



**ADOPTED
ANNUAL BUDGET**

For the Fiscal Year October 1, 2008 to September 30, 2009

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

**Andres Garza, Jr., City Manager
Joyce Vasut, CPA, Finance Director**

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2009

Wharton, Texas City Council

David W. Samuelson

V. L. Wiley, Jr.

Lewis Fortenberry, Jr.

Ken Freese

Donald Mueller

Domingo Montalvo, Jr.

Jeff Gubbels

Mayor

Councilman, District 1

Councilman, District 2

Councilman, District 3

Councilman, District 4

Councilman, At Large District 5

Councilman, At Large District 6

Proposed By:

Andres Garza, Jr.

City Manager

Prepared By:

Joyce Vasut

Finance Director

City of Wharton Principal Officials

Wharton, Texas City Council

<u>Official</u>	<u>Elected Position</u>	<u>Term Expires</u>
David W. Samuelson	Mayor	May, 2010
V. L. Wiley, Jr.	Councilman, District 1	May, 2009
Lewis Fortenberry, Jr.	Councilman, District 2	May, 2010
Ken Freese	Councilman, District 3	May, 2009
Donald Mueller	Councilman, District 4	May, 2010
Domingo Montalvo, Jr.	Councilman, At Large District 5	May, 2009
Jeff Gubbels	Councilman, At Large District 6	May, 2010

Department Heads & Key Positions

<u>Official</u>	<u>Staff Position</u>
Andres Garza, Jr.	City Manager
Paul Webb	City Attorney
Mary Garcia	City Judge
Joyce Vasut	Finance Director
Lisa Olmeda	City Secretary
Tim Guin	Police Chief
Bobby Barnett	Fire Chief
Ronnie Bollom	Building Official
Carter Miska	Public Works Director
Robert Baker	Facilities Maintenance Director
Jo Knezek	Community Services Director
John Kowalik	EMS Director
Jim Cooper	Emergency Management Coordinator

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City of Wharton
Statement on Property Tax Revenue
Budget for Fiscal Year 2008-09

As required by House Bill 3195 passed by the Texas Legislature in 2007, the City is including the following statement relative to property tax revenues:

This budget will raise more total property taxes than last years budget by \$38,782 or 2.0% and of that amount \$42,590 is tax revenue to be raised from new property added to the tax roll this year.



City of Wharton

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

October 1, 2008

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 adopted 2008-2009 Annual Budget. The budget document is the result of considerable work by the City staff and the City Council who provided the necessary input to balance the budget while maintaining the appropriate service levels.

The City is faced with the challenge of balancing the budget with a tax rate which is slightly less than the effective tax rate and the current tax rate and with decreasing sales tax revenues while providing a cost of living increase for all full-time employees and overcoming the increasing costs of fuel, electricity, insurance, debt service, maintenance and other materials and services.

The adopted overall operating budget of \$10,473,555 is \$552,561 more than the adopted 2007-2008 budget.

MAJOR INITIATIVES

The City's most important initiative continues to be providing drainage improvements for the City. The City issued bonds in 2006 which are being used to complete the Santa Fe Drainage Outfall Project. The Santa Fe Drainage Outfall Project will improve drainage in many residential subdivisions and other parts of the City.

Another major initiative of the City is to continue the efforts to reduce flooding in the City. The final report regarding the Wharton Interim Feasibility study identifies potential flood reduction solutions from the Colorado River which include the construction of levees and sumps in the City. The report was completed and approved by the United States Corp of Engineers (USCOE). The project was submitted to the United States Congress by the USCOE and authorized by congress in the Water Resource Development Act of 2007. The City will continue to make this project a priority and continue to fund the City's portion of the Pre-construction Engineering and Design (PED) phase of the project.

As part of the City's flood reduction initiative, the City has filed an application with the Federal Emergency Management Association (FEMA) to participate in the National Flood Insurance Program's (NFIP) Community Rating System (CRS). The CRS provides insurance

premium rate reductions for communities that enact regulatory floodplain standards that are higher than the minimum NFIP requirements. This program provides citizens with discounts on flood insurance premiums. The City is awaiting a response from FEMA.

Transportation is also a very important initiative within the City. Kansas City Southern will be relaying the railroad track that bisects the City. Therefore, the City is planning to construct an overpass as part of the 1301 extension project. This project will extend FM 1301 to Highway 59 and provide safe vehicle traffic over the railroad track at all times.

Other initiatives include the continued efforts to improve housing and increase the assessed values within the City. The City will continue to work with investors willing to build houses and create subdivisions within the City.

REVENUES

Adopted revenues for all funds total \$10,473,555, which does not include transfers since transfers do not meet the definition of revenue. The following table reflects revenues for the 2007-08 fiscal year with the 2008-09 adopted budget for comparison:

Category	2007-08	2008-09	%
Ad Valorem Taxes	2,002,193	2,040,975	1.9%
Sales Tax	1,443,002	1,227,515	-14.9%
Other Taxes	1,103,495	1,220,646	10.6%
Licenses & Permits	80,700	78,700	2.5%
Industrial District Payment		312,300	N/A
Fines & Forfeitures	230,400	190,400	-17.4%
Charges for Services	4,502,104	4,963,869	10.3%
Intergovernmental	311,000	291,000	-6.4%
Miscellaneous	<u>248,100</u>	<u>148,150</u>	<u>-40.3%</u>
	\$9,920,994	\$10,473,555	5.6%

Overall, revenues are increasing by approximately 5.6%. This increase is due to many factors. There are revenue increases in the following areas:

- Increase of approximately \$40,000 in ad valorem taxes from new properties added to the tax roll.
- Increases in other taxes include over \$100,000 increase in franchise taxes and \$20,000 hotel/motel taxes.
- The addition of the industrial district payment from Navasota Energy of \$312,000.
- Increase in charges for services due to an increase in water/sewer rates of 15%, a slight increase in solid waste fees and increased activity for EMS and the Airport.

