



ADOPTED

Budget & Financial Plan

Fiscal Year 2025-2026





CITY OF JASPER, TEXAS

BUDGET & FINANCIAL PLAN

FISCAL YEAR 2025 – 2026

ADOPTED

SUBMITTED BY:

Greg Kelley,
City Manager

CITY OF JASPER, TEXAS
465 S. MAIN ST.
JASPER, TX 75951



September 4, 2025

The 2025-2026 adopted budget plan, approved by City Council 09/03/25, becomes effective October 1, 2025. The following are highlights for this year's budget:

1. No cost-of-living raises for employees for this fiscal year.
2. Property Tax Rate increase from 0.2226/\$100 valuation to 0.2850/\$100 valuation.
3. An increase in property and liability insurance in the Legislative Department.
4. The Hotel Occupancy Tax fund will no longer be allocated to the Chamber of Commerce, but the City will instead develop a tourism department within the City.
5. In the previous fiscal year, the Street & Drainage Department decreased its budget due to lower property tax revenue. However, with the potential property tax revenue, the budget was brought back up to allow for more street repairs. Also, funds were included in the budget to cover the required \$102,350 local match for Texas General Land Office Grant 24-065-082-E758 for street improvements for a portion of Hi Truitt Road.
6. Capital item for a sideload truck for the Sanitation Department. There is also an increase in the cost of landfill fees. A garbage collection rate increase will add \$2 a month per service.
7. Police Department budget includes the purchase of two new fleet vehicles.
8. Due to the increase in volunteer membership, the fire department has added more funds for the purchase of bunker gear and safety equipment.
9. There is an increase in the cost of supplies and veterinary expenses due to an increase in the number of animal calls and housing the animals.
10. There will be no electrical rate increase, as recommended in the 2024 Electrical Rate Analysis and Cost of Service Study. This recommendation will be reviewed again for the next budget year.
11. The Light & Power Distribution budget includes purchasing a digger truck.
12. The Right-of-Way Department budget includes the purchase of a grapple truck.
13. The Wastewater Treatment Plant budget includes an increase to cover increasing equipment maintenance expenses.

Greg Kelley
City Manager

CITY OF JASPER, TEXAS

**PROPOSED ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2025-2026**

This proposed budget is estimated to increase total tax revenues from properties on the tax roll in the preceding tax year by 37.79%. The total tax revenue proposed to be raised this year at the proposed rate of 0.2850 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year is \$1,372,961.

City Council Record Vote

The members of the governing body voted on the adoption of the 2025 property tax rate as follows:

MAYOR:	Clark McLane
FOR:	<u>Mamie Horn, Robert Mayhar, DeMarcus Holmes, Angel McCroskey, and Lequin Hilderbrand</u>
AGAINST:	<u>None</u>
PRESENT and not voting:	<u>None</u>
ABSENT:	<u>None</u>

Fiscal year 2025-2026 debt obligations secured by property taxes is \$ 0.00 of which \$ 0.00 is to be paid from taxes.

<u>TAX RATE</u>	<u>Proposed FY 2025-2026</u>	<u>Adopted FY 2024-2025</u>
Property Tax Rate	.28500	.2226
No New Revenue Tax Rate	.22393	.2226
Effective M & O Rate	.28500	.2226
Voter Approval Rate	.42609	.3188
Debt Rate	.0000	.0000

The members of the governing body voted on the adoption of the 2025/2026 operating budget as follows

MAYOR:	Clark McLane
FOR:	<u>Mamie Horn, DeMarcus Holmes, Angel McCroskey and Lequin Hilderbrand</u>
AGAINST:	<u>Robert Mayhar</u>
PRESENT and not voting:	<u>None</u>
ABSENT:	<u>None</u>

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FISCAL YEAR 2025-2026
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MISCELLANEOUS ACCOUNTING TERMINOLOGY

Enterprise Funds

Water and Sewer services funded by fees charged to users.
Light and Power services funded by fees charged to users.

Included: *Water Distribution and Production, Sewer Collection, Wastewater Treatment Plant, & Public Works Director*

Included: *Power Distribution and Maintenance, Right of Way Maintenance, Inspection & Customer Service*

Governmental Funds

The City's **General Fund** which includes basic services such as *Police, Fire, Parks, Sanitation, Library, City Municipal Offices.*

These services are mostly funded by **property tax, sales tax and franchise fees.** Sanitation charges fees to its users.

Capital Outlay

Funds spent to purchase or construct buildings, machinery, vehicles, etc.

Fund Balance

The difference between assets and liabilities of a fund.

Government Wide

The City as a Whole.

Infrastructure Assets

Stationary Assets of the City that include streets, sidewalks, water, sewer, drainage system, and the electrical power system.

Net Assets

The difference between assets and liabilities for the City as a whole.

TMRS

Texas Municipal Retirement System

CITY OF JASPER, TEXAS

TAX ASSESSMENT & COLLECTIONS

TAX DISTRIBUTION

FISCAL YEAR 2025 – 2026

CITY OF JASPER, TEXAS
ANALYSIS OF PROPERTY VALUATIONS AS OF 7/22/25
FOR THE TAX YEAR 2025

GROSS APPRAISED VALUE	\$	754,757,336
Productivity Loss	\$	(9,265,026)
Homestead Cap	\$	(31,280,737)
Exemptions:		
Disabled Veterans	\$	(8,941,123)
Over 65 Years of Age	\$	(7,213,008)
Pollution Control	\$	(26,085,198)
Other	\$	(104,647,168)
New Value before Freeze/Loss	\$	567,325,076
Homesteads with Tax Ceiling	\$	(95,479,481)
Transfer Adjustment over 65	\$	-
Less Estimated Pending Review Loss	\$	-
NET CERTIFIED TAX VALUE	\$	471,845,595

**CITY OF JASPER, TEXAS
ANALYSIS OF 2025 RATE**

<u>NET VALUATION FOR ASSESSMENT</u>		
2025 LEVY @ .2850 PER \$100	\$	1,508,748
LESS ESTIMATEDE 9% UNCOLLECTED	\$	(135,787)
NET CURRENT COLLECTION	\$	1,372,961
COLLECTION OF PRIOR YEARS' DELINQUENT TAXES (2024 Uncollected)	\$	10,000
PENALTY AND INTEREST	\$	15,000
	\$	1,397,961
		<u>ESTIMATED TAXES AND FEES TO BE COLLECTED</u>
<u>DISPOSITION OF 2024 TAXES</u>		
<u>AS OF 07/31/24</u>		
<u>GENERAL FUND</u>		
CURRENT TAXES	\$	1,115,955
DELINQUENT TAXES	\$	8,192
PENALTY AND INTEREST	\$	23,824
	\$	1,147,971
		<u>TOTAL FOR GENERAL FUND</u>
<u>INTEREST AND SINKING</u>		
CURRENT TAXES	\$	-
DELINQUENT TAXES	\$	3,405
PENALTY AND INTEREST	\$	2,959
	\$	6,364
		<u>TOTAL FOR INTEREST AND SINKING</u>

TAX YEAR	ASSESSED VALUE	TAX RATE	TAX LEVY	CURRENT COLLECTIONS	DELINQUENT COLLECTIONS	TOTAL COLLECTIONS	% LEVY COLLECTED
2024-2025	\$ 529,378,600	0.2226	\$ 1,178,397	\$ 1,117,134	\$ 12,762	\$ 1,129,896	94.80% 7/31/2025
2023-2024	\$ 431,488,753	0.2313	\$ 1,138,550	\$ 1,084,013	\$ 47,981	\$ 1,131,994	99.42% 7/31/2024
2022-2023	\$ 357,225,995	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 2025 – 2026

CITY OF JASPER, TEXAS
COMPARISON OF ANTICIPATED REVENUES/OTHER RESOURCES
AND PROPOSED EXPENDITURES (EXPENSES) OTHER USES - ALL FUNDS
FISCAL YEAR 2025-2026

	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>ANTICIPATED REVENUES/OTHER RESOURCES</u>				
GENERAL FUND	\$ 18,901,668	\$ 9,585,148	\$ 12,203,173	\$ 10,276,380
LIGHT & POWER FUND	\$ 8,212,709	\$ 11,449,156	\$ 16,331,043	\$ 11,065,297
WATER & SEWER FUND	\$ 4,934,151	\$ 4,302,270	\$ 4,869,363	\$ 5,149,808
DEBT SERVICE FUND	\$ 75,102	\$ 25,000	\$ 54,364	\$ 25,000
TOTAL ANTICIPATED REVENUE	\$ 32,123,630	\$ 25,361,574	\$ 33,457,943	\$ 26,516,485
<u>PROPOSED EXPENSES</u>				
GENERAL FUND	\$ 19,546,454	\$ 9,554,278	\$ 12,180,848	\$ 10,101,954
LIGHT & POWER FUND	\$ 16,938,647	\$ 13,663,697	\$ 12,291,757	\$ 13,514,599
WATER & SEWER FUND	\$ 2,879,857	\$ 5,699,103	\$ 5,817,746	\$ 6,561,550
DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 39,364,958	\$ 28,917,078	\$ 30,290,351	\$ 30,178,103
REVENUES	\$ 32,123,630	\$ 25,361,574	\$ 33,457,943	\$ 26,516,485
EXPENDITURES	\$ (39,364,958)	\$ (28,917,078)	\$ (30,290,351)	\$ (30,178,103)
NET REVENUE WITH DEPRECIATION	\$ (7,241,328)	\$ (3,555,504)	\$ 3,167,592	\$ (3,661,618)
LESS DEPRECIATION	\$ 3,166,805	\$ 3,282,851	\$ 3,264,515	\$ 3,264,515
NET REVENUE	\$ (4,074,523)	\$ (272,653)	\$ 6,432,107	\$ (397,103)
City Council Approved Use of SRMPA Funds to Subsidize Light & Power Budget				\$ 1,000,000
NET REVENUE WITH USE OF SRMPA FUNDS FOR LIGHT & POWER BUDGET				\$ 602,897

Cash on Hand At Time of Publication of Proposed Budget

8/18/2024

GENERAL FUND

Cash on Hand	\$ 9,728,545.23
<u>Minus Restricted Funds</u>	\$ (5,694,661.92)
<u>Total Cash on Hand</u>	\$ 4,033,883.31

DEBT SERVICES

Total Cash on Hand \$ 4,417,184.00

LIGHT & POWER

Cash on Hand	\$ 39,471,635.16
<u>Minus Restricted Funds</u>	\$ (8,276,892.65)
<u>Total Cash on Hand</u>	\$ 31,194,742.51

WATER & SEWER

Cash on Hand	\$ 5,146,910.68
<u>Minus Restricted Funds</u>	\$ (1,865,189.01)
<u>Total Cash on Hand</u>	\$ 3,281,721.67

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
2025-2026**

	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>TAXES</u>				
PROPERTY TAXES - 3110	\$ 1,094,994	\$ 1,204,548	\$ 1,204,548	\$ 1,372,961
DELINQUENT PROPERTY TAXES - 3111	\$ 40,177	\$ 30,000	\$ 15,000	\$ 10,000
PENALTY & INTEREST - 3112	\$ 32,837	\$ 25,000	\$ 25,000	\$ 15,000
SALES TAX - 3125	\$ 3,876,377	\$ 3,500,000	\$ 3,800,000	\$ 3,825,000
MISCELLANEOUS TAX REVENUE - 3113	\$ 248	\$ -	\$ 3,105	\$ -
FRANCHISE TAX - 3133	\$ 120,160	\$ 132,000	\$ 104,000	\$ 104,000
MOTEL OCCUPANCY TAX - 3135	\$ 404,777	\$ 340,000	\$ 340,000	\$ 365,000
MIXED BEVERAGE TAX - 3603	\$ 18,071	\$ 15,000	\$ 16,484	\$ 17,000
TOTAL TAXES	\$ 5,587,641	\$ 5,246,548	\$ 5,508,137	\$ 5,708,961

PERMITS & INSPECTIONS

CODE VIOLATION ABATEMENT 3137	\$ 2,724	\$ -	\$ 300	\$ -
FEES FOR PERMITS & INSPECTIONS 3201	\$ 77,896	\$ 65,000	\$ 54,000	\$ 65,000
TOTAL FEES	\$ 80,620	\$ 65,000	\$ 54,300	\$ 65,000

CHARGES FOR SERVICES

SANITATION COLLECTION - 3421	\$ 1,678,372	\$ 1,784,967	\$ 1,615,000	\$ 1,732,067
LANDFILL/TRANSFER STATION - 3422	\$ 187,267	\$ 160,000	\$ 190,000	\$ 190,000
TRANSFER STATION SALES TAX - 3423	\$ 13,677	\$ 12,000	\$ 15,000	\$ 14,500
TOTAL CHARGES FOR SERVICES	\$ 1,879,316	\$ 1,956,967	\$ 1,820,000	\$ 1,936,567

FINES & FORFEITURES

JUDICIAL FUND - 3516	\$ 51	\$ -	\$ 51	\$ 40
MUNICIPAL COURT BLDG SEC - 3503	\$ 5,066	\$ 5,000	\$ 4,800	\$ 4,800
MUNICIPAL COURT FINES - 3501	\$ 229,166	\$ 260,000	\$ 236,056	\$ 220,000
LIBRARY FINES - 3504	\$ 5,603	\$ 5,000	\$ 5,000	\$ 5,200
COURT TECHNOLOGY FUND - 3511	\$ 4,266	\$ 4,000	\$ 4,000	\$ 4,000
POLICE FORFEITURES - 3502	\$ -	\$ -	\$ 2,000	\$ -
POLICE IMPOUND FEES - 3403	\$ 7,515	\$ 7,000	\$ 6,700	\$ 6,000
JUVENILE CASE MANAGER - 3519	\$ 375	\$ 1,000	\$ 500	\$ 300
MCT - SEATBELT FINES - 3513	\$ 113	\$ 200	\$ 170	\$ 170
CRIMINAL JUSTICE-STATE - 3527	\$ 3	\$ -	\$ 1	\$ -
CRIMINAL JUSTICE-COURTS - 3528	\$ -	\$ -	\$ -	\$ -
LOCAL JURY FEE - 3529	\$ 98	\$ -	\$ 80	\$ 75
MC - TRUANCY PREVENTION FUND 3524	\$ 5,035	\$ 4,500	\$ 4,500	\$ 4,600
MC - FAILURE TO APPEAR - 3686	\$ 2,891	\$ 3,000	\$ 3,600	\$ 3,000
RESTITUTION & FINES - 3118	\$ 88	\$ -	\$ -	\$ -
TOTAL FINES	\$ 260,270	\$ 289,700	\$ 267,458	\$ 248,185

**CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2025-2026**

	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>INTERGOVERNMENTAL</u>				
LEOSE - 3506	\$ 4,879	\$ -	\$ 4,606	\$ 3,500
CDBG 2016 FLOOD GRANT - 3850	\$ 1,392,702	\$ -	\$ -	\$ -
GRANTS 3618	\$ -	\$ -	\$ -	\$ -
CDBG HURRICANE HARVEY - 3851	\$ 209,738	\$ -	\$ 93,960	\$ -
CDBG 22-085-022-D263 REVENUE - 3695	\$ 5,697,292	\$ -	\$ 2,163,952	\$ -
GLO 24-065-082-E758 REVENUE - 3758	\$ -	\$ -	\$ 51,782	\$ -
FED GRANT - VESTS - 3813	\$ 2,851	\$ -	\$ 1,601	\$ -
TOTAL INTERGOVERNMENTAL	\$ 7,307,462	\$ -	\$ 2,315,901	\$ 3,500

RENTAL INCOME

POLE RENTAL - 3136	\$ 35,511	\$ 35,510	\$ 35,510	\$ 35,510
RENTAL INCOME - 3624	\$ -	\$ -	\$ -	\$ -
TOTAL RENTAL INCOME	\$ 35,511	\$ 35,510	\$ 35,510	\$ 35,510

