



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 more revenue from property taxes than last year's budget by an amount of \$50,957, which is a 1.90 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$45,752

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	0.09141
Voter-Approval Tax Rate	0.43555	0.42411
Debt Rate	0.34140	0.32951

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

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2026

Wharton, Texas City Council

Tim Barker

Burnell Neal

Steven Schneider

Terry Freese

Michael David Voulgaris

Russell Machann

Larry Pittman

Mayor

Councilmember, District 1

Councilmember, District 2

Councilmember, District 3

Councilmember, District 4

Councilmember, At Large District 5

Councilmember, At Large District 6

Proposed By:

Joseph R. Pace

City Manager

Prepared By:

Joan Andel, CPA

Finance Director

**City of Wharton
Principal Officials**

Wharton, Texas City Council

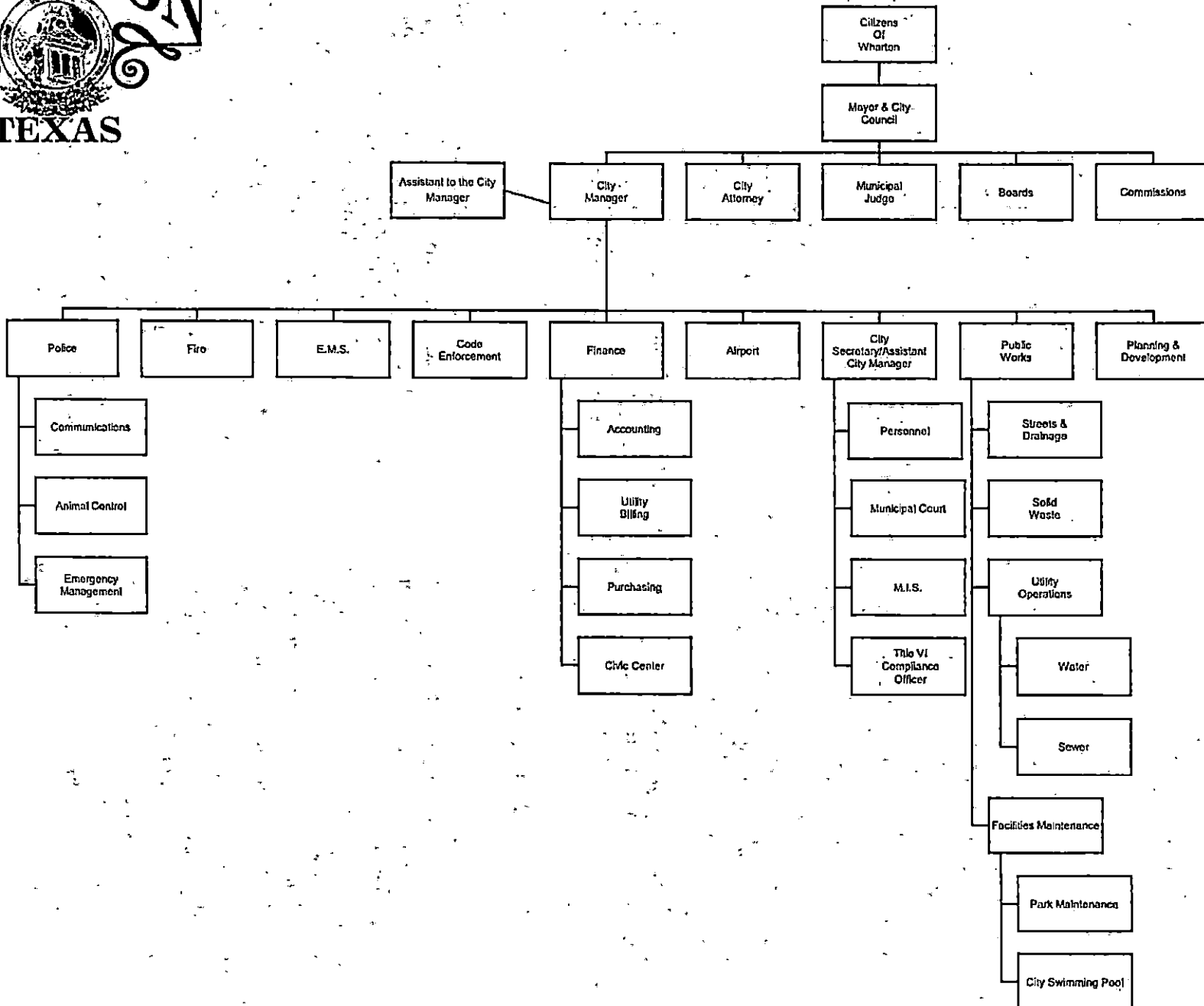
<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
Tim Barker	Mayor	May, 2026
Bumell Neal	Councilmember, District 1	May, 2027
Steven Schneider	Councilmember, District 2	May, 2026
Terry Freese	Councilmember, District 3	May, 2027
Michael David Voulgaris	Councilmember, District 4	May, 2026
Russell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

Department Heads & Key Positions

<u>Official</u>	<u>Staff Position</u>
Joseph R. Pace	City Manager
Paul Webb	City Attorney
Jared Cullar	City Judge
Joan Andel	Finance Director
Paula Favors	City Secretary/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

September 15, 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 \$1,760,273 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 valorem 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:

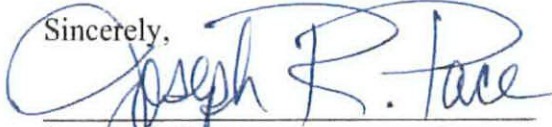
- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, including water, wastewater and street improvements.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

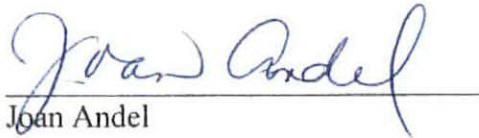
The Fiscal Year 2025-2026 proposed budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the overall budget while continuing to maintain service levels without eliminating any positions currently filled by employees of the City of Wharton.

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,

A handwritten signature in blue ink that reads "Joseph R. Pace". The signature is fluid and cursive, with the first name "Joseph" being more prominent.

Joseph R. Pace
City Manager

A handwritten signature in blue ink that reads "Joan Andel". The signature is cursive and elegant, with the last name "Andel" being more prominent.

Joan Andel
Finance Director

SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	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 & Forfeitures	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 SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

	Account Description	Actual FY 2024	Budget FY 2025	Projected FY 2026	Proposed FY 2025-26
Summary of Proposed Appropriations by Department					
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

AS OF: AUGUST 31ST, 2025

10 -General

FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Yr 9/30/25	Projected	Requested	FY 2026	Revision
			AB					NY			DH		
REVENUE SUMMARY													
Ad Valorem Taxes		625,058	934,213	647,606	789,529	740,425	789,529	850,680					
Sales Tax		2,089,202	1,414,122	1,911,488	2,065,329	1,480,884	2,065,329	2,065,329					
Other Taxes		1,138,471	1,126,489	1,142,245	1,226,054	1,069,907	1,212,054	1,278,548					
License and Permits		379,324	85,400	372,963	348,112	164,507	424,777	536,980					
Fines and Forfeitures		250,187	267,119	328,423	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	8,033	14,500	10,000	14,500	14,500					
Interest and Miscellaneous		241,007	66,046	60,512	96,500	82,000	71,500	71,500					
Intergovernmental		843,383	309,750	1,035,315	221,960	342,000	192,685	192,685					
Transfers In		1,548,463	819,616	1,162,639	1,826,285	975,851	1,259,387	2,294,464					
** TOTAL REVENUE **		8,646,798	5,861,470	8,165,634	8,317,772	6,835,324	7,940,244	9,215,169					
EXPENDITURE SUMMARY													
Mayor & Council		17,159	31,225	18,979	30,325	30,325	32,375	32,375					
City Manager		276,602	264,932	237,369	259,431	272,356	275,284	275,284					
City Secretary		258,671	102,049	249,868	279,731	133,722	293,362	293,362					
Legal and Professional Se		73,993	84,250	52,502	74,000	74,000	74,000	74,000					
Finance		377,473	282,720	369,452	439,632	318,923	503,284	446,701					
Municipal Courts		186,373	143,705	175,220	206,562	161,798	216,164	216,164					
Central Services		145,551	74,597	141,063	106,350	84,800	145,110	145,110					
Police		2,688,258	2,092,721	2,509,107	2,801,146	2,421,368	3,139,381	2,913,920					
Fire		437,322	321,072	418,053	518,138	434,947	670,524	540,925					
Code Enforcement		398,377	290,021	351,368	393,909	314,605	490,556	607,451					
Emergency Management		140,097	113,643	136,909	149,222	114,025	159,697	159,697					
Animal Control		83,160	62,791	80,202	97,011	70,107	105,353	100,073					
Communications		693,964	488,908	607,216	721,459	612,416	783,156	736,316					
Streets & Drainage		1,120,540	791,627	955,951	1,229,412	900,348	1,521,620	1,369,689					
Garage		188,553	181,498	176,438	213,180	165,309	224,583	218,783					
Facilities Maintenance		299,364	245,428	288,182	307,255	272,374	408,014	367,812					
Grant Admin/Housing		0	10,896	0	0	0	0	0					
Recreation		47,360	45,500	25,927	48,150	19,300	48,150	48,150					
Pool		64,314	48,527	52,731	95,620	55,275	99,370	89,270					
Rents		38,007	8,000	163,360	111,960	79,326	114,685	118,185					
Debt 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	7,852,295	8,317,772	6,835,324	9,955,168	9,215,169					
REVENUES OVER/(UNDER) EXPENDITURES													
		270,052	0	313,339	0	0 (2,014,924)	0						

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

REVENUES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	
		AB				NY	DH		
Ad Valorum Taxes									
3011	Ad Valorem Taxes - Current	604,549	874,213	623,233	744,529	695,425	744,529	805,680	
3012	Delinquent Taxes	10,320	35,000	11,149	25,000	25,000	25,000	25,000	
3013	Penalty and Interest	10,189	25,000	13,224	20,000	20,000	20,000	20,000	
	TOTAL Ad Valorum Taxes	625,058	934,213	647,606	789,529	740,425	789,529	850,680	
Sales Tax									
3110	Sales Tax	2,089,202	1,527,282	1,911,488	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	1,911,488	2,065,329	1,480,884	2,065,329	2,065,329	
Other Taxes									
3220	Electric Franchise Tax	500,007	518,230	500,130	500,000	500,000	500,000	500,000	
3221	Gas Franchise Tax	43,846	49,660	44,286	50,000	46,000	45,000	45,000	
3222	Telecommunications Franchise	38,098	84,050	33,174	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	5,933	8,500	23,000	6,000	6,000	
3225	Solid Waste Franchise Tax	113,774	86,100	80,385	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	475,775	504,431	346,400	504,431	570,925	
	TOTAL Other Taxes	1,138,471	1,126,489	1,142,245	1,226,054	1,069,907	1,212,054	1,278,548	
License and Permits									
3331	Mixed Beverage License	6,563	10,093	7,834	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	6,438	5,000	8,500	5,000	5,000	
3342	Plan Review	132,943	0	38,587	150,000	0	50,000	50,000	
3343	Variance Application Fee	1,800	1,800	900	1,250	1,500	1,250	1,250	
3344	Building Permits	131,759	50,000	96,918	130,000	103,250	100,000	127,203	
3345	Plumbing Permits	9,264	4,800	6,187	11,000	8,500	11,000	11,000	
3346	Mechanical Permits	9,878	5,000	10,277	11,000	10,000	11,000	11,000	
3347	Electrical Permits	15,154	5,000	13,336	20,000	1,250	20,000	20,000	
3348	Demolition Permits	650	0	650	1,500	3,000	1,500	1,500	
3349	Flood Permits	950	1,500	1,000	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

AS OF: AUGUST 31ST, 2025

10 -General
REVENUES

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		Next Revision
							Requested FY 2026	Proposed FY 2026	
			AB			NY	DR		
3353	Building Permits-Wharton Lake	53,937	0	142,311	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	1,290	500	200	1,200	1,200	
	TOTAL License and Permits	379,324	85,400	372,963	348,112	164,507	424,777	536,980	

Fines and Forfeitures

3448	Time Payment - Local Share	2,820	2,377	3,521	2,600	2,500	3,500	3,500	
3449	Time Payment -Local Efficiency	59	595	40	300	600	300	300	
3450	Fines for Criminal and Traffic	183,624	192,097	243,774	150,000	185,000	230,000	230,000	
3451	Failure to appear fine	1,386	0	1,368	1,200	2,400	1,440	1,440	
3453	Fees for Driving Safety Course	1,500	2,000	2,610	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	70,025	48,000	67,000	70,000	70,000	
3466	Arrest Fees	253	300	150	250	500	250	250	
3467	Child Safety Fees	1,066	7,500	2,893	1,500	3,000	2,640	2,640	
3471	Traffic City Fees	2,421	4,000	3,486	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	328,423	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	7,348	8,250	7,500	8,250	8,250	
3675	Parks Rentals	1,075	750	685	1,250	1,000	1,250	1,250	
	TOTAL Charges for Services	11,353	12,250	8,033	14,500	10,000	14,500	14,500	

Interest and Miscellaneous

3771	Vending Revenue	0	2,596	0	1,500	2,000	1,500	1,500	
3772	Sale of Property	0	0	0	0	0	0	0	
3773	Interest Income	128,334	1,500	39,294	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	10,370	15,000	25,000	15,000	15,000	
3776	Abandoned Motor Vehicle	0	0	0	0	0	0	0	
3778	Beautification Commission	65,916	0	46	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

