City of Jasper

CITY OF JASPER, TEXAS

PRELIMINARY WORKING BUDGET DISCUSSIONS

FISCAL YEAR 2026 – 2027

COUNCIL MEETING - AUGUST 5, 2026

SUBMITTED BY:

Greg Kelley,
City Manager

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

CITY OF JASPER, TEXAS

PROPOSED ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2026-2027

This proposed budget is estimated to increase total tax revenues from properties on the tax roll in the preceding tax year by 4.47%. The total tax revenue proposed to be raised this year at the proposed rate of 0.34944 for each $100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year is $1,434,327.

City Council Record Vote

The members of the governing body voted on the adoption of the 2026 property tax rate as follows:

MAYOR:
FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

Fiscal year 2026-2027 debt obligations secured by property taxes is $ 0.00 of which $ 0.00 is to be paid from taxes.

TAX RATE	***Proposed* FY 2026-2027**	**Adopted FY 2025-2026**
Property Tax Rate	.34944	.28500
No New Revenue Tax Rate	.27944	.22393
Effective M & O Rate	.34944	.28500
Voter Approval Rate	.48750	.42609
Debt Rate	.00000	.00000

The members of the governing body voted on the adoption of the 2026/2027 operating budget as follows

MAYOR:
FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

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CITY OF JASPER, TEXAS

PROPOSED FINANCIAL PLAN

FISCAL YEAR 2026-2027

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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 2026 – 2027

CITY OF JASPER, TEXAS
ANALYSIS OF PROPERTY VALUATIONS AS OF 7/20/26
FOR THE TAX YEAR 2026

TOTAL LAND		$	118,912,482
TOTAL IMPROVEMENTS		$	492,449,916
TOTAL NON REAL		$	147,321,252
MARKET VALUE	=	**$**	**758,683,650**
PRODUCTIVITY LOSS		$	(8,896,919)
APPRAISED VALUE	=	**$**	**749,786,731**
HOMESTEAD CAP		$	(22,184,276)
23.231 CAP		$	(9,304,305)
ASSESSED VALUE	=	**$**	**718,298,150**
EXEMPTIONS			
Disabled Veterans		$	(9,364,769)
Over 65 Years of Age		$	(7,242,304)
Pollution Control		$	(24,599,675)
Other		$	(130,070,575)
NET TAXABLE	=	**$**	**547,020,827**
Homesteads with Tax Ceiling		$	(95,930,055)
Transfer Adjustment over 65		$	(30,841)
FREEZE ADJUSTED TAXABLE		**$**	**451,059,931**

CITY OF JASPER, TEXAS
ANALYSIS OF 2026 RATE

NET VALUATION FOR ASSESSMENT			
2026 FREEZE ADJUSTED TAXABLE @ .34944	$	1,576,184	
LESS ESTIMATEDE 9% UNCOLLECTED	$	(141,857)	
NET ASSESSED COLLECTION	$	1,434,327	
COLLECTION OF PRIOR YEARS' DELINQUENT TAXES (2025 Uncollected)	$	10,000	
PENALTY AND INTEREST	$	15,000	
	$	**1,459,327**	**ESTIMATED TAXES AND FEES TO BE COLLECTED**

DISPOSITION OF 2025 TAXES AS OF 07/31/26			
GENERAL FUND			
CURRENT TAXES	$	1,414,720	
DELINQUENT TAXES	$	25,591	
PENALTY AND INTEREST	$	22,517	
	$	**1,462,828**	**TOTAL FOR GENERAL FUND**
INTEREST AND SINKING			
CURRENT TAXES	$	-	
DELINQUENT TAXES	$	1,513	
PENALTY AND INTEREST	$	1,553	
	$	**3,066**	**TOTAL FOR INTEREST AND SINKING**

TAX YEAR	ASSESSED VALUE	TAX RATE	TAX LEVY	CURRENT COLLECTIONS	DELINQUENT COLLECTIONS	TOTAL COLLECTIONS	% CURRENT LEVY COLLECTED	
2025-2026	$ 448,369,277	0.2850	$ 1,510,710	$ 1,415,254	$ 27,971	$ 1,443,225	93.68%	7/31/2026
2024-2025	$ 475,296,723	0.2226	$ 1,178,517	$ 1,105,187	$ 10,296	$ 1,115,483	93.78%	7/31/2025
2023-2024	$ 399,100,144	0.2313	$ 1,154,642	$ 1,064,520	$ 44,997	$ 1,109,517	92.19%	7/31/2024
2022-2023	$ 357,225,995	0.2554	$ 1,055,350	$ 1,022,142	$ 30,821	$ 1,052,963	96.85%	7/31/2023
2021-2022	$ 340,206,406	0.3579	$ 1,217,599	$ 969,073	$ 391,505	$ 1,360,578	79.59%	7/31/2022

CITY OF JASPER, TEXAS
Preliminary Working Budget
Discussions of
CONSOLIDATED STATEMENT OF ANTICIPATED REVENUES AND PROPOSED EXPENDITURES

FISCAL YEAR 2026 – 2027

CITY OF JASPER, TEXAS
COMPARISON OF ANTICIPATED REVENUES/OTHER RESOURCES AND PROPOSED EXPENDITURES (EXPENSES) OTHER USES - ALL FUNDS
FISCAL YEAR 2026-2027

	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
ANTICIPATED REVENUES/OTHER RESOURCES				
GENERAL FUND	$ 14,317,736	$ 10,334,593	$ 11,729,888	$ 10,647,504
LIGHT & POWER FUND	$ 16,834,885	$ 11,065,297	$ 9,781,968	$ 11,765,492
WATER & SEWER FUND	$ 5,325,286	$ 5,149,808	$ 5,717,596	$ 5,394,000
DEBT SERVICE FUND	$ 75,102	$ 25,000	$ 54,364	$ 25,000
TOTAL ANTICIPATED REVENUE	**$ 36,553,009**	**$ 26,574,698**	**$ 27,283,816**	**$ 27,831,996**
PROPOSED EXPENSES				
GENERAL FUND	$ 14,397,025	$ 10,296,662	$ 11,860,659	$ 10,583,646
LIGHT & POWER FUND	$ 11,423,262	$ 13,740,682	$ 16,818,423	$ 14,042,707
WATER & SEWER FUND	$ 5,317,283	$ 6,656,031	$ 7,381,840	$ 6,896,992
DEBT SERVICE FUND	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 31,137,570**	**$ 30,693,375**	**$ 36,060,922**	**$ 31,523,345**
REVENUES	$ 36,553,009	$ 26,574,698	$ 27,283,816	$ 27,831,996
EXPENDITURES	$ (31,137,570)	$ (30,693,375)	$ (36,060,922)	$ (31,523,345)
NET REVENUE WITH DEPRECIATION	**$ 5,415,439**	**$ (4,118,677)**	**$ (8,777,106)**	**$ (3,691,349)**
LESS DEPRECIATION	$ 3,013,257	$ 3,264,515	$ 3,264,515	$ 3,264,515
NET REVENUE	**$ 8,428,696**	**$ (854,162)**	**$ (5,512,591)**	**$ (426,834)**
City Council Approved Use of SRMPA Funds to Subsidize Light & Power Budget				$ 525,000
NET REVENUE WITH USE OF SRMPA FUNDS FOR LIGHT & POWER BUDGET				**$ 98,166**

Cash on Hand At Time of Publication of Proposed Budget

GENERAL FUND	
Cash on Hand	$ 9,203,468.59
Minus Restricted Funds	$ (4,569,730.86)
Total Cash on Hand	$ 4,633,737.73
LIGHT & POWER	
Cash on Hand	$ 34,894,244.06
Minus Restricted Funds	$ (9,327,844.89)
Total Cash on Hand	$ 25,566,399.17
WATER & SEWER	
Cash on Hand	$ 3,303,500.02
Minus Restricted Funds	$ (732.36)
Total Cash on Hand	$ 3,302,767.66
DEBT SERVICES	
Total Cash on Hand	$ 4,480,112.71

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
2026-2027

	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
TAXES				
PROPERTY TAXES - 3110	$ 1,125,705	$ 1,372,961	$ 1,402,910	$ 1,434,327
DELINQUENT PROPERTY TAXES - 3111	$ 14,927	$ 10,000	$ 23,512	$ 13,000
PENALTY & INTEREST - 3112	$ 29,012	$ 15,000	$ 19,974	$ 16,000
SALES TAX - 3125	$ 4,170,076	$ 3,825,000	$ 4,170,076	$ 4,050,000
MISCELLANEOUS TAX REVENUE - 3113	$ 3,105	$ -	$ -	$ -
FRANCHISE TAX - 3133	$ 112,281	$ 104,000	$ 94,000	$ 94,000
MOTEL OCCUPANCY TAX - 3135	$ 364,974	$ 365,000	$ 340,000	$ 340,000
MIXED BEVERAGE TAX - 3603	$ 19,059	$ 17,000	$ 13,000	$ 13,000
TOTAL TAXES	**$ 5,839,139**	**$ 5,708,961**	**$ 6,063,472**	**$ 5,960,327**
PERMITS & INSPECTIONS				
CODE VIOLATION ABATEMENT 3137	$ 298	$ -	$ 2,555	$ 2,000
FEES FOR PERMITS & INSPECTIONS 3201	$ 48,790	$ 65,000	$ 65,000	$ 65,000
TOTAL FEES	**$ 49,088**	**$ 65,000**	**$ 67,555**	**$ 67,000**
CHARGES FOR SERVICES				
SANITATION COLLECTION - 3421	$ 1,614,378	$ 1,732,067	$ 1,732,067	$ 1,732,067
LANDFILL/TRANSFER STATION - 3422	$ 217,352	$ 190,000	$ 190,000	$ 190,000
TRANSFER STATION SALES TAX - 3423	$ 17,593	$ 14,500	$ 14,500	$ 14,500
TOTAL CHARGES FOR SERVICES	**$ 1,849,323**	**$ 1,936,567**	**$ 1,936,567**	**$ 1,936,567**
FINES & FORFEITURES				
JUDICIAL FUND - 3516	$ 68	$ 40	$ 40	$ 40
MUNICIPAL COURT BLDG SEC - 3503	$ 4,829	$ 4,800	$ 4,200	$ 4,200
MUNICIPAL COURT FINES - 3501	$ 234,213	$ 220,000	$ 210,000	$ 210,000
COURT COLLECTION FEES - 3655	$ -	$ -	$ 2,885	$ 12,000
LIBRARY FINES - 3504	$ 3,529	$ 5,200	$ 1,000	$ 1,000
COURT TECHNOLOGY FUND - 3511	$ 4,086	$ 4,000	$ 3,500	$ 3,500
POLICE FORFEITURES - 3502	$ 2,000	$ -	$ 77,867	$ -
POLICE IMPOUND FEES - 3403	$ 7,177	$ 6,000	$ 8,219	$ 7,000
JUVENILE CASE MANAGER - 3519	$ 420	$ 300	$ 150	$ 150
MCT - SEATBELT FINES - 3513	$ 183	$ 170	$ 200	$ 170
CRIMINAL JUSTICE-STATE - 3527	$ 2	$ -	$ 1	$ -
CRIMINAL JUSTICE-COURTS - 3528	$ -	$ -	$ -	$ -
LOCAL JURY FEE - 3529	$ 93	$ 75	$ 75	$ 75
MC - TRUANCY PREVENTION FUND 3524	$ 4,345	$ 4,600	$ 4,000	$ 4,000
MC - FAILURE TO APPEAR - 3686	$ 3,938	$ 3,000	$ 2,500	$ 2,500
RESTITUTION & FINES - 3118	$ -	$ -	$ 237	$ -
TOTAL FINES	**$ 264,883**	**$ 248,185**	**$ 314,874**	**$ 244,635**

CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2026-2027

	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
INTERGOVERNMENTAL				
LEOSE - 3506	$ 4,606	$ 3,500	$ 4,442	$ 4,000
OPIOID GRANT - 3726	$ -	$ -	$ 58,830	$ -
MISCELLANEOUS GRANTS - 3610	$ 12,027	$ -	$ 33,030	$ -
CDBG 2016 FLOOD GRANT - 3850	$ 292,958	$ -	$ -	$ -
HURRICANE BERYL REIMB - 3224	$ 83,518	$ -	$ -	$ -
HURRICANE HARVEY REIMB - 3817	$ 85,412	$ 1	$ -	$ -
CDBG HURRICANE HARVEY - 3851	$ 139,303	$ -	$ 93,960	$ -
CDBG 22-085-022-D263 REVENUE - 3695	$ 3,302,179	$ -	$ -	$ -
GLO 24-065-082-E758 REVENUE - 3758	$ 77,816	$ -	$ 766,028	$ -
FED GRANT - VESTS - 3813	$ 1,601	$ -	$ -	$ -
TOTAL INTERGOVERNMENTAL	**$ 3,999,420**	**$ 3,501**	**$ 956,290**	**$ 4,000**
RENTAL INCOME				
POLE RENTAL - 3136	$ 35,511	$ 35,510	$ 35,510	$ 35,510
PARK RENTAL FEES - 3608	$ -	$ -	$ -	$ 6,200
RENTAL INCOME - 3624	$ -	$ -	$ -	$ -
TOTAL RENTAL INCOME	**$ 35,511**	**$ 35,510**	**$ 35,510**	**$ 41,710**
MISCELLANEOUS				
SALE OF SCRAP METAL - 3710	$ 12,904	$ 3,000	$ 2,121	$ 1,500
REVENUE FROM AUCTION SALES - 3675	$ -	$ -	$ 8,135	$ -
OTHER INTEREST - 3623	$ 143,495	$ 75,000	$ 82,600	$ 76,000
OTHER INCOME - 3601	$ 41,492	$ 15,000	$ 21,583	$ 15,000
REIMBURSEMENT FOR RESOURCE OFF.	$ 290,410	$ 99,596	$ 12,199	$ -
COMMUNITY SERVICE - 3518	$ 33	$ 100	$ 10	$ 10
INSURANCE REIMBURSEMENTS - 3604	$ 85,846	$ -	$ 34,950	$ -
NSF INCOME - 3619	$ 4,290	$ 3,000	$ 3,000	$ 3,000
CEMETERY REVENUE - 3632	$ 500	$ -	$ 100	$ -
LIBRARY-ROUNDUP - 3420	$ 2,065	$ 2,000	$ 2,000	$ 2,000
LIBRARY SPECIAL CONTRIBUTION - 3509	$ 4,744	$ -	$ 100	$ -
LIBRARY BOOK SALE - 3602	$ 1,049	$ -	$ 1,156	$ 1,000
INDIGENT DEFENSE - 3522	$ 154	$ 100	$ 70	$ 70
GRANT PROCEEDS - TX FOREST SVC 3616	$ 19,779	$ -	$ -	$ -
ANIMAL SHELTER DONATIONS - 3672	$ 7,504	$ 10,000	$ 7,000	$ 6,800
ANIMAL SHELTER OTHER REVENUE 3673	$ 8,851	$ 8,500	$ 8,500	$ 8,500
JULY 4TH EVENT REVENUE & DONATIONS	$ -	$ -	$ 4,791	$ 2,000
CITP COMMUNITY DECORATION DONATI	$ -	$ -	$ 42,000	$ -
CHRISTMAS IN THE PARK - 3160	$ 25,600	$ 42,000	$ 47,157	$ 50,000
TOTAL MISCELLANEOUS	**$ 648,716**	**$ 258,296**	**$ 277,472**	**$ 165,880**

CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2026-2027

	2025 Ending Balances		2026 Approved Budget		2026 Projected Balances		2027 Proposed Budget	
OTHER SOURCES (USES)								
TRANSFERS FROM:								
LIGHT & POWER (ADMIN) - 3825	$	1,190,712	$	1,027,127	$	1,027,127	$	1,091,241
WATER & SEWER (ADMIN) - 3824	$	447,436	$	1,078,181	$	1,078,181	$	1,136,144
UNCLAIMED PROPERTY - 4115	$	(45)	$	-	$	-	$	-
TRANSFER TO/FROM L & P FUND - 4820	$	73	$	(26,735)	$	(26,735)	$	-
TRANSFER TO W & S - 4830	$	50	$	-	$	-	$	-
TRANSFER FROM 17 CAPITAL - 4817	$	-	$	-	$	-	$	-
TRANSFER FROM 18 CAPITAL - 4818	$	-	$	-	$	-	$	-
UNCOLLECTIBLE NSF CHECKS - 4125	$	(3,227)	$	-	$	(259)	$	-
INVENTORY OVER/SHORT - 4755	$	(984)	$	-	$	(166)	$	-
INVENTORY EXPIRED - 4756	$	(2,359)	$	-	$	-	$	-
TRANSFER TO/FROM 2023 CAPITAL 4823	$	-	$	-	$	-	$	-
TOTAL OTHER SOURCES	**$**	**1,631,656**	**$**	**2,078,573**	**$**	**2,078,148**	**$**	**2,227,385**
TOTAL REVENUE	**$**	**14,317,736**	**$**	**10,334,593**	**$**	**11,729,888**	**$**	**10,647,504**
GENERAL FUND TOTAL EXPENSES	**$**	**14,397,025**	**$**	**10,296,662**	**$**	**11,860,659**	**$**	**10,583,646**
NET REVENUE	**$**	**(79,289)**	**$**	**37,931**	**$**	**(130,771)**	**$**	**63,858**

CITY OF JASPER, TEXAS
GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2026-2027

	2025 Ending Balances	2026 Approved Budget	2027 Projected Balances	2027 Proposed Budget
GENERAL GOVERNMENT				
LEGISLATIVE	$ 1,085,153	$ 928,807	$ 993,793	$ 985,534
ADMINISTRATIVE	$ 283,457	$ 302,639	$ 297,439	$ 331,371
HUMAN RESOURCES	$ 127,837	$ 128,367	$ 127,795	$ 132,817
TOTAL GENERAL GOVERNMENT	**$ 1,496,447**	**$ 1,359,813**	**$ 1,419,027**	**$ 1,449,722**
FINANCE				
FINANCE	$ 355,424	368,782	366,282	396,037
CITY SECRETARIES	$ 57,906	$ 68,650	$ 62,637	$ 51,650
TOTAL FINANCE	**$ 413,330**	**$ 437,432**	**$ 428,919**	**$ 447,687**
INTRAGOVERNMENTAL SERVICES				
MUNICIPAL SHOP	$ 342,772	$ 338,051	$ 336,201	$ 363,795
CUSTODIAL SERVICES	$ 138,004	$ 140,163	$ 139,663	146,401
TOTAL INTRAGOVERNMENTAL SERV.	**$ 480,776**	**$ 478,214**	**$ 475,864**	**$ 510,196**
COMMUNITY SERVICES				
ANIMAL SHELTER	$ 193,744	$ 207,716	$ 196,478	$ 216,358
LIBRARY	$ 390,193	$ 387,351	$ 385,154	$ 393,240
SOLID WASTE	$ 1,549,509	$ 1,792,709	$ 1,612,773	$ 1,929,732
PARKS	$ 387,551	$ 372,246	$ 398,491	$ 466,819
CHRISTMAS IN THE PARK	$ 24,254	$ 42,000	$ 42,000	$ 50,000
HOTEL OCCUPANCY TAX	$ 32,693	$ 365,000	$ 300,669	$ 340,000
TOTAL COMMUNITY SERVICES	**$ 2,577,944**	**$ 3,167,022**	**$ 2,935,565**	**$ 3,396,149**
COMMUNITY DEVELOPMENT				
STREETS	$ 5,262,853	$ 1,033,624	$ 1,823,952	$ 898,066
TOTAL COMMUNITY DEVELOPMENT	**$ 5,262,853**	**$ 1,033,624**	**$ 1,823,952**	**$ 898,066**
PUBLIC SAFETY				
POLICE	$ 3,507,632	$ 2,935,280	$ 3,155,024	$ 2,934,576
MUNICIPAL COURT	$ 273,231	$ 357,085	$ 348,413	$ 388,090
FIRE	$ 260,790	$ 395,190	$ 1,140,393	$ 421,250
FIRE MARSHAL	$ 124,022	$ 133,002	$ 133,502	$ 137,910
TOTAL PUBLIC SAFETY	**$ 4,165,675**	**$ 3,820,557**	**$ 4,777,332**	**$ 3,881,826**
TOTAL EXPENSES	**$ 14,397,025**	**$ 10,296,662**	**$ 11,860,659**	**$ 10,583,646**

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-05 Legislative Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-05-02-4121	Beaty-Orton House Maint/Rep	$ 3,994	$ 3,000	$ 3,000	$ 3,000
01-05-02-4122	Women's Civic Club	$ 1,335	$ 1,000	$ 1,500	$ 1,500
01-05-02-4231	GENERAL SUPPLIES	$ 2,198	$ 2,500	$ 2,500	$ 2,500
01-05-02-4301	AUDITING	$ 176,180	$ 90,000	$ 90,000	$ 90,000
01-05-02-4302	CONSULTANTS	$ 17,500	$ 6,000	$ 8,305	$ 6,500
01-05-02-4303	LEGAL SERVICES	$ 105,936	$ 90,000	$ 90,000	$ 90,000
01-05-02-4304	ZONING CONSULTANTS	$ 1,006	$ 12,000	$ 12,000	$ 16,000
01-05-02-4311	TRAVEL-MAYOR	$ 3,080	$ 2,500	$ 2,500	$ 2,500
01-05-02-4312	MTGS.,CONV.&SCHL.-MAYOR	$ 1,158	$ 1,500	$ 1,000	$ 1,500
01-05-02-4317	PROPERTY & LIABILITY INS.	$ 320,826	$ 411,407	$ 411,407	$ 426,034
01-05-02-4318	RETIREE'S HEALTH INS.	$ 107,011	$ 123,800	$ 123,800	$ 139,000
01-05-02-4320	TRAVEL-COUNCIL DIST#1	$ -	$ 2,500	$ 598	$ 2,500
01-05-02-4321	TRAVEL-COUNCIL DIST#2	$ 1,096	$ 2,500	$ 1,328	$ 2,500
01-05-02-4322	TRAVEL-COUNCIL DIST#3	$ 1,513	$ 2,500	$ 2,853	$ 2,500
01-05-02-4323	TRAVEL-COUNCIL DIST#4	$ -	$ 2,500	$ 819	$ 2,500
01-05-02-4324	TRAVEL-COUNCIL DIST#5	$ 905	$ 2,500	$ 781	$ 2,500
01-05-02-4325	MTGS.,CONV.&SCH-DIST#1	$ 345	$ 1,500	$ 105	$ 1,500
01-05-02-4326	MTGS.,CONV.&SCH-DIST#2	$ 590	$ 1,500	$ 350	$ 1,500
01-05-02-4327	MTGS.,CONV.&SCH-DIST#3	$ 400	$ 1,500	$ 635	$ 1,500
01-05-02-4328	MTGS.,CONV.&SCH-DIST#4	$ -	$ 1,500	$ 255	$ 1,500
01-05-02-4329	MTGS.,CONV.&SCH-DIST#5	$ 235	$ 1,500	$ 245	$ 1,500
01-05-02-4330	DUES & SUBSCRIPTIONS	$ 5,120	$ 5,100	$ 5,000	$ 5,000
01-05-02-4332	COMPUTER/SOFTWARE EXPENSE	$ 18,786	$ 13,000	$ 13,000	$ 14,000
01-05-02-4335	EMERGENCY MANAGEMENT	$ 132,585	$ 126,000	$ 133,000	$ 133,000
01-05-02-4342	ELECTION EXPENSE	$ 12,642	$ 15,000	$ 13,000	$ 20,000
01-05-02-4344	PREMIER DR. PROPERTY EXPENSE	$ 8,375	$ 6,000	$ 6,000	$ 10,000
01-05-02-4345	RENTAL EXPENSE	$ 28,547	$ -	$ -	$ -
01-05-02-4830	LAND & FACILITIES	$ -	$ -	$ 3	$ -
01-05-02-4831	CAPITAL EQUIPMENT	$	$ -	$ -	$ -
01-05-02-4840	EMPLOYEE APPRECIATION	$ -	$ -	$ 4,749	$ 5,000
01-05-02-4850	CDBG 2016 FLOOD/LAND PURCH	$ 4,000	$ -	$ -	$ -
01-05-02-4851	CDBG HARVEY/LAND PURCH	$ 129,790	$ -	$ 65,060	$ -
01-05-02-4880	LEASES PRINCIPAL	$ -	$ -	$ -	$ -
01-05-02-4881	LEASES INTEREST	$ -	$ -	$ -	$ -
		$ 1,085,153	$ 928,807	$ 993,793	$ 985,534