MISCELLANEOUS

SALE OF SCRAP METAL - 3710	\$ 3,828	\$ 5,000	\$ 12,796	\$ 3,000
OTHER INTEREST - 3623	\$ 163,758	\$ 12,000	\$ 118,410	\$ 75,000
OTHER INCOME - 3601	\$ 30,292	\$ 15,000	\$ 37,073	\$ 15,000
REIMBURSEMENT FOR RESOURCE OFF.	\$ 189,059	\$ 275,275	\$ 275,275	\$ 99,596
COMMUNITY SERVICE - 3518	\$ 117	\$ -	\$ 100	\$ 100
INSURANCE REIMBURSEMENTS - 3604	\$ 32,369	\$ -	\$ 73,434	\$ -
NSF INCOME - 3619	\$ 2,910	\$ 3,000	\$ 4,000	\$ 3,000
LIBRARY-ROUNDUP - 3420	\$ 2,040	\$ 2,000	\$ 2,000	\$ 2,000
INDIGENT DEFENSE - 3522	\$ 137	\$ -	\$ 126	\$ 100
GRANT PROCEEDS - TX FOREST SVC 3616	\$ 4,200	\$ -	\$ -	\$ -
ANIMAL SHELTER DONATIONS - 3672	\$ 14,180	\$ 10,000	\$ 10,000	\$ 10,000
ANIMAL SHELTER OTHER REVENUE 3673	\$ 9,920	\$ 7,000	\$ 8,200	\$ 8,500
CHRISTMAS IN THE PARK - 3160	\$ 24,355	\$ 24,000	\$ 25,600	\$ 42,000
TOTAL MISCELLANEOUS	\$ 477,165	\$ 353,275	\$ 567,014	\$ 258,296

**CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2025-2026**

	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>OTHER SOURCES (USES)</u>				
<u>TRANSFERS FROM:</u>				
LIGHT & POWER (ADMIN) - 3825	\$ 865,207	\$ 447,436	\$ 447,436	\$ 985,106
WATER & SEWER (ADMIN) - 3824	\$ 865,207	\$ 1,190,712	\$ 1,190,712	\$ 1,035,255
UNCLAIMED PROPERTY - 4115	\$ -	\$ -	\$ (45)	\$ -
TRANSFER TO/FROM L & P FUND - 4820	\$ 1,356,194	\$ -	\$ -	\$ -
TRANSFER TO W & S - 4830	\$ 14	\$ -	\$ -	\$ -
TRANSFER FROM 17 CAPITAL - 4817	\$ 143,378	\$ -	\$ -	\$ -
TRANSFER FROM 18 CAPITAL - 4818	\$ 39,769	\$ -	\$ -	\$ -
UNCOLLECTIBLE NSF CHECKS - 4125	\$ -	\$ -	\$ (3,250)	\$ -
INVENTORY OVER/SHORT	\$ -	\$ -	\$ -	\$ -
TRANSFER TO/FROM 2023 CAPITAL 4823	\$ 3,914	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ 3,273,683	\$ 1,638,148	\$ 1,634,853	\$ 2,020,361
 TOTAL REVENUE	 \$ 18,901,668	 \$ 9,585,148	 \$ 12,203,173	 \$ 10,276,380
 GENERAL FUND TOTAL EXPENSES	 \$ 19,546,454	 \$ 9,554,278	 \$ 12,180,848	 \$ 10,101,954
 NET REVENUE	 \$ (644,786)	 \$ 30,870	 \$ 22,325	 \$ 174,426

CITY OF JASPER, TEXAS
GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2025-2026

	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>GENERAL GOVERNMENT</u>				
LEGISLATIVE	\$ 1,170,017	\$ 666,525	\$ 838,571	\$ 928,807
ADMINISTRATIVE	\$ 213,303	\$ 297,632	\$ 293,213	\$ 294,584
HUMAN RESOURCES	\$ 119,877	\$ 122,631	\$ 122,271	\$ 124,826
TOTAL GENERAL GOVERNMENT	\$ 1,503,197	\$ 1,086,788	\$ 1,254,055	\$ 1,348,217
<u>FINANCE</u>				
FINANCE	\$ 464,307	355,175	348,167	359,001
CITY SECRETARIES	\$ 61,646	\$ 62,150	\$ 63,464	\$ 68,650
TOTAL FINANCE	\$ 525,953	\$ 417,325	\$ 411,631	\$ 427,651
<u>INTRAGOVERNMENTAL SERVICES</u>				
MUNICIPAL SHOP	\$ 338,999	\$ 324,483	\$ 324,181	\$ 329,626
CUSTODIAL SERVICES	\$ 134,835	\$ 136,693	\$ 137,643	136,552
TOTAL INTRAGOVERNMENTAL SERV.	\$ 473,834	\$ 461,176	\$ 461,824	\$ 466,178
<u>COMMUNITY SERVICES</u>				
ANIMAL SHELTER	\$ 177,470	\$ 171,085	\$ 166,325	\$ 203,918
LIBRARY	\$ 383,410	\$ 403,864	\$ 394,282	\$ 380,492
SOLID WASTE	\$ 1,386,177	\$ 1,640,992	\$ 1,477,864	\$ 1,778,988
PARKS	\$ 375,074	\$ 373,289	\$ 367,836	\$ 364,251
CHRISTMAS IN THE PARK	\$ 25,816	\$ 24,000	\$ 24,000	\$ 42,000
HOTEL OCCUPANCY TAX	\$ 319,352	\$ 299,500	\$ 313,751	\$ 365,000
TOTAL COMMUNITY SERVICES	\$ 2,667,299	\$ 2,912,730	\$ 2,744,058	\$ 3,134,649
<u>COMMUNITY DEVELOPMENT</u>				
STREETS	\$ 10,366,589	\$ 839,122	\$ 3,204,654	\$ 1,002,977
TOTAL COMMUNITY DEVELOPMENT	\$ 10,366,589	\$ 839,122	\$ 3,204,654	\$ 1,002,977
<u>PUBLIC SAFETY</u>				
POLICE	\$ 3,235,720	\$ 3,117,032	\$ 3,339,872	\$ 2,843,329
MUNICIPAL COURT	\$ 272,470	\$ 347,584	\$ 345,010	\$ 353,962
FIRE	\$ 383,186	\$ 247,190	\$ 294,440	\$ 395,190
FIRE MARSHAL	\$ 118,206	\$ 125,331	\$ 125,304	\$ 129,801
TOTAL PUBLIC SAFETY	\$ 4,009,582	\$ 3,837,137	\$ 4,104,626	\$ 3,722,282
<u>TOTAL EXPENSES</u>	\$ 19,546,454	\$ 9,554,278	\$ 12,180,848	\$ 10,101,954

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-05 Legislative Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-05-02-4121	Beaty-Orton House Maint/Rep	\$ 3,026	\$ 1,500	\$ 2,500	\$ 3,000
01-05-02-4122	Women's Civic Club	\$ 6,981	\$ 1,000	\$ 800	\$ 1,000
01-05-02-4231	GENERAL SUPPLIES	\$ 4,453	\$ 2,000	\$ 2,000	\$ 2,500
01-05-02-4241	VEHICLE SUPPLIES	\$ 235	\$ -	\$ -	\$ -
01-05-02-4301	AUDITING	\$ 69,250	\$ 80,000	\$ 80,000	\$ 90,000
01-05-02-4302	CONSULTANTS	\$ 4,321	\$ 6,000	\$ 17,500	\$ 6,000
01-05-02-4303	LEGAL SERVICES	\$ 94,003	\$ 28,000	\$ 70,500	\$ 90,000
01-05-02-4304	ZONING CONSULTANTS	\$ -	\$ -	\$ -	\$ 12,000
01-05-02-4308	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -
01-05-02-4311	TRAVEL-MAYOR	\$ 2,860	\$ 2,500	\$ 3,400	\$ 2,500
01-05-02-4312	MTGS.,CONV.&SCHL.-MAYOR	\$ 1,515	\$ 1,500	\$ 645	\$ 1,500
01-05-02-4317	PROPERTY & LIABILITY INS.	\$ 304,178	\$ 310,000	\$ 320,000	\$ 411,407
01-05-02-4318	RETIREE'S HEALTH INS.	\$ 80,861	\$ 90,000	\$ 90,000	\$ 123,800
01-05-02-4320	TRAVEL-COUNCIL DIST#1	\$ -	\$ 2,500	\$ -	\$ 2,500
01-05-02-4321	TRAVEL-COUNCIL DIST#2	\$ -	\$ 2,500	\$ 1,300	\$ 2,500
01-05-02-4322	TRAVEL-COUNCIL DIST#3	\$ 1,076	\$ 2,500	\$ 1,513	\$ 2,500
01-05-02-4323	TRAVEL-COUNCIL DIST#4	\$ 112	\$ 2,500	\$ -	\$ 2,500
01-05-02-4324	TRAVEL-COUNCIL DIST#5	\$ 1,140	\$ 2,500	\$ 1,000	\$ 2,500
01-05-02-4325	MTGS.,CONV.&SCH-DIST#1	\$ 47	\$ 1,500	\$ -	\$ 1,500
01-05-02-4326	MTGS.,CONV.&SCH-DIST#2	\$ 47	\$ 1,500	\$ 590	\$ 1,500
01-05-02-4327	MTGS.,CONV.&SCH-DIST#3	\$ 47	\$ 1,500	\$ 400	\$ 1,500
01-05-02-4328	MTGS.,CONV.&SCH-DIST#4	\$ 47	\$ 1,500	\$ -	\$ 1,500
01-05-02-4329	MTGS.,CONV.&SCH-DIST#5	\$ 272	\$ 1,500	\$ 235	\$ 1,500
01-05-02-4330	DUES & SUBSCRIPTIONS	\$ 5,023	\$ 4,000	\$ 3,870	\$ 5,100
01-05-02-4332	COMPUTER/SOFTWARE EXPENSE	\$ 9,943	\$ 11,525	\$ 11,525	\$ 13,000
01-05-02-4335	EMERGENCY MANAGEMENT	\$ 43,692	\$ 60,000	\$ 94,300	\$ 126,000
01-05-02-4342	ELECTION EXPENSE	\$ 13,857	\$ 15,000	\$ 12,100	\$ 15,000
01-05-02-4344	PREMIER DR. PROPERTY EXPENSE	\$ 11,582	\$ 2,500	\$ 7,400	\$ 6,000
01-05-02-4345	RENTAL EXPENSE	\$ 0	\$ 31,000	\$ 28,547	\$ -
01-05-02-4822	WOMAN'S CIVIC CLUB PROJECT	\$ 32,594	\$ -	\$ -	\$ -
01-05-02-4830	LAND & FACILITIES	\$ 59,132	\$ -	\$ -	\$ -
01-05-02-4831	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-05-02-4850	CDBG 2016 FLOOD/LAND PURCH	\$ -	\$ -	\$ 4,000	\$ -
01-05-02-4851	CDBG HARVEY/LAND PURCH	\$ 219,382	\$ -	\$ 84,446	\$ -
01-05-02-4860	EDUCATIONAL FACILITY	\$ 16,676	\$ -	\$ -	\$ -
01-05-02-4880	LEASES PRINCIPAL	\$ 176,092	\$ -	\$ -	\$ -
01-05-02-4881	LEASES INTEREST	\$ 7,578	\$ -	\$ -	\$ -
		\$ 1,170,017	\$ 666,525	\$ 838,571	\$ 928,807

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-10 Administrative Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-10-02-4101	SALARIES	\$ 156,543	\$ 222,204	\$ 222,204	\$ 216,250
01-10-02-4102	WORKER'S COMPENSATION	\$ 1,114	\$ 1,367	\$ 367	\$ 957
01-10-02-4103	SOCIAL SECURITY & MEDICARE	\$ 11,414	\$ 16,999	\$ 16,999	\$ 16,543
01-10-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 16,416	\$ 22,497	\$ 22,497	\$ 25,091
01-10-02-4105	TMRS - RETIREMENT	\$ 13,630	\$ 19,465	\$ 19,465	\$ 18,943
01-10-02-4202	OFFICE SUPPLIES	\$ 250	\$ 250	\$ 250	\$ 250
01-10-02-4231	GENERAL SUPPLIES	\$ 4,878	\$ 1,500	\$ 1,200	\$ 1,500
01-10-02-4239	VEHICLE ALLOWANCE	\$ 3,000	\$ 0	\$ 0	\$ 0
01-10-02-4240	VEHICLE SUPPLIES	\$	\$ 1,000	\$ 900	\$ 1,200
01-10-02-4241	VEHICLE MAINTENANCE	\$	\$ 1,250	\$ 1,250	\$ 1,250
01-10-02-4308	TELEPHONE & COMMUNICATION	\$ 793	\$ 700	\$ 700	\$ 700
01-10-02-4311	TRAVEL	\$	\$ 1,500	\$ 900	\$ 2,300
01-10-02-4312	MEETINGS, CONV. & SCHOOLS	\$	\$ 1,500	\$ 550	\$ 2,000
01-10-02-4321	MOBILE RADIO MAINTENANCE	\$	\$ 100	\$ 0	\$ 100
01-10-02-4330	DUES & SUBSCRIPTIONS	\$ 288	\$ 400	\$ 531	\$ 400
01-10-02-4345	COMPUTER / IT MAINTENANCE	\$ 2,384	\$ 4,400	\$ 4,400	\$ 4,600
01-10-02-4346	COPIER LEASE/MAINTENANCE	\$ 2,592	\$ 2,500	\$ 1,000	\$ 2,500
01-10-02-4823	CAPITAL EQUIPMENT	\$	\$	\$	\$
		\$ 213,303	\$ 297,632	\$ 293,213	\$ 294,584

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-13 Human Resources

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-13-02-4101	SALARIES	\$ 85,239	\$ 88,441	\$ 88,441	\$ 88,504
01-13-02-4102	WORKER'S COMPENSATION	\$ 521	\$ 543	\$ 543	\$ 392
01-13-02-4103	SOCIAL SECURITY	\$ 6,450	\$ 6,766	\$ 6,766	\$ 6,771
01-13-02-4104	HEALTH & ACCIDENT INS.	\$ 10,693	\$ 11,248	\$ 11,248	\$ 11,246
01-13-02-4105	TMRS - RETIREMENT	\$ 7,422	\$ 7,747	\$ 7,747	\$ 7,753
01-13-02-4115	DRUG SCREENS	\$ 3,485	\$ 3,500	\$ 3,500	\$ 5,000
01-13-02-4202	OFFICE SUPPLIES	\$ 754	\$ 800	\$ 800	\$ 800
01-13-02-4203	OFFICE EQUIPMENT MAINT.	\$ -	\$ 50	\$ 50	\$ 50
01-13-02-4231	GENERAL SUPPLIES	\$ 1,293	\$ 700	\$ 700	\$ 800
01-13-02-4302	CONSULTANTS	\$ 652	\$ 500	\$ 500	\$ 500
01-13-02-4308	COMMUNICATIONS	\$ 43	\$ 50	\$ 50	\$ 50
01-13-02-4311	TRAVEL	\$ 289	\$ 150	\$ 150	\$ 400
01-13-02-4312	MEETINGS, CONV.& SCHOOLS	\$ 299	\$ 400	\$ 40	\$ 500
01-13-02-4330	DUES & SUBSCRIPTIONS	\$ 405	\$ 250	\$ 250	\$ 300
01-13-02-4336	COMPUTER PROGRAMS	\$ 2,286	\$ 1,386	\$ 1,386	\$ 1,600
01-13-02-4345	LEASE PURCHASE PAYMENTS	\$ -	\$ -	\$ -	\$ -
01-13-02-4401	SAFETY TRAINING	\$ 45	\$ 100	\$ 100	\$ 160
		\$ 119,877	\$ 122,631	\$ 122,271	\$ 124,826

