City of WHARTON TEXAS

PROPOSED
ANNUAL BUDGET

For the Fiscal Year October 1, 2025 to September 30, 2026

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

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

CITY OF WHARTON, TEXAS
FISCAL YEAR 2025-2026
PROPOSED ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of $28,618, which is a 0.90 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 $45,784.

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 2024-2025	Proposed FY 2025-2026
Property Tax Rate	0.43663	0.42411
No-New Revenue Tax Rate	0.43663	0.41799
No-New Revenue M&O Tax Rate	0.09523	0.09560
Voter-Approval Tax Rate	0.43555	0.42411
Debt Rate	0.34140	0.32851

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is $ 23,241,395.

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CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2026

Wharton, Texas City Council

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

Proposed By:
Joseph R. Pace
City Manager

Prepared By:
Joan Andel, CPA
Finance Director

City of Wharton
Principal Officials

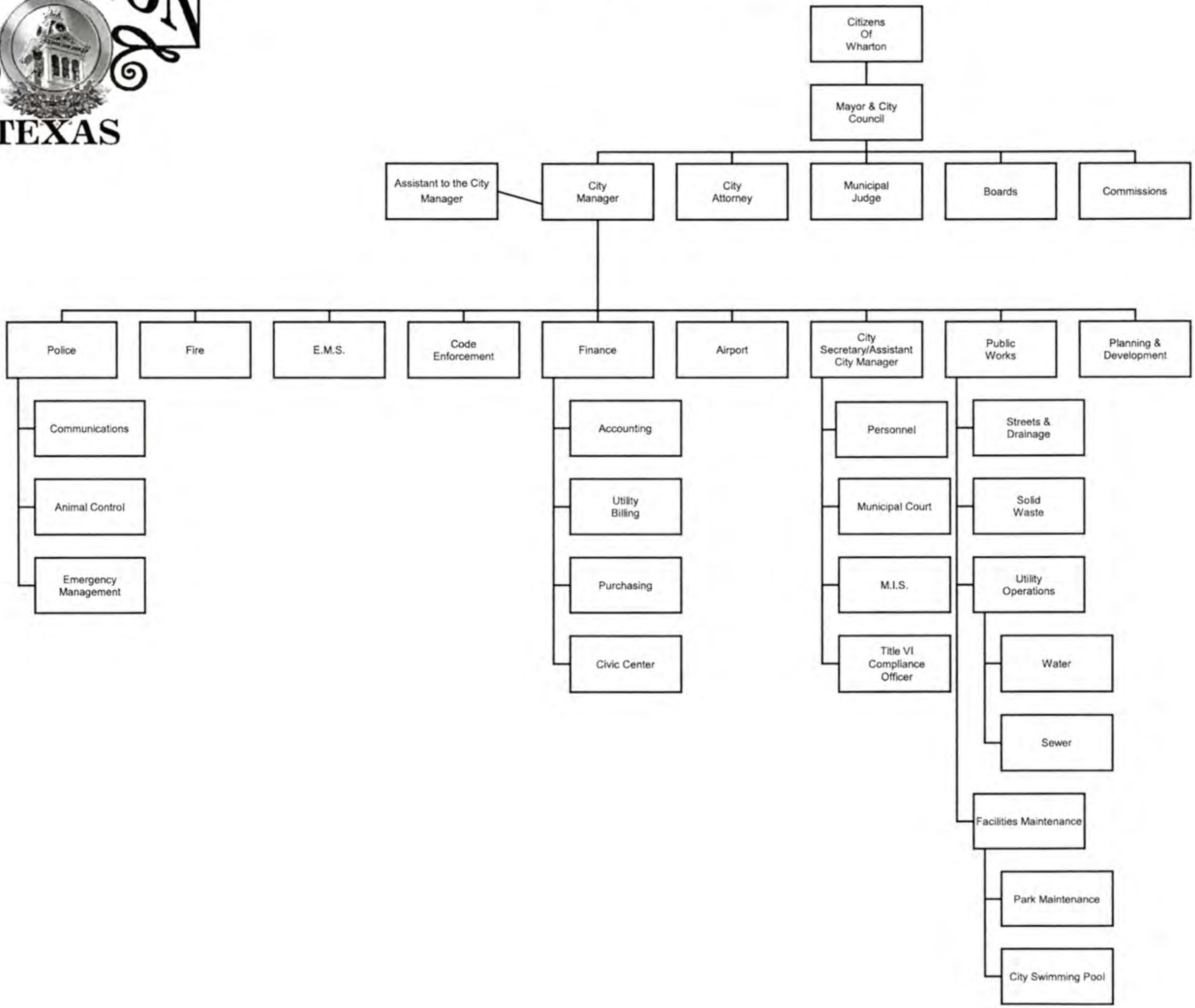
Wharton, Texas City Council

Official	Elected Position	Term Expires
Tim Barker	Mayor	May, 2026
Burnell Neal	Councilmember, District 1	May, 2027
Steven Schneider	Councilmember, District 2	May, 2026
Terry Freese	Councilmember, District 3	May, 2027
Michael David Voulgaris	Councilmember, District 4	May, 2026
Russell Machann	Councilmember, At Large District 5	May, 2027
Larry Pittman	Councilmember, At Large District 6	May, 2026

Department Heads & Key Positions

Official	Staff Position
Joseph R. Pace	City Manager
Paul Webb	City Attorney
Jared Cullar	City Judge
Joan Andel	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 22, 2025

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 2025-2026 Proposed Annual Budget. The Fiscal Year 2026 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 $0.42411 was used in preparing the proposed budget. The proposed budget for the water and sewer utility fund includes an increase of ten (10) percent to utility services. The 2026 overall budget of $23,453,634 is $1,742,030 more than the 2024-2025 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 $127 million for the construction of the Phase I levee project with a completion date scheduled for January 2026. Furthermore, the levee project, Phase II, is ninety-nine (99) percent designed, and with continued support from USACE, the City has secured an additional $234 million to complete the overall levee project. The City will be responsible for all maintenance and costs associated with the levee(s) for all future years and must plan accordingly in order to comply with USACE standards, which will be in force.

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. At this time, TxDOT is seeking bids for construction, and the tentative completion date of this project is projected to be the first quarter of Fiscal Year 2027.

The City, for the first time in the City's history, 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 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 2026, the City's financial outlook continues to remain steady. Building Permits have increased in Fiscal Year 2025 compared to Fiscal Year 2024, and should continue to improve throughout Fiscal Year 2026 due to the new subdivision development. Sales tax revenue has remained steady in Fiscal Year 2025 compared to Fiscal Year 2024, thus, we predict only a slight increase going into Fiscal Year 2026.

The City has also been allotted $4,360,800 through the Houston-Galveston Area Council (HGAC) from the Texas Community Development Block Grant Mitigation (CDBG-MIT). This project is currently under design to rework and/or rehabilitate Wastewater Treatment Plant #1.

REVENUES

Proposed revenues for all funds total $23,453,634. Please note: transfers are not included because they do not meet the definition of revenue. The following table reflects budgeted revenues for the 2024-25 fiscal year with the 2025-26 budget for comparison:

Category	2024-25	2025-26	%
Ad Valorem	3,159,261	3,130,643	-.0.90%
Sales Tax	2,065,329	2,065,329	+0.00%
Other Taxes	1,523,406	1,635,600	+7.36%
Licenses & Permits	348,112	536,980	+54.25%
Industrial District Payment	1,520,653	1,595,653	+4.93%
Fines & Forfeitures	208,850	314,830	+50.74%
Charges for Services	9,618,630	10,871,249	+13.02%
Intergovernmental	2,829,053	2,820,731	-0.30%
Interest and Miscellaneous	153,169	141,925	-7.92%
Fund Balance	266,898	340.694	+27.6%
	21,693,361	23,453,634	3.81%

Overall, revenues increased by approximately 3.81%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in the Charges for Services of $1,252,619
- Increase in Licenses & Permits of $188,868
- Increase in Fines & Forfeitures of $105,980

APPROPRIATIONS

Proposed appropriations for the year for all funds are $23,86,165, not including transfers. The following table reflects appropriations for the 2024-25 fiscal year with the 2025-26 budget for comparison:

Category	2024-25	2025-26	%
Administration	1,396,031	1,482,996	+6.22%
Public Safety	7,770,684	8,325,024	+7.48%
Public Works	6,933,253	7,466,572	+7.69%
Community Services	776,646	800,768	+3.10%
Grant/Donations	111,960	118,185	-5.56%
Debt	3,767,409	3,828,767	+1.62%
Depreciation & Bad Debt	926,352	1,000,270	0%
Capital Outlay & Improvements	350,500	841,583	+137.2%
Total	22,032,835	23,864,165	+8.31%

The proposed budget also includes a 2.0% contribution increase to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance, as well as a 0.59% contribution increase to the Texas Municipal Retirement System (TMRS) for employee retirement. The flex contribution from the City is $1,250 per year per full-time employee.

GENERAL FUND

Estimated revenues for the General Fund for the FY2026 are proposed at $9,215,169 which is $897,397 more than revenues budgeted for fiscal year 2025 but include transfers in of $1,953,770. Overall, property tax revenues will increase with a property tax rate being proposed at $0.42411.

Appropriations for the year are proposed at $9,161,267. 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 $1,482,996 represents approximately 16.18% of the total budget.

The proposed appropriation for Public Safety is $5,058,382. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 55.21% of the General Fund budget.

Public Works' appropriations are proposed at $1,956,284. Public Works consists of Streets & Drainage, Garage, and Facilities Maintenance and is approximately 21.35% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation, and pool and is approximately 1.50% of the total General Fund budget at $137,420.

Grant/Donations is a department consisting of grant monies received and donations proposed by City Council for individual groups totaling $118,185.

Capital Outlay appropriations are proposed at $408,000.

SPECIAL REVENUE FUNDS

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

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs. The total revenue is budgeted at $1,200 while expenditures for facilities/capital cost also total $1,200.

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 $2,596,963 of revenues, which is generated from $2,252,963 of current ad valorum taxes, $27,000 from delinquent taxes and penalties, $10,000 from interest & Miscellaneous income, $150,000 from Wharton Economic Development, and $156,531 as a Transfer-In. Appropriations total $2,557,494 which include $2,302,762 for principal, $249,732 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 2025-2026 fiscal year.

ENTERPRISE FUNDS

There are five enterprise funds for the 2026 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 2026 at $7,309,062. The Water and Sewer appropriations are $3,715,598 which includes administrative costs of $265,442, planning costs of $199,205, water operations of $1,976,708, and sewer operations of $1,274,243. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of $1,397,770 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 $233,583 with depreciation being $624,020 and interest expense being $236,873. 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 $1,903,690 in revenue. Appropriations of $1,903,690 include $94,900 of franchise taxes to the General Fund, $62,582 to provide a full-time employee for City beautification efforts. Also, the solid waste fund will transfer $100,000 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 $1,257,396. 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 $3,671,422 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 $428,280, which includes $84,851 from user fees, $288,952 in transfers from the Hotel/Motel Fund and $53,902 in transfers from the General Fund. Expenses for Fiscal Year 202 total $428,280.

The Airport Fund is established to account for sources and uses of airport operations. The proposed budget includes $420,800 in revenues. Appropriations are budgeted at $420,800 of which $274,175 for personnel and airport operations, $125,250 is for depreciation and $21,375 in interest payments.

PERSONNEL

The proposed budget includes 114 full-time positions for the 2025-2026 fiscal year. The City's total base payroll for the year is estimated at approximately $6.39 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 2.0% increase in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool, and 0.59% increase in contributions to the Texas Municipal Retirement System (TMRS).

FUTURE CONCERNS

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

- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, including water, wastewater and street improvements.
- Providing for a long-term sustainable employee base.
- Address municipal facility upgrades, rehabilitation, and enhancements.
- Erosion of municipal authority from statutory changes made by the Texas Legislature concerning annexation, appraisal caps, expenditure ceilings, and revenue limits.
- Housing development.
- Commercial development along the I-69 corridor.

CONCLUSION

The Fiscal Year 2025-2026 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

Joan Andel
Finance Director

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	850,680	0	2,279,963	0	0	3,130,643
Sales Taxes	2,065,329	0	0	0	0	2,065,329
Other Taxes	1,278,548	357,052	0	0	0	1,635,600
Licenses & Permits	536,980	0	0	0	0	536,980
Fines & Forfetures	314,830	0	0	0	0	314,830
Industrial District Pmt	1,595,653	0	0	0	0	1,595,653
Charges for Services	14,500	0	0	0	10,856,749	10,871,249
Interest and Miscellaneous	71,500	800	10,000	0	59,625	141,925
Intergovernmental	192,685	4,000	150,000	0	2,474,046	2,820,731
Fund Balance	340,694	0	0	0	0	340,694
Total Estimated Revenues	7,261,399	361,852	2,439,963	0	13,390,420	23,453,634
Appropriations:						
Administration	1,482,996	0	0	0	0	1,482,996
Public Safety	5,058,382	4,700	0	0	3,261,942	8,325,024
Public Works	1,956,284	0	0	0	5,510,288	7,466,572
Community Services	137,420	61,200	0	0	602,148	800,768
Grant/Donations	118,185	0	0	0	0	118,185
Debt	0	0	2,557,494	0	1,271,273	3,828,767
Capital Improvements	408,000	0	0	100,000	333,583	841,583
Depreciation & Bad Debt	0	0	0	0	1,000,270	1,000,270
Total Appropriations	9,161,267	65,900	2,557,494	100,000	11,979,504	23,864,165
Excess (Deficit) Rev. over Exp						
Before Transfers (in/out)	(1,899,868)	295,952	(117,531)	0	1,410,916	(410,531)
Transfers-in/out						
Operating Transfer - in	1,953,770	0	156,531	100,000	342,854	2,553,155
Operating Transfer-out	(53,902)	(295,952)	0	0	(1,753,770)	(2,103,624)
Net Transfers	1,899,868	(295,952)	156,531	100,000	(1,410,916)	449,531
Excess (Deficit) Rev. over Exp						
After Transfers (in/out)	0	0	39,000	0	0	39,000

GENERAL FUND

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

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS General Fund #10

Account Description	Actual FY 2024	Budget FY 2025	Projected FY 2026	Proposed FY 2025-26
Estimated Revenues:				
3000 Ad Valorem Taxes	625,058	789,529	850,680	850,680
3100 Sales Tax	2,089,202	2,065,329	2,065,329	2,065,329
3200 Other Taxes	1,138,471	1,226,054	1,278,548	1,278,548
3300 Licenses & Permits	379,324	348,112	536,980	536,980
3400 Fines & Forfeitures	250,187	208,850	314,830	314,830
3501 Industrial District Pmt	1,520,351	1,520,653	1,595,653	1,595,653
3600 Charges for Services	11,353	14,500	14,500	14,500
3700 Interest & Miscellaneous	241,007	96,500	71,500	71,500
3800 Intergovernmental	843,383	221,960	192,685	192,685
3900 Funds from Fund Balance	0	266,898	340,694	340,694
Total Estimated Revenues	7,098,336	6,758,385	7,261,399	7,261,399
Appropriations:				
1000 General Government	1,335,822	1,396,031	1,482,996	1,482,996
2000 Public Safety	4,441,178	4,680,885	5,058,382	5,058,382
4000 Public Works	1,608,457	1,749,847	1,956,284	1,956,284
5000 Community Services	111,674	143,770	137,420	137,420
6000 Grant/Donations	38,007	111,960	118,185	118,185
7000 Debt Service	0	0	0	0
8000 Capital Outlay	477,162	200,500	408,000	408,000
Total Appropriations	8,012,300	8,282,993	9,161,267	9,161,267
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(913,964)	(1,524,608)	(1,899,868)	(1,899,868)
3900 Transfers-in				
Seizure	0	0	0	0
2020 Tax Notes	300,000	300,000	300,000	300,000
Water & Sewer Fund	1,150,051	1,160,975	1,397,770	1,397,770
Solid Waste			100,000	100,000
Dispatch Service	98,412	98,412	156,000	156,000
Total Transfers-In	1,548,463	1,559,387	1,953,770	1,953,770
9000 Transfers-out	0	34,779	53,902	53,902
Total Transfers Out	0	34,779	53,902	53,902
Net Transfers-in/out	1,548,463	1,524,608	1,899,868	1,899,868
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	270,052	0	0	0
Fund Balance- Beginning of Year	3,479,820	3,749,872	3,749,872	3,749,872
Fund Balance- End of Year	3,749,872	3,749,872	3,749,872	3,749,872

Summary of Proposed Appropriations by Department

Account	Description	Actual FY 2024	Budget FY 2025	Projected FY 2026	Proposed FY 2025-26
10	Mayor & Council	17,159	30,325	32,375	32,375
11	City Manager	276,602	259,431	275,284	275,284
12	City Secretary	258,671	279,731	293,362	293,362
13	Legal and Professional Services	73,993	74,000	74,000	74,000
14	Finance	377,473	439,632	446,701	446,701
17	Municipal Court	186,373	206,562	216,164	216,164
19	Central Services	145,551	106,350	145,110	145,110
	Total General Government	1,335,822	1,396,031	1,482,996	1,482,996
21	Police	2,688,258	2,801,146	2,913,920	2,913,920
25	Fire	437,322	518,138	540,925	540,925
26	Code Enforcement	398,377	393,909	607,451	607,451
24	Emergency Management	140,097	149,222	159,697	159,697
28	Animal Control	83,160	97,011	100,073	100,073
29	Communications	693,964	721,459	736,316	736,316
	Total Public Safety	4,441,178	4,680,885	5,058,382	5,058,382
40	Street & Drainage	1,120,540	1,229,412	1,369,689	1,369,689
42	Garage	188,553	213,180	218,783	218,783
43	Facilities Maintenance	299,364	307,255	367,812	367,812
	Total Public Works	1,608,457	1,749,847	1,956,284	1,956,284
52	Recreation	47,360	48,150	48,150	48,150
53	Pool	64,314	95,620	89,270	89,270
	Total Recreation/Leisure	111,674	143,770	137,420	137,420
60	Grant /Donations	38,007	111,960	118,185	118,185
	Total Grant Payments	38,007	111,960	118,185	118,185
	Capital Outlay-Equipment	197,301	78,000	328,000	328,000
	Capital Outlay-Building Improvement	55,231		0	0
80	Capital Outlay-Vehicles Police	91,280	0	0	0
	Capital Outlay-Fire Equip	0	0		0
	Capital Outlay-Vehicles	98,350			
	Capital Outlay-Improvement Plan	35,000	122,500	80,000	80,000
	Total Capital Outlay	477,162	200,500	408,000	408,000
90	Transfer Out-	0	74,498	53,902	53,902
	Total Transfers Out	0	74,498	53,902	53,902
	Total Expenditures & Uses:	8,012,300	8,357,491	9,215,169	9,215,169

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Ad Valorum Taxes	625,058	934,213	642,090	789,529	740,425	789,529	850,680	
Sales Tax	2,089,202	1,414,122	1,718,587	2,065,329	1,480,884	2,065,329	2,065,329	
Other Taxes	1,138,471	1,126,489	906,019	1,226,054	1,069,907	1,212,054	1,278,548	
License and Permits	379,324	85,400	351,882	348,112	164,507	424,777	536,980	
Fines and Forfeitures	250,187	267,119	300,897	208,850	269,750	314,830	314,830	
Industrial District Pmt.	1,520,351	826,465	1,496,410	1,520,653	1,700,000	1,595,653	1,595,653	
Charges for Services	11,353	12,250	8,516	14,500	10,000	14,500	14,500	
Interest and Miscellaneou	241,007	66,046	56,195	96,500	82,000	71,500	71,500	
Intergovernmental	843,383	309,750	941,391	221,960	342,000	192,685	192,685	
Transfers In	1,548,463	819,616	1,065,891	1,826,285	975,851	1,259,387	2,294,464	
** TOTAL REVENUE **	8,646,798	5,861,470	7,487,877	8,317,772	6,835,324	7,940,244	9,215,169	
EXPENDITURE SUMMARY								
Mayor & Council	17,159	31,225	14,194	30,325	30,325	32,375	32,375	
City Manager	276,602	264,932	217,300	259,431	272,356	275,284	275,284	
City Secretary	258,671	102,049	232,604	279,731	133,722	293,362	293,362	
Legal and Professional Se	73,993	84,250	49,384	74,000	74,000	74,000	74,000	
Finance	377,473	282,720	349,297	439,632	318,923	503,284	446,701	
Municipal Courts	186,373	143,705	161,099	206,562	161,798	216,164	216,164	
Central Services	145,551	74,597	134,043	106,350	84,800	145,110	145,110	
Police	2,688,258	2,092,721	2,316,487	2,801,146	2,421,368	3,139,381	2,913,920	
Fire	437,322	321,072	394,293	518,138	434,947	670,524	540,925	
Code Enforcement	398,377	290,021	314,078	393,909	314,605	490,556	607,451	
Emergency Management	140,097	113,643	127,417	149,222	114,025	159,697	159,697	
Animal Control	83,160	62,791	74,321	97,011	70,107	105,353	100,073	
Communications	693,964	488,908	568,656	721,459	612,416	783,156	736,316	
Streets & Drainage	1,120,540	791,627	895,054	1,229,412	900,348	1,521,620	1,369,689	
Garage	188,553	181,498	164,124	213,180	165,309	224,583	218,783	
Facilities Maintenance	299,364	245,428	271,690	307,255	272,374	408,014	367,812	
Grant Admin/Housing	0	10,896	0	0	0	0	0	
Recreation	47,360	45,500	24,109	48,150	19,300	48,150	48,150	
Pool	64,314	48,527	46,112	95,620	55,275	99,370	89,270	
Grants	38,007	8,000	153,755	111,960	79,326	114,685	118,185	
Lease Payments	0	22,100	0	0	0	0	0	
Capital Outlay	841,608	155,260	842,398	200,500	300,000	650,500	408,000	
Transfers-Out	0	0	0	34,779	0	0	53,902	
** TOTAL EXPENDITURES **	8,376,746	5,861,470	7,350,414	8,317,772	6,835,324	9,955,168	9,215,169	
REVENUES OVER/(UNDER) EXPENDITURES	270,052	0	137,463	0	0	(2,014,924)	0	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Ad Valorum Taxes									
3011	Ad Valorem Taxes - Current	604,549	874,213	619,341	744,529	695,425	744,529	805,680	
3012	Delinquent Taxes	10,320	35,000	10,435	25,000	25,000	25,000	25,000	
3013	Penalty and Interest	10,189	25,000	12,314	20,000	20,000	20,000	20,000	
TOTAL Ad Valorum Taxes		625,058	934,213	642,090	789,529	740,425	789,529	850,680	
Sales Tax									
3110	Sales Tax	2,089,202	1,527,282	1,718,587	2,065,329	1,480,884	2,065,329	2,065,329	
3115	Sales Tax Rebate	0	(113,160)	0	0	0	0	0	
TOTAL Sales Tax		2,089,202	1,414,122	1,718,587	2,065,329	1,480,884	2,065,329	2,065,329	
Other Taxes									
3220	Electric Franchise Tax	500,007	518,230	416,749	500,000	500,000	500,000	500,000	
3221	Gas Franchise Tax	43,846	49,660	34,391	50,000	46,000	45,000	45,000	
3222	Telecommunications Franchise	38,098	84,050	25,418	41,000	65,000	35,000	35,000	
3223	WCEC Franchise Tax	3,391	4,356	2,563	3,500	3,500	3,000	3,000	
3224	Cable TV Franchise Tax	6,972	41,422	4,556	8,500	23,000	6,000	6,000	
3225	Solid Waste Franchise Tax	113,774	86,100	74,990	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	432,383	342,671	347,352	504,431	346,400	504,431	570,925	
TOTAL Other Taxes		1,138,471	1,126,489	906,019	1,226,054	1,069,907	1,212,054	1,278,548	
License and Permits									
3331	Mixed Beverage License	6,563	10,093	7,249	8,000	13,000	8,000	8,000	
3340	Mobile Home Permits/License	1,095	540	1,060	1,095	540	1,060	1,060	
3341	Occupational Licenses	6,573	5,400	6,313	5,000	8,500	5,000	5,000	
3342	Plan Review	132,943	0	37,317	150,000	0	50,000	50,000	
3343	Variance Application Fee	1,800	1,800	700	1,250	1,500	1,250	1,250	
3344	Building Permits	131,759	50,000	86,389	130,000	103,250	100,000	127,203	
3345	Plumbing Permits	9,264	4,800	5,862	11,000	8,500	11,000	11,000	
3346	Mechanical Permits	9,878	5,000	9,739	11,000	10,000	11,000	11,000	
3347	Electrical Permits	15,154	5,000	12,888	20,000	1,250	20,000	20,000	
3348	Demolition Permits	650	0	600	1,500	3,000	1,500	1,500	
3349	Flood Permits	950	1,500	900	1,500	2,500	1,500	1,500	
3350	Sign Permit	5,369	0	5,180	5,000	7,500	5,000	5,000	
3351	Hay Permits	300	267	280	267	267	267	267	
3352	Grease Trap fees	1,940	0	100	2,000	4,500	2,000	2,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
3353	Building Permits-Wharton Lake	53,937	0	135,500	0	0	165,000	250,000	
3354	Building Permits-Safebuilt	0	0	40,616	0	0	41,000	41,000	
3361	Animal License Fees	1,150	1,000	1,190	500	200	1,200	1,200	
	TOTAL License and Permits	379,324	85,400	351,882	348,112	164,507	424,777	536,980	
	Fines and Forfeitures								
3448	Time Payment - Local Share	2,820	2,377	3,243	2,600	2,500	3,500	3,500	
3449	Time Payment -Local Efficienc	59	595	37	300	600	300	300	
3450	Fines for Criminal and Traffi	183,624	192,097	221,864	150,000	185,000	230,000	230,000	
3451	Failure to appear fine	1,386	0	1,264	1,200	2,400	1,440	1,440	
3453	Fees for Driving Safety Cours	1,500	2,000	2,340	1,500	2,750	2,400	2,400	
3460	Fee for Concealed Weapons	0	0	0	0	0	0	0	
3461	Reports	922	2,500	557	1,000	2,000	1,000	1,000	
3462	Administration Fees	56,135	55,000	65,825	48,000	67,000	70,000	70,000	
3466	Arrest Fees	253	300	145	250	500	250	250	
3467	Child Safety Fees	1,066	7,500	2,476	1,500	3,000	2,640	2,640	
3471	Traffic City Fees	2,421	4,000	3,145	2,500	4,000	3,300	3,300	
3475	Cash Bond Forfeiture	0	750	0	0	0	0	0	
	TOTAL Fines and Forfeitures	250,187	267,119	300,897	208,850	269,750	314,830	314,830	
	Industrial District Pmt.								
3501	Industrial District # 1	1,520,351	826,465	1,496,410	1,520,653	1,700,000	1,595,653	1,595,653	
	TOTAL Industrial District Pmt.	1,520,351	826,465	1,496,410	1,520,653	1,700,000	1,595,653	1,595,653	
	Charges for Services								
3601	Weedy Lots	575	1,500	0	5,000	1,500	5,000	5,000	
3602	Demolitions	1,492	0	0	0	0	0	0	
3670	Swimming Pool	8,211	10,000	7,881	8,250	7,500	8,250	8,250	
3675	Parks Rentals	1,075	750	635	1,250	1,000	1,250	1,250	
	TOTAL Charges for Services	11,353	12,250	8,516	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	128,334	1,500	35,477	60,000	20,000	35,000	35,000	
3774	Sale of Materials	142	0	0	0	0	0	0	
3775	Miscellaneous Revenue	36,511	25,000	9,870	15,000	25,000	15,000	15,000	
3776	Abondonded Motor Vehicle	0	0	0	0	0	0	0	
3778	Beautification Commission	65,916	0	46	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
3781	Cash Short (Over)	15	0	30	0	0	0	0	
3783	Disabilities Com. Donations	3,152	0	5,184	0	0	0	0	
3784	Scrap Metal Revenue	3,617	0	5,587	0	0	0	0	
3785	Sale of Personal Property	3,320	35,000	0	20,000	35,000	20,000	20,000	
3791	Rental Property	0	1,950	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	241,007	66,046	56,195	96,500	82,000	71,500	71,500	