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-10 Administrative Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-10-02-4101	SALARIES	$ 210,256	$ 222,672	$ 222,672	$ 233,140
01-10-02-4102	WORKER'S COMPENSATION	$ 1,296	$ 985	$ 985	$ 1,032
01-10-02-4103	SOCIAL SECURITY & MEDICARE	$ 15,526	$ 17,034	$ 17,034	$ 17,835
01-10-02-4104	HEALTH & ACCIDENT INSURANCE	$ 24,462	$ 25,091	$ 25,091	$ 28,092
01-10-02-4105	TMRS - RETIREMENT	$ 18,464	$ 19,506	$ 19,506	$ 20,423
01-10-02-4202	OFFICE SUPPLIES	$ 169	$ 250	$ 250	$ 250
01-10-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 551	$ 551	$ -
01-10-02-4231	GENERAL SUPPLIES	$ 1,006	$ 1,500	$ 800	$ 1,500
01-10-02-4240	VEHICLE SUPPLIES	$ 850	$ 1,200	$ 650	$ 1,200
01-10-02-4241	VEHICLE MAINTENANCE	$ 950	$ 1,250	$ 500	$ 1,250
01-10-02-4308	TELEPHONE & COMMUNICATION	$ 168	$ 700	$ -	$ 700
01-10-02-4311	TRAVEL	$ 853	$ 2,300	$ 1,600	$ 2,000
01-10-02-4312	MEETINGS,CONV.& SCHOOLS	$ 1,445	$ 2,000	$ 1,500	$ 2,000
01-10-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 100	$ -	$ 100
01-10-02-4330	DUES & SUBSCRIPTIONS	$ 826	$ 400	$ 400	$ 400
01-10-02-4345	COMPUTER / IT MAINTENANCE	$ 5,833	$ 4,600	$ 4,600	$ 4,600
01-10-02-4346	COPIER LEASE/MAINTENANCE	$ 1,353	$ 2,500	$ 1,300	$ 2,500
01-10-02-4347	WEBSITE MAINTENANCE	$ -	$ -	$ -	$ 14,349
01-10-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
		$ 283,457	$ 302,639	$ 297,439	$ 331,371

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-13 Human Resources

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-13-02-4101	SALARIES	$ 87,330	$ 91,130	$ 91,130	$ 93,465
01-13-02-4102	WORKER'S COMPENSATION	$ 536	$ 403	$ 403	$ 414
01-13-02-4103	SOCIAL SECURITY	$ 6,604	$ 6,971	$ 6,971	$ 7,150
01-13-02-4104	HEALTH & ACCIDENT INS.	$ 11,356	$ 11,246	$ 11,246	$ 12,590
01-13-02-4105	TMRS - RETIREMENT	$ 7,638	$ 7,983	$ 7,983	$ 8,188
01-13-02-4115	DRUG SCREENS	$ 5,685	$ 5,000	$ 4,000	$ 5,000
01-13-02-4202	OFFICE SUPPLIES	$ 855	$ 800	$ 800	$ 800
01-13-02-4203	OFFICE EQUIPMENT MAINT.	$ -	$ 50	$ 50	$ 50
01-13-02-4204	ADVERTISING	$ -	$ -	$ -	$ 100
01-13-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 474	$ 474	$ -
01-13-02-4231	GENERAL SUPPLIES	$ 1,972	$ 800	$ 1,109	$ 1,000
01-13-02-4302	CONSULTANTS	$ 911	$ 500	$ 619	$ 500
01-13-02-4308	COMMUNICATIONS	$ -	$ 50	$ 50	$ 50
01-13-02-4311	TRAVEL	$ 1,004	$ 400	$ 400	$ 400
01-13-02-4312	MEETINGS, CONV.& SCHOOLS	$ 465	$ 500	$ 500	$ 1,000
01-13-02-4330	DUES & SUBSCRIPTIONS	$ 369	$ 300	$ 300	$ 350
01-13-02-4336	COMPUTER PROGRAMS	$ 3,112	$ 1,600	$ 1,600	$ 1,600
01-13-02-4345	LEASE PURCHASE PAYMENTS	$ -	$ -	$ -	$ 160
01-13-02-4401	SAFETY TRAINING	$ -	$ 160	$ 160	$
		$ 127,837	$ 128,367	$ 127,795	$ 132,817

City of Jasper, TX
Fiscal Year 2026-2027 Budget
General Fund
01-18 Hotel Occupancy Taxes

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-18-02-4101	SALARIES - TOURISM	$	$ 18,014	$ -	$ -
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 - TOURISI	$	$ 4,000	$ -	$ -
01-18-02-4302	CHAMBER OF COMMERCE	$	$ -	$ -	$ 50,000
PENDING	OPEN AWARDS FOR 2026-2027	$	$ -	$ -	$ 100,000
01-18-02-4308	SEALY OUTDOORS	$	$ 25,000	$ 25,000	$ -
01-18-02-4315	LAKES AREA CRUISERS	$	$ 10,000	$ 10,000	$ -
01-18-02-4316	BASSMASTER HS/COLLEGE	$	$ -	$ -	$ -
01-18-02-4319	UTILITIES	$	$ -	$ -	$ -
01-18-02-4322	BUILDING & PLANT MAINT.	$	$ -	$ -	$ -
01-18-02-4325	FOURTH OF JULY FESTIVAL	$	$ 25,000	$ 22,425	$ 25,000
01-18-02-4327	BEATY ORTON HOUSE PRESERVATION	$	$ 45,250	$ 45,250	$ -
01-18-02-4328	ROWE REUNION	$	$ -	$ -	$ -
01-18-02-4329	JASPER COUNTY HIST. MUSEUM	$	$ 5,000	$ 5,000	$ -
01-18-02-4335	ADVERTISING	$	$ 13,941	$ 13,941	$ 15,000
01-18-02-4337	CFHPA	$	$ 2,000	$ 2,000	$ -
01-18-02-4338	DEWITT CLINTON LODGE CAR SHOW	$	$ -	$ -	$ -
01-18-02-4339	OUTLAW OUTDOORS	$	$ 5,000	$ -	$ -
01-18-02-4341	MAJOR LEAGUE FISHING #1	$	$ 17,500	$ 17,500	$ -
01-18-02-4342	MAJOR LEAGUE FISHING #2	$	$ -	$ -	$ -
01-18-02-4344	JASPER COUNTY COWBOY CHURCH	$	$ 5,000	$ 5,000	$ -
01-18-02-4346	LONE STAR YOUTH COUNCIL	$	$ 2,500	$ 2,500	$ -
01-18-02-4347	AMERICAN JUNIOR GOLF ASSOC.	$	$ 18,500	$ 18,500	$ -
01-18-02-4415	EAST TEXAS ART LEAGUE	$	$ 1,500	$ 1,500	$ -
01-18-02-4443	2023 CHRISTMAS IN THE PARK	$	$ -	$ -	$ -
01-18-02-4444	2024 CHRISTMAS IN THE PARK	$	$ -	$ -	$ -
01-18-02-4445	2025 CHRISTMAS IN THE PARK	$	$ 145,000	$ 132,053	$ 150,000
01-18-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
		$ -	365,000	$ 300,669	$ 340,000

OTHER EXPENSE PAID FROM HOTEL OCCUPANCY TAX FUNDS

01-18-02-4327	BEATY ORTON HOUSE PRESERVATION	$	$ -	$ -	$ 50,000

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-19 Christmas in the Park

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-19-02-4430	CITP Expense	$ -	$ 42,000	$ 49,997	$ 50,000
01-19-02-4830	Capital Land & Facility	$ -	$ -	$ 0	$ -
		$ 0	$ 42,000	$ 49,997	$ 50,000

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-20 Finance Department

Account Number	Account Name	2025 Ending Balance	2026 Approved Budget	2026 Projected Balances	2026 Proposed Budget
01-20-02-4101	SALARIES	$ 229,330	$ 237,678	$ 237,678	$ 253,496
01-20-02-4102	WORKER'S COMPENSATION	$ 1,408	$ 1,052	$ 1,052	$ 1,122
01-20-02-4103	SOCIAL SECURITY & MEDICARE	$ 17,392	$ 18,182	$ 18,182	$ 19,392
01-20-02-4104	HEALTH & ACCIDENT INS.	$ 33,847	$ 33,737	$ 33,737	$ 37,771
01-20-02-4105	TMRS - RETIREMENT	$ 20,057	$ 20,821	$ 20,821	$ 22,206
01-20-02-4202	OFFICE SUPPLIES	$ 2,201	$ 2,300	$ 2,660	$ 3,000
01-20-02-4219	UNIFORMS & CLOTHING	$ 33	$ 100	$ 100	$ 100
01-20-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 1,812	$ 1,812	$ -
01-20-02-4231	GENERAL SUPPLIES	$ 2,813	$ 3,000	$ 2,640	$ 3,000
01-20-02-4240	VEHICLE SUPPLIES	$ 386	$ 450	$ 450	$ 450
01-20-02-4249	GENERATOR MAINTENANCE	$ -	$ 250	$ 250	$ 250
01-20-02-4308	COMMUNICATIONS	$ 3	$ -	$ -	$ -
01-20-02-4311	TRAVEL	$ 1,563	$ 2,000	$ 2,000	$ 2,500
01-20-02-4312	MEETINGS, CONV. & SCHOOLS	$ 545	$ 750	$ 750	$ 1,000
01-20-02-4317	INSURANCE & BONDS	$ 600	$ 600	$ 600	$ 600
01-20-02-4319	UTILITIES	$ 4,734	$ 6,000	$ 4,500	$ 6,000
01-20-02-4322	BUILDING & PLANT MAINT	$ 7,729	$ 4,000	$ 4,000	$ 4,000
01-20-02-4330	DUES & SUBSCRIPTIONS	$ 100	$ 150	$ 150	$ 150
01-20-02-4335	COMPUTER MAINTENANCE	$ 1,058	$ 700	$ 700	$ 1,000
01-20-02-4336	COMPUTER PROGRAM	$ 24,302	$ 26,000	$ 26,000	$ 30,000
01-20-02-4337	IT CONSULTANT	$ 5,978	$ 6,200	$ 6,200	$ 7,000
01-20-02-4345	LEASE PURCHASE PAYMENTS	$ 1,345	$ 3,000	$ 2,000	$ 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	$ -	$ -	$ -	$ -
		$ 355,424	$ 368,782	$ 366,282	$ 396,037

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-24 City Secretary

Account Number	Account Title Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-24-02-4202	OFFICE SUPPLIES	$ 0	$ 500	$ 637	$ 500
01-24-02-4231	GENERAL SUPPLIES	$ 566	$ 500	$ 350	$ 500
01-24-02-4234	CODE PUBLICATION	$ 3,760	$ 5,000	$ 5,000	$ 5,000
01-24-02-4302	CONSULTANTS	$ 49,156	$ 54,000	$ 49,000	$ 37,000
01-24-02-4308	TELEPHONE & COMM.	$ 335	$ 750	$ 750	$ 750
01-24-02-4311	TRAVEL	$ 2,902	$ 4,500	$ 4,000	$ 4,500
01-24-02-4312	MEETINGS, CONV. & SCHOOLS	$ 710	$ 2,000	$ 1,500	$ 2,000
01-24-02-4335	COMPUTER MAINTENANCE	$ 477	$ 1,400	$ 1,400	$ 1,400
		$ 57,906	$ 68,650	$ 62,637	$ 51,650