City of Jasper, TX
Fiscal Year 2025-2026 Budget
General Fund
01-18 Hotel Occupancy Taxes

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-18-02-4101	SALARIES - TOURISM	\$ -	\$ -	\$ -	43,014
01-18-02-4102	WORKER'S COMP - TOURISM	\$ -	\$ -	\$ -	190
01-18-02-4103	SOCIAL SECURITY - TOURISM	\$ -	\$ -	\$ -	3,291
01-18-02-4104	HEALTH INSURANCE - TOURISM	\$ -	\$ -	\$ -	11,246
01-18-02-4105	RETIREMENT - TOURISM	\$ -	\$ -	\$ -	3,768
01-18-02-4106	SCHOOLS/CONVENTIONS - TOURISM	\$ -	\$ -	\$ -	800
01-18-02-4107	TRAVEL - TOURISM	\$ -	\$ -	\$ -	1,500
01-18-02-4202	OFFICE SUPPLIES - TOURISM	\$ -	\$ -	\$ -	1,000
01-18-02-4203	COMPUTER MAINTENANCE - TOURISM	\$ -	\$ -	\$ -	4,000
01-18-02-4302	CHAMBER OF COMMERCE	\$ 49,992	\$ 50,000	\$ 49,992	-
01-18-02-4308	SEALY OUTDOORS	\$ 25,000	\$ 25,000	\$ 25,000	25,000
01-18-02-4315	LAKES AREA CRUISERS	\$ 10,000	\$ 10,000	\$ 10,000	10,000
01-18-02-4316	BASSMASTER HS/COLLEGE	\$ 20,000	\$ -	\$ -	-
01-18-02-4319	UTILITIES	\$ 816	\$ 1,000	\$ 391	-
01-18-02-4322	BUILDING & PLANT MAINT.	\$ 513	\$ -	\$ -	-
01-18-02-4325	FOURTH OF JULY FIREWORKS	\$ 10,000	\$ 10,000	\$ 10,000	-
01-18-02-4327	BEATY ORTON HOUSE PRESERVATION	\$ -	\$ -	\$ -	45,250
01-18-02-4328	ROWE REUNION	\$ -	\$ 3,000	\$ 3,000	-
01-18-02-4329	JASPER COUNTY HIST. MUSEUM	\$ 5,000	\$ 5,000	\$ 5,000	5,000
01-18-02-4335	ADVERTISING	\$ -	\$ -	\$ -	13,941
01-18-02-4337	CFHPA	\$ 2,000	\$ 2,000	\$ 2,000	2,000
01-18-02-4338	DEWITT CLINTON LODGE CAR SHOW	\$ 3,000	\$ 3,000	\$ 3,000	-
01-18-02-4339	OUTLAW OUTDOORS	\$ 5,000	\$ 6,500	\$ 6,500	5,000
01-18-02-4341	MAJOR LEAGUE FISHING #1	\$ 17,500	\$ 15,000	\$ 15,000	17,500
01-18-02-4342	MAJOR LEAGUE FISHING #2	\$ 10,000	\$ 15,000	\$ 15,000	-
01-18-02-4344	JASPER COUNTY COWBOY CHURCH	\$ 10,000	\$ 8,000	\$ 8,000	5,000
01-18-02-4346	LONE STAR YOUTH COUNCIL	\$ 3,000	\$ 3,000	\$ 3,000	2,500
01-18-02-4347	AMERICAN JUNIOR GOLF ASSOC.	\$ -	\$ 16,500	\$ 16,500	18,500
01-18-02-4415	EAST TEXAS ART LEAGUE	\$ -	\$ 1,500	\$ 1,500	1,500
01-18-02-4443	2023 CHRISTMAS IN THE PARK	\$ 132,515	\$ -	\$ -	-
01-18-02-4444	2024 CHRISTMAS IN THE PARK	\$ 114	\$ 125,000	\$ 139,868	-
01-18-02-4445	2025 CHRISTMAS IN THE PARK	\$ -	\$ -	\$ -	145,000
01-18-02-4823	CAPITAL EQUIPMENT	\$ 14,902	\$ -	\$ -	-
		\$ 319,352	\$ 299,500	\$ 313,751	\$ 365,000

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-19 Christmas in the Park

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-19-02-4430	CITP Expense	\$ 25,816	\$ 24,000	\$ 24,000	\$ 42,000
01-19-02-4830	Capital Land & Facility	\$ -	\$ -	\$ 0	\$ -
		\$ 25,816	\$ 24,000	\$ 24,000	\$ 42,000

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-20 Finance Department

Account Number	Account Name	2024 Ending Balance	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-20-02-4101	SALARIES	\$ 303,781	\$ 230,668	\$ 230,668	\$ 230,858
01-20-02-4102	WORKER'S COMPENSATION	\$ 1,855	\$ 1,346	\$ 1,346	\$ 1,022
01-20-02-4103	SOCIAL SECURITY & MEDICARE	\$ 22,933	\$ 17,646	\$ 17,646	\$ 17,661
01-20-02-4104	HEALTH & ACCIDENT INS.	\$ 34,125	\$ 33,745	\$ 33,745	\$ 33,737
01-20-02-4105	TMRS - RETIREMENT	\$ 26,430	\$ 20,207	\$ 20,207	\$ 20,223
01-20-02-4202	OFFICE SUPPLIES	\$ 3,472	\$ 1,000	\$ 1,794	\$ 2,300
01-20-02-4219	UNIFORMS & CLOTHING	\$ 52	\$ -	\$ 34	\$ 100
01-20-02-4231	GENERAL SUPPLIES	\$ 6,146	\$ 2,000	\$ 2,076	\$ 3,000
01-20-02-4240	VEHICLE SUPPLIES	\$ 432	\$ 400	\$ 400	\$ 450
01-20-02-4249	GENERATOR MAINTENANCE	\$ 8,079	\$ 250	\$ -	\$ 250
01-20-02-4308	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -
01-20-02-4311	TRAVEL	\$ 162	\$ 1,000	\$ 1,563	\$ 2,000
01-20-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 500	\$ 500	\$ 500	\$ 750
01-20-02-4317	INSURANCE & BONDS	\$ 425	\$ 425	\$ 600	\$ 600
01-20-02-4319	UTILITIES	\$ 4,039	\$ 8,000	\$ 3,500	\$ 6,000
01-20-02-4322	BUILDING & PLANT MAINT	\$ 6,201	\$ 5,000	\$ 4,000	\$ 4,000
01-20-02-4330	DUES & SUBSCRIPTIONS	\$ 100	\$ 200	\$ 100	\$ 150
01-20-02-4335	COMPUTER MAINTENANCE	\$ 1,136	\$ 500	\$ 500	\$ 700
01-20-02-4336	COMPUTER PROGRAM	\$ 22,484	\$ 22,188	\$ 22,188	\$ 26,000
01-20-02-4337	IT CONSULTANT	\$ 4,031	\$ 5,800	\$ 5,800	\$ 6,200
01-20-02-4345	LEASE PURCHASE PAYMENTS	\$ 2,124	\$ 4,300	\$ 1,500	\$ 3,000
01-20-02-4560	OTHER MISC. EXPENSE	\$ -	\$ -	\$ -	\$ -
01-20-02-4823	CAPITAL OUTLAY-EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-20-02-4830	CAPITAL - L&F - CITY HALL	\$ 15,800	\$ -	\$ -	\$ -
		\$ 464,307	\$ 355,175	\$ 348,167	\$ 359,001

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-24 City Secretaries

Account Number	Account Title Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-24-02-4202	OFFICE SUPPLIES	\$ 1,151	\$ 0	\$ 0	\$ 500
01-24-02-4231	GENERAL SUPPLIES	\$ 837	\$ 0	\$ 0	\$ 500
01-24-02-4233	MISCELLANEOUS ELECTION EXP.	\$ 731	\$ 0	\$ 0	\$ 0
01-24-02-4234	CODE PUBLICATION	\$ 2,340	\$ 3,200	\$ 3,761	\$ 5,000
01-24-02-4302	CONSULTANTS	\$ 54,507	\$ 54,000	\$ 54,000	\$ 54,000
01-24-02-4308	TELEPHONE & COMM.	\$ 586	\$ 750	\$ 750	\$ 750
01-24-02-4311	TRAVEL	\$ 0	\$ 2,000	\$ 2,903	\$ 4,500
01-24-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 279	\$ 800	\$ 650	\$ 2,000
01-24-02-4335	COMPUTER MAINTENANCE	\$ 1,215	\$ 1,400	\$ 1,400	\$ 1,400
		\$ 61,646	\$ 62,150	\$ 63,464	\$ 68,650

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-26 Custodial Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-26-02-4101	SALARIES	\$ 92,609	\$ 94,484	\$ 94,484	\$ 92,949
01-26-02-4102	WORKER'S COMPENSATION	\$ 842	\$ 857	\$ 857	\$ 1,359
01-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 7,042	\$ 7,228	\$ 7,228	\$ 7,111
01-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 21,153	\$ 22,497	\$ 22,497	\$ 22,491
01-26-02-4105	TMRS - RETIREMENT	\$ 8,063	\$ 8,277	\$ 8,277	\$ 8,142
01-26-02-4219	UNIFORMS & CLOTHING	\$ 268	\$ 250	\$ 350	\$ 450
01-26-02-4231	GENERAL SUPPLIES	\$ 732	\$ 600	\$ 1,500	\$ 1,000
01-26-02-4240	VEHICLE SUPPLIES	\$ 2,576	\$ 1,000	\$ 1,400	\$ 1,500
01-26-02-4241	VEHICLE MAINTENANCE	\$ 185	\$ 300	\$ -	\$ 300
01-26-02-4242	EQUIPMENT SUPPLIES	\$ 103	\$ 100	\$ -	\$ 100
01-26-02-4243	EQUIPMENT MAINTENANCE	\$ 683	\$ 600	\$ 600	\$ 600
01-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 580	\$ 500	\$ 450	\$ 550
01-26-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -
01-26-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-26-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 134,835	\$ 136,693	\$ 137,643	\$ 136,552

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-30 Library

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-30-02-4101	SALARIES	\$ 213,256	\$ 222,185	\$ 222,185	\$ 217,548
01-30-02-4102	WORKER'S COMPENSATION	\$ 1,116	\$ 1,400	\$ 1,400	\$ 1,664
01-30-02-4103	SOCIAL SECURITY & MEDICARE	\$ 15,448	\$ 16,997	\$ 16,997	\$ 16,642
01-30-02-4104	HEALTH & ACCIDENT INS.	\$ 45,853	\$ 48,574	\$ 48,574	\$ 44,982
01-30-02-4105	TMRS RETIREMENT	\$ 17,273	\$ 17,935	\$ 17,935	\$ 17,483
01-30-02-4202	PROGRAM MATERIALS	\$ 8,099	\$ 3,000	\$ 3,000	\$ 7,000
01-30-02-4203	OFFICE EQUIP. MAINT.	\$ -	\$ 750	\$ 750	\$ 850
01-30-02-4231	GENERAL SUPPLIES	\$ 7	\$ 550	\$ 550	\$ 2,550
01-30-02-4240	VEHICLE SUPPLIES	\$ 106	\$ 400	\$ 400	\$ 400
01-30-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 200	\$ 200	\$ 200
01-30-02-4243	EQUIPMENT MAINTENANCE	\$ 17	\$ 125	\$ 125	\$ 200
01-30-02-4266	BOOK MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,000
01-30-02-4308	COMMUNICATIONS	\$ 1,027	\$ 1,500	\$ 1,500	\$ 1,500
01-30-02-4311	TRAVEL	\$ 2,211	\$ 2,700	\$ 2,700	\$ 2,700
01-30-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 982	\$ 1,200	\$ 1,200	\$ 1,200
01-30-02-4319	UTILITIES	\$ 1,475	\$ 3,500	\$ 3,500	\$ 3,500
01-30-02-4322	BLDG. & PLANT MAINT.	\$ 5,666	\$ 5,100	\$ 5,100	\$ 6,100
01-30-02-4330	DUES & SUBSCRIPTIONS	\$ 1,358	\$ 1,800	\$ 1,800	\$ 1,800
01-30-02-4335	COMPUTER MAINTENANCE	\$ 16,147	\$ 7,000	\$ 7,000	\$ 11,600
01-30-02-4336	COMPUTER PROGRAM	\$ 4,809	\$ 4,700	\$ 4,000	\$ 4,700
01-30-02-4346	RENTAL	\$ 2,900	\$ 2,500	\$ 2,500	\$ 2,500
01-30-02-4806	AUDIO-VISUAL MATERIALS	\$ 8,297	\$ 7,500	\$ 6,130	\$ 6,625
01-30-02-4807	PERIODICALS	\$ 851	\$ 900	\$ 900	\$ 900
01-30-02-4808	BOOKS	\$ 33,695	\$ 27,300	\$ 20,000	\$ 23,300
01-30-02-4809	SUMMER READING PROGRAM	\$ 2,815	\$ 2,548	\$ 2,548	\$ 3,548
01-30-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-30-02-4830	CAPITAL FACILITY	\$ -	\$ 23,500	\$ 23,288	\$ -
		\$ 383,410	\$ 403,864	\$ 394,282	\$ 380,492

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-44 Street and Drainage Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-44-02-4101	SALARIES	\$ 511,882	\$ 506,023	\$ 506,023	\$ 517,747
01-44-02-4102	WORKER'S COMPENSATION	\$ 13,648	\$ 14,004	\$ 14,004	\$ 12,387
01-44-02-4103	SOCIAL SECURITY & MEDI.	\$ 38,463	\$ 38,711	\$ 38,711	\$ 39,608
01-44-02-4104	HEALTH & ACCIDENT INS.	\$ 93,453	\$ 101,236	\$ 101,236	\$ 101,210
01-44-02-4105	TMRS - RETIREMENT	\$ 44,569	\$ 44,328	\$ 44,328	\$ 45,355
01-44-02-4202	OFFICE SUPPLIES	\$ 475	\$ 200	\$ 202	\$ 400
01-44-02-4219	UNIFORMS & CLOTHING	\$ 3,125	\$ 2,500	\$ 2,500	\$ 2,500
01-44-02-4220	STREET SUPPLIES	\$ 12,811	\$ 45,000	\$ 44,000	\$ 60,000
01-44-02-4224	SIGN MAINTENANCE	\$ 617	\$ 1,000	\$ 900	\$ 2,000
01-44-02-4225	HURRICANE BERYL EXPENSE	\$ 11,675	\$ -	\$ -	\$ -
01-44-02-4231	GENERAL SUPPLIES	\$ 2,635	\$ 1,000	\$ 1,000	\$ 1,000
01-44-02-4236	BRIDGE MAINTENANCE	\$ -	\$ -	\$ -	\$ -
01-44-02-4237	DRAINAGE MAINTENANCE	\$ 472	\$ 500	\$ -	\$ 1,000
01-44-02-4240	VEHICLE SUPPLIES	\$ 37,156	\$ 20,000	\$ 19,000	\$ 20,000
01-44-02-4241	VEHICLE MAINTENANCE	\$ 1,967	\$ 2,000	\$ 1,000	\$ 2,000
01-44-02-4242	EQUIPMENT SUPPLIES	\$ 351	\$ 1,200	\$ 200	\$ 2,000
01-44-02-4243	EQUIPMENT MAINTENANCE	\$ 57,932	\$ 18,000	\$ 18,000	\$ 25,000
01-44-02-4244	STREETS	\$ 47,785	\$ 25,000	\$ 25,000	\$ 50,000
01-44-02-4247	CHEMICAL SUPPLIES	\$ 1,089	\$ 500	\$ 500	\$ 500
01-44-02-4302	CONSULTANTS	\$ -	\$ -	\$ -	\$ -
01-44-02-4308	TELEPHONE & COMM.	\$ 8,318	\$ 8,320	\$ 7,154	\$ 8,320
01-44-02-4311	TRAVEL/SCHOOLS	\$ 9,747	\$ 1,000	\$ 315	\$ 1,000
01-44-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
01-44-02-4319	UTILITIES	\$ 887	\$ 2,500	\$ 1,529	\$ 2,500
01-44-02-4322	BLDG. & PLANT MAINT.	\$ 1,010	\$ 1,500	\$ 1,107	\$ 1,500
01-44-02-4330	DUES & SUBSCRIPTIONS	\$ 1,530	\$ 1,600	\$ 1,600	\$ 1,600
01-44-02-4335	COMPUTER / IT MAINTENANCE	\$ 2,982	\$ 3,000	\$ 2,850	\$ 3,000
01-44-02-4560	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 56	\$ -
01-44-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-44-02-4830	CAPITAL-LAND & FACILITIES	\$ -	\$ -	\$ -	\$ -
01-44-02-4840	CAPITAL- VEHICLES	\$ -	\$ -	\$ 41,900	\$ -
01-44-02-4850	CDBG 2016 Flood Drainage	\$ 1,482,802	\$ -	\$ -	\$ -
01-44-02-4851	CDBG HARVEY DRAINAGE IMP	\$ -	\$ -	\$ -	\$ -
01-44-02-4852	CDBG 22-085-022-D263 STREETS	\$ 7,979,209	\$ -	\$ 2,294,307	\$ -
01-44-02-4853	TXDOT SRTS SIDEWALK PROJECTS	\$ -	\$ -	\$ -	\$ -
01-44-02-4854	GLO 24-065-082-E758 STREET IMP.	\$ -	\$ -	\$ 37,232	\$ 102,350
		\$ 10,366,589	\$ 839,122	\$ 3,204,654	\$ 1,002,977

