

**Fiscal Year  
2023 – 2024**

**Budget & Financial Plan**



*City of Jasper*

**CITY OF JASPER, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**FOR FISCAL YEAR 2023-2024**

This proposed budget is estimated to decrease total tax revenues from properties on the tax roll in the preceding tax year by 9.43%. The total tax revenue proposed to be raised this year at the proposed rate of 0.2313 for each \$ 100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year is \$972,382.

**City Council Record Vote**

The members of the governing body voted on the adoption of the 2023 property tax rate as follows:

MAYOR: Anderson Land, Jr.  
 FOR: Marcus Barber, Ronald Sample, DeMarcus Holmes, David Shultz, and Rashad Lewis  
 AGAINST: None  
 PRESENT and not voting: None  
 ABSENT: None

The members of the governing body voted on the adoption of the 2023/2024 operating budget as follows:

MAYOR: Anderson Land, Jr.  
 FOR: Marcus Barber, Ronald Sample, DeMarcus Holmes, David Shultz, and Rashad Lewis  
 AGAINST: None  
 PRESENT and not voting: None  
 ABSENT: None

Fiscal year 2023-2024 debt obligations secured by property taxes is \$ 0.00 of which \$ 0.00 is to be paid from taxes.

<b><u>TAX RATE</u></b>	<b><u>Proposed FY 2023-2024</u></b>	<b><u>Adopted FY 2022-2023</u></b>
Property Tax Rate	.2313	.2554
No New Revenue Tax Rate	.2313	.3454
Effective M & O Rate	.2313	.2554
Voter Approval Rate	.3129	.2929
Debt Rate	.0000	.0000

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FISCAL YEAR 2023-2024  
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## MISCELLANEOUS ACCOUNTING TERMINOLOGY

<b>Enterprise Funds</b>	<p><b>Water and Sewer</b> services funded by fees charged to users. <b>Light and Power</b> services funded by fees charged to users.</p> <p>Included: <i>Water Distribution and Production, Sewer Collection, Wastewater Treatment Plant, &amp; Public Works Director</i></p> <p>Included: <i>Power Distribution and Maintenance, Right of Way Maintenance, Inspection &amp; Customer Service</i></p>
<b>Governmental Funds</b>	<p>The City's <b>General Fund</b> which includes basic services such as <i>Police, Fire, Parks, Sanitation, Library, City Municipal Offices.</i></p> <p>These services are mostly funded by <b>property tax, sales tax and franchise fees</b>. Sanitation charges fees to its users.</p>
<b>Capital Outlay</b>	<p>Funds spent to purchase or construct buildings, machinery, vehicles, etc.</p>
<b>Fund Balance</b>	<p>The difference between assets and liabilities of a fund.</p>
<b>Government Wide</b>	<p>The City as a Whole.</p>
<b>Infrastructure Assets</b>	<p>Stationary Assets of the City that include streets, sidewalks, water, sewer, drainage system, and the electrical power system.</p>
<b>Net Assets</b>	<p>The difference between assets and liabilities for the City as a whole.</p>
<b>TMRS</b>	<p>Texas Municipal Retirement System</p>

# **CITY OF JASPER, TEXAS**

## **TAX ASSESSMENT & COLLECTIONS**

### **TAX DISTRIBUTION**

**FISCAL YEAR 2023 – 2024**

**CITY OF JASPER, TEXAS  
ANALYSIS OF PROPERTY VALUATIONS  
FOR THE TAX YEAR 2023**

<b>GROSS APPRAISED VALUE</b>	<b>\$ 664,031,117</b>
Productivity Loss	\$ (37,826,330)
Homestead Cap	\$ -
Exemptions:	
Disabled Veterans	\$ (5,874,904)
Over 65 Years of Age	\$ (7,118,748)
Pollution Control	\$ (4,104,270)
Other	\$ (94,255,925)
<b>New Value before Freeze/Loss</b>	<b>\$ 514,850,940</b>
Homesteads with Tax Ceiling	\$ (83,133,826)
Transfer Adjustment over 65	\$ -
Less Estimated Pending Review Loss	\$ (228,361)
<b>NET CERTIFIED TAX VALUE</b>	<b>\$ 431,488,753</b>



CITY OF JASPER, TEXAS  
ANALYSIS OF 2023 RATE

<b><u>NET VALUATION FOR ASSESSMENT</u></b>		
2023 LEVY @ .2313 PER \$100	\$	972,383
LESS UNCOLLECTIVE IN 2022	\$	(281,697)
NET CURRENT COLLECTION	\$	690,686
COLLECTION OF PRIOR YEARS' DELINQUENT TAXES		
PENALTY AND INTEREST	\$	33,430
	\$	724,116
		<b><u>ESTIMATED TAXES AND FEES TO BE COLLECTED</u></b>
<b><u>DISPOSITION OF 2022 TAXES</u></b>		
<b><u>AS OF 07/31/23</u></b>		
<b><u>GENERAL FUND</u></b>		
CURRENT TAXES	\$	1,029,643
DELINQUENT TAXES	\$	22,397
PENALTY AND INTEREST	\$	20,985
	\$	1,073,025
		<b><u>TOTAL FOR GENERAL FUND</u></b>
<b><u>INTEREST AND SINKING</u></b>		
CURRENT TAXES	\$	4,770
DELINQUENT TAXES	\$	8,307
PENALTY AND INTEREST	\$	4,539
	\$	17,616
		<b><u>TOTAL FOR INTEREST AND SINKING</u></b>

TAX YEAR	ASSESSED VALUE	TAX RATE	TAX LEVY	CURRENT COLLECTIONS	DELINQUENT COLLECTIONS	TOTAL COLLECTIONS	% LEVY COLLECTED
2022-2023	\$ 357,226	0.2554	\$ 1,014,515	\$ 1,030,141	\$ 33,430	\$ 1,063,571	104.83% 7/31/2023
2021-2022	\$ 340,206,406	0.3579	\$ 1,217,599	\$ 969,073	\$ 391,505	\$ 1,360,578	111.74% 7/31/2022
2020-2021	\$ 324,377,575	0.3579	\$ 1,160,947	\$ 1,280,090	\$ 38,431	\$ 1,318,521	110.26% 7/31/2021
2019-2020	\$ 310,748,518	0.3579	\$ 1,112,169	\$ 1,227,964	\$ 31,411	\$ 1,259,964	110.41% 7/31/2020
2018-2019	\$ 320,692,560	0.3182	\$ 1,020,444	\$ 1,092,766	\$ 35,806	\$ 1,128,572	110.60% 7/31/2019
2017-2018	\$ 313,054,483	0.3182	\$ 996,139	\$ 1,062,943	\$ 26,271	\$ 1,089,214	106.71% 7/31/2018

**CITY OF JASPER, TEXAS**

**CONSOLIDATED STATEMENT OF  
ANTICIPATED REVENUES  
AND PROPOSED EXPENDITURES**

**FISCAL YEAR 2023 – 2024**

**CITY OF JASPER, TEXAS**  
**COMPARISON OF ANTICIPATED REVENUES/OTHER RESOURCES**  
**AND PROPOSED EXPENDITURES (EXPENSES) OTHER USES - ALL FUNDS**  
**FISCAL YEAR 2023-2024**

	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b><u>ANTICIPATED REVENUES/OTHER RESOURCES</u></b>				
GENERAL FUND	\$ 9,934,565	\$ 8,250,776	\$ 10,357,697	\$ 9,265,700
LIGHT & POWER FUND	\$ 34,847,129	\$ 14,673,000	\$ 14,587,308	\$ 13,534,101
WATER & SEWER FUND	\$ 6,385,405	\$ 4,067,500	\$ 4,751,716	\$ 4,291,270
DEBT SERVICE FUND	\$ 1,155,962	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL ANTICIPATED REVENUE</b>	<b>\$ 52,323,061</b>	<b>\$ 27,016,276</b>	<b>\$ 29,721,721</b>	<b>\$ 27,116,071</b>
<b><u>PROPOSED EXPENSES</u></b>				
GENERAL FUND	\$ 10,653,989	\$ 8,203,065	\$ 9,541,826	\$ 9,263,819
LIGHT & POWER FUND	\$ 14,647,936	\$ 15,290,173	\$ 15,218,954	\$ 14,141,070
WATER & SEWER FUND	\$ 5,082,301	\$ 5,441,317	\$ 5,518,408	\$ 5,760,944
DEBT SERVICE FUND	\$ 1,007,825	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,392,051</b>	<b>\$ 28,934,555</b>	<b>\$ 30,279,188</b>	<b>\$ 29,165,833</b>
REVENUES	\$ 52,323,061	\$ 27,016,276	\$ 29,721,721	\$ 27,116,071
EXPENDITURES	\$ (31,392,051)	\$ (28,934,555)	\$ (30,279,188)	\$ (29,165,833)
<b>NET REVENUE WITH DEPRECIATION</b>	<b>\$ 20,931,010</b>	<b>\$ (1,918,279)</b>	<b>\$ (557,467)</b>	<b>\$ (2,049,762)</b>
<b>LESS DEPRECIATION</b>	<b>\$ 2,033,150</b>	<b>\$ 2,033,617</b>	<b>\$ 2,137,251</b>	<b>\$ 2,137,251</b>
<b>NET REVENUE</b>	<b>\$ 22,964,160</b>	<b>\$ 115,338</b>	<b>\$ 1,579,784</b>	<b>\$ 87,489</b>

# **CITY OF JASPER, TEXAS**

## **INDIVIDUAL DEPARTMENT PROFILES**

**ALL FUNDS**

## **INDIVIDUAL DEPARTMENT SCHEDULES OF EXPENDITURES/OTHER USES**

**ALL FUNDS**

# **GENERAL FUND**

**CITY OF JASPER, TEXAS  
GENERAL FUND REVENUE  
2023-2024**

	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b><u>TAXES</u></b>				
PROPERTY TAXES - 3110	\$ 938,487	\$ 912,355	\$ 1,015,935	\$ 971,354
DELINQUENT PROPERTY TAXES - 3111	\$ 22,995	\$ 25,000	\$ 25,000	\$ 25,000
PENALTY & INTEREST - 3112	\$ 22,334	\$ 23,000	\$ 23,000	\$ 23,000
SALES TAX - 3125	\$ 2,584,898	\$ 2,500,000	\$ 2,500,000	\$ 2,600,000
SALES TAX (GF I&S)- 3126	\$ -	\$ -	\$ 775,000	\$ 815,000
FRANCHISE TAX - 3133	\$ 135,257	\$ 132,000	\$ 132,000	\$ 132,000
MOTEL OCCUPANCY TAX - 3135	\$ 350,315	\$ 332,000	\$ 332,000	\$ 340,000
MIXED BEVERAGE TAX - 3603	\$ 17,586	\$ 15,000	\$ 17,000	\$ 17,000
<b>TOTAL TAXES</b>	<b>\$ 4,071,872</b>	<b>\$ 3,939,355</b>	<b>\$ 4,819,935</b>	<b>\$ 4,923,354</b>

**PERMITS & INSPECTIONS**

CODE VIOLATION ABATEMENT 3137	\$ 1,031	\$ -	\$ 588	\$ -
FEEES FOR PERMITS & INSPECTIONS 3201	\$ 76,099	\$ 75,000	\$ 61,000	\$ 61,000
<b>TOTAL FEES</b>	<b>\$ 77,130</b>	<b>\$ 75,000</b>	<b>\$ 61,588</b>	<b>\$ 61,000</b>

**CHARGES FOR SERVICES**

SANITATION COLLECTION - 3421	\$ 1,422,072	\$ 1,425,000	\$ 1,425,000	\$ 1,533,888
LANDFILL/TRANSFER STATION - 3422	\$ 195,734	\$ 250,000	\$ 140,000	\$ 150,000
RECYCLING INCOME - 3424	\$ -	\$ -	\$ -	\$ -
TRANSFER STATION SALES TAX - 3423	\$ 20,371	\$ 20,000	\$ 13,000	\$ 15,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,638,177</b>	<b>\$ 1,695,000</b>	<b>\$ 1,578,000</b>	<b>\$ 1,698,888</b>

**FINES & FORFEITURES**

JUDICIAL FUND - 3516	\$ 84	\$ -	\$ 51	\$ -
MUNICIPAL COURT BLDG SEC - 3503	\$ 5,122	\$ 4,500	\$ 6,000	\$ 4,500
MUNICIPAL COURT FINES - 3501	\$ 227,361	\$ 325,000	\$ 300,000	\$ 325,000
LIBRARY FINES - 3504	\$ 6,307	\$ 5,000	\$ 5,000	\$ 5,000
COURT TECHNOLOGY FUND - 3511	\$ 4,360	\$ 4,000	\$ 4,000	\$ 4,000
POLICE FORFEITURES - 3502	\$ -	\$ -	\$ -	\$ -
POLICE IMPOUND FEES - 3403	\$ 18,182	\$ 10,000	\$ 10,000	\$ 10,000
JUVENILE CASE MANAGER - 3519	\$ 545	\$ 1,000	\$ 375	\$ 1,000
MCT - SEATBELT FINES - 3513	\$ 210	\$ 200	\$ 226	\$ 200
CHILD SAFETY SEAT - 3526	\$ -	\$ -	\$ -	\$ -
CRIMINAL JUSTICE-STATE - 3527	\$ 3	\$ -	\$ 1	\$ -
CRIMINAL JUSTICE-COURTS - 3528	\$ -	\$ -	\$ -	\$ -
LOCAL JURY FEE - 3529	\$ 89	\$ -	\$ 77	\$ -
MC - TRUANCY PREVENTION FUND 3524	\$ 5,068	\$ 3,000	\$ 4,800	\$ 3,500
MC - FAILURE TO APPEAR - 3686	\$ 3,110	\$ 3,000	\$ 3,000	\$ 3,000
RESTITUTION & FINES - 3118	\$ 3,603	\$ -	\$ -	\$ -
<b>TOTAL FINES</b>	<b>\$ 274,044</b>	<b>\$ 355,700</b>	<b>\$ 333,530</b>	<b>\$ 356,200</b>

**CITY OF JASPER, TEXAS  
GENERAL FUND REVENUE  
2023-2024**

	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b><u>INTERGOVERNMENTAL</u></b>				
COUNTY FOR ANIMAL SHELTER - 3671	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
LEOSE - 3506	\$ 1,839	\$ -	\$ 1,829	\$ -
CDBG 2016 FLOOD GRANT - 3850	\$ 113,825	\$ -	\$ 28,181	\$ -
GRANTS 3618	\$ 9,901	\$ -	\$ -	\$ -
CDBG HURRICANE HARVEY - 3851	\$ -	\$ -	\$ 269,542	\$ -
HURRICANE HARVEY REIMB - 3817	\$ 8,324	\$ -	\$ -	\$ -
HURRICANE LAURA REIMB - 3660	\$ 82,753	\$ -	\$ -	\$ -
CDBG 22-085-022-D263 REVENUE - 3695	\$ 750,140	\$ -	\$ 344,776	\$ -
FED GRANT - VESTS - 3813	\$ -	\$ -	\$ 2,097	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 984,282</b>	<b>\$ 17,500</b>	<b>\$ 663,925</b>	<b>\$ 17,500</b>
<b><u>RENTAL INCOME</u></b>				
POLE RENTAL - 3136	\$ 20,905	\$ 35,510	\$ 35,510	\$ 35,510
RENTAL INCOME - 3624	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RENTAL INCOME</b>	<b>\$ 20,905</b>	<b>\$ 35,510</b>	<b>\$ 35,510</b>	<b>\$ 35,510</b>
<b><u>MISCELLANEOUS</u></b>				
SALE OF SCRAP METAL - 3710	\$ 14,058	\$ 10,000	\$ 30,000	\$ 10,000
OTHER INTEREST - 3623	\$ 6,860	\$ 5,000	\$ 12,000	\$ 7,000
OTHER INCOME - 3601	\$ 8,966	\$ 8,500	\$ 24,500	\$ 8,500
REIMBURSEMENT FOR RESOURCE OFF.	\$ 102,722	\$ 157,428	\$ 169,000	\$ 175,000
COMMUNITY SERVICE - 3518	\$ 150	\$ -	\$ 20	\$ -
INSURANCE REIMBURSEMENTS - 3604	\$ 2,157	\$ -	\$ 1,425	\$ -
NSF INCOME - 3619	\$ 3,370	\$ 3,000	\$ 3,000	\$ 3,000
LIBRARY-ROUNDUP - 3420	\$ 2,151	\$ 2,000	\$ 2,000	\$ 2,000
INDIGENT DEFENSE - 3522	\$ 167	\$ -	\$ 80	\$ -
DONATIONS FOR PD DOGS - 3814	\$ -	\$ -	\$ -	\$ -
JEDCO MAIN ST. CONTRIB - 3841	\$ -	\$ -	\$ -	\$ -
PARK CONTRIBUTIONS - 3608	\$ -	\$ -	\$ -	\$ -
ANIMAL SHELTER DONATIONS - 3672	\$ 15,492	\$ 10,000	\$ 18,700	\$ 10,000
ANIMAL SHELTER OTHER REVENUE 3673	\$ 8,831	\$ 5,000	\$ 10,000	\$ 7,000
CHRISTMAS IN THE PARK - 3160	\$ 25,777	\$ 20,000	\$ 26,681	\$ 22,000
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 190,701</b>	<b>\$ 220,928</b>	<b>\$ 297,406</b>	<b>\$ 244,500</b>