Revenues also decreased in several areas:

- Sales tax revenue decreased by nearly \$220,000 due to relocation of a business and other economic impacts.
- Fines and forfeitures decrease by approximately \$40,000.
- Miscellaneous revenues decreased by nearly \$93,000 due to the previous year's sale of the Police Department and a drop in interest rates.

APPROPRIATIONS

Adopted appropriations for the year for all funds are \$10,661,339, not including transfers. The following table reflects appropriations for the 2007-08 fiscal year with the 2008-09 adopted budget for comparison:

Category	2007-08	2008-09	%
Administration	913,283	944,484	3.4%
Public Safety	3,550,711	3,708,722	4.5%
Public Works	3,618,875	4,009,747	10.8%
Community Services	326,171	345,408	5.9%
Debt	859,894	859,541	0%
Depreciation & Bad Debt	562,120	577,137	2.7%
Capital Outlay & Improvements	167,300	216,300	29.3%
Total	\$9,998,354	\$10,661,339	6.6%

The increases in expenditures are across all areas. Personnel cost include a 3% cost of living increase for employees and a 16% increase in health insurance. However, the increase in personnel costs was offset with a reduction in the number of positions. Citywide, four positions were cut including an administrative position, a code enforcement officer, a facilities maintenance worker and the DARE officer position. Other increases included the increase in the cost of fuel, electricity, supplies and other services.

GENERAL FUND

Estimated revenues for the 2009 fiscal year are submitted at \$4,915,613 which are \$67,550 less than revenues budgeted for fiscal year 2008 and include transfers in of \$461,207. Overall, property tax revenues will increase by about \$34,000 with the tax rate being adopted at \$0.51280 which is slightly less than the effective rate and last year's tax rate. Even though property tax revenues will increase by approximately \$34,000, the General Fund will see a \$171,000 decrease due to increased debt services requirements from property tax revenues.

Sales tax includes a conservative fifteen percent (15%) or \$215,000 decrease from the 2007-08 adopted budget. This decrease is due to the relocation of a business that contributed a relatively large amount of sales tax revenues to the City. Franchise taxes for electricity and natural gas are adopted a combined \$10,000 greater than the previous year due to a new franchise agreements and calculations.

The adopted revenues also include \$312,300 for the industrial district payment from Navasota Energy. The sale of City owned properties decrease from \$130,000 to \$50,000.

Appropriations for the year are adopted at \$4,915,613 which include no transfers out. In the adopted budget there is no excess of revenues over expenditures being budgeted to add to the fund balance.

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, Finance, Municipal Court, Community Service Coordinator, 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, EMS, Airport and other operations, departments, functions and activities of the City. The General Administration budget of \$783,647 represents approximately 16% of the General Fund budget.

The adopted appropriation for Public Safety is \$2,751,240. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 56% of the General Fund budget.

Public Works' appropriations are adopted at \$1,126,753. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 23% of the total General Fund budget.

Community Services is a department consisting of grant administration and is approximately 3% of the total General Fund budget at \$128,873.

Principal and interest payments from the several lease-purchase programs total \$62,100 or approximately 1% of the budget. Capital purchases including three new police vehicles are budgeted for \$63,000.

Operating transfers-out have been used in the past to maintain the current service levels of some of the special revenue and enterprise funds. However, there will not be any operating transfers from the General Fund during fiscal year 2008-09.

SPECIAL REVENUE FUNDS

The City budgeted for three special revenue funds in the past. However, for fiscal year 2008-2009 there will be only two budgeted special revenue funds since Wharton Independent School District decided to terminate the DARE program. The two special revenue funds that will be budgeted are the Hotel/Motel Fund and the Seizure Fund.

The Hotel/Motel is used to account for revenues generated from the City's 7% Hotel/Motel Occupancy tax and the related uses in compliance with the City Charter and expended in

compliance with State Laws for the promotion of tourism and convention industry. The total revenue is budgeted at \$187,500. The expenditures also total \$187,500 with \$150,000 being transferred to the Civic Center operations.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be made in compliance with applicable state and federal regulations. The adopted budget includes the use of the prior years fund balance as opposed to current seizure revenues and includes a transfer of \$40,000 to the General Fund for partial funding for the Narcotics Officer.

DEBT SERVICE

The Debt Service Fund includes \$623,580 of revenues, which is generated from \$594,080 of current ad valorem taxes, \$17,000 from delinquent taxes and penalties and \$12,500 from interest income. Appropriations total \$599,080, which include \$370,240 for principle and \$223,840 for interest payments.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund includes \$75,000 from the Water/Sewer Fund and \$50,000 from the Solid Waste Fund. The Capital Improvement Expenditures include \$125,000 to fund Street and Drainage Improvements.

ENTERPRISE FUNDS

There are five enterprise funds for the 2009 fiscal year. This reporting approach will give council and citizens a better view of financial operations while allowing their user based operations the ability to replace worn equipment from retained earnings as opposed to current dollars.