Intergovernmental

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
3820	Other Financing Source - Fin	364,447	0	0	0	0	0	0	
3841	Grant Funds	243,749	0	684,151	82,210	51,750	85,185	85,185	
3842	TWDB Loan Proceeds	0	0	0	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3870	Police Revenue	9,133	0	8,328	2,000	2,000	2,000	2,000	
3872	LEOSE Revenue	2,857	2,500	2,262	2,000	2,500	3,000	3,000	
3873	Vest Partnership Revenue	4,197	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	200,000	100,000	100,000	100,000	100,000	
3881	WEDCO Contribution	19,000	183,250	46,649	33,250	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	843,383	309,750	941,391	221,960	342,000	192,685	192,685	

Transfers In

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
3914	Transfer In - Seizure	0	0	0	0	0	0	0	
3938	Transfer In- 2020 Tax Notes	300,000	0	0	300,000	0	0	300,000	
3939	Transfer In- W/S Payable	0	0	0	0	0	0	0	
3940	Transfeer In - W/S Street Imp	0	0	0	0	0	0	0	
3941	Transfer In - W/S Admin.	1,150,051	721,204	967,479	1,160,975	877,439	1,160,975	1,397,770	
3942	Transfer In - Solid Waste	0	0	0	0	0	0	100,000	
3943	Transfer In - Dispatch Servic	98,412	98,412	98,412	98,412	98,412	98,412	156,000	
3999	Funds From Fund Balance	0	0	0	266,898	0	0	340,694	
	TOTAL Transfers In	1,548,463	819,616	1,065,891	1,826,285	975,851	1,259,387	2,294,464	

	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
** TOTAL REVENUES **	8,646,798	5,861,470	7,487,877	8,317,772	6,835,324	7,940,244	9,215,169	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Mayor & Council

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
510-00-161 Social Security	955	1,000	756	1,000	1,000	1,000	1,000	
510-00-164 Workers Comp	127	325	141	325	325	325	325	
TOTAL Personnel and Benefits	1,081	1,325	897	1,325	1,325	1,325	1,325	
Supplies and Materials								
510-00-210 Office Supplies	466	800	321	600	600	2,250	2,250	
510-00-215 Printing and Reproduction	0	0	0	0	0	0	0	
510-00-220 Postage and Freight	0	100	0	100	100	100	100	
TOTAL Supplies and Materials	466	900	321	700	700	2,350	2,350	
Operational Expenses								
510-00-518 Board expense	861	0	0	0	0	0	0	
510-00-530 Insurance	1,294	1,700	2,014	1,700	1,700	2,100	2,100	
510-00-550 Continuing Education	500	11,500	1,025	7,500	7,500	7,500	7,500	
510-00-551 Dues and Subscriptions	345	1,400	621	5,500	5,500	5,500	5,500	
510-00-553 Disabilities Committee	0	0	0	0	0	0	0	
TOTAL Operational Expenses	3,000	14,600	3,660	14,700	14,700	15,100	15,100	
Other Operational Expense								
510-00-602 Compensation	3,399	3,600	2,243	3,600	3,600	3,600	3,600	
510-00-603 Council Expense	9,213	10,800	7,073	10,000	10,000	10,000	10,000	
TOTAL Other Operational Expense	12,612	14,400	9,316	13,600	13,600	13,600	13,600	
TOTAL Mayor & Council	17,159	31,225	14,194	30,325	30,325	32,375	32,375	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - City Manager

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
511-00-110 Salaries and Wages	186,231	193,400	144,663	174,000	193,500	181,765	181,765	
511-00-121 Longevity	510	80	285	285	330	315	315	
511-00-122 Allowances	10,267	9,000	7,968	10,140	9,000	10,140	10,140	
511-00-130 Overtime	0	900	0	0	0	0	0	
511-00-161 Social Security	14,514	11,694	11,899	14,300	15,577	15,000	15,000	
511-00-162 Deferred Compensation	0	0	0	0	0	0	0	
511-00-163 Retirement Expense	11,699	12,398	13,719	14,768	13,162	18,000	18,000	
511-00-164 Workers Comp	327	501	320	380	1,200	380	380	
511-00-165 Health Insurance	26,728	16,162	16,835	20,339	6,978	20,339	20,339	
511-00-166 Long Term Disability Insuranc	610	747	472	600	792	600	600	
511-00-167 Flex Medical	2,201	2,000	1,687	1,942	12,600	1,942	1,942	
511-00-168 City Mgr Contract Retirement	0	0	0	0	0	0	0	
511-00-169 Housing allowance	0	0	0	0	0	0	0	
511-00-170 Dental Insurance	827	0	689	827	0	827	827	
511-00-197 Salary Increase	0	0	0	860	642	886	886	
511-00-198 EOY Lump Salary	1,000	0	750	750	0	750	750	
TOTAL Personnel and Benefits	254,914	246,882	199,288	239,191	253,781	250,944	250,944	
Supplies and Materials								
511-00-210 Office Supplies	1,143	2,000	1,919	2,000	2,000	2,000	2,000	
511-00-220 Postage and Freight	14	1,000	13	500	1,000	500	500	
511-00-245 Computer Software and Supplie	4,264	500	1,877	1,500	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	5,421	4,500	3,809	4,000	4,500	4,600	4,600	
Equipment Maintenance								
511-00-420 Equipment Maintenance	152	200	17	200	200	200	200	
511-00-430 Vehicle Maintenance	0	500	0	0	0	0	0	
TOTAL Equipment Maintenance	152	700	17	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	370	800	576	575	425	575	575	
511-00-550 Continuing Education	4,582	4,500	3,366	7,500	6,000	7,500	7,500	
511-00-551 Dues and Subscriptions	11,158	6,500	9,963	7,500	6,500	11,000	11,000	
511-00-560 Professional Fees	6	50	282	465	50	465	465	
TOTAL Operational Expenses	16,115	12,850	14,187	16,040	13,875	19,540	19,540	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - City Manager

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	276,602	264,932	217,300	259,431	272,356	275,284	275,284	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - City Secretary

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
512-00-110 Salaries and Wages	157,231	50,000	133,028	156,790	65,250	162,989	162,989	
512-00-115 Part-time wages	0	0	0	2,000	0	0	0	
512-00-121 Longevity	1,330	560	1,450	1,450	815	1,570	1,570	
512-00-122 Allowances	3,524	3,240	3,735	4,860	3,240	4,680	4,680	
512-00-125 Proficiency Pay	3,445	1,500	3,157	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	12,111	3,962	10,667	13,400	5,726	13,875	13,875	
512-00-163 Retirement Expense	9,825	3,407	12,687	13,382	3,800	16,147	16,147	
512-00-164 Workers Comp	327	139	320	400	650	400	400	
512-00-165 Health Insurance	19,144	10,162	13,407	16,302	6,978	16,618	16,618	
512-00-166 Long Term Disability Insuranc	640	229	546	675	194	675	675	
512-00-167 Flex Medical	2,614	1,000	2,190	2,590	1,250	2,590	2,590	
512-00-197 Salary Increase	0	0	0	4,704	969	4,890	4,890	
512-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	211,192	76,799	182,187	221,803	92,972	229,684	229,684	
Supplies and Materials								
512-00-210 Office Supplies	951	1,000	2,256	4,500	1,000	4,500	4,500	
512-00-220 Postage and Freight	279	500	266	550	500	550	550	
512-00-245 Computer Software and Supplie	1,929	500	1,853	3,100	500	3,100	3,100	
TOTAL Supplies and Materials	3,159	2,000	4,375	8,150	2,000	8,150	8,150	
Equipment Maintenance								
512-00-420 Equipment Maintenance	1	200	0	150	100	150	150	
TOTAL Equipment Maintenance	1	200	0	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	370	200	576	575	200	575	575	
512-00-540 Advertising	1,930	4,500	4,240	3,000	3,000	4,500	4,500	
512-00-550 Continuing Education	5,779	4,500	2,394	6,000	4,000	6,000	6,000	
512-00-551 Dues and Subscription	4,753	2,000	5,608	4,000	2,200	5,250	5,250	
512-00-560 Professional Services	11,630	750	11,346	10,553	750	10,553	10,553	
512-00-592 Codification Ordinances	3,178	1,500	6,040	5,500	4,500	5,500	5,500	
512-00-593 Records Management	1,730	1,000	0	3,000	4,000	3,000	3,000	
TOTAL Operational Expenses	29,370	14,550	30,204	32,628	18,650	35,378	35,378	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - City Secretary

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
512-00-605 Election Officials	6,508	5,000	8,963	7,000	10,000	10,000	10,000	
512-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
512-00-690 Employee Relations	8,442	3,500	6,876	10,000	10,000	10,000	10,000	
TOTAL Other Operational Expense	14,950	8,500	15,838	17,000	20,000	20,000	20,000	
TOTAL City Secretary	258,671	102,049	232,604	279,731	133,722	293,362	293,362	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Legal and Professional Se

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	73,793	52,500	49,384	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	200	0	0	0	0	0	0	
TOTAL Operational Expenses	73,993	84,250	49,384	74,000	74,000	74,000	74,000	
TOTAL Legal and Professional Se	73,993	84,250	49,384	74,000	74,000	74,000	74,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Finance

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
514-00-110 Salaries and Wages	186,811	135,312	158,335	186,617	157,100	230,693	192,213	
514-00-115 Part-Time Wages	0	0	0	0	0	0	0	
514-00-121 Longevity	1,660	1,643	1,810	1,810	1,210	1,960	1,960	
514-00-122 Allowances	3,281	240	2,546	3,240	3,240	3,240	3,240	
514-00-125 Proficiency Pay	2,036	0	1,943	2,400	0	2,400	2,400	
514-00-130 Overtime	130	1,007	697	1,007	1,007	1,200	1,200	
514-00-161 Social Security	14,373	9,978	12,683	15,450	12,468	18,985	15,920	
514-00-163 Retirement Expense	11,513	8,603	14,846	15,651	9,281	22,880	19,180	
514-00-164 Workers Comp	409	374	399	450	600	560	560	
514-00-165 Health Insurance	23,712	25,405	16,699	20,378	17,490	29,082	20,772	
514-00-166 Long Term Disability Insuranc	794	658	678	880	697	1,090	1,021	
514-00-167 Flex Medical	3,262	2,500	2,719	3,240	3,125	4,543	3,238	
514-00-197 Salary Increase	0	0	0	5,599	2,334	6,921	5,767	
514-00-198 EOY Lump Salary	1,250	0	1,250	1,250	0	1,750	1,250	
TOTAL Personnel and Benefits	249,230	185,720	214,605	257,972	208,552	325,304	268,721	
Supplies and Materials								
514-00-210 Office Supplies	3,225	2,500	3,064	3,000	2,500	3,500	3,500	
514-00-215 Printing and Reproduction	85	250	0	250	250	250	250	
514-00-220 Postage and Freight	1,460	1,500	1,236	1,650	1,500	1,650	1,650	
514-00-240 Small Tools and Equipment	60	200	0	200	200	200	200	
514-00-245 Computer Software and Supplie	0	1,000	4,066	5,000	2,500	5,000	5,000	
TOTAL Supplies and Materials	4,830	5,450	8,365	10,100	6,950	10,600	10,600	
Equipment Maintenance								
514-00-420 Equipment Maintenance	229	200	187	500	200	500	500	
514-00-421 Computer Maintenance	0	0	0	0	0	0	0	
514-00-422 Computer Software Maintenance	26,651	18,000	27,941	28,540	22,257	29,310	29,310	
TOTAL Equipment Maintenance	26,880	18,200	28,128	29,040	22,457	29,810	29,810	
Operational Expenses								
514-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
514-00-530 Insurance	462	1,000	719	700	1,000	750	750	
514-00-550 Continuing Education	2,455	4,000	4,848	8,000	5,500	8,000	8,000	
514-00-551 Dues and Subscriptions	24,980	1,500	12,348	25,000	1,700	25,000	25,000	
514-00-560 Professional Fees	15,048	30,000	31,492	35,691	35,000	35,691	35,691	
514-00-561 Wharton CAD	53,586	36,750	48,791	63,129	37,764	63,129	63,129	
514-00-562 Capital Outlay	0	0	0	10,000	0	5,000	5,000	
TOTAL Operational Expenses	96,532	73,350	98,199	142,520	80,964	137,570	137,570	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Finance

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	377,473	282,720	349,297	439,632	318,923	503,284	446,701	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Municipal Courts

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
517-00-110 Salaries and Wages	83,157	58,282	76,272	91,104	72,250	91,104	91,104	
517-00-115 Part Time Wages	35,797	30,000	29,636	34,000	30,000	35,600	35,600	
517-00-121 Longevity	685	1,160	805	805	1,780	925	925	
517-00-125 Proficiency Pay	604	0	523	600	600	900	900	
517-00-130 Overtime	265	1,125	665	325	250	350	350	
517-00-161 Social Security	8,498	6,327	8,004	10,067	8,110	10,227	10,227	
517-00-163 Retirement Expense	5,044	3,701	7,061	7,730	4,200	8,945	8,945	
517-00-164 Workers Comp	571	236	493	600	600	600	600	
517-00-165 Health Insurance	18,963	20,324	13,147	16,302	13,992	16,618	16,618	
517-00-166 Long Term Disability Insuranc	419	325	379	464	345	464	464	
517-00-167 Flex Medical	2,583	2,000	2,135	2,590	2,500	2,590	2,590	
517-00-197 Salary Increase	0	0	0	3,755	2,011	3,801	3,801	
517-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	157,585	123,480	140,119	169,342	136,638	173,124	173,124	
Supplies and Materials								
517-00-210 Office Supplies	2,989	2,000	1,230	5,000	3,250	5,000	5,000	
517-00-220 Postage and Freight	1,903	2,000	2,544	1,500	2,875	5,100	5,100	
517-00-230 Janitoral & Cleaning Supplies	158	300	44	200	200	200	200	
517-00-290 Other Supplies	0	400	0	100	100	100	100	
TOTAL Supplies and Materials	5,050	4,700	3,819	6,800	6,425	10,400	10,400	
Infrastructure Maintenanc								
517-00-320 Building Maintenance	452	1,000	291	500	500	500	500	
TOTAL Infrastructure Maintenanc	452	1,000	291	500	500	500	500	
Equipment Maintenance								
517-00-420 Equipment Maintenance	1,432	600	1,525	6,000	1,000	6,000	6,000	
517-00-425 Copy Machine Maintenance	2,048	2,000	1,346	2,000	2,000	2,500	2,500	
TOTAL Equipment Maintenance	3,479	2,600	2,871	8,000	3,000	8,500	8,500	
Operational Expenses								
517-00-521 Utility - Electric	2,700	6,000	1,581	2,600	3,250	2,720	2,720	
517-00-523 Utility - Telephone	1,744	1,500	1,343	2,500	2,500	1,900	1,900	
517-00-524 Telephone - Long Distance	4	100	184	50	100	50	50	
517-00-525 Cellular Phone	0	450	0	0	0	0	0	
517-00-526 Utility - Gas	198	75	59	120	75	120	120	
517-00-530 Insurance	939	1,000	1,297	1,500	100	1,500	1,500	
517-00-550 Continuing Education	1,223	2,000	1,115	3,000	2,000	3,000	3,000	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Municipal Courts

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
517-00-551 Dues and Subscription	174	500	0	250	250	250	250	
517-00-552 Meeting Expense	0	0	0	500	0	500	500	
517-00-553 Jury Fees	0	0	0	1,000	0	1,000	1,000	
517-00-559 Mileage Reimbursement	0	0	0	0	0	0	0	
517-00-560 Professional Services	1,998	300	1,075	1,000	300	1,900	1,900	
517-00-561 Collection Service Fee	2,229	0	1,776	1,200	1,200	3,400	3,400	
517-00-562 Credit Card Fee	8,597	0	5,570	8,200	5,460	7,300	7,300	
TOTAL Operational Expenses	19,806	11,925	14,000	21,920	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	186,373	143,705	161,099	206,562	161,798	216,164	216,164	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Central Services
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
519-00-115 Part-Time Wages	25,013	5,000	33,068	19,000	10,000	40,000	40,000	
519-00-130 Overtime	0	0	0	0	0	0	0	
519-00-161 Social Security	1,902	1,147	2,565	1,450	500	3,060	3,060	
519-00-163 Retirement Expense	0	0	0	0	0	0	0	
519-00-164 Worker's Compensation	84	200	82	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	26,999	6,347	35,715	20,950	11,000	43,560	43,560	
Supplies and Materials								
519-00-210 Office Supplies	3,230	3,000	5,253	3,000	4,000	3,000	3,000	
519-00-220 Postage and Freight	0	0	0	50	500	50	50	
519-00-230 Janitorial & Cleaning Supplie	1,789	2,000	1,698	2,000	2,000	2,000	2,000	
519-00-290 Other Supplies	1,941	2,500	1,769	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	278	2,000	584	3,500	3,500	3,500	3,500	
519-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	7,237	9,500	9,304	11,050	12,500	11,050	11,050	
Infrastructure Maintenanc								
519-00-320 Building Maintenance	5,910	5,000	8,743	10,000	10,000	10,000	10,000	
TOTAL Infrastructure Maintenanc	5,910	5,000	8,743	10,000	10,000	10,000	10,000	
Equipment Maintenance								
519-00-420 Equipment Maintenance	20,381	11,000	14,837	14,000	10,000	18,000	18,000	
519-00-425 Copy Machine Maintenance	8,076	7,450	5,392	5,500	5,500	8,000	8,000	
TOTAL Equipment Maintenance	28,457	18,450	20,230	19,500	15,500	26,000	26,000	
Operational Expenses								
519-00-521 Utility - Electric	7,221	11,000	3,732	7,300	7,000	7,300	7,300	
519-00-523 Utility Telephone	12,126	7,000	6,693	9,000	9,000	9,000	9,000	
519-00-524 Telephone - Long Distance	41	800	109	300	800	300	300	
519-00-526 Utility - Gas	857	600	665	750	600	900	900	
519-00-530 Insurance	12,228	7,500	13,748	11,500	10,000	15,000	15,000	
519-00-560 Professional Services	44,473	8,400	35,105	16,000	8,400	22,000	22,000	
519-00-565 Covid-19	0	0	0	0	0	0	0	
TOTAL Operational Expenses	76,947	35,300	60,051	44,850	35,800	54,500	54,500	
TOTAL Central Services	145,551	74,597	134,043	106,350	84,800	145,110	145,110	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Police

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
521-00-110 Salaries and Wages	1,625,682	1,200,000	1,341,460	1,627,369	1,474,821	1,777,231	1,575,000	
521-00-115 Part-Time Wages	12,155	17,000	9,447	15,375	13,260	45,375	45,375	
521-00-121 Longevity	6,170	7,750	7,040	6,905	9,000	5,250	6,955	
521-00-122 Allowances	8,794	9,000	7,123	10,200	9,600	10,200	10,200	
521-00-125 Proficiency Pay	35,657	13,500	28,829	35,640	19,800	35,640	35,640	
521-00-130 Overtime	116,587	85,000	131,772	118,408	84,647	153,000	153,000	
521-00-161 Social Security	133,273	100,500	116,940	125,000	125,767	159,800	150,000	
521-00-163 Retirement Expense	106,297	83,637	136,161	145,000	97,813	189,000	177,000	
521-00-164 Workers Comp	42,844	45,000	48,143	49,000	45,337	49,000	49,000	
521-00-165 Health Insurance	216,630	230,000	145,279	195,624	174,455	207,726	207,726	
521-00-166 Long Term Disability Insuranc	7,095	4,184	5,596	8,100	6,649	8,100	8,100	
521-00-167 Flex Medical	27,647	18,000	23,009	33,670	29,956	33,670	33,670	
521-00-170 Unemployment Benefits	0	0	0	0	0	0	0	
521-00-175 Salary- Corporal	0	0	0	0	0	0	0	
521-00-176 On call pay	0	0	0	0	0	0	0	
521-00-197 Salary Increase	0	0	0	51,833	22,163	53,317	50,182	
521-00-198 EOY Lump Salary	11,500	0	11,500	12,500	0	12,500	12,500	
TOTAL Personnel and Benefits	2,350,331	1,813,571	2,012,298	2,434,624	2,113,268	2,739,809	2,514,348	
Supplies and Materials								
521-00-210 Office Supplies	12,060	10,000	13,860	13,000	10,000	13,000	13,000	
521-00-215 Printing and Reproduction	0	1,000	0	0	1,000	0	0	
521-00-220 Postage and Freight	427	600	365	800	600	800	800	
521-00-230 Janitorial & Cleaning Supplie	1,343	2,000	1,180	2,000	2,000	2,000	2,000	
521-00-240 Small Tools and Equipment	(530)	750	3,515	750	750	750	750	
521-00-241 Special Grant Equipment	0	0	0	0	0	0	0	
521-00-242 Uniforms and Clothing	17,692	10,000	6,440	15,000	6,000	15,000	15,000	
521-00-243 Vest Partnership Expense	4,725	4,500	0	5,500	4,500	5,500	5,500	
521-00-245 Computer Software and Supplie	10,204	750	5,366	600	750	600	600	
521-00-246 Promotional Supplies	700	0	100	0	0	0	0	
521-00-250 Fuel, Oil and Lubricants	69,381	42,000	51,188	68,000	58,000	68,000	68,000	
521-00-260 Medical and Chemical	0	250	65	100	250	100	100	
521-00-272 Investigative Supplies	1,050	3,500	6,169	3,500	3,500	3,500	3,500	
521-00-273 Animal Supplies	0	2,000	0	0	2,000	0	0	
521-00-290 Other Supplies	5,786	1,000	2,489	500	1,000	500	500	
521-00-291 Ammunition	2,400	4,500	290	3,750	4,500	3,750	3,750	
521-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	125,239	82,850	91,027	113,500	94,850	113,500	113,500	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Police