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-26 Custodial Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-26-02-4101	SALARIES	$ 92,933	$ 95,667	$ 95,667	$ 98,556
01-26-02-4102	WORKER'S COMPENSATION	$ 291	$ 1,399	$ 1,399	$ 1,441
01-26-02-4103	SOCIAL SECURITY & MEDICARE	$ 7,098	$ 7,319	$ 7,319	$ 7,540
01-26-02-4104	HEALTH & ACCIDENT INSURANCE	$ 22,491	$ 22,491	$ 22,491	$ 25,181
01-26-02-4105	TMRS - RETIREMENT	$ 8,128	$ 8,380	$ 8,380	$ 8,633
01-26-02-4219	UNIFORMS & CLOTHING	$ 336	$ 450	$ 300	$ 450
01-26-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 407	$ 407	$ -
01-26-02-4231	GENERAL SUPPLIES	$ 1,934	$ 1,000	$ 1,250	$ 1,500
01-26-02-4240	VEHICLE SUPPLIES	$ 1,974	$ 1,500	$ 1,500	$ 1,500
01-26-02-4241	VEHICLE MAINTENANCE	$ 95	$ 300	$ 300	$ 350
01-26-02-4242	EQUIPMENT SUPPLIES	$	$ 100	$ -	$ 100
01-26-02-4243	EQUIPMENT MAINTENANCE	$ 2,090	$ 600	$ 200	$ 600
01-26-02-4308	TELEPHONE & COMMUNICATIONS	$ 579	$ 550	$ -	$ -
01-26-02-4321	MOBILE RADIO MAINTENANCE	$ 55	$ -	$ 450	$ 550
01-26-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-26-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 138,004	$ 140,163	$ 139,663	$ 146,401

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-30 Library

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-30-02-4101	SALARIES	$ 218,334	$ 223,401	$ 223,401	$ 219,882
01-30-02-4102	WORKER'S COMPENSATION	$ 1,184	$ 1,709	$ 1,709	$ 1,682
01-30-02-4103	SOCIAL SECURITY & MEDICARE	$ 16,189	$ 17,090	$ 17,090	$ 16,816
01-30-02-4104	HEALTH & ACCIDENT INS.	$ 42,196	$ 44,982	$ 44,982	$ 50,361
01-30-02-4105	TMRS RETIREMENT	$ 17,422	$ 17,996	$ 17,996	$ 17,899
01-30-02-4202	PROGRAM MATERIALS	$ 3,061	$ 7,000	$ 7,000	$ 9,000
01-30-02-4203	OFFICE EQUIP. MAINT.	$ 380	$ 850	$ 850	$ 1,000
01-30-02-4231	GENERAL SUPPLIES	$ 2,462	$ 2,550	$ 2,550	$ 3,000
01-30-02-4240	VEHICLE SUPPLIES	$ 23	$ 400	$ 400	$ 400
01-30-02-4241	VEHICLE MAINTENANCE	$ -	$ 200	$ 200	$ 200
01-30-02-4243	EQUIPMENT MAINTENANCE	$ -	$ 200	$ 200	$ 500
01-30-02-4249	GENERATOR MAINTENANCE	$ -	$ -	$ -	$ 2,000
01-30-02-4266	BOOK MAINTENANCE	$ -	$ 1,000	$ 1,000	$ 1,000
01-30-02-4308	COMMUNICATIONS	$ 3,763	$ 1,500	$ 2,780	$ 3,000
01-30-02-4311	TRAVEL	$ 1,843	$ 2,700	$ 2,700	$ 2,700
01-30-02-4312	MEETINGS, CONV. & SCHOOLS	$ 463	$ 1,200	$ 1,200	$ 1,200
01-30-02-4319	UTILITIES	$ 2,654	$ 3,500	$ 3,500	$ 3,500
01-30-02-4322	BLDG. & PLANT MAINT.	$ 5,753	$ 6,100	$ 6,100	$ 6,100
01-30-02-4330	DUES & SUBSCRIPTIONS	$ 776	$ 1,800	$ 1,800	$ 1,800
01-30-02-4335	COMPUTER MAINTENANCE	$ 6,822	$ 11,600	$ 11,600	$ 11,600
01-30-02-4336	COMPUTER PROGRAM	$ 4,683	$ 4,700	$ 4,700	$ 5,000
01-30-02-4346	RENTAL	$ 3,341	$ 2,500	$ 2,700	$ 2,800
01-30-02-4806	AUDIO-VISUAL MATERIALS	$ 6,174	$ 6,625	$ 2,999	$ 3,000
01-30-02-4807	PERIODICALS	$ 609	$ 900	$ 849	$ -
01-30-02-4808	BOOKS	$ 26,304	$ 23,300	$ 23,300	$ 25,000
01-30-02-4809	SUMMER READING PROGRAM	$ 2,469	$ 3,548	$ 3,548	$ 3,800
01-30-02-4823	CAPITAL EQUIPMENT	$	$ -	$ -	$
01-30-02-4830	CAPITAL FACILITY	$ 23,288	$ -	$ -	$
		$ 390,193	$ 387,351	$ 385,154	$ 393,240

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-44 Street and Drainage Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-44-02-4101	SALARIES	$ 511,961	$ 532,995	$ 532,995	$ 498,493
01-44-02-4102	WORKER'S COMPENSATION	$ 13,585	$ 12,752	$ 12,752	$ 11,926
01-44-02-4103	SOCIAL SECURITY & MEDI.	$ 38,722	$ 40,774	$ 40,774	$ 38,135
01-44-02-4104	HEALTH & ACCIDENT INS.	$ 101,261	$ 101,210	$ 101,210	$ 116,224
01-44-02-4105	TMRS - RETIREMENT	$ 44,775	$ 46,690	$ 46,690	$ 43,668
01-44-02-4202	OFFICE SUPPLIES	$ 319	$ 400	$ 599	$ 600
01-44-02-4219	UNIFORMS & CLOTHING	$ 3,808	$ 2,500	$ 2,715	$ 2,800
01-44-02-4220	STREET SUPPLIES	$ 55,436	$ 60,000	$ 59,999	$ 55,000
01-44-02-4224	SIGN MAINTENANCE	$ 1,052	$ 2,000	$ 4,016	$ 4,500
01-44-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 12,533	$ 12,533	$ -
01-44-02-4231	GENERAL SUPPLIES	$ 2,127	$ 1,000	$ 1,267	$ 1,300
01-44-02-4236	BRIDGE MAINTENANCE	$ -	$ -	$ -	$ -
01-44-02-4237	DRAINAGE MAINTENANCE	$ -	$ 1,000	$ 1,429	$ 1,500
01-44-02-4240	VEHICLE SUPPLIES	$ 32,459	$ 20,000	$ 20,666	$ 25,000
01-44-02-4241	VEHICLE MAINTENANCE	$ 489	$ 2,000	$ 1,484	$ 2,000
01-44-02-4242	EQUIPMENT SUPPLIES	$ 24	$ 2,000	$ 1,867	$ 2,000
01-44-02-4243	EQUIPMENT MAINTENANCE	$ 35,890	$ 25,000	$ 24,839	$ 31,000
01-44-02-4244	STREETS	$ 23,716	$ 50,000	$ 49,999	$ 45,000
01-44-02-4247	CHEMICAL SUPPLIES	$ -	$ 500	$ 500	$ 1,000
01-44-02-4302	CONSULTANTS	$ -	$ -	$ -	$ -
01-44-02-4308	TELEPHONE & COMM.	$ 6,296	$ 8,320	$ 6,400	$ 8,320
01-44-02-4311	TRAVEL/SCHOOLS	$ 473	$ 1,000	$ 450	$ 1,000
01-44-02-4315	CLAIMS ACCOUNT	$ 21,842	$ -	$ 1,555	$ -
01-44-02-4319	UTILITIES	$ 1,497	$ 2,500	$ 1,375	$ 2,500
01-44-02-4322	BLDG. & PLANT MAINT.	$ 1,794	$ 1,500	$ 914	$ 1,500
01-44-02-4330	DUES & SUBSCRIPTIONS	$ 1,527	$ 1,600	$ 1,596	$ 1,600
01-44-02-4335	COMPUTER / IT MAINTENANCE	$ 3,158	$ 3,000	$ 2,928	$ 3,000
01-44-02-4560	MISCELLANEOUS EXPENSE	$ 56	$ -	$ -	$ -
01-44-02-4823	CAPITAL EQUIPMENT	$ 9,109	$ -	$ -	$ -
01-44-02-4840	CAPITAL- VEHICLES	$ 41,900	$ -	$ -	$ -
		$ 953,276	$ 931,274	$ 931,552	$ 898,066
	SPECIAL FUNDED EXPENSE				
01-44-02-4817	2017 CHIP SEAL PROJECT	$ 48,808	$ -	$ 24,022	$ -
01-44-02-4850	CDBG 2016 Flood Drainage	$ 307,721	$ -	$ -	$ -
01-44-02-4852	CDBG 22-085-022-D263 STREETS	$ 3,874,475	$ -	$ -	$ -
01-44-02-4854	GLO 24-065-082-E758 STREET IMP.	$ 78,573	$ 102,350	$ 868,378	$ -
	TOTAL	$ 4,309,577	$ 102,350	$ 892,400	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-46 Sanitation Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-46-02-4101	SALARIES	$ 373,825	$ 382,410	$ 382,410	$ 433,129
01-46-02-4102	WORKER'S COMPENSATION	$ 13,335	$ 11,037	$ 11,037	$ 12,483
01-46-02-4103	SOCIAL SECURITY & MEDICARE	$ 27,836	$ 29,254	$ 29,254	$ 33,134
01-46-02-4104	HEALTH & ACCIDENT INS.	$ 92,564	$ 89,964	$ 89,964	$ 103,634
01-46-02-4105	TMRS - RETIREMENT	$ 32,694	$ 33,473	$ 33,473	$ 37,912
01-46-02-4202	OFFICE SUPPLIES	$ 261	$ 1,600	$ 703	$ 1,600
01-46-02-4219	UNIFORMS & CLOTHING	$ 4,023	$ 5,000	$ 4,167	$ 5,000
01-46-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 630	$ 630	$ -
01-46-02-4231	GENERAL SUPPLIES	$ 2,050	$ 2,500	$ 151	$ 2,500
01-46-02-4238	LANDFILL MAINTENANCE	$ -	$ 1,000	$ 1,000	$ 1,000
01-46-02-4240	VEHICLE SUPPLIES	$ 4,031	$ 7,500	$ 4,824	$ 7,500
01-46-02-4241	VEHICLE MAINTENENCE	$ -	$ 4,000	$ 316	$ 4,000
01-46-02-4242	EQUIPMENT SUPPLIES	$ 83,640	$ 132,041	$ 81,491	$ 132,040
01-46-02-4243	EQUIPMENT MAINTENANCE	$ 98,565	$ 135,000	$ 101,270	$ 135,000
01-46-02-4244	FABRICATION EXPENSE	$ 156	$ 7,500	$ 7,500	$ 7,500
01-46-02-4245	GARBAGE CANS/DUMPSTER	$ 23,707	$ 35,000	$ 36,000	$ 40,000
01-46-02-4249	GENERATOR MAINTENANCE	$ -	$ -	$ -	$ 2,000
01-46-02-4305	LANDFILL FEES	$ 480,195	$ 495,000	$ 406,935	$ 495,000
01-46-02-4308	COMMUNICATIONS	$ 10,726	$ 12,000	$ 13,388	$ 14,000
01-46-02-4311	TRAVEL	$ 217	$ 2,500	$ -	$ 2,500
01-46-02-4312	MEETINGS, CONV. & SCHOOLS	$ 661	$ 2,000	$ 250	$ 2,000
01-46-02-4315	CLAIMS	$ -	$ -	$ 3,731	$ -
01-46-02-4319	UTILITIES	$ 1,889	$ 4,000	$ 1,885	$ 4,000
01-46-02-4322	BLDG. & PLANT MAINTENANCE	$ 2,343	$ 4,000	$ 4,258	$ 4,000
01-46-02-4335	COMPUTER / IT MAINTENANCE	$ 3,158	$ 3,300	$ 3,300	$ 3,300
01-46-02-4346	RENTAL-DUMPSTER	$ 19,956	$ 20,000	$ 22,836	$ 20,000
01-46-02-4515	SPECIAL FUNDS PROJECT	$ 17,713	$ -	$ -	$ -
01-46-02-4823	CAPITAL EQUIPMENT	$ 204,001	$ 372,000	$ 372,000	$ 426,500
01-46-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
01-46-02-4840	VEHICLES	$ 51,963	$ -	$ -	$ -
		$ 1,549,509	$ 1,792,709	$ 1,612,773	$ 1,929,732