The Water and Sewer Fund provides for the delivery, billing and collection of water and sewer services provided throughout the City. Revenues are projected at \$2,759,000. The adopted budget includes a fifteen percent (15%) water and sewer rate increase. The Water and Sewer appropriations are \$2,759,000 which include administrative costs of \$100,791, planning costs of \$60,046, water operations of \$761,688, and sewer operations of \$844,869. Additional costs for the Water and Sewer Fund include transfers-out to the General Fund and Street Improvement Program of \$452,151, depreciation expense of \$365,355 and interest expense of \$174,100. The amount appropriated for depreciation will allow the fund to build reserves to handle some of the capital needs in the future.

The Solid Waste Fund is established to account for the billing, collecting and expenditures associated with the City's contract for solid waste services. The City has authorized a new contract with Waste Corporation of America to provide solid waste collection services starting October 1, 2008. The fund is budgeted at \$1,200,200 in revenue. Appropriations of \$1,200,200 include \$65,000 of franchise taxes to the General Fund and \$34,200 to provide a full-time employee for City beautification efforts.

The Emergency Medical Services Fund is established to account for the sources and uses of funds generated from providing ambulance and emergency medical services. Revenues from user fees are budgeted at \$729,500. Additionally, the interlocal agreement with Wharton County provides that the County will fund \$208,000. Appropriations are budgeted at \$1,117,984 including depreciation of \$97,446 and \$44,056 transferred out to the General Fund for Dispatch Services. The balance of \$180,484 needed to balance the budget will be used from EMS fund balance.

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. The fund will operate on \$241,851, which includes \$91,851 from user fees and \$150,000 in transfers from the Hotel/Motel Fund. Expenses total \$241,851.

The Airport Fund is established to account for sources and uses of airport operations and rentals. The adopted budget includes \$202,018 in revenues. Appropriations are budgeted at \$202,018 of which \$60,000 is for depreciation.

PERSONNEL

The City has budgeted for 87 full-time positions in the 2008-2009 fiscal years. Three positions have been removed from the adopted budget for the general fund including a city secretary position, a code enforcement officer, and a facilities maintenance worker. Additionally, the DARE officer position has been removed from the budget. A three percent (3%) cost of living increase has been added for all employees.

The City's total base payroll for the year is estimated at approximately \$3.5 million.

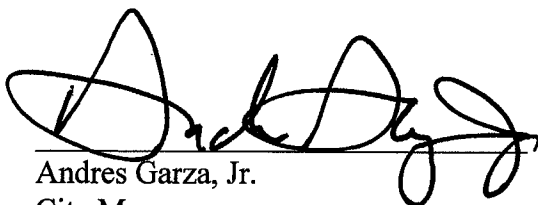
Additionally, the City will continue to cover 100% of full-time employees' health benefits and to fund \$500 into a flexible spending account for each employee for unreimbursed medical expenses.

CONCLUSION

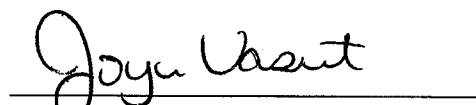
The 2008-2009 adopted budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to continue to maintain service levels without exceeding the affective property tax rate.