REVENUES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	
			AB			NY	DH		
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 Miscellaneous		241,007	66,046	60,512	96,500	82,000	71,500	71,500	

Intergovernmental

3820	Other Financing Source - Fin	364,447	0	0	0	0	0	0	
3841	Grant Funds	243,749	0	778,076	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	1,035,315	221,960	342,000	192,685	192,685	

Transfers In

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	1,064,227	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	1,162,639	1,826,285	975,851	1,259,387	2,294,464	

** TOTAL REVENUES **

8,646,798	5,861,470	8,165,634	8,317,772	6,835,324	7,940,244	9,215,169
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REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Mayor & Council

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
510-00-161	Social Security	955	1,000	839	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	980	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	112	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	4,525	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	7,272	14,700	14,700	15,100	15,100	
Other Operational Expense									
510-00-602	Compensation	3,399	3,600	2,583	3,600	3,600	3,600	3,600	
510-00-603	Council Expense	9,213	10,800	7,823	10,000	10,000	10,000	10,000	
	TOTAL Other Operational Expense	12,612	14,400	10,406	13,600	13,600	13,600	13,600	
	TOTAL Mayor & Council	17,159	31,225	18,979	30,325	30,325	32,375	32,375	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - City Manager									
DEPARTMENT EXPENDITURES									
						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									

111-00-110	Salaries and Wages	186,231	193,400	158,645	174,000	193,500	181,765	181,765	
111-00-121	Longevity	510	80	285	285	330	315	315	
111-00-122	Allowances	10,267	9,000	8,813	10,140	9,000	10,140	10,140	
111-00-130	Overtime	0	900	0	0	0	0	0	
111-00-161	Social Security	14,514	11,694	13,015	14,300	15,577	15,000	15,000	
111-00-162	Deferred Compensation	0	0	0	0	0	0	0	
111-00-163	Retirement Expense	11,699	12,398	14,998	14,768	13,162	18,000	18,000	
111-00-164	Workers Comp	327	501	320	380	1,200	380	380	
111-00-165	Health Insurance	26,728	16,162	18,548	20,339	6,978	20,339	20,339	
111-00-166	Long Term Disability Insuranc	610	747	520	600	792	600	600	
111-00-167	Flex Medical	2,201	2,000	1,854	1,942	12,600	1,942	1,942	
111-00-168	City Mgr Contract Retirement	0	0	0	0	0	0	0	
111-00-169	Housing allowance	0	0	0	0	0	0	0	
111-00-170	Dental Insurance	827	0	758	827	0	827	827	
111-00-197	Salary Increase	0	0	0	860	642	886	886	
111-00-198	EOY Lump Salary	1,000	0	750	750	0	750	750	
TOTAL Personnel and Benefits		254,914	246,882	218,506	239,191	253,781	250,944	250,944	
Supplies and Materials									

111-00-210	Office Supplies	1,143	2,000	1,919	2,000	2,000	2,000	2,000	
111-00-220	Postage and Freight	14	1,000	13	500	1,000	500	500	
111-00-245	Computer Software and Supplie	4,264	500	1,877	1,500	1,500	2,100	2,100	
111-00-250	Fuel, Oil and Lubricants	0	1,000	0	0	0	0	0	
111-00-297	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									

111-00-420	Equipment Maintenance	152	200	17	200	200	200	200	
111-00-430	Vehicle Maintenance	0	500	0	0	0	0	0	
TOTAL Equipment Maintenance		152	700	17	200	200	200	200	
Operational Expenses									

111-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
111-00-525	Telephone - Cellular	0	900	0	0	900	0	0	
111-00-530	Insurance	370	800	576	575	425	575	575	
111-00-550	Continuing Education	4,582	4,500	3,514	7,500	6,000	7,500	7,500	
111-00-551	Dues and Subscriptions	11,158	6,500	10,563	7,500	6,500	11,000	11,000	
111-00-560	Professional Fees	6	50	385	465	50	465	465	
TOTAL Operational Expenses		16,115	12,850	15,037	16,040	13,875	19,540	19,540	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - City Manager

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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	237,369	259,431	272,356	275,284	275,284	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - City Secretary									
DEPARTMENT EXPENDITURES									
						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									

512-00-110	Salaries and Wages	157,231	50,000	145,451	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	4,125	4,860	3,240	4,680	4,680	_____
512-00-125	Proficiency Pay	3,445	1,500	3,482	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	11,621	13,400	5,726	13,875	13,875	_____
512-00-163	Retirement Expense	9,825	3,407	13,821	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	14,765	16,302	6,978	16,618	16,618	_____
512-00-166	Long Term Disability Insuranc	640	229	601	675	194	675	675	_____
512-00-167	Flex Medical	2,614	1,000	2,405	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	199,042	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	267	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	4,376	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 Distances	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	2,434	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	11,563	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	30,461	32,628	18,650	35,378	35,378	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - City Secretary

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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	7,027	10,000	10,000	10,000	10,000	
	TOTAL Other Operational Expense	14,950	8,500	15,990	17,000	20,000	20,000	20,000	
	TOTAL City Secretary	258,671	102,049	249,868	279,731	133,722	293,362	293,362	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Legal and Professional Se

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	Revision
			AB			NY	DH		
Operational Expenses									
513-00-560	Professional Services	0	31,750	0	20,000	20,000	20,000	20,000	
513-00-561	Contracted Legal Service	73,793	52,500	52,502	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	52,502	74,000	74,000	74,000	74,000	
	TOTAL Legal and Professional Se	73,993	84,250	52,502	74,000	74,000	74,000	74,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Finance

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
514-00-110	Salaries and Wages	186,811	135,312	173,121	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	2,816	3,240	3,240	3,240	3,240	
514-00-125	Proficiency Pay	2,036	0	2,143	2,400	0	2,400	2,400	
514-00-130	Overtime	130	1,007	819	1,007	1,007	1,200	1,200	
514-00-161	Social Security	14,373	9,978	13,820	15,450	12,468	18,985	15,920	
514-00-163	Retirement Expense	11,513	8,603	16,173	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	18,397	20,378	17,490	29,082	20,772	
514-00-166	Long Term Disability Insuranc	794	658	745	880	697	1,090	1,021	
514-00-167	Flex Medical	3,262	2,500	2,989	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	BOY Lump Salary	1,250	0	1,250	1,250	0	1,750	1,250	
	TOTAL Personnel and Benefits	249,230	185,720	234,483	257,972	208,552	325,304	268,721	
Supplies and Materials									
514-00-210	Office Supplies	3,225	2,500	3,102	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	1,284	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	8,451	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	4,868	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	31,663	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	98,390	142,520	80,964	137,570	137,570	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General
DEPARTMENT - Finance
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
AB						NY	DH		
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	369,452	439,632	318,923	503,284	446,701	
		=====	=====	=====	=====	=====	=====	=====	=====

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Municipal Courts									
DEPARTMENT EXPENDITURES		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									
517-00-110	Salaries and Wages	83,157	58,282	83,260	91,104	72,250	91,104	91,104	
517-00-115	Part Time Wages	35,797	30,000	32,822	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	598	600	600	900	900	
517-00-130	Overtime	265	1,125	673	325	250	350	350	
517-00-161	Social Security	8,498	6,327	8,737	10,067	8,110	10,227	10,227	
517-00-163	Retirement Expense	5,044	3,701	7,671	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	14,459	16,302	13,992	16,618	16,618	
517-00-166	Long Term Disability Insuranc	419	325	416	464	345	464	464	
517-00-167	Flex Medical	2,583	2,000	2,343	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	153,277	169,342	136,638	173,124	173,124	
Supplies and Materials									
517-00-210	Office Supplies	2,989	2,000	1,341	5,000	3,250	5,000	5,000	
517-00-220	Postage and Freight	1,903	2,000	2,669	1,500	2,875	5,100	5,100	
517-00-230	Janitorial & 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	4,054	6,800	6,425	10,400	10,400	
Infrastructure Maintenan									
517-00-320	Building Maintenance	452	1,000	315	500	500	500	500	
TOTAL Infrastructure Maintenan		452	1,000	315	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									
17-00-521	Utility - Electric	2,700	6,000	1,581	2,600	3,250	2,720	2,720	
17-00-523	Utility - Telephone	1,744	1,500	1,343	2,500	2,500	1,900	1,900	
17-00-524	Telephone - Long Distance	4	100	184	50	100	50	50	
17-00-525	Cellular Phone	0	450	0	0	0	0	0	
17-00-526	Utility - Gas	198	75	72	120	75	120	120	
17-00-530	Insurance	939	1,000	1,297	1,500	100	1,500	1,500	
17-00-550	Continuing Education	1,223	2,000	1,050	3,000	2,000	3,000	3,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Municipal Courts

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB			NY	DH		
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	1,246	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	6,154	8,200	5,460	7,300	7,300	
TOTAL Operational Expenses		19,806	11,925	14,703	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	175,220	206,562	161,798	216,164	216,164	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Central Services									
DEPARTMENT EXPENDITURES		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									
519-00-115	Part-Time Wages	25,013	5,000	37,015	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	2,867	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	39,964	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	1,869	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	9,404	11,050	12,500	11,050	11,050	
Infrastructure Maintenanc									
519-00-320	Building Maintenance	5,910	5,000	8,843	10,000	10,000	10,000	10,000	
TOTAL Infrastructure Maintenanc		5,910	5,000	8,843	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	797	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	37,543	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	62,622	44,850	35,800	54,500	54,500	
TOTAL Central Services		145,551	74,597	141,063	106,350	84,800	145,110	145,110	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Police

DEPARTMENT EXPENDITURES

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

Personnel and Benefits

521-00-110 Salaries and Wages	1,625,682	1,200,000	1,464,716	1,627,369	1,474,821	1,777,231	1,575,000	
521-00-115 Part-Time Wages	12,155	17,000	10,469	15,375	13,260	45,375	45,375	
521-00-121 Longevity	6,170	7,750	7,130	6,905	9,000	5,250	6,955	
521-00-122 Allowances	8,794	9,000	7,848	10,200	9,600	10,200	10,200	
521-00-125 Proficiency Pay	35,657	13,500	32,014	35,640	19,800	35,640	35,640	
521-00-130 Overtime	116,587	85,000	140,230	118,408	84,647	153,000	153,000	
521-00-161 Social Security	133,273	100,500	127,012	125,000	125,767	159,800	150,000	
521-00-163 Retirement Expense	106,297	83,637	147,873	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	160,493	195,624	174,455	207,726	207,726	
521-00-166 Long Term Disability Insuranc	7,095	4,184	6,163	8,100	6,649	8,100	8,100	
521-00-167 Flex Medical	27,647	18,000	25,377	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	2,188,969	2,434,624	2,113,268	2,739,809	2,514,348	

Supplies and Materials

521-00-210 Office Supplies	12,060	10,000	14,092	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	425	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	5,377	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	55,789	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	95,932	113,500	94,850	113,500	113,500	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Police

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested FY 2026	FY 2026	Revision
			AB			NY	DH		
Infrastructure Maintenance									
521-00-320	Building Maintenance	9,166	5,500	6,616	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 Maintenance	9,166	5,650	6,616	17,000	14,500	17,000	17,000	
Equipment Maintenance									
521-00-420	Equipment Maintenance	27,882	7,500	21,589	19,100	14,500	19,100	19,100	
521-00-421	Computer Maintenance	609	3,500	1,399	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	27,405	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	70,571	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	5,675	8,200	9,200	9,000	9,000	
521-00-526	Utility - Gas	1,218	900	442	625	900	625	625	
521-00-527	Cellular Data	6,273	7,400	4,605	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	10,043	18,000	12,000	18,000	18,000	
521-00-551	Dues and Subscription	4,048	4,000	12,042	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	13,235	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	12,025	5,000	5,000	5,000	5,000	
	TOTAL Operational Expenses	141,622	141,400	147,021	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	2,509,107	2,801,146	2,421,368	3,139,381	2,913,920	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Fire

