



Mayor
Olin Joffrion

Mayor Pro-Tem
Jerry T. Hanszen

City Commissioners
Tate Barber
John Cooke
Isha Brown

City Manager
Stephen K. Williams

City Secretary
Dana Griffin



Budget 2023-2024

Fund Description

- 1 General Fund
- 2 Water & Sewer Fund
- 5 Use
- 7 *
- 9 *
- 11 Water Plant Rehab
- 12 Elevated Storage Tank Rehabs
- 13 *
- 14 *
- 15 TDEM - Coronavirus Relief Fund (FY2020 & FY 2021)
- 16 State Forfeiture
- 17 2021 CLFRF - Sewer Plant Rehab
- 18 *
- 19 *
- 20 CEDC Activity Fund
- 21 General Debt Service
- 22 Water & Sewer Debt Service
- 23 Hotel/Motel Occup. Tax
- 24 Main Street Activity
- 25 TCDBG 713262 Main St Project (Sidewalk Grant)
- 26 *
- 27 *
- 28 Police & Fire Building
- 29 *
- 30 *
- 31 *
- 32 *
- 33 *
- 34 *
- 35 *
- 36 *
- 37 *
- 38 CIC Brick Fund
- 39 *
- 40 General Fixed Assets
- 41 General Long Term Account
- 42 *
- 43 *
- 44 *
- 45 TxCDBG #7218059 Sewer Improvem (closed)
- 46 TxCDBG #CDV21-0071 WTR/SW Impr
- 47 *
- 48 *
- 49 *

General Fund Summary

	2024	2023	(Decrease) Increase Change
General Fund Revenue	\$ (8,130,547)	\$ (7,549,410)	\$ 581,137
Administration	588,000	536,000	52,000
Fire Department	1,103,300	929,500	173,800
Police Department	4,704,500	3,273,000	1,431,500
Sanitation Department	454,500	454,500	-
Civic Center & Main Street	186,000	177,500	8,500
Inspection Department	218,750	264,250	(45,500)
Street Department	1,585,797	1,364,760	221,037
Parks Department	524,000	295,000	229,000
Non-Departmental	821,200	802,200	19,000
Municipal Courts	166,500	152,700	13,800
Total Expenditures	10,352,547	8,249,410	- 2,103,137
Net Revenue (Loss)	\$ (2,222,000) *	\$ (700,000) **	\$ 1,522,000

*** 2024 Budgeted Loss reflects requests for the following capital purchases: \$2M New Police Station, \$150K in LED Lighting at the Ballpark, use of existing restricted cash of \$20K for new air cylinders for the fire department, and \$52K in an air filtration for the firetruck bays at the Fire Station**