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-47 Municipal Shop

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-47-02-4101	SALARIES	$ 218,900	$ 214,138	$ 214,138	$ 220,433
01-47-02-4102	WORKERS COMPENSATION	$ 4,046	$ 2,650	$ 2,650	$ 2,728
01-47-02-4103	SOCIAL SECURITY & MEDICARE	$ 16,523	$ 16,382	$ 16,382	$ 16,863
01-47-02-4104	HEALTH & ACCIDENT INS.	$ 44,982	$ 44,982	$ 44,982	$ 50,361
01-47-02-4105	TMRS - RETIREMENT	$ 19,144	$ 18,759	$ 18,759	$ 19,310
01-47-02-4202	OFFICE SUPPLIES	$ 188	$ 600	$ 200	$ 400
01-47-02-4219	UNIFORMS & CLOTHING	$ 2,066	$ 2,500	$ 2,200	$ 2,500
01-47-02-4226	WINTER STORM FERN EXPENSI	$ -	$ 1,290	$ 1,290	$ -
01-47-02-4230	BID ADVERTISING	$ 1,693	$ 1,500	$ 60	$ 1,500
01-47-02-4231	GENERAL SUPPLIES	$ 4,328	$ 6,500	$ 6,500	$ 7,500
01-47-02-4232	LUBRICANTS	$ 960	$ 3,000	$ 3,000	$ 3,000
01-47-02-4240	VEHICLE SUPPLIES	$ 5,130	$ 2,500	$ 2,540	$ 3,500
01-47-02-4241	VEHICLE MAINTENANCE	$ 322	$ 2,500	$ 2,500	$ 3,000
01-47-02-4242	EQUIPMENT SUPPLIES	$ 3,702	$ 750	$ 3,000	$ 4,000
01-47-02-4243	EQUIPMENT MAINTENANCE	$ 932	$ 1,200	$ 1,200	$ 1,500
01-47-02-4244	STATIONARY EQUIP. SUPPLIES	$ 141	$ 750	$ 750	$ 750
01-47-02-4245	STATIONARY EQUIP. MAINT.	$ 242	$ 1,250	$ 1,250	$ 1,250
01-47-02-4247	CHEMICAL SUPPLIES	$ 3,318	$ 3,000	$ 3,000	$ 3,400
01-47-02-4304	STATE INSPECTIONS & FEES	$ 626	$ 1,000	$ 800	$ 1,000
01-47-02-4308	COMMUNICATIONS	$ 6,081	$ 8,000	$ 5,500	$ 6,500
01-47-02-4319	UTILITIES	$ 1,667	$ 2,300	$ 3,000	$ 3,300
01-47-02-4322	BLDG. & PLANT MAINT.	$ 1,010	$ 1,000	$ 1,000	$ 1,000
01-47-02-4335	COMPUTER / IT MAINTENANCI	$ 1,624	$ 1,500	$ 1,500	$ 1,500
01-47-02-4515	SPECIAL FUNDED EXPENSE	$ 5,147	$ -	$ -	$ -
01-47-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ 8,500
		$ 342,772	$ 338,051	$ 336,201	$ 363,795

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-48 Park Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-48-02-4101	SALARIES	$ 223,511	$ 225,762	$ 225,762	$ 216,520
01-48-02-4102	WORKER'S COMPENSATION	$ 7,957	$ 3,861	$ 3,861	$ 3,703
01-48-02-4103	SOCIAL SECURITY & MED.	$ 16,985	$ 17,271	$ 17,271	$ 16,564
01-48-02-4104	HEALTH & ACCIDENT INS.	$ 56,228	$ 56,228	$ 56,228	$ 62,951
01-48-02-4105	TMRS - RETIREMENT	$ 19,548	$ 18,917	$ 18,917	$ 18,081
01-48-02-4219	UNIFORMS	$ 1,088	$ 1,200	$ 1,431	$ 1,500
01-48-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 407	$ 407	$ -
01-48-02-4231	GENERAL SUPPLIES	$ 2,067	$ 1,000	$ 285	$ 1,000
01-48-02-4240	VEHICLE SUPPLIES	$ 7,560	$ 1,500	$ 7,882	$ 8,000
01-48-02-4242	EQUIPMENT SUPPLIES	$ 216	$ 1,500	$ 1,487	$ 1,500
01-48-02-4243	EQUIPMENT MAINT.	$ 7,806	$ 2,500	$ 16,017	$ 16,100
01-48-02-4290	GENERAL MAINTENANCE	$ 19,357	$ 12,000	$ 17,100	$ 17,500
01-48-02-4291	CAMERA MAINTENANCE	$ -	$ -	$ 250	$ 300
01-48-02-4308	COMMUNICATIONS	$ 471	$ 600	$ 414	$ 600
01-48-02-4315	CLAIMS	$ 254	$ -	$ 7,957	$ -
01-48-02-4319	UTILITIES	$ 9,863	$ 19,000	$ 12,098	$ 19,000
01-48-02-4322	BLDG. & PLANT MAINT.	$ 4,596	$ 1,000	$ 1,964	$ 2,000
01-48-02-4335	COMPUTER / IT MAINTENANCE	$ 1,624	$ 1,500	$ 1,354	$ 1,500
01-48-02-4710	KIWANIS PARK IMPROVEMENTS	$ -	$ -	$ -	$ -
01-48-02-4711	BYRD PARK IMPROVEMENTS	$ -	$ 8,000	$ 7,806	$ -
01-48-02-4823	CAPITAL EQUIPMENT	$ 8,420	$	$ -	$ -
01-48-02-4824	CAMERAS - CAPITAL EQUIP	$ -	$ -	$ -	$ -
01-48-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ 80,000
		$ 387,551	$ 372,246	$ 398,491	$ 466,819

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund - 01-50 Police Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-50-02-4101	SALARIES	$ 2,094,085	$ 1,833,715	$ 1,778,657	$ 1,786,429
01-50-02-4102	WORKERS COMPENSATION	$ 23,897	$ 34,608	$ 21,200	$ 32,315
01-50-02-4103	SOCIAL SECURITY & MEDICARE	$ 154,393	$ 140,279	$ 136,067	$ 136,662
01-50-02-4104	HEALTH & ACCIDENT INS.	$ 327,774	$ 310,113	$ 310,113	$ 319,631
01-50-02-4105	TMRS - RETIREMENT	$ 183,342	$ 160,663	$ 155,810	$ 154,599
01-50-02-4202	OFFICE SUPPLIES	$ 2,015	$ 2,500	$ 2,500	$ 2,500
01-50-02-4203	OFFICE EQUIPMENT MAINT.	$ 1,213	$ 3,000	$ 3,000	$ 3,000
01-50-02-4204	AUDIT	$ 7,000	$ -	$ -	$ -
01-50-02-4215	CID INVESTIGATIVE EXPENSE	$ 830	$ 2,028	$ 2,280	$ 2,300
01-50-02-4217	PRISONER CONFINE EXPENSE	$ 29,320	$ 32,850	$ 32,850	$ 32,850
01-50-02-4219	UNIFORMS & CLOTHING	$ 10,205	$ 10,000	$ 10,000	$ 12,000
01-50-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 7,436	$ 7,436	$ -
01-50-02-4231	GENERAL SUPPLIES	$ 11,160	$ 15,500	$ 15,524	$ 15,500
01-50-02-4240	VEHICLE SUPPLIES	$ 50,859	$ 45,000	$ 40,000	$ 40,000
01-50-02-4241	VEHICLE MAINTENANCE	$ 46,555	$ 40,000	$ 35,000	$ 35,000
01-50-02-4248	CRIME SCENE & TRAFFIC SUPP.	$ 2,002	$ 2,000	$ 2,000	$ 2,000
01-50-02-4308	COMMUNICATIONS	$ 39,358	$ 45,766	$ 41,000	$ 41,000
01-50-02-4312	MEETINGS, CONV. & SCHOOLS	$ 15,056	$ 12,000	$ 15,268	$ 15,000
01-50-02-4315	CLAIMS ACCOUNT	$ 7,008	$ -	$ 16,483	$ -
01-50-02-4319	UTILITIES	$ 10,236	$ 15,000	$ 15,000	$ 15,000
01-50-02-4321	MOBILE RADIO MAINTENANCE	$ 3,600	$ 8,000	$ 8,000	$ 8,000
01-50-02-4322	BLDG. & PLANT MAINTENANCE	$ 6,680	$ 4,000	$ 13,000	$ 8,000
01-50-02-4330	DUES & SUBSCRIPTIONS	$ 532	$ 1,800	$ 1,909	$ 1,800
01-50-02-4334	SOFTWARE MAINTENANCE	$ -	$ 3,250	$ 3,250	$ 3,250
01-50-02-4335	COMPUTER MAINTENANCE	$ 78,209	$ 49,000	$ 35,000	$ 35,000
01-50-02-4344	SHOOTING RANGE EXPENSE	$ -	$ -	$ -	$ 3,100
01-50-02-4345	LEASE PURCHASE PAYMENT EXP	$ 2,845	$ 3,600	$ 5,864	$ 3,600
01-50-02-4347	CONSULTANTS	$ 5,350	$ 5,350	$ 5,350	$ 5,350
01-50-02-4501	POLICE IMPOUND EXPENSE	$ 2,465	$ 4,500	$ 4,500	$ 4,500
01-50-02-4503	CANINE EXPENSE	$ 650	$ 2,500	$ 2,500	$ 2,500
01-50-02-4505	TACTICAL TRAINING EXPENSE	$ 3,894	$ 5,000	$ 5,000	$ 5,000
01-50-02-4508	LEOSE GRANT EXP.	$ 3,422	$ 3,500	$ 795	$ -
01-50-02-4510	INVESTIGATIVE EXPENSE	$ 3,986	$ 4,000	$ 4,000	$ 4,000
01-50-02-4513	PATROL EQUIP.	$ 2,233	$ 5,000	$ 5,045	$ 5,000
01-50-02-4514	HIRING & TESTING EXP.	$ 991	$ 2,000	$ 2,000	$ 2,000
01-50-02-4515	SPECIAL FUNDED EQUIPMENT	$ 35,069	-	$ -	$ -
01-50-02-4520	NATIONAL NIGHT OUT	$ -	-	$ -	$ 500
01-50-02-4823	CAPITAL EQUIPMENT	$ -	-	$ 18,689	$ -
01-50-02-4830	LAND & FACILITIES	$ 87,505	$ -	$ -	$ -
01-50-02-4840	CAPITAL VEHICLES	$ 125,607	$ 121,322	$ 128,251	$ 149,434
01-50-02-4850	RECORDS MANAGEMENT SYSTEM	$ 47,756	$ -	$ 47,756	$ 47,756
	TOTAL BUDGET	$ 3,427,102	$ 2,935,280	$ 2,931,097	$ 2,934,576
	SPECIAL FUNDED EXPENSES				
01-50-02-4220	GRANT FUNDED EQUIPMENT	$ 12,027	$ -	$ 33,029	$ -
01-50-02-4726	OPIOID ABATEMENT EXPENSE	$ -	$ -	$ 6,355	$ -
01-50-02-4824	CAMERA/SECURITY SYSTEM	$ 68,503	-	$ 121,739	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund - 01-50 Police Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
CONTINUED.......					
01-50-02-4841	VEHICLE REPLACED DUE TO DAMAG	$ -	$ -	$ 62,804	$ -
	TOTAL	$ 80,530	$ -	$ 223,927	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-55 Municipal Court