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-46 Sanitation Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-46-02-4101	SALARIES	\$ 366,508	\$ 375,677	\$ 375,677	\$ 371,436
01-46-02-4102	WORKER'S COMPENSATION	\$ 12,164	\$ 13,107	\$ 13,107	\$ 10,721
01-46-02-4103	SOCIAL SECURITY & MEDICARE	\$ 27,183	\$ 28,739	\$ 28,739	\$ 28,415
01-46-02-4104	HEALTH & ACCIDENT INS.	\$ 87,112	\$ 92,587	\$ 92,587	\$ 89,964
01-46-02-4105	TMRS - RETIREMENT	\$ 31,911	\$ 32,885	\$ 32,885	\$ 32,511
01-46-02-4202	OFFICE SUPPLIES	\$ 48	\$ 1,600	\$ 94	\$ 1,600
01-46-02-4219	UNIFORMS & CLOTHING	\$ 3,708	\$ 5,000	\$ 3,970	\$ 5,000
01-46-02-4231	GENERAL SUPPLIES	\$ 331	\$ 2,500	\$ 1,871	\$ 2,500
01-46-02-4238	LANDFILL MAINTENANCE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-46-02-4240	VEHICLE SUPPLIES	\$ 5,712	\$ 7,500	\$ 4,187	\$ 7,500
01-46-02-4241	VEHICLE MAINTENANCE	\$ 1,025	\$ 4,000	\$ 4,000	\$ 4,000
01-46-02-4242	EQUIPMENT SUPPLIES	\$ 116,053	\$ 132,041	\$ 84,040	\$ 132,041
01-46-02-4243	EQUIPMENT MAINTENANCE	\$ 200,772	\$ 135,000	\$ 85,518	\$ 135,000
01-46-02-4244	FABRICATION EXPENSE	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
01-46-02-4245	GARBAGE CANS/DUMPSTER	\$ 2,133	\$ 30,000	\$ 25,130	\$ 35,000
01-46-02-4305	LANDFILL FEES	\$ 489,663	\$ 475,000	\$ 424,815	\$ 495,000
01-46-02-4308	COMMUNICATIONS	\$ 12,380	\$ 12,000	\$ 10,536	\$ 12,000
01-46-02-4311	TRAVEL	\$ 166	\$ 2,500	\$ 2,500	\$ 2,500
01-46-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 550	\$ 2,000	\$ 2,500	\$ 2,000
01-46-02-4315	CLAIMS	\$ 1,950	\$ -	\$ -	\$ -
01-46-02-4319	UTILITIES	\$ 857	\$ 4,000	\$ 4,000	\$ 4,000
01-46-02-4322	BLDG. & PLANT MAINTENANCE	\$ 3,013	\$ 4,000	\$ 4,000	\$ 4,000
01-46-02-4335	COMPUTER / IT MAINTENANCE	\$ 2,982	\$ 3,300	\$ 3,102	\$ 3,300
01-46-02-4346	RENTAL-DUMPSTER	\$ 19,956	\$ 20,000	\$ 17,105	\$ 20,000
01-46-02-4823	CAPITAL EQUIPMENT	\$ -	\$ 204,056	\$ 204,001	\$ 372,000
01-46-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
01-46-02-4840	VEHICLES	\$ -	\$ 45,000	\$ 45,000	\$ -
		\$ 1,386,177	\$ 1,640,992	\$ 1,477,864	\$ 1,778,988

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-47 Municipal Shop

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-47-02-4101	SALARIES	\$ 214,017.29	\$ 207,715.00	\$ 207,715.00	\$ 208,074.00
01-47-02-4102	WORKERS COMPENSATION	\$ 3,950.30	\$ 3,988.00	\$ 3,988.00	\$ 2,575.00
01-47-02-4103	SOCIAL SECURITY & MEDICARE	\$ 16,077.14	\$ 15,890.00	\$ 15,890.00	\$ 15,918.00
01-47-02-4104	HEALTH & ACCIDENT INS.	\$ 42,305.36	\$ 44,994.00	\$ 44,994.00	\$ 44,982.00
01-47-02-4105	TMRS - RETIREMENT	\$ 18,633.82	\$ 18,196.00	\$ 18,196.00	\$ 18,227.00
01-47-02-4202	OFFICE SUPPLIES	\$ 167.47	\$ 600.00	\$ 250.00	\$ 600.00
01-47-02-4219	UNIFORMS & CLOTHING	\$ 2,046.21	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
01-47-02-4230	BID ADVERTISING	\$ -	\$ 1,500.00	\$ 1,693.00	\$ 1,500.00
01-47-02-4231	GENERAL SUPPLIES	\$ 7,390.33	\$ 5,000.00	\$ 4,300.00	\$ 6,500.00
01-47-02-4232	LUBRICANTS	\$ 4,342.18	\$ 2,500.00	\$ 1,100.00	\$ 3,000.00
01-47-02-4240	VEHICLE SUPPLIES	\$ 2,986.14	\$ 2,000.00	\$ 5,000.00	\$ 2,500.00
01-47-02-4241	VEHICLE MAINTENANCE	\$ 1,411.41	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00
01-47-02-4242	EQUIPMENT SUPPLIES	\$ 2,841.58	\$ 500.00	\$ 2,500.00	\$ 750.00
01-47-02-4243	EQUIPMENT MAINTENANCE	\$ 1,476.72	\$ 800.00	\$ 805.00	\$ 1,200.00
01-47-02-4244	STATIONARY EQUIP. SUPPLIES	\$ 239.93	\$ 500.00	\$ 300.00	\$ 750.00
01-47-02-4245	STATIONARY EQUIP. MAINT.	\$ 2,740.32	\$ 1,000.00	\$ 400.00	\$ 1,250.00
01-47-02-4247	CHEMICAL SUPPLIES	\$ 5,640.11	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
01-47-02-4304	STATE INSPECTIONS & FEES	\$ 644.50	\$ 1,000.00	\$ 750.00	\$ 1,000.00
01-47-02-4308	COMMUNICATIONS	\$ 7,984.01	\$ 7,000.00	\$ 6,000.00	\$ 8,000.00
01-47-02-4311	TRAVEL	\$ 34.66	\$ -	\$ -	\$ -
01-47-02-4312	TRAINING	\$ -	\$ -	\$ -	\$ -
01-47-02-4319	UTILITIES	\$ 1,419.59	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
01-47-02-4322	BLDG. & PLANT MAINT.	\$ 915.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00
01-47-02-4335	COMPUTER / IT MAINTENANCE	\$ 1,734.48	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
01-47-02-4560	OTHER MISC. EXPENSE	\$ -	\$ -	\$ -	\$ -
		\$ 338,998.55	\$ 324,483.00	\$ 324,181.00	\$ 329,626.00

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-48 Park Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-48-02-4101	SALARIES	\$ 218,894	\$ 230,268	\$ 230,268	\$ 219,319
01-48-02-4102	WORKER'S COMPENSATION	\$ 8,533	\$ 9,050	\$ 9,050	\$ 3,750
01-48-02-4103	SOCIAL SECURITY & MED.	\$ 16,534	\$ 17,616	\$ 17,616	\$ 16,778
01-48-02-4104	HEALTH & ACCIDENT INS.	\$ 52,445	\$ 56,242	\$ 56,242	\$ 56,228
01-48-02-4105	TMRS - RETIREMENT	\$ 19,059	\$ 19,313	\$ 19,313	\$ 18,376
01-48-02-4113	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -
01-48-02-4219	UNIFORMS	\$ 1,030	\$ 1,200	\$ 1,200	\$ 1,200
01-48-02-4231	GENERAL SUPPLIES	\$ 3,661	\$ 1,000	\$ 1,422	\$ 1,000
01-48-02-4240	VEHICLE SUPPLIES	\$ 8,408	\$ 1,500	\$ 3,832	\$ 1,500
01-48-02-4242	EQUIPMENT SUPPLIES	\$ 2,069	\$ 1,000	\$ 900	\$ 1,500
01-48-02-4243	EQUIPMENT MAINT.	\$ 9,530	\$ 2,000	\$ 2,573	\$ 2,500
01-48-02-4251	FERAL ANIMAL TRAPPING	\$ -	\$ -	\$ -	\$ -
01-48-02-4290	GENERAL MAINTENANCE	\$ 22,855	\$ 12,000	\$ 10,318	\$ 12,000
01-48-02-4308	COMMUNICATIONS	\$ 508	\$ 600	\$ 470	\$ 600
01-48-02-4315	CLAIMS	\$ 2,234	\$ -	\$ -	\$ -
01-48-02-4319	UTILITIES	\$ 6,087	\$ 19,000	\$ 11,103	\$ 19,000
01-48-02-4322	BLDG. & PLANT MAINT.	\$ 1,080	\$ 1,000	\$ 2,029	\$ 1,000
01-48-02-4335	COMPUTER / IT MAINTENANCE	\$ 2,148	\$ 1,500	\$ 1,500	\$ 1,500
01-48-02-4710	KIWANIS PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
01-48-02-4711	BYRD PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 8,000
01-48-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-48-02-4824	CAMERAS - CAPITAL EQUIP	\$ -	\$ -	\$ -	\$ -
01-48-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
		\$ 375,074	\$ 373,289	\$ 367,836	\$ 364,251

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-50 Police Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-50-02-4101	SALARIES	\$ 2,090,717	\$ 2,026,028	\$ 2,026,028	\$ 1,762,330
01-50-02-4102	WORKERS COMPENSATION	\$ 23,242	\$ 26,863	\$ 26,863	\$ 33,222
01-50-02-4103	SOCIAL SECURITY & MEDICARE	\$ 154,351	\$ 154,991	\$ 154,991	\$ 134,818
01-50-02-4104	HEALTH & ACCIDENT INS.	\$ 309,314	\$ 344,276	\$ 344,276	\$ 310,113
01-50-02-4105	TMRS - RETIREMENT	\$ 183,163	\$ 177,480	\$ 177,480	\$ 154,380
01-50-02-4202	OFFICE SUPPLIES	\$ 1,996	\$ 2,000	\$ 2,000	\$ 2,500
01-50-02-4203	OFFICE EQUIPMENT MAINT.	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01-50-02-4215	CID INVESTIGATIVE EXPENSE	\$ 9,623	\$ 2,028	\$ 2,028	\$ 2,028
01-50-02-4217	PRISONER CONFINEMENT EXPENSE	\$ 32,850	\$ 32,850	\$ 32,850	\$ 32,850
01-50-02-4219	UNIFORMS & CLOTHING	\$ 11,874	\$ 10,000	\$ 10,000	\$ 10,000
01-50-02-4231	GENERAL SUPPLIES	\$ 8,270	\$ 15,500	\$ 15,500	\$ 15,500
01-50-02-4240	VEHICLE SUPPLIES	\$ 58,197	\$ 38,500	\$ 45,000	\$ 45,000
01-50-02-4241	VEHICLE MAINTENANCE	\$ 40,019	\$ 32,000	\$ 40,000	\$ 40,000
01-50-02-4248	CRIME SCENE & TRAFFIC SUPP.	\$ 1,144	\$ 2,000	\$ 2,000	\$ 2,000
01-50-02-4249	TOBACCO GRANT EXPENSES-PD	\$ 1,100	\$ -	\$ -	\$ -
01-50-02-4251	FERAL ANIMAL TRAPPING	\$ 3,400	\$ -	\$ -	\$ -
01-50-02-4303	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -
01-50-02-4308	COMMUNICATIONS	\$ 77,963	\$ 45,766	\$ 45,766	\$ 45,766
01-50-02-4311	TRAVEL	\$ 285	\$ -	\$ -	\$ -
01-50-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 9,934	\$ 12,000	\$ 12,000	\$ 12,000
01-50-02-4315	CLAIMS ACCOUNT	\$ 30,007	\$ -	\$ -	\$ -
01-50-02-4319	UTILITIES	\$ 8,335	\$ 15,000	\$ 15,000	\$ 15,000
01-50-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 8,000	\$ 3,000	\$ 8,000
01-50-02-4322	BLDG. & PLANT MAINTENANCE	\$ 6,532	\$ 4,000	\$ 5,489	\$ 4,000
01-50-02-4330	DUES & SUBSCRIPTIONS	\$ 400	\$ 1,800	\$ 3,500	\$ 1,800
01-50-02-4334	SOFTWARE MAINTENANCE	\$ 2,489	\$ -	\$ -	\$ 3,250
01-50-02-4335	COMPUTER MAINTENANCE	\$ 59,297	\$ 49,000	\$ 85,000	\$ 49,000
01-50-02-4345	LEASE PURCHASE PAYMENT EXP	\$ 2,855	\$ 3,600	\$ 3,600	\$ 3,600
01-50-02-4347	CONSULTANTS	\$ 5,350	\$ 5,350	\$ 5,350	\$ 5,350
01-50-02-4501	POLICE IMPOUND EXPENSE	\$ 4,020	\$ 4,500	\$ 3,000	\$ 4,500
01-50-02-4503	CANINE EXPENSE	\$ 1,573	\$ 2,500	\$ 2,500	\$ 2,500
01-50-02-4505	TACTICAL TRAINING EXPENSE	\$ 4,079	\$ 5,000	\$ 5,000	\$ 5,000
01-50-02-4508	LEOSE GRANT EXP.	\$ 9,893	\$ 3,500	\$ 3,500	\$ 3,500
01-50-02-4510	INVESTIGATIVE EXPENSE	\$ 4,000	\$ 4,000	\$ 1,500	\$ 4,000
01-50-02-4513	PATROL EQUIP.	\$ 1,118	\$ 5,000	\$ 5,000	\$ 5,000
01-50-02-4514	HIRING & TESTING EXP.	\$ 538	\$ 500	\$ 2,000	\$ 2,000
01-50-02-4515	SPECIAL FUNDED EQUIPMENT	\$ 6,875	\$ -	\$ -	\$ -
01-50-02-4824	CAMERA/SECURITY SYSTEM	\$ 70,918	\$ -	\$ 27,264	\$ -
01-50-02-4830	LAND & FACILITIES	\$ -	\$ 80,000	\$ 87,505	\$ -
01-50-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ 141,882	\$ 121,322
		\$ 3,235,720	\$ 3,117,032	\$ 3,339,872	\$ 2,843,329