**** 2023 Budget Reflects request for \$700K in Building Renovations to the Police/Fire Building**

**GENERAL FUND REVENUE
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-40100-00-00	General Prop Taxes C	(1,785,634.00)	(1,496,194.00)	289,440.00
01-40200-00-00	Gen Property Taxes D	(30,000.00)	(30,000.00)	-
01-40300-00-00	Penalty on Taxes	(60,000.00)	(60,000.00)	-
01-40400-00-00	Ad Valorem VIT & RCP	(10,000.00)	(10,000.00)	-
01-40500-00-00	City Sales Tax	(2,570,000.00)	(2,500,000.00)	70,000.00
01-40700-00-00	Beverage Tax	(12,000.00)	(12,000.00)	-
01-40800-00-00	Sales Tax/Reduction	(1,285,000.00)	(1,250,000.00)	35,000.00
01-40900-00-00	Advance on Taxes			-
01-41100-00-00	Street Rental - Gas	(100,000.00)	(80,000.00)	20,000.00
01-41200-00-00	Street Rental - SWEP	(260,000.00)	(260,000.00)	-
01-41300-00-00	Street Rental - SW B	(35,000.00)	(60,000.00)	(25,000.00)
01-41400-00-00	Street Rental - Cabl	(18,000.00)	(25,000.00)	(7,000.00)
01-41500-00-00	Street Rental - Rusk	(300.00)	(300.00)	-
01-41600-00-00	Street Rental - W&S	(450,000.00)	(450,000.00)	-
01-41700-00-00	Street Rental - Mis	(13,000.00)	(18,000.00)	(5,000.00)
01-42000-00-00	Permits & Licenses	(50,000.00)	(50,000.00)	-
01-43000-00-00	Income from Panola C	(10,000.00)	(10,000.00)	-
01-43250-00-00	Inc Panola Cnty-Transfer	(277,284.00)	(277,284.00)	-
01-43500-00-00	Grant Revenue	(21,000.00)	(40,000.00)	(19,000.00)
01-44010-00-00	Over/Short	-	-	-
01-44090-00-00	Solid Waste Collecti	(450,000.00)	(450,000.00)	-
01-44100-00-00	Franchise Fee - Comm	(96,000.00)	(96,000.00)	-
01-44150-00-00	Franchise Fee - Resi	(45,000.00)	(45,000.00)	-
01-44350-00-00	Sale of Equipment	(500.00)	(500.00)	-
01-44900-00-00	Preservation Fee Inc	-	-	-
01-44950-00-00	Opiod Settlement	-	-	-
01-45000-00-00	Fines-Corp. Court	(145,000.00)	(180,000.00)	(35,000.00)
01-45180-00-00	Time payment fees	-	-	-
01-45185-00-00	Omni Reimb Fee Reven	-	-	-
01-45190-00-00	Municipal Court Tech	-	-	-
01-45195-00-00	Court Bldg Security	-	-	-
01-45205-00-00	Muni Court Jury Fund	-	-	-
01-45210-00-00	Local Truancy and Pr	-	-	-
01-45300-00-00	Fire Protection Serv	(48,000.00)	-	48,000.00
01-46000-00-00	Interest Income	(250,000.00)	(40,000.00)	210,000.00
01-46050-00-00	Lease Proceeds	(25,000.00)	(25,000.00)	-
01-46100-00-00	Community House	(7,000.00)	(7,000.00)	-
01-46130-00-00	Civic Center Rental	(20,000.00)	(20,000.00)	-
01-46140-00-00	TCMHOF Rental Income	(8,000.00)	(8,000.00)	-
01-46160-00-00	Child Safety Revenue	(10,000.00)	(10,000.00)	-
01-46200-00-00	Rent & Royalty	(1,500.00)	(1,500.00)	-
01-46300-00-00	Trash Bags	(16,000.00)	(16,000.00)	-
01-46400-00-00	Vital Statistics	(10,000.00)	(10,000.00)	-
01-46500-00-00	Misc Revenue	(11,329.00)	(11,632.00)	(303.00)
01-46600-00-00	Donations	-	-	-
GENERAL FUND REVENUE		(8,130,547.00)	(7,549,410.00)	581,137.00

**ADMINISTRATION
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-01-00	Salaries/Ovt/Allowan	295,000.00	265,000.00	30,000.00
01-50300-01-00	FICA, FUTA, & W/H Ex	23,500.00	21,500.00	2,000.00
01-50400-01-00	Retirement	65,000.00	54,000.00	11,000.00
01-50700-01-00	Medical Insurance	27,500.00	25,000.00	2,500.00
01-65100-01-00	M/R Building and Gro	17,000.00	17,000.00	-
01-71500-01-00	City Attorney	20,000.00	20,000.00	-
01-71600-01-00	City Auditor	17,000.00	15,500.00	1,500.00
01-71900-01-00	Codif of Ordinance S	2,500.00	2,500.00	-
01-73600-01-00	Election Expense	2,000.00	2,000.00	-
01-75500-01-00	Legal Notices & Ads	8,500.00	8,500.00	-
01-76000-01-00	Maintenance Contract	20,000.00	15,000.00	5,000.00
01-76500-01-00	Office & Misc Suppli	25,000.00	25,000.00	-
01-76800-01-00	Public Relations	5,000.00	5,000.00	-
01-78100-01-00	Tax Appraisal/Bill C	45,000.00	45,000.00	-
01-78400-01-00	Travel & Training	15,000.00	15,000.00	-
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TOTAL DEPARTMENTAL EXPENDITURES		588,000.00	536,000.00	52,000.00