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	
		AB				NY	DH		
Personnel and Benefits									
25-00-110	Salaries and Wages	117,358	24,000	106,512	116,064	126,200	157,269	119,559	
25-00-115	Part Time Wages	0	60,000	15,936	20,216	52,000	75,420	20,710	
25-00-121	Longevity	572	1,500	690	590	190	520	520	
25-00-122	Allowances	0	0	0	0	0	0	0	
25-00-130	Overtime	4,564	0	0	3,500	2,500	3,500	1,500	
25-00-161	Social Security	11,503	6,743	11,764	11,166	12,285	21,900	15,935	
25-00-163	Retirement Expense	7,353	2,544	9,659	10,817	5,392	15,500	11,725	
25-00-164	Workers Comp	4,353	2,500	5,260	7,000	4,000	7,000	7,000	
25-00-165	Health Insurance	28,123	10,000	21,460	24,453	13,956	33,236	24,927	
25-00-166	Long Term Disability Insuranc	588	0	546	830	424	830	635	
25-00-167	Flex Medical	3,610	0	3,452	3,884	3,750	5,200	3,885	
25-00-191	Volunteer Firefighters Retire	22,200	21,000	18,472	30,800	20,000	31,900	30,380	
25-00-192	Volunteer Firefighters Allowa	24,800	26,000	24,900	28,000	28,000	36,000	30,000	
25-00-193	Retired Firefighters Benefit	32,065	25,000	28,098	30,000	30,000	30,000	35,000	
25-00-194	Volt. Fireman Certifications	2,480	4,000	2,490	3,000	3,000	6,000	4,000	
25-00-195	Vol Fireman Add Retirement	0	1,800	0	0	0	0	0	
25-00-197	Salary Increase	0	0	0	4,089	2,050	4,720	4,720	
25-00-198	EOY Lump Salary	1,500	0	1,500	1,500	0	2,000	1,500	
TOTAL Personnel and Benefits		261,069	185,087	250,739	295,909	303,747	430,995	311,996	
Supplies and Materials									
25-00-210	Office Supplies	560	750	284	750	750	750	750	
25-00-215	Printing and Reproduction	0	300	0	300	300	300	300	
25-00-220	Postage and Freight	13	300	3	300	300	150	150	
25-00-230	Janitorial & Cleaning Supplie	1,352	850	1,953	1,000	1,000	1,000	1,000	
25-00-240	Small Tools and Equipment	4,200	2,500	2,383	5,000	5,000	5,000	5,000	
25-00-242	Uniforms and Clothing	(1,406)	1,500	1,385	3,000	2,500	3,000	3,000	
25-00-245	Computer Software and Supplie	4,694	10,000	7,912	5,000	5,000	8,000	8,000	
25-00-250	Fuel, Oil and Lubricants	18,109	12,000	8,941	18,000	12,000	18,000	18,000	
25-00-260	Medical and Chemical	23	3,000	237	2,000	3,000	1,500	1,500	
25-00-290	Other Supplies	226	1,000	17	1,000	1,000	1,000	1,000	
25-00-296	Hurricane Supplies	0	0	862	2,000	2,000	2,000	2,000	
TOTAL Supplies and Materials		27,771	32,200	23,978	38,350	32,850	40,700	40,700	
Infrastructure Maintenance									
25-00-320	Building Maintenance	4,302	10,000	20,242	22,000	12,000	22,000	22,000	
TOTAL Infrastructure Maintenan		4,302	10,000	20,242	22,000	12,000	22,000	22,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Fire

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested FY 2026	FY 2026	Revision
			AB			NY	DR		
Equipment Maintenance									
525-00-420	Equipment Maintenance	17,380	10,000	10,517	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	55,790	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	75,094	103,950	42,950	119,500	109,500	
Operational Expenses									
525-00-521	Utility - Electric	5,867	6,000	3,063	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	3,175	5,000	5,000	5,000	5,000	
525-00-526	Utility - Gas	536	800	804	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	2,630	1,829	1,000	1,829	1,829	
	TOTAL Operational Expenses	50,017	39,300	48,001	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	418,053	518,138	434,947	670,524	540,925	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Code Enforcement									
DEPARTMENT EXPENDITURES		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									
226-00-110	Salaries and Wages	136,293	172,000	129,982	159,725	145,800	195,915	195,915	
226-00-115	Part-Time Wages	11,985	0	10,573	10,000	18,000	10,000	10,000	
226-00-121	Longevity	370	1,815	510	490	2,525	540	540	
226-00-122	Allowances	12,490	11,000	3,720	17,136	12,500	6,600	1,800	
226-00-125	Proficiency pay	893	2,000	1,607	1,800	2,000	3,000	3,000	
226-00-130	Overtime	346	4,200	1,565	1,000	2,966	1,250	1,250	
226-00-131	Weedy Lot/Demolition Hours	0	3,000	0	0	0	0	0	
226-00-161	Social Security	12,257	14,500	11,613	15,189	14,276	17,230	14,700	
226-00-163	Retirement Expense	9,110	13,000	12,399	15,069	10,500	19,840	15,400	
226-00-164	Workers Comp	2,006	727	1,999	2,500	500	2,250	2,250	
226-00-165	Health Insurance	26,807	40,648	20,308	24,453	20,935	33,236	33,236	
226-00-166	Long Term Disability Insuranc	651	746	612	1,000	938	1,000	800	
226-00-167	Flex Medical	2,942	2,250	3,248	3,884	5,000	5,200	3,885	
226-00-197	Salary Increase	0	0	0	5,092	2,490	5,880	5,360	
226-00-198	EOY Lump Salary	1,000	0	1,500	1,500	0	2,000	1,500	
TOTAL Personnel and Benefits		217,150	265,886	199,637	258,838	238,430	303,941	289,636	
Supplies and Materials									
226-00-210	Office Supplies	1,893	1,500	2,033	2,500	1,500	2,500	2,500	
226-00-215	Printing and Reproduction	580	800	196	1,500	1,500	1,500	1,500	
226-00-220	Postage and Freight	4,793	3,000	5,884	4,600	2,500	5,000	7,500	
226-00-230	Code Book & Publications	1,842	1,200	0	2,500	2,500	2,500	2,500	
226-00-240	Small Tools and Equipment	656	300	449	1,000	300	1,000	1,000	
226-00-242	Uniform and Clothing	657	800	698	800	800	800	800	
226-00-245	Computer Software and Supplie	13,538	2,500	14,124	20,000	6,300	23,500	23,500	
226-00-250	Fuel, Oil and Lubricants	23	1,100	859	2,500	0	2,500	2,500	
TOTAL Supplies and Materials		23,982	11,200	24,243	35,400	15,400	39,300	41,800	
Equipment Maintenance									
226-00-420	Equipment Maintenance	263	515	76	515	515	515	515	
226-00-422	Computer Software Maintenance	4,302	2,000	4,474	4,750	3,300	4,750	4,750	
226-00-430	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									
226-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
226-00-525	Telephone - Cellular	1,345	770	2,020	2,000	0	2,000	2,200	
226-00-530	Insurance	739	1,300	2,249	1,300	710	2,550	2,550	
226-00-540	Advertising	391	300	108	500	1,300	500	500	
226-00-550	Continuing Education	7,177	4,250	3,221	6,000	4,250	6,000	6,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Code Enforcement

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department		Proposed FY 2026	Next Revision			
		9/30/24		Yr 9/30/24					Requested	Requested					
									FY 2026	FY 2026					
		AB				NY		DH							
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		16,183	60,000	0	60,000		30,000				
526-00-553	Contract Services-Wharton Lak	7,925		0		48,825	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		18,361	8,106	45,000	15,000		15,000				
526-00-561	Credit Card Fees	4,578		0		9,694	2,500	0	12,000		12,000				
TOTAL Operational Expenses		149,542		8,920		101,702	82,406	52,460	100,050		205,250				
Other Operational Expense															
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		351,368	393,909	314,605	490,556		607,451				

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Emergency Management

DEPARTMENT EXPENDITURES

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

Personnel and Benefits

527-00-110 Salaries and Wages	83,981	54,307	77,521	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	1,692	600	0	4,320	4,320	
527-00-125 Proficiency Pay	3,144	1,500	3,215	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	6,603	7,081	4,957	7,600	7,600	
527-00-163 Retirement Expense	5,126	3,710	7,524	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	7,605	8,151	6,978	8,309	8,309	
527-00-166 Long Term Disability Insuranc	359	185	341	395	283	395	395	
527-00-167 Flex Medical	3,156	750	1,217	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	110,090	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	1,184	2,500	1,650	3,000	3,000	
TOTAL Supplies and Materials	6,197	6,200	1,375	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	1,788	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

AS OF: AUGUST 31ST, 2025

10 -General

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		Next Revision
							Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
527-00-560	Profeesional Fees	3,995	10,000	4,946	5,776	10,000	3,000	3,000	
	TOTAL Operational Expenses	13,516	21,120	15,894	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	136,909	149,222	114,025	159,697	159,697	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Animal Control

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department						
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026
		AB				NY	DH	Next
								Revision
Personnel and Benefits								
28-00-110	Salaries and Wages	49,301	32,521	43,873	46,987	42,250	48,402	48,402
28-00-115	Part Time Wages	0	0	1,239	0	0	5,000	2,500
28-00-121	Longevity	1,245	480	0	0	690	0	0
28-00-125	Proficiency Pay	979	0	1,472	2,400	0	2,400	2,400
28-00-130	Overtime	1,920	4,500	35	3,200	2,700	1,600	1,600
28-00-161	Social Security	4,083	2,746	3,636	4,261	2,798	5,935	5,935
28-00-163	Retirement Expense	3,192	2,200	4,074	4,129	2,400	5,012	5,012
28-00-164	Workers Comp	1,679	656	1,993	1,900	1,267	1,900	1,900
28-00-165	Health Insurance	7,954	10,162	7,473	8,151	6,978	8,309	8,309
28-00-166	Long Term Disability Insuranc	194	126	220	217	217	217	217
28-00-167	Flex Medical	758	750	1,214	1,250	1,250	1,295	1,295
28-00-197	Salary Increase	0	0	0	1,410	607	1,453	1,453
28-00-198	EOY Lump Salary	500	0	500	500	0	500	500
	TOTAL Personnel and Benefits	71,804	54,141	65,728	74,405	61,157	82,023	79,523
Supplies and Materials								
28-00-210	Office Supplies	86	100	95	100	100	100	100
28-00-230	Janitorial & Cleaning Supplie	143	200	63	100	200	100	100
28-00-240	Small Tools and Equipment	0	500	928	250	500	250	250
28-00-242	Uniforms and Clothing	501	300	641	200	200	200	200
28-00-260	Medical and Chemical	0	100	0	800	0	800	800
28-00-273	Animal Supplies	19	1,000	0	5,280	0	5,280	2,500
	TOTAL Supplies and Materials	749	2,200	1,726	6,730	1,000	6,730	3,950
Infrastructure Maintenance								
28-00-320	Building Maintenance	2,434	250	6,414	8,000	1,500	7,000	7,000
	TOTAL Infrastructure Maintenance	2,434	250	6,414	8,000	1,500	7,000	7,000
Equipment Maintenance								
28-00-430	Vehicle Maintenance	1,058	500	471	2,000	500	2,000	2,000
	TOTAL Equipment Maintenance	1,058	500	471	2,000	500	2,000	2,000
Operational Expenses								
28-00-521	Utility - Electric	1,168	1,500	521	1,000	1,250	1,000	1,000
28-00-530	Insurance	1,311	800	1,477	1,500	1,100	1,500	1,500
28-00-550	Continuing Education	776	400	0	600	600	600	600
28-00-560	Professional Fees	3,858	3,000	3,864	2,776	3,000	4,500	4,500
	TOTAL Operational Expenses	7,114	5,700	5,862	5,876	5,950	7,600	7,600

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Animal Control

DEPARTMENT EXPENDITURES

Department

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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB			NY	DH		

Other Operational Expense

[illegible]

TOTAL Animal Control	83,160	62,791	80,202	97,011	70,107	105,353	100,073
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REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Communications									
DEPARTMENT EXPENDITURES									
						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									

529-00-110	Salaries and Wages	396,689	260,000	340,249	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	1,786	3,000	3,300	3,000	3,000	
529-00-125	Proficiency Pay	5,010	0	5,263	8,160	1,500	8,160	8,160	
529-00-130	Overtime	91,788	52,548	90,306	89,000	48,110	96,750	96,750	
529-00-161	Social Security	36,651	24,500	33,649	35,000	34,144	43,100	43,100	
529-00-163	Retirement Expense	29,616	20,000	39,528	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	55,361	73,359	62,805	74,781	74,781	
529-00-166	Long Term Disability Insuranc	2,001	1,755	1,641	2,500	1,349	2,500	2,500	
529-00-167	Flex Medical	16,841	6,750	8,953	11,650	11,250	11,650	11,650	
529-00-170	Unemployment 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	584,803	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

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Communications

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD	Budget For	Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	FY 2026	Revision
				AB				NY	DH			
529-00-560	Professional Fees	828	1,000			2,364	4,840	1,500	4,840		4,840	
	TOTAL Operational Expenses	5,047	8,750			6,527	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			607,216	721,459	612,416	783,156		736,316	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Streets & Drainage									
DEPARTMENT EXPENDITURES									
						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Personnel and Benefits									

540-00-110	Salaries and Wages	345,128	283,000	333,754	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	4,766	4,400	5,000	5,000	5,000	
540-00-125	Proficiency Pay	1,908	2,400	2,904	2,000	2,000	2,000	2,000	
540-00-130	Overtime	15,517	31,000	11,585	25,000	22,000	25,000	25,000	
540-00-161	Social Security	29,351	22,829	28,054	30,000	30,461	45,566	37,600	
540-00-163	Retirement Expense	22,605	18,192	31,887	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	58,350	85,586	52,338	112,172	95,554	
540-00-166	Long Term Disability Insuranc	1,676	1,445	1,652	2,500	1,626	2,850	2,504	
540-00-167	Flex Medical	6,923	5,625	9,542	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	510,937	645,316	542,736	851,124	709,193	
Supplies and Materials									

540-00-210	Office Supplies	1,938	800	1,090	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	114	150	150	150	150	
540-00-240	Small Tools and Equipment	6,036	2,500	1,881	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	38,366	50,000	38,500	50,000	50,000	
540-00-260	Medical and Chemical	(137)	1,000	357	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	59,126	88,400	46,050	88,400	88,400	
Infrastructure Maintenance									