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-55 Municipal Court

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-55-02-4101	SALARIES	\$ 78,474	\$ 84,327	\$ 84,327	\$ 83,525
01-55-02-4102	WORKER'S COMPENSATION	\$ 480	\$ 519	\$ 519	\$ 370
01-55-02-4103	SOCIAL SECURITY & MEDICARE	\$ 4,655	\$ 6,451	\$ 6,451	\$ 6,390
01-55-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 27,004	\$ 29,100	\$ 29,100	\$ 29,136
01-55-02-4105	TMRS - RETIREMENT	\$ 6,833	\$ 7,387	\$ 7,387	\$ 7,317
01-55-02-4200	COMMUNITY SUPERVISION - ADULT	\$ 3,500	\$ 3,500	\$ 3,500	\$ 6,000
01-55-02-4201	COMMUNITY SUPERVISION - JUVEN	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000
01-55-02-4202	OFFICE SUPPLIES	\$ 2,339	\$ 4,000	\$ 2,100	\$ 4,000
01-55-02-4203	OFFICE EQUIPMENT MAINTENANCE	\$ 246	\$ 750	\$ 750	\$ 750
01-55-02-4205	LEASED EQUIPMENT - COPIER	\$ 2,454	\$ 2,800	\$ 2,781	\$ 2,800
01-55-02-4218	CRIMINAL JUSTICE EXPENSE	\$ 60,242	\$ 101,731	\$ 101,731	\$ 101,731
01-55-02-4219	UNIFORMS	\$ -	\$ 250	\$ 250	\$ 250
01-55-02-4231	GENERAL SUPPLIES	\$ 211	\$ 1,500	\$ 1,300	\$ 1,500
01-55-02-4303	MUNICIPAL COURT JUDGE EXPENSE	\$ 44,836	\$ 41,088	\$ 41,088	\$ 41,088
01-55-02-4304	MUNICIPAL COURT TRIAL EXPENSE	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-55-02-4305	CREDIT CARD PROCESSING FEES	\$ 4,755	\$ 4,400	\$ 4,400	\$ 4,400
01-55-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,196	\$ 7,705	\$ 700	\$ 7,705
01-55-02-4311	TRAVEL	\$ 513	\$ 3,000	\$ 500	\$ 3,000
01-55-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 1,306	\$ 1,400	\$ 1,600	\$ 3,500
01-55-02-4318	OVERAGE/SHORTAGE - CASHIER	\$ (10)	\$ -	\$ -	\$ -
01-55-02-4330	DUES & SUBSCRIPTIONS	\$ 635	\$ 1,000	\$ 850	\$ 1,000
01-55-02-4335	COMPUTER MAINTENANCE	\$ 4,295	\$ 6,000	\$ 15,300	\$ 6,000
01-55-02-4336	COMPUTER PROGRAMS	\$ 16,241	\$ 19,000	\$ 18,000	\$ 19,000
01-55-02-4347	BLDG SEC FUND	\$ 5,876	\$ 5,876	\$ 5,876	\$ 6,000
01-55-02-4348	COURT TECHNOLOGY FUND	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
01-55-02-4349	COURT SUPERVISION FEES	\$ -	\$ 1,800	\$ 1,800	\$ 4,000
01-55-02-4350	OMNI FEE EXPENSE	\$ 2,891	\$ 4,000	\$ 4,700	\$ 4,000
01-55-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 272,470	\$ 347,584	\$ 345,010	\$ 353,962

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-60 Fire Department

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-60-02-4102	WORKER'S COMP	\$ 3,631	\$ 4,340	\$ 4,340	\$ 4,340
01-60-02-4111	PENSION FUND	\$ 57,828	\$ 50,000	\$ 51,050	\$ 55,000
01-60-02-4114	EMPLOYEE PHYSICALS/SCREENS	\$ 575	\$ 550	\$ 550	\$ 550
01-60-02-4202	OFFICE SUPPLIES	\$ 1,048	\$ 2,000	\$ 2,000	\$ 2,500
01-60-02-4219	UNIFORMS & CLOTHING	\$ 7,245	\$ 5,000	\$ 7,000	\$ 5,000
01-60-02-4220	BUNKER GEAR & EQUIPMENT, PPE	\$ 120,644	\$ -	\$ 15,700	\$ 80,000
01-60-02-4231	GENERAL SUPPLIES	\$ 4,572	\$ 5,000	\$ 6,000	\$ 5,000
01-60-02-4240	VEHICLE SUPPLIES	\$ 4,784	\$ 7,500	\$ 7,500	\$ 7,500
01-60-02-4241	VEHICLE MAINTENANCE	\$ 2,355	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4242	EQUIPMENT SUPPLIES	\$ 11,999	\$ 15,000	\$ 15,000	\$ 15,000
01-60-02-4243	EQUIPMENT MAINTENANCE	\$ 54,935	\$ 25,000	\$ 25,000	\$ 25,000
01-60-02-4244	STATIONARY EQUIPMENT SUPPLIES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4245	PUMP TESTING	\$ 2,555	\$ 2,500	\$ 2,500	\$ 3,000
01-60-02-4246	HOSE & LADDER TESTING	\$ 5,919	\$ 5,500	\$ 5,500	\$ 6,000
01-60-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ 8,000
01-60-02-4248	SCBA TESTING	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,000
01-60-02-4249	AERIAL TESTING	\$ 1,805	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4250	SCEBA (Breathing Apparatus)	\$ -	\$ -	\$ -	\$ -
01-60-02-4290	STATIONARY EQUIPMENT MAINT.	\$ 7,330	\$ 7,500	\$ 7,500	\$ 8,000
01-60-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,781	\$ 2,000	\$ 2,000	\$ 2,500
01-60-02-4309	RADIO TOWER RENTAL & MAINT.	\$ 1,891	\$ 4,000	\$ 4,000	\$ 10,000
01-60-02-4311	TRAVEL	\$ 10,016	\$ 7,500	\$ 7,500	\$ 8,000
01-60-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 24,420	\$ 10,000	\$ 10,000	\$ 10,000
01-60-02-4313	EXTRICATION TOOL MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,500
01-60-02-4317	INSURANCE & BONDS	\$ 250	\$ 300	\$ 300	\$ 300
01-60-02-4318	FIRE CALL ALLOWANCE	\$ 28,460	\$ 40,000	\$ 65,000	\$ 70,000
01-60-02-4319	UTILITIES	\$ 3,694	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4321	MOBILE RADIO MAINTENANCE	\$ 451	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4322	BLDG. & PLANT MAINTENANCE	\$ 5,720	\$ 5,000	\$ 7,500	\$ 5,000
01-60-02-4323	FIRE TRAINING FACILITY MAINT.	\$ 2,820	\$ 10,000	\$ 10,000	\$ 25,000
01-60-02-4324	FIRE TRAINING FACILITY SUPPLIES	\$ 1,969	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4330	DUES & SUBSCRIPTIONS	\$ 1,932	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4560	OTHER MISC. EXPENSE	\$ 4,530	\$ 4,500	\$ 4,500	\$ 4,500
01-60-02-4561	FIRE SAFETY TEACHING EXPENSE	\$ 6,525	\$ 4,000	\$ 4,000	\$ 5,000
01-60-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-60-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 383,186	\$ 247,190	\$ 294,440	\$ 395,190

City of Jasper
Fiscal Year 2025-2026 Budget
General Fund
01-61 Fire Marshal

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-61-02-4101	SALARIES	\$ 77,713	\$ 79,721	\$ 79,721	\$ 79,775
01-61-02-4102	WORKER'S COMPENSATION	\$ 469	\$ 484	\$ 484	\$ 544
01-61-02-4103	SOCIAL SECURITY & MEDICARE	\$ 4,711	\$ 6,099	\$ 6,099	\$ 6,103
01-61-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 16,823	\$ 17,893	\$ 17,891	\$ 17,891
01-61-02-4105	TMRS - RETIREMENT	\$ 6,766	\$ 6,984	\$ 6,984	\$ 6,988
01-61-02-4202	OFFICE SUPPLIES	\$ 236	\$ 500	\$ 500	\$ 500
01-61-02-4203	EDUCATING SUPPLIES	\$ -	\$ 500	\$ 500	\$ 1,000
01-61-02-4219	UNIFORMS & CLOTHING	\$ -	\$ 250	\$ 250	\$ 500
01-61-02-4231	GENERAL SUPPLIES	\$ 2,228	\$ 2,000	\$ 2,000	\$ 2,500
01-61-02-4240	VEHICLE SUPPLIES	\$ 1,811	\$ 1,500	\$ 1,500	\$ 2,000
01-61-02-4241	VEHICLE MAINTENANCE	\$ 2,536	\$ 1,900	\$ 1,900	\$ 2,000
01-61-02-4308	TELEPHONE & COMMUNICATIONS	\$ 240	\$ 1,000	\$ 500	\$ 500
01-61-02-4311	TRAVEL	\$ 35	\$ 500	\$ 1,300	\$ 1,500
01-61-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 990	\$ 1,000	\$ 1,000	\$ 1,500
01-61-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 500	\$ 175	\$ 500
01-61-02-4330	DUES & SUBSCRIPTIONS	\$ 1,334	\$ 1,000	\$ 1,000	\$ 1,500
01-61-02-4331	LICENSES & CERTIFICATIONS	\$ 317	\$ 500	\$ 500	\$ 1,000
01-61-02-4335	COMPUTER EQUIP. & MAINT.	\$ 1,998	\$ 2,000	\$ 2,000	\$ 2,000
01-61-02-4402	SAFETY EQUIP. & SUPPLIES	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
01-61-02-4840	CAPITAL - VEHICLE	\$ -	\$ -	\$ -	\$ -
		\$ 118,206	\$ 125,331	\$ 125,304	\$ 129,801

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
General Fund
01-70 Animal Shelter

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
01-70-02-4101	SALARIES	\$ 86,909	\$ 84,132	\$ 84,132	\$ 92,796
01-70-02-4102	WORKERS COMP	\$ 3,453	\$ 3,174	\$ 3,174	\$ 1,587
01-70-02-4103	SOCIAL SEC-MEDICARE	\$ 6,002	\$ 6,436	\$ 6,436	\$ 7,099
01-70-02-4104	HEALTH & ACCIDENT INS.	\$ 24,518	\$ 26,077	\$ 26,077	\$ 26,071
01-70-02-4105	TMRS - RETIREMENT	\$ 6,738	\$ 6,706	\$ 6,706	\$ 7,465
01-70-02-4202	OFFICE SUPPLIES	\$ 274	\$ 400	\$ 100	\$ 500
01-70-02-4218	VETERINARY EXPENSE	\$ 7,788	\$ 11,560	\$ 500	\$ 16,000
01-70-02-4219	UNIFORMS	\$ 82	\$ 200	\$ 200	\$ 200
01-70-02-4231	GENERAL SUPPLIES	\$ 9,480	\$ 11,000	\$ 9,000	\$ 15,000
01-70-02-4232	SUPPLIES FROM DONATIONS	\$ 13,950	\$ 0	\$ 4,000	\$ 10,000
01-70-02-4240	VEHICLE SUPPLIES	\$ 4,126	\$ 4,200	\$ 4,000	\$ 5,000
01-70-02-4241	VEHICLE MAINTENANCE	\$ 743	\$ 1,000	\$ 3,500	\$ 3,500
01-70-02-4308	COMMUNICATIONS	\$ 4,791	\$ 5,200	\$ 6,000	\$ 5,200
01-70-02-4311	TRAVEL	\$ -	\$ 300	\$ 300	\$ 300
01-70-02-4312	MEETINGS & SCHOOLS	\$ -	\$ 300	\$ 300	\$ 300
01-70-02-4315	CLAIMS	\$ -	\$ 0	\$ 0	\$ 0
01-70-02-4319	UTILITIES	\$ 1,882	\$ 6,500	\$ 2,800	\$ 6,500
01-70-02-4322	BLDG & PLANT MAINT.	\$ 2,750	\$ 2,000	\$ 6,700	\$ 3,000
01-70-02-4335	COMP. EQUIP/MAINT/SUPP.	\$ 1,803	\$ 1,500	\$ 2,000	\$ 3,000
01-70-02-4336	ANIMAL CONTROL EQUIP.	\$ -	\$ 200	\$ 200	\$ 200
01-70-02-4337	SAFETY EQUIPMENT	\$ 2,181	\$ 200	\$ 200	\$ 200
01-70-02-4830	CAPITAL LAND&FACILITY	\$ -	\$ 0	\$ 0	\$ 0
		\$ 177,470	\$ 171,085	\$ 166,325	\$ 203,918

LIGHT AND POWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2025-2026
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
<u>OPERATING REVENUE</u>					
3415	ELECTRICAL SALES	\$ 6,769,039	\$ 10,763,956	\$ 1,730,229	\$ 3,581,421
3415	PASS-THROUGH POWER COST	\$ -	\$ -	\$ 6,300,000	\$ 6,806,176
3473	SERVICE CONST. FEES	\$ 101,890	\$ 43,000	\$ 22,000	\$ 18,000
3474	CUT IN FEES	\$ 19,220	\$ 15,000	\$ 19,000	\$ 19,000
3601	MISCELLANEOUS	\$ 116	\$ 200	\$ 1,000	\$ 200
TOTAL OPERATING REVENUE		\$ 6,890,265	\$ 10,822,156	\$ 8,072,229	\$ 10,424,797
<u>NON-OPERATING REVENUE</u>					
3602	NISCO INCOME	\$ -	\$ -	\$ -	\$ -
3603	SRMPA DEBT EXCESS	\$ -	\$ -	\$ -	\$ -
3604	INSURANCE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
3605	SALE OF SCRAP	\$ 4,988	\$ -	\$ 17,216	\$ 500
3607	SRMPA INCOME	\$ -	\$ -	\$ 7,000,000	\$ -
3609	REVENUE FROM CREDIT CARD FEES	\$ 30,598	\$ 27,000	\$ 34,031	\$ 30,000
3617	ASSET TRANSFER FROM SRMPA	\$ -	\$ -	\$ -	\$ -
3623	OTHER INTEREST	\$ 1,286,858	\$ 600,000	\$ 1,100,000	\$ 610,000
3224	HURRICANE BERYL REVENUE	\$ -	\$ -	\$ 107,567	\$ -
3822	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
3824	TRANSFER FROM W&S	\$ -	\$ -	\$ -	\$ -
3844	TRANSFER ASSETS FROM FUND WW	\$ -	\$ -	\$ -	\$ -
3137	CODE ABATEMENT REV.	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUE		\$ 1,322,444	\$ 627,000	\$ 8,258,814	\$ 640,500
TOTAL REVENUE		\$ 8,212,709	\$ 11,449,156	\$ 16,331,043	\$ 11,065,297

OPERATING EXPENSES

11-21	PURCHASED POWER (11-21-02-4246)	\$ 6,383,280	\$ 7,500,000	\$ 6,300,000	\$ 6,806,176
11-21	DISTRIBUTION & MAINTENANCE	\$ 1,877,129	\$ 1,602,391	\$ 1,496,568	\$ 2,180,403
11-22	RIGHT OF WAY MAINTENANCE	\$ 573,226	\$ 714,440	\$ 670,265	\$ 861,032
11-25	INSPECTION/CODE ENFORCEMENT	\$ 314,931	\$ 313,478	\$ 311,228	\$ 327,193
11-26	CUSTOMER SERVICE	\$ 633,743	\$ 564,898	\$ 562,097	\$ 592,647
11-28	WAREHOUSE	\$ 4,145	\$ 5,900	\$ 5,900	\$ 8,500
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	DEPRECIATION	\$ 1,753,542	\$ 1,771,878	\$ 1,753,542	\$ 1,753,542
TOTAL OPERATING EXPENSES		\$ 11,539,996	\$ 12,472,985	\$ 11,099,600	\$ 12,529,493