**CITY OF JASPER, TEXAS  
GENERAL FUND REVENUE  
2023-2024**

	<b>2022 Ending Balances</b>	<b>2023 Approved Budget</b>	<b>2023 Projected Balances</b>	<b>2024 Proposed Budget</b>
<b><u>OTHER SOURCES (USES)</u></b>				
<b><u>TRANSFERS FROM:</u></b>				
LIGHT & POWER (ADMIN) - 3825	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
WATER & SEWER (ADMIN) - 3824	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
TRANSFER TO/FROM L & P FUND - 4820	\$ 831,921	\$ -	\$ 647,227	\$ -
TRANSFER TO W & S - 4830	\$ -	\$ -	\$ -	\$ -
TRANSFER - PREMIER DR. LEASE - 4822	\$ 179,573	\$ 181,369	\$ 181,369	\$ 198,334
TRANSFER FROM AP - 4829	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM 17 CAPITAL - 4817	\$ -	\$ -	\$ -	\$ -
UNCOLLECTIBLE NSF CHECKS - 4125	\$ (2,450)	\$ -	\$ (792)	\$ -
TRANSFER TO/FROM 2022 CAPITAL	\$ (30,153)	\$ -	\$ -	\$ -
TML PAYROLL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM MOTEL TAX	\$ -	\$ -	\$ -	\$ -
UNCLAIMED PROPERTY 4115	\$ -	\$ -	\$ -	\$ -
TRANSFER TO DOWNTOWN PROJ	\$ -	\$ -	\$ -	\$ -
TRANSFER TO COMBINED UTILITY	\$ -	\$ -	\$ -	\$ -
TRANSFER TO AP	\$ -	\$ -	\$ -	\$ -
INVENTORY OVER/SHORT	\$ (31,851)	\$ -	\$ 9,585	\$ -
LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER SOURCES</b>	<b>\$ 2,677,454</b>	<b>\$ 1,911,783</b>	<b>\$ 2,567,803</b>	<b>\$ 1,928,748</b>
 <b>TOTAL REVENUE</b>	 <b>\$ 9,934,565</b>	 <b>\$ 8,250,776</b>	 <b>\$ 10,357,697</b>	 <b>\$ 9,265,700</b>

**CITY OF JASPER, TEXAS**  
**GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2023-2024**

	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b><u>GENERAL GOVERNMENT</u></b>				
LEGISLATIVE	\$ 1,194,460	\$ 717,294	\$ 1,306,397	\$ 798,772
ADMINISTRATIVE	\$ 151,211	\$ 157,076	\$ 158,461	\$ 165,684
HUMAN RESOURCES	\$ 105,513	\$ 112,693	\$ 109,623	\$ 116,873
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,451,184</b>	<b>\$ 987,063</b>	<b>\$ 1,574,481</b>	<b>\$ 1,081,329</b>
<b><u>FINANCE</u></b>				
BUDGET AND FINANCE	\$ 357,328	351,097	358,431	430,782
CITY SECRETARIES	\$ 48,362	\$ 59,774	\$ 61,268	\$ 65,100
<b>TOTAL FINANCE</b>	<b>\$ 405,690</b>	<b>\$ 410,871</b>	<b>\$ 419,699</b>	<b>\$ 495,882</b>
<b><u>INTRAGOVERNMENTAL SERVICES</u></b>				
MUNICIPAL SHOP	\$ 348,600	\$ 341,634	\$ 339,525	\$ 327,760
CUSTODIAL SERVICES	\$ 123,930	\$ 122,032	\$ 121,382	\$ 135,096
<b>TOTAL INTRAGOVERNMENTAL SERV.</b>	<b>\$ 472,530</b>	<b>\$ 463,666</b>	<b>\$ 460,907</b>	<b>\$ 462,856</b>
<b><u>COMMUNITY SERVICES</u></b>				
ANIMAL SHELTER	\$ 167,053	\$ 137,466	\$ 162,375	\$ 168,758
LIBRARY	\$ 359,108	\$ 353,077	\$ 350,137	\$ 378,285
SOLID WASTE	\$ 1,175,008	\$ 1,083,660	\$ 1,200,643	\$ 1,262,384
PARKS	\$ 429,753	\$ 335,232	\$ 329,138	\$ 411,804
CHRISTMAS IN THE PARK	\$ 38,419	\$ 10,000	\$ 7,450	\$ 24,700
HOTEL OCCUPANCY TAX	\$ 270,846	\$ 270,700	\$ 342,997	\$ 311,700
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,440,187</b>	<b>\$ 2,190,135</b>	<b>\$ 2,392,740</b>	<b>\$ 2,557,631</b>
<b><u>COMMUNITY DEVELOPMENT</u></b>				
STREETS	\$ 2,908,515	\$ 824,478	\$ 1,324,774	\$ 850,358
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 2,908,515</b>	<b>\$ 824,478</b>	<b>\$ 1,324,774</b>	<b>\$ 850,358</b>
<b><u>PUBLIC SAFETY</u></b>				
POLICE	\$ 2,291,755	\$ 2,627,546	\$ 2,629,095	\$ 3,087,910
MUNICIPAL COURT	\$ 287,937	\$ 370,825	\$ 371,450	\$ 359,661
FIRE	\$ 291,272	\$ 213,850	\$ 253,341	\$ 240,515
FIRE MARSHAL	\$ 104,919	\$ 114,631	\$ 115,339	\$ 127,677
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 2,975,883</b>	<b>\$ 3,326,852</b>	<b>\$ 3,369,225</b>	<b>\$ 3,815,763</b>
<b>TOTAL EXPENSES</b>	<b>\$ 10,653,989</b>	<b>\$ 8,203,065</b>	<b>\$ 9,541,826</b>	<b>\$ 9,263,819</b>

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-05 Legislative Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-05-02-4121	Beaty-Orton House Maint/Rep	\$ 4,258	\$ 4,000	\$ 3,643	\$ 3,800
01-05-02-4122	Women's Civic Club	\$ 2,218	\$ 600	\$ 2,100	\$ 2,100
01-05-02-4202	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
01-05-02-4231	GENERAL SUPPLIES	\$ 13,271	\$ 4,000	\$ 5,300	\$ 5,300
01-05-02-4301	AUDITING	\$ 61,000	\$ 65,000	\$ 65,000	\$ 65,000
01-05-02-4302	CONSULTANTS	\$ 7,891	\$ 6,000	\$ 9,650	\$ 6,000
01-05-02-4303	LEGAL SERVICES	\$ 126,613	\$ 32,225	\$ 27,530	\$ 28,000
01-05-02-4304	ZONING CONSULTANTS	\$ 86,524	\$ 50,000	\$ 26,000	\$ -
01-05-02-4308	COMMUNICATIONS	\$ 108	\$ 100	\$ 100	\$ 100
01-05-02-4311	TRAVEL-MAYOR	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-05-02-4312	MTGS.,CONV.&SCHL.-MAYOR	\$ -	\$ 500	\$ 500	\$ 500
01-05-02-4317	PROPERTY & LIABILITY INS.	\$ 248,660	\$ 222,000	\$ 301,150	\$ 300,000
01-05-02-4318	RETIREE'S HEALTH INS.	\$ 71,182	\$ 81,000	\$ 73,264	\$ 84,122
01-05-02-4320	TRAVEL-COUNCIL DIST#1	\$ 562	\$ 1,000	\$ 1,632	\$ 1,000
01-05-02-4321	TRAVEL-COUNCIL DIST#2	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-02-4322	TRAVEL-COUNCIL DIST#3	\$ 697	\$ 1,000	\$ 401	\$ 1,000
01-05-02-4323	TRAVEL-COUNCIL DIST#4	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-02-4324	TRAVEL-COUNCIL DIST#5	\$ 445	\$ 1,000	\$ -	\$ 1,000
01-05-02-4325	MTGS.,CONV.&SCH-DIST#1	\$ -	\$ 500	\$ 198	\$ 500
01-05-02-4326	MTGS.,CONV.&SCH-DIST#2	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4327	MTGS.,CONV.&SCH-DIST#3	\$ 397	\$ 500	\$ 861	\$ 500
01-05-02-4328	MTGS.,CONV.&SCH-DIST#4	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4329	MTGS.,CONV.&SCH-DIST#5	\$ 1,570	\$ 500	\$ 952	\$ 500
01-05-02-4330	DUES & SUBSCRIPTIONS	\$ 4,002	\$ 4,000	\$ 4,000	\$ 4,000
01-05-02-4331	JPA TOYS FOR TOTS	\$ -	\$ -	\$ 2,500	\$ -
01-05-02-4332	COMPUTER/SOFTWARE EXPENSE	\$ -	\$ -	\$ 21,492	\$ 8,316
01-05-02-4335	EMERGENCY MANAGEMENT	\$ 26,599	\$ 38,000	\$ 38,000	\$ 38,000
01-05-02-4342	ELECTION EXPENSE	\$ 13,321	\$ 10,000	\$ 14,983	\$ 30,000
01-05-02-4344	PREMIER DR. PROPERTY EXPENSI	\$ 52,747	\$ 10,000	\$ 16,700	\$ 16,700
01-05-02-4345	RENTAL EXPENSE	\$ -	\$ 181,369	\$ 181,369	\$ 198,334
01-05-02-4822	WOMAN'S CIVIC CLUB PROJECT	\$ -	\$ -	\$ 163,585	\$ -
01-05-02-4830	LAND & FACILITIES	\$ -	\$ -	\$ 8,265	\$ -
01-05-02-4831	CAPITAL EQUIPMENT	\$ 9,342	\$ -	\$ -	\$ -
01-05-02-4838	COMMUNITY TRANSPORTATION	\$ -	\$ -	\$ -	\$ -
01-05-02-4839	INFRASTRUCTURE CAPITAL	\$ -	\$ -	\$ -	\$ -
01-05-02-4840	EMPLOYEE APPRECIATION	\$ 491	\$ -	\$ 40	\$ -
01-05-02-4850	CDBG 2016 FLOOD/LAND PURCH	\$ -	\$ -	\$ -	\$ -
01-05-02-4851	CDBG HARVEY/LAND PURCH	\$ -	\$ -	\$ 269,649	\$ -
01-05-02-4860	EDUCATIONAL FACILITY	\$ 282,989	\$ -	\$ 66,533	\$ -
01-05-02-4880	LEASES PRINCIPAL	\$ 158,204	\$ -	\$ -	\$ -
01-05-02-4881	LEASES INTEREST	\$ 21,369	\$ -	\$ -	\$ -
		<b>\$ 1,194,460</b>	<b>\$ 717,294</b>	<b>\$ 1,306,397</b>	<b>\$ 798,772</b>

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-10 Administrative Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-10-02-4101	SALARIES	\$ 105,894	\$ 108,173	\$ 108,173	\$ 112,060
01-10-02-4102	WORKER'S COMPENSATION	\$ 629	\$ 665	\$ 665	\$ 689
01-10-02-4103	SOCIAL SECURITY & MEDICARE	\$ 7,468	\$ 8,275	\$ 8,275	\$ 8,573
01-10-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 12,263	\$ 14,242	\$ 14,242	\$ 16,622
01-10-02-4105	TMRS - RETIREMENT	\$ 9,291	\$ 9,476	\$ 9,476	\$ 9,290
01-10-02-4113	UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ -	\$ -
01-10-02-4202	OFFICE SUPPLIES	\$ 729	\$ 700	\$ 1,400	\$ 1,400
01-10-02-4203	OFFICE EQUIPMENT MAINT.	\$ 134	\$ 0	\$ 0	\$ 0
01-10-02-4231	GENERAL SUPPLIES	\$ 586	\$ 1,000	\$ 1,900	\$ 1,900
01-10-02-4239	VEHICLE ALLOWANCE	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
01-10-02-4308	TELEPHONE & COMMUNICATION	\$ 1,072	\$ 1,075	\$ 1,380	\$ 1,400
01-10-02-4311	TRAVEL	\$ 349	\$ 500	\$ 0	\$ 500
01-10-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 500	\$ 500	\$ 0	\$ 500
01-10-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 300	\$ 300	\$ 300
01-10-02-4345	COMPUTER / IT MAINTENANCE	\$ 1,318	\$ 1,320	\$ 1,934	\$ 1,700
01-10-02-4346	COPIER LEASE/MAINTENANCE	\$ 1,978	\$ 1,850	\$ 1,716	\$ 1,750
01-10-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 151,211	\$ 157,076	\$ 158,461	\$ 165,684

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-13 Human Resources**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-13-02-4101	SALARIES	\$ 75,765	\$ 77,697	\$ 77,697	\$ 80,938
01-13-02-4102	WORKER'S COMPENSATION	\$ 450	\$ 478	\$ 478	\$ 498
01-13-02-4103	SOCIAL SECURITY	\$ 5,741	\$ 5,944	\$ 5,944	\$ 6,192
01-13-02-4104	HEALTH & ACCIDENT INS.	\$ 7,746	\$ 8,993	\$ 8,993	\$ 10,515
01-13-02-4105	TMRS - RETIREMENT	\$ 6,650	\$ 6,806	\$ 6,806	\$ 6,710
01-13-02-4115	DRUG SCREENS	\$ 4,840	\$ 5,000	\$ 4,500	\$ 4,500
01-13-02-4202	OFFICE SUPPLIES	\$ 1,333	\$ 1,500	\$ 1,200	\$ 1,200
01-13-02-4203	OFFICE EQUIPMENT MAINT.	\$ 0	\$ 150	\$ 0	\$ 150
01-13-02-4204	ADVERTISING	\$ 0	\$ 700	\$ 200	\$ 200
01-13-02-4231	GENERAL SUPPLIES	\$ 252	\$ 1,200	\$ 0	\$ 1,200
01-13-02-4302	CONSULTANTS	\$ 732	\$ 1,200	\$ 535	\$ 1,200
01-13-02-4308	COMMUNICATIONS	\$ 108	\$ 100	\$ 100	\$ 100
01-13-02-4311	TRAVEL	\$ 38	\$ 250	\$ 250	\$ 300
01-13-02-4312	MEETINGS, CONV.& SCHOOLS	\$ -345	\$ 500	\$ 500	\$ 750
01-13-02-4330	DUES & SUBSCRIPTIONS	\$ 594	\$ 500	\$ 700	\$ 700
01-13-02-4336	COMPUTER PROGRAMS	\$ 1,519	\$ 1,200	\$ 1,420	\$ 1,420
01-13-02-4345	LEASE PURCHASE PAYMENTSE	\$ 90	\$ 175	\$ 0	\$ 0
01-13-02-4401	SAFETY TRAINING	\$ 0	\$ 300	\$ 300	\$ 300
		\$ 105,513	\$ 112,693	\$ 109,623	\$ 116,873

