



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

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)
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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 Assoc	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)	