OTHER (SOURCES) USES:

11-21	ADMIN TRANSFER TO GF	\$ 865,207	\$ 1,190,712	\$ 1,190,712	\$ 985,106
4115	UNCLAIMED PROPERTY	\$ -	\$ -	\$ 1,445	\$ -
4816	TRANSFER TO DOWNTOWN PROJECT	\$ -	\$ -	\$ -	\$ -
4815	TRANSFER TO/FROM FUND 15	\$ 136,500	\$ -	\$ -	\$ -
4817	TRANSFER TO FUND 17	\$ 195,973	\$ -	\$ -	\$ -

**CITY OF JASPER, TEXAS
FISCAL YEAR 2025-2026
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
4818	TRANSFER TO FUND 18	\$ 116,607	\$ -	\$ -	\$ -
4820	TRANSFER TO 2020 CAPITAL PROJECT	\$ 27,261	\$ -	\$ -	\$ -
4822	TRANSFER TO 2022 CAPITAL PROJECTS	\$ 192,940	\$ -	\$ -	\$ -
4823	TRANSFER TO 2023 CAPITAL PROJECTS	\$ 1,124,463	\$ -	\$ -	\$ -
4824	TRANSFER TO 2024 CAPITAL PROJECTS	\$ 1,369,129	\$ -	\$ -	\$ -
4865	TRANSFER TO/FROM W&S I & S	\$ -	\$ -	\$ -	\$ -
4893	TRANSFER TO JASPER UNITED	\$ 104,495	\$ -	\$ -	\$ -
4894	TRANSFER FROM FUND 23	\$ -	\$ -	\$ -	\$ -
4755	INVENTORY OVERAGE/SHORTAGE	\$ (1,118)	\$ -	\$ -	\$ -
4756	TRANSFER TO GENERAL FUND	\$ 1,267,194	\$ -	\$ -	\$ -
TOTAL OTHER (SOURCES) USES		\$ 5,398,651	\$ 1,190,712	\$ 1,192,157	\$ 985,106
TOTAL EXPENSES AND OTHER USES		\$ 16,938,647	\$ 13,663,697	\$ 12,291,757	\$ 13,514,599
TOTAL REVENUE		\$ 8,212,709	\$ 11,449,156	\$ 16,331,043	\$ 11,065,297
TOTAL EXPENSES		\$ (16,938,647)	\$ (13,663,697)	\$ (12,291,757)	\$ (13,514,599)
**	ACTUAL NET REVENUE (with depreciat	\$ (8,725,938)	\$ (2,214,541)	\$ 4,039,286	\$ (2,449,302)
	DEPRECIATION	\$ 1,753,542	\$ 1,771,878	\$ 1,753,542	\$ 1,753,542
**	NET WITHOUT DEPRECIATION	\$ (6,972,396)	\$ (442,663)	\$ 5,792,828	\$ (695,760)
COUNCIL TO APPROVE USE OF CAMBRIDGE FUNDS TO SUBSIDIZE NET LOSS					\$ 1,000,000
NET WITH USE OF COUNCIL APPROVED CAMBRIDGE FUNDS OF \$1,00,000					\$ 304,240

City of Jasper
Fiscal Year 2025-2026 Budget
Light and Power Fund
11-21 Light and Power Distribution

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
11-21-02-4101	SALARIES	\$ 734,297	\$ 733,388	\$ 756,298	\$ 797,342
11-21-02-4102	WORKER'S COMPENSATION	\$ 9,641	\$ 10,836	\$ 10,836	\$ 8,895
11-21-02-4103	SOCIAL SECURITY & MEDICARE	\$ 53,160	\$ 56,104	\$ 57,857	\$ 60,997
11-21-02-4104	HEALTH & ACCIDENT INS.	\$ 121,982	\$ 141,118	\$ 141,118	\$ 137,507
11-21-02-4105	TMRS - RETIREMENT	\$ 64,325	\$ 64,245	\$ 66,252	\$ 69,847
11-21-02-4202	OFFICE SUPPLIES	\$ 130	\$ 1,000	\$ 70	\$ 1,100
11-21-02-4219	UNIFORMS & CLOTHING	\$ 9,206	\$ 9,500	\$ 8,575	\$ 10,450
11-21-02-4220	SAFETY EQUIPMENT	\$ 1,437	\$ 5,000	\$ 1,270	\$ 5,500
11-21-02-4224	HURRICANE BERYL EXP.	\$ 42,959	-	-	-
11-21-02-4231	GENERAL SUPPLIES	\$ 3,658	\$ 2,500	\$ 1,680	\$ 2,750
11-21-02-4240	VEHICLE SUPPLIES	\$ 836	\$ 2,500	\$ 112	\$ 2,750
11-21-02-4241	VEHICLE MAINTENANCE	\$ 893	\$ 2,000	\$ 2,000	\$ 2,500
11-21-02-4242	EQUIPMENT SUPPLIES	\$ 68,648	\$ 35,000	\$ 37,000	\$ 38,500
11-21-02-4243	EQUIPMENT MAINTENANCE	\$ 65,787	\$ 35,000	\$ 36,000	\$ 38,500
11-21-02-4244	EQUIPMENT RENTAL EXP.	\$ 150	\$ -	\$ -	\$ -
11-21-02-4246	POWER PURCHASE COST	\$ 6,383,280	\$ 7,500,000	\$ 6,300,000	\$ 6,806,176
11-21-02-4250	POLE REPLACEMENT	\$ 30,410	\$ 20,000	\$ 7,000	\$ 22,000
11-21-02-4251	ELECTRIC DISTRIBUTION	\$ 157,306	\$ 280,000	\$ 103,000	\$ 250,000
11-21-02-4252	SUBSTATION B MAINT.	\$ 41,373	\$ 20,000	\$ 20,000	\$ 20,000
11-21-02-4253	METER CALIB & TEST	\$ 2,200	\$ 6,000	\$ -	\$ 6,000
11-21-02-4254	TRANSFORMERS REPAIR	\$ 551	\$ 20,000	\$ -	\$ 25,000
11-21-02-4255	INVENTORY RECONCILIATION	\$ 93,343	\$ -	\$ -	\$ -
11-21-02-4257	JASON SUBSTATION MAINT.	\$ 141,117	\$ 25,000	\$ 137,000	\$ 160,000
11-21-02-4258	LINDSEY SUBSTATION MAINT.	\$ 50,634	\$ 25,000	\$ 25,000	\$ 70,000
11-21-02-4259	POLE MGMNT CONSULTANT	\$ -	\$ -	\$ -	\$ 45,000
11-21-02-4302	CONSULTANTS	\$ 85,485	\$ 3,000	\$ 35,000	\$ 25,000
11-21-02-4303	LEGAL	\$ 18,243	\$ 3,000	\$ -	\$ 3,000
11-21-02-4308	COMMUNICATIONS	\$ 12,666	\$ 14,000	\$ 12,000	\$ 15,400
11-21-02-4311	TRAVEL	\$ 3,247	\$ 3,000	\$ 500	\$ 3,000
11-21-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 4,700	\$ 10,000	\$ 2,000	\$ 11,000
11-21-02-4315	CLAIMS ACCOUNT	\$ 221	\$ 500	\$ 7,500	\$ 500
11-21-02-4319	UTILITIES	\$ 3,780	\$ 10,000	\$ 5,500	\$ 10,500
11-21-02-4321	MOBILE RADIO MAINT.	\$ 82	\$ 500	\$ -	\$ 500
11-21-02-4322	BLDG & PLANT MAINTENANCE	\$ 12,437	\$ 7,000	\$ 2,000	\$ 8,000
11-21-02-4330	DUES & SUBSCRIPTIONS	\$ 4,734	\$ 3,000	\$ 2,500	\$ 3,000
11-21-02-4331	SAFETY TRAINING	\$ 4,214	\$ 8,000	\$ 10,000	\$ 8,500
11-21-02-4335	COMPUTER / IT MAINTENANC	\$ 7,857	\$ 6,000	\$ 5,500	\$ 6,000
11-21-02-4345	LEASE PURCHASE / COPIER	\$ 1,536	\$ 5,200	\$ -	\$ 5,200
11-21-02-4350	BAD DEBT EXPENSE	\$ 16,697	\$ 30,000	\$ 3,000	\$ 20,000
11-21-02-4410	TRSFER TO GF ADMIN.	\$ 865,207	\$ 1,190,712	\$ 1,190,712	\$ 985,106
11-21-02-4501	DEPRECIATION	\$ 1,753,542	\$ 1,771,878	\$ 1,753,542	\$ 1,753,542
11-21-02-4543	MISC. PUBLIC SERVICE	\$ 7,190	\$ -	\$ -	\$ -
11-21-02-4560	OTHER MISC. EXPENSE	\$ -	\$ 5,000	\$ -	\$ 5,000
11-21-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ 281,165
		\$ 10,879,158	\$ 12,064,981	\$ 10,740,822	\$ 11,725,227

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Light and Power Fund
11-22 Right of Way Maintenance

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
11-22-02-4101	SALARIES	\$ 356,529	\$ 359,815	\$ 359,815	\$ 349,157
11-22-02-4102	WORKER'S COMPENSATION	\$ 5,268	\$ 5,316	\$ 5,316	\$ 4,033
11-22-02-4103	SOCIAL SECURITY & MEDICARE	\$ 27,094	\$ 27,526	\$ 27,526	\$ 26,710
11-22-02-4104	HEALTH & ACCIDENT INS.	\$ 80,176	\$ 89,988	\$ 89,988	\$ 89,964
11-22-02-4105	TMRS - RETIREMENT	\$ 31,232	\$ 31,520	\$ 31,520	\$ 30,586
11-22-02-4113	UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ -	\$ -
11-22-02-4202	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
11-22-02-4219	UNIFORMS & CLOTHING	\$ 7,418	\$ 7,500	\$ 7,400	\$ 8,250
11-22-02-4231	GENERAL SUPPLIES	\$ 62	\$ 2,000	\$ 600	\$ 2,000
11-22-02-4240	VEHICLE SUPPLIES	\$ 866	\$ 1,000	\$ 1,100	\$ 1,200
11-22-02-4242	EQUIPMENT SUPPLIES	\$ 32,506	\$ 25,000	\$ 29,000	\$ 27,500
11-22-02-4243	EQUIPMENT MAINTENANCE	\$ 41,531	\$ 25,000	\$ 24,000	\$ 27,500
11-22-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 500	\$ -	\$ 500
11-22-02-4302	CONSULTANTS-TRIMMING	\$ -	\$ 45,000	\$ -	\$ 45,000
11-22-02-4315	CLAIMS ACCOUNT	\$ 3,545	\$ 2,500	\$ 14,000	\$ 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	\$ -	\$ 90,775	\$ 80,000	\$ -
11-22-02-4839	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ 245,132
11-22-02-4996	OPEB EXPENSE	\$ (13,001)	\$ -	\$ -	\$ -
		\$ 573,226	\$ 714,440	\$ 670,265	\$ 861,032

City of Jasper
Fiscal Year 2025-2026 Budget
Light and Power Fund
11-25 Inspections and Code Enforcement

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
11-25-02-4101	SALARIES	\$ 202,537	\$ 198,244	\$ 198,244	\$ 207,792
11-25-02-4102	WORKER'S COMPENSATION	\$ 1,165	\$ 1,207	\$ 1,207	\$ 1,315
11-25-02-4103	SOCIAL SECURITY & MEDICARE	\$ 15,343	\$ 15,166	\$ 15,166	\$ 15,896
11-25-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 30,823	\$ 33,745	\$ 33,745	\$ 33,737
11-25-02-4105	TMRS - RETIREMENT	\$ 17,742	\$ 17,366	\$ 17,366	\$ 18,203
11-25-02-4202	OFFICE SUPPLIES	\$ 5,689	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4205	CODE ENFORCE. SOFTWARE MAINT.	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
11-25-02-4219	UNIFORMS & CLOTHING	\$ 2,875	\$ 2,000	\$ 2,000	\$ 3,000
11-25-02-4231	GENERAL SUPPLIES	\$ 1,165	\$ 2,000	\$ 2,000	\$ 3,000
11-25-02-4240	VEHICLE SUPPLIES	\$ 2,798	\$ 3,000	\$ 2,000	\$ 2,000
11-25-02-4241	VEHICLE MAINTENANCE	\$ 3,018	\$ 2,000	\$ 1,500	\$ 2,000
11-25-02-4308	TELEPHONE & COMMUNICATIONS	\$ 2,163	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4311	TRAVEL	\$ 336	\$ 3,500	\$ 3,000	\$ 3,000
11-25-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 42	\$ 4,000	\$ 4,000	\$ 4,000
11-25-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 250	\$ -	\$ 250
11-25-02-4330	DUES & SUBSCRIPTIONS	\$ 10,191	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4331	LICENSES AND CERTIFICATIONS	\$ 2,900	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4332	TESTING AND CODE EQUIPMENT	\$ 1,247	\$ 1,000	\$ 1,000	\$ 1,000
11-25-02-4335	COMPUTER EQUIPMENT	\$ 5,211	\$ 4,500	\$ 4,500	\$ 4,500
11-25-02-4402	SAFETY EQUIP-SUPPLIES	\$ 809	\$ 1,000	\$ 1,000	\$ 1,000
11-25-02-4500	CODE ADOPTIONS	\$ -	\$ -	\$ -	\$ 2,000
11-25-02-4504	CODE VIOLATION ABATEMENT	\$ 5,449	\$ 7,500	\$ 7,500	\$ 7,500
11-25-02-4560	CODE COMPLIANCE	\$ -	\$ -	\$ -	\$ -
11-25-02-4996	OPEB EXPENSE	\$ (5,572)	\$ -	\$ -	\$ -
		\$ 314,931	\$ 313,478	\$ 311,228	\$ 327,193

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Light and Power Fund
11-26 Customer Service

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
11-26-02-4101	SALARIES	\$ 327,467	278,810	\$ 278,810	\$ 276,719
11-26-02-4102	WORKER'S COMPENSATION	\$ 1,622	2,145	\$ 2,145	\$ 1,740
11-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 24,255	21,329	\$ 21,329	\$ 21,169
11-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 69,922	70,090	\$ 70,090	\$ 67,473
11-26-02-4105	TMRS - RETIREMENT	\$ 28,686	24,424	\$ 24,424	\$ 24,241
11-26-02-4201	CREDIT CARD TRANSACTION FEES	\$ 36,882	36,000	\$ 36,532	\$ 39,000
11-26-02-4202	OFFICE SUPPLIES	\$ 23,538	20,000	\$ 21,551	\$ 18,000
11-26-02-4203	OFFICE EQUIPMENT MAINTENANCE	\$ -	500	\$ 250	\$ 500
11-26-02-4204	UTILITY BILLING EXPENSE	\$ 47,146	44,000	\$ 41,416	\$ 44,000
11-26-02-4219	UNIFORMS & CLOTHING	\$ 1,857	1,800	\$ 1,438	\$ 1,800
11-26-02-4231	GENERAL SUPPLIES	\$ 1,955	3,000	\$ 2,541	\$ 3,000
11-26-02-4240	VEHICLE SUPPLIES	\$ 3,412	3,000	\$ 3,342	\$ 3,000
11-26-02-4241	VEHICLE MAINTENANCE	\$ 6,123	2,500	\$ 1,500	\$ 2,500
11-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 16,145	15,000	\$ 16,054	\$ 16,050
11-26-02-4311	TRAVEL	\$ -	1,000	\$ -	\$ 1,000
11-26-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 150	1,000	\$ 148	\$ 1,000
11-26-02-4315	CLAIMS ACCOUNT	\$ -	-	\$ -	\$ -
11-26-02-4316	Shortage by C/S Clerks	\$ 253	-	\$ 350	\$ -
11-26-02-4321	MOBILE RADIO MAINTENANCE	\$ 337	500	\$ -	\$ 500
11-26-02-4322	BLDG & PLANT MAINTENANCE	\$ 2,232	1,800	\$ 200	\$ 1,800
11-26-02-4330	DUES & SUBSCRIPTIONS	\$ 27,095	20,000	\$ 20,509	\$ 29,000
11-26-02-4334	COMPUTER SOFTWARE MAINT.	\$ 2,610	5,000	\$ 2,500	\$ 20,920
11-26-02-4335	COMPUTER MAINTENANCE	\$ 12,309	9,000	\$ 10,101	\$ 10,200
11-26-02-4336	PUBLIC RELATIONS	\$ 5,320	1,000	\$ 862	\$ -
11-26-02-4345	LEASE PURCHASE	\$ 3,713	3,000	\$ 4,244	\$ 4,235
11-26-02-4346	RENTAL	\$ -	-	\$ 1,760	\$ 4,800
11-26-02-4823	CAPITAL EQUIPMENT	\$ -	-	\$ -	\$ -
11-26-02-4839	CAPITAL VEHICLES	\$ -	-	\$ -	\$ -
11-26-02-4996	OPEB EXPENSE	\$ (9,287)	-	\$ -	\$ -
		\$ 633,743	\$ 564,898	\$ 562,097	\$ 592,647