**City of Jasper, TX**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-18 Hotel Occupancy Taxes**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-18-02-4302	CHAMBER OF COMMERCE	\$ 49,992.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
01-18-02-4303	JASPER COMMUNITY THEATER	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-18-02-4308	SEALY OUTDOORS	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
01-18-02-4315	LAKES AREA CRUISERS	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-18-02-4316	BASSMASTER HS/COLLEGE	\$ -	\$ -	\$ -	\$ 20,000.00
01-18-02-4319	UTILITIES	\$ 1,619.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
01-18-02-4320	WELCOME SIGNS	\$ 528.00	\$ -	\$ 142.00	\$ -
01-18-02-4322	BUILDING & PLANT MAINT.	\$ 190.00	\$ 1,000.00	\$ -	\$ -
01-18-02-4325	FOURTH OF JULY FIREWORKS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-18-02-4328	ROWE REUNION	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
01-18-02-4329	JASPER COUNTY HIST. MUSEUM	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01-18-02-4331	COMMUNITY - CITY DÉCOR.	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
01-18-02-4335	ADVERTISING	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
01-18-02-4337	CFHPA	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
01-18-02-4338	DEWITT CLINTON LODGE CAR SHOW	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-18-02-4339	OUTLAW OUTDOORS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 5,000.00
01-18-02-4340	BASS INC	\$ -	\$ -	\$ -	\$ -
01-18-02-4341	MAJOR LEAGUE FISHING #1	\$ 10,000.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
01-18-02-4342	MAJOR LEAGUE FISHING #2	\$ 16,000.00	\$ 17,500.00	\$ 17,500.00	\$ 10,000.00
01-18-02-4343	FLW - MAJOR LEAGUE FISHING	\$ 16,000.00	\$ -	\$ -	\$ -
01-18-02-4344	JASPER COUNTY COWBOY CHURCH	\$ 5,000.00	\$ -	\$ -	\$ 10,000.00
01-18-02-4345	FOOD TRUCK FESTIVAL	\$ 9,490.00	\$ -	\$ -	\$ -
01-18-02-4346	LONE STAR YOUTH COUNCIL	\$ -	\$ -	\$ -	\$ 3,000.00
01-18-02-4415	EAST TEXAS ART LEAGUE	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
01-18-02-4421	FALL FEST	\$ 39.00	\$ -	\$ -	\$ -
01-18-02-4426	TRAINS, TROLLEYS, MISC. TRANS	\$ 64.00	\$ -	\$ -	\$ -
01-18-02-4438	2021 CHRISTMAS IN THE PARK	\$ 110,380.00	\$ -	\$ -	\$ -
01-18-02-4439	2022 CHRISTMAS IN THE PARK	\$ 44.00	\$ 100,000.00	\$ 135,614.00	\$ -
01-18-02-4440	2023 CHRISTMAS IN THE PARK	\$ -	\$ -	\$ -	\$ 125,000.00
01-18-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 37,541.00	\$ -
		\$ 270,846.00	270,700.00	\$ 342,997.00	\$ 311,700.00

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-19 Christmas in the Park**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-19-02-4430	CITP Expense	\$ 38,419	\$ 10,000	\$ 7,450	\$ 24,700
01-19-02-4830	Capital Land & Facility	\$ -	\$ -	\$ 0	\$ -
		\$ 38,419	\$ 10,000	\$ 7,450	\$ 24,700

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-20 Finance Department**

Account Number	Account Name	2022 Ending Balance	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-20-02-4101	SALARIES	\$ 233,062	\$ 239,467	\$ 239,467	\$ 294,150
01-20-02-4102	WORKER'S COMPENSATION	\$ 1,384	\$ 1,392	\$ 1,392	\$ 1,698
01-20-02-4103	SOCIAL SECURITY & MEDICARE	\$ 17,322	\$ 18,319	\$ 18,319	\$ 22,502
01-20-02-4104	HEALTH & ACCIDENT INS.	\$ 20,487	\$ 23,835	\$ 23,835	\$ 38,384
01-20-02-4105	TMRS - RETIREMENT	\$ 20,452	\$ 20,977	\$ 20,977	\$ 24,385
01-20-02-4202	OFFICE SUPPLIES	\$ 2,284	\$ 1,200	\$ 2,500	\$ 1,200
01-20-02-4203	OFFICE EQUIP. MAINT.	\$ -	\$ -	\$ -	\$ -
01-20-02-4219	UNIFORMS & CLOTHING	\$ 38	\$ -	\$ -	\$ -
01-20-02-4231	GENERAL SUPPLIES	\$ 4,036	\$ 4,000	\$ 2,700	\$ 4,000
01-20-02-4240	VEHICLE SUPPLIES	\$ 513	\$ 850	\$ 360	\$ 400
01-20-02-4249	GENERATOR MAINTENANCE	\$ -	\$ -	\$ 250	\$ 250
01-20-02-4308	COMMUNICATIONS	\$ 440	\$ 600	\$ 100	\$ 200
01-20-02-4311	TRAVEL	\$ -	\$ 500	\$ -	\$ 500
01-20-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 853	\$ 1,000	\$ -	\$ 1,000
01-20-02-4317	INSURANCE & BONDS	\$ 175	\$ 425	\$ 425	\$ 425
01-20-02-4319	UTILITIES	\$ 7,955	\$ 6,500	\$ 8,700	\$ 8,700
01-20-02-4322	BUILDING & PLANT MAINT	\$ 22,452	\$ 5,500	\$ 9,500	\$ 5,500
01-20-02-4330	DUES & SUBSCRIPTIONS	\$ 316	\$ 200	\$ 160	\$ 200
01-20-02-4335	COMPUTER MAINTENANCE	\$ 91	\$ 1,000	\$ 500	\$ 500
01-20-02-4336	COMPUTER PROGRAM	\$ 20,650	\$ 20,832	\$ 24,646	\$ 22,188
01-20-02-4337	IT CONSULTANT	\$ 2,748	\$ 2,700	\$ 2,800	\$ 2,800
01-20-02-4345	LEASE PURCHASE PAYMENTS	\$ 2,070	\$ 1,800	\$ 1,800	\$ 1,800
01-20-02-4560	OTHER MISC. EXPENSE	\$ -	\$ -	\$ -	\$ -
01-20-02-4823	CAPITAL OUTLAY-EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-20-02-4830	CAPITAL - L&F - CITY HALL	\$ -	\$ -	\$ -	\$ -
		\$ 357,328	\$ 351,097	\$ 358,431	\$ 430,782



**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-24 City Secretaries**

Account Number	Account Title Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-24-02-4202	OFFICE SUPPLIES	\$ 277	\$ 0	\$ 320	\$ 350
01-24-02-4231	GENERAL SUPPLIES	\$ 523	\$ 700	\$ 380	\$ 350
01-24-02-4233	MISCELLANEOUS ELECTION EXP.	\$ 555	\$ 700	\$ 405	\$ 700
01-24-02-4234	CODE PUBLICATION	\$ 3,401	\$ 5,000	\$ 5,000	\$ 5,000
01-24-02-4302	CONSULTANTS	\$ 37,930	\$ 48,674	\$ 53,163	\$ 54,000
01-24-02-4308	TELEPHONE & COMM.	\$ 729	\$ 800	\$ 600	\$ 800
01-24-02-4311	TRAVEL	\$ 1,422	\$ 1,700	\$ 0	\$ 1,700
01-24-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 565	\$ 800	\$ 0	\$ 800
01-24-02-4335	COMPUTER MAINTENANCE	\$ 2,960	\$ 1,400	\$ 1,400	\$ 1,400
		\$ 48,362	\$ 59,774	\$ 61,268	\$ 65,100

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-26 Custodial Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-26-02-4101	SALARIES	\$ 84,828	\$ 83,743	\$ 83,743	\$ 92,272
01-26-02-4102	WORKER'S COMPENSATION	\$ 1,222	\$ 760	\$ 760	\$ 837
01-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 6,423	\$ 6,406	\$ 6,406	\$ 7,058
01-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 15,488	\$ 17,987	\$ 17,987	\$ 21,030
01-26-02-4105	TMRS - RETIREMENT	\$ 7,450	\$ 7,336	\$ 7,336	\$ 7,649
01-26-02-4113	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
01-26-02-4219	UNIFORMS & CLOTHING	\$ 461	\$ 500	\$ 500	\$ 500
01-26-02-4231	GENERAL SUPPLIES	\$ 85	\$ 600	\$ 900	\$ 900
01-26-02-4240	VEHICLE SUPPLIES	\$ 3,077	\$ 2,000	\$ 2,000	\$ 2,000
01-26-02-4241	VEHICLE MAINTENANCE	\$ 562	\$ 600	\$ 0	\$ 600
01-26-02-4242	EQUIPMENT SUPPLIES	\$ 20	\$ 400	\$ 0	\$ 400
01-26-02-4243	EQUIPMENT MAINTENANCE	\$ 3,334	\$ 250	\$ 650	\$ 400
01-26-02-4247	CHEMICAL SUPPLIES	\$ 395	\$ 500	\$ 500	\$ 500
01-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 585	\$ 700	\$ 600	\$ 700
01-26-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 250	\$ -	\$ 250
01-26-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-26-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 123,930	\$ 122,032	\$ 121,382	\$ 135,096

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-30 Library**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-30-02-4101	SALARIES	\$ 203,981.00	\$ 208,471.00	\$ 208,471.00	\$ 215,710.00
01-30-02-4102	WORKER'S COMPENSATION	\$ 1,215.00	\$ 1,313.00	\$ 1,313.00	\$ 1,359.00
01-30-02-4103	SOCIAL SECURITY & MEDICARE	\$ 15,313.00	\$ 15,948.00	\$ 15,948.00	\$ 16,502.00
01-30-02-4104	HEALTH & ACCIDENT INS.	\$ 30,952.00	\$ 35,974.00	\$ 35,974.00	\$ 42,061.00
01-30-02-4105	TMRS RETIREMENT	\$ 16,568.00	\$ 16,821.00	\$ 16,821.00	\$ 16,478.00
01-30-02-4202	OFFICE SUPPLIES	\$ 8,770.00	\$ 6,400.00	\$ 6,400.00	\$ 6,600.00
01-30-02-4203	OFFICE EQUIP. MAINT.	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
01-30-02-4231	GENERAL SUPPLIES	\$ 449.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
01-30-02-4240	VEHICLE SUPPLIES	\$ 343.00	\$ 400.00	\$ 400.00	\$ 400.00
01-30-02-4241	VEHICLE MAINTENANCE	\$ 119.00	\$ 200.00	\$ 505.00	\$ 200.00
01-30-02-4243	EQUIPMENT MAINTENANCE	\$ 567.00	\$ 100.00	\$ 123.00	\$ 125.00
01-30-02-4308	COMMUNICATIONS	\$ 4,713.00	\$ 3,000.00	\$ 1,200.00	\$ 1,500.00
01-30-02-4311	TRAVEL	\$ 2,278.00	\$ 2,200.00	\$ 1,781.00	\$ 2,500.00
01-30-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 545.00	\$ 700.00	\$ 965.00	\$ 1,000.00
01-30-02-4319	UTILITIES	\$ 3,030.00	\$ 4,500.00	\$ 3,391.00	\$ 3,500.00
01-30-02-4322	BLDG. & PLANT MAINT.	\$ 1,413.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
01-30-02-4330	DUES & SUBSCRIPTIONS	\$ 826.00	\$ 1,100.00	\$ 1,696.00	\$ 1,800.00
01-30-02-4335	COMPUTER MAINTENANCE	\$ 10,353.00	\$ 7,000.00	\$ 7,582.00	\$ 14,100.00
01-30-02-4336	COMPUTER PROGRAM	\$ 3,426.00	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00
01-30-02-4346	RENTAL	\$ 2,451.00	\$ 2,300.00	\$ 2,070.00	\$ 2,300.00
01-30-02-4560	ITEMS PURCHASED W/GRANT	\$ 9,901.00	\$ -	\$ -	\$ -
01-30-02-4806	AUDIO-VISUAL MATERIALS	\$ 8,507.00	\$ 7,500.00	\$ 7,500.00	\$ 8,000.00
01-30-02-4807	PERIODICALS	\$ 906.00	\$ 1,000.00	\$ 847.00	\$ 900.00
01-30-02-4808	BOOKS	\$ 31,198.00	\$ 26,000.00	\$ 26,000.00	\$ 27,300.00
01-30-02-4809	CHILDREN'S PROGRAMMING	\$ 1,284.00	\$ 2,400.00	\$ 2,400.00	\$ 2,700.00
01-30-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 359,108.00	\$ 353,077.00	\$ 350,137.00	\$ 378,285.00

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-44 Street and Drainage Department**

<b>Account Number</b>	<b>Account Name</b>	<b>2022 Ending Balances</b>	<b>2023 Approved Budget</b>	<b>2023 Projected Balances</b>	<b>2024 Proposed Budget</b>
01-44-02-4101	SALARIES	\$ 463,188.00	\$ 471,071.00	\$ 471,071.00	\$ 479,112.00
01-44-02-4102	WORKER'S COMPENSATION	\$ 11,535.00	\$ 13,037.00	\$ 13,037.00	\$ 13,259.00
01-44-02-4103	SOCIAL SECURITY & MEDI.	\$ 34,472.00	\$ 36,037.00	\$ 36,037.00	\$ 36,652.00
01-44-02-4104	HEALTH & ACCIDENT INS.	\$ 69,832.00	\$ 83,017.00	\$ 83,017.00	\$ 97,067.00
01-44-02-4105	TMRS - RETIREMENT	\$ 40,673.00	\$ 41,266.00	\$ 41,266.00	\$ 39,718.00
01-44-02-4115	DRUG SCREENS	\$ -	\$ -	\$ 200.00	\$ -
01-44-02-4202	OFFICE SUPPLIES	\$ 265.00	\$ 1,200.00	\$ 600.00	\$ 1,200.00
01-44-02-4219	UNIFORMS & CLOTHING	\$ 2,382.00	\$ 2,000.00	\$ 2,990.00	\$ 3,000.00
01-44-02-4220	STREET SUPPLIES	\$ 44,657.00	\$ 60,000.00	\$ 55,000.00	\$ 60,000.00
01-44-02-4224	SIGN MAINTENANCE	\$ -	\$ 5,000.00	\$ 6,500.00	\$ 5,000.00
01-44-02-4231	GENERAL SUPPLIES	\$ 4,759.00	\$ 1,500.00	\$ 1,200.00	\$ 1,500.00
01-44-02-4236	BRIDGE MAINTENANCE	\$ -	\$ 500.00	\$ 1,800.00	\$ 500.00
01-44-02-4237	DRAINAGE MAINTENANCE	\$ 3,298.00	\$ 1,500.00	\$ 1,200.00	\$ 1,500.00
01-44-02-4240	VEHICLE SUPPLIES	\$ 47,738.00	\$ 25,000.00	\$ 24,942.00	\$ 25,000.00
01-44-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 2,500.00	\$ 2,600.00	\$ 2,500.00
01-44-02-4242	EQUIPMENT SUPPLIES	\$ 530.00	\$ 2,000.00	\$ 2,500.00	\$ 2,000.00
01-44-02-4243	EQUIPMENT MAINTENANCE	\$ 46,545.00	\$ 20,000.00	\$ 25,000.00	\$ 20,000.00
01-44-02-4244	STREETS	\$ 9,260.00	\$ 40,000.00	\$ 42,000.00	\$ 40,000.00
01-44-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 1,250.00	\$ 1,400.00	\$ 1,250.00
01-44-02-4302	CONSULTANTS	\$ 6.00	\$ -	\$ -	\$ -
01-44-02-4308	TELEPHONE & COMM.	\$ 8,392.00	\$ 6,800.00	\$ 6,257.00	\$ 6,800.00
01-44-02-4311	TRAVEL	\$ 20.00	\$ 3,000.00	\$ 100.00	\$ 3,000.00
01-44-02-4315	CLAIMS ACCOUNT	\$ 4,223.00	\$ -	\$ -	\$ -
01-44-02-4319	UTILITIES	\$ 2,075.00	\$ 2,500.00	\$ 2,579.00	\$ 2,600.00
01-44-02-4322	BLDG. & PLANT MAINT.	\$ 1,356.00	\$ 1,500.00	\$ 1,068.00	\$ 1,500.00
01-44-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 895.00	\$ 900.00
01-44-02-4335	COMPUTER / IT MAINTENANCE	\$ 548.00	\$ 3,000.00	\$ 4,400.00	\$ 5,500.00
01-44-02-4560	MISC. EXPENSE	\$ -	\$ 400.00	\$ 400.00	\$ 400.00
01-44-02-4561	LITTER CONTROL	\$ -	\$ 400.00	\$ -	\$ 400.00
01-44-02-4716	MARCH 2016 FLOOD EXP.	\$ -	\$ -	\$ -	\$ -
01-44-02-4820	IKE 2.2 RECOVERY PROJECT	\$ -	\$ -	\$ -	\$ -
01-44-02-4823	CAPITAL EQUIPMENT	\$ 9,884.00	\$ -	\$ -	\$ -
01-44-02-4830	CAPITAL-LAND & FACILITIES	\$ 943,343.00	\$ -	\$ 27,820.00	\$ -
01-44-02-4840	CAPITAL- VEHICLES	\$ 152,650.00	\$ -	\$ -	\$ -
01-44-02-4850	CDBG 2016 Flood Drainage	\$ 113,824.00	\$ -	\$ 28,182.00	\$ -
01-44-02-4851	CDBG HARVEY DRAINAGE IMP	\$ 1,574.00	\$ -	\$ 1,687.00	\$ -
01-44-02-4852	CDBG 22-085-022-D263 STREETS	\$ 750,140.00	\$ -	\$ 344,776.00	\$ -
01-44-02-4853	TXDOT SRTS SIDEWALK PROJECTS	\$ 141,346.00	\$ -	\$ 94,250.00	\$ -
		\$ 2,908,515.00	\$ 824,478.00	\$ 1,324,774.00	\$ 850,358.00