**FIRE DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-02-00	Salaries/Ovt/Allowan	525,300.00	468,000.00	57,300.00
01-50100-02-00	Drill Pay	43,000.00	43,000.00	-
01-50200-02-00	CVFD Fire Protection	16,500.00	-	16,500.00
01-50300-02-00	FICA, FUTA, & W/H Ex	42,000.00	37,500.00	4,500.00
01-50400-02-00	Retirement	113,000.00	94,500.00	18,500.00
01-50700-02-00	Medical Insurance	77,000.00	67,500.00	9,500.00
01-60009-02-00	M/R on Equipment	45,000.00	40,000.00	5,000.00
01-65000-02-00	M/R Radio Equipment	10,000.00	10,000.00	-
01-65100-02-00	Main/Repair Bldg & G	13,000.00	13,000.00	-
01-66000-02-00	Beepers/Pagers	1,000.00	1,000.00	-
01-66050-02-00	Hoses and Nozzles	3,000.00	1,000.00	2,000.00
01-66100-02-00	M/R Ice Machine	1,500.00	5,000.00	(3,500.00)
01-66825-02-00	M/R Tires	5,000.00	1,000.00	4,000.00
01-70200-02-00	A&M School Expense	-	-	-
01-70600-02-00	Arson Control	-	-	-
01-73900-02-00	Fuel/Oil/Vehicle Sup	25,000.00	28,000.00	(3,000.00)
01-76500-02-00	Office & Misc Suppli	5,000.00	4,000.00	1,000.00
01-77000-02-00	State Convention (Fi	-	-	-
01-77200-02-00	State Retirement-Fir	16,000.00	16,000.00	-
01-77310-02-00	STATE FIRE COMMISSIO	18,000.00	18,000.00	-
01-77700-02-00	Supplies & Chemicals	6,000.00	6,000.00	-
01-78400-02-00	Travel & Training	10,000.00	15,000.00	(5,000.00)
01-78600-02-00	PPE & Uniforms	16,000.00	16,000.00	-
01-90000-02-00	Autos & Trucks (New)	-	-	-
01-90600-02-00	Equipment - New	72,000.00	15,000.00	57,000.00
01-91700-02-00	Reserve for Veh & Eq	40,000.00	25,000.00	15,000.00
01-92300-02-00	Reserve for Air Bott	-	5,000.00	(5,000.00)
TOTAL DEPARTMENTAL EXPENDITURES		1,103,300.00	929,500.00	173,800.00

**POLICE DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-03-00	Salaries/Ovt/Allowan	1,600,000.00	1,525,000.00	75,000.00
01-50300-03-00	FICA, FUTA, & W/H Ex	128,000.00	120,000.00	8,000.00
01-50400-03-00	Retirement	353,000.00	303,000.00	50,000.00
01-50700-03-00	Medical Insurance	264,000.00	235,000.00	29,000.00
01-60009-03-00	M/R on Equipment	18,000.00	15,000.00	3,000.00
01-65000-03-00	M/R Radio Equipment	4,000.00	4,000.00	-
01-65100-03-00	M/R Building & Groun	10,000.00	30,000.00	(20,000.00)
01-66200-03-00	M/R Office Equipment	5,000.00	5,000.00	-
01-70400-03-00	Animal Control Contr	80,000.00	80,000.00	-
01-73900-03-00	Fuel/Oil/Vehicle Sup	70,000.00	75,000.00	(5,000.00)
01-76500-03-00	Office & Misc Suppli	18,000.00	22,000.00	(4,000.00)
01-78000-03-00	Misc Test	2,500.00	3,000.00	(500.00)
01-78400-03-00	Travel & Training	12,000.00	12,000.00	-
01-78600-03-00	PPE & Uniforms	12,000.00	12,000.00	-
01-78650-03-00	Uniform Cleaning	12,000.00	12,000.00	-
01-90000-03-00	Autos & Trucks (New)	95,000.00	95,000.00	-
01-90200-03-00	Building Renovations	2,000,000.00	700,000.00	1,300,000.00
01-90600-03-00	Equipment	21,000.00	25,000.00	(4,000.00)
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TOTAL DEPARTMENTAL EXPENDITURES		4,704,500.00	3,273,000.00	1,431,500.00

**SANITATION DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-74100-04-00	Waste Collection Fee	452,000.00	452,000.00	-
01-76100-04-00	Miscellaneous Expens	2,500.00	2,500.00	-
TOTAL DEPARTMENTAL EXPENDITURES		454,500.00	454,500.00	-