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

Sincerely,



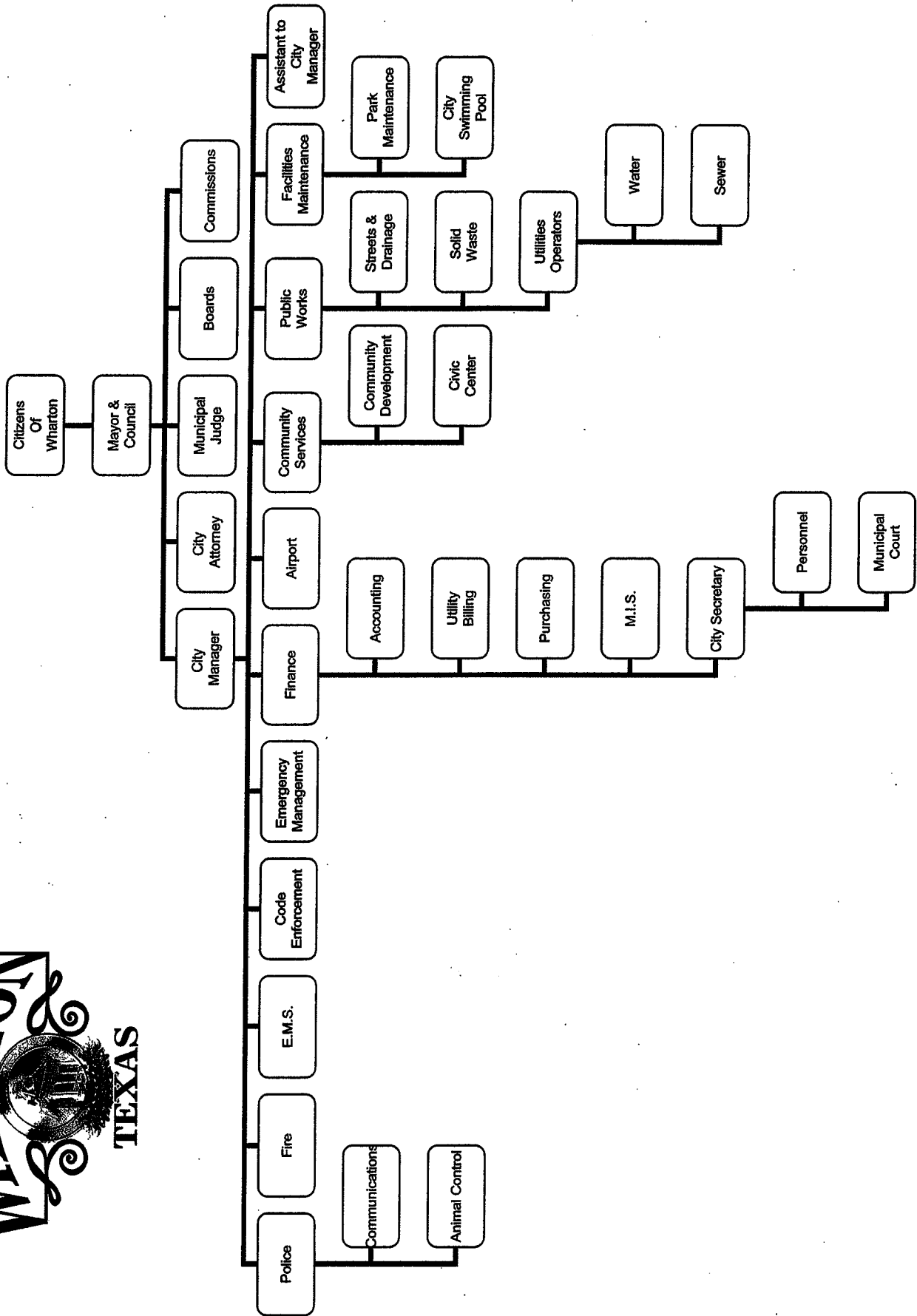
Andres Garza, Jr.
City Manager



Joyce Vasut
Finance Director



Organizational Chart



SUMMARY BY FUND TYPE

ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	1,429,895	0	611,080	0	0	2,040,975
Sales Taxes	1,227,515	0	0	0	0	1,227,515
Other Taxes	1,035,646	185,000	0	0	0	1,220,646
Licenses & Permits	78,700	0	0	0	0	78,700
Fines & Forfeitures	190,400	0	0	0	0	190,400
Industrial District Pmt	312,300					312,300
Charges for Services	20,000	0	0	0	4,943,869	4,963,869
Interest and Miscellaneous	101,450	3,000	12,500	1,500	29,700	148,150
Intergovernmental	58,500	15,500	0	0	217,000	291,000
Bond Proceeds	0	0	0	0	0	0
Total Estimated Revenues	4,454,406	203,500	623,580	1,500	5,190,569	10,473,555
Appropriations:						
Administration	783,647	0	0	0	160,837	944,484
Public Safety	2,751,240	5,000	0	0	952,482	3,708,722
Public Works	1,126,753	0	0	0	2,882,994	4,009,747
Community Services	128,873	37,500	0	0	179,035	345,408
Debt	62,100	0	599,080	0	198,361	859,541
Capital Improvements	63,000	2,800	0	126,500	24,000	216,300
Depreciation & Bad Debt	0	0	0	0	577,137	577,137
Total Appropriations	4,915,613	45,300	599,080	126,500	4,974,846	10,661,339
Excess (Deficit) Rev. over Exp						
Before Transfers (in/out)	(461,207)	158,200	24,500	(125,000)	215,723	(187,784)
Transfers-in/out						
Operating Transfer - in	461,207	0	0	125,000	150,000	736,207
Operating Transfer-out	0	(190,000)	0	0	(546,207)	(736,207)
Net Transfers	461,207	(190,000)	0	125,000	(396,207)	0
Excess (Deficit) Rev. over Exp						
After Transfers (in/out)	0	(31,800)	24,500	0	(180,484)	(187,784)

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 2007	Budget FY 2008	Projected FY 2008	Adopted FY 2008-09
Estimated Revenues:				
3000 Ad Valorem Taxes	1,472,465	1,601,130	1,603,000	1,429,895
3100 Sales Tax	1,319,795	1,443,002	1,250,000	1,227,515
3200 Other Taxes	918,589	938,495	1,044,800	1,035,646
3300 Licenses & Permits	150,149	80,700	125,400	78,700
3400 Fines & Forfeitures	225,045	230,400	153,900	190,400
3501 Industrial District Pmt	0	0	79,268	312,300
3600 Charges for Services	15,042	18,500	28,500	20,000
3700 Interest & Miscellaneous	84,622	193,950	174,350	101,450
3800 Intergovernmental	404,494	58,500	68,500	58,500
3900 Funds from Fund Balance				
Total Estimated Revenues	4,590,201	4,564,677	4,527,718	4,454,406
Appropriations:				
1000 General Government	745,217	758,426	771,668	783,647
2000 Public Safety	2,442,721	2,616,481	2,449,335	2,751,240
4000 Public Works	1,017,580	1,040,185	1,115,246	1,126,753
5000 Community Services	124,739	141,519	157,769	128,873
7000 Debt Service	36,282	71,372	98,000	62,100
8000 Capital Outlay	402,924	63,000	106,829	63,000
Total Appropriations	4,769,463	4,690,983	4,698,847	4,915,613
Excess (Deficit) Revenues Over Appropriations				
Before Transfer-in/out	(179,262)	(126,306)	(171,129)	(461,207)
3900 Transfers-in				
Seizure				40,000
Water & Sewer Fund	389,651	377,151	377,151	377,151
Dispatch Service	40,388	41,335	41,335	44,056
Total Transfers-In	430,039	418,486	418,486	461,207
9000 Transfers-out				
Dare Fund	8,500	16,500	11,235	0
CIP - Street/Drainage	25,000	25,000	25,000	0
HOME Program	45,770	0	0	0
EMS	120,680	185,680	0	0
Civic Center	0	0	0	0
Feasibility	63,525	65,000	65,000	0
Total Transfers Out	263,475	292,180	101,235	0
Net Transfers-in/out	166,564	126,306	317,251	461,207
Excess (Deficit) Revenues Over Approp.				
After Transfers-in/out	(12,698)	0	146,122	0
Fund Balance- Beginning of Year	1,223,829	1,211,131	1,211,131	1,357,253
Fund Balance- End of Year	1,211,131	1,211,131	1,357,253	1,357,253