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-46 Sanitation Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-46-02-4101	SALARIES	\$ 350,310	\$ 356,502	\$ 356,502	\$ 371,893
01-46-02-4102	WORKER'S COMPENSATION	\$ 16,531	\$ 17,209	\$ 17,209	\$ 17,759
01-46-02-4103	SOCIAL SECURITY & MEDICARE	\$ 25,916	\$ 27,272	\$ 27,272	\$ 28,450
01-46-02-4104	HEALTH & ACCIDENT INS.	\$ 62,323	\$ 74,024	\$ 74,024	\$ 86,552
01-46-02-4105	TMRS - RETIREMENT	\$ 30,649	\$ 31,230	\$ 31,230	\$ 30,830
01-46-02-4202	OFFICE SUPPLIES	\$ 682	\$ 1,600	\$ 378	\$ 1,600
01-46-02-4219	UNIFORMS & CLOTHING	\$ 3,190	\$ 2,700	\$ 4,911	\$ 5,000
01-46-02-4231	GENERAL SUPPLIES	\$ 2,882	\$ 2,500	\$ 1,517	\$ 2,500
01-46-02-4238	LANDFILL MAINTENANCE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-46-02-4240	VEHICLE SUPPLIES	\$ 1,181	\$ 5,500	\$ 83	\$ 5,500
01-46-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-46-02-4242	EQUIPMENT SUPPLIES	\$ 148,233	\$ 75,000	\$ 124,438	\$ 130,000
01-46-02-4243	EQUIPMENT MAINTENANCE	\$ 128,423	\$ 120,000	\$ 109,795	\$ 112,000
01-46-02-4244	FABRICATION EXPENSE	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
01-46-02-4245	GARBAGE CANS/DUMPSTER	\$ 732	\$ 10,000	\$ 11,930	\$ 10,000
01-46-02-4305	LANDFILL FEES	\$ 353,184	\$ 300,000	\$ 387,493	\$ 400,000
01-46-02-4308	COMMUNICATIONS	\$ 12,406	\$ 12,150	\$ 10,361	\$ 12,000
01-46-02-4311	TRAVEL	\$ 144	\$ 2,500	\$ 445	\$ 2,500
01-46-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 661	\$ 2,000	\$ 992	\$ 2,000
01-46-02-4315	CLAIMS	\$ 2,015	\$ -	\$ -	\$ -
01-46-02-4319	UTILITIES	\$ 3,713	\$ 4,000	\$ 3,701	\$ 4,000
01-46-02-4322	BLDG. & PLANT MAINTENANCE	\$ 4,471	\$ 3,973	\$ 2,606	\$ 4,000
01-46-02-4335	COMPUTER / IT MAINTENANCE	\$ 819	\$ 3,000	\$ 3,300	\$ 3,300
01-46-02-4346	RENTAL-DUMPSTER	\$ 19,987	\$ 20,000	\$ 19,956	\$ 20,000
01-46-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-46-02-4830	CAPITAL LAND & FACILITY	\$ 6,556	\$ -	\$ -	\$ -
01-46-02-4840	VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 1,175,008	\$ 1,083,660	\$ 1,200,643	\$ 1,262,384

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-47 Municipal Shop**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-47-02-4101	SALARIES	\$ 236,811.00	\$ 219,316.00	\$ 219,316.00	\$ 201,764.00
01-47-02-4102	WORKERS COMPENSATION	\$ 4,399.00	\$ 4,211.00	\$ 4,211.00	\$ 3,874.00
01-47-02-4103	SOCIAL SECURITY & MEDICARE	\$ 17,410.00	\$ 16,778.00	\$ 16,778.00	\$ 15,435.00
01-47-02-4104	HEALTH & ACCIDENT INS.	\$ 33,311.00	\$ 38,833.00	\$ 38,833.00	\$ 42,061.00
01-47-02-4105	TMRS - RETIREMENT	\$ 19,532.00	\$ 17,596.00	\$ 17,596.00	\$ 16,726.00
01-47-02-4202	OFFICE SUPPLIES	\$ -	\$ 600.00	\$ 550.00	\$ 600.00
01-47-02-4219	UNIFORMS & CLOTHING	\$ 1,450.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
01-47-02-4230	BID ADVERTISING	\$ -	\$ 1,500.00	\$ 500.00	\$ 1,500.00
01-47-02-4231	GENERAL SUPPLIES	\$ 8,419.00	\$ 7,500.00	\$ 7,500.00	\$ 8,500.00
01-47-02-4232	LUBRICANTS	\$ 3,497.00	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00
01-47-02-4240	VEHICLE SUPPLIES	\$ 5,242.00	\$ 3,500.00	\$ 3,600.00	\$ 4,000.00
01-47-02-4241	VEHICLE MAINTENANCE	\$ 53.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00
01-47-02-4242	EQUIPMENT SUPPLIES	\$ 250.00	\$ 500.00	\$ 500.00	\$ 500.00
01-47-02-4243	EQUIPMENT MAINTENANCE	\$ 1,550.00	\$ 1,800.00	\$ 1,813.00	\$ 1,800.00
01-47-02-4244	STATIONARY EQUIP. SUPPLIES	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
01-47-02-4245	STATIONARY EQUIP. MAINT.	\$ 551.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
01-47-02-4247	CHEMICAL SUPPLIES	\$ 4,495.00	\$ 3,500.00	\$ 4,300.00	\$ 4,500.00
01-47-02-4304	STATE INSPECTIONS & FEES	\$ 722.00	\$ 1,000.00	\$ 900.00	\$ 1,000.00
01-47-02-4308	COMMUNICATIONS	\$ 8,247.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
01-47-02-4311	TRAVEL	\$ 20.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00
01-47-02-4312	TRAINING	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00
01-47-02-4319	UTILITIES	\$ 1,098.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
01-47-02-4322	BLDG. & PLANT MAINT.	\$ 800.00	\$ 1,000.00	\$ 828.00	\$ 1,000.00
01-47-02-4335	COMPUTER / IT MAINTENANCE	\$ 743.00	\$ 1,500.00	\$ 1,300.00	\$ 1,500.00
01-47-02-4560	OTHER MISC. EXPENSE	\$ -	\$ -	\$ -	\$ -
		\$ 348,600.00	\$ 341,634.00	\$ 339,525.00	\$ 327,760.00

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-48 Park Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-48-02-4101	SALARIES	\$ 194,287.00	\$ 204,391.00	\$ 184,765.00	\$ 240,688.00
01-48-02-4102	WORKER'S COMPENSATION	\$ 6,819.00	\$ 8,033.00	\$ 7,261.00	\$ 9,459.00
01-48-02-4103	SOCIAL SECURITY & MED.	\$ 14,699.00	\$ 15,636.00	\$ 14,134.00	\$ 18,413.00
01-48-02-4104	HEALTH & ACCIDENT INS.	\$ 37,753.00	\$ 44,967.00	\$ 44,967.00	\$ 63,091.00
01-48-02-4105	TMRS - RETIREMENT	\$ 17,053.00	\$ 17,905.00	\$ 16,185.00	\$ 19,953.00
01-48-02-4113	UNEMPLOYMENT COMPENSATION	\$ 5,572.00	\$ -	\$ -	\$ -
01-48-02-4219	UNIFORMS	\$ 1,398.00	\$ 1,400.00	\$ 1,358.00	\$ 1,400.00
01-48-02-4231	GENERAL SUPPLIES	\$ 5,474.00	\$ 3,500.00	\$ 4,400.00	\$ 4,000.00
01-48-02-4240	VEHICLE SUPPLIES	\$ 8,337.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
01-48-02-4242	EQUIPMENT SUPPLIES	\$ 471.00	\$ 1,800.00	\$ 1,500.00	\$ 1,800.00
01-48-02-4243	EQUIPMENT MAINT.	\$ 12,961.00	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00
01-48-02-4263	PARK UPKEEP	\$ 231.00	\$ -	\$ -	\$ -
01-48-02-4264	PARK LIGHT OPERATION	\$ 2,290.00	\$ -	\$ -	\$ -
01-48-02-4290	GENERAL MAINTENANCE	\$ 26,341.00	\$ 15,000.00	\$ 13,250.00	\$ 15,000.00
01-48-02-4308	COMMUNICATIONS	\$ 39.00	\$ 600.00	\$ 480.00	\$ 600.00
01-48-02-4319	UTILITIES	\$ 10,056.00	\$ 10,000.00	\$ 19,000.00	\$ 19,000.00
01-48-02-4322	BLDG. & PLANT MAINT.	\$ 2,008.00	\$ 2,000.00	\$ 2,865.00	\$ 2,000.00
01-48-02-4335	COMPUTER / IT MAINTENANCE	\$ 328.00	\$ -	\$ 3,500.00	\$ 1,400.00
01-48-02-4710	KIWANIS PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 5,000.00
01-48-02-4711	BYRD PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
01-48-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-48-02-4824	CAMERAS - CAPITAL EQUIP	\$ -	\$ -	\$ -	\$ -
01-48-02-4830	CAPITAL LAND & FACILITY	\$ 83,636.00	\$ -	\$ 6,973.00	\$ -
		\$ 429,753.00	\$ 335,232.00	\$ 329,138.00	\$ 411,804.00

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-50 Police Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-50-02-4101	SALARIES	\$ 1,555,158	\$ 1,719,722	\$ 1,719,722	\$ 2,062,757
01-50-02-4102	WORKERS COMPENSATION	\$ 21,401	\$ 22,667	\$ 22,667	\$ 26,823
01-50-02-4103	SOCIAL SECURITY & MEDICARE	\$ 114,441	\$ 132,451	\$ 132,451	\$ 157,801
01-50-02-4104	HEALTH & ACCIDENT INS.	\$ 212,529	\$ 303,108	\$ 303,108	\$ 333,382
01-50-02-4105	TMRS - RETIREMENT	\$ 136,514	\$ 150,648	\$ 150,648	\$ 171,003
01-50-02-4202	OFFICE SUPPLIES	\$ 554	\$ -	\$ 419	\$ -
01-50-02-4203	OFFICE EQUIPMENT MAINT.	\$ 237	\$ 3,000	\$ 3,000	\$ 3,000
01-50-02-4215	CID INVESTIGATIVE EXPENSE	\$ -	\$ -	\$ -	\$ 6,028
01-50-02-4216	PRISONER FOOD EXPENSE	\$ 437	\$ -	\$ -	\$ -
01-50-02-4217	PRISONER CONFINEMENT EXPENSE	\$ 20,020	\$ 29,200	\$ 29,200	\$ 32,850
01-50-02-4218	ANIMAL BOARDING EXPENSE	\$ 6	\$ -	\$ -	\$ -
01-50-02-4219	UNIFORMS & CLOTHING	\$ 6,782	\$ 15,000	\$ 15,000	\$ 15,000
01-50-02-4231	GENERAL SUPPLIES	\$ 7,583	\$ 15,500	\$ 15,500	\$ 15,500
01-50-02-4240	VEHICLE SUPPLIES	\$ 60,936	\$ 37,000	\$ 37,000	\$ 42,000
01-50-02-4241	VEHICLE MAINTENANCE	\$ 29,788	\$ 22,000	\$ 22,000	\$ 32,000
01-50-02-4248	CRIME SCENE & TRAFFIC SUPP.	\$ 3,022	\$ 2,000	\$ 2,000	\$ 2,000
01-50-02-4249	TOBACCO GRANT EXPENSES-PD	\$ 1,418	\$ -	\$ 1,130	\$ -
01-50-02-4303	LEGAL SERVICES	\$ 1,275	\$ -	\$ -	\$ -
01-50-02-4308	COMMUNICATIONS	\$ 37,319	\$ 40,000	\$ 40,000	\$ 48,266
01-50-02-4311	TRAVEL	\$ 43	\$ -	\$ -	\$ -
01-50-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 10,881	\$ 18,000	\$ 18,000	\$ 18,000
01-50-02-4315	CLAIMS ACCOUNT	\$ 2,947	\$ -	\$ -	\$ -
01-50-02-4319	UTILITIES	\$ 14,508	\$ 15,000	\$ 15,000	\$ 15,000
01-50-02-4321	MOBILE RADIO MAINTENANCE	\$ 6,971	\$ 8,000	\$ 8,000	\$ 8,000
01-50-02-4322	BLDG. & PLANT MAINTENANCE	\$ 2,855	\$ 4,000	\$ 4,000	\$ 4,000
01-50-02-4330	DUES & SUBSCRIPTIONS	\$ 1,232	\$ 1,800	\$ 1,800	\$ 1,800
01-50-02-4334	SOFTWARE MAINTENANCE	\$ 76	\$ -	\$ -	\$ -
01-50-02-4335	COMPUTER MAINTENANCE	\$ 17,599	\$ 43,000	\$ 43,000	\$ 46,250
01-50-02-4345	LEASE PURCHASE PAYMENT EXP	\$ 3,018	\$ 3,600	\$ 3,600	\$ 3,600
01-50-02-4347	CONSULTANTS	\$ 5,460	\$ 5,350	\$ 5,350	\$ 5,350
01-50-02-4501	POLICE IMPOUND EXPENSE	\$ 2,576	\$ 4,500	\$ 4,500	\$ 4,500
01-50-02-4503	CANINE EXPENSE	\$ 3,776	\$ 2,500	\$ 2,500	\$ 2,500
01-50-02-4505	TACTICAL TRAINING EXPENSE	\$ 2,457	\$ 5,500	\$ 5,500	\$ 6,500
01-50-02-4508	LEOSE GRANT EXP.	\$ 1,907	\$ 2,500	\$ 2,500	\$ 2,500
01-50-02-4510	INVESTIGATIVE EXPENSE	\$ 174	\$ 4,000	\$ 4,000	\$ 4,000
01-50-02-4511	MEDICAL EXAMINATIONS	\$ 320	\$ 8,000	\$ 8,000	\$ 8,000
01-50-02-4513	PATROL EQUIP.	\$ 5,065	\$ 9,000	\$ 9,000	\$ 9,000
01-50-02-4514	HIRING & TESTING EXP.	\$ 470	\$ 500	\$ 500	\$ 500
01-50-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 2,291,755	\$ 2,627,546	\$ 2,629,095	\$ 3,087,910



**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-55 Municipal Court**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-55-02-4101	SALARIES	\$ 94,491	\$ 96,301	\$ 96,301	\$ 85,053
01-55-02-4102	WORKER'S COMPENSATION	\$ 561	\$ 592	\$ 592	\$ 523
01-55-02-4103	SOCIAL SECURITY & MEDICARE	\$ 6,712	\$ 7,367	\$ 7,367	\$ 6,507
01-55-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 17,279	\$ 20,063	\$ 20,063	\$ 23,460
01-55-02-4105	TMRS - RETIREMENT	\$ 8,295	\$ 8,436	\$ 8,436	\$ 7,051
01-55-02-4200	COMMUNITY SUPERVISION - ADULT	\$ -	\$ 1,000	\$ 1,000	\$ 3,500
01-55-02-4201	COMMUNITY SUPERVISION - JUVEN	\$ -	\$ 1,000	\$ 1,000	\$ 3,500
01-55-02-4202	OFFICE SUPPLIES	\$ 2,396	\$ 4,000	\$ 4,000	\$ 4,000
01-55-02-4203	OFFICE EQUIPMENT MAINTENANCE	\$ -	\$ 750	\$ 750	\$ 750
01-55-02-4204	RESTITUTION	\$ -	\$ -	\$ -	\$ -
01-55-02-4205	LEASED EQUIPMENT - COPIER	\$ 2,791	\$ 2,800	\$ 2,800	\$ 2,800
01-55-02-4218	CRIMINAL JUSTICE EXPENSE	\$ 84,346	\$ 120,000	\$ 120,000	\$ 120,000
01-55-02-4219	UNIFORMS	\$ 163	\$ 125	\$ 250	\$ 250
01-55-02-4231	GENERAL SUPPLIES	\$ 474	\$ 1,500	\$ 1,500	\$ 1,500
01-55-02-4303	MUNICIPAL COURT JUDGE EXPENSE	\$ 36,684	\$ 40,086	\$ 40,086	\$ 40,086
01-55-02-4304	MUNICIPAL COURT TRIAL EXPENSE	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-55-02-4305	CREDIT CARD PROCESSING FEES	\$ 4,262	\$ 4,000	\$ 4,500	\$ 5,000
01-55-02-4308	TELEPHONE & COMMUNICATIONS	\$ 580	\$ 7,705	\$ 7,705	\$ 7,705
01-55-02-4311	TRAVEL	\$ 1,934	\$ 3,000	\$ 3,000	\$ 3,000
01-55-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 75	\$ 800	\$ 800	\$ 800
01-55-02-4318	OVERAGE/SHORTAGE - CASHIER	\$ -	\$ -	\$ -	\$ -
01-55-02-4330	DUES & SUBSCRIPTIONS	\$ 225	\$ 1,000	\$ 1,000	\$ 1,000
01-55-02-4335	COMPUTER MAINTENANCE	\$ 10,246	\$ 6,000	\$ 6,000	\$ 6,000
01-55-02-4336	COMPUTER PROGRAMS	\$ 15,013	\$ 19,000	\$ 19,000	\$ 19,000
01-55-02-4346	RENTAL	\$ -	\$ -	\$ -	\$ -
01-55-02-4347	BLDG SEC FUND	\$ 516	\$ 10,000	\$ 10,000	\$ 5,876
01-55-02-4348	COURT TECHNOLOGY FUND	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
01-55-02-4349	COURT SUPERVISION FEES	\$ -	\$ 4,800	\$ 4,800	\$ 1,800
01-55-02-4350	OMNI FEE EXPENSE	\$ 894	\$ 4,000	\$ 4,000	\$ 4,000
01-55-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 287,937	\$ 370,825	\$ 371,450	\$ 359,661