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Light and Power Fund
11-28 Warehouse

Account Number	Account Name	2024 Ending Balances		2025 Approved Budget		2025 Projected Balances		2026 Proposed Budget	
11-28-02-4242	EQUIPMENT SUPPLIES	\$	-	\$	-	\$	-	\$	
11-28-02-4308	COMMUNICATIONS	\$	-	\$	-	\$	-	\$	
11-28-02-4319	UTILITIES	\$	-	\$	-	\$	-	\$	
11-28-02-4322	BLDG & PLANT MAINT.	\$	-	\$	1,200	\$	500	\$	3,500
11-28-02-4345	LEASE PURCHASE	\$	4,145	\$	4,700	\$	5,400	\$	5,000
11-28-02-4823	CAPITAL VEHICLES & EQUIP	\$	-	\$	-	\$	-	\$	
11-28-02-4830	CAPITAL LAND & FACILITIES	\$	-	\$	-	\$	-	\$	
		\$	4,145	\$	5,900	\$	5,900	\$	8,500

WATER AND SEWER FUND

**CITY OF JASPER, TEXAS
FISCAL YEAR 2025-2026
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
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WATER REVENUE

3417 WATER SALES	\$	2,597,182	\$	2,485,859	\$	2,564,637	\$	2,602,809
3464 CUT IN FEES	\$	13,549	\$	13,000	\$	13,500	\$	13,000
3467 TAP FEES	\$	30,724	\$	15,000	\$	12,000	\$	9,000
3601 OTHER INCOME	\$	10,195	\$	6,000	\$	6,000	\$	6,000
	\$	2,651,650	\$	2,519,859	\$	2,596,137	\$	2,630,809

SEWER REVENUE

3419 SEWER INCOME	\$	1,915,086	\$	1,767,411	\$	1,950,000	\$	2,463,999
3463 TAP FEES	\$	15,288	\$	10,000	\$	24,000	\$	10,000
	\$	1,930,374	\$	1,777,411	\$	1,974,000	\$	2,473,999

TOTAL OPERATING REVENUE	\$	4,582,024	\$	4,297,270	\$	4,570,137	\$	5,104,808
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OTHER REVENUE SOURCES AND EXPENSES

3604 INSURANCE REIMBURSEMENTS	\$	-	\$	-	\$	2,955	\$	-
3623 INTEREST INCOME	\$	52,729	\$	5,000	\$	62,000	\$	45,000
3606 SALE OF SCRAP	\$	3,722	\$	-	\$	155	\$	-
3421 COUNTY A/S REV	\$	(6,294)	\$	-	\$	-	\$	-
3611 SEWER LINE PROJECTS	\$	-	\$	-	\$	-	\$	-
3224 HURRICANE BERYL	\$	-	\$	-	\$	27,655	\$	-
3758 GLO 24-065-082-E758 REVENUE	\$	-	\$	-	\$	176,031	\$	-
3867 CDV21-0281 REVENUE	\$	301,970	\$	-	\$	30,430	\$	-
	\$	352,127	\$	5,000	\$	299,226	\$	45,000

TOTAL WATER & SEWER REVENUE	\$	4,934,151	\$	4,302,270	\$	4,869,363	\$	5,149,808
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OPERATING EXPENSES

21-01 WATER PRODUCTION	\$	474,774	\$	596,459	\$	486,829	\$	529,836
21-02 WATER DISTRIBUTION	\$	864,233	\$	1,162,875	\$	1,111,262	\$	1,398,833
21-03 SANITARY SEWER	\$	752,883	\$	798,268	\$	1,080,115	\$	785,100
21-04 WASTEWATER TREATMENT PLANT	\$	813,522	\$	880,666	\$	924,821	\$	928,726
21-05 PUBLIC WORKS	\$	315,380	\$	302,426	\$	256,310	\$	372,827

**CITY OF JASPER, TEXAS
FISCAL YEAR 2025-2026
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Approved Budget
<u>OPERATING EXPENSES CONTINUED...</u>					
	DEPRECIATION	\$ 1,413,263	1,510,973	\$ 1,510,973	\$ 1,510,973
4425	TRANSFER FROM LIGHT & POWER	\$ (2,539,088)	\$ -	\$ -	\$ -
4755	INVENTORY OVERAGE/SHORTAGE	\$ -	\$ -	\$ -	\$ -
4817	TRANSFER TO/FROM 17 CAPITAL	\$ (3,493)	\$ -	\$ -	\$ -
4818	TRANSFER TO/FROM 18 CAPITAL	\$ (76,838)	\$ -	\$ -	\$ -
4826	TRANSFER TO GENERAL FUND	\$ 14	\$ -	\$ -	\$ -
4410	TRANSFER TO GF - ADMIN COSTS	\$ 865,207	\$ 447,436	\$ 447,436	\$ 1,035,255
	TOTAL OPERATING EXPENSES	\$ 2,879,857	\$ 5,699,103	\$ 5,817,746	\$ 6,561,550
	TOTAL REVENUE	\$ 4,934,151	\$ 4,302,270	\$ 4,869,363	\$ 5,149,808
	TOTAL EXPENSES	\$ (2,879,857)	\$ (5,699,103)	\$ (5,817,746)	\$ (6,561,550)
	ACTUAL NET REVENUE (with depreciat	\$ 2,054,294	\$ (1,396,833)	\$ (948,383)	\$ (1,411,742)
	LESS DEPRECIATION	\$ 1,413,263	\$ 1,510,973	\$ 1,510,973	\$ 1,510,973
	WITHOUT DEPRECIATION	\$ 3,467,557	\$ 114,140	\$ 562,590	\$ 99,231

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Water and Sewer Fund
21-01 Water Production

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
21-01-02-4101	SALARIES	\$ 199,998	\$ 159,857	\$ 159,857	\$ 103,807
21-01-02-4102	WORKER'S COMPENSATION	\$ 4,695	\$ 3,753	\$ 3,753	\$ 1,651
21-01-02-4103	SOCIAL SECURITY & MEDICARE	\$ 14,845	\$ 12,229	\$ 12,229	\$ 7,941
21-01-02-4104	HEALTH & ACCID. INS.	\$ 31,940	\$ 36,345	\$ 36,345	\$ 22,491
21-01-02-4105	TMRS - RETIREMENT	\$ 17,520	\$ 14,003	\$ 14,003	\$ 9,093
21-01-02-4219	UNIFORMS & CLOTHING	\$ 725	\$ 500	\$ 1,050	\$ 700
21-01-02-4231	GENERAL SUPPLIES	\$ 4,999	\$ 3,622	\$ 2,983	\$ 3,622
21-01-02-4242	EQUIPMENT SUPPLIES	\$ 5,777	\$ 5,000	\$ 4,409	\$ 5,500
21-01-02-4243	EQUIPMENT MAINTENANCE	\$ 3,366	\$ 5,000	\$ 4,621	\$ 5,500
21-01-02-4244	STATIONARY EQUIP. SUPPLIES	\$ 4,186	\$ 14,000	\$ 11,273	\$ 14,000
21-01-02-4245	STATIONARY EQUIP. MAINT.	\$ 19,292	\$ 15,000	\$ 10,948	\$ 15,000
21-01-02-4247	CHEMICAL SUPPLIES	\$ 19,622	\$ 39,600	\$ 31,898	\$ 41,580
21-01-02-4249	GENERATOR FUEL & SUPPLIES	\$ 24,956	\$ 20,000	\$ 16,000	\$ 22,000
21-01-02-4260	ELEV. GROUND WATER STOR.	\$ 6,432	\$ 35,880	\$ 28,550	\$ 35,880
21-01-02-4262	WATER WELL MAINTENANCE	\$ 5,841	\$ 34,020	\$ 30,000	\$ 35,721
21-01-02-4290	GENERAL MAINTENANCE	\$ 885	\$ 2,300	\$ 2,000	\$ 2,300
21-01-02-4302	CONSULTANTS	\$ 30,917	\$ 16,000	\$ 6,745	\$ 16,800
21-01-02-4304	STATE PERMIT FEES/INSPECT.	\$ 14,943	\$ 22,000	\$ 12,334	\$ 23,100
21-01-02-4308	COMMUNICATIONS	\$ 5,274	\$ 5,000	\$ 3,782	\$ 6,000
21-01-02-4311	TRAVEL	\$ -	\$ 1,500	\$ 500	\$ 1,500
21-01-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 2,264	\$ 6,000	\$ 3,550	\$ 6,000
21-01-02-4319	UTILITIES	\$ 50,451	\$ 140,000	\$ 86,687	\$ 140,000
21-01-02-4321	RADIO MAINT.	\$ -	\$ 150	\$ 50	\$ 150
21-01-02-4322	BLDG. & PLANT MAINT.	\$ 74	\$ 1,000	\$ 512	\$ 1,500
21-01-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 700	\$ 250	\$ 700
21-01-02-4402	SAFETY EQUIP-SUPPLIES	\$ -	\$ 3,000	\$ 2,500	\$ 7,300
21-01-02-4501	DEPRECIATION	\$ 1,413,263	\$ 1,510,973	\$ 1,510,973	\$ 1,510,973
21-01-02-4823	CAPITAL EQUIPMENT	\$ 11,474	\$ -	\$ -	\$ -
21-01-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-01-02-4996	OPEB EXPENSE	\$ (5,702)	\$ -	\$ -	\$ -
		\$ 1,888,037	\$ 2,107,432	\$ 1,997,802	\$ 2,040,809

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Water and Sewer Fund
21-02 Water Distribution

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
21-02-02-4101	SALARIES	\$ 430,586	\$ 426,065	\$ 426,065	\$ 442,497
21-02-02-4102	WORKER'S COMPENSATION	\$ 10,568	\$ 10,002	\$ 10,002	\$ 7,065
21-02-02-4103	SOCIAL SECURITY & MEDICARE	\$ 31,795	\$ 32,594	\$ 32,594	\$ 33,851
21-02-02-4104	HEALTH & ACCIDENT INS.	\$ 78,545	\$ 83,939	\$ 83,939	\$ 89,964
21-02-02-4105	TMRS - RETIREMENT	\$ 37,719	\$ 37,323	\$ 37,323	\$ 38,763
21-02-02-4202	OFFICE SUPPLIES	\$ 288	\$ 600	\$ 450	\$ 600
21-02-02-4219	UNIFORMS & CLOTHING	\$ 2,796	\$ 3,000	\$ 3,000	\$ 3,000
21-02-02-4231	GENERAL SUPPLIES	\$ 9,518	\$ 6,000	\$ 5,960	\$ 6,000
21-02-02-4240	VEHICLE SUPPLIES	\$ 537	\$ 1,000	\$ 1,000	\$ 1,100
21-02-02-4241	VEHICLE MAINTENANCE	\$ 1,420	\$ 2,500	\$ 2,363	\$ 2,750
21-02-02-4242	EQUIPMENT SUPPLIES	\$ 21,312	\$ 18,000	\$ 17,600	\$ 19,800
21-02-02-4243	EQUIPMENT MAINTENANCE	\$ 28,091	\$ 22,000	\$ 10,882	\$ 24,200
21-02-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 300	\$ 606	\$ 300
21-02-02-4249	MATERIAL FOR STREET REPAIRS	\$ 2,059	\$ 6,000	\$ 4,550	\$ 6,000
21-02-02-4261	WATER DIST. LINE MAINT.	\$ 152,090	\$ 407,640	\$ 342,738	\$ 400,400
21-02-02-4267	WATER METER MAINT.	\$ 31,637	\$ 43,312	\$ 40,796	\$ 257,643
21-02-02-4268	FIRE HYDRANT MAINT.	\$ 4,652	\$ 12,000	\$ 8,000	\$ 12,600
21-02-02-4272	NEW WATER TAPS/SERVICE	\$ 5,694	\$ 10,000	\$ 9,964	\$ 10,000
21-02-02-4302	CONSULTANTS	\$ 6,154	\$ 5,000	\$ 54,327	\$ 5,750
21-02-02-4308	COMMUNICATIONS	\$ 8,071	\$ 7,000	\$ 7,759	\$ 7,000
21-02-02-4311	TRAVEL	\$ -	\$ 3,000	\$ 311	\$ 3,000
21-02-02-4312	MEETINGS, CONV. & SHCOOLS	\$ 2,889	\$ 8,000	\$ 5,796	\$ 8,800
21-02-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
21-02-02-4319	UTILITIES	\$ -	\$ 200	\$ 77	\$ 200
21-02-02-4321	MOBILE RADIO MAINT.	\$ 337	\$ 300	\$ 50	\$ 300
21-02-02-4322	BLDG AND PLANT MAINTENANCE	\$ 845	\$ 2,000	\$ 1,060	\$ 2,000
21-02-02-4330	DUES & SUBSCRIPTIONS	\$ 1,680	\$ 1,500	\$ 1,495	\$ 1,650
21-02-02-4350	BAD DEBT EXPENSE	\$ 2,922	\$ 10,000	\$ 2,000	\$ 10,000
21-02-02-4402	SAFETY EQUIP-SUPPLIES	\$ 2,006	\$ 3,600	\$ 555	\$ 3,600
21-02-02-4410	TRSF TO GF - ADMIN	\$ 865,207	\$ 447,436	\$ 447,436	\$ 1,035,255
21-02-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-02-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-02-02-4996	OPEB EXPENSE	\$ (9,979)	\$ -	\$ -	\$ -
		\$ 1,729,440	\$ 1,610,311	\$ 1,558,698	\$ 2,434,088

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Water and Sewer Fund
21-03 Sanitary Sewer