**CIVIC CENTER & MAIN STREET
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-05-00	Salaries/Contract/Co	115,500.00	110,000.00	5,500.00
01-50300-05-00	FICA, FUTA, & W/H Ex	9,300.00	8,800.00	500.00
01-50400-05-00	Retirement	25,500.00	23,000.00	2,500.00
01-50700-05-00	Medical Insurance	22,000.00	20,000.00	2,000.00
01-74600-05-00	Incentive Grants	4,000.00	4,000.00	-
01-75310-05-00	Main Street Events	3,000.00	3,000.00	-
01-76500-05-00	Office & Misc Suppli	4,000.00	3,000.00	1,000.00
01-77600-05-00	Subs/Memberships/Due	1,200.00	1,200.00	-
01-78400-05-00	Travel & Training	1,500.00	1,500.00	-
01-90600-05-00	Equipment (New)	-	3,000.00	(3,000.00)
TOTAL DEPARTMENTAL EXPENDITURES		186,000.00	177,500.00	8,500.00

**INSPECTION DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-06-00	Salaries/Ovt/Allowan	150,000.00	181,000.00	(31,000.00)
01-50300-06-00	FICA, FUTA, & W/H Ex	12,000.00	14,500.00	(2,500.00)
01-50400-06-00	Retirement	33,000.00	37,000.00	(4,000.00)
01-50700-06-00	Medical Insurance	11,000.00	15,000.00	(4,000.00)
01-60009-06-00	M/R on Equipment	250.00	250.00	-
01-65100-06-00	M/R Bldg & Grounds	7,000.00	7,000.00	-
01-66960-06-00	M/R Elevator	-	-	-
01-72100-06-00	Mapping software & S	1,000.00	3,000.00	(2,000.00)
01-76500-06-00	Office & Misc Suppli	1,500.00	1,500.00	-
01-78400-06-00	Travel & Training	3,000.00	5,000.00	(2,000.00)
01-90600-06-00	Equipment (New)	-	-	-
TOTAL DEPARTMENTAL EXPENDITURES		218,750.00	264,250.00	(45,500.00)

**STREET DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-07-00	Salaries/Ovt/Allowan	405,000.00	382,000.00	23,000.00
01-50300-07-00	FICA, FUTA, & W/H Ex	32,400.00	30,500.00	1,900.00
01-50400-07-00	Retirement	90,000.00	77,500.00	12,500.00
01-50700-07-00	Medical Insurance	88,000.00	78,500.00	9,500.00
01-60009-07-00	M/R on Equipment	50,000.00	50,000.00	-
01-65100-07-00	M/R Building & Groun	10,000.00	10,000.00	-
01-65900-07-00	Sidewalk Repairs	3,500.00	3,500.00	-
01-66400-07-00	Main/Repair Signal L	500.00	500.00	-
01-66500-07-00	Road Oil/Patch Mat/S	625,000.00	400,000.00	225,000.00
01-66900-07-00	M/R Downtown Area	1,500.00	600.00	900.00
01-66955-07-00	Equipment Rental	6,000.00	12,000.00	(6,000.00)
01-72300-07-00	Culverts	5,000.00	5,000.00	-
01-73400-07-00	M/R Drainage Ditch	5,000.00	5,000.00	-
01-73900-07-00	Fuel/Oil/Vehicle Sup	60,000.00	65,000.00	(5,000.00)
01-76200-07-00	Minor Apparatus & To	5,000.00	5,000.00	-
01-76250-07-00	Mosquito Fogging Mat	5,000.00	5,000.00	-
01-76500-07-00	Office & Misc Suppli	5,000.00	5,000.00	-
01-77300-07-00	Street Construction	40,000.00	30,000.00	10,000.00
01-77350-07-00	Street Mowing	3,000.00	3,000.00	-
01-77450-07-00	Street Signs	3,000.00	10,000.00	(7,000.00)
01-77500-07-00	Street Sweeping Cont	89,397.00	83,160.00	6,237.00
01-77550-07-00	Street Stripping	1,500.00	1,500.00	-
01-78400-07-00	Travel & Training	2,000.00	2,000.00	-
01-90000-07-00	Autos & Trucks (New)	-	40,000.00	(40,000.00)
01-90600-07-00	Equipment (New)	50,000.00	60,000.00	(10,000.00)
TOTAL DEPARTMENTAL EXPENDITURES		1,585,797.00	1,364,760.00	221,037.00