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-60 Fire Department**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-60-02-4102	WORKER'S COMP	\$ 282	\$ -	\$ 4,165	\$ 4,165
01-60-02-4111	PENSION FUND	\$ 32,867	\$ 45,000	\$ 53,326	\$ 45,000
01-60-02-4114	EMPLOYEE PHYSICALS/SCREENS	\$ 110	\$ 550	\$ 550	\$ 550
01-60-02-4202	OFFICE SUPPLIES	\$ 433	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4219	UNIFORMS & CLOTHING	\$ 5,096	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4231	GENERAL SUPPLIES	\$ 5,642	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4240	VEHICLE SUPPLIES	\$ 7,686	\$ 7,500	\$ 7,500	\$ 7,500
01-60-02-4241	VEHICLE MAINTENANCE	\$ 5	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4242	EQUIPMENT SUPPLIES	\$ 12,057	\$ 15,000	\$ 15,000	\$ 15,000
01-60-02-4243	EQUIPMENT MAINTENANCE	\$ 41,811	\$ 25,000	\$ 25,000	\$ 25,000
01-60-02-4244	STATIONARY EQUIPMENT SUPPLIES	\$ 6,364	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4245	PUMP TESTING	\$ 3,625	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4246	HOSE & LADDER TESTING	\$ 973	\$ 5,500	\$ 5,500	\$ 5,500
01-60-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4248	SCBA TESTING	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4249	AERIAL TESTING	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-60-02-4250	SCEBA (Breathing Apparatus)	\$ 113,080	\$ -	\$ -	\$ -
01-60-02-4290	STATIONARY EQUIPMENT MAINT.	\$ 3,763	\$ 3,500	\$ 7,500	\$ 7,500
01-60-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,410	\$ 2,000	\$ 5,000	\$ 5,000
01-60-02-4309	RADIO TOWER RENTAL & MAINT.	\$ -	\$ -	\$ 10,000	\$ 4,000
01-60-02-4311	TRAVEL	\$ 6,009	\$ 7,500	\$ 7,500	\$ 7,500
01-60-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 328	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
01-60-02-4317	INSURANCE & BONDS	\$ 250	\$ 300	\$ 300	\$ 300
01-60-02-4318	FIRE CALL ALLOWANCE	\$ 26,570	\$ 35,000	\$ 35,000	\$ 35,000
01-60-02-4319	UTILITIES	\$ 5,457	\$ 7,000	\$ 7,000	\$ 7,000
01-60-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 3,500	\$ 3,500	\$ 5,000
01-60-02-4322	BLDG. & PLANT MAINTENANCE	\$ 10,576	\$ 5,000	\$ 10,000	\$ 5,000
01-60-02-4323	FIRE TRAINING FACILITY MAINT.	\$ -	\$ 10,000	\$ 10,000	\$ 15,000
01-60-02-4324	FIRE TRAINING FACILITY SUPPLIES	\$ -	\$ -	\$ 5,000	\$ 5,000
01-60-02-4330	DUES & SUBSCRIPTIONS	\$ 1,400	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4560	OTHER MISC. EXPENSE	\$ 2,765	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4561	FIRE SAFETY TEACHING EXPENSE	\$ 2,713	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-60-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 291,272	\$ 213,850	\$ 253,341	\$ 240,515

**City of Jasper**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-61 Fire Marshal**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-61-02-4101	SALARIES	\$ 68,221	\$ 69,972	\$ 69,972	\$ 77,478
01-61-02-4102	WORKER'S COMPENSATION	\$ 399	\$ 425	\$ 425	\$ 471
01-61-02-4103	SOCIAL SECURITY & MEDICARE	\$ 4,267	\$ 5,353	\$ 5,353	\$ 5,927
01-61-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 12,321	\$ 14,301	\$ 14,301	\$ 16,725
01-61-02-4105	TMRS - RETIREMENT	\$ 5,989	\$ 6,130	\$ 6,130	\$ 6,426
01-61-02-4202	OFFICE SUPPLIES	\$ 192	\$ 1,200	\$ 8	\$ 400
01-61-02-4203	EDUCATING SUPPLIES	\$ 919	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4219	UNIFORMS & CLOTHING	\$ 295	\$ 250	\$ 250	\$ 250
01-61-02-4231	GENERAL SUPPLIES	\$ 2,751	\$ 2,000	\$ 2,300	\$ 2,500
01-61-02-4240	VEHICLE SUPPLIES	\$ 2,791	\$ 2,100	\$ 2,300	\$ 2,500
01-61-02-4241	VEHICLE MAINTENANCE	\$ 35	\$ 1,000	\$ 2,000	\$ 2,500
01-61-02-4308	TELEPHONE & COMMUNICATIONS	\$ 854	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4311	TRAVEL	\$ 275	\$ 2,000	\$ 2,000	\$ 2,000
01-61-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 250	\$ 1,500	\$ 1,500	\$ 1,500
01-61-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
01-61-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 500	\$ 500	\$ 500
01-61-02-4330	DUES & SUBSCRIPTIONS	\$ 1,513	\$ 2,000	\$ 2,000	\$ 2,000
01-61-02-4331	LICENSES & CERTIFICATIONS	\$ 433	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4335	COMPUTER EQUIP. & MAINT.	\$ 3,414	\$ 1,400	\$ 1,800	\$ 2,000
01-61-02-4402	SAFETY EQUIP. & SUPPLIES	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-61-02-4840	CAPITAL - VEHICLE	\$ -	\$ -	\$ -	\$ -
		\$ 104,919	\$ 114,631	\$ 115,339	\$ 127,677

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**General Fund**  
**01-70 Animal Shelter**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
01-70-02-4101	SALARIES	\$ 78,018	\$ 74,852	\$ 74,852	\$ 78,288
01-70-02-4102	WORKERS COMP	\$ 2,435	\$ 2,824	\$ 2,824	\$ 2,954
01-70-02-4103	SOCIAL SEC-MEDICARE	\$ 5,783	\$ 5,726	\$ 5,726	\$ 5,989
01-70-02-4104	HEALTH & ACCIDENT INS.	\$ 15,535	\$ 17,987	\$ 17,987	\$ 24,377
01-70-02-4105	TMRS - RETIREMENT	\$ 6,853	\$ 6,557	\$ 6,557	\$ 6,490
01-70-02-4202	OFFICE SUPPLIES	\$ 185	\$ 300	\$ 200	\$ 300
01-70-02-4218	VETERINARY EXPENSE	\$ 7,458	\$ 5,000	\$ 11,560	\$ 11,560
01-70-02-4219	UNIFORMS	\$ 400	\$ 500	\$ 400	\$ 500
01-70-02-4231	GENERAL SUPPLIES	\$ 8,271	\$ 6,700	\$ 11,000	\$ 11,000
01-70-02-4232	SUPPLIES FROM DONATIONS	\$ 18,970	\$ 0	\$ 0	\$ 0
01-70-02-4240	VEHICLE SUPPLIES	\$ 3,846	\$ 1,000	\$ 4,200	\$ 4,200
01-70-02-4241	VEHICLE MAINTENANCE	\$ 3,563	\$ 600	\$ 5,500	\$ 1,000
01-70-02-4308	COMMUNICATIONS	\$ 5,150	\$ 4,300	\$ 5,200	\$ 5,200
01-70-02-4311	TRAVEL	\$ 59	\$ 500	\$ 500	\$ 1,000
01-70-02-4312	MEETINGS & SCHOOLS	\$ 40	\$ 450	\$ 706	\$ 900
01-70-02-4315	CLAIMS	\$ -	\$ 0	\$ 200	\$ 0
01-70-02-4319	UTILITIES	\$ 3,865	\$ 6,000	\$ 7,200	\$ 7,200
01-70-02-4322	BLDG & PLANT MAINT.	\$ 3,408	\$ 2,000	\$ 2,000	\$ 2,000
01-70-02-4335	COMP. EQUIP/MAINT/SUPP.	\$ 1,428	\$ 1,320	\$ 1,413	\$ 1,450
01-70-02-4336	ANIMAL CONTROL EQUIP.	\$ 294	\$ 400	\$ 400	\$ 400
01-70-02-4337	SAFETY EQUIPMENT	\$ 855	\$ 450	\$ 3,950	\$ 3,950
01-70-02-4830	CAPITAL LAND&FACILITY	\$ 637	\$ -	\$ 0	\$ -
		\$ 167,053	\$ 137,466	\$ 162,375	\$ 168,758

# **LIGHT AND POWER FUND**

**CITY OF JASPER, TEXAS**  
**FISCAL YEAR 2023-2024**  
**LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b>OPERATING REVENUE</b>					
3415	ELECTRICAL SALES	\$ 10,492,681	\$ 14,500,000	\$ 13,500,000	\$ 13,357,101
3473	SERVICE CONST. FEES	\$ 75,808	\$ 75,000	\$ 30,000	\$ 75,000
3474	CUT IN FEES	\$ 22,416	\$ 20,000	\$ 24,374	\$ 22,000
3601	MISCELLANEOUS	\$ 2,294	\$ 3,000	\$ 1,000	\$ 3,000
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,593,199</b>	<b>\$ 14,598,000</b>	<b>\$ 13,555,374</b>	<b>\$ 13,457,101</b>
<b>NON-OPERATING REVENUE</b>					
3602	NISCO INCOME	\$ 863,479	\$ -	\$ 900,000	\$ -
3603	SRMPA DEBT EXCESS	\$ 1,050,408	\$ -	\$ -	\$ -
3604	INSURANCE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
3605	SALE OF SCRAP	\$ -	\$ -	\$ 1,656	\$ -
3607	SRMPA INCOME	\$ 3,000,000	\$ -	\$ -	\$ -
3608	SRMPA INCOME - Other	\$ 3,000,000	\$ -	\$ -	\$ -
3609	REVENUE FROM CREDIT CARD FEES	\$ 27,204	\$ 25,000	\$ 39,000	\$ 27,000
3617	ASSET TRANSFER FROM SRMPA	\$ 15,727,834	\$ -	\$ -	\$ -
3623	OTHER INTEREST	\$ 65,016	\$ 50,000	\$ 83,000	\$ 50,000
3653	CORONAVIRUS RELIEF FUND REVENUE	\$ -	\$ -	\$ -	\$ -
3660	HURRICANE LAURA REVENUE	\$ 350,009	\$ -	\$ 4,321	\$ -
3822	TRANSFER FROM GENERAL FUND	\$ 18,252	\$ -	\$ -	\$ -
3824	TRANSFER FROM W&S	\$ -	\$ -	\$ -	\$ -
3844	TRANSFER ASSETS FROM FUND WW	\$ 151,574	\$ -	\$ -	\$ -
3137	CODE ABATEMENT REV.	\$ 154	\$ -	\$ 3,957	\$ -
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 24,253,930</b>	<b>\$ 75,000</b>	<b>\$ 1,031,934</b>	<b>\$ 77,000</b>
	<b>TOTAL REVENUE</b>	<b>\$ 34,847,129</b>	<b>\$ 14,673,000</b>	<b>\$ 14,587,308</b>	<b>\$ 13,534,101</b>

**OPERATING EXPENSES**

	PURCHASED POWER (11-21-02-4246)	\$ 8,031,394	\$ 10,900,000	\$ 9,052,163	\$ 9,500,000
11-21	DISTRIBUTION & MAINTENANCE	\$ 1,054,101	\$ 1,369,110	\$ 1,094,895	\$ 1,476,030
11-22	RIGHT OF WAY MAINTENANCE	\$ 521,771	\$ 528,768	\$ 530,365	\$ 561,362
11-25	INSPECTION/CODE ENFORCEMENT	\$ 258,826	\$ 267,730	\$ 269,712	\$ 288,088
11-26	CUSTOMER SERVICE	\$ 533,619	\$ 542,589	\$ 548,250	\$ 580,549
11-28	WAREHOUSE	\$ 4,680	\$ 5,400	\$ 7,019	\$ 10,300
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	DEPRECIATION	\$ 631,698	\$ 630,000	\$ 650,000	\$ 650,000
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 11,036,089</b>	<b>\$ 14,243,597</b>	<b>\$ 12,152,404</b>	<b>\$ 13,066,329</b>

**OTHER (SOURCES) USES:**

11-21	ADMIN TRANSFER TO GF	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
4115	UNCLAIMED PROPERTY	\$ -	\$ -	\$ -	\$ -
4816	TRANSFER TO DOWNTOWN PROJECT	\$ 4,950	\$ -	\$ -	\$ -
4815	TRANSFER TO/FROM FUND 15	\$ -	\$ -	\$ 43,000	\$ -
4817	TRANSFER TO FUND 17	\$ 69,603	\$ -	\$ 67,465	\$ -

**CITY OF JASPER, TEXAS  
FISCAL YEAR 2023-2024  
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
4818	TRANSFER TO FUND 18	\$ 14,883	\$ -	\$ -	\$ -
4820	TRANSFER TO 2020 CAPITAL PROJECT	\$ 87,554	\$ -	\$ 7,000	\$ -
4822	TRANSFER TO 2022 CAPITAL PROJECTS	\$ 1,538,971	\$ -	\$ 481,403	\$ -
4823	TRANSFER TO 2023 CAPITAL PROJECTS	\$ -	\$ -	\$ 722,875	\$ -
4865	TRANSFER TO/FROM W&S I & S	\$ -	\$ -	\$ -	\$ -
4893	TRANSFER TO JASPER UNITED	\$ 34,800	\$ -	\$ 33,600	\$ 11,200
4755	INVENTORY OVERAGE/SHORTAGE	\$ (33,868)	\$ -	\$ -	\$ -
4756	TRANSFER TO GENERAL FUND	\$ 1,029,747	\$ 181,369	\$ 846,000	\$ 198,334
	<b>TOTAL OTHER (SOURCES) USES</b>	<b>\$ 3,611,847</b>	<b>\$ 1,046,576</b>	<b>\$ 3,066,550</b>	<b>\$ 1,074,741</b>
	<b>TOTAL EXPENSES AND OTHER USES</b>	<b>\$ 14,647,936</b>	<b>\$ 15,290,173</b>	<b>\$ 15,218,954</b>	<b>\$ 14,141,070</b>
	<b>TOTAL REVENUE</b>	<b>\$ 34,847,129</b>	<b>\$ 14,673,000</b>	<b>\$ 14,587,308</b>	<b>\$ 13,534,101</b>
	<b>TOTAL EXPENSES</b>	<b>\$ (14,647,936)</b>	<b>\$ (15,290,173)</b>	<b>\$ (15,218,954)</b>	<b>\$ (14,141,070)</b>
**	<b>ACTUAL NET REVENUE (with depreciat</b>	<b>\$ 20,199,193</b>	<b>\$ (617,173)</b>	<b>\$ (631,646)</b>	<b>\$ (606,969)</b>
	DEPRECIATION	\$ 631,698	\$ 630,000	\$ 650,000	\$ 650,000
**	<b>NET WITHOUT DEPRECIATION</b>	<b>\$ 20,830,891</b>	<b>\$ 12,827</b>	<b>\$ 18,354</b>	<b>\$ 43,031</b>

\*\*NOTE: Net Revenue includes interfund transfers for capital projects.