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
	Infrastructure Maintenanc								
521-00-320	Building Maintenance	9,166	5,500	6,275	15,000	10,000	15,000	15,000	
521-00-321	Range Maint or Tank Maint	0	150	0	2,000	4,500	2,000	2,000	
	TOTAL Infrastructure Maintenanc	9,166	5,650	6,275	17,000	14,500	17,000	17,000	
	Equipment Maintenance								
521-00-420	Equipment Maintenance	27,882	7,500	20,857	19,100	14,500	19,100	19,100	
521-00-421	Computer Maintenance	609	3,500	1,011	2,500	4,500	2,500	2,500	
521-00-422	Computer Software Maintenance	25,951	17,000	16,917	25,000	25,000	25,000	25,000	
521-00-425	Copy Machine Maintenance	3,924	3,750	2,677	3,750	3,750	4,000	4,000	
521-00-430	Vehicle Maintenance	1,506	14,500	22,490	25,000	15,500	25,000	25,000	
521-00-440	Radio Maintenance	2,028	3,000	585	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	61,900	49,250	64,536	78,350	66,250	78,600	78,600	
	Operational Expenses								
521-00-521	Utility - Electric	18,529	31,000	9,809	18,000	20,000	18,000	18,000	
521-00-523	Utility - Telephone	6,883	8,700	6,649	8,000	11,500	8,000	8,000	
521-00-524	Telephone long distance	1,322	1,000	1,160	2,000	1,500	2,000	2,000	
521-00-525	Telephone - Cellular	8,288	6,800	5,028	8,200	9,200	9,000	9,000	
521-00-526	Utility - Gas	1,218	900	363	625	900	625	625	
521-00-527	Cellular Data	6,273	7,400	4,111	7,500	7,400	7,500	7,500	
521-00-530	Insurance	59,235	43,500	70,013	68,500	50,000	70,000	70,000	
521-00-548	Abandoned Motor Vehicle Exp	29	500	10	300	500	300	300	
521-00-549	LEOSE Expense	3,030	0	1,286	2,500	2,500	3,500	3,500	
521-00-550	Continuing Education	20,775	9,100	9,628	18,000	12,000	18,000	18,000	
521-00-551	Dues and Subscription	4,048	4,000	11,648	4,500	4,500	34,000	34,000	
521-00-552	Citizens Police Academy Exp.	840	1,000	25	1,000	1,000	1,000	1,000	
521-00-555	Grants	0	0	0	0	0	0	0	
521-00-560	Professional Fees	5,500	6,000	11,376	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	5,652	20,000	11,245	5,000	5,000	5,000	5,000	
	TOTAL Operational Expenses	141,622	141,400	142,352	157,672	132,500	190,472	190,472	
	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	2,688,258	2,092,721	2,316,487	2,801,146	2,421,368	3,139,381	2,913,920	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
525-00-110 Salaries and Wages	117,358	24,000	97,315	116,064	126,200	157,269	119,559	
525-00-115 Part Time Wages	0	60,000	14,486	20,216	52,000	75,420	20,710	
525-00-121 Longevity	572	1,500	690	590	190	520	520	
525-00-122 Allowances	0	0	0	0	0	0	0	
525-00-130 Overtime	4,564	0	0	3,500	2,500	3,500	1,500	
525-00-161 Social Security	11,503	6,743	10,956	11,166	12,285	21,900	15,935	
525-00-163 Retirement Expense	7,353	2,544	8,865	10,817	5,392	15,500	11,725	
525-00-164 Workers Comp	4,353	2,500	5,260	7,000	4,000	7,000	7,000	
525-00-165 Health Insurance	28,123	10,000	19,422	24,453	13,956	33,236	24,927	
525-00-166 Long Term Disability Insuranc	588	0	495	830	424	830	635	
525-00-167 Flex Medical	3,610	0	3,128	3,884	3,750	5,200	3,885	
525-00-191 Volunteer Firefighters Retire	22,200	21,000	18,472	30,800	20,000	31,900	30,380	
525-00-192 Volunteer Firefighters Allowa	24,800	26,000	24,900	28,000	28,000	36,000	30,000	
525-00-193 Retired Firefighters Benefit	32,065	25,000	28,098	30,000	30,000	30,000	35,000	
525-00-194 Volt. Fireman Certifications	2,480	4,000	2,490	3,000	3,000	6,000	4,000	
525-00-195 Vol Fireman Add Retirement	0	1,800	0	0	0	0	0	
525-00-197 Salary Increase	0	0	0	4,089	2,050	4,720	4,720	
525-00-198 EOY Lump Salary	1,500	0	1,500	1,500	0	2,000	1,500	
TOTAL Personnel and Benefits	261,069	185,087	236,076	295,909	303,747	430,995	311,996	
Supplies and Materials								
525-00-210 Office Supplies	560	750	284	750	750	750	750	
525-00-215 Printing and Reproduction	0	300	0	300	300	300	300	
525-00-220 Postage and Freight	13	300	3	300	300	150	150	
525-00-230 Janitorial & Cleaning Supplie	1,352	850	1,953	1,000	1,000	1,000	1,000	
525-00-240 Small Tools and Equipment	4,200	2,500	2,383	5,000	5,000	5,000	5,000	
525-00-242 Uniforms and Clothing	(1,406)	1,500	1,385	3,000	2,500	3,000	3,000	
525-00-245 Computer Software and Supplie	4,694	10,000	7,840	5,000	5,000	8,000	8,000	
525-00-250 Fuel, Oil and Lubricants	18,109	12,000	8,287	18,000	12,000	18,000	18,000	
525-00-260 Medical and Chemical	23	3,000	237	2,000	3,000	1,500	1,500	
525-00-290 Other Supplies	226	1,000	17	1,000	1,000	1,000	1,000	
525-00-296 Hurricane Supplies	0	0	862	2,000	2,000	2,000	2,000	
TOTAL Supplies and Materials	27,771	32,200	23,251	38,350	32,850	40,700	40,700	
Infrastructure Maintenanc								
525-00-320 Building Maintenance	4,302	10,000	19,860	22,000	12,000	22,000	22,000	
TOTAL Infrastructure Maintenanc	4,302	10,000	19,860	22,000	12,000	22,000	22,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Fire
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Equipment Maintenance								
525-00-420 Equipment Maintenance	17,380	10,000	4,277	30,000	4,000	30,000	25,000	
525-00-425 Copy Machine Maintenance	3,382	2,950	2,261	2,950	2,950	3,500	3,500	
525-00-430 Vehicle Maintenance	64,471	15,000	54,466	55,000	20,000	65,000	65,000	
525-00-440 Radio Maintenance	3,131	6,235	2,989	10,000	10,000	15,000	10,000	
525-00-450 Equipment Inspection	5,798	5,300	3,537	6,000	6,000	6,000	6,000	
TOTAL Equipment Maintenance	94,163	39,485	67,530	103,950	42,950	119,500	109,500	
Operational Expenses								
525-00-521 Utility - Electric	5,867	6,000	3,008	6,600	5,000	6,000	6,000	
525-00-523 Utility - Telephone	4,264	4,000	4,137	5,100	5,000	5,100	5,100	
525-00-524 Telephone - Long Distance	315	500	143	500	500	500	500	
525-00-525 Telephone - Cellular	4,711	3,800	3,061	5,000	5,000	5,000	5,000	
525-00-526 Utility - Gas	536	800	753	800	800	800	800	
525-00-530 Insurance	32,676	22,000	33,575	35,000	25,000	35,000	35,000	
525-00-550 Continuing Education	0	1,000	0	1,100	100	1,100	500	
525-00-551 Dues and Subscriptions	473	100	473	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	1,175	1,000	2,425	1,829	1,000	1,829	1,829	
TOTAL Operational Expenses	50,017	39,300	47,575	57,929	43,400	57,329	56,729	
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	437,322	321,072	394,293	518,138	434,947	670,524	540,925	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits									
526-00-110	Salaries and Wages	136,293	172,000	118,286	159,725	145,800	195,915	195,915	
526-00-115	Part-Time Wages	11,985	0	7,929	10,000	18,000	10,000	10,000	
526-00-121	Longevity	370	1,815	510	490	2,525	540	540	
526-00-122	Allowances	12,490	11,000	3,570	17,136	12,500	6,600	1,800	
526-00-125	Proficiency pay	893	2,000	1,457	1,800	2,000	3,000	3,000	
526-00-130	Overtime	346	4,200	953	1,000	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	12,257	14,500	10,462	15,189	14,276	17,230	14,700	
526-00-163	Retirement Expense	9,110	13,000	11,311	15,069	10,500	19,840	15,400	
526-00-164	Workers Comp	2,006	727	1,999	2,500	500	2,250	2,250	
526-00-165	Health Insurance	26,807	40,648	18,188	24,453	20,935	33,236	33,236	
526-00-166	Long Term Disability Insuranc	651	746	550	1,000	938	1,000	800	
526-00-167	Flex Medical	2,942	2,250	2,913	3,884	5,000	5,200	3,885	
526-00-197	Salary Increase	0	0	0	5,092	2,490	5,880	5,360	
526-00-198	EOY Lump Salary	1,000	0	1,500	1,500	0	2,000	1,500	
	TOTAL Personnel and Benefits	217,150	265,886	179,629	258,838	238,430	303,941	289,636	
Supplies and Materials									
526-00-210	Office Supplies	1,893	1,500	2,033	2,500	1,500	2,500	2,500	
526-00-215	Printing and Reproduction	580	800	196	1,500	1,500	1,500	1,500	
526-00-220	Postage and Freight	4,793	3,000	4,257	4,600	2,500	5,000	7,500	
526-00-230	Code Book & Publications	1,842	1,200	0	2,500	2,500	2,500	2,500	
526-00-240	Small Tools and Equipment	656	300	449	1,000	300	1,000	1,000	
526-00-242	Uniform and Clothing	657	800	591	800	800	800	800	
526-00-245	Computer Software and Supplie	13,538	2,500	14,050	20,000	6,300	23,500	23,500	
526-00-250	Fuel, Oil and Lubricants	23	1,100	752	2,500	0	2,500	2,500	
	TOTAL Supplies and Materials	23,982	11,200	22,329	35,400	15,400	39,300	41,800	
Equipment Maintenance									
526-00-420	Equipment Maintenance	263	515	76	515	515	515	515	
526-00-422	Computer Software Maintenance	4,302	2,000	4,474	4,750	3,300	4,750	4,750	
526-00-430	Vehicle Maintenance	0	500	2,253	500	0	500	1,500	
	TOTAL Equipment Maintenance	4,564	3,015	6,803	5,765	3,815	5,765	6,765	
Operational Expenses									
526-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
526-00-525	Telephone - Cellular	1,345	770	1,982	2,000	0	2,000	2,200	
526-00-530	Insurance	739	1,300	2,249	1,300	710	2,550	2,550	
526-00-540	Advertising	391	300	108	500	1,300	500	500	
526-00-550	Continuing Education	7,177	4,250	2,404	6,000	4,250	6,000	6,000	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Code Enforcement

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
526-00-551	Dues and Subscriptions	2,203	1,200	1,041	2,000	1,200	2,000	2,000	
526-00-552	Contract Services	112,453	0	14,831	60,000	0	60,000	30,000	
526-00-553	Contract Services-Wharton Lak	7,925	0	41,975	0	0	0	75,000	
526-00-554	Contract Services-Safebuilt	0	0	0	0	0	0	60,000	
526-00-560	Professional Fees	12,732	1,000	12,929	8,106	45,000	15,000	15,000	
526-00-561	Credit Card Fees	4,578	0	8,815	2,500	0	12,000	12,000	
	TOTAL Operational Expenses	149,542	8,920	86,335	82,406	52,460	100,050	205,250	

Other Operational Expense

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
526-00-610	Building Standards	0	0	0	3,000	0	3,000	3,000	
526-00-612	Demolition Prof fees	0	0	11,698	0	0	25,000	25,000	
526-00-613	Demolition	0	0	1,460	5,000	3,000	10,000	28,000	
526-00-614	Mowing Weedy Lots	0	0	0	0	0	0	0	
526-00-615	Filing Fees	3,139	1,000	5,377	3,000	1,500	3,000	7,500	
526-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
526-00-690	Public Relations	0	0	448	500	0	500	500	
	TOTAL Other Operational Expense	3,139	1,000	18,983	11,500	4,500	41,500	64,000	
	TOTAL Code Enforcement	398,377	290,021	314,078	393,909	314,605	490,556	607,451	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Emergency Management

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
527-00-110 Salaries and Wages	83,981	54,307	70,900	83,554	63,162	86,070	86,070	
527-00-115 Part Time Wages	0	0	0	0	0	0	0	
527-00-121 Longevity	1,730	1,380	1,790	1,790	1,630	1,850	1,850	
527-00-122 Allowances	608	600	1,382	600	0	4,320	4,320	
527-00-125 Profiency Pay	3,144	1,500	2,915	3,600	0	3,600	3,600	
527-00-130 Overtime	0	3,537	0	0	500	0	0	
527-00-161 Social Security	6,829	4,729	6,054	7,081	4,957	7,600	7,600	
527-00-163 Retirement Expense	5,126	3,710	6,900	7,168	3,925	9,125	9,125	
527-00-164 Workers Comp	1,866	1,763	2,083	2,800	650	2,800	2,800	
527-00-165 Health Insurance	10,449	10,162	6,879	8,151	6,978	8,309	8,309	
527-00-166 Long Term Disability Insuranc	359	185	309	395	283	395	395	
527-00-167 Flex Medical	3,156	750	1,101	1,250	1,250	1,295	1,295	
527-00-197 Salary Increase	0	0	0	2,507	940	2,583	2,583	
527-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	117,747	82,623	100,813	119,396	84,275	128,447	128,447	
Supplies and Materials								
527-00-210 Office Supplies	763	1,000	0	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	647	300	167	600	300	600	600	
527-00-245 Computers, Software & Supplie	3,045	1,500	25	2,000	1,500	2,000	2,000	
527-00-250 Fuel, Oil & Lubricants	1,742	2,000	1,075	2,500	1,650	3,000	3,000	
TOTAL Supplies and Materials	6,197	6,200	1,266	6,600	4,950	7,100	7,100	
Equipment Maintenance								
527-00-420 Equipment Maintenance	1,023	0	2,865	2,000	0	3,000	3,000	
527-00-422 Computer Software Maintenance	0	1,700	6,675	0	1,700	2,500	2,500	
527-00-430 Vehicle Maintenance	1,615	2,000	10	2,500	2,000	3,000	3,000	
TOTAL Equipment Maintenance	2,638	3,700	9,550	4,500	3,700	8,500	8,500	
Operational Expenses								
527-00-521 Utility - Electric	0	100	0	0	100	0	0	
527-00-523 Utility - Telephone	320	4,000	245	350	2,000	350	350	
527-00-525 Telephone - Cellular	2,453	750	1,751	2,600	3,000	2,600	2,600	
527-00-526 Telephone - Satellite	175	550	175	300	550	200	200	
527-00-527 Cellular Data	1,145	720	135	1,000	0	300	300	
527-00-530 Insurance	1,055	750	1,181	1,200	1,200	1,200	1,200	
527-00-550 Continuing Education	3,486	4,000	6,583	6,500	4,000	7,000	7,000	
527-00-551 Dues and Subscription	888	250	841	1,000	250	1,000	1,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Emergency Management

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
		AB			NY	DH		
527-00-560 Profeesional Fees	3,995	10,000	4,878	5,776	10,000	3,000	3,000	
TOTAL Operational Expenses	13,516	21,120	15,788	18,726	21,100	15,650	15,650	
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	140,097	113,643	127,417	149,222	114,025	159,697	159,697	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Animal Control

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
528-00-110 Salaries and Wages	49,301	32,521	40,150	46,987	42,250	48,402	48,402	
528-00-115 Part Time Wages	0	0	1,053	0	0	5,000	2,500	
528-00-121 Longevity	1,245	480	0	0	690	0	0	
528-00-125 Proficiency Pay	979	0	1,272	2,400	0	2,400	2,400	
528-00-130 Overtime	1,920	4,500	35	3,200	2,700	1,600	1,600	
528-00-161 Social Security	4,083	2,746	3,323	4,261	2,798	5,935	5,935	
528-00-163 Retirement Expense	3,192	2,200	3,736	4,129	2,400	5,012	5,012	
528-00-164 Workers Comp	1,679	656	1,993	1,900	1,267	1,900	1,900	
528-00-165 Health Insurance	7,954	10,162	6,778	8,151	6,978	8,309	8,309	
528-00-166 Long Term Disability Insuranc	194	126	200	217	217	217	217	
528-00-167 Flex Medical	758	750	1,103	1,250	1,250	1,295	1,295	
528-00-197 Salary Increase	0	0	0	1,410	607	1,453	1,453	
528-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	71,804	54,141	60,141	74,405	61,157	82,023	79,523	
Supplies and Materials								
528-00-210 Office Supplies	86	100	95	100	100	100	100	
528-00-230 Janitorial & Cleaning Supplie	143	200	30	100	200	100	100	
528-00-240 Small Tools and Equipment	0	500	928	250	500	250	250	
528-00-242 Uniforms and Clothing	501	300	641	200	200	200	200	
528-00-260 Medical and Chemical	0	100	0	800	0	800	800	
528-00-273 Animal Supplies	19	1,000	0	5,280	0	5,280	2,500	
TOTAL Supplies and Materials	749	2,200	1,694	6,730	1,000	6,730	3,950	
Infrastructure Maintenanc								
528-00-320 Building Maintenance	2,434	250	6,414	8,000	1,500	7,000	7,000	
TOTAL Infrastructure Maintenanc	2,434	250	6,414	8,000	1,500	7,000	7,000	
Equipment Maintenance								
528-00-430 Vehicle Maintenance	1,058	500	278	2,000	500	2,000	2,000	
TOTAL Equipment Maintenance	1,058	500	278	2,000	500	2,000	2,000	
Operational Expenses								
528-00-521 Utility - Electric	1,168	1,500	521	1,000	1,250	1,000	1,000	
528-00-530 Insurance	1,311	800	1,477	1,500	1,100	1,500	1,500	
528-00-550 Continuing Education	776	400	0	600	600	600	600	
528-00-560 Professional Fees	3,858	3,000	3,796	2,776	3,000	4,500	4,500	
TOTAL Operational Expenses	7,114	5,700	5,794	5,876	5,950	7,600	7,600	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Animal Control

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	83,160	62,791	74,321	97,011	70,107	105,353	100,073	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Communications

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
529-00-110 Salaries and Wages	396,689	260,000	321,502	405,450	379,610	435,405	390,000	
529-00-115 Part Time Wages	0	1,500	0	0	6,120	0	0	
529-00-121 Longevity	1,820	3,055	2,295	2,220	930	2,415	980	
529-00-122 Allowances	2,366	2,100	1,661	3,000	3,300	3,000	3,000	
529-00-125 Proficiency Pay	5,010	0	4,783	8,160	1,500	8,160	8,160	
529-00-130 Overtime	91,788	52,548	81,299	89,000	48,110	96,750	96,750	
529-00-161 Social Security	36,651	24,500	31,571	35,000	34,144	43,100	43,100	
529-00-163 Retirement Expense	29,616	20,000	37,081	38,000	26,874	51,940	51,940	
529-00-164 Workers Comp	1,300	16,000	1,271	2,600	1,300	2,600	2,600	
529-00-165 Health Insurance	82,708	70,000	51,201	73,359	62,805	74,781	74,781	
529-00-166 Long Term Disability Insuranc	2,001	1,755	1,525	2,500	1,349	2,500	2,500	
529-00-167 Flex Medical	16,841	6,750	8,306	11,650	11,250	11,650	11,650	
529-00-170 Unemployement Benefits	0	0	0	0	0	0	0	
529-00-197 Salary Increase	0	0	0	12,730	6,274	13,065	13,065	
529-00-198 EOY Lump Salary	4,000	0	4,500	4,500	0	4,500	4,500	
TOTAL Personnel and Benefits	670,789	458,208	546,995	688,169	583,566	749,866	703,026	
Supplies and Materials								
529-00-210 Office Supplies	970	1,200	200	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	1,688	2,000	0	1,000	1,000	1,000	1,000	
529-00-245 Computer Software and Supplie	0	600	194	250	250	250	250	
TOTAL Supplies and Materials	2,657	4,850	394	2,600	2,150	2,600	2,600	
Equipment Maintenance								
529-00-420 Equipment Maintenance	7,449	6,700	6,783	7,500	7,500	7,500	7,500	
529-00-421 Computer Maintenance	0	400	194	400	400	400	400	
529-00-422 Computer Software Maintenance	5,296	6,000	4,996	8,500	8,000	8,500	8,500	
529-00-440 Radio Maintenance	2,726	4,000	3,519	3,500	3,000	3,500	3,500	
TOTAL Equipment Maintenance	15,471	17,100	15,492	19,900	18,900	19,900	19,900	
Operational Expenses								
529-00-523 Utility - Telephone	955	1,200	735	1,200	2,550	1,200	1,200	
529-00-524 Telephone - Long Distance	2	200	0	0	0	0	0	
529-00-530 Insurance	1,848	3,000	2,878	3,000	2,000	3,000	3,000	
529-00-540 Advertising	0	0	238	0	0	0	0	
529-00-550 Continuing Education	1,234	3,000	171	1,500	1,500	1,500	1,500	
529-00-551 Dues and Subscriptions	179	350	142	250	250	250	250	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Communications

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
529-00-560 Professional Fees	828	1,000	1,612	4,840	1,500	4,840	4,840	
TOTAL Operational Expenses	5,047	8,750	5,775	10,790	7,800	10,790	10,790	
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	693,964	488,908	568,656	721,459	612,416	783,156	736,316	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Streets & Drainage

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
540-00-110 Salaries and Wages	345,128	283,000	305,975	390,701	345,274	539,970	438,958	
540-00-115 Part-Time Wages	13,136	25,917	6,629	20,000	25,000	0	0	
540-00-121 Longevity	4,340	4,655	1,240	1,280	3,165	1,465	1,465	
540-00-122 Allowances	7,183	1,200	4,476	4,400	5,000	5,000	5,000	
540-00-125 Proficiency Pay	1,908	2,400	2,729	2,000	2,000	2,000	2,000	
540-00-130 Overtime	15,517	31,000	10,637	25,000	22,000	25,000	25,000	
540-00-161 Social Security	29,351	22,829	25,847	30,000	30,461	45,566	37,600	
540-00-163 Retirement Expense	22,605	18,192	29,368	33,720	21,000	54,918	45,300	
540-00-164 Workers Comp	19,763	29,000	16,826	16,125	20,000	22,500	22,500	
540-00-165 Health Insurance	72,688	76,214	52,516	85,586	52,338	112,172	95,554	
540-00-166 Long Term Disability Insuranc	1,676	1,445	1,496	2,500	1,626	2,850	2,504	
540-00-167 Flex Medical	6,923	5,625	8,617	14,887	9,375	17,483	14,893	
540-00-170 Unemployment Benefits	0	0	0	0	0	0	0	
540-00-197 Salary Increase	0	0	0	13,867	5,497	16,200	13,169	
540-00-198 EOY Lump Salary	3,750	0	3,750	5,250	0	6,000	5,250	
TOTAL Personnel and Benefits	543,968	501,477	470,106	645,316	542,736	851,124	709,193	
Supplies and Materials								
540-00-210 Office Supplies	1,938	800	1,070	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	6	100	17	100	100	100	100	
540-00-230 Janitorial & Cleaning Supplie	93	500	94	150	150	150	150	
540-00-240 Small Tools and Equipment	6,036	2,500	1,841	5,000	2,500	5,000	5,000	
540-00-242 Uniforms and Clothing	7,489	3,000	7,181	10,000	3,000	10,000	10,000	
540-00-245 Computer Software & Supplies	11,468	0	10,121	15,000	0	15,000	15,000	
540-00-250 Fuel, Oil and Lubricants	46,629	40,000	34,535	50,000	38,500	50,000	50,000	
540-00-260 Medical and Chemical	(137)	1,000	205	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	73,522	47,950	55,063	88,400	46,050	88,400	88,400	
Infrastructure Maintenanc								
540-00-320 Building Maintenance	3	1,800	250	0	1,800	0	0	
540-00-330 Street Maintenance	70,340	15,000	77,478	77,500	35,000	132,000	132,000	
540-00-333 Sidewalk maintenance	4,875	0	0	0	0	0	0	
540-00-335 Street Sign Maintenance	19,233	4,000	10,120	15,000	15,000	15,000	15,000	
540-00-338 Right of Way Maintenance	19,931	6,000	0	25,000	25,000	25,000	25,000	
540-00-340 Drainage Maintenance	13,250	12,500	6,319	27,500	17,500	27,500	27,500	
TOTAL Infrastructure Maintenanc	127,631	39,300	94,167	145,000	94,300	199,500	199,500	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Streets & Drainage