**PARKS DEPARTMENT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-08-00	Salaries/Ovt/Allowan	130,000.00	118,000.00	12,000.00
01-50300-08-00	FICA & FUTA Expense	10,500.00	9,500.00	1,000.00
01-50400-08-00	Retirement	29,000.00	24,000.00	5,000.00
01-50700-08-00	Medical Insurance	33,000.00	30,000.00	3,000.00
01-60009-08-00	M/R on Equipment	5,000.00	3,500.00	1,500.00
01-65100-08-00	M/R Building & Groun	50,000.00	20,000.00	30,000.00
01-66700-08-00	M/R Supplies	25,000.00	25,000.00	-
01-66800-08-00	M/R Lights Ballpark	7,000.00	7,000.00	-
01-66900-08-00	M/R Downtown Area	3,000.00	3,000.00	-
01-71750-08-00	Christmas Lights	5,000.00	2,000.00	3,000.00
01-77800-08-00	M/R Davis Park	18,000.00	18,000.00	-
01-77850-08-00	M/R College View Par	5,000.00	5,000.00	-
01-90000-08-00	Autos & Trucks (New)	46,000.00	-	46,000.00
01-90600-08-00	Equipment (New)	157,500.00	30,000.00	127,500.00
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TOTAL DEPARTMENTAL EXPENDITURES		524,000.00	295,000.00	229,000.00

**NON-DEPARTMENTAL
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50300-09-00	FICA, FUTA, & W/H Ex	1,000.00	1,000.00	-
01-50500-09-00	Physicals & Drug Tes	2,000.00	2,000.00	-
01-50600-09-00	Benefits & Per Diem	23,000.00	23,000.00	-
01-73500-09-00	Economic Development	3,500.00	3,500.00	-
01-73700-09-00	Engin,Legal & Consul	4,000.00	4,000.00	-
01-74500-09-00	Insurance - Non-Medi	126,000.00	114,000.00	12,000.00
01-77600-09-00	Subs/Memberships/Due	15,000.00	15,000.00	-
01-78600-09-00	Uniforms	8,500.00	8,500.00	-
01-82100-09-00	Board Travel	30,000.00	30,000.00	-
01-85000-09-00	Gas Utilities	26,000.00	21,000.00	5,000.00
01-85100-09-00	Electric Utilities	195,000.00	195,000.00	-
01-85200-09-00	Telephone Utilities	50,000.00	50,000.00	-
01-88000-09-00	Panola County Librar	230,000.00	230,000.00	-
01-88050-09-00	Chamber of Commerce	20,000.00	20,000.00	-
01-88100-09-00	Cemetery Grounds Mai	19,200.00	19,200.00	-
01-88200-09-00	Turner Alumni Associ	12,000.00	12,000.00	-
01-88300-09-00	Community Healthcore	4,000.00	4,000.00	-
01-88500-09-00	ETX Council/Alchol/D	2,500.00	2,500.00	-
01-88600-09-00	Children's Advocacy	12,500.00	12,500.00	-
01-88700-09-00	The Arc of Panola Cn	2,000.00	2,000.00	-
01-88800-09-00	Youth Enrichment Pro	2,500.00	2,500.00	-
01-88900-09-00	Mission Carthage	1,000.00	1,000.00	-
01-89000-09-00	Contingency	-	-	-
01-90300-09-00	Computer Program Lea	12,500.00	12,500.00	-
01-90600-09-00	Equipment (New)	-	-	-
01-90800-09-00	Garbage Bags	19,000.00	17,000.00	2,000.00
01-96000-09-00	Transfer	-	-	-
01-96810-09-00	Transfer CEDC	-	-	-
				-
TOTAL DEPARTMENTAL EXPENDITURES		821,200.00	802,200.00	19,000.00

**MUNICIPAL COURT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
01-50000-10-00	Salaries	102,000.00	96,000.00	6,000.00
01-50300-10-00	FICA & FUTA Expense	8,200.00	7,700.00	500.00
01-50400-10-00	Retirement	23,000.00	19,500.00	3,500.00
01-50700-10-00	Medical Insurance	22,000.00	20,000.00	2,000.00
01-76000-10-00	Maintenance Contract	4,500.00	4,500.00	-
01-76500-10-00	Office & Misc. Suppl	4,500.00	3,000.00	1,500.00
01-78400-10-00	Travel & Training	2,300.00	2,000.00	300.00
TOTAL DEPARTMENTAL EXPENDITURES		166,500.00	152,700.00	13,800.00