**City of Jasper**  
**Fiscal Year 2023-2024 Budget**  
**Light and Power Fund**  
**11-21 Light and Power Distribution**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
11-21-02-4101	SALARIES	\$ 655,509	\$ 643,231	\$ 643,231	\$ 719,747
11-21-02-4102	WORKER'S COMPENSATION	\$ 8,677	\$ 9,504	\$ 9,504	\$ 10,634
11-21-02-4103	SOCIAL SECURITY & MEDICARE	\$ 47,877	\$ 49,207	\$ 49,207	\$ 55,061
11-21-02-4104	HEALTH & ACCIDENT INS.	\$ 82,443	\$ 103,821	\$ 103,821	\$ 135,421
11-21-02-4105	TMRS - RETIREMENT	\$ 57,775	\$ 56,347	\$ 56,347	\$ 59,667
11-21-02-4202	OFFICE SUPPLIES	\$ 773	\$ -	\$ 953	\$ 1,000
11-21-02-4203	OFFICE EQUIP. MAINT.	\$ 175	\$ -	\$ -	\$ -
11-21-02-4219	UNIFORMS & CLOTHING	\$ 5,258	\$ 4,000	\$ 8,240	\$ 9,000
11-21-02-4220	SAFETY EQUIPMENT	\$ 9,312	\$ 2,000	\$ 5,117	\$ 2,000
11-21-02-4231	GENERAL SUPPLIES	\$ 9,927	\$ 2,500	\$ 7,000	\$ 2,500
11-21-02-4240	VEHICLE SUPPLIES	\$ 577	\$ 2,500	\$ 176	\$ 2,500
11-21-02-4241	VEHICLE MAINTENANCE	\$ 1,544	\$ 2,000	\$ 853	\$ 2,000
11-21-02-4242	EQUIPMENT SUPPLIES	\$ 33,188	\$ 25,000	\$ 38,000	\$ 25,000
11-21-02-4243	EQUIPMENT MAINTENANCE	\$ 66,399	\$ 25,000	\$ 23,253	\$ 25,000
11-21-02-4246	POWER PURCHASE COST	\$ 8,031,394	\$ 10,900,000	\$ 9,052,163	\$ 9,500,000
11-21-02-4250	POLE REPLACEMENT	\$ -	\$ 15,000	\$ 8,000	\$ 15,000
11-21-02-4251	ELECTRIC DISTRIB. LINES	\$ 3,600	\$ 240,000	\$ 13,378	\$ 210,000
11-21-02-4252	SUBSTATION B MAINT.	\$ 486	\$ 2,000	\$ 7,734	\$ 8,000
11-21-02-4253	METER CALIB & TEST	\$ -	\$ 6,000	\$ -	\$ 6,000
11-21-02-4254	TRANSFORMERS REPAIR	\$ (6,690)	\$ 40,000	\$ -	\$ 20,000
11-21-02-4257	JASON SUBSTATION MAINT.	\$ -	\$ -	\$ 9,744	\$ 10,000
11-21-02-4258	LINDSEY SUBSTATION MAINT.	\$ -	\$ -	\$ 9,212	\$ 10,000
11-21-02-4302	CONSULTANTS	\$ 6,465	\$ 3,000	\$ 726	\$ 3,000
11-21-02-4305	CONTRACT LABOR	\$ -	\$ -	\$ -	\$ -
11-21-02-4308	COMMUNICATIONS	\$ 12,907	\$ 14,000	\$ 10,350	\$ 14,000
11-21-02-4311	TRAVEL	\$ 1,281	\$ 3,000	\$ 1,045	\$ 3,000
11-21-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 3,000	\$ 2,610	\$ 3,000
11-21-02-4315	CLAIMS ACCOUNT	\$ 11,136	\$ 500	\$ 1,128	\$ 500
11-21-02-4319	UTILITIES	\$ 5,706	\$ 5,500	\$ 9,609	\$ 10,000
11-21-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 500	\$ -	\$ 500
11-21-02-4322	BLDG & PLANT MAINTENANCE	\$ 7,046	\$ 7,000	\$ 8,016	\$ 7,000
11-21-02-4330	DUES & SUBSCRIPTIONS	\$ 167	\$ 3,000	\$ 1,343	\$ 3,000
11-21-02-4331	SAFETY TRAINING	\$ 3,745	\$ 7,500	\$ 6,584	\$ 7,500
11-21-02-4335	COMPUTER / IT MAINTENANC	\$ 2,398	\$ 4,000	\$ 10,670	\$ 6,000
11-21-02-4350	BAD DEBT EXPENSE	\$ 11,967	\$ 75,000	\$ 39,044	\$ 75,000
11-21-02-4410	TRFSR TO GF ADMIN.	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
11-21-02-4501	DEPRECIATION	\$ 631,698	\$ 630,000	\$ 650,000	\$ 650,000
11-21-02-4543	MISC. PUBLIC SERVICE	\$ 6,452	\$ 10,000	\$ 10,000	\$ 10,000
11-21-02-4560	OTHER MISC. EXPENSE	\$ 8,001	\$ 5,000	\$ -	\$ 5,000
11-21-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
11-21-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		<b>\$ 10,582,400</b>	<b>\$ 13,764,317</b>	<b>\$ 11,662,265</b>	<b>\$ 12,491,237</b>



**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Light and Power Fund**  
**11-22 Right of Way Maintenance**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
11-22-02-4101	SALARIES	\$ 323,177	\$ 336,355	\$ 336,355.00	\$ 347,597.00
11-22-02-4102	WORKER'S COMPENSATION	\$ 4,634	\$ 4,970	\$ 4,970.00	\$ 5,136.00
11-22-02-4103	SOCIAL SECURITY & MEDICARE	\$ 24,163	\$ 25,731	\$ 25,731.00	\$ 26,591.00
11-22-02-4104	HEALTH & ACCIDENT INS.	\$ 59,881	\$ 71,947	\$ 71,947.00	\$ 84,122.00
11-22-02-4105	TMRS - RETIREMENT	\$ 28,523	\$ 29,465	\$ 29,465.00	\$ 28,816.00
11-22-02-4113	UNEMPLOYMENT CLAIMS	\$ 2,527	\$ -	\$ -	\$ -
11-22-02-4202	OFFICE SUPPLIES	\$ -	\$ -	\$ 43.00	\$ 100.00
11-22-02-4219	UNIFORMS & CLOTHING	\$ 5,214	\$ 4,300	\$ 6,815	\$ 7,000
11-22-02-4231	GENERAL SUPPLIES	\$ 513	\$ 2,000	\$ 0	\$ 2,000
11-22-02-4240	VEHICLE SUPPLIES	\$ 555	\$ 1,000	\$ 315	\$ 1,000
11-22-02-4242	EQUIPMENT SUPPLIES	\$ 41,368	\$ 19,500	\$ 27,631	\$ 25,000
11-22-02-4243	EQUIPMENT MAINTENANCE	\$ 25,113	\$ 25,000	\$ 20,490	\$ 25,000
11-22-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 500	\$ 0	\$ 500
11-22-02-4302	CONSULTANTS-TRIMMING	\$ -	\$ 5,000	\$ 0	\$ 5,000
11-22-02-4303	OUTSIDE TREE CUTTING SVC	\$ -	\$ -	\$ -	\$ -
11-22-02-4315	CLAIMS ACCOUNT	\$ 703	\$ 2,000	\$ 6,603	\$ 2,500
11-22-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -
11-22-02-4402	SAFETY EQUIP-SUPPLIES	\$ -	\$ 1,000	\$ -	\$ 1,000
11-22-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
11-22-02-4839	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
11-22-02-4996	OPEB EXPENSE	\$ 5,400.00	\$ -	\$ -	\$ -
		\$ 521,771	\$ 528,768	\$ 530,365	\$ 561,362

**City of Jasper**  
**Fiscal Year 2023-2024 Budget**  
**Light and Power Fund**  
**11-25 Inspections and Code Enforcement**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
11-25-02-4101	SALARIES	\$ 169,762	\$ 172,707	\$ 172,707	\$ 186,954
11-25-02-4102	WORKER'S COMPENSATION	\$ 1,028	\$ 1,052	\$ 1,052	\$ 1,138
11-25-02-4103	SOCIAL SECURITY & MEDICARE	\$ 12,836	\$ 13,212	\$ 13,212	\$ 14,302
11-25-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 21,309	\$ 26,980	\$ 26,980	\$ 31,546
11-25-02-4105	TMRS - RETIREMENT	\$ 14,985	\$ 15,129	\$ 15,129	\$ 15,498
11-25-02-4202	OFFICE SUPPLIES	\$ 843	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4219	UNIFORMS & CLOTHING	\$ 1,824	\$ 1,700	\$ 1,700	\$ 1,700
11-25-02-4231	GENERAL SUPPLIES	\$ 2,722	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4240	VEHICLE SUPPLIES	\$ 4,308	\$ 3,000	\$ 3,000	\$ 3,000
11-25-02-4241	VEHICLE MAINTENANCE	\$ 5,901	\$ 2,000	\$ 3,362	\$ 2,000
11-25-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,462	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4311	TRAVEL	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
11-25-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 717	\$ 4,000	\$ 4,000	\$ 4,000
11-25-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
11-25-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 250	\$ 250	\$ 250
11-25-02-4322	BUILDING AND PLANT MAINT.	\$ -	\$ 200	\$ 200	\$ 200
11-25-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4331	LICENSES AND CERTIFICATIONS	\$ 1,412	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4332	TESTING AND CODE EQUIPMENT	\$ 286	\$ 1,000	\$ 1,000	\$ 1,000
11-25-02-4335	COMPUTER EQUIPMENT	\$ 8,072	\$ 4,500	\$ 5,120	\$ 4,500
11-25-02-4345	LEASE/PURCHASE PMT.	\$ -	\$ -	\$ -	\$ -
11-25-02-4402	SAFETY EQUIP-SUPPLIES	\$ 776	\$ 1,000	\$ 1,000	\$ 1,000
11-25-02-4500	CODE ADOPTIONS	\$ -	\$ -	\$ -	\$ -
11-25-02-4504	CODE VIOLATION ABATEMENT	\$ 7,706	\$ 7,500	\$ 7,500	\$ 7,500
11-25-02-4560	CODE COMPLIANCE	\$ 800	\$ -	\$ -	\$ -
11-25-02-4996	OPEB EXPENSE	\$ 2,077	\$ -	\$ -	\$ -
		\$ 258,826	\$ 267,730	\$ 269,712	\$ 288,088

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Light and Power Fund**  
**11-26 Customer Service**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
11-26-02-4101	SALARIES	\$ 264,820	\$ 253,746	\$ 253,746	\$ 265,763
11-26-02-4102	WORKER'S COMPENSATION	\$ 1,206	\$ 1,966	\$ 1,966	\$ 2,052
11-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 19,565	\$ 19,412	\$ 19,412	\$ 20,331
11-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 47,644	\$ 56,037	\$ 56,037	\$ 65,521
11-26-02-4105	TMRS - RETIREMENT	\$ 23,359	\$ 22,228	\$ 22,228	\$ 22,032
11-26-02-4201	CREDIT CARD TRANSACTION FEES	\$ 34,955	\$ 35,000	\$ 46,800	\$ 46,900
11-26-02-4202	OFFICE SUPPLIES	\$ 17,707	\$ 17,000	\$ 15,049	\$ 16,000
11-26-02-4203	OFFICE EQUIPMENT MAINTENANCE	\$ 283	\$ 3,500	\$ -	\$ 500
11-26-02-4204	UTILITY BILLING EXPENSE	\$ 40,792	\$ 41,000	\$ 43,323	\$ 44,000
11-26-02-4219	UNIFORMS & CLOTHING	\$ 856	\$ 1,200	\$ 1,059	\$ 1,200
11-26-02-4231	GENERAL SUPPLIES	\$ 3,366	\$ 6,000	\$ 1,417	\$ 3,000
11-26-02-4240	VEHICLE SUPPLIES	\$ 5,640	\$ 4,500	\$ 4,128	\$ 4,500
11-26-02-4241	VEHICLE MAINTENANCE	\$ 6,289	\$ 2,500	\$ 1,569	\$ 2,500
11-26-02-4247	CHEMICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -
11-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 29,104	\$ 35,000	\$ 30,895	\$ 33,000
11-26-02-4311	TRAVEL	\$ -	\$ 1,000	\$ -	\$ 1,000
11-26-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 1,000	\$ -	\$ 1,000
11-26-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
11-26-02-4316	Shortage by C/S Clerks	\$ (259)	\$ 500	\$ 61	\$ 500
11-26-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,500
11-26-02-4322	BLDG & PLANT MAINTENANCE	\$ -	\$ 1,000	\$ 389	\$ 750
11-26-02-4330	DUES & SUBSCRIPTIONS	\$ 16,098	\$ 15,500	\$ 26,037	\$ 28,000
11-26-02-4334	COMPUTER SOFTWARE MAINT.	\$ 3,214	\$ 8,000	\$ 8,000	\$ 8,000
11-26-02-4335	COMPUTER MAINTENANCE	\$ 7,481	\$ 9,000	\$ 11,134	\$ 9,000
11-26-02-4345	LEASE PURCHASE	\$ 4,301	\$ 5,000	\$ 5,000	\$ 5,000
11-26-02-4346	RENTAL	\$ 2,473	\$ 2,500	\$ -	\$ -
11-26-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
11-26-02-4839	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
11-26-02-4996	OPEB EXPENSE	\$ 4,725	\$ -	\$ -	\$ -
		\$ 533,619	\$ 542,589	\$ 548,250	\$ 583,049

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Light and Power Fund**  
**11-28 Warehouse**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
11-28-02-4242	EQUIPMENT SUPPLIES	\$ 3,657	\$ 150	\$ 150	\$ 150
11-28-02-4308	COMMUNICATIONS	\$ 108	\$ 250	\$ 150	\$ 250
11-28-02-4319	UTILITIES	\$ 915	\$ 4,000	\$ 4,000	\$ 4,000
11-28-02-4322	BLDG & PLANT MAINT.	\$ -	\$ 1,000	\$ 883	\$ 1,200
11-28-02-4345	LEASE PURCHASE	\$ -	\$ -	\$ 1,836	\$ 4,700
11-28-02-4823	CAPITAL VEHICLES & EQUIP	\$ -	\$ -	\$ -	\$ -
11-28-02-4830	CAPITAL LAND & FACILITIES	\$ -	\$ -	\$ -	\$ -
		\$ 4,680	\$ 5,400	\$ 7,019	\$ 10,300

# **WATER AND SEWER FUND**

**CITY OF JASPER, TEXAS  
FISCAL YEAR 2023-2024  
WATER AND SEWER FUND  
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
<b><u>WATER REVENUE</u></b>					
3417	WATER SALES	\$ 2,300,942	\$ 2,300,000	\$ 2,406,170	\$ 2,485,859
3464	CUT IN FEES	\$ 15,730	\$ 15,000	\$ 14,000	\$ 15,000
3467	TAP FEES	\$ 10,262	\$ 10,000	\$ 10,000	\$ 10,000
3601	OTHER INCOME	\$ 19,397	\$ 7,000	\$ 5,600	\$ 6,000
		<b>\$ 2,346,331</b>	<b>\$ 2,332,000</b>	<b>\$ 2,435,770</b>	<b>\$ 2,516,859</b>
<b><u>SEWER REVENUE</u></b>					
3419	SEWER INCOME	\$ 1,631,765	\$ 1,725,000	\$ 1,732,593	\$ 1,767,411
3463	TAP FEES	\$ 8,641	\$ 10,000	\$ 5,000	\$ 5,000
		<b>\$ 1,640,406</b>	<b>\$ 1,735,000</b>	<b>\$ 1,737,593</b>	<b>\$ 1,772,411</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,986,737</b>	<b>\$ 4,067,000</b>	<b>\$ 4,173,363</b>	<b>\$ 4,289,270</b>
<b><u>OTHER REVENUE SOURCES AND EXPENSES</u></b>					
3604	INSURANCE REIMBURSEMENTS	\$ 30,386	\$ -	\$ -	\$ -
3623	INTEREST INCOME	\$ 860	\$ 500	\$ 7,500	\$ 2,000
3606	SALE OF SCRAP	\$ -	\$ -	\$ -	\$ -
3609	CDBG RECEIPTS	\$ -	\$ -	\$ -	\$ -
3611	SEWER LINE PROJECTS	\$ -	\$ -	\$ -	\$ -
3817	HURRICANE HARVEY REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
3653	CORONAVIRUS RELIEF FUND	\$ 1,188,340	\$ -	\$ -	\$ -
3660	HURRICANE LAURA	\$ 58,814	\$ -	\$ -	\$ -
3844	TRANSFER FROM FUND 22	\$ 10,138	\$ -	\$ -	\$ -
4425	TRANSFER FROM LIGHT & POWER	\$ 1,110,130	\$ -	\$ 570,853	\$ -
		<b>\$ 2,398,668</b>	<b>\$ 500</b>	<b>\$ 578,353</b>	<b>\$ 2,000</b>
	<b>TOTAL WATER &amp; SEWER REVENUE</b>	<b>\$ 6,385,405</b>	<b>\$ 4,067,500</b>	<b>\$ 4,751,716</b>	<b>\$ 4,291,270</b>