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Equipment Maintenance								
540-00-420 Equipment Maintenance	68,922	69,000	45,385	90,000	79,012	90,000	75,000	
540-00-425 Copy Machine Maintenance	4,198	1,500	2,133	2,750	2,000	2,750	2,750	
540-00-430 Vehicle Maintenance	34,146	30,000	18,909	35,000	20,000	35,000	35,000	
540-00-455 Dirt Box Expense	17,112	7,000	25,078	20,000	12,250	20,000	30,000	
TOTAL Equipment Maintenance	124,378	107,500	91,505	147,750	113,262	147,750	142,750	
Operational Expenses								
540-00-510 Rentals	38,467	0	17,085	10,000	0	10,000	10,000	
540-00-521 Utility - Electric	2,381	5,000	1,225	2,000	2,500	2,000	2,000	
540-00-522 Utility street lights	127,457	57,000	71,635	111,000	56,500	130,000	125,000	
540-00-523 Utility - Telephone	637	1,800	2,216	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	1,665	1,400	2,973	2,600	1,100	3,200	3,200	
540-00-530 Insurance	33,757	23,000	38,095	38,500	25,000	38,500	38,500	
540-00-550 Continuing Education	2,401	800	1,135	3,000	800	3,000	3,000	
540-00-551 Dues and Subscription	0	900	2,918	200	150	2,000	2,000	
540-00-552 Contract Services	25,536	0	34,254	19,000	0	30,000	30,000	
540-00-559 Mileage Reimbursement	0	100	0	500	100	0	0	
540-00-560 Professional Fees	14,752	5,000	9,528	14,146	15,000	14,146	14,146	
540-00-562 FM 1301 Extension Project	1,511	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	248,564	95,400	181,064	202,946	104,000	234,846	229,846	
Other Operational Expense								
540-00-620 Unemployment Reimbursements	0	0	2,317	0	0	0	0	
540-00-690 Employee Relations	2,477	0	832	0	0	0	0	
TOTAL Other Operational Expense	2,477	0	3,149	0	0	0	0	
TOTAL Streets & Drainage	1,120,540	791,627	895,054	1,229,412	900,348	1,521,620	1,369,689	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Garage

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
542-00-110 Salaries and Wages	88,803	78,425	76,170	90,251	81,000	92,955	92,955	
542-00-115 Part-time Wages	0	0	0	0	0	0	0	
542-00-121 Longevity	1,760	1,965	1,880	1,880	1,195	2,000	2,000	
542-00-122 Allowances	486	600	377	780	540	1,100	1,100	
542-00-125 Proficiency Pay	1,208	2,400	972	1,200	300	1,200	1,200	
542-00-130 Overtime	2,841	960	2,967	4,250	2,500	4,250	4,250	
542-00-161 Social Security	7,042	6,108	6,307	7,808	6,467	8,060	8,060	
542-00-163 Retirement Expense	5,662	5,216	7,419	8,171	3,750	9,720	9,720	
542-00-164 Workers Comp	4,368	4,000	4,463	4,500	3,500	4,500	4,500	
542-00-165 Health Insurance	18,452	20,324	13,080	16,302	13,956	16,618	16,618	
542-00-166 Long Term Disability Insuranc	428	400	371	500	848	500	500	
542-00-167 Flex Medical	2,513	2,500	2,107	2,590	2,500	2,590	2,590	
542-00-197 Salary Increase	0	0	0	2,708	1,253	2,790	2,790	
542-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	134,563	122,898	117,111	141,940	117,809	147,283	147,283	
Supplies and Materials								
542-00-210 Office Supplies	1,073	1,000	283	800	800	800	800	
542-00-230 Janitorial & Cleaning Supplie	4,753	5,000	3,956	4,500	4,000	4,500	4,500	
542-00-240 Small Tools and Equipment	1,735	2,500	658	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	2,325	0	184	0	0	0	0	
542-00-250 Fuel, Oil and Lubricants	5,524	1,300	2,544	5,500	2,000	5,000	5,000	
542-00-260 Medical and Chemical	1,002	1,100	1,019	1,100	1,250	1,550	1,550	
542-00-290 Other Supplies	1,728	7,500	2,794	4,500	5,800	4,500	4,500	
542-00-296 Hurricane Supplies	0	0	0	5,000	0	5,000	0	
TOTAL Supplies and Materials	18,141	18,400	11,438	24,900	16,350	24,850	19,850	
Infrastructure Maintenanc								
542-00-320 Building Maintenance	4,386	12,000	824	14,000	10,000	20,000	20,000	
TOTAL Infrastructure Maintenanc	4,386	12,000	824	14,000	10,000	20,000	20,000	
Equipment Maintenance								
542-00-420 Equipment Maintenance	8,230	16,000	10,465	13,000	10,000	13,000	13,000	
542-00-430 Vehicle Maintenance	3,364	1,000	3,726	5,000	1,000	5,000	5,000	
542-00-435 Fuel Tank Maintenance	10,473	0	4,870	0	500	0	0	
TOTAL Equipment Maintenance	22,067	17,000	19,062	18,000	11,500	18,000	18,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Garage

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Operational Expenses								
542-00-510 Rentals	0	100	0	0	100	0	0	
542-00-521 Utility - Electric	2,388	5,000	1,139	2,000	2,000	2,000	2,000	
542-00-523 Utility- Telephone	320	1,000	2,019	1,500	2,500	1,500	1,500	
542-00-524 Telephone - Long Distance	566	300	47	600	500	600	600	
542-00-526 Utility - Gas	2,882	3,000	2,259	4,300	2,700	4,300	3,500	
542-00-530 Insurance	3,112	1,000	4,004	4,000	1,650	4,000	4,000	
542-00-550 Continuing Education	0	800	20	500	200	500	500	
542-00-551 Dues and Subscriptions	128	0	6,200	1,440	0	1,550	1,550	
TOTAL Operational Expenses	9,395	11,200	15,688	14,340	9,650	14,450	13,650	
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	188,553	181,498	164,124	213,180	165,309	224,583	218,783	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Facilities Maintenance
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
543-00-110 Salaries and Wages	150,366	132,699	140,335	164,757	165,750	206,483	169,729	
543-00-115 Part-time Wages	1,541	0	0	0	0	0	18,377	
543-00-121 Longevity	890	2,675	1,010	1,010	3,515	1,205	1,205	
543-00-122 Allowances	323	7,440	377	480	7,680	1,200	1,200	
543-00-125 Proficiency Pay	1,572	300	207	1,800	0	1,800	1,800	
543-00-130 Overtime	11,751	10,500	10,226	6,000	5,000	12,000	12,000	
543-00-161 Social Security	12,667	10,462	11,996	13,727	13,766	17,700	16,215	
543-00-163 Retirement Expense	9,808	9,778	13,715	14,364	10,083	21,290	19,550	
543-00-164 Workers Comp	4,294	3,863	5,350	4,450	1,000	5,500	5,500	
543-00-165 Health Insurance	34,374	36,000	26,632	32,604	27,931	49,854	33,236	
543-00-166 Long Term Disability Insuranc	783	761	706	1,100	849	1,300	1,165	
543-00-167 Flex Medical	4,130	3,000	4,287	5,178	5,000	6,475	5,180	
543-00-197 Salary Increase	0	0	0	3,873	2,450	6,195	5,643	
543-00-198 EOY Lump Salary	1,500	0	2,000	2,000	0	2,000	2,000	
TOTAL Personnel and Benefits	233,998	217,478	216,843	251,343	243,024	333,002	292,800	
Supplies and Materials								
543-00-210 Office Supplies	161	100	112	50	50	50	50	
543-00-230 Janitorial & Cleaning Supplie	17	500	21	350	350	350	350	
543-00-240 Small Tools and Equipment	3,204	1,300	1,445	2,000	1,000	5,000	5,000	
543-00-242 Uniforms and Clothing	3,192	1,000	2,094	2,000	1,000	2,300	2,300	
543-00-250 Fuel, Oil and Lubricants	11,821	6,000	11,748	12,000	5,750	14,000	14,000	
543-00-264 Pesticides and Ag. Supplies	6,118	3,500	261	1,257	4,000	1,257	1,257	
543-00-290 Other Supplies	183	500	182	300	500	300	300	
TOTAL Supplies and Materials	24,696	12,900	15,865	17,957	12,650	23,257	23,257	
Infrastructure Maintenanc								
543-00-310 Ground Maintenance	283	0	0	0	0	0	0	
543-00-320 Building Maintenance	1,207	500	340	1,000	500	11,000	11,000	
TOTAL Infrastructure Maintenanc	1,490	500	340	1,000	500	11,000	11,000	
Equipment Maintenance								
543-00-420 Equipment Maintenance	12,401	3,500	3,565	6,000	2,000	6,000	6,000	
543-00-430 Vehicle Maintenance	3,208	1,000	7,861	4,500	2,000	5,500	5,500	
TOTAL Equipment Maintenance	15,609	4,500	11,426	10,500	4,000	11,500	11,500	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Facilities Maintenance

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
	Operational Expenses								
543-00-521	Utility - Electric	1,135	800	566	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	606	500	747	800	1,000	800	800	
543-00-530	Insurance	20,920	7,500	24,428	22,500	9,800	25,000	25,000	
543-00-550	Continuing Education	0	200	126	600	200	900	900	
543-00-551	Dues and Subscription	0	100	0	0	0	0	0	
543-00-560	Professional Services	909	100	1,349	1,505	400	1,505	1,505	
	TOTAL Operational Expenses	23,571	10,050	27,215	26,455	12,200	29,255	29,255	
	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	299,364	245,428	271,690	307,255	272,374	408,014	367,812	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

10 -General
DEPARTMENT - Recreation
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
		AB			NY	DH		
Infrastructure Maintenanc								
552-00-310 Parks Maintenance	25,933	27,000	7,977	20,000	5,000	20,000	20,000	
TOTAL Infrastructure Maintenanc	25,933	27,000	7,977	20,000	5,000	20,000	20,000	
Operational Expenses								
552-00-521 Utility - Electric	10,035	5,500	4,644	13,000	5,000	13,000	13,000	
552-00-551 Dues and Sunscriptions	0	200	0	50	50	50	50	
TOTAL Operational Expenses	10,035	5,700	4,644	13,050	5,050	13,050	13,050	
Other Operational Expense								
552-00-682 Little League Activities	4,914	5,000	7,491	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	4,309	2,500	2,228	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	1,818	0	1,453	3,600	2,500	3,600	3,600	
552-00-691 Community Involvement	350	500	315	500	500	500	500	
TOTAL Other Operational Expense	11,392	12,800	11,487	15,100	9,250	15,100	15,100	
TOTAL Recreation	47,360	45,500	24,109	48,150	19,300	48,150	48,150	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Pool

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
553-00-110 Salaries and Wages	1,094	0	1,231	0	0	0	0	
553-00-115 Part-Time Wages	24,587	18,000	21,189	25,000	23,000	25,000	25,000	
553-00-130 Overtime	2,903	200	963	4,200	200	4,200	2,100	
553-00-161 Social Security	2,183	1,377	1,786	1,920	1,775	1,920	1,920	
553-00-163 Retirement Expense	244	0	189	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	573	0	208	0	0	0	0	
553-00-166 Long Term Disability Insuranc	17	0	4	0	0	0	0	
553-00-167 Flex Medical	94	0	25	0	0	0	0	
TOTAL Personnel and Benefits	31,694	20,277	25,596	33,620	28,025	33,620	31,520	
Supplies and Materials								
553-00-210 Office Supplies	63	300	115	200	200	200	200	
553-00-230 Janitorial & Cleaning Supplie	271	150	128	300	150	300	300	
553-00-240 Small Tools and Equipment	28	800	109	10,000	500	10,000	10,000	
553-00-260 Medical and Chemical	17,957	9,000	5,275	28,000	7,000	28,000	20,000	
553-00-290 Other Supplies	453	650	567	750	550	750	750	
TOTAL Supplies and Materials	18,772	10,900	6,194	39,250	8,400	39,250	31,250	
Infrastructure Maintenanc								
553-00-310 Grounds Maintenance	0	300	0	0	0	0	0	
553-00-320 Building Maintenance	1,056	1,000	700	5,000	1,000	5,000	5,000	
TOTAL Infrastructure Maintenanc	1,056	1,300	700	5,000	1,000	5,000	5,000	
Equipment Maintenance								
553-00-420 Equipment Maintenance	2,795	5,000	1,635	4,500	5,000	4,800	4,800	
TOTAL Equipment Maintenance	2,795	5,000	1,635	4,500	5,000	4,800	4,800	
Operational Expenses								
553-00-510 Rentals	0	0	0	0	0	900	900	
553-00-521 Utility - Electric	5,080	6,000	3,610	5,000	6,000	5,700	5,700	
553-00-523 Utility - Telephone	798	350	383	850	450	850	850	
553-00-530 Insurance	0	1,600	0	750	1,750	750	750	
553-00-550 Continuing Education	1,130	350	1,000	1,500	1,500	1,500	1,500	
553-00-560 Professional Services	2,990	2,750	6,994	5,150	3,150	7,000	7,000	
TOTAL Operational Expenses	9,997	11,050	11,986	13,250	12,850	16,700	16,700	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Pool

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	64,314	48,527	46,112	95,620	55,275	99,370	89,270	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Grants

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
	Personnel and Benefits								
560-00-110	CVG - Salary	0	0	49,409	59,384	53,784	61,173	61,173	
560-00-121	CVG- Longevity	0	0	30	30	0	90	90	
560-00-122	CVG - Uniforms	0	0	0	600	300	600	600	
560-00-161	CVG FICA	0	0	4,123	4,764	4,100	4,912	4,912	
560-00-163	CVG TMRS	0	0	4,335	5,404	3,053	5,920	5,920	
560-00-165	CVG TML Pretax	0	0	6,453	8,151	6,978	8,309	8,309	
560-00-166	CVG - Disability ins	0	0	210	300	172	300	300	
560-00-167	CVG TML Flex	0	0	973	1,295	1,294	1,295	1,295	
560-00-168	CVG - Supplies	0	0	0	0	0	0	0	
560-00-197	CVG- Salary Increase	0	0	0	1,782	795	1,836	1,836	
560-00-198	CVG- EOY Lump Salary	0	0	500	500	0	500	500	
560-00-199	CV- Continuing Ed	0	0	145	0	0	0	0	
560-21-110	Lone Star Grant-Salary	0	0	9,861	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	0	0	76,037	82,210	70,476	84,935	84,935	
	Supplies and Materials								
560-00-220	Postage and Freight	0	0	51	250	100	250	250	
560-00-290	FEMA Expense	0	0	0	0	0	0	0	
560-21-210	Lone Star Grant- Supplies	0	0	0	0	0	0	0	
560-21-250	Lone Star Grant- Fuel	0	0	138	0	0	0	0	
	TOTAL Supplies and Materials	0	0	189	250	100	250	250	
	Operational Expenses								
560-00-550	Lone Star Grant- Continuing E	1,543	0	0	0	0	0	0	
560-00-560	Lone Star - Armor	0	0	44,590	0	0	0	0	
560-00-566	Firehouse Sub grant	0	0	0	0	0	0	0	
560-00-567	Victim's Assistance Grant	96	0	761	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	5,000	0	10,000	10,000	0	10,000	10,000	
560-00-571	SPOT	3,000	3,000	0	0	0	0	1,500	
560-00-572	Mayor's Committee	5,652	0	4,184	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

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Grants

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	10,000	10,000	3,000	10,000	12,000	
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	0	0	948	0	0	0	0	
560-00-588 Beautification Program	5,715	0	46	0	0	0	0	
TOTAL Operational Expenses	38,007	8,000	77,529	29,500	8,750	29,500	33,000	
TOTAL Grants	38,007	8,000	153,755	111,960	79,326	114,685	118,185	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Lease Payments								
570-00-751 Principal	0	20,000	0	0	0	0	0	
570-00-752 Interest Expense	0	2,100	0	0	0	0	0	
570-00-753 Lease Financing Principal	0	0	0	0	0	0	0	
570-00-756 Lease Financing	0	0	0	0	0	0	0	
570-00-757 Non-Lease Component	0	0	0	0	0	0	0	
570-00-758 Amortization Expense	0	0	0	0	0	0	0	
TOTAL Lease Payments	0	22,100	0	0	0	0	0	
TOTAL Lease Payments	0	22,100	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2025

DEPARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Capital Outlay								
580-00-827 Lease Asset	364,447	0	0	0	0	0	0	
580-00-828 Equipment	197,301	37,000	600,596	78,000	150,000	328,000	328,000	
580-21-825 Building Improvements	55,231	0	0	0	0	0	0	
580-21-830 Vehicles - Police	91,280	118,260	186,306	0	150,000	200,000	0	
580-25-827 Fire equipment	0	0	0	0	0	0	0	
580-26-830 Vehicles	98,350	0	2,996	0	0	0	0	
580-41-835 Capital Improvement Program	35,000	0	52,500	122,500	0	122,500	80,000	
TOTAL Capital Outlay	841,608	155,260	842,398	200,500	300,000	650,500	408,000	
TOTAL Capital Outlay	841,608	155,260	842,398	200,500	300,000	650,500	408,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2025

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 (AB)	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 (NY)	Department Requested FY 2026 (DH)	Proposed FY 2026	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	0	0	0	34,779	0	0	53,902	
TOTAL Transfers Out	0	0	0	34,779	0	0	53,902	
TOTAL Transfers-Out	0	0	0	34,779	0	0	53,902	
** TOTAL EXPENDITURES **	8,376,746	5,861,470	7,350,414	8,317,772	6,835,324	9,955,168	9,215,169	

*** 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	1,200	355,852	0	357,052
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	1,200	355,952	4,700	361,852
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	1,200	10,000	3,200	14,400
500	Operational Expenses	0	0	0	0
600	Other Operational Expenses	0	50,000	1,500	51,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	295,952	0	295,952
	Total Appropriations	1,200	355,952	4,700	361,852
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

11 -PEG FUND AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Other Taxes	1,395	7,600	911	1,500	4,000	1,200	1,200	
Interest and Miscellaneou	38	0	33	0	0	0	0	
** TOTAL REVENUE **	1,432	7,600	945	1,500	4,000	1,200	1,200	
EXPENDITURE SUMMARY								
Operations	936	7,600	0	1,500	4,000	1,200	1,200	
** TOTAL EXPENDITURES **	936	7,600	0	1,500	4,000	1,200	1,200	
REVENUES OVER/(UNDER) EXPENDITURES	496	0	945	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2025

11 -PEG FUND

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Taxes									
3226	Cable televsion franchise fee	1,395	7,600	911	1,500	4,000	1,200	1,200	
	TOTAL Other Taxes	1,395	7,600	911	1,500	4,000	1,200	1,200	
Interest and Miscellaneou									
3773	Interest Income	38	0	33	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	38	0	33	0	0	0	0	
	** TOTAL REVENUES **	1,432	7,600	945	1,500	4,000	1,200	1,200	

REVENUE & EXPENSE WORKSHEET

11 -PEG FUND

AS OF: JULY 31ST, 2025

DEPARTMENT - Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Supplies and Materials								
500-00-245 Equipment	936	7,600	0	1,500	4,000	1,200	1,200	
TOTAL Supplies and Materials	936	7,600	0	1,500	4,000	1,200	1,200	
TOTAL Operations	936	7,600	0	1,500	4,000	1,200	1,200	
** TOTAL EXPENDITURES **	936	7,600	0	1,500	4,000	1,200	1,200	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2025

12 -Hotel/Motel

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Other Taxes	277,368	190,000	268,671	295,852	256,898	355,852	355,852	
Interest and Miscellaneou	61	100	42	100	100	100	100	
Intergovernmental	0	0	0	0	0	0	0	
Transfers In	0	29,307	0	0	0	0	0	
** TOTAL REVENUE **	277,429	219,407	268,714	295,952	256,998	355,952	355,952	
EXPENDITURE SUMMARY								
Operations	60,279	70,683	56,522	60,000	20,750	60,000	60,000	
Transfers-Out	217,000	148,724	198,500	235,952	236,248	295,952	295,952	
** TOTAL EXPENDITURES **	277,279	219,407	255,022	295,952	256,998	355,952	355,952	
REVENUES OVER/(UNDER) EXPENDITURES	149	0	13,691	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2025

12 -Hotel/Motel

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Taxes									
3215	Motel Occupancy Tax	277,368	190,000	268,671	295,852	256,898	355,852	355,852	
	TOTAL Other Taxes	277,368	190,000	268,671	295,852	256,898	355,852	355,852	
Interest and Miscellaneou									
3773	Interest Income	61	100	42	100	100	100	100	
	TOTAL Interest and Miscellaneou	61	100	42	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 **		277,429	219,407	268,714	295,952	256,998	355,952	355,952	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

12 -Hotel/Motel
DEPARTMENT - Operations
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Supplies and Materials								
500-00-276 Promotional Supplies	893	4,000	50	1,000	1,250	1,000	1,000	
500-00-277 Holiday Lighting Expense	9,563	4,683	5,899	9,000	3,500	9,000	9,000	
TOTAL Supplies and Materials	10,456	8,683	5,949	10,000	4,750	10,000	10,000	
Operational Expenses								
500-00-522 Festivals Expense	176	4,000	574	0	4,000	0	0	
500-00-560 Professional Fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	176	4,000	574	0	4,000	0	0	
Other Operational Expense								
500-00-630 Convention and Tourism	49,648	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	49,648	58,000	50,000	50,000	12,000	50,000	50,000	
TOTAL Operations	60,279	70,683	56,522	60,000	20,750	60,000	60,000	

REVENUE & EXPENSE WORKSHEET

12 -Hotel/Motel

AS OF: JULY 31ST, 2025

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Transfers Out								
590-00-944 Transfer Out - Civic Center	215,000	148,724	191,500	228,952	234,248	288,952	288,952	
590-00-973 Transfer Out - RR Depot	2,000	0	7,000	7,000	2,000	7,000	7,000	
TOTAL Transfers Out	217,000	148,724	198,500	235,952	236,248	295,952	295,952	
TOTAL Transfers-Out	217,000	148,724	198,500	235,952	236,248	295,952	295,952	
** TOTAL EXPENDITURES **	277,279	219,407	255,022	295,952	256,998	355,952	355,952	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

14 -Seizure

AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Interest and Miscellaneou	5,566	500	204	700	1,750	700	700	
Intergovernmental	21,880	5,250	452	4,000	5,250	4,000	4,000	
Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	27,446	5,750	656	4,700	7,000	4,700	4,700	
EXPENDITURE SUMMARY								
Operations	14,892	5,750	859	4,700	7,000	4,700	4,700	
Transfers-Out	0	0	0	0	0	0	0	
** TOTAL EXPENDITURES **	14,892	5,750	859	4,700	7,000	4,700	4,700	
REVENUES OVER/(UNDER) EXPENDITURES	12,553	0	(203)	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

14 -Seizure

AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Interest and Miscellaneou									
3773	Interest Income	266	0	204	200	250	200	200	
3775	Miscellaneous Revenue	5,300	500	0	500	1,500	500	500	
	TOTAL Interest and Miscellaneou	5,566	500	204	700	1,750	700	700	
Intergovernmental									
3862	Federal Seizure Revenue	4,414	0	0	0	0	0	0	
3863	State Seizure Revenue	17,465	5,000	452	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	21,880	5,250	452	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 **	27,446	5,750	656	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET

14 -Seizure AS OF: JULY 31ST, 2025

DEPARTMENT - Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Supplies and Materials								
500-00-240 Small Tools and Equipment	799	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	799	4,250	0	3,200	5,500	3,200	3,200	
Operational Expenses								
500-00-550 Continuing Education	0	0	859	0	0	0	0	
TOTAL Operational Expenses	0	0	859	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	14,093	0	0	0	0	0	0	
500-00-830 C/O Vehicles	0	0	0	0	0	0	0	
TOTAL Capital Outlay	14,093	0	0	0	0	0	0	
TOTAL Operations	14,892	5,750	859	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET

14 -Seizure AS OF: JULY 31ST, 2025

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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 **	14,892	5,750	859	4,700	7,000	4,700	4,700	