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2007	Budget FY 2008	Projected FY 2008	Adopted FY 2008-09
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Summary of Adopted Appropriations by Department

10	Mayor & Council	25,305	25,225	27,425	28,025
11	City Manager	166,287	174,945	178,945	183,566
12	City Secretary	80,836	113,051	88,932	89,334
13	Legal and Professional Services	88,568	51,000	76,800	53,000
14	Finance	225,024	227,791	230,499	247,548
17	Municipal Court	106,408	109,134	107,807	111,728
	Community Service Coordinator	3,668	6,580	1,910	6,949
19	Central Services	49,121	50,700	59,350	63,497
	Total General Government	745,217	758,426	771,668	783,647
21	Police	1,605,765	1,658,837	1,557,673	1,765,943
	JAIBG	18,075	0	0	0
25	Fire	251,276	258,031	282,679	273,705
26	Code Enforcement	157,125	216,651	172,938	178,955
24	Emergency Management	25,273	24,710	33,658	49,819
28	Animal Control	45,030	46,597	40,318	46,100
29	Communications	340,177	411,655	362,069	436,718
	Total Public Safety	2,442,721	2,616,481	2,449,335	2,751,240
40	Street & Drainage	729,166	717,876	809,835	811,875
42	Garage	83,066	88,520	96,367	99,085
43	Facilities Maintenance	205,348	233,789	209,044	215,793
	Total Public Works	1,017,580	1,040,185	1,115,246	1,126,753
51	Grant Admin/Housing	52,632	62,892	63,142	31,196
52	Recreation	26,268	31,000	43,300	44,050
53	Pool	45,839	47,627	51,327	53,627
	Total Recreation/Leisure	124,739	141,519	157,769	128,873
	Lease-Purchase Payments	36,282	71,372	98,000	62,100
	Total Lease Purchase Payments	36,282	71,372	98,000	62,100
80	Capital Outlay-Improvements	0	0	0	0
80	Capital Outlay-Downtown Lightinh Proj	0	0	25,329	0
80	Capital Outlay-Machinery & Eq.	306,783	0	0	0
80	Capital Outlay-Vehicles	96,141	63,000	81,500	63,000
	Total Capital Outlay	402,924	63,000	106,829	63,000
90	Transfer Out-Dare Fund	8,500	16,500	11,235	0
90	Transfer Out-Street Improvement	25,000	25,000	25,000	0
90	Transfer Out-HOME Program	45,770	0	0	0
90	Transfer Out-EMS	120,680	185,680	0	0
90	Transfer Out-Civic Center	0	0	0	0
	Transfer Out-Feasibility	63,525	65,000	65,000	0
	Total Transfers Out	263,475	292,180	101,235	0
	Total Expenditures & Uses:	5,032,938	4,983,163	4,800,082	4,915,613

ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General
FINANCIAL SUMMARY

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
REVENUE SUMMARY							

	Ad Valorum Taxes	1,472,465	1,467,000	1,598,467	1,601,130	1,603,000	1,429,895
	Sales Tax	1,319,795	1,332,000	1,143,471	1,443,002	1,250,000	1,227,515
	Other Taxes	918,589	867,450	975,592	938,495	1,044,800	1,035,646
	License and Permits	150,149	146,000	121,571	80,700	125,400	78,700
	Fines and Forfeitures	225,045	221,400	140,818	230,400	153,900	190,400
	Industrial District Pmt.	0	0	79,268	0	79,268	312,300
	Charges for Services	15,042	18,500	27,954	18,500	28,500	20,000
	Interest and Miscellaneous	84,622	79,550	154,305	193,950	174,350	101,450
	Intergovernmental	404,494	104,000	57,173	58,500	68,500	58,500
	Transfers In	430,039	430,039	218,486	418,486	418,486	461,207
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**	TOTAL REVENUE **	5,020,239	4,665,939	4,517,104	4,983,163	4,946,204	4,915,613