**OPERATING EXPENSES**

21-01	WATER PRODUCTION	\$ 434,767	\$ 582,617	\$ 603,000	\$ 570,914
21-02	WATER DISTRIBUTION	\$ 623,691	\$ 763,226	\$ 701,916	\$ 841,446
21-03	SANITARY SEWER	\$ 594,476	\$ 678,846	\$ 656,078	\$ 741,497
21-04	WASTEWATER TREATMENT PLANT	\$ 756,005	\$ 755,072	\$ 817,577	\$ 890,976
21-05	PUBLIC WORKS	\$ 371,070	\$ 392,732	\$ 387,379	\$ 363,653

**CITY OF JASPER, TEXAS  
FISCAL YEAR 2023-2024  
WATER AND SEWER FUND  
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Approved Budget
<b><u>OPERATING EXPENSES CONTINUED...</u></b>					
	DEPRECIATION	\$ 1,437,251	\$ 1,403,617	\$ 1,487,251	\$ 1,487,251
4755	INVENTORY OVERAGE/SHORTAGE	\$ -	\$ -	\$ -	\$ -
4425	TRANSFER TO L & P	\$ -	\$ -	\$ -	\$ -
4826	TRANSFER TO GENERAL FUND	\$ (166)	\$ -	\$ -	\$ -
4410	TRANSFER TO GF - ADMIN COSTS	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 5,082,301</b>	<b>\$ 5,441,317</b>	<b>\$ 5,518,408</b>	<b>\$ 5,760,944</b>
	<b>TOTAL REVENUE</b>	<b>\$ 6,385,405</b>	<b>\$ 4,067,500</b>	<b>\$ 4,751,716</b>	<b>\$ 4,291,270</b>
	<b>TOTAL EXPENSES</b>	<b>\$ (5,082,301)</b>	<b>\$ (5,441,317)</b>	<b>\$ (5,518,408)</b>	<b>\$ (5,760,944)</b>
	<b>ACTUAL NET REVENUE (with depreciat</b>	<b>\$ 1,303,104</b>	<b>\$ (1,373,817)</b>	<b>\$ (766,692)</b>	<b>\$ (1,469,674)</b>
	<b>LESS DEPRECIATION</b>	<b>\$ 1,437,251</b>	<b>\$ 1,403,617</b>	<b>\$ 1,487,251</b>	<b>\$ 1,487,251</b>
	<b>WITHOUT DEPRECIATION</b>	<b>\$ 2,740,355</b>	<b>\$ 29,800</b>	<b>\$ 720,559</b>	<b>\$ 17,577</b>

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Water and Sewer Fund**  
**21-01 Water Production**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
21-01-02-4101	SALARIES	\$ 170,955	\$ 172,070	\$ 172,070	\$ 153,030
21-01-02-4102	WORKER'S COMPENSATION	\$ 3,893	\$ 4,039	\$ 4,039	\$ 3,592
21-01-02-4103	SOCIAL SECURITY & MEDICARE	\$ 12,731	\$ 13,163	\$ 13,163	\$ 11,707
21-01-02-4104	HEALTH & ACCID. INS.	\$ 25,020	\$ 29,057	\$ 29,057	\$ 33,975
21-01-02-4105	TMRS - RETIREMENT	\$ 15,069	\$ 15,073	\$ 15,073	\$ 12,686
21-01-02-4219	UNIFORMS & CLOTHING	\$ 309	\$ 460	\$ 380	\$ 460
21-01-02-4231	GENERAL SUPPLIES	\$ 4,124	\$ 3,450	\$ 3,450	\$ 3,622
21-01-02-4242	EQUIPMENT SUPPLIES	\$ 4,912	\$ 4,800	\$ 4,585	\$ 4,800
21-01-02-4243	EQUIPMENT MAINTENANCE	\$ 2,677	\$ 5,000	\$ 4,479	\$ 5,000
21-01-02-4244	STATIONARY EQUIP. SUPPLIES	\$ 5,654	\$ 12,000	\$ 12,000	\$ 13,200
21-01-02-4245	STATIONARY EQUIP. MAINT.	\$ 2,872	\$ 14,400	\$ 28,679	\$ 15,552
21-01-02-4247	CHEMICAL SUPPLIES	\$ 18,892	\$ 36,000	\$ 34,229	\$ 39,600
21-01-02-4249	GENERATOR FUEL & SUPPLIES	\$ 2,137	\$ 6,000	\$ 5,917	\$ 6,300
21-01-02-4260	ELEV. GROUND WATER STOR.	\$ 21,615	\$ 35,880	\$ 22,415	\$ 35,880
21-01-02-4262	WATER WELL MAINTENANCE	\$ 1,493	\$ 32,400	\$ 29,535	\$ 34,020
21-01-02-4290	GENERAL MAINTENANCE	\$ 4,757	\$ 2,300	\$ 1,700	\$ 2,300
21-01-02-4302	CONSULTANTS	\$ 11,948	\$ 14,400	\$ 14,400	\$ 15,840
21-01-02-4304	STATE PERMIT FEES/INSPECT.	\$ 13,061	\$ 21,850	\$ 17,156	\$ 22,000
21-01-02-4308	COMMUNICATIONS	\$ 3,016	\$ 5,000	\$ 3,000	\$ 5,000
21-01-02-4311	TRAVEL	\$ -	\$ 1,500	\$ 500	\$ 1,500
21-01-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 1,385	\$ 5,175	\$ 2,627	\$ 6,000
21-01-02-4319	UTILITIES	\$ 102,144	\$ 143,750	\$ 137,000	\$ 140,000
21-01-02-4321	RADIO MAINT.	\$ -	\$ 150	\$ -	\$ 150
21-01-02-4322	BLDG. & PLANT MAINT.	\$ -	\$ 1,000	\$ 771	\$ 1,000
21-01-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 700	\$ 200	\$ 700
21-01-02-4402	SAFETY EQUIP-SUPPLIES	\$ 4,612	\$ 3,000	\$ 1,500	\$ 3,000
21-01-02-4501	DEPRECIATION	\$ 1,437,251	\$ 1,403,617	\$ 1,487,251	\$ 1,487,251
21-01-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ 45,075	\$ -
21-01-02-4996	OPEB EXPENSE	\$ 1,491	\$ -	\$ -	\$ -
		\$ 1,872,018	\$ 1,986,234	\$ 2,090,251	\$ 2,058,165



**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Water and Sewer Fund**  
**21-02 Water Distribution**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
21-02-02-4101	SALARIES	\$ 390,328	\$ 382,560	\$ 382,560	\$ 427,685
21-02-02-4102	WORKER'S COMPENSATION	\$ 7,144	\$ 8,981	\$ 8,981	\$ 10,040
21-02-02-4103	SOCIAL SECURITY & MEDICARE	\$ 28,926	\$ 29,266	\$ 29,266	\$ 32,718
21-02-02-4104	HEALTH & ACCIDENT INS.	\$ 56,317	\$ 67,107	\$ 67,107	\$ 81,971
21-02-02-4105	TMRS - RETIREMENT	\$ 34,427	\$ 33,512	\$ 33,512	\$ 35,455
21-02-02-4202	OFFICE SUPPLIES	\$ 49	\$ 600	\$ 360	\$ 600
21-02-02-4219	UNIFORMS & CLOTHING	\$ 1,917	\$ 2,000	\$ 2,000	\$ 3,000
21-02-02-4231	GENERAL SUPPLIES	\$ 6,116	\$ 5,500	\$ 5,500	\$ 6,000
21-02-02-4241	VEHICLE MAINTENANCE	\$ 629	\$ 2,300	\$ 1,066	\$ 2,500
21-02-02-4242	EQUIPMENT SUPPLIES	\$ 38,472	\$ 16,250	\$ 16,250	\$ 17,062
21-02-02-4243	EQUIPMENT MAINTENANCE	\$ 22,373	\$ 16,800	\$ 18,420	\$ 19,000
21-02-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 300	\$ 150	\$ 300
21-02-02-4249	MATERIAL FOR STREET REPAIRS	\$ 930	\$ 5,500	\$ 3,677	\$ 5,500
21-02-02-4261	WATER DIST. LINE MAINT.	\$ -	\$ 90,000	\$ 69,160	\$ 93,600
21-02-02-4267	WATER METER MAINT.	\$ -	\$ 37,500	\$ 25,454	\$ 39,375
21-02-02-4268	FIRE HYDRANT MAINT.	\$ 4,039	\$ 12,000	\$ 4,433	\$ 12,000
21-02-02-4272	NEW WATER TAPS/SERVICE	\$ 2,643	\$ 10,000	\$ 3,468	\$ 10,000
21-02-02-4302	CONSULTANTS	\$ 170	\$ 5,000	\$ 3,500	\$ 5,000
21-02-02-4308	COMMUNICATIONS	\$ 7,940	\$ 6,900	\$ 5,356	\$ 7,000
21-02-02-4311	TRAVEL	\$ 150	\$ 3,000	\$ 26	\$ 3,000
21-02-02-4312	MEETINGS, CONV. & SHCOOLS	\$ 3,624	\$ 6,900	\$ 7,191	\$ 7,590
21-02-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
21-02-02-4319	UTILITIES	\$ -	\$ 200	\$ 100	\$ 200
21-02-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 250	\$ -	\$ 250
21-02-02-4322	BLDG AND PLANT MAINTENANCE	\$ 374	\$ 1,500	\$ 1,500	\$ 2,000
21-02-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 700	\$ 895	\$ 1,000
21-02-02-4350	BAD DEBT EXPENSE	\$ 2,094	\$ 15,000	\$ 9,000	\$ 15,000
21-02-02-4402	SAFETY EQUIP-SUPPLIES	\$ 6,595	\$ 3,600	\$ 2,984	\$ 3,600
21-02-02-4410	TRSF TO GF - ADMIN	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
21-02-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-02-02-4830	CAPITAL LAND & FACILITY	\$ 3,217	\$ -	\$ -	\$ -
21-02-02-4996	OPEB EXPENSE	\$ 5,217	\$ -	\$ -	\$ -
		<b>\$ 1,488,898</b>	<b>\$ 1,628,433</b>	<b>\$ 1,567,123</b>	<b>\$ 1,706,653</b>

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Water and Sewer Fund**  
**21-03 Sanitary Sewer**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
21-03-02-4101	SALARIES	\$ 327,567	\$ 316,046	\$ 316,046	\$ 357,913
21-03-02-4102	WORKER'S COMPENSATION	\$ 2,423	\$ 2,726	\$ 2,726	\$ 3,087
21-03-02-4103	SOCIAL SECURITY & MEDICARE	\$ 24,717	\$ 24,178	\$ 24,178	\$ 27,380
21-03-02-4104	HEALTH & ACCIDENT INS.	\$ 45,662	\$ 53,960	\$ 53,960	\$ 66,596
21-03-02-4105	TRMS - RETIREMENT	\$ 28,892	\$ 27,686	\$ 27,686	\$ 29,671
21-03-02-4202	OFFICE SUPPLIES	\$ 164	\$ 250	\$ 250	\$ 250
21-03-02-4219	UNIFORMS & CLOTHING	\$ 4,080	\$ 4,000	\$ 2,550	\$ 3,500
21-03-02-4231	GENERAL SUPPLIES	\$ 5,387	\$ 4,800	\$ 3,500	\$ 4,000
21-03-02-4240	VEHICLE SUPPLIES	\$ 1,003	\$ 900	\$ 900	\$ 900
21-03-02-4241	VEHICLE MAINTENANCE	\$ 23	\$ -	\$ 150	\$ -
21-03-02-4242	EQUIPMENT SUPPLIES	\$ 33,066	\$ 18,000	\$ 20,000	\$ 30,000
21-03-02-4243	EQUIPMENT MAINTENANCE	\$ 28,044	\$ 24,000	\$ 23,000	\$ 24,000
21-03-02-4247	CHEMICAL SUPPLIES	\$ 1,059	\$ 1,200	\$ 800	\$ 1,200
21-03-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 3,458	\$ 8,500	\$ 9,800	\$ 9,500
21-03-02-4271	SEWER LINE MAINTENANCE	\$ -	\$ 30,000	\$ 20,000	\$ 25,000
21-03-02-4272	SEWER LINE LIFT STATION	\$ 29,847	\$ 90,000	\$ 80,000	\$ 85,000
21-03-02-4274	NEW SEWER TAPS/SERVICE	\$ 3,971	\$ 15,000	\$ 5,000	\$ 10,000
21-03-02-4302	CONSULTANTS	\$ 1,360	\$ 8,000	\$ 3,000	\$ 5,000
21-03-02-4308	COMMUNICATIONS	\$ 7,542	\$ 7,000	\$ 6,500	\$ 7,000
21-03-02-4311	TRAVEL	\$ 597	\$ 2,000	\$ 500	\$ 2,000
21-03-02-4312	MEETINGS CONV. & SCHOOLS	\$ 3,438	\$ 3,000	\$ 5,500	\$ 3,500
21-03-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ 500	\$ -
21-03-02-4319	UTILITIES	\$ 28,935	\$ 30,000	\$ 37,000	\$ 38,000
21-03-02-4321	MOBILE RADIO MAINT.	\$ 8	\$ 100	\$ 100	\$ 100
21-03-02-4322	BLDG.& PLANT MAINT.	\$ 1,702	\$ 2,000	\$ 2,000	\$ 2,000
21-03-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ 900	\$ 900
21-03-02-4402	SAFETY EQUIP-SUPPLIES	\$ 4,588	\$ 5,000	\$ 4,000	\$ 5,000
21-03-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 5,532	\$ -
21-03-02-4830	CAPITAL LAND & FACILITY	\$ 3,217	\$ -	\$ -	\$ -
21-03-02-4996	OPEB EXPENSE	\$ 3,726	\$ -	\$ -	\$ -
		\$ 594,476	\$ 678,846	\$ 656,078	\$ 741,497

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Water and Sewer Fund**  
**21-04 Wastewater Treatment Plant**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
21-04-02-4101	SALARIES	\$ 302,798	\$ 309,476	\$ 309,476	\$ 332,389
21-04-02-4102	WORKER'S COMPENSATION	\$ 3,395	\$ 2,669	\$ 2,669	\$ 2,867
21-04-02-4103	SOCIAL SECURITY & MEDICARE	\$ 22,935	\$ 23,675	\$ 23,675	\$ 25,428
21-04-02-4104	HEALTH & ACCIDENT INS.	\$ 39,045	\$ 44,967	\$ 44,967	\$ 55,922
21-04-02-4105	TRMS - RETIREMENT	\$ 26,703	\$ 27,110	\$ 27,110	\$ 27,555
21-04-02-4113	UNEMPLOYEMENT COMP.	\$ -	\$ -	\$ -	\$ -
21-04-02-4202	OFFICE SUPPLIES	\$ 1,703	\$ 3,000	\$ 1,500	\$ 2,000
21-04-02-4203	OFFICE EQUIPMENT MAINT.	\$ 315	\$ 600	\$ 2,200	\$ 1,000
21-04-02-4219	UNIFORMS & CLOTHING	\$ 1,808	\$ 2,000	\$ 3,000	\$ 3,000
21-04-02-4231	GENERAL SUPPLIES	\$ 5,197	\$ 4,000	\$ 4,100	\$ 4,500
21-04-02-4240	VEHICLE SUPPLIES	\$ 613	\$ 1,000	\$ 250	\$ 1,000
21-04-02-4241	VEHICLE MAINTENANCE	\$ 68	\$ -	\$ -	\$ -
21-04-02-4242	EQUIPMENT SUPPLIES	\$ 4,384	\$ 6,000	\$ 4,000	\$ 5,000
21-04-02-4243	EQUIPMENT MAINTENANCE	\$ 43,106	\$ 50,000	\$ 80,000	\$ 50,000
21-04-02-4244	STATIONARY EQUIP SUPPLIES	\$ 288	\$ -	\$ -	\$ -
21-04-02-4245	STATIONARY EQUIP MAINT.	\$ -	\$ -	\$ -	\$ -
21-04-02-4247	CHEMICAL SUPPLIES	\$ 51,566	\$ 40,000	\$ 70,000	\$ 80,000
21-04-02-4248	LAB SUPPLIES	\$ 1,213	\$ 2,000	\$ 2,000	\$ 2,000
21-04-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 1,069	\$ 3,000	\$ 3,800	\$ 3,000
21-04-02-4290	GENERAL MAINTENANCE	\$ 3,065	\$ 4,500	\$ 1,500	\$ 4,500
21-04-02-4302	CONSULTANTS	\$ 62,151	\$ 55,000	\$ 60,000	\$ 65,000
21-04-02-4304	STATE PERMIT FEES/INSPECT.	\$ 21,683	\$ 24,000	\$ 22,000	\$ 50,000
21-04-02-4308	COMMUNICATIONS	\$ 11,199	\$ 8,000	\$ 7,500	\$ 8,000
21-04-02-4311	TRAVEL	\$ 117	\$ 1,500	\$ 500	\$ 1,500
21-04-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 2,858	\$ 3,000	\$ 4,000	\$ 4,000
21-04-02-4315	CLAIMS ACCOUNT	\$ 24,642	\$ -	\$ -	\$ -
21-04-02-4319	UTILITIES	\$ 107,043	\$ 125,000	\$ 136,000	\$ 140,000
21-04-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 75	\$ -	\$ 75
21-04-02-4322	BLDG. & PLANT MAINT.	\$ 6,854	\$ 10,000	\$ 3,000	\$ 15,000
21-04-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ -	\$ 500
21-04-02-4335	COMPUTER MAINTENANCE	\$ -	\$ -	\$ 330	\$ 2,740
21-04-02-4402	SAFETY EQUIP-SUPPLIES	\$ 6,461	\$ 4,000	\$ 4,000	\$ 4,000
21-04-02-4716	MARCH 2016 FLOOD EXPENSE	\$ -	\$ -	\$ -	\$ -
21-04-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-04-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-04-02-4996	OPEB EXPENSE	\$ 3,726	\$ -	\$ -	\$ -
		\$ 756,005	\$ 755,072	\$ 817,577	\$ 890,976