*** END OF REPORT ***

DEBT SERVICE FUND

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

CITY OF WHARTON

DEBT SERVICE FUNDS ANNUAL ADOPTED 2025-2026

Department/Expense Classification	Actual 2024	Budget FY 2025	Projected FY 2026	Proposed FY 2026
Debt Service Fund				
Revenues				
Ad Valorum Taxes	2,363,070	2,279,963	2,279,963	2,279,963
Interest and Miscellaneous	176,334	10,000	10,000	10,000
Intergovernmental	150,000	150,000	150,000	150,000
Operating Transfers In	150,000	157,000	156,531	156,531
Total Estimated Revenues	2,839,404	2,596,963	2,596,494	2,596,494
Appropriations				
Bond Issuance Costs	0			
Principal	2,261,827	2,235,719	2,302,762	2,302,762
Interest Expense	380,458	317,244	249,732	249,732
Service Charges	4,100	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	2,646,385	2,557,963	2,557,494	2,557,494
Excess (Deficit) Revenue over Expenditures	193,019	39,000	39,000	39,000
Est. Fund Balance (Beginning)	359,597	552,616	591,616	591,616
Est. Fund Balance (Ending)	552,616	591,616	630,616	630,616

REVENUE & EXPENSE WORKSHEET

20 -Debt Service Fund
AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Ad Valorum Taxes	2,363,070	1,042,788	2,284,085	2,279,963	1,596,028	2,279,963	2,279,963	
Interest and Miscellaneou	176,334	1,000	20,281	10,000	10,000	10,000	10,000	
Intergovernmental	150,000	0	150,000	150,000	0	150,000	150,000	
Transfers In	150,000	0	157,000	157,000	0	157,000	156,531	
** TOTAL REVENUE **	2,839,404	1,043,788	2,611,366	2,596,963	1,606,028	2,596,963	2,596,494	
EXPENDITURE SUMMARY								
Lease Payments	2,646,385	1,043,788	2,555,734	2,557,963	1,574,028	2,557,494	2,557,494	
Transfers-Out	150,000	0	0	0	0	0	0	
** TOTAL EXPENDITURES **	2,796,385	1,043,788	2,555,734	2,557,963	1,574,028	2,557,494	2,557,494	
REVENUES OVER/(UNDER) EXPENDITURES	43,020	0	55,633	39,000	32,000	39,469	39,000	

REVENUE & EXPENSE WORKSHEET

20 -Debt Service Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Ad Valorum Taxes									
3011	Ad Valorem Taxes	2,304,796	1,015,788	2,226,013	2,252,963	1,569,028	2,252,963	2,252,963	
3012	Delinquent Taxes	31,018	15,000	33,113	15,000	15,000	15,000	15,000	
3013	Penalty and Interest	27,257	12,000	24,958	12,000	12,000	12,000	12,000	
	TOTAL Ad Valorum Taxes	2,363,070	1,042,788	2,284,085	2,279,963	1,596,028	2,279,963	2,279,963	
Interest and Miscellaneou									
3773	Interest Income	21,479	1,000	20,281	10,000	10,000	10,000	10,000	
3775	Miscellaneous Revenue	154,855	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	176,334	1,000	20,281	10,000	10,000	10,000	10,000	
Intergovernmental									
3881	WEDCO Contribution	150,000	0	150,000	150,000	0	150,000	150,000	
	TOTAL Intergovernmental	150,000	0	150,000	150,000	0	150,000	150,000	
Transfers In									
3915	Transfer In - Tax Notes	150,000	0	157,000	157,000	0	157,000	156,531	
3999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	150,000	0	157,000	157,000	0	157,000	156,531	
	** TOTAL REVENUES **	2,839,404	1,043,788	2,611,366	2,596,963	1,606,028	2,596,963	2,596,494	

REVENUE & EXPENSE WORKSHEET

20 -Debt Service Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Lease Payments								
570-00-750 Bond Issuance Costs	0	0	0	0	0	0	0	
570-00-751 Principal	2,261,827	627,400	2,235,719	2,235,719	1,171,028	2,302,762	2,302,762	
570-00-752 Interest Expense	380,458	411,388	317,215	317,244	398,000	249,732	249,732	
570-00-753 Service Charges	4,100	5,000	2,800	5,000	5,000	5,000	5,000	
570-00-754 Payment to Escrow	0	0	0	0	0	0	0	
TOTAL Lease Payments	2,646,385	1,043,788	2,555,734	2,557,963	1,574,028	2,557,494	2,557,494	
TOTAL Lease Payments	2,646,385	1,043,788	2,555,734	2,557,963	1,574,028	2,557,494	2,557,494	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2025

20 -Debt Service Fund

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
		AB			NY	DH		
Transfers Out								
590-00-938 Transfer Out- 2020 Tax Notes	150,000	0	0	0	0	0	0	
590-00-999 Transfer Out to Escrow	0	0	0	0	0	0	0	
TOTAL Transfers Out	150,000	0	0	0	0	0	0	
TOTAL Transfers-Out	150,000	0	0	0	0	0	0	
** TOTAL EXPENDITURES **	2,796,385	1,043,788	2,555,734	2,557,963	1,574,028	2,557,494	2,557,494	

*** END OF REPORT ***

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

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*			
2026	3,291,048.00	517,285.81	2,302,762.24	249,731.74	897,386.88	236,873.40	31,978.24	11,806.59	58,919.61	18,875.10		
2027	3,085,714.00	702,164.74	2,103,927.10	444,437.11	888,013.04	230,615.97	32,897.56	10,712.25	60,875.11	16,400.59		
2028	2,220,549.00	613,813.91	1,247,877.70	384,655.55	882,228.64	205,609.25	33,820.26	9,579.58	56,621.07	13,970.88		
2029	2,289,761.00	548,855.57	1,291,244.74	343,565.35	903,851.12	185,305.94	35,446.18	8,408.54	59,217.46	11,577.25		
2030	2,344,998.00	494,011.87	1,324,182.07	311,740.48	923,918.16	165,028.66	35,675.76	7,570.07	61,220.34	9,674.32		
2031	1,730,457.00	437,457.42	826,484.86	278,813.52	820,414.08	144,200.31	36,608.57	6,728.13	46,947.66	7,717.29	-	
2032	1,655,967.00	399,709.11	814,803.00	261,005.12	773,320.00	126,657.01	21,700.00	5,861.66	46,144.00	6,185.32		
2033	1,699,571.00	361,610.61	835,647.00	242,908.85	793,338.00	108,861.68	22,400.00	5,210.66	48,186.00	4,629.42		
2034	1,143,373.00	325,923.35	626,723.00	225,032.53	475,400.00	92,786.07	23,100.00	4,538.66	18,150.00	3,566.09		
2035	1,161,976.00	308,792.35	638,276.00	214,787.03	481,200.00	87,138.07	23,800.00	3,845.66	18,700.00	3,021.59		
2036	1,180,580.00	291,456.35	649,830.00	204,306.03	487,000.00	81,558.07	24,500.00	3,131.66	19,250.00	2,460.59		
2037	1,200,183.00	273,405.10	661,383.00	193,591.53	493,800.00	75,533.82	25,200.00	2,396.66	19,800.00	1,883.09		
2038	1,212,985.00	254,947.60	668,135.00	182,443.53	498,600.00	69,574.32	25,900.00	1,640.66	20,350.00	1,289.09		
2039	1,231,588.00	236,189.10	679,688.00	171,257.94	504,400.00	63,446.66	26,600.00	831.32	20,900.00	653.18		
2040	1,057,192.00	217,190.10	615,192.00	159,834.12	442,000.00	57,355.98						
2041	1,069,761.29	203,606.86	624,795.00	150,551.12	444,966.29	53,055.74						
2042	754,399.00	191,019.12	634,399.00	141,091.12	120,000.00	49,928.00						
2043	767,002.00	179,284.12	644,002.00	131,456.12	123,000.00	47,828.00						
2044	778,606.00	167,444.12	653,606.00	121,644.12	125,000.00	45,800.00						
2045	790,209.00	155,145.12	663,209.00	111,657.12	127,000.00	43,488.00						
2046	800,813.00	142,758.12	671,813.00	101,493.12	129,000.00	41,265.00						
2047	817,218.00	130,360.12	686,218.00	91,352.12	131,000.00	39,008.00						
2048	829,821.00	117,565.12	695,821.00	80,749.12	134,000.00	36,816.00						
2049	841,425.00	104,339.12	705,425.00	69,969.12	136,000.00	34,370.00						
2050	853,028.00	91,004.12	715,028.00	59,014.12	138,000.00	31,990.00						
2051	866,632.00	77,457.12	725,632.00	47,882.12	141,000.00	29,575.00						
2052	678,292.00	59,093.84	535,292.00	31,911.84	143,000.00	27,182.00						
2053	146,000.00	24,605.00			146,000.00	24,605.00						
2054	148,000.00	22,050.00			148,000.00	22,050.00						
2055	151,000.00	19,460.00			151,000.00	19,460.00						
2056	154,000.00	16,864.00			154,000.00	16,864.00						
2057	156,000.00	14,123.00			156,000.00	14,123.00						
2058	159,000.00	11,393.00			159,000.00	11,393.00						
2059	162,000.00	8,610.00			162,000.00	8,610.00						
2060	165,000.00	5,791.00			165,000.00	5,791.00						
2061	165,000.00	2,888.00			165,000.00	2,888.00						
	37,759,148.29	7,727,673.89	23,241,395.71	5,006,881.59	13,562,836.21	2,536,634.95	399,626.57	82,262.10	555,281.24	101,903.81	-	-
LESS CURRENT		-	-	-	-	-	-	-	-	-		
PORTION	3,291,048.00	517,285.81	2,302,762.24	249,731.74	897,386.88	236,873.40	31,978.24	11,806.59	58,919.61	18,875.10	-	-
	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	-	-

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

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
2026	1,070,000.00	51,480.50	1,070,000.00	51,480.50	-					
2027	855,000.00	24,709.50	855,000.00	24,709.50						
	1,925,000.00	76,190.00	1,925,000.00	76,190.00	-	-	-	-	-	-
LESS CURRENT PORTION	1,070,000.00	51,480.50	1,070,000.00	51,480.50	-	-	-	-	-	-
	855,000.00	24,709.50	855,000.00	24,709.50	-	-	-	-	-	-

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

Tax Notes 2019

	TOTAL		GLTDAG 100.0%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	240,000.00	2,784.00	240,000.00	2,784.00
	240,000.00	2,784.00	240,000.00	2,784.00
LESS CURRENT PORTION	240,000.00	2,784.00	240,000.00	2,784.00
	-	-	-	-

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

Tax Notes 2020

	TOTAL		GLTDAG	
			1.00000	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	830,000.00	48,696.50	830,000.00	48,696.50
2027	855,000.00	24,709.50	855,000.00	24,709.50
	1,685,000.00	73,406.00	1,685,000.00	73,406.00
LESS CURRENT PORTION	830,000.00	48,696.50	830,000.00	48,696.50
	855,000.00	24,709.50	855,000.00	24,709.50

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

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
2026	947,000.00	224,837.76	599,748.00	86,993.64	292,130.00	112,073.84	17,500.00	10,439.66	37,622.00	15,330.62
2027	955,105.00	461,205.88	595,545.00	337,494.42	302,442.00	100,352.18	18,200.00	9,564.66	38,918.00	13,794.62
2028	1,119,355.00	437,912.88	744,681.00	328,839.40	315,560.00	88,213.96	18,900.00	8,654.66	40,214.00	12,204.86
2029	1,153,959.00	405,689.88	763,927.00	311,870.48	327,672.00	75,548.10	20,300.00	7,709.66	42,060.00	10,561.64
2030	1,183,562.00	375,028.88	780,626.00	295,415.82	339,084.00	63,369.22	20,300.00	7,100.66	43,552.00	9,143.18
2031	1,213,364.00	343,329.88	795,314.00	278,339.42	352,202.00	50,813.32	21,000.00	6,491.66	44,848.00	7,685.48
2032	1,247,967.00	310,817.88	814,803.00	261,005.12	365,320.00	37,765.78	21,700.00	5,861.66	46,144.00	6,185.32
2033	1,287,571.00	276,678.38	835,647.00	242,908.85	381,338.00	23,929.45	22,400.00	5,210.66	48,186.00	4,629.42
2034	727,373.00	244,808.12	626,723.00	225,032.53	59,400.00	11,670.84	23,100.00	4,538.66	18,150.00	3,566.09
2035	741,976.00	231,543.12	638,276.00	214,787.03	61,200.00	9,888.84	23,800.00	3,845.66	18,700.00	3,021.59
2036	756,580.00	217,951.12	649,830.00	204,306.03	63,000.00	8,052.84	24,500.00	3,131.66	19,250.00	2,460.59
2037	771,183.00	204,034.12	661,383.00	193,591.53	64,800.00	6,162.84	25,200.00	2,396.66	19,800.00	1,883.09
2038	780,985.00	189,592.12	668,135.00	182,443.53	66,600.00	4,218.84	25,900.00	1,640.66	20,350.00	1,289.09
2039	795,588.00	174,880.12	679,688.00	171,257.94	68,400.00	2,137.68	26,600.00	831.32	20,900.00	653.18
2040	615,192.00	159,834.12	615,192.00	159,834.12						
2041	624,795.00	150,551.12	624,795.00	150,551.12						
2042	634,399.00	141,091.12	634,399.00	141,091.12						
2043	644,002.00	131,456.12	644,002.00	131,456.12						
2044	653,606.00	121,644.12	653,606.00	121,644.12						
2045	663,209.00	111,657.12	663,209.00	111,657.12						
2046	671,813.00	101,493.12	671,813.00	101,493.12						
2047	686,218.00	91,352.12	686,218.00	91,352.12						
2048	695,821.00	80,749.12	695,821.00	80,749.12						
2049	705,425.00	69,969.12	705,425.00	69,969.12						
2050	715,028.00	59,014.12	715,028.00	59,014.12						
2051	725,632.00	47,882.12	725,632.00	47,882.12						
2052	535,292.00	31,911.84	535,292.00	31,911.84						
	22,252,000.00	5,396,915.42	18,424,758.00	4,632,891.03	3,059,148.00	594,197.72	309,400.00	77,417.90	458,694.00	92,408.77
LESS CURRENT PORTION	947,000.00	224,837.76	599,748.00	86,993.64	292,130.00	112,073.84	17,500.00	10,439.66	37,622.00	15,330.62
	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

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

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
2026	275,000.00	102,493.76	120,670.00	44,974.26	154,330.00	57,519.50
2027	285,000.00	91,493.76	125,058.00	40,147.46	159,942.00	51,346.30
2028	300,000.00	80,093.76	131,640.00	35,145.14	168,360.00	44,948.62
2029	310,000.00	68,093.76	136,028.00	29,879.54	173,972.00	38,214.22
2030	320,000.00	55,693.76	140,416.00	24,438.42	179,584.00	31,255.34
2031	335,000.00	42,893.76	146,998.00	18,821.78	188,002.00	24,071.98
2032	350,000.00	29,493.76	153,580.00	12,941.86	196,420.00	16,551.90
2033	365,000.00	15,056.26	160,162.00	6,606.69	204,838.00	8,449.57
	2,540,000.00	485,312.58	1,114,552.00	212,955.16	1,425,448.00	272,357.42
LESS CURRENT PORTION	275,000.00	102,493.76	120,670.00	44,974.26	154,330.00	57,519.50
	2,265,000.00	382,818.82	993,882.00	167,980.90	1,271,118.00	214,837.92

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

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
2026	160,000.00	47,775.00	43,328.00	12,937.47	92,800.00	27,709.50	23,872.00	7,128.03
2027	165,000.00	42,088.00	44,682.00	11,397.43	95,700.00	24,411.04	24,618.00	6,279.53
2028	170,000.00	36,225.00	46,036.00	9,809.73	98,600.00	21,010.50	25,364.00	5,404.77
2029	175,000.00	30,188.00	47,390.00	8,174.91	101,500.00	17,509.04	26,110.00	4,504.05
2030	185,000.00	23,888.00	50,098.00	6,468.87	107,300.00	13,855.04	27,602.00	3,564.09
2031	190,000.00	17,325.00	51,452.00	4,691.61	110,200.00	10,048.50	28,348.00	2,584.89
2032	195,000.00	10,588.00	52,806.00	2,867.23	113,100.00	6,141.04	29,094.00	1,579.73
2033	205,000.00	3,588.00	55,514.00	971.63	118,900.00	2,081.04	30,586.00	535.33
	1,445,000.00	211,665.00	391,306.00	57,318.88	838,100.00	122,765.70	215,594.00	31,580.42
LESS CURRENT PORTION	160,000.00	47,775.00	43,328.00	12,937.47	92,800.00	27,709.50	23,872.00	7,128.03
	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

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

Certificates of Obligation 2019

	TOTAL		GLTDAG 39%		Water and Sewer ENTERPRISE FUND 36%		Civic Center ENTERPRISE FUND 14%		Airport ENTERPRISE FUND 11%	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	125,000.00	74,569.00	48,750.00	29,081.91	45,000.00	26,844.84	17,500.00	10,439.66	13,750.00	8,202.59
2027	130,000.00	68,319.00	50,700.00	26,644.41	46,800.00	24,594.84	18,200.00	9,564.66	14,300.00	7,515.09
2028	135,000.00	61,819.00	52,650.00	24,109.41	48,600.00	22,254.84	18,900.00	8,654.66	14,850.00	6,800.09
2029	145,000.00	55,069.00	56,550.00	21,476.91	52,200.00	19,824.84	20,300.00	7,709.66	15,950.00	6,057.59
2030	145,000.00	50,719.00	56,550.00	19,780.41	52,200.00	18,258.84	20,300.00	7,100.66	15,950.00	5,579.09
2031	150,000.00	46,369.00	58,500.00	18,083.91	54,000.00	16,692.84	21,000.00	6,491.66	16,500.00	5,100.59
2032	155,000.00	41,869.00	60,450.00	16,328.91	55,800.00	15,072.84	21,700.00	5,861.66	17,050.00	4,605.59
2033	160,000.00	37,219.00	62,400.00	14,515.41	57,600.00	13,398.84	22,400.00	5,210.66	17,600.00	4,094.09
2034	165,000.00	32,419.00	64,350.00	12,643.41	59,400.00	11,670.84	23,100.00	4,538.66	18,150.00	3,566.09
2035	170,000.00	27,469.00	66,300.00	10,712.91	61,200.00	9,888.84	23,800.00	3,845.66	18,700.00	3,021.59
2036	175,000.00	22,369.00	68,250.00	8,723.91	63,000.00	8,052.84	24,500.00	3,131.66	19,250.00	2,460.59
2037	180,000.00	17,119.00	70,200.00	6,676.41	64,800.00	6,162.84	25,200.00	2,396.66	19,800.00	1,883.09
2038	185,000.00	11,719.00	72,150.00	4,570.41	66,600.00	4,218.84	25,900.00	1,640.66	20,350.00	1,289.09
2039	190,000.00	5,938.00	74,100.00	2,315.82	68,400.00	2,137.68	26,600.00	831.32	20,900.00	653.18
	2,210,000.00	552,985.00	861,900.00	215,664.15	795,600.00	199,074.60	309,400.00	77,417.90	243,100.00	60,828.35
LESS CURRENT PORTION	125,000.00	74,569.00	48,750.00	29,081.91	45,000.00	26,844.84	17,500.00	10,439.66	13,750.00	8,202.59
	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

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

Tax & Revenue Cert of Obligation 2021-TWDB Flood Infrastructure

	TOTAL		GLTDAG	
			1.00	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	87,000.00	-	87,000.00	-
2027	87,000.00	-	87,000.00	-
2028	87,000.00		87,000.00	
2029	87,000.00		87,000.00	
2030	87,000.00		87,000.00	
2031	87,000.00		87,000.00	
2032	87,000.00		87,000.00	
2033	87,000.00		87,000.00	
2034	87,000.00		87,000.00	
2035	87,000.00		87,000.00	
2036	87,000.00		87,000.00	
2037	87,000.00		87,000.00	
2038	87,000.00		87,000.00	
2039	87,000.00		87,000.00	
2040	87,000.00		87,000.00	
2041	87,000.00		87,000.00	
2042	87,000.00		87,000.00	
2043	87,000.00		87,000.00	
2044	87,000.00		87,000.00	
2045	87,000.00		87,000.00	
2046	86,000.00		86,000.00	
2047	86,000.00		86,000.00	
2048	86,000.00		86,000.00	
2049	86,000.00		86,000.00	
2050	86,000.00		86,000.00	
2051	87,000.00		87,000.00	
	2,257,000.00	-	2,257,000.00	-
LESS CURRENT PORTION	87,000.00	-	87,000.00	-
	2,170,000.00	-	2,170,000.00	-

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

Tax and Revenue Cert of Obligation 2021-FM 1301

	TOTAL		GLTDAG		
			1.00		
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2026	300,000.00	-	300,000.00	-	300,000.00
2027	288,105.00	259,305.12	288,105.00	259,305.12	547,410.12
2028	427,355.00	259,775.12	427,355.00	259,775.12	687,130.12
2029	436,959.00	252,339.12	436,959.00	252,339.12	689,298.12
2030	446,562.00	244,728.12	446,562.00	244,728.12	691,290.12
2031	451,364.00	236,742.12	451,364.00	236,742.12	688,106.12
2032	460,967.00	228,867.12	460,967.00	228,867.12	689,834.12
2033	470,571.00	220,815.12	470,571.00	220,815.12	691,386.12
2034	475,373.00	212,389.12	475,373.00	212,389.12	687,762.12
2035	484,976.00	204,074.12	484,976.00	204,074.12	689,050.12
2036	494,580.00	195,582.12	494,580.00	195,582.12	690,162.12
2037	504,183.00	186,915.12	504,183.00	186,915.12	691,098.12
2038	508,985.00	177,873.12	508,985.00	177,873.12	686,858.12
2039	518,588.00	168,942.12	518,588.00	168,942.12	687,530.12
2040	528,192.00	159,834.12	528,192.00	159,834.12	688,026.12
2041	537,795.00	150,551.12	537,795.00	150,551.12	688,346.12
2042	547,399.00	141,091.12	547,399.00	141,091.12	688,490.12
2043	557,002.00	131,456.12	557,002.00	131,456.12	688,458.12
2044	566,606.00	121,644.12	566,606.00	121,644.12	688,250.12
2045	576,209.00	111,657.12	576,209.00	111,657.12	687,866.12
2046	585,813.00	101,493.12	585,813.00	101,493.12	687,306.12
2047	600,218.00	91,352.12	600,218.00	91,352.12	691,570.12
2048	609,821.00	80,749.12	609,821.00	80,749.12	690,570.12
2049	619,425.00	69,969.12	619,425.00	69,969.12	689,394.12
2050	629,028.00	59,014.12	629,028.00	59,014.12	688,042.12
2051	638,632.00	47,882.12	638,632.00	47,882.12	686,514.12
2052	535,292.00	31,911.84	535,292.00	31,911.84	567,203.84
	13,800,000.00	4,146,952.84	13,800,000.00	4,146,952.84	17,946,952.84
LESS CURRENT PORTION	300,000.00	-	300,000.00	-	300,000.00
	13,500,000.00	4,146,952.84	13,500,000.00	4,146,952.84	17,646,952.84

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
2026	755,000.00	136,900.00	604,100.00	108,526.60	131,550.00	25,012.80			19,350.00	3,360.60
2027	780,000.00	101,100.00	624,030.00	79,940.10	135,990.00	18,708.30			19,980.00	2,451.60
2028	600,000.00	68,400.00	473,400.00	53,967.60	112,200.00	12,790.80			14,400.00	1,641.60
2029	630,000.00	38,400.00	497,070.00	30,297.60	117,810.00	7,180.80			15,120.00	921.60
2030	650,000.00	19,500.00	512,850.00	15,385.50	121,550.00	3,646.50			15,600.00	468.00
	3,415,000.00	364,300.00	2,711,450.00	288,117.40	619,100.00	67,339.20	-	-	84,450.00	8,843.40
LESS CURRENT PORTION	755,000.00	136,900.00	604,100.00	108,526.60	131,550.00	25,012.80	-	-	19,350.00	3,360.60
	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

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

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
2026	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00	6,150.00	375.00
2027	210,000.00	4,200.00	174,300.00	3,486.00	29,400.00	588.00	6,300.00	126.00
	415,000.00	16,700.00	344,450.00	13,861.00	58,100.00	2,338.00	12,450.00	501.00
LESS CURRENT PORTION	205,000.00	12,500.00	170,150.00	10,375.00	28,700.00	1,750.00	6,150.00	375.00
	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 9/30/26

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
2026	550,000.00	124,400.00	433,950.00	98,151.60	102,850.00	23,262.80	13,200.00	2,985.60
2027	570,000.00	96,900.00	449,730.00	76,454.10	106,590.00	18,120.30	13,680.00	2,325.60
2028	600,000.00	68,400.00	473,400.00	53,967.60	112,200.00	12,790.80	14,400.00	1,641.60
2029	630,000.00	38,400.00	497,070.00	30,297.60	117,810.00	7,180.80	15,120.00	921.60
2030	650,000.00	19,500.00	512,850.00	15,385.50	121,550.00	3,646.50	15,600.00	468.00
	3,000,000.00	347,600.00	2,367,000.00	274,256.40	561,000.00	65,001.20	72,000.00	8,342.40
LESS CURRENT PORTION	550,000.00	124,400.00	433,950.00	98,151.60	102,850.00	23,262.80	13,200.00	2,985.60
	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