Water and Sewer Summary

	2024	2023	(Decrease) Increase Change
Water and Sewer Revenue	\$ (6,006,622)	\$ (5,253,148)	\$ 753,474
Water and Sewer Distribution	2,239,000	2,264,000	(25,000)
Water Plant	1,440,000	1,311,000	129,000
Sewer Plant	843,500	763,500	80,000
Non-Departmental	1,484,122	914,648	569,474
Total Expenditures	6,006,622	5,253,148	753,474
Net Revenue (Loss)	\$ -	\$ -	\$ -

Includes Increase in Water and Sewer Rates recommendations from Water Rate Study Performed

**WATER AND SEWER REVENUE
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
02-44000-00-00	WATER INCOME	(3,226,622.00)	(2,900,148.00)	326,474.00
02-44005-00-00	SEWER INCOME	(2,370,000.00)	(2,240,000.00)	130,000.00
02-44050-00-00	Penalty Income	(50,000.00)	(45,000.00)	5,000.00
02-44700-00-00	Water & Sewer Taps	(15,000.00)	(15,000.00)	-
02-46000-00-00	Interest Income	(330,000.00)	(38,000.00)	292,000.00
02-46500-00-00	Misc Revenue	(15,000.00)	(15,000.00)	-
TOTAL W&S REVENUES		(6,006,622.00)	(5,253,148.00)	753,474.00

**WATER AND SEWER DISTRIBUTION
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
02-50000-01-00	Salaries/Ovt/Allowan	870,000.00	812,000.00	58,000.00
02-50300-01-00	FICA,FUTA & W/H Expe	69,500.00	65,000.00	4,500.00
02-50400-01-00	Retirement	192,000.00	165,000.00	27,000.00
02-50700-01-00	Medical Insurance	137,500.00	123,000.00	14,500.00
02-60009-01-00	M/R on Equipment	35,000.00	25,000.00	10,000.00
02-65000-01-00	M/R Radio Equipment	-	-	-
02-65200-01-00	M/R Lift Station	60,000.00	50,000.00	10,000.00
02-65300-01-00	M/R Warehouse	10,000.00	10,000.00	-
02-65400-01-00	M/R Water Line	25,000.00	23,000.00	2,000.00
02-65500-01-00	M/R Sewer Lines	40,000.00	40,000.00	-
02-66500-01-00	Road Oil/Patch Mater	40,000.00	50,000.00	(10,000.00)
02-66550-01-00	M/R Yard Materials	13,000.00	10,000.00	3,000.00
02-66950-01-00	M/R Generators	5,000.00	5,000.00	-
02-71600-01-00	City Auditor	17,000.00	15,500.00	1,500.00
02-76000-01-00	Main Contracts	17,000.00	14,500.00	2,500.00
02-76100-01-00	Miscellaneous Suppli	13,000.00	12,000.00	1,000.00
02-76200-01-00	Minor Apparatus & To	7,000.00	7,000.00	-
02-76500-01-00	Office Supplies	43,000.00	43,000.00	-
02-77400-01-00	Street Rental Fee	450,000.00	450,000.00	-
02-78400-01-00	Travel & Training	7,000.00	7,000.00	-
02-90000-01-00	Autos & Trucks (New)	-	50,000.00	(50,000.00)
02-90600-01-00	Equipment (New)	101,000.00	200,000.00	(99,000.00)
02-91100-01-00	New Meters	10,000.00	10,000.00	-
02-91150-01-00	Manhole Rehab	-	-	-
02-91200-01-00	Sewer Lines & Taps	5,000.00	5,000.00	-
02-91600-01-00	Water Lines/Taps/Fir	32,000.00	32,000.00	-
02-91800-01-00	New Water and Sewer	40,000.00	40,000.00	-
02-97000-01-00	Depreciation Expense	-	-	-
TOTAL DEPARTMENTAL EXPENDITURES		2,239,000.00	2,264,000.00	(25,000.00)