540-00-320	Building Maintenance	3	1,800	250	0	1,800	0	0	
540-00-330	Street Maintenance	70,340	15,000	77,346	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 Maintenan		127,631	39,300	94,035	145,000	94,300	199,500	199,500	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Streets & Drainage

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Equipment Maintenance									
540-00-420	Equipment Maintenance	68,922	69,000	50,092	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	20,138	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	97,441	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	1,461	2,000	2,500	2,000	2,000	
540-00-522	Utility street lights	127,457	57,000	78,095	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	3,008	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	12,613	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	190,880	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	1,215	0	0	0	0	
TOTAL Other Operational Expense		2,477	0	3,532	0	0	0	0	
TOTAL Streets & Drainage		1,120,540	791,627	955,951	1,229,412	900,348	1,521,620	1,369,689	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Garage

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	
		AB				NY	DH		
Personnel and Benefits									
342-00-110	Salaries and Wages	88,803	78,425	83,320	90,251	81,000	92,955	92,955	
342-00-115	Part-time Wages	0	0	0	0	0	0	0	
342-00-121	Longevity	1,760	1,965	1,880	1,880	1,195	2,000	2,000	
342-00-122	Allowances	486	600	417	780	540	1,100	1,100	
342-00-125	Proficiency Pay	1,208	2,400	1,072	1,200	300	1,200	1,200	
342-00-130	Overtime	2,841	960	3,355	4,250	2,500	4,250	4,250	
342-00-161	Social Security	7,042	6,108	6,874	7,808	6,467	8,060	8,060	
342-00-163	Retirement Expense	5,662	5,216	8,081	8,171	3,750	9,720	9,720	
342-00-164	Workers Comp	4,368	4,000	4,463	4,500	3,500	4,500	4,500	
342-00-165	Health Insurance	18,452	20,324	14,225	16,302	13,956	16,618	16,618	
342-00-166	Long Term Disability Insuranc	428	400	403	500	848	500	500	
342-00-167	Flex Medical	2,513	2,500	2,290	2,590	2,500	2,590	2,590	
342-00-197	Salary Increase	0	0	0	2,708	1,253	2,790	2,790	
342-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
	TOTAL Personnel and Benefits	134,563	122,898	127,380	141,940	117,809	147,283	147,283	
Supplies and Materials									
342-00-210	Office Supplies	1,073	1,000	283	800	800	800	800	
342-00-230	Janitorial & Cleaning Supplie	4,753	5,000	4,257	4,500	4,000	4,500	4,500	
342-00-240	Small Tools and Equipment	1,735	2,500	673	3,500	2,500	3,500	3,500	
342-00-242	Uniforms and Clothing	0	0	0	0	0	0	0	
342-00-245	Computer Software and Supplie	2,325	0	184	0	0	0	0	
342-00-250	Fuel, Oil and Lubricants	5,524	1,300	2,999	5,500	2,000	5,000	5,000	
342-00-260	Medical and Chemical	1,002	1,100	1,019	1,100	1,250	1,550	1,550	
342-00-290	Other Supplies	1,728	7,500	3,018	4,500	5,800	4,500	4,500	
342-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	0	
	TOTAL Supplies and Materials	18,141	18,400	12,433	24,900	16,350	24,850	19,850	
Infrastructure Maintenance									
342-00-320	Building Maintenance	4,386	12,000	914	14,000	10,000	20,000	20,000	
	TOTAL Infrastructure Maintenan	4,386	12,000	914	14,000	10,000	20,000	20,000	
Equipment Maintenance									
42-00-420	Equipment Maintenance	8,230	16,000	10,781	13,000	10,000	13,000	13,000	
42-00-430	Vehicle Maintenance	3,364	1,000	4,104	5,000	1,000	5,000	5,000	
42-00-435	Fuel Tank Maintenance	10,473	0	4,870	0	500	0	0	
	TOTAL Equipment Maintenance	22,067	17,000	19,755	18,000	11,500	18,000	18,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Garage

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	Revision
			AB			NY	DH		
Operational Expenses									
542-00-510	Rentals	0	100	0	0	100	0	0	
542-00-521	Utility - Electric	2,388	5,000	1,360	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	2,305	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	15,955	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	176,438	213,180	165,309	224,583	218,783	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Facilities Maintenance									
DEPARTMENT EXPENDITURES									
		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB	NY			DH		
Personnel and Benefits									

543-00-110	Salaries and Wages	150,366	132,699	150,259	164,757	165,750	206,483	188,106	
543-00-115	Part-time Wages	1,541	0	0	0	0	0	0	
543-00-121	Longevity	890	2,675	1,010	1,010	3,515	1,205	1,205	
543-00-122	Allowances	323	7,440	397	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	10,891	6,000	5,000	12,000	12,000	
543-00-161	Social Security	12,667	10,462	12,801	13,727	13,766	17,700	16,215	
543-00-163	Retirement Expense	9,808	9,778	14,631	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	27,894	32,604	27,931	49,854	33,236	
543-00-166	Long Term Disability Insuranc	783	761	741	1,100	849	1,300	1,165	
543-00-167	Flex Medical	4,130	3,000	4,482	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	230,663	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	1,508	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	12,581	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	16,761	17,957	12,650	23,257	23,257	
Infrastructure Maintenance									

543-00-310	Ground Maintenance	283	0	0	0	0	0	0	
543-00-320	Building Maintenance	1,207	500	445	1,000	500	11,000	11,000	
TOTAL Infrastructure Maintenan		1,490	500	445	1,000	500	11,000	11,000	
Equipment Maintenance									

543-00-420	Equipment Maintenance	12,401	3,500	3,654	6,000	2,000	6,000	6,000	
543-00-430	Vehicle Maintenance	3,208	1,000	9,167	4,500	2,000	5,500	5,500	
TOTAL Equipment Maintenance		15,609	4,500	12,822	10,500	4,000	11,500	11,500	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Facilities Maintenance

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Operational Expenses									
543-00-521	Utility - Electric	1,135	800	570	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	1,622	1,505	400	1,505	1,505	
TOTAL Operational Expenses		23,571	10,050	27,492	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	288,182	307,255	272,374	408,014	367,812	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Grant Admin/Housing

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
551-00-110	Salaries and Wages	0	8,500	0	0	0	0	0	
551-00-121	Longevity	0	398	0	0	0	0	0	
551-00-122	Allowances	0	450	0	0	0	0	0	
551-00-161	Social Security	0	1,145	0	0	0	0	0	
551-00-163	Retirement Expense	0	0	0	0	0	0	0	
551-00-164	Workers Comp	0	39	0	0	0	0	0	
551-00-165	Health Insurance	0	0	0	0	0	0	0	
551-00-166	Long Term Disability Insuranc	0	64	0	0	0	0	0	
551-00-167	Flex Medical	0	0	0	0	0	0	0	
	TOTAL Personnel and Benefits	0	10,596	0	0	0	0	0	
Supplies and Materials									
551-00-210	Office Supplies	0	100	0	0	0	0	0	
551-00-245	Computer Software and Supplie	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	0	100	0	0	0	0	0	
Equipment Maintenance									
551-00-420	Equipment Maintenance	0	200	0	0	0	0	0	
	TOTAL Equipment Maintenance	0	200	0	0	0	0	0	
Operational Expenses									
551-00-550	Continuing Education	0	0	0	0	0	0	0	
551-00-560	Professional Fees	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	0	0	0	0	0	0	0	
Other Operational Expense									
551-00-613	Demolition Expense	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
	TOTAL Grant Admin/Housing	0	10,896	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Recreation

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Infrastructure Maintenance									
552-00-310	Parks Maintenance	25,933	27,000	9,431	20,000	5,000	20,000	20,000	
	TOTAL Infrastructure Maintenance	25,933	27,000	9,431	20,000	5,000	20,000	20,000	
Operational Expenses									
552-00-521	Utility - Electric	10,035	5,500	4,790	13,000	5,000	13,000	13,000	
552-00-551	Dues and Subscriptions	0	200	0	50	50	50	50	
	TOTAL Operational Expenses	10,035	5,700	4,790	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 Activities	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	1,673	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	11,707	15,100	9,250	15,100	15,100	
	TOTAL Recreation	47,360	45,500	25,927	48,150	19,300	48,150	48,150	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Pool									
DEPARTMENT EXPENDITURES									
ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
		AB		NY		DH			
Personnel and Benefits									
553-00-110	Salaries and Wages	1,094	0	1,761	0	0	0	0	
553-00-115	Part-Time Wages	24,587	18,000	24,850	25,000	23,000	25,000	25,000	
553-00-130	Overtime	2,903	200	1,725	4,200	200	4,200	2,100	
553-00-161	Social Security	2,183	1,377	2,163	1,920	1,775	1,920	1,920	
553-00-163	Retirement Expense	244	0	301	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	391	0	0	0	0	
553-00-166	Long Term Disability Insurance	17	0	11	0	0	0	0	
553-00-167	Flex Medical	94	0	63	0	0	0	0	
TOTAL Personnel and Benefits		31,694	20,277	31,267	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	116	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	582	750	550	750	750	
TOTAL Supplies and Materials		18,772	10,900	6,216	39,250	8,400	39,250	31,250	
Infrastructure Maintenance									
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 Maintenance		1,056	1,300	700	5,000	1,000	5,000	5,000	
Equipment Maintenance									
553-00-420	Equipment Maintenance	2,795	5,000	1,667	4,500	5,000	4,800	4,800	
TOTAL Equipment Maintenance		2,795	5,000	1,667	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	4,310	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	7,189	5,150	3,150	7,000	7,000	
TOTAL Operational Expenses		9,997	11,050	12,881	13,250	12,850	16,700	16,700	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Pool

DEPARTMENT EXPENDITURES

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

553-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	0	0	0	0		
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	0	0	0	0		
TOTAL Pool		64,314	48,527	52,731	95,620	55,275	99,370	89,270						
		=====	=====	=====	=====	=====	=====	=====						

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Grants									
DEPARTMENT EXPENDITURES									
ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
		AB				NY	DH		
Personnel and Benefits									

560-00-110	CVG - Salary	0	0	54,114	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	4,629	4,764	4,100	4,912	4,912	
560-00-163	CVG TMRS	0	0	4,741	5,404	3,053	5,920	5,920	
560-00-165	CVG TML Pretax	0	0	7,132	8,151	6,978	8,309	8,309	
560-00-166	CVG - Disability ins	0	0	233	300	172	300	300	
560-00-167	CVG TML Flex	0	0	1,081	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	12,399	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	85,004	82,210	70,476	84,935	84,935	
Supplies and Materials									

560-00-220	Postage and Freight	0	0	61	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	472	0	0	0	0	
TOTAL Supplies and Materials		0	0	532	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	44,658	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	767	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	4,404	2,500	750	2,500	2,500	
560-00-573	Texas Rebuild Grant	0	0	0	0	0	0	0	
560-00-575	HCAC Grant	0	0	0	0	0	0	0	
560-00-576	SWAT Grant	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Grants

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		Projected	Department		Proposed	Next			
		9/30/24		Yr 9/30/24			Requested	FY 2026					
				Actual									
			AB		Yr 9/30/25	9/30/25	NY	DH	FY 2026	Revision			
560-00-577	HOME Grant	0	0	0	0	0	0	0	0				
560-00-578	Boys and Girls Club Grant	0	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	7,000				
560-00-580	Wharton Youth Soccer League	0	0	0	0	0	0	0	0				
560-00-581	Housing Finance Corp	0	0	0	0	0	0	0	0				
560-00-582	Emergency Warning Siren	0	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	0				
560-00-585	CDBG-DR Housing 2016 Grant	0	0	0	0	0	0	0	0				
560-00-586	Lone Star Grant - Capital Out	0	0	948	0	0	0	0	0				
560-00-588	Beautification Program	5,715	0	46	0	0	0	0	0				
	TOTAL Operational Expenses	38,007	8,000	77,823	29,500	8,750	29,500	33,000					
TOTAL Grants		38,007	8,000	163,360	111,960	79,326	114,685	118,185					

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

10 -General

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

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

AS OF: AUGUST 31ST, 2025

10 -General		AS OF: AUGUST 31ST, 2025							
DEPARTMENT - Capital Outlay									
DEPARTMENT EXPENDITURES									
		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB	NY			DH		
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
AS OF: AUGUST 31ST, 2025

10 -General
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department									
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	Requested FY 2026	Proposed FY 2026	Next Revision		
		AB				NY	DH				
Transfers Out											

590-00-912	Transfer out - Hotel Motel	0	0	0	0	0	0	0			
590-00-929	Transfer Out	0	0	0	0	0	0	0			
590-00-930	Transfer Out - Streets & Drainage	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	7,852,295	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

AS OF: AUGUST 31ST, 2025

L1 -PEG FUND
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
REVENUE SUMMARY									
	Other Taxes	1,395	7,600	1,187	1,500	4,000	1,200	1,200	
	Interest and Miscellaneous	38	0	37	0	0	0	0	
	** TOTAL REVENUE **	1,432	7,600	1,224	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	1,224	0	0	0	0	

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

11 -PEG FUND
REVENUES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Other Taxes									
3226	Cable televsion franchise fee	1,395	7,600	1,187	1,500	4,000	1,200	1,200	
	TOTAL Other Taxes	1,395	7,600	1,187	1,500	4,000	1,200	1,200	
Interest and Miscellaneou									
3773	Interest Income	38	0	37	0	0	0	0	
3775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	38	0	37	0	0	0	0	
** TOTAL REVENUES **		1,432	7,600	1,224	1,500	4,000	1,200	1,200	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

