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# ***CITY OF TATUM***

## ***2025-2026 ADOPTED BUDGET***

**Mayor – Michael Henry**

**Mayor Pro-Tem – Tate Smith**

**Alderman – JR Smith**

**Alderman – Wendell Moore**

**Alderman – Robin Palmer**

**Alderman – Jonathan Knapp**

**City Secretary – Jackie Muckleroy**

July 1, 2025

Mayor Michael Henry and Tatum City Council Members,

Time flies! It's been about a year and a half since I became a team member at Tatum City Hall. While the work is very challenging and evolving, I find great satisfaction in the efforts we've made, thus far, as a team to be financially transparent and compliant. Our efforts would not have been successful without Dana Buddecke, who has been a pillar of support. She has been a wealth of knowledge and has helped rectify the three-year financial backlog. Many, many thanks to Dana!

Over the past year, one of our major achievements has been successfully enhancing performance and **improving budgeting accuracy**. Our next goal is to **focus on effective budget management strategies that will help ensure financial accountability and prevent overspending and misallocation of funds, which all contribute to longer-term financial stability**. To address the large revenue shortfalls and significant gaps in the budget, we identified short-term and long-term budget reduction strategies and their implications. Thus, one of the first things we should do is slow down the net flow of cash out the door and find ways to rebalance the budget. This could be done by reducing expenditures, delaying expenditures, or finding new resources, such as the CDBG Street Grant and the Comprehensive Plan Grants. This does not mean that we will not address the pertinent needs of our citizens, but that we will exercise fiscal restraint when making decisions on purchases, hiring, etc.

Mayor Henry has instituted quarterly meetings with department heads to discuss day-to-day operations, which allows us to monitor the budget closely, so immediate adjustments can be made, as needed. In addition, at monthly Council meetings, departmental reports will be provided and reviewed for each department.

In addition, we have made great strides in the area of compliance. Our website has been updated with the required information as outlined by TML. Financials have been uploaded for the past 3 years and agendas and minutes are current and up-to-date.

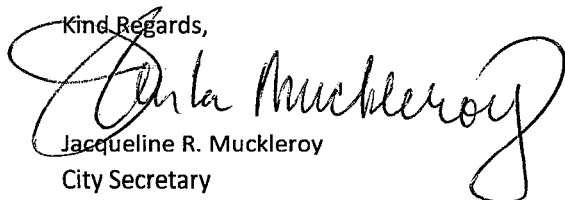
Public Notices are posted as they are provided from Public Works and TCEQ. We still have room for improvement, but it is encouraging to see the improvement we've made over the last year and a half.

Another area we are currently working on is our Ordinances. As you know, we have contracted with American Legal Publishing to assist with this project. The process will take anywhere from six to 9 months to be completed. In the meantime, we will continue working to update ordinances as we have in the past, until this project is pushed out.

While it is impossible to predict what the upcoming fiscal year will bring, I know we are all committed to ensuring that the city runs as efficiently as possible. Our goal is to continue making and supporting informed financial decisions for the citizens of Tatum, while being transparent and accountable.

Thank you for your support and continued patience as we work toward making the City of Tatum fiscally responsible. I want to express my sincere gratitude for the work you do on behalf of the City of Tatum.

Kind Regards,

A handwritten signature in black ink, appearing to read 'Jacqui Muckleroy', written over the printed name and title.