**WATER PLANT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
02-50000-02-00	Salaries/Ovt/Allowan	464,000.00	437,000.00	27,000.00
02-50300-02-00	FICA,FUTA & W/H Expe	37,000.00	35,000.00	2,000.00
02-50400-02-00	Retirement	103,000.00	89,000.00	14,000.00
02-50700-02-00	Medical Insurance	66,000.00	59,000.00	7,000.00
02-60009-02-00	M/R on Equipment	3,000.00	3,000.00	-
02-65700-02-00	M/R Plant/Wells/Tank	150,000.00	150,000.00	-
02-66950-02-00	M/R Generators	1,500.00	1,500.00	-
02-75000-02-00	Lab/Inspector Fees	23,000.00	20,000.00	3,000.00
02-76500-02-00	Office Supplies	3,000.00	4,000.00	(1,000.00)
02-77700-02-00	Chemicals	300,000.00	240,000.00	60,000.00
02-78400-02-00	Travel & Training	2,500.00	2,500.00	-
02-79000-02-00	Water Purchase - Mur	287,000.00	270,000.00	17,000.00
02-90000-02-00	Autos & Trucks (New)	-	-	-
02-90600-02-00	Equipment (New)	-	-	-
				-
TOTAL DEPARTMENTAL EXPENDITURES		1,440,000.00	1,311,000.00	129,000.00

**SEWER PLANT
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
02-50000-03-00	Salaries/Ovt/Allowan	350,000.00	342,000.00	8,000.00
02-50300-03-00	FICA,FUTA & W/H Expe	28,000.00	27,500.00	500.00
02-50400-03-00	Retirement	78,000.00	69,500.00	8,500.00
02-50700-03-00	Medical Insurance	66,000.00	59,000.00	7,000.00
02-60009-03-00	M/R on Equipment	6,000.00	6,000.00	-
02-65200-03-00	M/R Sewer Plant	80,000.00	80,000.00	-
02-66900-03-00	M/R Loading Rack	2,000.00	2,000.00	-
02-66950-03-00	M/R Generators	3,000.00	2,000.00	1,000.00
02-75000-03-00	Lab/Inspector Fees	36,000.00	36,000.00	-
02-76500-03-00	Office Supplies	2,000.00	2,000.00	-
02-76670-03-00	Sewer Plant Permit R	30,000.00	30,000.00	-
02-77700-03-00	Chemicals	160,000.00	105,000.00	55,000.00
02-78400-03-00	Travel & Training	2,500.00	2,500.00	-
02-90600-03-00	Equipment (New)	-	-	-
TOTAL DEPARTMENTAL EXPENDITURES		843,500.00	763,500.00	80,000.00

**WATER AND SEWER - NON-DEPARTMENTAL
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
02-50500-09-00	Physicals & Drug Tes	500.00	500.00	-
02-50600-09-00	Benefits & Per Diems	5,000.00	5,000.00	-
02-73500-09-00	Economic Development	3,000.00	3,000.00	-
02-73700-09-00	Engin, Legal & Consu	40,000.00	40,000.00	-
02-73800-09-00	Environmental Cleanu	1,000.00	1,000.00	-
02-73900-09-00	Fuel/Oil/Vehicle Sup	70,000.00	50,000.00	20,000.00
02-74500-09-00	Insurance - Non-Medi	126,000.00	114,000.00	12,000.00
02-75500-09-00	Legal Notices & Ads	5,000.00	5,000.00	-
02-76620-09-00	ADA Compliance	5,000.00	5,000.00	-
02-77600-09-00	Subscription & Memb	3,000.00	3,000.00	-
02-78600-09-00	Uniforms	8,000.00	8,000.00	-
02-85100-09-00	Swepeco Utilities	360,000.00	340,000.00	20,000.00
02-85200-09-00	Telephone Utilities	10,000.00	10,000.00	-
02-90300-09-00	Computer Program Lea	15,000.00	15,000.00	-
02-96220-09-00	Transfer W & S Debt	832,622.00	315,148.00	517,474.00
TOTAL DEPARTMENTAL EXPENDITURES		1,484,122.00	914,648.00	569,474.00