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

2021 State Infrastructure Utility SIB

	TOTAL		Water and Sewer ENTERPRISE FUND 1.00		
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2026	325,000.00	15,203.49	325,000.00	15,203.49	340,203.49
2027	298,000.00	29,438.48	298,000.00	29,438.48	327,438.48
2028	300,000.00	24,794.98	300,000.00	24,794.98	324,794.98
2029	302,000.00	25,538.48	302,000.00	25,538.48	327,538.48
2030	304,000.00	23,568.98	304,000.00	23,568.98	327,568.98
2031	306,000.00	21,586.48	306,000.00	21,586.48	327,586.48
2032	307,000.00	19,594.23	307,000.00	19,594.23	326,594.23
2033	309,000.00	17,592.23	309,000.00	17,592.23	326,592.23
2034	311,000.00	15,577.23	311,000.00	15,577.23	326,577.23
2035	313,000.00	13,549.23	313,000.00	13,549.23	326,549.23
2036	315,000.00	11,508.23	315,000.00	11,508.23	326,508.23
2037	318,000.00	9,450.98	318,000.00	9,450.98	327,450.98
2038	320,000.00	7,377.48	320,000.00	7,377.48	327,377.48
2039	322,000.00	5,290.98	322,000.00	5,290.98	327,290.98
2040	326,000.00	3,184.98	326,000.00	3,184.98	329,184.98
2041	326,966.29	1,062.74	326,966.29	1,062.74	328,029.03
	5,002,966.29	244,319.20	5,002,966.29	244,319.20	5,247,285.49
LESS CURRENT PORTION	325,000.00	15,203.49	325,000.00	15,203.49	340,203.49
	4,677,966.29	229,115.71	4,677,966.29	229,115.71	4,907,082.00

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

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

	TOTAL		Water	
			1.00	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	91,000.00	79,135.00	91,000.00	79,135.00
2027	93,000.00	77,543.00	93,000.00	77,543.00
2028	95,000.00	76,123.00	95,000.00	76,123.00
2029	96,000.00	74,253.00	96,000.00	74,253.00
2030	98,000.00	72,573.00	98,000.00	72,573.00
2031	100,000.00	70,858.00	100,000.00	70,858.00
2032	101,000.00	69,297.00	101,000.00	69,297.00
2033	103,000.00	67,340.00	103,000.00	67,340.00
2034	105,000.00	65,538.00	105,000.00	65,538.00
2035	107,000.00	63,700.00	107,000.00	63,700.00
2036	109,000.00	61,997.00	109,000.00	61,997.00
2037	111,000.00	59,920.00	111,000.00	59,920.00
2038	112,000.00	57,978.00	112,000.00	57,978.00
2039	114,000.00	56,018.00	114,000.00	56,018.00
2040	116,000.00	54,171.00	116,000.00	54,171.00
2041	118,000.00	51,993.00	118,000.00	51,993.00
2042	120,000.00	49,928.00	120,000.00	49,928.00
2043	123,000.00	47,828.00	123,000.00	47,828.00
2044	125,000.00	45,800.00	125,000.00	45,800.00
2045	127,000.00	43,488.00	127,000.00	43,488.00
2046	129,000.00	41,265.00	129,000.00	41,265.00
2047	131,000.00	39,008.00	131,000.00	39,008.00
2048	134,000.00	36,816.00	134,000.00	36,816.00
2049	136,000.00	34,370.00	136,000.00	34,370.00
2050	138,000.00	31,990.00	138,000.00	31,990.00
2051	141,000.00	29,575.00	141,000.00	29,575.00
2052	143,000.00	27,182.00	143,000.00	27,182.00
2053	146,000.00	24,605.00	146,000.00	24,605.00
2054	148,000.00	22,050.00	148,000.00	22,050.00
2055	151,000.00	19,460.00	151,000.00	19,460.00
2056	154,000.00	16,864.00	154,000.00	16,864.00
2057	156,000.00	14,123.00	156,000.00	14,123.00
2058	159,000.00	11,393.00	159,000.00	11,393.00
2059	162,000.00	8,610.00	162,000.00	8,610.00
2060	165,000.00	5,791.00	165,000.00	5,791.00
2061	165,000.00	2,888.00	165,000.00	2,888.00
	4,522,000.00	1,611,471.00	4,522,000.00	1,611,471.00
LESS CURRENT PORTION	91,000.00	79,135.00	91,000.00	79,135.00
	4,431,000.00	1,532,336.00	4,431,000.00	1,532,336.00

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

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
2026	103,048.00	9,729.06	28,914.24	2,731.00	57,706.88	5,448.27	14,478.24	1,366.93	1,947.61	183.88
2027	104,609.00	8,167.88	29,352.10	2,293.09	58,581.04	4,574.01	14,697.56	1,147.59	1,977.11	154.37
2028	106,194.00	6,583.05	29,796.70	1,848.55	59,468.64	3,686.51	14,920.26	924.92	2,007.07	124.42
2029	107,802.00	4,974.21	30,247.74	1,397.27	60,369.12	2,785.56	15,146.18	698.88	2,037.46	94.01
2030	109,436.00	3,341.01	30,706.07	939.15	61,284.16	1,870.97	15,375.76	469.41	2,068.34	63.15
2031	111,093.00	1,683.06	31,170.86	474.10	62,212.08	942.51	15,608.57	236.47	2,099.66	31.81
	642,182.00	34,478.27	180,187.71	9,683.15	359,621.92	19,307.83	90,226.57	4,844.20	12,137.24	651.64
LESS CURRENT PORTION	103,048.00	9,729.06	28,914.24	2,731.00	57,706.88	5,448.27	14,478.24	1,366.93	1,947.61	183.88
	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

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.

Department/Expense Classification	Actual 2024	Budget FY 2025	Projected FY 2026	Proposed FY 2026
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	1,090	0	0	0
Intergovernmental				
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	101,090	100,000	100,000	100,000
Appropriations				
Capital Outlay	12,023	100,000	100,000	100,000
Total Appropriations	12,023	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	89,067	0	0	0
Est.Retained Earnings (Beginning)	377,084	466,151	466,151	466,151
Est. Retained Earnings (Ending)	466,151	466,151	466,151	466,151

REVENUE & EXPENSE WORKSHEET

30 -Capital Improvement Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Interest and Miscellaneou	1,090	0	1,082	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 **	101,090	50,000	101,082	100,000	100,000	100,000	100,000	
EXPENDITURE SUMMARY								
Capital Outlay	12,023	50,000	0	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **	12,023	50,000	0	100,000	100,000	100,000	100,000	
REVENUES OVER/(UNDER) EXPENDITURES	89,067	0	101,082	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

30 -Capital Improvement Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Interest and Miscellaneou									
3773	Interest Income	1,090	0	1,082	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	1,090	0	1,082	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 **	101,090	50,000	101,082	100,000	100,000	100,000	100,000	

REVENUE & EXPENSE WORKSHEET

30 -Capital Improvement Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department Requested FY 2026	Proposed FY 2026	Next Revision
		AB			NY	DH		
Personnel and Benefits								
580-00-110 Salaries & Wages	0	0	0	0	0	0	0	
580-00-115 Part-time Wages	0	0	0	0	0	0	0	
580-00-121 Longevity	0	0	0	0	0	0	0	
580-00-125 Proficiency Pay	0	0	0	0	0	0	0	
580-00-130 Overtime	0	0	0	0	0	0	0	
580-00-161 Social Security	0	0	0	0	0	0	0	
580-00-163 Retirement Expense	0	0	0	0	0	0	0	
580-00-165 Health Insurance	0	0	0	0	0	0	0	
580-00-166 Long Term Disability Ins	0	0	0	0	0	0	0	
580-00-167 Flex Medical	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	0	0	0	0	0	0	0	
Capital Outlay								
580-00-828 Equipment	12,023	0	0	0	0	0	0	
580-00-856 Street Improvments	0	50,000	0	100,000	100,000	100,000	100,000	
580-00-862 Sante Fe Outfall Ditch	0	0	0	0	0	0	0	
580-00-863 Overpass Grant Application	0	0	0	0	0	0	0	
580-00-864 FM 1301 Extension	0	0	0	0	0	0	0	
580-00-865 Water System Improvements	0	0	0	0	0	0	0	
580-00-866 Quiet Zone	0	0	0	0	0	0	0	
580-00-867 Wharton Industrial Foundation	0	0	0	0	0	0	0	
TOTAL Capital Outlay	12,023	50,000	0	100,000	100,000	100,000	100,000	
TOTAL Capital Outlay	12,023	50,000	0	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **	12,023	50,000	0	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	1,902,440	1,257,396	84,851	318,500	10,856,749
3700	Miscellaneous	15,500	1,250	40,000	575	2,300	59,625
3800	Intergovernmental	0	0	2,374,046	0	100,000	2,474,046
3900	Operating Transfer-in	0	0	0	342,854	0	342,854
3900	Funds From Fund Balance	0	0	0	0	0	0
	Total Estimated Revenues	7,309,062	1,903,690	3,671,442	428,280	420,800	13,733,274
Appropriations:							
100	Personnel & Benefits	1,418,732	62,582	2,457,316	223,244	81,610	4,243,484
200	Supplies & Materials	170,966	200	162,845	27,150	11,400	372,561
300	Infrastructure Maintenance	508,500	0	238,000	27,000	57,104	830,604
400	Equipment Maintenance	291,825	0	178,369	5,500	50,235	525,929
500	Operational Expenses	669,150	1,637,508	221,952	45,079	73,826	2,647,515
600	Other Operational Expenses	652,425	98,400	3,460	0	0	754,285
700	Lease/Debt Payments	1,238,091	0	0	11,807	21,375	1,271,273
800	Capital Outlay	233,583	0	100,000	0	0	333,583
900	Transfer-out	1,497,770	100,000	156,000	0	0	1,753,770
000	Depreciation & Bad Debt	628,020	5,000	153,500	88,500	125,250	1,000,270
	Total Appropriations	7,309,062	1,903,690	3,671,442	428,280	420,800	13,733,274
Excess (Deficit) Revenues over Expenditures		0	0	0	0	0	0

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Charges for Services	5,771,692	3,581,512	5,625,012	6,444,886	4,787,513	6,622,453	7,293,562	
Interest and Miscellaneou	136,326	10,088	32,620	13,000	8,500	15,500	15,500	
Intergovernmental	1,365,824	25,000	553,020	0	0	0	0	
** TOTAL REVENUE **	7,273,842	3,616,600	6,210,652	6,457,886	4,796,013	6,637,953	7,309,062	
EXPENDITURE SUMMARY								
Planning and Comm Develop	268,015	53,221	138,668	189,521	204,322	199,205	199,205	
Water/Sewer Admin.	250,191	128,701	208,537	256,052	179,015	263,824	265,442	
Water Operations	1,435,057	1,091,793	1,215,098	1,813,397	1,151,795	1,879,095	1,976,708	
Sewer Operations	786,706	796,211	810,763	1,176,975	851,634	1,240,362	1,274,243	
Solid Waste Operations	0	0	0	0	0	0	0	
Lease Payments	302,176	263,545	279,940	1,136,946	805,698	1,238,091	1,238,091	
Capital Outlay	690,100	536,925	2,650	624,020	626,110	624,020	857,603	
Transfers-Out	1,250,051	746,204	1,067,479	1,260,975	977,439	1,260,975	1,497,770	
** TOTAL EXPENDITURES **	4,982,295	3,616,600	3,723,134	6,457,886	4,796,013	6,705,572	7,309,062	
REVENUES OVER/(UNDER) EXPENDITURES	2,291,547	0	2,487,518	0	0	(67,619)	0	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Charges for Services									
3661	Water Sales	3,139,833	1,760,000	2,835,668	3,335,428	2,432,669	3,390,696	3,743,082	
3662	Sewer Charges	2,436,273	1,705,000	2,570,818	2,969,958	2,252,844	3,089,757	3,393,480	
3663	Water Connections	79,077	52,000	39,639	55,000	40,000	50,000	50,000	
3664	Sewer Connections	4,861	19,000	3,341	7,000	7,000	7,000	7,000	
3666	Bulk Water Sales	38,908	1,328	107,758	7,500	5,000	15,000	15,000	
3669	Penalties	72,741	44,184	67,787	70,000	50,000	70,000	85,000	
	TOTAL Charges for Services	5,771,692	3,581,512	5,625,012	6,444,886	4,787,513	6,622,453	7,293,562	
Interest and Miscellaneou									
3773	Interest Income	126,067	419	30,986	5,000	500	7,500	7,500	
3775	Miscellaneous Income	10,244	9,669	1,650	8,000	8,000	8,000	8,000	
3776	Aid-in-Construction Revenues	0	0	0	0	0	0	0	
3781	Cash Over (Short)	16	0	(16)	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	136,326	10,088	32,620	13,000	8,500	15,500	15,500	
Intergovernmental									
3827	Capital Contribution	832,347	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	496,868	25,000	411,112	0	0	0	0	
3851	Capital Contribution - WEDC	11,250	0	123,990	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
3881	WEDC Contribution	25,359	0	17,919	0	0	0	0	
	TOTAL Intergovernmental	1,365,824	25,000	553,020	0	0	0	0	
	** TOTAL REVENUES **	7,273,842	3,616,600	6,210,652	6,457,886	4,796,013	6,637,953	7,309,062	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Planning and Comm Develop

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
516-00-110 Salaries and Wages	85,463	10,000	85,687	100,994	105,750	106,256	106,256	
516-00-111 Compensated Absences Expense	2,652	0	0	0	0	0	0	
516-00-115 Part-Time Wages	458	10,000	0	0	0	0	0	
516-00-121 Longevity	595	60	940	940	440	1,030	1,030	
516-00-122 Allowances	3,281	3,240	2,546	3,240	3,480	3,240	3,240	
516-00-125 Proficiency Pay	2,415	0	1,943	2,400	600	2,400	2,400	
516-00-130 Overtime	2,991	1,165	1,189	5,000	7,000	5,000	5,000	
516-00-161 Social Security	6,840	3,430	6,894	8,557	8,895	9,325	9,325	
516-00-163 Retirement Expense	5,616	2,945	8,294	9,271	6,227	11,240	11,240	
516-00-164 Workers Comp	166	119	162	225	225	225	225	
516-00-165 Health Insurance	11,210	1,500	10,014	12,227	13,992	12,464	12,464	
516-00-166 Long Term Disability	360	212	371	435	451	435	435	
516-00-167 Flex Medical	1,552	750	1,574	1,942	2,700	1,942	1,942	
516-00-197 Salary Increase	0	0	0	3,030	1,562	3,188	3,188	
516-00-198 EOY Lump Salary	500	0	750	750	0	750	750	
TOTAL Personnel and Benefits	124,099	33,421	120,364	149,011	151,322	157,495	157,495	
Supplies and Materials								
516-00-210 Office Supplies	1,047	200	465	1,150	1,150	1,150	1,150	
516-00-215 Printing and Reproduction	130	300	471	400	400	700	700	
516-00-220 Postage and Freight	116	100	62	300	500	700	700	
516-00-240 Small Tools and Equipment	40	100	0	100	100	100	100	
516-00-245 Computer Software and Supplie	5,295	1,500	6,342	7,000	3,500	7,000	7,000	
TOTAL Supplies and Materials	6,628	2,200	7,340	8,950	5,650	9,650	9,650	
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	185	250	288	320	225	320	320	
516-00-550 Continuing Education	3,715	400	1,140	7,000	6,000	7,000	7,000	
516-00-551 Dues and Subscriptions	7,049	400	2,217	3,000	800	3,000	3,000	
516-00-552 Meeting Expense	275	0	173	500	0	1,000	1,000	
516-00-560 Professional Services	126,064	15,000	7,145	20,415	40,000	20,415	20,415	
516-00-570 Comprehensive Plan fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	137,288	16,400	10,963	31,235	47,025	31,735	31,735	

REVENUE & EXPENSE WORKSHEET
41 -Water & Sewer Fund AS OF: JULY 31ST, 2025
DEPARTMENT - Planning and Comm Develop
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
516-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
516-00-690 Contingent Other	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Planning and Comm Develop	268,015	53,221	138,668	189,521	204,322	199,205	199,205	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Water/Sewer Admin.

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
544-00-110 Salaries and Wages	90,162	46,893	76,092	91,291	84,500	92,374	92,374	
544-00-111 Comp Absences Expense	2,508	0	0	0	0	0	0	
544-00-115 Part-Time Wages	0	18,300	0	0	0	0	0	
544-00-121 Longevity	930	438	1,045	1,045	815	1,195	1,195	
544-00-130 Overtime	751	860	955	1,750	1,000	1,750	1,750	
544-00-161 Social Security	6,931	4,331	6,094	7,503	6,507	7,600	7,600	
544-00-163 Retirement Expense	5,488	3,715	7,065	7,295	5,500	9,160	9,160	
544-00-164 Workers Comp	409	128	399	750	415	750	900	
544-00-165 Health Insurance	23,510	15,243	16,795	20,378	17,448	20,773	20,772	
544-00-166 Long Term Disability Insuranc	484	293	404	550	424	550	531	
544-00-167 Flex Medical	3,229	1,500	2,697	3,250	3,250	3,250	3,238	
544-00-197 Salary Increase	0	0	0	2,739	1,246	2,772	2,772	
544-00-198 EOY Lump Salary	1,250	0	1,250	1,250	0	1,250	1,250	
TOTAL Personnel and Benefits	135,650	91,701	112,797	137,801	121,105	141,424	141,542	
Supplies and Materials								
544-00-210 Office Supplies	7,144	3,000	2,106	6,700	5,000	7,816	7,816	
544-00-220 Postage and Freight	18,700	13,500	16,761	19,000	13,500	19,000	20,500	
544-00-245 Computers, Software & Supplie	0	1,000	210	1,000	2,500	1,000	1,000	
TOTAL Supplies and Materials	25,844	17,500	19,077	26,700	21,000	27,816	29,316	
Equipment Maintenance								
544-00-420 Equipment Maintenance	1,812	1,500	1,484	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	12,666	10,000	13,515	12,300	10,000	14,000	14,000	
544-00-425 Copy Machine Maintenance	3,989	1,500	3,009	3,000	3,000	4,000	4,000	
TOTAL Equipment Maintenance	18,468	14,000	18,008	17,300	14,000	20,000	20,000	
Operational Expenses								
544-00-523 Utility - Telephone	0	1,800	1,726	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	462	500	719	700	550	720	720	
544-00-550 Continuing Education	57	600	45	600	600	600	600	
544-00-551 Dues and Subscriptions	640	400	350	750	500	750	750	
544-00-560 Professional Services	6,331	200	9,930	891	200	7,468	7,468	
544-00-561 Credit Card Fee	62,739	1,500	45,884	70,360	19,500	64,096	64,096	
TOTAL Operational Expenses	70,229	5,500	58,655	74,251	22,910	74,584	74,584	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - Water/Sewer Admin.

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
544-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
544-00-673 Amortization Expense	0	0	0	0	0	0	0	
544-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Water/Sewer Admin.	250,191	128,701	208,537	256,052	179,015	263,824	265,442	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Water Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
545-00-110 Salaries and Wages	459,633	398,594	376,110	491,501	408,500	527,831	527,831	
545-00-111 Comp Absences Expense	(7,472)	0	0	0	0	0	0	
545-00-115 Part-Time Wages	0	10,774	0	0	0	0	0	
545-00-121 Longevity	5,220	5,965	3,123	2,943	3,300	2,853	2,853	
545-00-122 Allowances	3,225	960	2,566	3,720	1,800	4,200	4,200	
545-00-125 Proficiency Pay	6,088	4,800	4,136	6,900	2,100	6,900	6,900	
545-00-130 Overtime	58,220	48,000	41,950	60,000	45,000	60,000	60,000	
545-00-161 Social Security	40,004	26,543	33,432	46,836	35,000	47,700	47,700	
545-00-163 Retirement Expense	31,724	24,696	38,492	49,009	27,800	57,480	57,480	
545-00-164 Workers Comp	7,781	11,103	10,274	11,300	11,000	11,300	11,300	
545-00-165 Health Insurance	92,189	101,619	63,211	97,812	69,782	97,812	97,812	
545-00-166 Long Term Disability Insuranc	2,147	1,781	1,778	2,736	2,147	2,736	2,736	
545-00-167 Flex Medical	12,188	7,500	10,180	14,890	12,500	14,890	14,890	
545-00-170 Unemployment Benefits	0	0	0	0	0	0	0	
545-00-197 Salary Increase	0	0	0	15,414	4,466	15,757	15,757	
545-00-198 EOY Lump Salary	5,500	0	4,750	5,750	0	5,750	5,750	
TOTAL Personnel and Benefits	716,446	642,335	590,000	808,811	623,395	855,209	855,209	
Supplies and Materials								
545-00-210 Office Supplies	138	300	1,408	300	300	300	300	
545-00-220 Postage and Freight	322	1,800	1,405	1,000	1,800	1,000	1,000	
545-00-230 Janitorial & Cleaning Supplie	69	800	107	150	100	150	150	
545-00-240 Small Tools and Equipment	5,398	3,500	18,497	8,000	10,000	8,000	8,000	
545-00-242 Uniforms and Clothing	3,844	1,300	3,850	3,300	2,000	3,300	3,300	
545-00-245 Computer Software and Supplie	1,015	0	883	0	0	0	0	
545-00-250 Fuel, Oil and Lubricants	26,281	17,500	21,428	30,000	22,000	30,000	30,000	
545-00-260 Medical and Chemical	12,886	9,800	5,229	10,800	9,800	10,800	10,800	
545-00-271 Safety Supplies	2,819	1,000	2,505	3,000	1,000	3,000	3,000	
545-00-290 Other Supplies	1,045	500	580	1,000	1,750	1,000	1,000	
TOTAL Supplies and Materials	53,816	36,500	55,893	57,550	48,750	57,550	57,550	
Infrastructure Maintenanc								
545-00-320 Building Maintenance	4,197	3,000	8,263	9,000	3,000	9,000	9,000	
545-00-321 Storage Tank Maintenance	8,353	3,500	4,650	17,000	8,000	17,000	17,000	
545-00-350 Main Line Maintenance	475	5,000	475	20,000	20,000	20,000	20,000	
545-00-351 Service Line Maintenance	210,167	40,000	91,530	120,000	55,000	120,000	130,000	
545-00-390 Well Maintenance	7,582	7,500	10,862	95,000	10,000	95,000	95,000	
545-00-391 Vahalla Water Well Maintenanc	56,599	0	43,219	15,000	0	15,000	70,000	
TOTAL Infrastructure Maintenanc	287,372	59,000	158,998	276,000	96,000	276,000	341,000	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - Water Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Equipment Maintenance								
545-00-420 Equipment Maintenance	19,286	10,000	12,840	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	14,866	10,000	16,160	15,000	11,000	15,000	15,000	
545-00-450 Pump and Motor Maintenance	36,172	3,000	230	55,000	15,000	55,000	55,000	
TOTAL Equipment Maintenance	70,324	23,000	29,230	95,000	36,000	95,000	95,000	
Operational Expenses								
545-00-521 Utility - Electric	86,401	70,000	60,037	91,000	45,000	105,000	105,000	
545-00-523 Utility - Telephone	1,108	8,000	2,606	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	3,442	1,500	3,892	4,800	3,500	4,800	4,800	
545-00-526 Utility - Gas	2,688	800	1,747	2,000	650	2,700	2,700	
545-00-530 Insurance	34,548	18,000	47,524	43,400	25,000	48,000	48,000	
545-00-540 Advertising	325	300	615	2,000	1,000	2,000	2,000	
545-00-550 Continuing Education	2,770	3,500	1,097	6,000	3,500	6,000	6,000	
545-00-551 Dues and Subscriptions	0	400	0	5,100	400	5,100	5,100	
545-00-552 Contract Services	0	0	0	0	0	0	0	
545-00-559 Special Projects	0	0	17,539	24,000	0	24,000	24,000	
545-00-560 Professional Services	(83,858)	35,000	40,664	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	47,424	137,700	175,721	283,702	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	8,936	5,000	15,500	15,000	7,500	15,000	15,000	
545-00-625 Governmental Fees	7,970	8,500	8,360	8,500	14,000	8,500	8,500	
545-00-671 Franchise Taxes	242,913	177,758	181,564	266,834	175,100	266,834	299,447	
545-00-672 Waste Disposal Fees	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	259,819	191,258	205,425	290,334	196,600	290,334	322,947	
Deprecitation and Bad Deb								
545-00-070 Bad Debt Expense	(144)	2,000	(170)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	(144)	2,000	(170)	2,000	2,000	2,000	2,000	
TOTAL Water Operations	1,435,057	1,091,793	1,215,098	1,813,397	1,151,795	1,879,095	1,976,708	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2025