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-55-02-4101	SALARIES	$ 69,643	$ 86,018	$ 86,018	$ 131,781
01-55-02-4102	WORKER'S COMPENSATION	$ 428	$ 381	$ 381	$ 583
01-55-02-4103	SOCIAL SECURITY & MEDICARE	$ 4,052	$ 6,580	$ 6,580	$ 10,081
01-55-02-4104	HEALTH & ACCIDENT INSURANCE	$ 25,237	$ 29,136	$ 29,136	$ 29,190
01-55-02-4105	TMRS - RETIREMENT	$ 6,091	$ 7,535	$ 7,535	$ 7,819
01-55-02-4200	COMMUNITY SUPERVISION - ADULT	$ 1,042	$ 6,000	$ 6,000	$ 6,000
01-55-02-4201	COMMUNITY SUPERVISION - JUVEN	$ 1,042	$ 4,000	$ 4,000	$ 4,000
01-55-02-4202	OFFICE SUPPLIES	$ 3,030	$ 4,000	$ 4,000	$ 4,000
01-55-02-4203	OFFICE EQUIPMENT MAINTENANCE	$ 152	$ 750	$ 750	$ 750
01-55-02-4205	LEASED EQUIPMENT - COPIER	$ 2,789	$ 2,800	$ 2,800	$ 2,800
01-55-02-4206	COLLECTION AGENCY FEES	$ -	$ -	$ 6,000	$ 12,000
01-55-02-4218	CRIMINAL JUSTICE EXPENSE	$ 68,741	$ 101,731	$ 101,731	$ 101,731
01-55-02-4219	UNIFORMS	$ 52	$ 250	$ 250	$ 250
01-55-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 211	$ 211	$ -
01-55-02-4231	GENERAL SUPPLIES	$ 1,086	$ 1,500	$ 1,500	$ 1,500
01-55-02-4303	MUNICIPAL COURT JUDGE EXPENSE	$ 41,289	$ 41,088	$ 30,816	$ -
01-55-02-4304	MUNICIPAL COURT TRIAL EXPENSE	$ -	$ 1,500	$ 1,500	$ 1,500
01-55-02-4305	CREDIT CARD PROCESSING FEES	$ -	$ 4,400	$ -	$ -
01-55-02-4308	TELEPHONE & COMMUNICATIONS	$ 884	$ 7,705	$ 7,705	$ 7,705
01-55-02-4311	TRAVEL	$ 197	$ 3,000	$ 3,000	$ 3,500
01-55-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,212	$ 3,500	$ 3,500	$ 4,000
01-55-02-4318	OVERAGE/SHORTAGE - CASHIER	$ (50)	$ -	$ -	$ -
01-55-02-4330	DUES & SUBSCRIPTIONS	$ 660	$ 1,000	$ 1,000	$ 1,000
01-55-02-4335	COMPUTER MAINTENANCE	$ 12,537	$ 6,000	$ 6,000	$ 8,000
01-55-02-4336	COMPUTER PROGRAMS	$ 28,037	$ 19,000	$ 19,000	$ 20,000
01-55-02-4347	BLDG SEC FUND	$ 1,142	$ 6,000	$ 6,000	$ 14,400
01-55-02-4348	COURT TECHNOLOGY FUND	$ -	$ 5,000	$ 5,000	$ 7,500
01-55-02-4349	COURT SUPERVISION FEES	$ -	$ 4,000	$ 4,000	$ 4,000
01-55-02-4350	OMNI FEE EXPENSE	$ 3,938	$ 4,000	$ 4,000	$ 4,000
01-55-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
		$ 273,231	$ 357,085	$ 348,413	$ 388,090

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-60 Fire Department

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-60-02-4102	WORKER'S COMP	$ 4,164	$ 4,340	$ 4,340	$ 4,400
01-60-02-4111	PENSION FUND	$ 47,369	$ 55,000	$ 60,000	$ 60,000
01-60-02-4114	EMPLOYEE PHYSICALS/SCREENS	$ 245	$ 550	$ 550	$ 550
01-60-02-4202	OFFICE SUPPLIES	$ 1,111	$ 2,500	$ 2,500	$ 2,500
01-60-02-4219	UNIFORMS & CLOTHING	$ 4,576	$ 5,000	$ 5,000	$ 5,000
01-60-02-4220	BUNKER GEAR & EQUIPMENT, PPE	$ 15,697	$ 80,000	$ 40,000	$ 80,000
01-60-02-4231	GENERAL SUPPLIES	$ 8,903	$ 5,000	$ 5,000	$ 7,500
01-60-02-4240	VEHICLE SUPPLIES	$ 5,364	$ 7,500	$ 7,500	$ 8,000
01-60-02-4241	VEHICLE MAINTENANCE	$ 743	$ 4,000	$ 4,000	$ 4,000
01-60-02-4242	EQUIPMENT SUPPLIES	$ 2,939	$ 15,000	$ 15,000	$ 15,000
01-60-02-4243	EQUIPMENT MAINTENANCE	$ 26,276	$ 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	$ 2,430	$ 3,000	$ 3,000	$ 3,000
01-60-02-4246	HOSE & LADDER TESTING	$ 6,421	$ 6,000	$ 6,000	$ 6,000
01-60-02-4247	CHEMICAL SUPPLIES	$ 10,000	$ 8,000	$ 8,000	$ 8,000
01-60-02-4248	SCBA TESTING	$ 1,700	$ 2,000	$ 2,000	$ 2,000
01-60-02-4249	AERIAL TESTING	$ -	$ 2,000	$ 2,000	$ 2,000
01-60-02-4250	SCEBA (Breathing Apparatus)	$ -	$ -	$ -	$ -
01-60-02-4290	STATIONARY EQUIPMENT MAINT.	$ 4,942	$ 8,000	$ 8,000	$ 10,000
01-60-02-4308	TELEPHONE & COMMUNICATIONS	$ 2,599	$ 2,500	$ 2,500	$ 1,000
01-60-02-4309	RADIO TOWER RENTAL & MAINT.	$ 1,948	$ 10,000	$ 21,790	$ 15,000
01-60-02-4311	TRAVEL	$ 4,672	$ 8,000	$ 8,000	$ 8,000
01-60-02-4312	MEETINGS, CONV. & SCHOOLS	$ 4,108	$ 10,000	$ 10,000	$ 10,000
01-60-02-4313	EXTRICATION TOOL MAINTENANCE	$ -	$ 2,500	$ 2,500	$ 2,500
01-60-02-4317	INSURANCE & BONDS	$ 250	$ 300	$ 300	$ 300
01-60-02-4318	FIRE CALL ALLOWANCE	$ 56,960	$ 70,000	$ 70,000	$ 70,000
01-60-02-4319	UTILITIES	$ 4,033	$ 5,000	$ 5,000	$ 5,000
01-60-02-4321	MOBILE RADIO MAINTENANCE	$ 12,660	$ 5,000	$ 6,207	$ 10,000
01-60-02-4322	BLDG. & PLANT MAINTENANCE	$ 6,666	$ 5,000	$ 6,732	$ 10,000
01-60-02-4323	FIRE TRAINING FACILITY MAINT.	$ 3,977	$ 25,000	$ 25,000	$ 25,000
01-60-02-4324	FIRE TRAINING FACILITY SUPPLIES	$ 137	$ 5,000	$ 5,000	$ 7,500
01-60-02-4330	DUES & SUBSCRIPTIONS	$ 3,194	$ 2,000	$ 2,000	$ 2,000
01-60-02-4560	OTHER MISC. EXPENSE	$ 3,203	$ 4,500	$ 4,500	$ 4,500
01-60-02-4561	FIRE SAFETY TEACHING EXPENSE	$ 3,211	$ 5,000	$ 5,000	$ 5,000
01-60-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$	$ -
	TOTAL BUDGET	$ 250,498	$ 395,190	$ 374,919	$ 421,250

SPECIAL FUNDED EXPENSES

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-60-02-4515	SPECIAL FUNDED TRUCK SUPPLIES	$ 10,292	$ -	$ 77,663	$ -
01-60-02-4516	GRANT FUNDED EXPENSES	$ -	$ -	$ 31,699	$ -
01-60-02-4840	SPECIAL FUNDED PUMPER TRUCK	$ -	$ -	$ 656,112	$ -
	TOTAL	$ **10,292**	$ -	$ **765,474**	$ -

City of Jasper
Fiscal Year 2026-2027 Budget
General Fund
01-61 Fire Marshal

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-61-02-4101	SALARIES	$ 81,074	$ 82,136	$ 82,136	$ 84,870
01-61-02-4102	WORKER'S COMPENSATION	$ 492	$ 561	$ 561	$ 579
01-61-02-4103	SOCIAL SECURITY & MEDICARE	$ 4,923	$ 6,283	$ 6,283	$ 6,493
01-61-02-4104	HEALTH & ACCIDENT INSURANCE	$ 17,891	$ 17,891	$ 17,891	$ 20,033
01-61-02-4105	TMRS - RETIREMENT	$ 7,091	$ 7,195	$ 7,195	$ 7,435
01-61-02-4202	OFFICE SUPPLIES	$ 195	$ 500	$ 500	$ 500
01-61-02-4203	EDUCATING SUPPLIES	$ 594	$ 1,000	$ 1,000	$ 1,000
01-61-02-4219	UNIFORMS & CLOTHING	$ 875	$ 500	$ 500	$ 500
01-61-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 436	$ 436	$ -
01-61-02-4231	GENERAL SUPPLIES	$ 2,067	$ 2,500	$ 3,000	$ 3,000
01-61-02-4240	VEHICLE SUPPLIES	$ 1,709	$ 2,000	$ 2,000	$ 2,000
01-61-02-4241	VEHICLE MAINTENANCE	$ 1,863	$ 2,000	$ 2,000	$ 1,500
01-61-02-4308	TELEPHONE & COMMUNICATIONS	$ 240	$ 500	$ 500	$ 500
01-61-02-4311	TRAVEL	$ 1,171	$ 1,500	$ 1,500	$ 1,500
01-61-02-4312	MEETINGS, CONV. & SCHOOLS	$ 563	$ 1,500	$ 1,500	$ 1,500
01-61-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 500	$ 500	$ 500
01-61-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 1,500	$ 1,500	$ 1,500
01-61-02-4331	LICENSES & CERTIFICATIONS	$ 395	$ 1,000	$ 1,000	$ 1,000
01-61-02-4335	COMPUTER EQUIP. & MAINT.	$ 2,879	$ 2,000	$ 2,000	$ 2,000
01-61-02-4402	SAFETY EQUIP. & SUPPLIES	$ -	$ 1,500	$ 1,500	$ 1,500
01-61-02-4840	CAPITAL - VEHICLE	$ -	$ -	$ -	$ -
		$ 124,022	$ 133,002	$ 133,502	$ 137,910

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
General Fund
01-70 Animal Shelter