**General Debt Service Fund
2023 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
21-42550-00-00	Reduction to D/S Fun	(100,000.00)	(100,000.00)	-
21-46500-00-00	Property Tax Income	(860,051.00)	(863,052.00)	(3,001.00)
21-71000-00-00	Bank Charge Expense	2,000.00	2,000.00	-
21-74640-00-00	Int Expense 2016	27,150.00	30,600.00	(3,450.00)
21-74650-00-00	Int Expense REF2016	28,551.00	39,804.00	(11,253.00)
21-74660-00-00	Int Expense REF2021	55,550.00	65,598.00	(10,048.00)
21-76740-00-00	Principal Payment 2016	120,000.00	115,000.00	5,000.00
21-76750-00-00	Principal Payment REF2016	387,500.00	375,100.00	12,400.00
21-76760-00-00	Principal Payment REF2021	339,300.00	334,950.00	4,350.00
Total Debt Service Payments		960,051.00	963,052.00	(3,001.00)

**Water and Sewer Debt Service Fund
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
22-40600-00-00	W&S Bond Income	(832,622.21)	(315,148.00)	517,474.21
22-71000-00-00	Bank Fees	1,000.00	1,000.00	-
22-74620-00-00	Int Exp 2010	-	-	-
22-74650-00-00	Interest Expense REF2016	17,499.00	24,396.00	(6,897.00)
22-74660-00-00	Int Expense REF2021	8,300.50	9,802.00	(1,501.50)
22-74670-00-00	Int Expense CO2022	239,518.76	-	239,518.76
22-74680-00-00	Int Expense BK OZK	118,610.95	-	118,610.95
22-76720-00-00	Prin Payment 2010	-	-	-
22-76750-00-00	Principal Payment REF2016	237,500.00	229,900.00	7,600.00
22-76760-00-00	Principal Payment REF2021	50,700.00	50,050.00	650.00
22-76770-00-00	Principal Payment CO	-	-	-
22-76780-00-00	Principal Pymt BK OZK	159,493.00	-	159,493.00
22-96022-00-00	Transfer W & S Certf	-	-	-

Total W&S Debt Service Payments

(832,622.21)

(832,622.21)

**Hotel/Motel Occupancy Tax Fund
2024 BUDGET WORKPAPER**

Account Number	Description	FYE2024 Budget	Original FY23 Budget	(Decrease) Increase Change
23-44000-00-00	<i>Income</i>	<i>(415,000.00)</i>	<i>(350,000.00)</i>	<i>65,000.00</i>
23-56504-01-00	Heritage Foundation	20,000.00	25,000.00	(5,000.00)
23-56505-01-00	Hist/Gene Associatio	43,000.00	10,000.00	33,000.00
23-56510-01-00	CONVENTION & VISITOR	25,000.00	27,697.18	
23-56511-01-00	PERMANENT MAINT TCMH	20,000.00	20,000.00	
23-56512-01-00	COUNTRY MUSIC HAYRID	55,455.12	14,972.65	
23-56513-01-00	TCMHOF Utilities	40,000.00	40,000.00	
23-56514-01-00	TCMHOF Operations	50,000.00	50,000.00	
23-56515-01-00	Civic Center Utiliti	75,000.00	60,000.00	
23-56516-01-00	Civic Center Operati	90,000.00	90,000.00	
23-56556-01-00	Chamber	17,500.00	-	
23-56560-01-00	TCMHOF - Project	10,000.00	-	10,000.00
23-56561-01-00	Texas Country Music	25,000.00	30,000.00	(5,000.00)
23-56562-01-00	Expense - Potlatch	10,000.00	5,000.00	5,000.00
23-56566-01-00	Girls Softball Assoc	20,000.00	16,000.00	4,000.00
23-56569-01-00	Main Street	10,710.00	8,000.00	2,710.00
23-56571-01-00	Panola County Baseball Assc	25,000.00	15,000.00	10,000.00
23-89000-01-00	Contingency	-	-	-
				-
				-
				-
				-
				-
				-
	Total Expenses	536,665.12	411,669.83	
Budgeted Operating Income (Loss)		(121,665.12)	(61,669.83)	

City of Carthage
Fiscal Year 2023-2024
Budget Cover Page
August 28, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$240,130, which is a 9.76 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 \$21,709.

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

FOR: Olin Joffrion Jerry Hanszen
 Tate Barber Isha Brown
 John Cooke

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.5800/100	\$0.5800/100
No-New-Revenue Tax Rate:	\$0.5304/100	\$0.5572/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.3399/100	\$0.6684/100
Voter-Approval Tax Rate:	\$0.5425/100	\$0.6200/100
Debt Rate:	\$0.1885/100	\$0.2122/100

Total debt obligation for City of Carthage secured by property taxes: \$846,800