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
21-03-02-4101	SALARIES	\$ 383,674	\$ 400,929	\$ 400,929	\$ 375,423
21-03-02-4102	WORKER'S COMPENSATION	\$ 2,565	\$ 3,458	\$ 3,458	\$ 7,011
21-03-02-4103	SOCIAL SECURITY & MEDICARE	\$ 29,019	\$ 30,671	\$ 30,671	\$ 28,720
21-03-02-4104	HEALTH & ACCIDENT INS.	\$ 70,430	\$ 78,739	\$ 78,739	\$ 78,719
21-03-02-4105	TRMS - RETIREMENT	\$ 33,610	\$ 35,121	\$ 35,121	\$ 32,887
21-03-02-4202	OFFICE SUPPLIES	\$ 397	\$ 400	\$ 300	\$ 400
21-03-02-4219	UNIFORMS & CLOTHING	\$ 3,462	\$ 3,500	\$ 3,500	\$ 3,850
21-03-02-4231	GENERAL SUPPLIES	\$ 6,067	\$ 5,000	\$ 6,000	\$ 5,500
21-03-02-4240	VEHICLE SUPPLIES	\$ 1,893	\$ 900	\$ 1,100	\$ 990
21-03-02-4241	VEHICLE MAINTENANCE	\$ 323	\$ -	\$ -	\$ -
21-03-02-4242	EQUIPMENT SUPPLIES	\$ 26,816	\$ 25,000	\$ 23,000	\$ 25,000
21-03-02-4243	EQUIPMENT MAINTENANCE	\$ 20,405	\$ 22,000	\$ 22,000	\$ 22,000
21-03-02-4247	CHEMICAL SUPPLIES	\$ 844	\$ 1,200	\$ 700	\$ 1,200
21-03-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 5,818	\$ 9,500	\$ 300	\$ 9,500
21-03-02-4271	SEWER LINE MAINTENANCE	\$ 61,762	\$ 40,000	\$ 70,000	\$ 50,000
21-03-02-4272	SEWER LINE LIFT STATION	\$ 48,748	\$ 75,000	\$ 15,000	\$ 75,000
21-03-02-4274	NEW SEWER TAPS/SERVICE	\$ 2,044	\$ 10,000	\$ 5,000	\$ 10,000
21-03-02-4302	CONSULTANTS	\$ 4,375	\$ 5,000	\$ 5,000	\$ 5,500
21-03-02-4308	COMMUNICATIONS	\$ 7,754	\$ 8,000	\$ 7,500	\$ 8,800
21-03-02-4311	TRAVEL	\$ 151	\$ 2,000	\$ 700	\$ 2,000
21-03-02-4312	MEETINGS CONV. & SCHOOLS	\$ 4,083	\$ 3,500	\$ 4,000	\$ 3,500
21-03-02-4315	CLAIMS ACCOUNT	\$ 22,535	\$ -	\$ -	\$ -
21-03-02-4319	UTILITIES	\$ 21,159	\$ 30,000	\$ 27,000	\$ 30,000
21-03-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 100	\$ -	\$ 100
21-03-02-4322	BLDG.& PLANT MAINT.	\$ 882	\$ 2,000	\$ 1,000	\$ 2,000
21-03-02-4330	DUES & SUBSCRIPTIONS	\$ 1,530	\$ 1,250	\$ 1,495	\$ 1,500
21-03-02-4402	SAFETY EQUIP-SUPPLIES	\$ 23	\$ 5,000	\$ 2,000	\$ 5,500
21-03-02-4515	SPECIAL FUND CAPITAL PROJECT	\$ -	\$ -	\$ 125,750	\$ -
21-03-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 43,253	\$ -
21-03-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-03-02-4851	GLO 24-065-082-E758	\$ -	\$ -	\$ 126,569	\$ -
21-03-02-4867	CDV21-0281 SEWER IMPROV.	\$ 1,066	\$ -	\$ 40,030	\$ -
21-03-02-4996	OPEB EXPENSE	\$ (8,554)	\$ -	\$ -	\$ -
		\$ 752,883	\$ 798,268	\$ 1,080,115	\$ 785,100

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Water and Sewer Fund
21-04 Wastewater Treatment Plant

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
21-04-02-4101	SALARIES	\$ 367,759	\$ 325,779	\$ 325,779	\$ 329,499
21-04-02-4102	WORKER'S COMPENSATION	\$ 4,136	\$ 2,810	\$ 2,810	\$ 6,153
21-04-02-4103	SOCIAL SECURITY & MEDICARE	\$ 27,968	\$ 24,922	\$ 24,922	\$ 25,207
21-04-02-4104	HEALTH & ACCIDENT INS.	\$ 54,145	\$ 56,242	\$ 56,242	\$ 56,228
21-04-02-4105	TRMS - RETIREMENT	\$ 32,216	\$ 28,538	\$ 28,538	\$ 28,864
21-04-02-4113	UNEMPLOYMENT COMP.	\$ -	\$ -	\$ -	\$ -
21-04-02-4202	OFFICE SUPPLIES	\$ 729	\$ 2,000	\$ 400	\$ 2,000
21-04-02-4203	OFFICE EQUIPMENT MAINT.	\$ 500	\$ 1,000	\$ 300	\$ 1,000
21-04-02-4219	UNIFORMS & CLOTHING	\$ 1,761	\$ 2,500	\$ 2,000	\$ 2,500
21-04-02-4231	GENERAL SUPPLIES	\$ 3,032	\$ 4,000	\$ 3,500	\$ 4,400
21-04-02-4240	VEHICLE SUPPLIES	\$ 152	\$ 1,000	\$ 400	\$ 1,000
21-04-02-4241	VEHICLE MAINTENANCE	\$ 24	\$ -	\$ -	\$ -
21-04-02-4242	EQUIPMENT SUPPLIES	\$ 7,468	\$ 6,000	\$ 5,000	\$ 6,000
21-04-02-4243	EQUIPMENT MAINTENANCE	\$ 53,951	\$ 50,000	\$ 80,000	\$ 90,000
21-04-02-4244	STATIONARY EQUIP SUPPLIES	\$ 113	\$ -	\$ -	\$ -
21-04-02-4245	STATIONARY EQUIP MAINT.	\$ -	\$ -	\$ -	\$ -
21-04-02-4247	CHEMICAL SUPPLIES	\$ 72,834	\$ 75,000	\$ 45,000	\$ 75,000
21-04-02-4248	LAB SUPPLIES	\$ 771	\$ 2,000	\$ 2,000	\$ 2,000
21-04-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 7,935	\$ 4,000	\$ 200	\$ 4,000
21-04-02-4290	GENERAL MAINTENANCE	\$ 883	\$ 4,000	\$ 6,500	\$ 4,000
21-04-02-4302	CONSULTANTS	\$ 75,475	\$ 65,000	\$ 45,000	\$ 65,000
21-04-02-4304	STATE PERMIT FEES/INSPECT.	\$ 27,944	\$ 50,000	\$ 50,000	\$ 50,000
21-04-02-4308	COMMUNICATIONS	\$ 6,921	\$ 7,000	\$ 7,000	\$ 7,700
21-04-02-4311	TRAVEL	\$ 222	\$ 1,500	\$ 200	\$ 1,500
21-04-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 3,629	\$ 4,000	\$ 3,000	\$ 4,000
21-04-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
21-04-02-4319	UTILITIES	\$ 54,903	\$ 140,000	\$ 80,000	\$ 140,000
21-04-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 75	\$ -	\$ 75
21-04-02-4322	BLDG. & PLANT MAINT.	\$ 6,017	\$ 10,000	\$ 3,000	\$ 10,000
21-04-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ -	\$ 500
21-04-02-4335	COMPUTER MAINTENANCE	\$ 3,174	\$ 2,800	\$ 2,800	\$ 3,000
21-04-02-4337	PUBLIC RELATIONS	\$ 5,407	\$ 5,000	\$ 1,400	\$ -
21-04-02-4402	SAFETY EQUIP-SUPPLIES	\$ 2,006	\$ 5,000	\$ 1,000	\$ 9,100
21-04-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-04-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ 147,830	\$ -
21-04-02-4996	OPEB EXPENSE	\$ (8,554)	\$ -	\$ -	\$ -
		\$ 813,522	\$ 880,666	\$ 924,821	\$ 928,726

City of Jasper, Texas
Fiscal Year 2025-2026 Budget
Water and Sewer Fund
21-05 Public Works

Account Number	Account Name	2024 Ending Balances	2025 Approved Budget	2025 Projected Balances	2026 Proposed Budget
21-05-02-4101	SALARIES	\$ 213,318	\$ 194,266	\$ 172,000	\$ 232,951
21-05-02-4102	WORKER'S COMP.	\$ 4,175	\$ 4,431	\$ 3,800	\$ 3,107
21-05-02-4103	SOCIAL SECURITY	\$ 15,577	\$ 14,861	\$ 13,158	\$ 17,821
21-05-02-4104	HEALTH & ACCIDENT INS.	\$ 26,591	\$ 25,097	\$ 19,637	\$ 33,737
21-05-02-4105	TMRS - RETIREMENT	\$ 18,687	\$ 16,621	\$ 12,040	\$ 19,761
21-05-02-4202	OFFICE SUPPLIES	\$ 125	\$ 500	\$ 500	\$ 500
21-05-02-4219	UNIFORMS & CLOTHING	\$ 1,054	\$ 1,200	\$ -	\$ 1,200
21-05-02-4231	GENERAL SUPPLIES	\$ 1,249	\$ 1,800	\$ 475	\$ 2,000
21-05-02-4240	VEHICLE SUPPLIES	\$ 3,504	\$ 2,200	\$ 2,200	\$ 2,200
21-05-02-4241	VEHICLE MAINTENANCE	\$ 293	\$ 1,400	\$ 1,800	\$ 1,400
21-05-02-4242	VEHICLE SUPPLIES	\$ -	\$ 200	\$ -	\$ 200
21-05-02-4245	TOOLS - NEW CONSTRUCTION	\$ 5,203	\$ 800	\$ -	\$ 800
21-05-02-4249	GENERATOR MAINTENANCE	\$ 215	\$ 250	\$ 250	\$ 250
21-05-02-4301	GIS MAPPING	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
21-05-02-4308	COMMUNICATIONS	\$ 17,661	\$ 18,000	\$ 13,500	\$ 18,000
21-05-02-4311	TRAVEL	\$ -	\$ 2,500	\$ 1,500	\$ 2,500
21-05-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 715	\$ 2,500	\$ 1,500	\$ 2,500
21-05-02-4319	UTILITIES	\$ 472	\$ 1,500	\$ 650	\$ 2,000
21-05-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 100	\$ -	\$ 100
21-05-02-4322	BLDG. & PLANT MAINT.	\$ 960	\$ 2,000	\$ 500	\$ 2,000
21-05-02-4330	DUES & SUBSCRIPTIONS	\$ 843	\$ 900	\$ 500	\$ 900
21-05-02-4335	COMPUTER MAINTENANCE	\$ 3,358	\$ 3,000	\$ 3,300	\$ 3,000
21-05-02-4336	PUBLIC RELATIONS	\$ -	\$ -	\$ -	\$ 16,000
21-05-02-4346	RENTAL	\$ 1,380	\$ 1,800	\$ 2,500	\$ 3,400
21-05-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-05-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 315,380	\$ 302,426	\$ 256,310	\$ 372,827

DEBT SERVICE FUND

CITY OF JASPER, TEXAS

SCHEDULE OF PROJECTED AND PROPOSED REVENUE AND EXPENSES

GENERAL FUND DEBT SERVICE

FISCAL YEAR 2025-2026

	2023-2024 AUDIT ENDING BALANCES	2024-2025 APPROVED BUDGET	2024-2025 PROJECTED BALANCES	2025-2026 PROPOSED BUDGET
REVENUES				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 18,939	\$ 15,000	\$ 6,364	\$ 15,000
Interest	\$ 56,163	\$ 10,000	\$ 48,000	\$ 10,000
	<u>\$ 75,102</u>	<u>\$ 25,000</u>	<u>\$ 54,364</u>	<u>\$ 25,000</u>
EXPENDITURES				
Principal	\$ -	\$ -	\$ -	\$ -
Interest & Fees	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue	\$ 75,102	\$ 25,000	\$ 54,364	\$ 25,000
Expenses	\$ -	\$ -	\$ -	\$ -
Transfers in (out)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 75,102</u>	<u>\$ 25,000</u>	<u>\$ 54,364</u>	<u>\$ 25,000</u>
Net Gain	\$ 75,102	\$ 25,000	\$ 54,364	\$ 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 ten departments within the General Fund that provide services to the Water and Sewer and Light and Power Funds. The departments that are specifically identified are the Legislative, Administrative, Finance, Human Resources, City Secretary, Custodial, Street & Drainage, Municipal Shop, Parks and Fire Marshal.

On an annual basis, in preparing the budget, the Water and Sewer Fund, along with the Light and Power Fund, will each provide their share of administrative costs of the above services to the General Fund, utilizing a transfer for Administrative Costs for 33.33% of each department identified above, except Street & Drainage. For Street & Drainage, the Light and Power Fund will transfer funds equal to 10% of the Street & Drainage expenses budgeted, and the Water and Sewer Fund will transfer funds equal to 15% of the Street & Drainage total expenses budgeted. The total expenses budgeted will not include any local match funds for grant-funded projects. These administrative cost transfers are to be included in each year's budget.

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.

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

ORDINANCE NUMBER 090325(d)

Setting and establishing the 2025 – 2026 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, 2025 and ending September 30, 2026; and

Whereas, the City Council of the City of Jasper, Texas finds that the proposed budget for the fiscal year 2025 – 2026 is a balanced budget in keeping with the City Charter; and

Whereas, the General Fund total budget for 2025 – 2026 is \$10,101,954; and

Whereas, the Light & Power Fund total budget for 2025 – 2026 is \$13,514,599 and hereby City Council approves \$1,000,000 of SRMPA Cambridge Funds to be transferred to the Light & Power Operating Fund to subsidize the 2025-2026 Light & Power budget; and

Whereas, the Water & Sewer Fund total budget for 2025 – 2026 is \$6,561,550; and

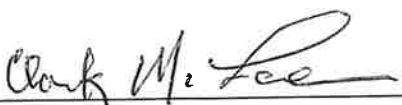
Whereas, the total combined budget for the General Fund, Light & Power Fund, Water & Sewer Fund, and Debt Service Fund for fiscal year 2025 – 2026 is \$ 30,178,103 of which \$ 905,343 has been budgeted for contingent reserves.

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

That the budget for the Fiscal Year 2025 – 2026 be established at \$30,178,103 as a combined budget for the City of Jasper's operations for said fiscal year.

Passed and approved this the 3 day of September, 2025.

Approved:


Clark McLane, Mayor

Attest:


Liz Farrell, City Secretary

ORDINANCE NUMBER 090325(a)

2025 TAX RATE ADOPTION

Whereas, a tax rate of \$0.2850 for maintenance and operations and a tax rate of \$.0000 for interest and sinking fund are necessary and appropriate for the funding of the 2025 – 2026 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 2024 rate or the 2025 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 2025 maintenance & operations tax rate in the amount of \$ 0.2850 per \$100.00 taxable value and the 2025 interest and sinking fund tax rate in the amount of \$.0000 per \$100.00 taxable value for a total combined 2025 tax rate of \$.2850 are ratified and adopted.

Passed and approved this the 3 day of September, 2025.

Approved:


Clark McLane, Mayor

Attest:


Liz Jarrell, City Secretary

ORDINANCE NUMBER 090325(f)

TAX ROLL APPRAISAL AND TAX LEVY

Whereas, a tax rate of \$.2850 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 2025 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 2025 appraisal roll with the tax amounts entered is hereby approved as the Tax Roll 2025 and the taxes for said year are hereby levied in the amounts shown on said tax roll.

Passed and approved this the 3 day of September, 2025.

Approved:


Clark McLane, Mayor

Attest:


Liz Jarrell, City Secretary

ORDINANCE NUMBER 090325(e)

Whereas, applying allocated adjustments, contingency reserves, and providing for amended budgets for the 2025 – 2026 fiscal year per the fiscal projections in the proposed fiscal year 2025 – 2026 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 2025 – 2026 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 2025 – 2026 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 2025 – 2026 and that the application of reserves for contingent expenditures be applied.

Passed and approved this the 3 day of September, 2025.

Approved:


Clark McLane, Mayor

Attest:


Liz Jarrell, City Secretary