11 -PEG FUND

DEPARTMENT-- Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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: AUGUST 31ST, 2025

12 -Hotel/Motel
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
REVENUE SUMMARY									
Other Taxes		277,368	190,000	282,911	295,852	256,898	355,852	355,852	
Interest and Miscellaneou		61	100	46	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	282,957	295,952	256,998	355,952	355,952	
EXPENDITURE SUMMARY									
Operations		60,279	70,683	56,559	60,000	20,750	60,000	60,000	
Transfers-Out		217,000	148,724	213,500	235,952	236,248	295,952	295,952	
** TOTAL EXPENDITURES **		277,279	219,407	270,059	295,952	256,998	355,952	355,952	
REVENUES OVER/(UNDER) EXPENDITURES		149	0	12,898	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

12 -Hotel/Motel

REVENUES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	Revision
			AB			NY	DH		
Other Taxes									
3215	Motel Occupancy Tax	277,368	190,000	282,911	295,852	256,898	355,852	355,852	
	TOTAL Other Taxes	277,368	190,000	282,911	295,852	256,898	355,852	355,852	
Interest and Miscellaneous									
3773	Interest Income	61	100	46	100	100	100	100	
	TOTAL Interest and Miscellaneous	61	100	46	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	282,957	295,952	256,998	355,952	355,952	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

12 -Hotel/Motel

DEPARTMENT - Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Supplies and Materials									
100-00-276	Promotional Supplies	893	4,000	50	1,000	1,250	1,000	1,000	
100-00-277	Holiday Lighting Expense	9,563	4,683	5,935	9,000	3,500	9,000	9,000	
	TOTAL Supplies and Materials	10,456	8,683	5,985	10,000	4,750	10,000	10,000	
Operational Expenses									
100-00-522	Festivals Expense	176	4,000	574	0	4,000	0	0	
100-00-560	Professional Fees	0	0	0	0	0	0	0	
	TOTAL Operational Expenses	176	4,000	574	0	4,000	0	0	
Other Operational Expense									
100-00-630	Convention and Tourism	49,648	58,000	50,000	50,000	12,000	50,000	50,000	
100-00-635	Signage	0	0	0	0	0	0	0	
100-00-640	Advertising for Tourism	0	0	0	0	0	0	0	
100-00-650	Plaza Theatre	0	0	0	0	0	0	0	
100-00-660	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	56,559	60,000	20,750	60,000	60,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

12 -Hotel/Motel

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Transfers Out									
590-00-944	Transfer Out - Civic Center	215,000	148,724	206,500	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	213,500	235,952	236,248	295,952	295,952	
	TOTAL Transfers-Out	217,000	148,724	213,500	235,952	236,248	295,952	295,952	
*** TOTAL EXPENDITURES ***									
		277,279	219,407	270,059	295,952	256,998	355,952	355,952	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Seizure

FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
REVENUE SUMMARY									
	Interest and Miscellaneous	5,566	500	225	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	677	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	(182)	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Seizure
REVENUES

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		Next Revision
							Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
Interest and Miscellaneous									
3773	Interest Income	266	0	225	200	250	200	200	
3775	Miscellaneous Revenue	5,300	500	0	500	1,500	500	500	
TOTAL Interest and Miscellaneous		5,566	500	225	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	677	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Seizure

DEPARTMENT - Operations

DEPARTMENT EXPENDITURES

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

AS OF: AUGUST 31ST, 2025

14 -Seizure

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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
<u>Debt Service Fund</u>				
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

AS OF: AUGUST 31ST, 2025

20 -Debt Service Fund
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Department							
		Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Requested FY 2026	Proposed FY 2026	Next Revision
			AB			NY	DH		
REVENUE SUMMARY									
	Ad Valorem Taxes	2,363,070	1,042,788	2,302,832	2,279,963	1,596,028	2,279,963	2,279,963	
	Interest and Miscellaneous	176,334	1,000	20,548	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	2,630,379	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	74,646	39,000	32,000	39,469	39,000	

REVENUE & EXPENSE WORKSHEET

20 -Debt Service Fund

AS OF: AUGUST 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026		Revision
			AB			NY	DH			
Ad Valorum Taxes										
3011	Ad Valorem Taxes	2,304,796	1,015,788	2,239,967	2,252,963	1,569,028	2,252,963	2,252,963		
3012	Delinquent Taxes	31,018	15,000	35,420	15,000	15,000	15,000	15,000		
3013	Penalty and Interest	27,257	12,000	27,445	12,000	12,000	12,000	12,000		
	TOTAL Ad Valorum Taxes	2,363,070	1,042,788	2,302,832	2,279,963	1,596,028	2,279,963	2,279,963		
Interest and Miscellaneous										
3773	Interest Income	21,479	1,000	20,548	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 Miscellaneous	176,334	1,000	20,548	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										
1915	Transfer In - Tax Notes	150,000	0	157,000	157,000	0	157,000	156,531		
1999	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	2,630,379	2,596,963	1,606,028	2,596,963	2,596,494		

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

20 -Debt Service Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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: AUGUST 31ST, 2025

20 -Debt Service Fund

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	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											
YEAR	PRINCIPAL	INTEREST	GLTDAG		Water and Sewer ENTERPRISE FUND		Civic Center ENTERPRISE FUND		Airport ENTERPRISE FUND		Harvey 75
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	46,947.65	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	653,605.00	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	-
	<u>34,468,100.29</u>	<u>7,210,388.08</u>	<u>20,938,633.47</u>	<u>4,757,149.84</u>	<u>12,665,449.33</u>	<u>2,299,761.55</u>	<u>367,648.33</u>	<u>70,455.50</u>	<u>496,361.63</u>	<u>83,028.71</u>	-

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

TOTAL TAX NOTES

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u>		<u>Water and Sewer ENTERPRISE FUND</u>		<u>Civic Center ENTERPRISE FUND</u>		<u>Fund 75 Harvey ENTERPRISE FUND</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
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	<u>1,070,000.00</u>	<u>51,480.50</u>	<u>1,070,000.00</u>	<u>51,480.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>855,000.00</u>	<u>24,709.50</u>	<u>855,000.00</u>	<u>24,709.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Tax Notes 2019

YEAR	TOTAL		GLTDAG	
	PRINCIPAL	INTEREST	100.0% 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

YEAR	TOTAL		GLTDAG	
	PRINCIPAL	INTEREST	1.00000 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
	<u>855,000.00</u>	<u>24,709.50</u>	<u>855,000.00</u>	<u>24,709.50</u>

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

YEAR	TOTAL		GLTDAG 43.88%		Water and Sewer ENTERPRISE FUND 56.12%	
	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	<u>275,000.00</u>	<u>102,493.76</u>	<u>120,670.00</u>	<u>44,974.26</u>	<u>154,330.00</u>	<u>57,519.50</u>
	<u>2,265,000.00</u>	<u>382,818.82</u>	<u>993,882.00</u>	<u>167,980.90</u>	<u>1,271,118.00</u>	<u>214,837.92</u>

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

Tax and Revenue Certificates of Obligation, Series 2015

YEAR	TOTAL		GLTDAG 27.08%		Water and Sewer ENTERPRISE FUND 58.00%		Airport ENTERPRISE FUND 14.92%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	<u>1,285,000.00</u>	<u>163,890.00</u>	<u>347,978.00</u>	<u>44,381.41</u>	<u>745,300.00</u>	<u>95,056.20</u>	<u>191,722.00</u>	<u>24,452.39</u>

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

Certificates of Obligation 2019

YEAR	TOTAL		GLTDAG 39%		Water and Sewer ENTERPRISE FUND 36%		Civic Center ENTERPRISE FUND 14%		Airport ENTERPRISE FUND 11%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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

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

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

Tax and Revenue Cert of Obligation 2021-FM 1301

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

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

Total General Obligation Bonds

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u>		<u>Water and Sewer ENTERPRISE FUND</u>		<u>Civic Center ENTERPRISE FUND</u>		<u>Airport Enterprise Fund</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
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
	<u>2,660,000.00</u>	<u>227,400.00</u>	<u>2,107,350.00</u>	<u>179,590.80</u>	<u>487,550.00</u>	<u>42,326.40</u>	<u>-</u>	<u>-</u>	<u>65,100.00</u>	<u>5,482.80</u>

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

General Obligation Refunding Bonds 2013

<u>YEAR</u>	<u>TOTAL</u>		<u>GLTDAG</u> 83.00%		<u>Water and Sewer</u> <u>ENTERPRISE FUND</u> 14.00%		<u>Airport</u> <u>ENTERPRISE FUND</u> 3.00%	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
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
	<u>210,000.00</u>	<u>4,200.00</u>	<u>174,300.00</u>	<u>3,486.00</u>	<u>29,400.00</u>	<u>588.00</u>	<u>6,300.00</u>	<u>126.00</u>

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

General Obligation and Refunding 2019

YEAR	TOTAL		GLTDAG		Water and Sewer ENTERPRISE FUND		Airport ENTERPRISE FUND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
			0.78900		0.1870		0.0240	
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
	<u>4,677,966.29</u>	<u>229,115.71</u>	<u>4,677,966.29</u>	<u>229,115.71</u>	<u>4,907,082.00</u>

Waterworks & Sanitary Sewer System Revenue Bonds 2021-USDA

YEAR	TOTAL		Water	
	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

YEAR	TOTAL		GLTDAG 28.05%		Water and Sewer ENTERPRISE FUND 56.00%		Civic Center ENTERPRISE FUND 14.05%		Airport ENTERPRISE FUND 1.89%	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
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
	<u>539,134.00</u>	<u>24,749.21</u>	<u>151,273.47</u>	<u>6,952.15</u>	<u>301,915.04</u>	<u>13,859.56</u>	<u>75,748.33</u>	<u>3,477.26</u>	<u>10,189.63</u>	<u>467.76</u>

CAPITAL IMPROVEMENT FUNDS

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

CITY OF WHARTON

CAPITAL IMPROVEMENT FUND

ANNUAL PROPOSED BUDGET 2025-2026

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

AS OF: AUGUST 31ST, 2025

30 -Capital Improvement Fund

FINANCIAL SUMMARY

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

	Interest and Miscellaneous	1,090	0	1,200	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	101,200	100,000	100,000	100,000	100,000	
EXPENDITURE SUMMARY									

	Capital Outlay	12,023	50,000	57,099	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **		12,023	50,000	57,099	100,000	100,000	100,000	100,000	
REVENUES OVER/(UNDER) EXPENDITURES									
		89,067	0	44,100	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

30 -Capital Improvement Fund

REVENUES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Yr 9/30/25	9/30/25	Requested	FY 2026	FY 2026	Revision
				AB						NY	DH			
Interest and Miscellaneous														
3773	Interest Income	1,090	0			1,200	0			0	0		0	
3775	Miscellaneous Revenue	0	0			0	0			0	0		0	
	TOTAL Interest and Miscellaneous	1,090	0			1,200	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			101,200	100,000			100,000	100,000		100,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

30 -Capital Improvement Fund

DEPARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department		Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	Proposed	
							FY 2026	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
80-00-110	Salaries & Wages	0	0	0	0	0	0	0	
80-00-115	Part-time Wages	0	0	0	0	0	0	0	
80-00-121	Longevity	0	0	0	0	0	0	0	
80-00-125	Proficiency Pay	0	0	0	0	0	0	0	
80-00-130	Overtime	0	0	0	0	0	0	0	
80-00-161	Social Security	0	0	0	0	0	0	0	
80-00-163	Retirement Expense	0	0	0	0	0	0	0	
80-00-165	Health Insurance	0	0	0	0	0	0	0	
80-00-166	Long Term Disability Ins	0	0	0	0	0	0	0	
80-00-167	Flex Medical	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits		0	0	0	0	0	0	0	
Capital Outlay									
80-00-828	Equipment	12,023	0	0	0	0	0	0	
80-00-856	Street Improvments	0	50,000	57,099	100,000	100,000	100,000	100,000	
80-00-862	Sante Fe Outfall Ditch	0	0	0	0	0	0	0	
80-00-863	Overpass Grant Application	0	0	0	0	0	0	0	
80-00-864	EM 1301 Extension	0	0	0	0	0	0	0	
80-00-865	Water System Improvements	0	0	0	0	0	0	0	
80-00-866	Quiet Zone	0	0	0	0	0	0	0	
80-00-867	Wharton Industrial Foundation	0	0	0	0	0	0	0	
TOTAL Capital Outlay		12,023	50,000	57,099	100,000	100,000	100,000	100,000	
OTAL Capital Outlay		12,023	50,000	57,099	100,000	100,000	100,000	100,000	
*** END OF REPORT ***									
* TOTAL EXPENDITURES **									
		12,023	50,000	57,099	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

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund
FINANCIAL SUMMARY

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

	Charges for Services	5,771,692	3,581,512	6,175,768	6,444,886	4,787,513	6,622,453	7,293,562							
	Interest and Miscellaneous	136,326	10,088	33,724	13,000	8,500	15,500	15,500							
	Intergovernmental	<u>1,365,824</u>	<u>25,000</u>	<u>557,380</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>							
** TOTAL REVENUE **		7,273,842	3,616,600	6,766,873	6,457,886	4,796,013	6,637,953	7,309,062							
EXPENDITURE SUMMARY															