Jacqueline R. Muckleroy  
City Secretary

**CITY OF TATUM**  
**2025-2026 ADOPTED BUDGET**  
**WATER WORKS**

		<b>2025-2026 Annual Budget</b>
<b>INCOME</b>		
40000 - W/S Water Revenue		562,000.00
40100 - Tapping Fees/Deposits		20,000.00
40199 - W/S Misc Revenue		4,000.00
45000 - Interest Income		15,000.00
49400 - Insurance Claim Reimbursements		
<b>TOTAL INCOME</b>		<b>601,000.00</b>
<b>EXPENSE</b>		
50000 – Wages and Payroll		261,000.00
50001 – Employee Group Insurance		17,809.21
51000 – Operational and Office Supplies		65,000.04
51003 – Maintenance		6,900.00
51004 – Lab Analysis		12,300.00
51005 – Mowing Expense		5,700.00
51008 – Insurance		47,000.00
51014 – Waterworks Utility Expense		66,540.00
53000 – Gas/Diesel Expense		11,000.00
55000 – Auto Service and Repairs		3,500.00
55001 – Computer Software/Technology		2,000.00
55003 – Contract Labor		6,000.00
55004 – Tools		1,700.00
55005 - Equipment Rental		1,200.00
55006 – TCEQ Permits and Legal		18,000.00
55007 – Waterworks Serv. & Repairs		45,000.00
55008 – Safety Equipment		20,000.00
57480 - Fire Department Portion Water Bill		6,500.00
57500 – Employee Travel Meals		1,700.00
57600 – Employee Training & Educ. Exp.		1,700.00
<b>TOTAL EXPENSE</b>		<b>600,549.25</b>
<b>NET ORDINARY INCOME</b>		<b>450.75</b>
<b>NET INCOME</b>		<b>450.75</b>

**CITY OF TATUM**  
**2025-2026 ADOPTED BUDGET**  
**GENERAL FUND**

		<b>2025-2026 Adopted Budget</b>
<b>INCOME</b>		
40000 - Sales Tax State Comptroller		336,000.00
40100 Property Tax Revenue		160,080.00
40200 - Franchise Tax Fees		51,000.00
40400 - Hotel Occupancy Tax		192.00
41000 - Traffic Fines		160,080.00
41300 - Accident/Police Reports		400.00
42000 - Permits		9,500.00
44000 - SRS Rental/Lease Revenue		16,000.00
45000 - Interest Income		40,000.00
45100 - Interest Income Seized Funds		4.80
49300 - Other Revenue		1,000.00
<b>TOTAL INCOME</b>		<b>774,256.80</b>
<b>EXPENSE</b>		
50000 - Wages & Payroll Expenses		495,000.00
50001 - Employee Group Insurance		79,000.00
50002 - Dues/Renewals		2,550.00
50004 - Drug Testing		1,000.00
50005 - Uniforms		1,000.00
50006 - RUSK-PANOLA SART		500.00
51000 - Supplies and Office Expense		22,500.00
51002 - Advertising		800.00
51004 - Gen. Gov. Mgmt. Expense/Auditor		30,000.00
51005 - Election Expense		2,000.00
51006 Rusk/Panola Tax Coll. Expense		9,000.00
51007 - Planning and Zoning		6,000.00
51008 - Gen Gov Liability Ins		55,140.00
51010 - Legal Expenses		10,500.00
51011 - Bereavement Flowers, etc.		600.00
51013 - Verizon/Cell phone		5,000.00
51014 - General Gov. Utilities Expense		25,000.00
51015 - Pest Control		2,000.00
51017 - Child Advocacy Center		200.00
51099 - GF Misc. Expense		1,000.00

52000 - Cleaning		5,200.00
53000 – Automobile Fuel		17,000.00
53001 – Food Expense		
53002 – City Government Meeting Expense		1,200.00
53003 – Seminars/Prof. Education		6,000.00
53005 – Employee Travel/Meals		4,200.00
54000 – SRS Community Center Expenses		3,500.00
55000 – Auto Service & Repairs		15,000.00
55001 – Computer Software/Technology		35,000.00
55002 – General Maintenance & Repairs		4,000.00
55004 - Equipment		4,000.00
56000 – Street Repairs		5,000.00
59000- Gen Gov Dues and Publication		1,680.00
59100 - Telephone		3,000.00
<b>TOTAL EXPENSE</b>		<b>853,570.00</b>
<b>NET ORDINARY INCOME</b>		<b>-79,313.20</b>
<b>NET INCOME</b>		<b>-79,313.20</b>
(Surplus) Deficit - Available Fund Balance		<b>79,313.20</b>
<b>TOTAL</b>		<b>0.00</b>