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
01-70-02-4101	SALARIES	$ 99,300	$ 95,564	$ 95,564	$ 98,212
01-70-02-4102	WORKERS COMP	$ 4,084	$ 1,634	$ 1,634	$ 3,720
01-70-02-4103	SOCIAL SEC-MEDICARE	$ 6,942	$ 7,311	$ 7,311	$ 7,513
01-70-02-4104	HEALTH & ACCIDENT INS.	$ 26,071	$ 26,071	$ 26,071	$ 29,190
01-70-02-4105	TMRS - RETIREMENT	$ 7,970	$ 7,688	$ 7,688	$ 8,023
01-70-02-4202	OFFICE SUPPLIES	$ 47	$ 500	$ 356	$ 500
01-70-02-4218	VETERINARY EXPENSE	$ 8,874	$ 16,000	$ 11,406	$ 16,000
01-70-02-4219	UNIFORMS	$ 106	$ 200	$ 83	$ 300
01-70-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 548	$ 548	$ -
01-70-02-4231	GENERAL SUPPLIES	$ 10,335	$ 15,000	$ 8,027	$ 14,600
01-70-02-4232	SUPPLIES FROM DONATIONS	$ 5,501	$ 10,000	$ 7,500	$ 7,500
01-70-02-4240	VEHICLE SUPPLIES	$ 3,909	$ 5,000	$ 3,332	$ 5,000
01-70-02-4241	VEHICLE MAINTENANCE	$ 2,752	$ 3,500	$ 2,913	$ 3,500
01-70-02-4249	GENERATOR MAINTENANCE	$ -	$ -	$ -	$ 2,500
01-70-02-4308	COMMUNICATIONS	$ 6,072	$ 5,200	$ 4,700	$ 4,900
01-70-02-4311	TRAVEL	$ 441	$ 300	$ 300	$ 500
01-70-02-4312	MEETINGS & SCHOOLS	$ 150	$ 300	$ 400	$ 500
01-70-02-4315	CLAIMS	$ -	$ -	$ -	$ -
01-70-02-4319	UTILITIES	$ 2,348	$ 6,500	$ 5,000	$ 6,500
01-70-02-4322	BLDG & PLANT MAINT.	$ 7,013	$ 3,000	$ 11,000	$ 4,000
01-70-02-4335	COMP. EQUIP/MAINT/SUPP.	$ 1,829	$ 3,000	$ 2,286	$ 3,000
01-70-02-4336	ANIMAL CONTROL EQUIP.	$ -	$ 200	$ 159	$ 200
01-70-02-4337	SAFETY EQUIPMENT	$ -	$ 200	$ 200	$ 200
01-70-02-4830	CAPITAL LAND&FACILITY	$ -	$ -	$ -	$ -
		$ 193,744	$ 207,716	$ 196,478	$ 216,358

LIGHT AND POWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2026-2027
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
OPERATING REVENUE					
3415	ELECTRICAL SALES & PASS-THRU POWER COS	$ 8,487,660	$ 10,387,597	$ 8,800,000	$ 11,016,792
3473	SERVICE CONST. FEES	$ 23,035	$ 18,000	$ 9,000	$ 9,000
3474	CUT IN FEES	$ 20,129	$ 19,000	$ 19,000	$ 19,000
3601	MISCELLANEOUS	$ 943	$ 200	$ 750	$ 200
	TOTAL OPERATING REVENUE	**$ 8,531,767**	**$ 10,424,797**	**$ 8,828,750**	**$ 11,044,992**
NON-OPERATING REVENUE					
3602	NISCO INCOME	$ -	$ -	$ -	$ -
3603	SRMPA DEBT EXCESS	$ -	$ -	$ -	$ -
3604	INSURANCE REIMBURSEMENT	$ -	$ -	$ 107,308	$ -
3605	SALE OF SCRAP	$ 17,216	$ 500	$ 8,110	$ 500
3607	SRMPA INCOME	$ 7,000,000	$ -	$ -	$ -
3609	REVENUE FROM CREDIT CARD FEES	$ 36,727	$ 30,000	$ 35,000	$ 35,000
3617	ASSET TRANSFER FROM SRMPA	$ -	$ -	$ -	$ -
3623	OTHER INTEREST	$ 1,141,608	$ 610,000	$ 800,000	$ 685,000
3224	HURRICANE BERYL REVENUE	$ 107,567	$ -	$ -	$ -
3822	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -
3824	TRANSFER FROM W&S	$ -	$ -	$ -	$ -
3675	REVENUE FROM AUCTION SALES	$ -	$ -	$ 2,800	$ -
	TOTAL NON-OPERATING REVENUE	**$ 8,303,118**	**$ 640,500**	**$ 953,218**	**$ 720,500**
	TOTAL REVENUE	**$ 16,834,885**	**$ 11,065,297**	**$ 9,781,968**	**$ 11,765,492**
OPERATING EXPENSES					
	PURCHASED POWER (11-21-02-4246)	$ 6,437,620	$ 6,806,176	$ 6,806,176	$ 7,067,969
11-21	DISTRIBUTION & MAINTENANCE	$ 1,789,276	$ 2,276,063	$ 4,908,346	$ 2,307,892
11-22	RIGHT OF WAY MAINTENANCE	$ 624,719	$ 882,809	$ 1,315,927	$ 679,129
11-25	INSPECTION/CODE ENFORCEMENT	$ 285,714	$ 335,187	$ 334,187	$ 344,424
11-26	CUSTOMER SERVICE	$ 589,309	$ 604,785	$ 620,405	$ 748,810
11-28	WAREHOUSE	$ 7,429	$ 8,500	$ 6,482	$ 49,700
	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
	DEPRECIATION	$ 1,689,195	$ 1,753,542	$ 1,753,542	$ 1,753,542
	TOTAL OPERATING EXPENSES	**$ 11,423,262**	**$ 12,667,062**	**$ 15,745,065**	**$ 12,951,466**
OTHER (SOURCES) USES:					
11-21	ADMIN TRANSFER TO GF	$ 1,190,712	$ 1,027,127	$ 1,027,127	$ 1,091,241
4757	TRANSFER TO/FROM WATER & SEWER FUND	$ -	$ 19,758	$ 19,758	$ -
4112	TRANSFER FROM 2012 BOND	$ (25,168)	$ -	$ -	$ -
4115	UNCLAIMED PROPERTY	$ 1,445	$ -	$ -	$ -
4754	INVENTORY EXPIRED	$ 35,869	$ -	$ -	$ -
4755	INVENTORY OVERAGE/SHORTAGE	$ -	$ -	$ -	$ -
4756	TRANSFER TO GENERAL FUND	$ 73	$ 26,735	$ 26,473	$ -
	TOTAL OTHER (SOURCES) USES	**$ 1,202,931**	**$ 1,073,620**	**$ 1,073,358**	**$ 1,091,241**

CITY OF JASPER, TEXAS
FISCAL YEAR 2026-2027
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
	TOTAL EXPENSES AND OTHER USES	**$ 12,626,193**	**$ 13,740,682**	**$ 16,818,423**	**$ 14,042,707**
	TOTAL REVENUE	**$ 16,834,885**	**$ 11,065,297**	**$ 9,781,968**	**$ 11,765,492**
	TOTAL EXPENSES	**$ (11,423,262)**	**$ (13,740,682)**	**$ (16,818,423)**	**$ (14,042,707)**
**	**ACTUAL NET REVENUE (with depreciation)**	**$ 5,411,623**	**$ (2,675,385)**	**$ (7,036,455)**	**$ (2,277,216)**
	DEPRECIATION	$ 1,689,195	$ 1,753,542	$ 1,753,542	$ 1,753,542
**	**NET WITHOUT DEPRECIATION**	**$ 7,100,818**	**$ (921,843)**	**$ (5,282,913)**	**$ (523,674)**
	Request Council to Subsidize the Budget with $525,000 from SRMPA funds				$ 525,000
	NET USING FUNDS FROM SRMPA FUNDS				**$ 1,327**

City of Jasper
Fiscal Year 2026-2027 Budget
Light and Power Fund - 11-21 Light and Power Distribution

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
11-21-02-4101	SALARIES	$ 795,147	$ 816,097	$ 816,097	$ 885,795
11-21-02-4102	WORKER'S COMPENSATION	$ 10,316	$ 9,102	$ 9,102	$ 9,898
11-21-02-4103	SOCIAL SECURITY & MEDICARE	$ 58,274	$ 62,431	$ 62,431	$ 67,764
11-21-02-4104	HEALTH & ACCIDENT INS.	$ 130,870	$ 137,507	$ 137,507	$ 158,526
11-21-02-4105	TMRS - RETIREMENT	$ 69,655	$ 71,490	$ 71,490	$ 77,596
11-21-02-4202	OFFICE SUPPLIES	$ 130	$ 1,100	$ 283	$ 1,100
11-21-02-4219	UNIFORMS & CLOTHING	$ 9,009	$ 10,450	$ 8,450	$ 10,450
11-21-02-4220	SAFETY EQUIPMENT	$ 895	$ 5,500	$ 4,983	$ 5,500
11-21-02-4225	STORM DAMAGE EXPENSE	$ 59,714	$ -	$ -	$ -
11-21-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 73,621	$ 73,621	$ -
11-21-02-4231	GENERAL SUPPLIES	$ 3,350	$ 2,750	$ 4,870	$ 3,000
11-21-02-4240	VEHICLE SUPPLIES	$ 368	$ 2,750	$ 405	$ 3,750
11-21-02-4241	VEHICLE MAINTENANCE	$ -	$ 2,500	$ 393	$ 3,500
11-21-02-4242	EQUIPMENT SUPPLIES	$ 47,566	$ 38,500	$ 64,076	$ 40,000
11-21-02-4243	EQUIPMENT MAINTENANCE	$ 42,006	$ 38,500	$ 39,886	$ 40,000
11-21-02-4246	POWER PURCHASE COST	$ 6,437,620	$ 6,806,176	$ 6,806,176	$ 7,067,969
11-21-02-4250	POLE REPLACEMENT	$ 35,039	$ 22,000	$ 10,000	$ 45,000
11-21-02-4251	ELECTRIC DISTRIBUTION	$ 258,827	$ 250,000	$ 451,006	$ 325,000
11-21-02-4252	SUBSTATION B MAINT.	$ 11,918	$ 20,000	$ 9,034	$ 20,000
11-21-02-4253	METER CALIB & TEST	$ -	$ 6,000	$ -	$ 6,000
11-21-02-4254	TRANSFORMERS REPAIR	$ -	$ 25,000	$ 53,770	$ 50,000
11-21-02-4255	INVENTORY RECONCILIATION	$ 15,225	$ -	$ -	$ -
11-21-02-4257	JASON SUBSTATION MAINT.	$ 101,674	$ 160,000	$ 19,704	$ 160,000
11-21-02-4258	LINDSEY SUBSTATION MAINT.	$ 20,657	$ 70,000	$ 70,807	$ 70,000
11-21-02-4259	POLE MGMNT CONSULTANT	$ -	$ 45,000	$ 51,372	$ 45,000
11-21-02-4302	CONSULTANTS	$ 25,321	$ 25,000	$ 8,010	$ 25,000
11-21-02-4303	LEGAL	$ -	$ 3,000	$ -	$ 3,000
11-21-02-4308	COMMUNICATIONS	$ 12,964	$ 15,400	$ 14,337	$ 16,000
11-21-02-4311	TRAVEL	$ 600	$ 3,000	$ 480	$ 3,500
11-21-02-4312	MEETINGS, CONV. & SCHOOLS	$ 3,370	$ 11,000	$ 1,359	$ 12,000
11-21-02-4315	CLAIMS ACCOUNT	$ 4,535	$ 500	$ 954	$ 2,000
11-21-02-4319	UTILITIES	$ 6,290	$ 10,500	$ 5,657	$ 10,500
11-21-02-4321	MOBILE RADIO MAINT.	$ -	$ 500	$ -	$ 2,500
11-21-02-4322	BLDG & PLANT MAINTENANCE	$ 19,335	$ 8,000	$ 2,809	$ 8,000
11-21-02-4330	DUES & SUBSCRIPTIONS	$ 4,249	$ 3,000	$ 2,479	$ 3,000
11-21-02-4331	SAFETY TRAINING	$ 8,521	$ 8,500	$ 7,368	$ 9,000
11-21-02-4335	COMPUTER / IT MAINTENANCE	$ 5,327	$ 6,000	$ 8,194	$ 7,000
11-21-02-4345	LEASE PURCHASE / COPIER	$ -	$ 5,200	$ 427	$ -
11-21-02-4350	BAD DEBT EXPENSE	$ 11,800	$ 20,000	$ 15,454	$ 20,000
11-21-02-4410	TRSFR TO GF ADMIN.	$ 1,190,712	$ 1,027,127	$ 1,027,127	$ 1,091,241
11-21-02-4501	DEPRECIATION	$ 1,689,195	$ 1,753,542	$ 1,753,542	$ 1,753,542
11-21-02-4543	MISC. PUBLIC SERVICE	$ -	$ -	$ 247	$ -
11-21-02-4560	OTHER MISC. EXPENSE	$ -	$ 5,000	$ 137	$ 5,000
11-21-02-4824	SERVER FOR CAMERAS	$ -	$ -	$ -	$ 21,900
11-21-02-4840	CAPITAL VEHICLES	$ -	$ 281,165	$ 280,240	$ 131,613
		$ 11,090,479	$ 11,862,908	$ 11,894,284	$ 12,220,644

City of Jasper
Fiscal Year 2026-2027 Budget
Light and Power Fund - 11-21 Light and Power Distribution

CONTINUED....