	Planning and Comm Develop	268,015	53,221	150,695	189,521	204,322	199,205	199,205							
	Water/Sewer Admin.	250,191	128,701	227,036	256,052	179,015	263,824	265,442							
	Water Operations	1,571,204	1,091,793	1,593,579	1,813,397	1,151,795	1,879,095	1,976,708							
	Sewer Operations	784,650	796,211	894,935	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	327,619	1,136,946	805,698	1,238,091	1,238,091							
	Capital Outlay	592,644	536,925	2,650	624,020	626,110	624,020	857,603							
	Transfers-Out	<u>1,250,051</u>	<u>746,204</u>	<u>1,164,227</u>	<u>1,260,975</u>	<u>977,439</u>	<u>1,260,975</u>	<u>1,497,770</u>							
** TOTAL EXPENDITURES **		5,018,931	3,616,600	4,360,740	6,457,886	4,796,013	6,705,572	7,309,062							
REVENUES OVER/(UNDER) EXPENDITURES															
		<u>2,254,911</u>	<u>0</u>	<u>2,406,132</u>	<u>0</u>	<u>0</u>	<u>(67,619)</u>	<u>0</u>							

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund
REVENUES

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		Next Revision
							Requested FY 2026	Proposed FY 2026	
		AB				NY	DH		
Charges for Services									
3661	Water Sales	3,139,833	1,760,000	3,122,814	3,335,428	2,432,669	3,390,696	3,743,082	
3662	Sewer Charges	2,436,273	1,705,000	2,817,869	2,969,958	2,252,844	3,089,757	3,393,480	
3663	Water Connections	79,077	52,000	42,864	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	115,509	7,500	5,000	15,000	15,000	
3669	Penalties	72,741	44,184	73,370	70,000	50,000	70,000	85,000	
TOTAL Charges for Services		5,771,692	3,581,512	6,175,768	6,444,886	4,787,513	6,622,453	7,293,562	
Interest and Miscellaneous									
3773	Interest Income	126,067	419	31,998	5,000	500	7,500	7,500	
3775	Miscellaneous Income	10,244	9,669	1,740	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	14	0	0	0	0	
3787	Bond Proceeds	0	0	0	0	0	0	0	
3791	Rental Properties	0	0	0	0	0	0	0	
TOTAL Interest and Miscellaneous		136,326	10,088	33,724	13,000	8,500	15,500	15,500	
Intergovernmental									
1827	Capital Contribution	832,347	0	0	0	0	0	0	
1830	Capital Contribution - CIP	0	0	0	0	0	0	0	
1833	Capital Contribution - Indust	0	0	0	0	0	0	0	
1834	Contributed Capital - Ahldag	0	0	0	0	0	0	0	
1841	Grant Funds	496,868	25,000	411,112	0	0	0	0	
1851	Capital Contribution - WEDC	11,250	0	128,350	0	0	0	0	
1860	Lease Proceeds	0	0	0	0	0	0	0	
1881	WEDC Contribution	25,359	0	17,919	0	0	0	0	
TOTAL Intergovernmental		1,365,824	25,000	557,380	0	0	0	0	
* TOTAL REVENUES **		7,273,842	3,616,600	6,766,873	6,457,886	4,796,013	6,637,953	7,309,062	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Planning and Comm Develop

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual 9/30/25	Budget For Yr 9/30/25	Projected 9/30/25	Requested FY 2026	Proposed FY 2026	
		AB				NY	DH		
Personnel and Benefits									
516-00-110	Salaries and Wages	85,463	10,000	93,689	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	2,816	3,240	3,480	3,240	3,240	
516-00-125	Proficiency Pay	2,415	0	2,143	2,400	600	2,400	2,400	
516-00-130	Overtime	2,991	1,165	1,483	5,000	7,000	5,000	5,000	
516-00-161	Social Security	6,840	3,430	7,523	8,557	8,895	9,325	9,325	
516-00-163	Retirement Expense	5,616	2,945	9,050	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	11,015	12,227	13,992	12,464	12,464	
516-00-166	Long Term Disability	360	212	408	435	451	435	435	
516-00-167	Flex Medical	1,552	750	1,730	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	131,710	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	65	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	7,343	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	1,592	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	7,373	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	11,643	31,235	47,025	31,735	31,735	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Planning and Comm Develop

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES			Department						
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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB			NY	DH		
Other Operational Expense									
516-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
516-00-690	Contingent Other	0	0	0	0	0	0	0	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Planning and Comm Develop		268,015	53,221	150,695	189,521	204,322	199,205	199,205	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Water/Sewer Admin.

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	Actual	Yr 9/30/25	9/30/25	FY 2026		Requested	FY 2026		Revision
			AB					NY			DH			
Personnel and Benefits														
544-00-110	Salaries and Wages	90,162	46,893	83,198	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	1,039	1,750	1,000	1,750	1,750						
544-00-161	Social Security	6,931	4,331	6,632	7,503	-6,507	7,600	7,600						
544-00-163	Retirement Expense	5,488	3,715	7,686	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	18,493	20,378	17,448	20,773	20,772						
544-00-166	Long Term Disability Insuranc	484	293	445	550	424	550	531						
544-00-167	Flex Medical	3,229	1,500	2,966	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	123,153	137,801	121,105	141,424	141,542						
Supplies and Materials														
544-00-210	Office Supplies	7,144	3,000	3,591	6,700	5,000	7,816	7,816						
544-00-220	Postage and Freight	18,700	13,500	18,556	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	22,357	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	720	750	500	750	750						
544-00-560	Professional Services	6,331	200	10,101	891	200	7,468	7,468						
544-00-561	Credit Card Fee	62,739	1,500	50,206	70,360	19,500	64,096	64,096						
	TOTAL Operational Expenses	70,229	5,500	63,517	74,251	22,910	74,584	74,584						

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Water/Sewer Admin.

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Other Operational Expense									
344-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
344-00-673	Amortization Expense	0	0	0	0	0	0	0	
344-00-674	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	227,036	256,052	179,015	263,824	265,442	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Water Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested FY 2026	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
545-00-110	Salaries and Wages	459,633	398,594	407,062	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	2,836	3,720	1,800	4,200	4,200	
545-00-125	Proficiency Pay	6,088	4,800	4,586	6,900	2,100	6,900	6,900	
545-00-130	Overtime	58,220	48,000	45,291	60,000	45,000	60,000	60,000	
545-00-161	Social Security	40,004	26,543	36,075	46,836	35,000	47,700	47,700	
545-00-163	Retirement Expense	31,724	24,696	41,515	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	68,252	97,812	69,782	97,812	97,812	
545-00-166	Long Term Disability Insuranc	2,147	1,781	1,922	2,736	2,147	2,736	2,736	
545-00-167	Flex Medical	12,188	7,500	10,983	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	636,670	808,811	623,395	855,209	855,209	
Supplies and Materials									
545-00-210	Office Supplies	138	300	1,428	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	175	150	100	150	150	
545-00-240	Small Tools and Equipment	5,398	3,500	18,813	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	908	0	0	0	0	
545-00-250	Fuel, Oil and Lubricants	26,281	17,500	23,562	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	673	1,000	1,750	1,000	1,000	
	TOTAL Supplies and Materials	53,816	36,500	58,549	57,550	48,750	57,550	57,550	
Infrastructure Maintenance									
45-00-320	Building Maintenance	4,197	3,000	8,318	9,000	3,000	9,000	9,000	
45-00-321	Storage Tank Maintenance	8,353	3,500	4,650	17,000	8,000	17,000	17,000	
45-00-350	Main Line Maintenance	475	5,000	475	20,000	20,000	20,000	20,000	
45-00-351	Service Line Maintenance	196,217	40,000	124,890	120,000	55,000	120,000	130,000	
45-00-390	Well Maintenance	7,582	7,500	10,862	95,000	10,000	95,000	95,000	
45-00-391	Vahalla Water Well Maintenan	56,599	0	44,875	15,000	0	15,000	70,000	
	TOTAL Infrastructure Maintenance	273,422	59,000	194,070	276,000	96,000	276,000	341,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

11 -Water & Sewer Fund

DEPARTMENT - Water Operations

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES			Department						
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	Requested FY 2026	Proposed FY 2026	Next Revision
			AB			NY	DH		
Equipment Maintenance									
45-00-420	Equipment Maintenance	19,286	10,000	18,953	25,000	10,000	25,000	25,000	
45-00-422	Software Maintenance	0	0	0	0	0	0	0	
45-00-430	Vehicle Maintenance	14,866	10,000	16,796	15,000	11,000	15,000	15,000	
45-00-450	Pump and Motor Maintenance	36,172	3,000	230	55,000	15,000	55,000	55,000	
TOTAL Equipment Maintenance		70,324	23,000	35,978	95,000	36,000	95,000	95,000	
Operational Expenses									
45-00-521	Utility - Electric	86,401	70,000	60,047	91,000	45,000	105,000	105,000	
45-00-523	Utility - Telephone	1,108	8,000	2,606	2,500	20,000	2,500	2,500	
45-00-524	Telephone-Long Distance	0	200	0	0	0	0	0	
45-00-525	Telephone - Cellular	3,442	1,500	3,892	4,800	3,500	4,800	4,800	
45-00-526	Utility - Gas	2,688	800	1,966	2,000	650	2,700	2,700	
45-00-530	Insurance	34,548	18,000	47,524	43,400	25,000	48,000	48,000	
45-00-540	Advertising	325	300	615	2,000	1,000	2,000	2,000	
45-00-550	Continuing Education	2,770	3,500	1,097	6,000	3,500	6,000	6,000	
45-00-551	Dues and Subscriptions	0	400	0	5,100	400	5,100	5,100	
45-00-552	Contract Services	0	0	0	0	0	0	0	
45-00-559	Special Projects	0	0	234,368	24,000	0	24,000	24,000	
45-00-560	Professional Services	54,400	35,000	42,729	102,902	50,000	102,902	102,902	
45-00-576	Hazard Mitigation Grant Ap	0	0	0	0	0	0	0	
TOTAL Operational Expenses		185,681	137,700	394,844	283,702	149,050	303,002	303,002	
Other Operational Expense									
45-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
45-00-621	Laboratory/Permits Fess	8,936	5,000	15,575	15,000	7,500	15,000	15,000	
45-00-625	Governmental Fees	7,970	8,500	8,360	8,500	14,000	8,500	8,500	
45-00-671	Franchise Taxes	242,913	177,758	249,825	266,834	175,100	266,834	299,447	
45-00-672	Waste Disposal Fees	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		259,819	191,258	273,761	290,334	196,600	290,334	322,947	
Deprecitation and Bad Deb									
45-00-070	Bad Debt Expense	11,695	2,000	(293)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb		11,695	2,000	(293)	2,000	2,000	2,000	2,000	
TOTAL Water Operations		1,571,204	1,091,793	1,593,579	1,813,397	1,151,795	1,879,095	1,976,708	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Sewer Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Yr 9/30/25	9/30/25	Requested	FY 2026	FY 2026	Revision
			AB							NY	DH			
Personnel and Benefits														
546-00-110	Salaries and Wages	109,838	95,224	103,055	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	313	600	2,000	600	600						
546-00-125	Proficiency Pay	3,422	3,000	3,675	6,000	4,000	6,000	6,000						
546-00-130	Overtime	17,956	17,000	15,057	24,000	17,000	24,000	24,000						
546-00-161	Social Security	9,995	8,700	9,507	12,912	13,024	15,355	15,355						
546-00-163	Retirement Expense	7,914	7,491	10,969	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	14,849	20,379	17,445	24,927	24,927						
546-00-166	Long Term Disability Insuranc	432	526	482	684	636	684	684						
546-00-167	Flex Medical	2,238	1,875	2,373	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	165,232	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	4,457	12,000	5,500	12,000	12,000						
546-00-260	Medical and Chemical	47,304	50,000	39,365	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	45,741	74,450	70,900	74,450	74,450						
Infrastructure Maintenan														
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	17,561	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 Maintenan	22,474	97,000	95,169	167,500	107,500	167,500	167,500						

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 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	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Department		Next Revision
							Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
Equipment Maintenance									
546-00-420	Equipment Maintenance	15,012	10,000	21,021	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	77,390	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	147,653	146,500	76,000	176,500	176,500	
Operational Expenses									
546-00-521	Utility - Electric	97,469	155,000	51,637	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	Telephone - Long Distance	784	100	711	1,000	1,000	1,000	1,000	
546-00-525	Telephone - Cellular	1,046	800	836	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	80,940	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	164,352	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	225,950	237,597	178,828	237,597	271,478	
	TOTAL Other Operational Expense	279,963	220,839	277,145	295,597	230,828	295,597	329,478	
Deprecitation and Bad Deb									
546-00-070	Bad Debt Expense	11,698	2,000	(357)	2,000	2,000	2,000	2,000	
	TOTAL Deprecitation and Bad Deb	11,698	2,000	(357)	2,000	2,000	2,000	2,000	
	TOTAL Sewer Operations	784,650	796,211	894,935	1,176,975	851,634	1,240,362	1,274,243	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

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REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

11 -Water & Sewer Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

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

Other Operational Expense

570-00-673 Amortization Expense-Capital	(16,932)	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	(16,932)	0	0	0	0	0	0	0	