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

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
546-00-110 Salaries and Wages	109,838	95,224	94,231	132,277	146,525	160,026	160,026	
546-00-111 Comp Absences Expense	1,998	0	0	0	0	0	0	
546-00-121 Longevity	1,210	1,555	433	433	2,475	553	553	
546-00-122 Allowances	329	2,640	283	600	2,000	600	600	
546-00-125 Proficiency Pay	3,422	3,000	3,375	6,000	4,000	6,000	6,000	
546-00-130 Overtime	17,956	17,000	13,894	24,000	17,000	24,000	24,000	
546-00-161 Social Security	9,995	8,700	8,732	12,912	13,024	15,355	15,355	
546-00-163 Retirement Expense	7,914	7,491	10,079	13,511	9,425	18,506	18,506	
546-00-164 Workers Comp	3,095	3,856	3,519	4,300	3,100	4,300	4,300	
546-00-165 Health Insurance	17,337	25,405	13,490	20,379	17,445	24,927	24,927	
546-00-166 Long Term Disability Insuranc	432	526	438	684	636	684	684	
546-00-167 Flex Medical	2,238	1,875	2,157	3,235	4,375	3,235	3,235	
546-00-197 Salary Increase	0	0	0	3,968	1,766	4,800	4,800	
546-00-198 EOY Lump Salary	750	0	1,000	1,500	0	1,500	1,500	
TOTAL Personnel and Benefits	176,515	167,272	151,631	223,799	221,771	264,486	264,486	
Supplies and Materials								
546-00-210 Office Supplies	303	200	124	500	200	500	500	
546-00-220 Postage and Freight	0	100	277	100	100	100	100	
546-00-230 Janitorial & Cleaning Supplie	16	1,200	0	200	300	200	200	
546-00-240 Small Tools and Equipment	1,857	2,000	481	8,000	12,000	8,000	8,000	
546-00-242 Uniforms and Clothing	526	1,200	421	1,150	800	1,150	1,150	
546-00-250 Fuel, Oil and Lubricants	10,796	2,000	4,210	12,000	5,500	12,000	12,000	
546-00-260 Medical and Chemical	47,304	50,000	36,650	50,000	50,000	50,000	50,000	
546-00-271 Safety Supplies	1,181	500	610	1,500	1,000	1,500	1,500	
546-00-290 Other Supplies	143	0	7	1,000	1,000	1,000	1,000	
546-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	62,128	57,200	42,779	74,450	70,900	74,450	74,450	
Infrastructure Maintenanc								
546-00-320 Building Maintenance	1,770	5,000	1,541	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	31,512	2,500	46,848	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	3,143	82,000	46,779	95,000	80,000	95,000	95,000	
TOTAL Infrastructure Maintenanc	36,425	97,000	95,169	167,500	107,500	167,500	167,500	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Sewer Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Equipment Maintenance								
546-00-420 Equipment Maintenance	15,012	10,000	18,649	20,000	10,000	25,000	25,000	
546-00-430 Vehicle Maintenance	321	3,000	1,001	4,500	3,500	4,500	4,500	
546-00-450 Pump and Motor Maintenance	8,667	37,500	75,384	60,000	37,500	60,000	60,000	
546-00-455 City Sludge Expense	55,502	20,000	48,242	62,000	25,000	87,000	87,000	
TOTAL Equipment Maintenance	79,502	70,500	143,276	146,500	76,000	176,500	176,500	
Operational Expenses								
546-00-521 Utility - Electric	97,469	155,000	51,619	110,000	108,000	100,000	100,000	
546-00-523 Utility - Telephone	1,896	3,000	3,090	3,000	3,000	2,000	2,000	
546-00-524 Telphone - Long Distance	784	100	711	1,000	1,000	1,000	1,000	
546-00-525 Telephone - Cellular	1,046	800	766	2,500	1,635	1,500	1,500	
546-00-526 Utility - Gas	0	0	0	0	0	0	0	
546-00-530 Insurance	22,392	9,500	27,114	24,300	14,500	29,000	29,000	
546-00-550 Continuing Education	0	3,500	25	5,000	1,500	5,000	5,000	
546-00-551 Dues and Subscriptions	0	1,500	0	500	500	500	500	
546-00-552 Contract Services	0	0	0	0	0	0	0	
546-00-559 Mileage Reimbursements	0	0	0	0	0	0	0	
546-00-560 Professional Services	28,783	8,000	77,882	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	152,369	181,400	161,206	267,129	142,635	259,829	259,829	
Other Operational Expense								
546-00-620 Unemployment Reimbursements	0	0	3,995	0	0	0	0	
546-00-621 Laboratory/Permit Fees	73,470	35,000	30,202	40,000	30,000	40,000	40,000	
546-00-625 Governmental Fees	17,024	15,000	16,999	18,000	22,000	18,000	18,000	
546-00-671 Franchise Taxes	189,469	170,839	165,788	237,597	178,828	237,597	271,478	
TOTAL Other Operational Expense	279,963	220,839	216,983	295,597	230,828	295,597	329,478	
Deprecitation and Bad Deb								
546-00-070 Bad Debt Expense	(196)	2,000	(280)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	(196)	2,000	(280)	2,000	2,000	2,000	2,000	
TOTAL Sewer Operations	786,706	796,211	810,763	1,176,975	851,634	1,240,362	1,274,243	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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

41 -Water & Sewer Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
570-00-673 Amortization Expense-Capital	(16,932)	0	0	0	0	0	0	
TOTAL Other Operational Expense	(16,932)	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	762,036	426,765	897,387	897,387	
570-00-752 Interest Expense	216,223	263,545	224,262	241,079	231,254	236,873	236,873	
570-00-753 Service charges	0	0	0	0	0	0	0	
570-00-755 Payable to General Fund	0	0	0	30,000	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	55,206	0	55,678	56,152	0	56,152	56,152	
TOTAL Lease Payments	319,108	263,545	279,940	1,136,946	805,698	1,238,091	1,238,091	
TOTAL Lease Payments	302,176	263,545	279,940	1,136,946	805,698	1,238,091	1,238,091	

REVENUE & EXPENSE WORKSHEET

41 -Water & Sewer Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Capital Outlay								
580-00-830 Capital Outlay	0	0	0	0	0	0	233,583	
580-00-845 Ahldag project	0	0	0	0	0	0	0	
580-00-846 SE Sanitary Sewer Project	97,456	0	2,650	0	0	0	0	
TOTAL Capital Outlay	97,456	0	2,650	0	0	0	233,583	
Deprecitation and Bad Deb								
580-00-080 Depreciation Expense	592,644	536,925	0	624,020	626,110	624,020	624,020	
580-00-090 Gain/Loss on sale of asset	0	0	0	0	0	0	0	
TOTAL Deprecitation and Bad Deb	592,644	536,925	0	624,020	626,110	624,020	624,020	
TOTAL Capital Outlay	690,100	536,925	2,650	624,020	626,110	624,020	857,603	

REVENUE & EXPENSE WORKSHEET
41 -Water & Sewer Fund AS OF: JULY 31ST, 2025
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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.	1,150,051	721,204	967,479	1,160,975	877,439	1,160,975	1,397,770	
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	1,250,051	746,204	1,067,479	1,260,975	977,439	1,260,975	1,497,770	
TOTAL Transfers-Out	1,250,051	746,204	1,067,479	1,260,975	977,439	1,260,975	1,497,770	
** TOTAL EXPENDITURES **	4,982,295	3,616,600	3,723,134	6,457,886	4,796,013	6,705,572	7,309,062	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

42 -Solid Waste Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Charges for Services	1,775,170	1,402,000	1,546,427	1,799,393	1,545,377	1,799,393	1,902,440	
Interest and Miscellaneou	1,162	600	2,068	825	800	825	1,250	
** TOTAL REVENUE **	1,776,332	1,402,600	1,548,495	1,800,218	1,546,177	1,800,218	1,903,690	
EXPENDITURE SUMMARY								
Solid Waste Operations	1,643,385	1,377,600	1,365,081	1,800,218	1,546,177	1,800,759	1,803,690	
Lease Payments	0	0	0	0	0	0	0	
Transfers-Out	0	25,000	0	0	0	0	100,000	
** TOTAL EXPENDITURES **	1,643,385	1,402,600	1,365,081	1,800,218	1,546,177	1,800,759	1,903,690	
REVENUES OVER/(UNDER) EXPENDITURES	132,947	0	183,413	0	0	(541)	0	

REVENUE & EXPENSE WORKSHEET

42 -Solid Waste Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
	Charges for Services								
3666	Solid Waste Revenues	1,670,206	1,294,000	1,475,869	1,695,335	1,439,361	1,695,335	1,797,440	
3670	Collection Fees	104,964	108,000	70,559	104,058	106,016	104,058	105,000	
	TOTAL Charges for Services	1,775,170	1,402,000	1,546,427	1,799,393	1,545,377	1,799,393	1,902,440	
	Interest and Miscellaneou								
3773	Interst Income	537	100	1,345	325	300	325	750	
3775	Miscellaneous Revenue	628	500	723	500	500	500	500	
3781	Cash Over/Short	(3)	0	(1)	0	0	0	0	
	TOTAL Interest and Miscellaneou	1,162	600	2,068	825	800	825	1,250	
	** TOTAL REVENUES **	1,776,332	1,402,600	1,548,495	1,800,218	1,546,177	1,800,218	1,903,690	

REVENUE & EXPENSE WORKSHEET

42 -Solid Waste Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
541-00-110 Salaries and Wages	35,994	26,288	31,987	41,662	32,300	41,662	41,662	
541-00-111 Comp Absences Expense	(4)	0	0	0	0	0	0	
541-00-121 Longevity	1,085	660	1,145	1,145	905	1,205	1,205	
541-00-122 Allowance	243	0	189	250	250	250	250	
541-00-130 Overtime	197	268	262	500	900	500	500	
541-00-161 Social Security	2,812	1,980	2,607	3,466	2,590	3,466	3,466	
541-00-163 Retirement Expense	2,235	1,709	3,035	3,652	1,814	4,025	4,025	
541-00-164 Workers Comp	0	1,984	0	0	0	0	0	
541-00-165 Health Insurance	9,431	10,162	6,685	8,151	6,978	8,309	8,309	
541-00-166 Long Term Disability	190	170	167	215	190	215	215	
541-00-167 Flex Medical	1,291	750	1,079	1,250	1,250	1,250	1,250	
541-00-197 Salary Increase	0	0	0	1,250	476	1,200	1,200	
541-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	53,972	43,971	47,656	62,041	47,653	62,582	62,582	
Supplies and Materials								
541-00-210 Office Supplies	197	100	117	125	100	125	200	
541-00-240 Small Tools and Equipment	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	197	100	117	125	100	125	200	
Operational Expenses								
541-00-560 Professional Services	0	500	662	0	500	0	0	
541-00-561 Transfer Station Expense	0	0	0	0	0	0	0	
541-00-565 Solid Waste Services	1,493,275	1,246,693	1,254,321	1,635,008	1,394,417	1,635,008	1,635,008	
541-00-566 Recycling	1,041	5,000	0	2,500	5,000	2,500	2,500	
TOTAL Operational Expenses	1,494,316	1,252,193	1,254,983	1,637,508	1,399,917	1,637,508	1,637,508	
Other Operational Expense								
541-00-671 Franchise Taxes	92,112	74,000	61,691	92,044	86,007	92,044	94,900	
541-00-692 Beautification Program	2,941	5,000	807	3,500	7,500	3,500	3,500	
TOTAL Other Operational Expense	95,053	79,000	62,498	95,544	93,507	95,544	98,400	
Deprecitation and Bad Deb								
541-00-070 Bad Debt Expense	(154)	2,336	(172)	5,000	5,000	5,000	5,000	
TOTAL Deprecitation and Bad Deb	(154)	2,336	(172)	5,000	5,000	5,000	5,000	
TOTAL Solid Waste Operations	1,643,385	1,377,600	1,365,081	1,800,218	1,546,177	1,800,759	1,803,690	

REVENUE & EXPENSE WORKSHEET

42 -Solid Waste Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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

42 -Solid Waste Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	0	0	0	0	100,000	
590-00-930 Transfer Out - Street Imp	0	0	0	0	0	0	0	
TOTAL Transfers Out	0	25,000	0	0	0	0	100,000	
TOTAL Transfers-Out	0	25,000	0	0	0	0	100,000	
** TOTAL EXPENDITURES **	1,643,385	1,402,600	1,365,081	1,800,218	1,546,177	1,800,759	1,903,690	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Charges for Services	2,122,305	1,416,000	1,196,545	956,500	721,000	1,257,396	1,257,396	
Interest and Miscellaneou	115,011	300	89,205	30,000	4,500	40,000	40,000	
Intergovernmental	2,034,825	955,281	2,531,423	2,353,093	1,641,705	2,353,093	2,374,046	
Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	4,272,142	2,371,581	3,817,173	3,339,593	2,367,205	3,650,489	3,671,442	
EXPENDITURE SUMMARY								
EMS Operations	3,636,590	2,272,169	2,202,816	3,241,181	2,268,793	3,552,077	3,515,442	
Lease Payments	0	0	0	0	0	0	0	
Transfers-Out	98,412	98,412	98,412	98,412	98,412	98,412	156,000	
** TOTAL EXPENDITURES **	3,735,002	2,370,581	2,301,228	3,339,593	2,367,205	3,650,489	3,671,442	
REVENUES OVER/(UNDER) EXPENDITURES	537,140	1,000	1,515,946	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Charges for Services									
3665	Medical Records	2,000	1,000	2,476	1,500	1,000	2,000	2,000	
3668	Emergency Medical Services	2,120,305	1,415,000	1,194,069	955,000	720,000	1,255,396	1,255,396	
	TOTAL Charges for Services	2,122,305	1,416,000	1,196,545	956,500	721,000	1,257,396	1,257,396	
Interest and Miscellaneou									
3773	Interest Income	108,608	300	88,979	30,000	4,500	40,000	40,000	
3775	Miscellaneous Revenue	6,403	0	226	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	115,011	300	89,205	30,000	4,500	40,000	40,000	
Intergovernmental									
3841	Grant Funds	78,581	0	178,330	0	0	0	0	
3845	Capital Contribution	0	0	0	0	0	0	0	
3896	Wharton County Interlocal	0	0	0	0	0	0	0	
3897	ESD #3- Interlocal	1,956,244	955,281	2,353,093	2,353,093	1,641,705	2,353,093	2,374,046	
3898	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	2,034,825	955,281	2,531,423	2,353,093	1,641,705	2,353,093	2,374,046	
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 **	4,272,142	2,371,581	3,817,173	3,339,593	2,367,205	3,650,489	3,671,442	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
547-00-110 Salaries and Wages	843,776	601,172	701,504	946,754	803,296	1,019,826	976,791	
547-00-111 Comp Absences Expense	24,652	0	0	0	0	0	0	
547-00-115 Part-Time Wages	323,101	100,000	266,286	350,000	190,572	420,000	375,000	
547-00-121 Longevity	4,875	5,005	5,315	5,180	7,640	5,400	5,400	
547-00-122 Allowances	0	3,000	80	0	3,000	240	240	
547-00-125 Proficiency Pay	1,457	0	1,943	0	0	3,600	55,000	
547-00-130 Overtime	413,029	380,000	346,334	450,000	400,000	450,000	450,000	
547-00-161 Social Security	117,720	74,419	101,472	137,994	106,642	149,345	149,345	
547-00-163 Retirement Expense	73,519	67,467	93,210	122,767	75,350	140,105	140,105	
547-00-164 Workers Comp	40,929	34,528	43,582	42,000	42,607	42,000	42,000	
547-00-165 Health Insurance	151,680	180,000	101,319	163,020	139,566	174,490	174,490	
547-00-166 Long Term Disability Insuranc	5,326	3,504	4,361	5,045	4,312	5,055	5,055	
547-00-167 Flex Medical	18,681	14,250	16,810	25,890	25,000	27,195	27,195	
547-00-175 Additional positions	0	0	0	0	0	0	0	
547-00-197 Salary Increase	0	0	0	38,903	12,981	43,195	43,195	
547-00-198 EOY Lump Salary	11,500	0	10,500	13,000	0	13,500	13,500	
TOTAL Personnel and Benefits	2,030,247	1,463,345	1,692,714	2,300,553	1,810,966	2,493,951	2,457,316	
Supplies and Materials								
547-00-210 Office Supplies	1,098	2,000	968	3,500	1,500	3,500	3,500	
547-00-215 Printing and Reproduction	105	250	105	400	250	400	400	
547-00-220 Postage and Freight	435	250	119	550	100	550	550	
547-00-230 Janitorial & Cleaning Supplie	2,226	2,000	2,059	3,500	2,000	3,500	3,500	
547-00-240 Small Tools and Equipment	415	500	645	1,500	500	1,500	1,500	
547-00-242 Uniforms and Clothing	2,532	7,000	1,989	15,000	8,000	15,000	15,000	
547-00-245 Computer Software and Supplie	3,433	750	6,630	21,445	1,500	11,445	11,445	
547-00-246 Medical Equipment	23	1,500	18	2,700	1,500	2,700	2,700	
547-00-247 Special Equipment	1,034	0	0	0	0	0	0	
547-00-250 Fuel, Oil and Lubricants	45,241	32,000	30,622	52,000	27,000	45,000	45,000	
547-00-260 Medical and Chemical	73,350	72,000	56,384	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	1,601	1,750	638	4,250	1,750	4,250	4,250	
547-00-296 Hurricane Supplies	0	0	662	0	0	0	0	
TOTAL Supplies and Materials	131,493	120,000	100,840	179,845	109,100	162,845	162,845	
Infrastructure Maintenanc								
547-00-320 Building Maintenance	12,446	10,000	20,173	235,000	5,000	238,000	238,000	
TOTAL Infrastructure Maintenanc	12,446	10,000	20,173	235,000	5,000	238,000	238,000	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund AS OF: JULY 31ST, 2025

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Equipment Maintenance								
547-00-420 Equipment Maintenance	79,984	28,000	66,109	45,045	43,500	75,000	75,000	
547-00-421 Computer Maintenance	0	4,000	1,175	4,100	2,500	4,100	4,100	
547-00-422 Computer Software Maintenance	9,234	7,500	10,049	9,800	8,100	9,800	9,800	
547-00-425 Copy Machine Maintenance	2,302	2,300	2,065	2,400	1,900	3,000	3,000	
547-00-430 Vehicle Maintenance	49,287	15,000	95,648	78,500	28,000	78,500	78,500	
547-00-440 Radio Maintenance	4,020	3,000	2,854	7,500	4,800	7,500	7,500	
547-00-490 Other Equipment Maintenance	0	500	0	469	500	469	469	
TOTAL Equipment Maintenance	144,827	60,300	177,900	147,814	89,300	178,369	178,369	
Operational Expenses								
547-00-515 Laundry	238	500	213	500	250	500	500	
547-00-521 Utility - Electric	9,345	10,000	4,983	9,000	5,000	9,000	9,000	
547-00-523 Utility - Telephone	4,859	4,800	4,642	6,000	8,000	6,000	6,000	
547-00-524 Telephone - Long Distance	74	800	87	150	150	150	150	
547-00-525 Utility - Cellular	8,259	5,000	5,065	9,600	8,000	9,600	9,600	
547-00-526 Utility - Gas	1,543	1,200	726	2,000	1,250	2,000	2,000	
547-00-530 Insurance	28,695	10,438	38,611	33,500	13,250	36,500	36,500	
547-00-540 Advertising	0	500	117	0	0	0	0	
547-00-550 Continuing Education	4,584	5,000	7,904	16,500	9,000	19,550	19,550	
547-00-551 Dues and Subscriptions	3,293	1,000	6,888	2,060	1,000	3,435	3,435	
547-00-560 Professional Services	4,491	3,000	9,607	3,500	3,000	11,000	11,000	
547-00-561 Collection Service Fees	99,103	84,864	103,630	91,607	59,445	91,607	91,607	
547-00-562 Medical Director Fees	29,135	22,000	27,050	32,460	26,000	32,460	32,460	
547-00-563 Credit Card Fee	74	0	75	150	0	150	150	
TOTAL Operational Expenses	193,692	149,102	209,600	207,027	134,345	221,952	221,952	
Other Operational Expense								
547-00-620 Unemployment Reimbursements	991	0	0	0	0	0	0	
547-00-625 Permits and Fees	805	1,250	1,590	2,860	2,000	3,460	3,460	
547-00-673 Amortization Expense	0	0	0	0	0	0	0	
547-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	1,796	1,250	1,590	2,860	2,000	3,460	3,460	
Capital Outlay								
547-00-830 C/O - Vehicles	0	0	0	0	0	0	0	
547-00-840 C/O Machinary and Equipment	0	0	0	50,000	0	100,000	100,000	
TOTAL Capital Outlay	0	0	0	50,000	0	100,000	100,000	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Deprecitation and Bad Deb								
547-00-070 Bad Debt Expense	1,016,481	370,022	0	0	0	0	0	
547-00-080 Depreciation Expense	105,608	98,150	0	118,082	118,082	153,500	153,500	
TOTAL Deprecitation and Bad Deb	1,122,089	468,172	0	118,082	118,082	153,500	153,500	
TOTAL EMS Operations	3,636,590	2,272,169	2,202,816	3,241,181	2,268,793	3,552,077	3,515,442	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2025

43 -EMS Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Lease Payments								
570-00-751 Principle	0	0	0	0	0	0	0	
570-00-752 Interest Expense	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, 2025

43 -EMS Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	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	98,412	98,412	98,412	98,412	156,000	
TOTAL Transfers Out	98,412	98,412	98,412	98,412	98,412	98,412	156,000	
TOTAL Transfers-Out	98,412	98,412	98,412	98,412	98,412	98,412	156,000	
** TOTAL EXPENDITURES **	3,735,002	2,370,581	2,301,228	3,339,593	2,367,205	3,650,489	3,671,442	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Charges for Services	84,418	72,851	64,722	84,851	62,851	84,851	84,851	
Interest and Miscellaneou	8,239	575	35	575	575	575	575	
Intergovernmental	0	0	62,507	0	0	0	0	
Transfers In	215,000	169,027	191,500	263,731	234,248	288,952	342,854	
** TOTAL REVENUE **	307,657	242,453	318,764	349,157	297,674	374,378	428,280	
EXPENDITURE SUMMARY								
Civic Center Operations	355,296	234,369	243,104	336,329	279,727	433,473	416,473	
Lease Payments	12,451	8,084	12,828	12,828	17,947	43,785	11,807	
** TOTAL EXPENDITURES **	367,747	242,453	255,932	349,157	297,674	477,258	428,280	
REVENUES OVER/(UNDER) EXPENDITURES	(60,090)	0	62,833	0	0	(102,880)	0	

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Charges for Services									
3670	Civic Center Rental	69,567	58,000	53,584	70,000	48,000	70,000	70,000	
3671	WEDCO Contract Revenue	14,851	14,851	11,138	14,851	14,851	14,851	14,851	
	TOTAL Charges for Services	84,418	72,851	64,722	84,851	62,851	84,851	84,851	
Interest and Miscellaneou									
3773	Interest Income	60	75	35	75	75	75	75	
3775	Miscellaneous Revenue	8,179	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneou	8,239	575	35	575	575	575	575	
Intergovernmental									
3827	Capital Contribution	0	0	0	0	0	0	0	
3841	Grant Funds	0	0	62,507	0	0	0	0	
3860	Lease Proceeds	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	62,507	0	0	0	0	
Transfers In									
3910	Transfer In - General Fund	0	0	0	34,779	0	0	53,902	
3912	Transfer In - Hotel Motel	215,000	155,000	191,500	228,952	234,248	288,952	288,952	
3999	Funds from Fund Balance	0	14,027	0	0	0	0	0	
	TOTAL Transfers In	215,000	169,027	191,500	263,731	234,248	288,952	342,854	
	** TOTAL REVENUES **	307,657	242,453	318,764	349,157	297,674	374,378	428,280	