EXPENDITURE SUMMARY

	Mayor & Council	25,305	25,525	21,895	25,225	27,425	28,025
	City Manager	166,287	167,384	157,344	174,945	178,945	183,566
	City Secretary	80,836	81,244	77,156	113,051	88,932	89,334
	Legal and Professional Se	88,568	76,100	63,691	51,000	76,800	53,000
	Finance	225,024	226,339	199,251	227,791	230,499	247,548
	Municipal Courts	106,408	107,534	96,063	109,134	107,807	111,728
	Comm. Service Coordinator	3,668	4,410	1,120	6,580	1,910	6,949
	Central Services	49,121	48,000	48,764	50,700	59,350	63,497
	Police	1,605,765	1,608,105	1,375,671	1,658,837	1,557,673	1,765,943
	JAIBG	18,075	18,195	0	0	0	0
	Fire	251,276	250,135	255,547	258,031	282,679	273,705
	Code Enforcement	157,125	159,830	144,022	216,651	172,938	178,955
	Emergency Management	25,273	25,635	27,883	24,710	33,658	49,819
	Animal Control	45,030	45,309	27,097	46,597	40,318	46,100
	Communications	340,177	341,849	317,042	411,655	362,069	436,718
	Streets & Drainage	729,166	726,557	717,915	717,876	809,835	811,875
	Garage	83,066	83,815	79,249	88,520	96,367	99,085
	Facilities Maintenance	205,348	205,970	178,246	233,789	209,044	215,793
	Grant Admin/Housing	52,632	53,946	51,215	62,892	63,142	31,196
	Recreation	26,268	25,550	38,809	31,000	43,300	44,050
	Pool	45,839	45,719	43,196	47,627	51,327	53,627
	Bond/Lease Payments	36,282	37,261	94,012	71,372	98,000	62,100
	Capital Outlay	402,924	106,847	106,758	63,000	106,829	63,000
	Transfers-Out	263,475	258,255	167,589	292,180	101,235	0
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**	TOTAL EXPENDITURES **	5,032,937	4,729,514	4,289,535	4,983,163	4,800,082	4,915,613

REVENUES OVER/(UNDER) EXPENDITURES (12,698) (63,575) 227,569 0 146,122 0
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ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Ad Valorum Taxes							
3011	Ad Valorem Taxes - Current	1,402,873	1,400,000	1,486,828	1,530,130	1,489,000	1,352,895
3012	Delinquent Taxes	38,434	35,000	73,650	39,000	75,000	42,000
3013	Penalty and Interest	31,158	32,000	37,989	32,000	39,000	35,000
TOTAL Ad Valorum Taxes		1,472,465	1,467,000	1,598,467	1,601,130	1,603,000	1,429,895
Sales Tax							
3110	Sales Tax	1,319,795	1,332,000	1,143,471	1,443,002	1,250,000	1,227,515
TOTAL Sales Tax		1,319,795	1,332,000	1,143,471	1,443,002	1,250,000	1,227,515
Other Taxes							
3220	HL&P Franchise Tax	489,829	431,000	549,478	451,137	550,000	505,146
3221	Entex Gas Franchise Tax	35,530	35,500	75,339	63,000	92,000	100,000
3222	Telecommunications Franchise	100,994	107,000	94,842	108,000	95,000	95,000
3223	WCEC Franchise Tax	1,309	450	1,383	1,300	1,300	1,300
3224	Cable TV Franchise Tax	44,654	44,000	41,442	44,000	41,000	41,000
3225	Solid Waste Franchise Tax	69,740	73,000	73,572	75,000	79,000	80,000
3226	Cable Television Access Fund	0	0	980	0	0	0
3228	Water/Sewer Franchise Tax	176,532	176,500	138,557	196,058	186,500	213,200
TOTAL Other Taxes		918,589	867,450	975,592	938,495	1,044,800	1,035,646
License and Permits							
3331	Mixed Beverage License	9,920	10,000	7,653	11,000	8,000	10,000
3340	Mobile Home Permits/License	437	300	301	300	300	300
3341	Occupational Licenses	4,160	4,000	4,603	5,000	5,000	5,000
3343	Variance Application Fee	1,450	0	1,700	2,500	1,500	1,500
3344	Building Permits	109,902	110,000	85,503	45,000	88,000	45,000
3345	Plumbing Permits	5,484	5,000	6,386	5,000	6,000	5,000
3346	Mechanical Permits	8,709	8,500	6,964	4,000	7,500	4,000
3347	Electrical Permits	7,341	6,500	5,982	5,000	6,000	5,000
3348	Demolition Permits	100	100	0	100	100	100
3349	Flood Permits	1,125	100	1,500	1,000	1,500	1,000
3350	Sign Permit	0	500	0	500	500	500
3351	Hay Permits	380	400	300	400	400	400

ADOPTED BUDGET FY 2009

10 -General

AS OF: AUGUST 31ST, 2008

REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
3361	Animal License Fees	1,141	600	680	900	600	900
TOTAL License and Permits		150,149	146,000	121,571	80,700	125,400	78,700
Fines and Forfeitures							
3448	Time Payment - Local Share	2,110	2,500	1,707	2,500	2,000	2,500
3449	Time Payment -Local Efficiency	1,321	1,000	427	1,000	1,000	1,000
3450	Fines for Criminal and Traffic	146,801	147,000	92,185	150,000	98,000	125,000
3453	Fees for Driving Safety Courses	3,960	4,500	1,900	4,500	2,500	2,500
3460	Fee for Concealed Weapons	120	200	115	200	200	200
3461	Reports	1,516	1,500	1,965	1,500	2,500	1,500
3462	Administration Fees	61,543	57,000	37,073	63,000	40,000	50,000
3466	Arrest Fees	410	500	370	500	500	500
3467	Child Safety Fees	3,776	4,000	3,198	4,000	4,000	4,000
3471	Traffic City Fees	3,437	3,200	1,853	3,200	3,200	3,200
3475	Cash Bond Forfeiture	50	0	25	0	0	0
TOTAL Fines and Forfeitures		225,045	221,400	140,818	230,400	153,900	190,400
Industrial District Pmt.							
3501	Industrial District # 1	0	0	79,268	0	79,268	312,300
TOTAL Industrial District Pmt.		0	0	79,268	0	79,268	312,300
Charges for Services							
3601	Weedy Lots	2,234	3,000	12,287	3,000	12,000	5,000
3602	Demolitions	0	500	0	500	500	500
3670	Swimming Pool	10,963	12,500	14,382	12,500	14,000	12,500
3675	Parks Rentals	1,845	2,500	1,285	2,500	2,000	2,000
TOTAL Charges for Services		15,042	18,500	27,954	18,500	28,500	20,000
Interest and Miscellaneous							
3771	Vending Revenue	743	0	2,478	0	2,300	2,500
3772	Sale of Property	0	0	128,997	130,000	130,000	50,000
3773	Interest Income	28,679	26,000	8,859	30,000	21,000	15,000
3774	Sale of Materials	0	500	0	500	500	500
3775	Miscellaneous Revenue	46,714	46,000	11,334	30,000	15,000	30,000
3776	Abandoned Motor Vehicle	75	250	85	250	250	250

ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General
REVENUES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
3778	Beautification Commission	4,861	4,800	1,751	0	4,800	0
3781	Cash Short (Over)	44	0	29	0	0	0
3783	Disabilities Com. Donations	265	0	273	0	0	0
3791	Rental Property	3,241	2,000	500	3,200	500	3,200
TOTAL Interest and Miscellaneous		84,622	79,550	154,305	193,950	174,350	101,450

Intergovernmental

3841	Grant Funds	15,000	15,000	0	0	0	0
3860	Lease Proceeds	296,094	0	0	0	0	0
3871	Operation Wrangler	18,644	18,500	0	0	0	0
3872	LEOSE Revenue	2,345	2,500	2,325	2,500	2,500	2,500
3873	Vest Partnership Revenue	2,802	2,000	2,063	2,000	2,000	2,000
3877	Grant Administration	0	0	0	0	0	0
3880	Wharton Fire Department	50,000	50,000	50,000	50,000	50,000	50,000
3881	WEDCO Contribution	4,413	13,000	0	0	10,000	0
3882	FM 1301 Extension - Reimburse	11,162	0	2,180	0	0	0
3890	Texas Dept of Comm. Affairs	4,035	3,000	4,965	4,000	4,000	4,000
TOTAL Intergovernmental		404,494	104,000	57,173	58,500	68,500	58,500

Transfers In

3914	Transfer In - Seizure	0	0	0	0	0	40,000
3941	Transfer In - W/S Admin.	389,651	389,651	177,151	377,151	377,151	377,151
3943	Transfer In - Dispatch Servic	40,388	40,388	41,335	41,335	41,335	44,056
TOTAL Transfers In		430,039	430,039	218,486	418,486	418,486	461,207

** TOTAL REVENUES **

5,020,239	4,665,939	4,517,104	4,983,163	4,946,204	4,915,613
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ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General
DEPARTMENT - Mayor & Council
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Personnel and Benefits							

510-00-161	Social Security	875	1,000	856	1,000	1,000	1,000
510-00-164	Workers Comp	126	325	203	325	325	325
TOTAL Personnel and Benefits		1,002	1,325	1,059	1,325	1,325	1,325
Supplies and Materials							

510-00-210	Office Supplies	680	500	849	500	800	800
510-00-215	Printing and Reproduction	0	100	0	100	0	0
510-00-220	Postage and Freight	179	300	29	0	100	100
TOTAL Supplies and Materials		859	900	878	600	900	900
Operational Expenses							

510-00-530	Insurance	2,309	2,600	4,182	2,600	4,500	4,500
510-00-550	Continuing Education	5,487	3,500	2,011	3,500	3,500	3,500
510-00-551	Dues and Subscriptions	4,320	5,000	3,127	5,000	5,000	5,000
510-00-553	Disabilities Committee	9	200	219	200	200	200
TOTAL Operational Expenses		12,125	11,300	9,539	11,300	13,200	13,200
Other Operational Expenses							

510-00-602	Compensation	2,920	3,600	2,960	3,600	3,600	3,600
510-00-603	Council Expense	8,400	8,400	7,458	8,400	8,400	9,000
TOTAL Other Operational Expenses		11,320	12,000	10,418	12,000	12,000	12,600
TOTAL Mayor & Council		25,305	25,525	21,895	25,225	27,425	28,025
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ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General

DEPARTMENT - City Manager

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Personnel and Benefits							

511-00-110	Salaries and Wages	122,368	119,912	112,246	126,885	126,885	130,560
511-00-121	Longevity	425	420	400	480	480	540
511-00-122	Allowances	3,000	5,000	2,500	3,000	3,000	3,000
511-00-130	Overtime	156	2,746	758	2,829	2,829	2,914
511-00-161	Social Security	9,533	9,989	9,081	10,190	10,190	10,482
511-00-163	Retirement Expense	5,226	5,446	4,842	5,568	5,568	7,810
511-00-164	Workers Comp	341	337	285	372	372	383
511-00-165	Health Insurance	9,797	9,777	8,700	10,265	10,265	11,908
511-00-166	Long Term Disability Insuranc	470	582	373	606	606	619
511-00-167	Flex Medical	1,085	1,000	923	1,000	1,000	1,000
511-00-199	COLA	0	0	0	0	0	0
TOTAL Personnel and Benefits		152,402	155,209	140,107	161,195	161,195	169,216
Supplies and Materials							

511-00-210	Office Supplies	1,321	2,000	1,877	2,000	2,000	2,000
511-00-220	Postage and Freight	818	900	781	1,200	1,200	1,200
511-00-245	Computer Software and Supplie	359	500	1,320	500	500	500
511-00-250	Fuel, Oil and Lubricants	1,222	500	1,120	1,200	1,500	1,600
511-00-297	Hurricane Expense	0	0	0	0	0	0
TOTAL Supplies and Materials		3,720	3,900	5,097	4,900	5,200	5,300
Equipment Maintenance							