Lease Payments

570-00-750 Bond Issuance Cost	0	0	0	0	0	0	0	0	
570-00-751 Principal Payment	0	0	0	762,036	426,765	897,387	897,387	897,387	
570-00-752 Interest Expense	216,223	263,545	224,262	241,079	231,254	236,873	236,873	236,873	
570-00-753 Service charges	0	0	0	0	0	0	0	0	
570-00-755 Payable to General Fund	0	0	0	30,000	100,000	0	0	0	
570-00-756 USDA - Debt service	20,112	0	20,112	20,112	20,112	20,112	20,112	20,112	
570-00-757 USDA - Asset Reserve	27,567	0	27,567	27,567	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	56,152	
TOTAL Lease Payments	319,108	263,545	327,619	1,136,946	805,698	1,238,091	1,238,091	1,238,091	

TOTAL Lease Payments	302,176	263,545	327,619	1,136,946	805,698	1,238,091	1,238,091		
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REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested	FY 2026	Revision
			AB			NY	DR		
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	0	0	2,650	0	0	0	0	
	TOTAL Capital Outlay	0	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	592,644	536,925	2,650	624,020	626,110	624,020	857,603	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

41 -Water & Sewer Fund

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Transfers Out									
590-00-905	Transfer Out- CIP	100,000	25,000	100,000	100,000	100,000	100,000	100,000	
590-00-910	Transfer Out - General Admin.	1,150,051	721,204	1,064,227	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	1,164,227	1,260,975	977,439	1,260,975	1,497,770	
	TOTAL Transfers-Out	1,250,051	746,204	1,164,227	1,260,975	977,439	1,260,975	1,497,770	

**	TOTAL EXPENDITURES **	5,018,931	3,616,600	4,360,740	6,457,886	4,796,013	6,705,572	7,309,062	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

42 -Solid Waste Fund
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected	Department		Proposed	Next
		9/30/24		Yr 9/30/24		Actual		Yr 9/30/25			9/30/25			
											AB	NY	DH	Revision
REVENUE SUMMARY														
	Charges for Services	1,775,170		1,402,000		1,702,389		1,799,393		1,545,377		1,799,393	1,902,440	
	Interest and Miscellaneous	1,162		600		2,368		825		800		825	1,250	
**	TOTAL REVENUE **	1,776,332		1,402,600		1,704,758		1,800,218		1,546,177		1,800,218	1,903,690	
EXPENDITURE SUMMARY														
	Solid Waste Operations	1,650,029		1,377,600		1,494,347		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 **	1,650,029		1,402,600		1,494,347		1,800,218		1,546,177		1,800,759	1,903,690	
REVENUES OVER/(UNDER) EXPENDITURES														
		126,303		0		210,410		0		0		(541)	0	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

42 -Solid Waste Fund
REVENUES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision	
			AB			NY	DH			
Charges for Services										
3666	Solid Waste Revenues	1,670,206	1,294,000	1,631,831	1,695,335	1,439,361	1,695,335	1,797,440		
3670	Collection Fees	<u>104,964</u>	<u>108,000</u>	<u>70,559</u>	<u>104,058</u>	<u>106,016</u>	<u>104,058</u>	<u>105,000</u>		
	TOTAL Charges for Services	1,775,170	1,402,000	1,702,389	1,799,393	1,545,377	1,799,393	1,902,440		
Interest and Miscellaneous										
3773	Interst Income	537	100	1,591	325	300	325	750		
3775	Miscellaneous Revenue	628	500	778	500	500	500	500		
3781	Cash Over/Short	(3)	0	(1)	0	0	0	0		
	TOTAL Interest and Miscellaneou	1,162	600	2,368	825	800	825	1,250		
** TOTAL REVENUES **		<u>1,776,332</u>	<u>1,402,600</u>	<u>1,704,758</u>	<u>1,800,218</u>	<u>1,546,177</u>	<u>1,800,218</u>	<u>1,903,690</u>		

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

42 -Solid Waste Fund

DEPARTMENT - Solid Waste Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected		Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Yr 9/30/25	9/30/25	9/30/25	NY	DH	FY 2026	Revision
			AB												
Personnel and Benefits															
541-00-110	Salaries and Wages	35,994	26,288	34,975	41,662	32,300	41,662	41,662							
541-00-111	Comp Absences Expense	(4)	0	0	0	0	0	0						0	
541-00-121	Longevity	1,085	660	1,145	1,145	905	1,205	1,205						1,205	
541-00-122	Allowance	243	0	209	250	250	250	250						250	
541-00-130	Overtime	197	268	283	500	900	500	500						500	
541-00-161	Social Security	2,812	1,980	2,832	3,466	2,590	3,466	3,466						3,466	
541-00-163	Retirement Expense	2,235	1,709	3,297	3,652	1,814	4,025	4,025						4,025	
541-00-164	Workers Comp	0	1,984	0	0	0	0	0						0	
541-00-165	Health Insurance	9,431	10,162	7,364	8,151	6,978	8,309	8,309						8,309	
541-00-166	Long Term Disability	190	170	184	215	190	215	215						215	
541-00-167	Flex Medical	1,291	750	1,186	1,250	1,250	1,250	1,250						1,250	
541-00-197	Salary Increase	0	0	0	1,250	476	1,200	1,200						1,200	
541-00-198	EOY Lump Salary	500	0	500	500	0	500	500						500	
	TOTAL Personnel and Benefits	53,972	43,971	51,976	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						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						0	
541-00-561	Transfer Station Expense	0	0	0	0	0	0	0						0	
541-00-565	Solid Waste Services	1,493,275	1,246,693	1,379,321	1,635,008	1,394,417	1,635,008	1,635,008						1,635,008	
541-00-566	Recycling	1,041	5,000	0	2,500	5,000	2,500	2,500						2,500	
	TOTAL Operational Expenses	1,494,316	1,252,193	1,379,983	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						3,500	
	TOTAL Other Operational Expense	95,053	79,000	62,498	95,544	93,507	95,544	98,400							
Depreciation and Bad Deb															
541-00-070	Bad Debt Expense	6,491	2,336	(226)	5,000	5,000	5,000	5,000						5,000	
	TOTAL Depreciation and Bad Deb	6,491	2,336	(226)	5,000	5,000	5,000	5,000						5,000	
	TOTAL Solid Waste Operations	1,650,029	1,377,600	1,494,347	1,800,218	1,546,177	1,800,759	1,803,690							

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

12 -Solid Waste Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		Department							
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	Next
ACCT NO#	ACCT NAME	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			<u>AB</u>			<u>NY</u>	<u>DH</u>		
<hr/>									
Lease Payments									

570-00-755 Payable to General Fund		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL Lease Payments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL Lease Payments		0	0	0	0	0	0	0	
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REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

42 -Solid Waste Fund

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Transfers Out									
590-00-905	Transfer Out- CIP	0	25,000	0	0	0	0	0	
590-00-910	Transfer Out - GF	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	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	
	TOTAL Transfers-Out	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	
** TOTAL EXPENDITURES **		<u>1,650,029</u>	<u>1,402,600</u>	<u>1,494,347</u>	<u>1,800,218</u>	<u>1,546,177</u>	<u>1,800,759</u>	<u>1,903,690</u>	

*** END OF REPORT ***

43 -EMS Fund
FINANCIAL SUMMARY

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

		Department							
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
REVENUE SUMMARY									

Charges for Services		2,122,305	1,416,000	1,329,471	956,500	721,000	1,257,396	1,257,396	
Interest and Miscellaneou		115,011	300	99,770	30,000	4,500	40,000	40,000	
Intergovernmental		2,034,825	955,281	2,536,423	2,353,093	1,641,705	2,353,093	2,374,046	
Transfers In		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
** TOTAL REVENUE **		4,272,142	2,371,581	3,965,664	3,339,593	2,367,205	3,650,489	3,671,442	
EXPENDITURE SUMMARY									

EMS Operations		3,636,590	2,272,169	2,368,916	3,241,181	2,268,793	3,552,077	3,515,442	
Lease Payments		0	0	0	0	0	0	0	
Transfers-Out		<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>98,412</u>	<u>156,000</u>	
** TOTAL EXPENDITURES **		<u>3,735,002</u>	<u>2,370,581</u>	<u>2,467,328</u>	<u>3,339,593</u>	<u>2,367,205</u>	<u>3,650,489</u>	<u>3,671,442</u>	
REVENUES OVER/(UNDER) EXPENDITURES									
		<u>537,140</u>	<u>1,000</u>	<u>1,498,336</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund

AS OF: AUGUST 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
Charges for Services									
3665	Medical Records	2,000	1,000	2,626	1,500	1,000	2,000	2,000	
3668	Emergency Medical Services	2,120,305	1,415,000	1,326,845	955,000	720,000	1,255,396	1,255,396	
	TOTAL Charges for Services	2,122,305	1,416,000	1,329,471	956,500	721,000	1,257,396	1,257,396	
Interest and Miscellaneous									
3773	Interest Income	108,608	300	99,544	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 Miscellaneous	115,011	300	99,770	30,000	4,500	40,000	40,000	
Intergovernmental									
3841	Grant Funds	78,581	0	183,330	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	2,536,423	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	3,965,664	3,339,593	2,367,205	3,650,489	3,671,442	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

43 -EMS Fund

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed	
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	
		AB				NY	DH		
Personnel and Benefits									
547-00-110	Salaries and Wages	843,776	601,172	766,571	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	290,372	350,000	190,572	420,000	375,000	
547-00-121	Longevity	4,875	5,005	5,420	5,180	7,640	5,400	5,400	
547-00-122	Allowances	0	3,000	100	0	3,000	240	240	
547-00-125	Proficiency Pay	1,457	0	2,093	0	0	3,600	55,000	
547-00-130	Overtime	413,029	380,000	372,626	450,000	400,000	450,000	450,000	
547-00-161	Social Security	117,720	74,419	110,071	137,994	106,642	149,345	149,345	
547-00-163	Retirement Expense	73,519	67,467	101,082	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	111,141	163,020	139,566	174,490	174,490	
547-00-166	Long Term Disability Insuranc	5,326	3,504	4,802	5,045	4,312	5,055	5,055	
547-00-167	Flex Medical	18,681	14,250	18,429	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	1,836,791	2,300,553	1,810,966	2,493,951	2,457,316	
Supplies and Materials									
547-00-210	Office Supplies	1,098	2,000	981	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	126	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	33,634	52,000	27,000	45,000	45,000	
547-00-260	Medical and Chemical	73,350	72,000	56,413	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	699	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	103,962	179,845	109,100	162,845	162,845	
Infrastructure Maintenance									
547-00-320	Building Maintenance	12,446	10,000	20,722	235,000	5,000	238,000	238,000	
	TOTAL Infrastructure Maintenanc	12,446	10,000	20,722	235,000	5,000	238,000	238,000	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

43 -EMS Fund

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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	97,679	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	179,931	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	841	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	8,096	16,500	9,000	19,550	19,550	
547-00-551	Dues and Subscriptions	3,293	1,000	9,890	2,060	1,000	3,435	3,435	
547-00-560	Professional Services	4,491	3,000	12,778	3,500	3,000	11,000	11,000	
547-00-561	Collection Service Fees	99,103	84,864	110,766	91,607	59,445	91,607	91,607	
547-00-562	Medical Director Fees	29,135	22,000	29,755	32,460	26,000	32,460	32,460	
547-00-563	Credit Card Fee	74	0	76	150	0	150	150	
	TOTAL Operational Expenses	193,692	149,102	225,920	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 Machinery 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

AS OF: AUGUST 31ST, 2025

13 -EMS Fund

DEPARTMENT - EMS Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
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	2,368,916	3,241,181	2,268,793	3,552,077	3,515,442	

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

43 -EMS Fund
DEPARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES						Department			
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
<hr/>									
Lease Payments									
<hr/>									
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	
<hr/>									
TOTAL Lease Payments		0	0	0	0	0	0	0	
<hr/>									

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

43 -EMS Fund
DEPARTMENT - Transfers-Out
DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES				Department					
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	Requested FY 2026	Proposed FY 2026	Next Revision
		AB				NY	DH		
Transfers Out									

590-00-905	Other Expense	0	0	0	0	0	0	0	
590-00-910	Transfer Out-Dispatch Service	98,412	98,412	98,412	98,412	98,412	98,412	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	2,467,328	3,339,593	2,367,205	3,650,489	3,671,442	
=====									

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Civic Center Fund
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD		Budget For		Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Yr 9/30/25	9/30/25	Requested	FY 2026	FY 2026	Revision
				AB						NY	DH			
REVENUE SUMMARY														
	Charges for Services	84,418	72,851			73,267	84,851	62,851		84,851	84,851		84,851	
	Interest and Miscellaneous	8,239	575			38	575	575		575	575		575	
	Intergovernmental	0	0			62,507	0	0		0	0		0	
	Transfers In	<u>215,000</u>	<u>169,027</u>			<u>206,500</u>	<u>263,731</u>	<u>234,248</u>		<u>288,952</u>	<u>342,854</u>			
**	TOTAL REVENUE **	307,657	242,453			342,313	349,157	297,674		374,378	428,280			
EXPENDITURE SUMMARY														
	Civic Center Operations	355,296	234,369			265,816	336,329	279,727		433,473	416,473			
	Lease Payments	<u>12,451</u>	<u>8,084</u>			<u>12,828</u>	<u>12,828</u>	<u>17,947</u>		<u>43,785</u>	<u>11,807</u>			
**	TOTAL EXPENDITURES **	<u>367,747</u>	<u>242,453</u>			<u>278,644</u>	<u>349,157</u>	<u>297,674</u>		<u>477,258</u>	<u>428,280</u>			
REVENUES OVER/(UNDER) EXPENDITURES														
		(60,090)	0			63,669	0	0		(102,880)	0			