**City of Jasper, Texas**  
**Fiscal Year 2023-2024 Budget**  
**Water and Sewer Fund**  
**21-05 Public Works**

Account Number	Account Name	2022 Ending Balances	2023 Approved Budget	2023 Projected Balances	2024 Proposed Budget
21-05-02-4101	SALARIES	\$ 261,191	\$ 270,512	\$ 270,512	\$ 236,860
21-05-02-4102	WORKER'S COMP.	\$ 5,356	\$ 5,622	\$ 5,622	\$ 5,015
21-05-02-4103	SOCIAL SECURITY	\$ 19,502	\$ 20,694	\$ 20,694	\$ 18,120
21-05-02-4104	HEALTH & ACCIDENT INS.	\$ 25,087	\$ 29,057	\$ 29,057	\$ 37,322
21-05-02-4105	TMRS - RETIREMENT	\$ 23,042	\$ 23,697	\$ 23,697	\$ 19,636
21-05-02-4202	OFFICE SUPPLIES	\$ 418	\$ 550	\$ 150	\$ 550
21-05-02-4219	UNIFORMS & CLOTHING	\$ 1,070	\$ 900	\$ 1,048	\$ 1,100
21-05-02-4231	GENERAL SUPPLIES	\$ 2,898	\$ 1,800	\$ 1,000	\$ 1,800
21-05-02-4240	VEHICLE SUPPLIES	\$ 2,087	\$ 1,800	\$ 1,200	\$ 1,800
21-05-02-4241	VEHICLE MAINTENANCE	\$ 1,290	\$ 1,400	\$ 900	\$ 1,400
21-05-02-4242	VEHICLE SUPPLIES	\$ -	\$ -	\$ 87	\$ 200
21-05-02-4245	TOOLS - NEW CONSTRUCTION	\$ -	\$ -	\$ -	\$ 800
21-05-02-4249	GENERATOR MAINTENANCE	\$ -	\$ -	\$ 181	\$ 250
21-05-02-4301	GIS MAPPING	\$ -	\$ 6,500	\$ -	\$ 6,500
21-05-02-4308	COMMUNICATIONS	\$ 16,525	\$ 16,000	\$ 17,000	\$ 18,000
21-05-02-4311	TRAVEL	\$ 1,964	\$ 2,500	\$ 1,000	\$ 2,500
21-05-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 2,538	\$ 2,500	\$ 2,500	\$ 2,500
21-05-02-4319	UTILITIES	\$ 1,028	\$ 1,500	\$ 1,100	\$ 1,500
21-05-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 100	\$ -	\$ 100
21-05-02-4322	BLDG. & PLANT MAINT.	\$ 2,302	\$ 2,200	\$ 1,000	\$ 2,000
21-05-02-4330	DUES & SUBSCRIPTIONS	\$ 349	\$ 800	\$ 724	\$ 900
21-05-02-4335	COMPUTER MAINTENANCE	\$ 3,170	\$ 2,800	\$ 4,250	\$ 3,000
21-05-02-4346	RENTAL	\$ 1,253	\$ 1,800	\$ 182	\$ 1,800
21-05-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 5,475	\$ -
21-05-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 371,070	\$ 392,732	\$ 387,379	\$ 363,653

# **DEBT SERVICE FUND**

**CITY OF JASPER, TEXAS**

**SCHEDULE OF PROJECTED AND PROPOSED REVENUE AND EXPENSES**

**GENERAL FUND DEBT SERVICE**

**FISCAL YEAR 2023-2024**

	<b>2021-2022 AUDIT ENDING BALANCES</b>	<b>2022-2023 APPROVED BUDGET</b>	<b>2022-2023 PROJECTED BALANCES</b>	<b>2023-2024 PROPOSED BUDGET</b>
<b>REVENUES</b>				
Sales Tax	\$ 745,808	\$ -	\$ -	\$ -
Property Tax	\$ 398,178	\$ 15,000	\$ 15,000	\$ 15,000
Interest	\$ 11,976	\$ 10,000	\$ 10,000	\$ 10,000
	<u>\$ 1,155,962</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<b>EXPENDITURES</b>				
Principal	\$ 995,000	\$ -	\$ -	\$ -
Interest & Fees	\$ 12,825	\$ -	\$ -	\$ -
	<u>\$ 1,007,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue	\$ 1,155,962	\$ 25,000	\$ 25,000	\$ 25,000
Expenses	\$ 1,007,825	\$ -	\$ -	\$ -
Transfers in (out)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,163,787</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Net Gain	\$ 2,163,787	\$ 25,000	\$ 25,000	\$ 25,000

# **CITY OF JASPER, TEXAS**

## **ENABLING LEGISLATION**

# INVESTMENT POLICY

## **INVESTMENT OFFICER**

The Budget Management Director, under the direction of the City Manager, is designated as the Investment Officer for the City of Jasper with the responsibility for the investment of all fund monies. Investment objectives are, in order of priority, preservation and safety of principal, liquidity, and yield.

## **RULES AND PROCEDURES GOVERNING INVESTMENT OF FUNDS:**

The Investment Officer shall, from time to time, determine what funds are available to be invested.

Monies may be placed in money market funds, certificates of deposits, or invested in obligations of the United States or its agencies and instrumentalities. Secured time deposits must be issued by a state or national bank or a savings and loan association domiciled in this state and is guaranteed by the FDIC or its successor.

Funds of the City of Jasper will be invested in accordance with Texas Government State Law and as mandated by the City Council. The City's Investment portfolio shall be managed in such a manner as to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

Unless otherwise stated, all investments shall be based on statutory constraints and subject to available designated staffing capabilities.

Investments are limited to accounts and certificates of deposits to be placed with local (Jasper) financial institutions.

## **MANAGEMENT REPORTS**

At the end of each month, the Investment Officer shall prepare a written report concerning the current status and holding of investments for all funds. The report shall be submitted to the City Manager for approval.



## INTERFUND TRANSFER POLICY

There are six departments within the General Fund which provide services to the Water and Sewer and the Light and Power Funds. The departments that are specifically identified are the Legislative, Administrative, Finance, Human Resources, City Secretary, Custodial, Animal Shelter, Municipal Shop, Parks and Fire Marshal.

On an annual basis, in preparing the budget, these departments' operational and maintenance budgets will be added together for a total of which each fund, the General Fund, the Water and Sewer Fund, and the Light and Power Fund will each provide 1/3 or 33.33% or more of the funding per department. The General Fund will pay the remainder.

The Water and Sewer Fund along with the Light and Power Fund will each provide their share of cost of services to the General Fund by means of a transfer of revenues. This transfer is to be included in each year's budget based on the departmental budgets listed above.

## CAPITAL ASSET POLICY

A capitalized fixed asset is property, such as equipment, buildings and land, with a cost or value equal to or greater than \$ 5,000 at the date of acquisition, and an expected useful life of more than one year.

If a project consists of several components, then those components will be grouped together to complete the asset and the total of the cost will be the listed asset value.

Capitalized fixed assets are acquired for the use in normal operations and are not for resale.

Assets costing below the \$ 5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing.

The only exception allowable is for the capitalization of low cost equipment for the initial outfitting of a tangible capital asset or operational unit, or an expansion or renovation to either. Equipment for this treatment should be budgeted and charged to the capital project as equipment.

Costs incurred to keep a fixed asset in its normal operating condition that do not extend the original useful life of the asset or increase the asset's future service potential are not capitalized. These costs are expensed as repairs or maintenance.

Property should not be transferred, turned in for auction, or disposed of without prior approval of the City Manager and Finance Director.

The method used to calculate depreciation will be the straight line method.

**ORDINANCE NUMBER 9-05-23A**

**2023 TAX RATE ADOPTION**

**Whereas**, a tax rate of \$0.2313 for maintenance and operations and a tax rate of \$ .0000 for interest and sinking fund are necessary and appropriate for the funding of the 2023 – 2024 City of Jasper budget and,

**Whereas**, said budget has to be heretofore regularly adopted by the City Council of the City of Jasper, Texas and,

**Whereas**, all other things required by law to be done, including published notices, have been done properly by the appropriate officials, and

**Whereas**, if the City does not take official action on the tax rate within 60 days from the certification of values, the City must set the tax rate at the lower of the 2022 rate or the 2023 effective rate, and

**Whereas**, the City has not voted an intent to raise the rate above the effective rate, then

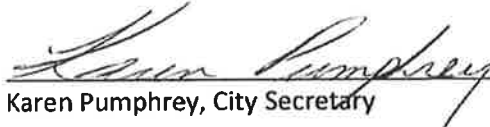
**Now Therefore**, it is hereby ordained, by affirmative vote of the City Council of the City of Jasper, Texas, that the 2023 maintenance & operations tax rate in the amount of \$ 0.2313 per \$100.00 taxable value and the 2023 interest and sinking fund tax rate in the amount of \$ .0000 per \$100.00 taxable value for a total combined 2023 tax rate of \$ .2313 are ratified and adopted.

Passed and approved this the 5th day of September, 2023.

Approved:

  
Anderson M. Land, Jr., Mayor

Attest:

  
Karen Pumphrey, City Secretary

**ORDINANCE NUMBER 9-05-23B**

**Setting and establishing the 2023 – 2024 Fiscal Year Operating Budget:**

Whereas, the City of Jasper in accordance with the City Charter and the laws of the State of Texas and acting by and through its City Council has received the proposed budget plan for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

Whereas, the City Council of the City of Jasper, Texas finds that the proposed budget for the fiscal year 2023 – 2024 is a balanced budget in keeping with the City Charter; and

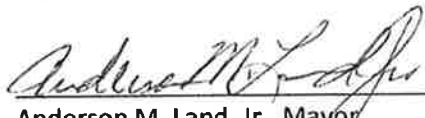
Whereas, the total combined budget for the General, Light & Power, Water & Sewer, and Debt Service funds for fiscal year 2023 – 2024 is \$ 29,165,833 of which \$ 810,857.46 has been budgeted for contingent reserves.

Now, therefore, be it ordained, by the City Council of the City of Jasper, Texas:

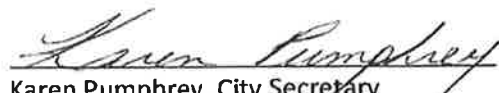
That the budget for the Fiscal Year 2023 – 2024 be established at \$29,165,833 as a combined budget for the City of Jasper's operations for said fiscal year.

Passed and approved this the 5th day of September, 2023.

Approved:

  
Anderson M. Land, Jr., Mayor

Attest:

  
Karen Pumphrey, City Secretary

**ORDINANCE NUMBER 9-05-23C**

Whereas, applying allocated adjustments, contingency reserves, and providing for amended budgets for the 2023 – 2024 fiscal year per the fiscal projections in the proposed fiscal year 2023 – 2024 budget and fiscal plan.

Whereas, the city charter of the City of Jasper, Texas does specify that contingent funds be established in the budget plan of the City, and

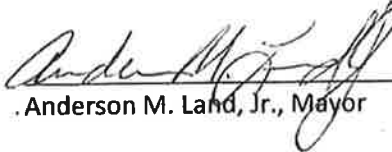
Whereas, the budget plan of the City of Jasper for the fiscal year 2023 – 2024 has been reviewed and is in need of the application of the contingent reserves specified in the original budget plan plus adjustments due to changes in projected revenues and expenditures during the course of the year; and

Whereas, the budget and financial plan for the fiscal year 2023 – 2024 has an established reserve fund for the general fund, light and power fund, and water and sewer fund, and said reserves are only to be utilized upon majority vote of city council with said vote to be held in public meeting.

Now, therefore, be it ordained, by the City Council of Jasper, Texas, that the amounts projected be the revenues and expenditures/expenses of the City be adopted as the amended City budget for the fiscal year 2023 – 2024 and that the application of reserves for contingent expenditures be applied.

Passed and approved this the 5th day of September, 2023.

Approved:

  
Anderson M. Land, Jr., Mayor

Attest:

  
Karen Pumphrey, City Secretary

**ORDINANCE NUMBER 9-05-23D**

**TAX ROLL APPRAISAL AND TAX LEVY**

Whereas, a tax rate of \$ .2313 per \$ 100.00 value for maintenance and operations and a tax rate of \$ .0000 per \$ 100.00 value for interest and sinking fund were adopted for the tax year 2023 by the City Council of the City of Jasper, Texas; and

Whereas, all other things required by law to be done have been done properly by the appropriate officials, and the tax assessor has presented the certified appraisals roll with the amounts of tax entered, now therefore,


It is hereby ordained by affirmative vote of the City Council of the City of Jasper, Texas that the 2023 appraisal roll with the tax amounts entered is hereby approved as the Tax Roll 2023 and the taxes for said year are hereby levied in the amounts shown on said tax roll.

Passed and approved this the 5th day of September, 2023.

Approved:

  
Anderson M. Land, Jr., Mayor

Attest:

  
Karen Pumphrey, City Secretary

**RESOLUTION NO. 3006**

**CITY OF JASPER**

**2023 TAX RATE**

**WHEREAS**, A TAX RATE OF \$0.2313 FOR MAINTENANCE AND OPERATIONS IS APPROPRIATE FOR THE FUNDING OF THE 2023 CITY OF JASPER BUDGET, AND

**WHEREAS**, SAID BUDGET HAS BEEN REGULARLY ADOPTED ON SEPTEMBER 5, 2023, BY THE CITY COUNCIL OF THE CITY OF JASPER, AND

**WHEREAS**, A PROPOSED TAX RATE OF \$0.2313 WAS ADOPTED ON SEPTEMBER 5, 2023, NECESSITATING PUBLIC NOTICE OF THE PROPOSED TAX RATE, AND


**WHEREAS**, PUBLIC NOTICE OF THE TAX RATE WAS APPROPRIATELY PUBLISHED IN THE Jasper Newsboy/Beaumont Enterprise AT LEAST 7 DAYS BEFORE THE FINAL ADOPTION AND RATIFICATION ON August 30, 2023, AND

**WHEREAS**, ALL OTHER THINGS REQUIRED BY LAW TO BE DONE HAVE BEEN DONE PROPERLY BY THE APPROPRIATE OFFICIAL, NOW THEREFORE,

**IT IS HEREBY ORDAINED, BY AFFIRMATIVE VOTE OF THE CITY COUNCIL OF THE CITY OF JASPER, TEXAS THAT THE MAINTENANCE AND OPERATIONS TAX RATE IN THE AMOUNT OF \$0.2313 PER \$100.00 TAXABLE VALUE ARE SET, ADOPTED, AND RATIFIED.**

**PASSED AND APPROVED THIS 5<sup>th</sup> DAY OF SEPTEMBER 2023**

  
Anderson Land, Mayor

  
Karen Pumphrey, Secretary