511-00-420	Equipment Maintenance	0	200	0	200	200	200
511-00-430	Vehicle Maintenance	2,259	500	667	1,000	1,000	1,000
TOTAL Equipment Maintenance		2,259	700	667	1,200	1,200	1,200
Operational Expenses							

511-00-524	Telephone - Long Distance	68	200	45	100	100	100
511-00-525	Telephone - Cellular	366	450	380	450	450	450
511-00-530	Insurance	701	625	660	750	750	750
511-00-550	Continuing Education	5,057	4,500	8,456	4,500	4,500	4,500
511-00-551	Dues and Subscriptions	1,640	1,800	1,882	1,800	5,500	2,000
511-00-560	Professional Fees	75	0	50	50	50	50
TOTAL Operational Expenses		7,906	7,575	11,473	7,650	11,350	7,850
TOTAL City Manager		166,287	167,384	157,344	174,945	178,945	183,566

ADOPTED BUDGET FY 2009

AS OF: AUGUST 31ST, 2008

10 -General

DEPARTMENT - City Secretary

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Personnel and Benefits							

512-00-110	Salaries and Wages	39,329	39,400	34,003	60,223	39,400	39,592
512-00-121	Longevity	821	1,155	715	860	860	920
512-00-122	Allowances	100	0	1,000	1,200	1,200	1,200
512-00-125	Proficiency Pay	2,075	1,500	2,100	1,500	2,400	2,400
512-00-130	Overtime	1,028	1,615	227	1,663	500	1,713
512-00-161	Social Security	3,886	4,225	3,019	5,007	3,500	3,506
512-00-163	Retirement Expense	2,118	2,303	1,589	2,736	1,800	2,612
512-00-164	Workers Comp	111	152	86	184	152	127
512-00-165	Health Insurance	6,105	5,800	4,462	10,265	4,700	5,954
512-00-166	Long Term Disability Insuranc	247	304	169	373	180	220
512-00-167	Flex Medical	754	1,000	477	1,000	500	500
512-00-199	COLA	0	0	0	0	0	0
TOTAL Personnel and Benefits		56,573	57,454	47,847	85,011	55,192	58,744
Supplies and Materials							

512-00-210	Office Supplies	872	800	823	850	1,000	1,000
512-00-220	Postage and Freight	363	400	369	400	500	500
512-00-245	Computer Software and Supplie	440	500	0	500	500	500
TOTAL Supplies and Materials		1,675	1,700	1,192	1,750	2,000	2,000
Equipment Maintenance							

512-00-420	Equipment Maintenance	0	200	0	200	200	200
TOTAL Equipment Maintenance		0	200	0	200	200	200
Operational Expenses							

512-00-524	Telephone - Long Distanceee	17	100	15	100	100	100
512-00-525	Telephone - Cellular	265	240	190	240	240	240
512-00-530	Insurance	393	550	164	550	200	550
512-00-540	Advertising	7,439	6,000	7,203	6,000	8,000	7,000
512-00-550	Continuing Education	3,002	3,500	3,577	3,500	3,500	3,500
512-00-551	Dues and Subscription	1,351	800	2,137	1,000	2,000	2,000
512-00-560	Professional Services	195	500	541	500	500	500
512-00-592	Codification Ordinances	4,677	4,500	3,033	4,500	4,500	4,500
512-00-593	Records Management	15	700	3,523	700	3,500	1,000
TOTAL Operational Expenses		17,354	16,890	20,383	17,090	22,540	19,390

ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General
DEPARTMENT - City Secretary
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Other Operational Expenses							
512-00-605	Election Officials	2,410	3,000	5,577	6,000	6,000	6,000
512-00-690	Contingent Other	2,824	2,000	2,157	3,000	3,000	3,000
TOTAL Other Operational Expenses		5,234	5,000	7,735	9,000	9,000	9,000
TOTAL City Secretary		80,836	81,244	77,156	113,051	88,932	89,334

ADOPTED BUDGET FY 2009
AS OF: AUGUST 31ST, 2008

10 -General

DEPARTMENT - Legal and Professional Se

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/07	Budget For Yr 9/30/07	YTD Actual	Budget For Yr 9/30/08	Projected 9/30/08	Adopted FY 2009
Operational Expenses							
513-00-560	Professional Services	17,594	16,500	14,450	7,000	22,000	10,000
513-00-561	Contracted Legal Service	46,333	42,000	37,670	42,000	42,000	42,000
513-00-562	Cable TV Franchise	962	1,000	390	1,000	1,000	0
513-00-564	Ordinanace Review	4,696	4,700	808	1,000	1,000	1,000
513-00-565	City Properties Exp.	915	0	3,234	0	3,500	0
513-00-569	ADA Compliance	3,181	3,200	0	0	0	0
513-00-572	Police Dept. Litigation	4,470	4,300	628	0	800	0
513-00-573	Natural Gas Franchise Expense	4,367	4,400	1,430	0	1,500	0
513-00-574	Annexation Expenses	6,051	0	946	0	1,000	0
513-00-575	Kansas City Railroad	0	0	4,135	0	4,000	0
TOTAL Operational Expenses		88,568	76,100	63,691	51,000	76,800	53,000
TOTAL Legal and Professional Se		88,568	76,100	63,691	51,000	76,800	53,000