REVENUE & EXPENSE WORKSHEET

44 -Civic Center Fund

AS OF: AUGUST 31ST, 2025

REVENUES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	Requested FY 2026	FY 2026	Revision
			AB			NY	DR		
Charges for Services									
3670	Civic Center Rental	69,567	58,000	62,129	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	73,267	84,851	62,851	84,851	84,851	
Interest and Miscellaneous									
3773	Interest Income	60	75	38	75	75	75	75	
3775	Miscellaneous Revenue	8,179	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneous	8,239	575	38	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	206,500	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	206,500	263,731	234,248	288,952	342,854	
** TOTAL REVENUES **		307,657	242,453	342,313	349,157	297,674	374,378	428,280	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

44 -Civic Center Fund

DEPARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
			AB			NY	DH		
Personnel and Benefits									
548-00-110	Salaries and Wages	83,466	75,216	88,478	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	209	240	240	240	240	
548-00-130	Overtime	22,413	4,000	30,834	15,000	7,500	30,000	18,000	
548-00-161	Social Security	11,276	6,511	10,759	11,658	8,998	13,920	13,920	
548-00-163	Retirement Expense	6,106	4,108	10,427	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	17,498	16,302	13,956	24,927	24,927	
548-00-166	Long Term Disability Insuranc	424	480	459	461	509	461	461	
548-00-167	Flex Medical	2,561	2,000	2,805	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	<u>2,000</u>	<u>0</u>	<u>1,500</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	
	TOTAL Personnel and Benefits	189,438	121,373	181,549	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	5,109	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	<u>1,113</u>	<u>431</u>	<u>1,643</u>	<u>1,500</u>	<u>1,000</u>	<u>8,000</u>	<u>8,000</u>	
	TOTAL Supplies and Materials	10,934	4,581	8,819	10,050	9,950	27,150	27,150	
Infrastructure Maintenance									
548-00-310	Grounds Maintenance	2,961	4,000	2,775	5,000	2,500	5,000	5,000	
548-00-320	Building Maintenance	<u>19,568</u>	<u>12,000</u>	<u>33,850</u>	<u>12,000</u>	<u>13,500</u>	<u>22,000</u>	<u>22,000</u>	
	TOTAL Infrastructure Maintenan	22,529	16,000	36,625	17,000	16,000	27,000	27,000	
Equipment Maintenance									
548-00-420	Equipment Maintenance	2,613	3,700	5,231	3,000	2,500	3,000	3,000	
548-00-425	Copy Machine Maintenance	<u>2,048</u>	<u>2,000</u>	<u>1,522</u>	<u>2,000</u>	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	
	TOTAL Equipment Maintenance	4,660	5,700	6,752	5,000	4,500	5,500	5,500	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Civic Center Fund

DEPARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD	Budget For	YTD	Budget For	Projected	Department Requested	Proposed	Next
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026	Revision
		AB				NY	DH		
Operational Expenses									
48-00-521	Utility - Electric	22,563	15,000	11,270	19,500	12,500	19,500	19,500	
48-00-523	Utility - Telephone	2,059	5,500	2,703	3,000	5,000	3,000	3,000	
48-00-524	Telephone - Long Distance	0	100	0	50	100	50	50	
48-00-525	Telephone - Cellular	0	385	0	0	0	0	0	
48-00-526	Utility - Gas	688	480	691	780	480	850	850	
48-00-530	Insurance	14,099	12,500	15,322	14,150	13,868	16,500	16,500	
48-00-540	Advertising	428	100	428	1,100	1,100	1,100	1,100	
48-00-541	Special events	0	0	0	0	0	0	0	
48-00-550	Continuing Education	13	100	0	1,000	250	1,000	1,000	
48-00-551	Dues and Subscriptions	1,080	350	1,003	1,000	1,000	1,000	1,000	
48-00-560	Professional Services	230	4,200	475	1,829	7,000	1,829	1,829	
48-00-562	Tornado Damage Expense	0	0	0	0	0	0	0	
48-00-563	Credit Card Fee	209	0	178	250	0	250	250	
TOTAL Operational Expenses		41,369	38,715	32,071	42,659	41,298	45,079	45,079	
Other Operational Expense									
48-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
48-00-673	Amortization Expense	0	0	0	0	0	0	0	
48-00-674	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									
48-00-080	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	265,816	336,329	279,727	433,473	416,473	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

14 -Civic Center Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD		Budget For		YTD	Budget For	Projected	Department		Proposed	Next
		9/30/24	Yr 9/30/24	Yr 9/30/24	Yr 9/30/25				Requested	FY 2026		
				AB				NY	DH			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				
*** END OF REPORT ***												
** TOTAL EXPENDITURES **												
		367,747	242,453	278,644	349,157	297,674	477,258	428,280				

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

45 -Airport Fund
FINANCIAL SUMMARY

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

Charges for Services		295,275	237,134	265,188	318,500	270,646	318,500	318,500			
Interest and Miscellaneous		27,133	650	3,882	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	269,070	419,969	322,056	420,800	420,800			
EXPENDITURE SUMMARY											

Airport Operations		341,910	268,376	166,367	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	187,533	419,969	322,056	477,336	420,800			
REVENUES OVER/(UNDER) EXPENDITURES		55,814	0	81,537	0	0 (56,536)	0			

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

45 -Airport Fund

REVENUES

ACCT NO#	ACCT NAME	Department							Next Revision
		Actual YTD 9/30/24	Budget For Yr 9/30/24	YTD Actual	Budget For Yr 9/30/25	Projected 9/30/25	Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
Charges for Services									
3672	Hanger Rentals	222,813	153,400	209,227	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	298,227	378,500	390,646	378,500	378,500	
3681	Cost of Goods Sold (Fuel)	(244,339)	(166,266)	(242,266)	(285,000)	(280,000)	(285,000)	(285,000)	
	TOTAL Charges for Services	295,275	237,134	265,188	318,500	270,646	318,500	318,500	
Interest and Miscellaneous									
3773	Interest Income	3,147	150	3,882	969	910	1,800	1,800	
3775	Miscellaneous Revenue	<u>23,986</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	
	TOTAL Interest and Miscellaneous	27,133	650	3,882	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.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	TOTAL Intergovernmental	96,184	50,000	0	100,000	50,000	100,000	100,000	
Transfers In									
1999	Funds from Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	TOTAL Transfers In	0	0	0	0	0	0	0	
** TOTAL REVENUES **		418,593	287,784	269,070	419,969	322,056	420,800	420,800	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

45 -Airport Fund

DEPARTMENT - Airport Operations

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Department						
		Actual YTD	Budget For	YTD	Budget For	Projected	Requested	Proposed
		9/30/24	Yr 9/30/24	Actual	Yr 9/30/25	9/30/25	FY 2026	FY 2026
			AB			NY	DH	Next
								Revision
Personnel and Benefits								
549-00-110	Salaries and Wages	44,928	30,204	41,496	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	2,155	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	2,608	3,000	3,840	3,000	3,000
549-00-130	Overtime	190	7,400	663	2,500	1,500	2,500	2,500
549-00-161	Social Security	3,867	3,877	3,793	5,100	5,405	5,100	5,100
549-00-163	Retirement Expense	2,923	1,923	4,118	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	7,382	8,151	6,978	8,309	8,309
549-00-166	Long Term Disability Insuranc	223	167	207	251	198	251	251
549-00-167	Flex Medical	1,291	1,000	1,187	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	66,314	79,312	91,102	81,610	81,610
Supplies and Materials								
549-00-210	Office Supplies	220	500	341	250	500	250	250
549-00-220	Postage and Freight	195	800	183	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	7,383	14,400	4,450	14,400	11,400
Infrastructure Maintenance								
549-00-320	Building Maintenance	33,971	10,000	6,468	59,375	15,000	59,375	57,104
TOTAL Infrastructure Maintenance		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 Maintenance	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

AS OF: AUGUST 31ST, 2025

45 -Airport Fund

DEPARTMENT - Airport Operations

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		Next Revision
							Requested FY 2026	Proposed FY 2026	
			AB			NY	DH		
Operational Expenses									
549-00-521	Utility - Electric	16,305	20,000	14,196	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	1,124	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	1,550	1,826	1,550	1,826	1,826	
549-00-563	Credit Card Fee	393	0	303	400	0	400	400	
549-00-565	Property Taxes	<u>17,006</u>	<u>3,750</u>	<u>16,564</u>	<u>11,266</u>	<u>5,500</u>	<u>17,000</u>	<u>17,000</u>	
	TOTAL Operational Expenses	68,416	48,150	65,288	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	TOTAL Other Operational Expense	0	0	0	0	0	0	0	
Capital Outlay									
549-00-832	Drainage Project	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	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	<u>128,673</u>	<u>107,948</u>	<u>0</u>	<u>125,250</u>	<u>101,390</u>	<u>125,250</u>	<u>125,250</u>	
	TOTAL Deprecitation and Bad Deb	<u>128,673</u>	<u>107,948</u>	<u>0</u>	<u>125,250</u>	<u>101,390</u>	<u>125,250</u>	<u>125,250</u>	
	TOTAL Airport Operations	<u>341,910</u>	<u>268,376</u>	<u>166,367</u>	<u>396,304</u>	<u>293,242</u>	<u>455,961</u>	<u>399,425</u>	

REVENUE & EXPENSE WORKSHEET

AS OF: AUGUST 31ST, 2025

45 -Airport Fund

DEPARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

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

570-00-652	Interest Expense	<u>18,504</u>	<u>18,808</u>	<u>21,165</u>	<u>21,165</u>	<u>28,814</u>	<u>18,875</u>	<u>18,875</u>	<u> </u>
	TOTAL Other Operational Expense	<u>18,504</u>	<u>18,808</u>	<u>21,165</u>	<u>21,165</u>	<u>28,814</u>	<u>18,875</u>	<u>18,875</u>	<u> </u>
Lease Payments									

570-00-750	Bond issuance -Amortization E	<u>2,365</u>	<u>600</u>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u> </u>
	TOTAL Lease Payments	<u>2,365</u>	<u>600</u>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u> </u>
	TOTAL Lease Payments	<u>20,869</u>	<u>19,408</u>	<u>21,165</u>	<u>23,665</u>	<u>28,814</u>	<u>21,375</u>	<u>21,375</u>	<u> </u>
*** TOTAL EXPENDITURES ***									

		<u>362,778</u>	<u>287,784</u>	<u>187,533</u>	<u>419,969</u>	<u>322,056</u>	<u>477,336</u>	<u>420,800</u>	<u> </u>

*** 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

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

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

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

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	1.5	2.0	67,203
10-26	Administrative Assistant	1.0	1.0	1.0	40,955
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

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

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

DETAIL SCHEDULE OF PERSONNEL

ALL FUNDS

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	110.8	114.0	
	Grand Total for Part Time	5.3	#RBF!	4.0	
	(not including life guards and EMT's. See Note F below.)				
	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 numerous part-time life guards and part-time emergency services personnel. Each year, the number varies based on the needs of the department.

*Note E- The 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.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,145,103</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 266,544</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,411,647
11.	<p>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.</p> <p>A. Prior year market value: \$ 201,250</p> <p>B. Current year productivity or special appraised value: - \$ 1,488</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 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.	<p>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</p> <p>A. Certified values: \$ 737,402,608</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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</p> <p>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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 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 \$ <u>49,725,339</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>49,725,339</u>	
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	\$ <u>133,517,554</u>
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.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>646,279,425</u>
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	\$ <u>0</u>
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	\$ <u>10,787,887</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>10,787,887</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>635,491,538</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.41799</u> /\$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:

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

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

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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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

²⁶ [Reserved for expansion]²⁷ Tex. Tax Code §26.044²⁸ 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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.00000</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00000</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.09141</u> /\$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. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.09141</u> /\$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.	\$ <u>0.09460</u> /\$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	\$ 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 %	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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.43555 /\$100 \$ 0.00000 /\$100 \$ 0.43555 /\$100 \$ 0.43663 /\$100 \$ -0.00108 /\$100 \$ 622,205,761 \$ 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.45386 /\$100 \$ 0.00000 /\$100 \$ 0.45386 /\$100 \$ 0.45386 /\$100 \$ 0.00000 /\$100 \$ 603,761,510 \$ 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.41355 /\$100 \$ 0.00000 /\$100 \$ 0.41355 /\$100 \$ 0.41761 /\$100 \$ -0.00406 /\$100 \$ 553,685,304 \$ 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.⁴⁹

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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.09141 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 635,491,538
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-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 SignatureEnter 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 §526.04(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:

APPROVED FOR ADMINISTRATION:

Paula Favors, City Secretary

Joseph R. Pace, City Manager

APPROVED AS TO FORM:

APPROVED FOR FUNDING:

Paul Webb, City Attorney

Joan Andel, Finance Director

DRAFT

**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 2025, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.09460/\$100 valuation
For Debt Service Requirements	.32951/\$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.

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:

APPROVED FOR ADMINISTRATION:

Paula Favors, City Secretary

Joseph R. Pace, City Manager

APPROVED AS TO FORM:

APPROVED FOR FUNDING:

Paul Webb, City Attorney

Joan Andel, Finance Director