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund

AS OF: JULY 31ST, 2025

DEPARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
548-00-110 Salaries and Wages	83,466	75,216	79,282	84,823	76,450	119,559	119,559	
548-00-111 Comp Absences Expense	(175)	0	0	0	0	0	0	
548-00-115 Part Time Wages	40,983	7,000	17,193	45,500	35,000	25,000	20,000	
548-00-121 Longevity	790	1,223	910	910	430	910	910	
548-00-122 Allowances	243	240	189	240	240	240	240	
548-00-130 Overtime	22,413	4,000	28,515	15,000	7,500	30,000	18,000	
548-00-161 Social Security	11,276	6,511	9,891	11,658	8,998	13,920	13,920	
548-00-163 Retirement Expense	6,106	4,108	9,432	7,726	4,410	14,375	14,375	
548-00-164 Workers Comp	490	271	479	500	320	630	630	
548-00-165 Health Insurance	18,861	20,324	15,496	16,302	13,956	24,927	24,927	
548-00-166 Long Term Disability Insuranc	424	480	407	461	509	461	461	
548-00-167 Flex Medical	2,561	2,000	2,481	2,590	2,500	3,885	3,885	
548-00-197 Salary Increase	0	0	0	3,910	1,116	4,337	4,337	
548-00-198 EOY Lump Salary	2,000	0	1,500	2,000	0	2,000	2,000	
TOTAL Personnel and Benefits	189,438	121,373	165,774	191,620	151,429	240,244	223,244	
Supplies and Materials								
548-00-210 Office Supplies	1,457	1,300	1,540	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	1	200	0	100	100	100	100	
548-00-230 Janitorial & Cleaning Supplie	6,507	2,000	4,936	6,000	5,000	6,000	6,000	
548-00-240 Small Tools and Equipment	1,384	300	132	400	500	11,000	11,000	
548-00-245 Computer software and supplie	472	0	394	500	1,500	500	500	
548-00-260 Medical and Chemical	0	50	0	50	50	50	50	
548-00-290 Other Supplies	1,113	431	1,611	1,500	1,000	8,000	8,000	
TOTAL Supplies and Materials	10,934	4,581	8,613	10,050	9,950	27,150	27,150	
Infrastructure Maintenanc								
548-00-310 Grounds Maintenance	2,961	4,000	2,775	5,000	2,500	5,000	5,000	
548-00-320 Building Maintenance	19,568	12,000	27,716	12,000	13,500	22,000	22,000	
TOTAL Infrastructure Maintenanc	22,529	16,000	30,491	17,000	16,000	27,000	27,000	
Equipment Maintenance								
548-00-420 Equipment Maintenance	2,613	3,700	5,087	3,000	2,500	3,000	3,000	
548-00-425 Copy Machine Maintenance	2,048	2,000	1,522	2,000	2,000	2,500	2,500	
TOTAL Equipment Maintenance	4,660	5,700	6,608	5,000	4,500	5,500	5,500	

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Operational Expenses								
548-00-521 Utility - Electric	22,563	15,000	11,210	19,500	12,500	19,500	19,500	
548-00-523 Utility - Telephone	2,059	5,500	2,703	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	688	480	545	780	480	850	850	
548-00-530 Insurance	14,099	12,500	15,322	14,150	13,868	16,500	16,500	
548-00-540 Advertising	428	100	428	1,100	1,100	1,100	1,100	
548-00-541 Special events	0	0	0	0	0	0	0	
548-00-550 Continuing Education	13	100	0	1,000	250	1,000	1,000	
548-00-551 Dues and Subscriptions	1,080	350	1,003	1,000	1,000	1,000	1,000	
548-00-560 Professional Services	230	4,200	270	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	209	0	137	250	0	250	250	
TOTAL Operational Expenses	41,369	38,715	31,618	42,659	41,298	45,079	45,079	
Other Operational Expense								
548-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
548-00-673 Amortization Expense	0	0	0	0	0	0	0	
548-00-674 Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
Deprecitation and Bad Deb								
548-00-080 Depreciation Expense	86,366	48,000	0	70,000	56,550	88,500	88,500	
TOTAL Deprecitation and Bad Deb	86,366	48,000	0	70,000	56,550	88,500	88,500	
TOTAL Civic Center Operations	355,296	234,369	243,104	336,329	279,727	433,473	416,473	

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
570-00-652 Interest Expense	12,451	6,069	12,828	12,828	17,947	11,807	11,807	
TOTAL Other Operational Expense	12,451	6,069	12,828	12,828	17,947	11,807	11,807	
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	31,978	0	
TOTAL Lease Payments	0	2,015	0	0	0	31,978	0	
TOTAL Lease Payments	12,451	8,084	12,828	12,828	17,947	43,785	11,807	
** TOTAL EXPENDITURES **	367,747	242,453	255,932	349,157	297,674	477,258	428,280	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

45 -Airport Fund AS OF: JULY 31ST, 2025

FINANCIAL SUMMARY

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
REVENUE SUMMARY								
Charges for Services	295,275	237,134	252,559	318,500	270,646	318,500	318,500	
Interest and Miscellaneou	27,133	650	3,395	1,469	1,410	2,300	2,300	
Intergovernmental	96,184	50,000	0	100,000	50,000	100,000	100,000	
Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	418,593	287,784	255,954	419,969	322,056	420,800	420,800	
EXPENDITURE SUMMARY								
Airport Operations	341,910	268,376	159,291	396,304	293,242	455,961	399,425	
Lease Payments	20,869	19,408	21,165	23,665	28,814	21,375	21,375	
** TOTAL EXPENDITURES **	362,778	287,784	180,456	419,969	322,056	477,336	420,800	
REVENUES OVER/(UNDER) EXPENDITURES	55,814	0	75,497	0	0	(56,536)	0	

REVENUE & EXPENSE WORKSHEET

45 -Airport Fund AS OF: JULY 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
	Charges for Services								
3672	Hanger Rentals	222,813	153,400	190,029	225,000	160,000	225,000	225,000	
3673	Corporate Hanger Rentals	0	0	0	0	0	0	0	
3674	Ground Lease	0	0	0	0	0	0	0	
3675	Lease Revenue	0	0	0	0	0	0	0	
3680	Fuel Sales	316,801	250,000	278,827	378,500	390,646	378,500	378,500	
3681	Cost of Goods Sold (Fuel)	(244,339)	(166,266)	(216,297)	(285,000)	(280,000)	(285,000)	(285,000)	
	TOTAL Charges for Services	295,275	237,134	252,559	318,500	270,646	318,500	318,500	
	Interest and Miscellaneou								
3773	Interest Income	3,147	150	3,395	969	910	1,800	1,800	
3775	Miscellaneous Revenue	23,986	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneou	27,133	650	3,395	1,469	1,410	2,300	2,300	
	Intergovernmental								
3841	Grant Funds	96,184	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	96,184	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 **	418,593	287,784	255,954	419,969	322,056	420,800	420,800	

REVENUE & EXPENSE WORKSHEET

45 -Airport Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Airport Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Personnel and Benefits								
549-00-110 Salaries and Wages	44,928	30,204	37,954	45,000	41,025	46,051	46,051	
549-00-111 Comp Absences Expense	(867)	0	0	0	0	0	0	
549-00-115 Part Time Wages	1,217	17,940	2,103	5,000	24,500	5,000	5,000	
549-00-121 Longevity	970	540	1,030	1,030	790	1,090	1,090	
549-00-122 Vehicle Allowance	3,038	3,840	2,358	3,000	3,840	3,000	3,000	
549-00-130 Overtime	190	7,400	595	2,500	1,500	2,500	2,500	
549-00-161 Social Security	3,867	3,877	3,494	5,100	5,405	5,100	5,100	
549-00-163 Retirement Expense	2,923	1,923	3,785	4,030	2,750	5,027	5,027	
549-00-164 Workers Comp	1,195	1,125	1,176	2,000	1,550	2,000	2,000	
549-00-165 Health Insurance	9,308	10,162	6,702	8,151	6,978	8,309	8,309	
549-00-166 Long Term Disability Insuranc	223	167	188	251	198	251	251	
549-00-167 Flex Medical	1,291	1,000	1,079	1,250	1,250	1,250	1,250	
549-00-197 Salary Increase	0	0	0	1,500	1,316	1,532	1,532	
549-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	68,782	78,178	60,963	79,312	91,102	81,610	81,610	
Supplies and Materials								
549-00-210 Office Supplies	220	500	248	250	500	250	250	
549-00-220 Postage and Freight	195	800	165	300	500	300	300	
549-00-240 Small Tools and Equipment	1,717	300	28	300	300	300	300	
549-00-242 Uniforms and Clothing	0	1,000	120	400	0	400	400	
549-00-250 Fuel, Oil & Lubricants	625	1,500	525	1,000	1,000	1,000	1,000	
549-00-260 Chemical	4,995	500	4,995	10,500	500	10,500	7,500	
549-00-290 Other Supplies	1,123	1,000	1,191	1,650	1,650	1,650	1,650	
TOTAL Supplies and Materials	8,875	5,600	7,272	14,400	4,450	14,400	11,400	
Infrastructure Maintenanc								
549-00-320 Building Maintenance	33,971	10,000	6,468	59,375	15,000	59,375	57,104	
TOTAL Infrastructure Maintenanc	33,971	10,000	6,468	59,375	15,000	59,375	57,104	
Equipment Maintenance								
549-00-420 Equipment Maintenance	32,797	16,000	20,905	49,375	35,000	100,000	48,735	
549-00-430 Vehicle Mantenance	395	2,500	10	1,500	1,500	1,500	1,500	
TOTAL Equipment Maintenance	33,192	18,500	20,914	50,875	36,500	101,500	50,235	

REVENUE & EXPENSE WORKSHEET

45 -Airport Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Airport Operations

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Operational Expenses								
549-00-521 Utility - Electric	16,305	20,000	12,816	18,500	15,500	17,500	17,500	
549-00-523 Utility - Telephone	2,753	2,000	2,030	3,000	2,000	3,000	3,000	
549-00-524 Telephone - Long Distance	1,651	1,000	1,004	1,600	1,500	1,600	1,600	
549-00-525 Cellular Phone	564	600	747	1,000	750	1,000	1,000	
549-00-530 Insurance	22,734	10,500	25,725	25,000	13,500	27,000	27,000	
549-00-540 Advertising	0	800	0	500	500	500	500	
549-00-550 Continuing Education	855	2,500	3,050	3,500	3,500	3,500	3,500	
549-00-551 Dues and Subscriptions	0	1,000	0	500	500	500	500	
549-00-560 Professional Services	6,155	6,000	1,483	1,826	1,550	1,826	1,826	
549-00-563 Credit Card Fee	393	0	254	400	0	400	400	
549-00-565 Property Taxes	17,006	3,750	16,564	11,266	5,500	17,000	17,000	
TOTAL Operational Expenses	68,416	48,150	63,673	67,092	44,800	73,826	73,826	
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	
TOTAL Capital Outlay	0	0	0	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	128,673	107,948	0	125,250	101,390	125,250	125,250	
TOTAL Deprecitation and Bad Deb	128,673	107,948	0	125,250	101,390	125,250	125,250	
TOTAL Airport Operations	341,910	268,376	159,291	396,304	293,242	455,961	399,425	

REVENUE & EXPENSE WORKSHEET

45 -Airport Fund AS OF: JULY 31ST, 2025

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO# ACCT NAME	Actual YTD 9/30/24	Budget For Yr 9/30/24 AB	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25 NY	Department Requested FY 2026 DH	Proposed FY 2026	Next Revision
Other Operational Expense								
570-00-652 Interest Expense	18,504	18,808	21,165	21,165	28,814	18,875	18,875	
TOTAL Other Operational Expense	18,504	18,808	21,165	21,165	28,814	18,875	18,875	
Lease Payments								
570-00-750 Bond issuance -Amortization E	2,365	600	0	2,500	0	2,500	2,500	
TOTAL Lease Payments	2,365	600	0	2,500	0	2,500	2,500	
TOTAL Lease Payments	20,869	19,408	21,165	23,665	28,814	21,375	21,375	
** TOTAL EXPENDITURES **	362,778	287,784	180,456	419,969	322,056	477,336	420,800	

*** END OF REPORT ***

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT ALL FUNDS

	Department	FY 2024	FY 2025	FY 2026	Appropriated FY 2025-2026
10-11	City Manager	2	2	1.5	181,765
10-12	City Secretary	2	2	2	162,989
10-14	Finance	2.5	2.5	2.5	192,213
10-17	Municipal Court	2.5	2.5	2.5	126,704
10-19	Central Services	0.5	0.5	0.5	40,000
10-21	Police	26	25.5	26	1,572,744
10-25	Fire	3	3.5	3.5	140,269
10-26	Code Enforcement	3.5	3.8	4	178,712
10-27	Emergency Management	1	1	1	86,070
10-28	Animal Control	1	1	1	50,902
10-29	Communications	9.5	9	9	390,000
10-40	Streets and Drainage	11.5	11	11.5	438,958
10-42	Garage	2	2	2	92,955
10-43	Facilities Maintenance	4	4	4.5	188,106
10-53	Swimming Pool	0	0	0	25,000
10-60	Crime Victims Officer	1	1	1	61,173
41-16	Community Development	2	1.5	1.5	106,256
41-13	W&S Administration	2.5	2.5	2.5	92,374
41-45	Water Operations	11	11.5	11.5	525,231
41-46	Sewer Operations	2.5	3	3	160,026
42-51	Beautification	1	1	1	41,662
43-27	EMS	20	20	21	1,351,791
44-51	Civic Center	2.8	2.8	3.5	139,559
45-48-	Airport	1.5	1.5	1.5	51,051
99-99	Grand Total Full Time	112	110.3	114	
	Grand Total Part Time	4.3	4.3	4.0	
	Grand Total Payroll Cost				6,396,510

Dept	Position		FY 2024	FY 2025	FY 2026	Appropriated FY 2025-2026
	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		1.0	0.5	0.5	29,515
10-11		Total	2.0	1.5	1.5	181,765
	City Secretary					
10-12	City Secretary/Asst City Manager		1.0	1.0	1.0	111,259
10-12	HR Generalist/Asst City Sec		1.0	1.0	1.0	51,730
10-12		Total	2.0	2.0	2.0	162,989
	Finance					
10-14	Finance Director		1.0	1.0	1.0	106,350
10-14	Finance Accountant		1.0	1.0	1.0	61,485
10-14	Finance Clerk (50%) Note A		0.5	0.5	0.5	24,378
10-14		Total	2.5	2.5	2.5	192,213
	Municipal Court					
10-17	Court Administrator		1.0	1.0	0.0	0
10-17	Municipal Judge-PT		0.5	0.5	0.5	35,625
10-17	Municipal Court Clerk		1.0	1.0	2.0	91,079
10-17		Total	2.5	2.5	2.5	126,704
	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	40,000
		Total	0.5	0.5	0.5	40,000
	Police					
10-21	Police Chief		1.0	1.0	1.0	110,698
10-21	Assistant Police Chief		0.0	1.0	1.0	88,650
10-21	Police Lieutenant		2.0	2.0	2.0	167,690
10-21	Police Detective		6.0	4.0	4.0	298,016
10-21	Patrol Sgt		3.0	4.0	4.0	216,870
10-21	Patrol- Corporal		2.0	0.0	0.0	0
10-21	Patrolman III		5.0	4.0	5.0	324,769
10-21	Patrolman II		4.0	4.0	4.0	189,837
10-21	Patrolman I		2.0	5.0	3.0	78,631
10-21	Records Clerk		0.5	0.0	1.0	52,208
10-21	Interdiction Officer-PT		0.0	0.0	0.5	30,000
10-21	Janitorial Service Worker-PT		0.5	0.5	0.5	15,375
10-21		Total	26.0	25.5	26.0	1,572,744

Dept	Position		FY 2024	FY 2025	FY 2026	Appropriated FY 2025-2026
	Fire					
10-25	Fire Maintenance Supervisor		0.0	1.0	1.0	44,138
10-25	Maintenance Attendant		3.0	2.0	2.0	75,421
10-25	Maintenance- PT		0.0	0.5	0.5	20,710
10-25		Total	3.0	3.5	3.5	140,269
	Code Enforcement					
10-26	Building Official		1.0	1.0	1.0	70,554
10-26	Fire Inspector		0.5	0.3	0.0	0
10-26	Code Enforcement Officer		1.0	1.0	2.0	67,203
10-26	Administrative Assistant		1.0	1.0	1.0	40,955
10-26	Code Enforcement Worker		0.0	0.5	0.0	0
10-26		Total	3.5	3.8	4.0	178,712
	Emergency Management					
10-27	Coordinator		1.0	1.0	1.0	86,070
10-27		Total	1.0	1.0	1.0	86,070
	Animal Control					
10-28	Animal Control Officer		1.0	1.0	1.0	50,902
10-28		Total	1.0	1.0	1.0	50,902
	Communications					
10-29	Records Clerk/TCO Supervisor		0.5	1.0	0.0	0
10-29	TCO Supervisor		0.0	0.0	1.0	64,663
10-29	Emer. Serv. Telecomm. III		4.0	4.0	4.0	180,880
10-29	Emer. Serv. Telecomm. II		3.0	3.0	3.0	106,580
10-29	Emer. Serv. Telecomm. I		2.0	1.0	1.0	37,877
10-29		Total	9.5	9.0	9.0	390,000
	Street & Drainage					
10-40	Public Works Director (50%) Note B		0.5	0.5	0.5	49,442
10-40	Street Superintendent		1.0	1.0	1.0	62,005
10-40	Crew Leader		2.0	2.0	2.0	85,780
10-40	Heavy Equip. Operator		3.0	1.0	1.0	38,834
10-40	Equip. Operator		4.0	6.0	6.0	184,593
10-40	Equip.Operator-Levee Maintenance* Note E		0.0	0.0	0.5	18,304
10-40	Janitorial Service Worker-PT		0.0	0.0	0.0	0
10-40	Sweeper/Equipment Operator PT		1.0	0.5	0.0	0
10-40		Total	11.5	11.0	11.0	438,958
	Garage					
10-42	Lead Mechanic		1.0	1.0	1.0	50,086
10-42	Mechanic		1.0	1.0	1.0	42,869
10-42		Total	2.0	2.0	2.0	92,955
	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	52,936
10-43	Maintenance Worker		1.0	0.0	0.0	0
10-43	Equipment Operator-Levee Maintenance* Note E		0.0	0.0	0.5	18,377
10-43	Light Equip. Operator		2.0	3.0	3.0	116,793
10-43		Total	4.0	4.0	4.5	188,106

Dept	Position		FY 2024	FY 2025	FY 2026	Appropriated FY 2025-2026
	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	61,173
		Total	2.0	1.0	1.0	61,173
	Planning Department					
41-16	Director of Planning & Development		1.0	1.0	1.0	76,741
41-16	Assistant to City Manager/Project Manager (50%) Note F		0.0	0.5	0.5	29,515
41-16	Assistant to Community Development Director		1.0	0.0	0.0	0
41-16		Total	2.0	1.5	1.5	106,256
	W&S Administration					
41-44	Customer Service Clerk		2.0	2.0	2.0	67,996
41-44	Finance Clerk (50%) Note A		0.5	0.5	0.5	24,378
41-44		Total	2.5	2.5	2.5	92,374
	Water Operations					
41-45	Utilities Director (50%) Note B		0.5	0.5	0.5	49,442
41-45	Utilities Superintendent (50%) Note C		0.5	0.5	0.5	33,218
41-45	Assistant Utilities Superintendent (50%) Note C		0.0	0.5	0.5	27,550
41-45	Utility Crew Chief		1.5	1.0	2.0	85,946
41-45	Utility Maintenance Worker II		3.0	2.0	1.0	36,483
41-45	Utility Maintenance Worker I		2.0	4.0	4.0	141,688
41-45	Customer Service Worker		1.0	2.0	2.0	85,966
41-45	Heavy Equipment Operator		1.5	0.0	0.0	0
41-45	Assistant to PW Director		1.0	1.0	1.0	64,938
41-45	Maintenance Worker PT		0.0	0.0	0.0	0
41-45		Total	11.0	11.5	11.5	525,231
	Sewer Operations					
41-46	Utilities Superintendent (50%) Note C		0.5	0.5	0.5	33,218
41-16	Assistant Utilities Superintendent		0.0	0.5	0.5	27,550
41-46	Plant Operator I		2.0	2.0	2.0	99,258
41-46		Total	2.5	3.0	3.0	160,026
	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 2024	FY 2025	FY 2026	Appropriated FY 2025-2026
	Emergency Medical Services					
43-47	EMS Director		1.0	1.0	1.0	100,214
43-47	EMS Supervisor		3.0	4.0	4.0	231,442
43-47	Paramedic III		7.0	5.0	5.0	237,330
43-47	Paramedic II		2.0	4.0	3.0	135,720
43-47	Paramedic I		4.0	4.0	4.0	129,105
43-47	Advanced EMT		0.0	1.0	2.0	72,884
43-47	EMT Intermediate		1.0	0.0	0.0	0
43-47	EMT-Basic		2.0	1.0	1.0	33,654
43-47	Administrative Assistant		0.0	0.0	1.0	36,442
43-47	EMT's - PT - Note D		*	*	*	375,000
43-27		Total	20.0	20.0	21.0	1,351,791
	Civic Center					
44-51	Civic Center Manager		1.00	1.00	1.0	49,650
44-51	CC Maintenance-		1.0	1.0	2.0	69,909
44-51	Civic Center - PT		0.8	0.8	0.5	20,000
44-51		Total	2.80	2.80	3.50	139,559
	Airport					
45-48	Airport Manager PT		0.5	0.5	0.5	5,000
45-48	Airport Attendant		1.0	1.0	1.0	46,051
45-48		Total	1.5	1.5	1.5	51,051
99-99		Grand Totals for Full Time	112.0	110.3	114.0	
		Grand Total for Part Time (not including life guards and EMT's. See Note F below.)	5.3	4.3	4.0	
		Grand Total Payroll Cost				6,396,510

***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-** The Equipment Operator-Levee Maintenance will be hired as a Full-Time Employee six months into the new fiscal year.

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

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wharton	979-532-2491
Taxing Unit Name	Phone *(area code and number)*
120 E Caney Wharton TX 77488	www.cityofwharton.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 728,211,171
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 122,612,264
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 605,598,907
4.	**Prior year total adopted tax rate.**	$ 0.43663 /$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.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**	
	A. Prior year ARB certified value: .... $ 0	
	B. Prior year disputed value: .... - $ 0	
	C. Prior year undisputed value. Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 605,598,907
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,145,103 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 266,544 **C. Value loss.** Add A and B.[6]	$ 1,411,647
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:** .... $ 201,250 **B. Current year productivity or special appraised value:** .... - $ 1,488 **C. Value loss.** Subtract B from A.[7]	$ 199,762
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,611,409
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 603,987,498
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,637,190
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 19,153
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 2,656,343
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** .... $ 737,402,608 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12] .... - $ 7,330,968 **E. Total current year value.** Add A and B, then subtract C and D.	$ 730,071,640

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 49,725,339 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 49,725,339
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 133,517,554
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] 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.[20]	$ 646,279,425
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. [21]	$ 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. [22]	$ 10,787,887
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 10,787,887
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 635,491,538
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.41799 /$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. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.09523 /$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.*	$ 605,598,907
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 576,711
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 2024. This line applies only to tax years preceding the prior tax year. . . . . + $ 4,236	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 4,236	
	E. Add Line 31 to 32D.	$ 580,947
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 635,491,538
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.09141 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	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.** [27]	
	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, 2023 and ending on June 30, 2024, 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

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	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, 2023 and ending on June 30, 2024, 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.** [29]	
	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, 2023 and ending on June 30, 2024.......... $ 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
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.	$ 0.09141 /$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.	$ 0.09141 /$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.	$ 0.09460 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.00000 /$100
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. [31] Enter debt amount .... $ 3,508,332 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 1,255,839 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,252,493
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 122,919
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,129,574
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.00 % **C.** Enter the 2023 actual collection rate. .... 100.00 % **D.** Enter the 2022 actual collection rate. .... 101.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,129,574
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 646,279,425
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.32951 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.42411 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.00000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.00000 /$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
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. [35] 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. [36] **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. [37] **- 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.*	$ 646,279,425
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.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.41799 /$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.	$ 0.41799 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.42411 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.42411 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 646,279,425
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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).	$ 0.42411 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 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
65.	**Year 2 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
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.41355 /$100
	B. Unused increment rate (Line 66)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.41355 /$100
	D. Adopted Tax Rate	$ 0.41761 /$100
	E. Subtract D from C	$ -0.00406 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 553,685,304
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 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 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.42411 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] 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. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.09141 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 646,279,425
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.07736 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.32951 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.49828 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.43663 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.00000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 603,987,498
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 635,491,538
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.00000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	$ 0.42411 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.41799 /$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 .... $ 0.42411 /$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. .... $ 0.49828 /$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. [54]

print here Cindy Hernandez
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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

AUTHORIZING DOCUMENTS

BUDGET ORDINANCE

TAX RATE ORDINANCE

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2025-XX

AN ORDINANCE ADOPTING THE FISCAL YEAR 2025-2026 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, 2026, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2025.

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, 2026, 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 22nd day of September 2025 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

Steven Schneider, Councilmember District 2

Terry Freese, Councilmember District 3

Michael Voulgaris, 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:

____
Joan Andel, Finance Director

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2025-XX

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2025; 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 2025 on all real and personal property within and all real and personal property and mineral royalties owned within the city limits of the City of Wharton, Texas for the year 2024, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.09560/$100 valuation
For Debt Service Requirements	.32851/$100 valuation
Total Tax Rate	.42411/$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 2.86 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $12.52.

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 22nd day of September, 2025, 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

Steven Schneider., Councilmember District 2

Terry Freese, Councilmember District 3

Michael Voulgaris, 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:

____

Joan Andel, Finance Director