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
	SPECIAL FUNDED CAPITAL EXPENSE				
11-21-02-4822	SUBSTATION CAPITAL EQUIP	$ -	$ -	$ 34,750	$ -
11-21-02-4833	ADVANCED METERING SYSTEM	$ 16,324	$ -	$ 2,500,000	$ -
11-21-02-4841	DAMAGED VEHICLE REPLACED	$ -	$ -	$ 66,157	$ -
	TOTAL	$ 16,324	$ -	$ 2,600,907	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Light and Power Fund
11-22 Right of Way Maintenance

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
11-22-02-4101	SALARIES	$ 362,545	$ 359,523	$ 359,523	$ 391,406
11-22-02-4102	WORKER'S COMPENSATION	$ 5,357	$ 4,153	$ 4,153	$ 4,521
11-22-02-4103	SOCIAL SECURITY & MEDICARE	$ 27,522	$ 27,504	$ 27,504	$ 29,943
11-22-02-4104	HEALTH & ACCIDENT INS.	$ 83,404	$ 89,964	$ 89,964	$ 100,722
11-22-02-4105	TMRS - RETIREMENT	$ 31,759	$ 31,494	$ 31,494	$ 34,287
11-22-02-4219	UNIFORMS & CLOTHING	$ 7,847	$ 8,250	$ 6,826	$ 8,250
11-22-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 9,589	$ 9,589	$ -
11-22-02-4231	GENERAL SUPPLIES	$ 971	$ 2,000	$ 228	$ 2,000
11-22-02-4240	VEHICLE SUPPLIES	$ 1,352	$ 1,200	$ 802	$ 1,500
11-22-02-4242	EQUIPMENT SUPPLIES	$ 35,395	$ 27,500	$ 17,520	$ 27,500
11-22-02-4243	EQUIPMENT MAINTENANCE	$ 57,422	$ 27,500	$ 46,493	$ 30,000
11-22-02-4247	CHEMICAL SUPPLIES	$ 43	$ 500	$ -	$ 500
11-22-02-4302	CONSULTANTS-TRIMMING	$ 8,000	$ 45,000	$ 2,914	$ 45,000
11-22-02-4315	CLAIMS ACCOUNT	$ 14,300	$ 2,500	$ 2,514	$ 2,500
11-22-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ -	$ -	$ -
11-22-02-4402	SAFETY EQUIP-SUPPLIES	$ -	$ 1,000	$ -	$ 1,000
11-22-02-4839	CAPITAL VEHICLES	$ -	$ 245,132	$ 245,132	$ -
11-22-02-4996	OPEB EXPENSE	$ (11,198)	$ -	$ -	$ -
		$ 624,719	$ 882,809	$ 844,656	$ 679,129
	SPECIAL FUNDED EXPENSE				
11-22-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ 471,271	$ -
	TOTAL	$ -	$ -	$ 471,271	$ -

City of Jasper
Fiscal Year 2026-2027 Budget
Light and Power Fund
11-25 Inspections and Code Enforcement

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
11-25-02-4101	SALARIES	$ 207,397	$ 213,988	$ 213,988	$ 219,068
11-25-02-4102	WORKER'S COMPENSATION	$ 1,174	$ 1,355	$ 1,355	$ 1,386
11-25-02-4103	SOCIAL SECURITY & MEDICARE	$ 15,746	$ 16,370	$ 16,370	$ 16,759
11-25-02-4104	HEALTH & ACCIDENT INSURANCE	$ 22,494	$ 33,737	$ 33,737	$ 37,771
11-25-02-4105	TMRS - RETIREMENT	$ 18,168	$ 18,745	$ 18,745	$ 19,190
11-25-02-4202	OFFICE SUPPLIES	$ 406	$ 2,000	$ 1,000	$ 2,000
11-25-02-4205	CODE ENFORCE. SOFTWARE MAINT.	$ -	$ 9,000	$ 9,000	$ 9,000
11-25-02-4219	UNIFORMS & CLOTHING	$ 3,571	$ 3,000	$ 3,000	$ 3,000
11-25-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 742	$ 742	$ -
11-25-02-4231	GENERAL SUPPLIES	$ 1,801	$ 3,000	$ 3,000	$ 3,000
11-25-02-4240	VEHICLE SUPPLIES	$ 1,872	$ 2,000	$ 2,000	$ 2,000
11-25-02-4241	VEHICLE MAINTENANCE	$ 2,439	$ 2,000	$ 2,000	$ 2,000
11-25-02-4308	TELEPHONE & COMMUNICATIONS	$ 1,447	$ 2,000	$ 2,000	$ 2,000
11-25-02-4311	TRAVEL	$ 103	$ 3,000	$ 3,000	$ 3,000
11-25-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,885	$ 4,000	$ 4,000	$ 4,000
11-25-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 250	$ 250	$ 250
11-25-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 2,000	$ 2,000	$ 2,000
11-25-02-4331	LICENSES AND CERTIFICATIONS	$ 225	$ 2,000	$ 2,000	$ 2,000
11-25-02-4332	TESTING AND CODE EQUIPMENT	$ 512	$ 1,000	$ 1,000	$ 1,000
11-25-02-4335	COMPUTER EQUIPMENT	$ 5,798	$ 4,500	$ 4,500	$ 4,500
11-25-02-4402	SAFETY EQUIP-SUPPLIES	$ 109	$ 1,000	$ 1,000	$ 1,000
11-25-02-4500	CODE ADOPTIONS	$ -	$ 2,000	$ 2,000	$ 2,000
11-25-02-4504	CODE VIOLATION ABATEMENT	$ 4,767	$ 7,500	$ 7,500	$ 7,500
11-25-02-4560	CODE COMPLIANCE	$ -	$ -	$ -	$ -
11-25-02-4996	OPEB EXPENSE	$ (4,200)	$ -	$ -	$ -
		$ 285,714	$ 335,187	$ 334,187	$ 344,424

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Light and Power Fund
11-26 Customer Service

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2027 Projected Balances	2027 Proposed Budget
11-26-02-4101	SALARIES	$ 296,198	284,995	$ 284,995	$ 294,580
11-26-02-4102	WORKER'S COMPENSATION	$ 2,461	1,792	$ 1,792	$ 1,850
11-26-02-4103	SOCIAL SECURITY & MEDICARE	$ 22,135	21,802	$ 21,802	$ 22,535
11-26-02-4104	HEALTH & ACCIDENT INSURANCE	$ 66,829	67,473	$ 67,473	$ 75,542
11-26-02-4105	TMRS - RETIREMENT	$ 25,947	24,966	$ 24,966	$ 25,805
11-26-02-4201	CREDIT CARD TRANSACTION FEES	$ 41,722	39,000	$ 54,000	$ 51,714
11-26-02-4202	OFFICE SUPPLIES	$ 22,314	18,000	$ 12,000	$ 12,000
11-26-02-4203	OFFICE EQUIPMENT MAINTENANCE	$ -	500	$ 200	$ 500
11-26-02-4204	UTILITY BILLING EXPENSE	$ 49,099	44,000	$ 51,320	$ 59,000
11-26-02-4206	POSTAGE EXPENSE	$ -	-	$ -	$ 14,230
11-26-02-4219	UNIFORMS & CLOTHING	$ 1,028	1,800	$ 1,600	$ 1,800
11-26-02-4226	WINTER STORM FERN EXPENSE	$ -	2,452	$ 2,452	$ -
11-26-02-4231	GENERAL SUPPLIES	$ 2,648	3,000	$ 3,000	$ 3,000
11-26-02-4240	VEHICLE SUPPLIES	$ 3,261	3,000	$ 3,000	$ 3,000
11-26-02-4241	VEHICLE MAINTENANCE	$ 548	2,500	$ 3,000	$ 2,500
11-26-02-4308	TELEPHONE & COMMUNICATIONS	$ 16,078	16,050	$ 16,050	$ 16,050
11-26-02-4311	TRAVEL	$ -	1,000	$ 900	$ 1,000
11-26-02-4312	MEETINGS, CONV. & SCHOOLS	$ 148	1,000	$ 900	$ 1,000
11-26-02-4315	CLAIMS ACCOUNT	$ 20	-	$ -	$ -
11-26-02-4316	Shortage by C/S Clerks	$ 730	-	$ -	$ -
11-26-02-4321	MOBILE RADIO MAINTENANCE	$ -	500	$ -	$ 500
11-26-02-4322	BLDG & PLANT MAINTENANCE	$ 574	1,800	$ 1,800	$ 1,800
11-26-02-4330	DUES & SUBSCRIPTIONS	$ 24,610	29,000	$ 29,000	$ 29,000
11-26-02-4333	WEBSITE MAINTENANCE	$ -	-	$ -	$ 14,349
11-26-02-4334	COMPUTER SOFTWARE MAINT.	$ 2,710	20,920	$ 20,920	$ 20,920
11-26-02-4335	COMPUTER MAINTENANCE	$ 12,536	10,200	$ 10,200	$ 10,400
11-26-02-4336	PUBLIC RELATIONS	$ 716	-	$ -	$ -
11-26-02-4337	ELECTRICAL METERING SOFTWARE	$ -	-	$ -	$ 70,500
11-26-02-4338	WATER METERING SOFTWARE	$ -	-	$ -	$ 6,200
11-26-02-4345	COPIER LEASE PURCHASE	$ 4,956	4,235	$ 4,235	$ 4,235
11-26-02-4346	POSTAGE MACHINE LEASE	$ 440	4,800	$ 4,800	$ 4,800
11-26-02-4823	CAPITAL EQUIPMENT	$ -	-	$ -	$ -
11-26-02-4839	CAPITAL VEHICLES	$ -	-	$ -	$ -
11-26-02-4996	OPEB EXPENSE	$ (8,399)	-	$ -	$ -
		$ 589,309	$ 604,785	$ 620,405	$ 748,810

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Light and Power Fund
11-28 Warehouse

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
11-28-02-4242	EQUIPMENT SUPPLIES	$ -	$ -	$ -	$ -
11-28-02-4249	GENERATOR MAINTENANCE	$ -	$ -	$ -	$ 2,000
11-28-02-4308	COMMUNICATIONS	$ -	$ -	$ -	$ -
11-28-02-4319	UTILITIES	$ 9	$ -	$ -	$ -
11-28-02-4322	BLDG & PLANT MAINT.	$ 1,685	$ 3,500	$ 3,500	$ 3,500
11-28-02-4345	LEASE PURCHASE	$ 5,735	$ 5,000	$ 2,982	$ 5,000
11-28-02-4823	CAPITAL VEHICLES & EQUIP	$ -	$ -	$ -	$ 39,200
11-28-02-4830	CAPITAL LAND & FACILITIES	$ -	$ -	$ -	$ -
		$ 7,429	$ 8,500	$ 6,482	$ 49,700

WATER AND SEWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2026-2027
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
WATER REVENUE					
3417	WATER SALES	$ 2,734,645	$ 2,602,809	$ 2,600,000	$ 2,700,000
3464	CUT IN FEES	$ 14,015	$ 13,000	$ 13,000	$ 13,000
3467	TAP FEES	$ 10,110	$ 9,000	$ 9,000	$ 9,000
3601	OTHER INCOME	$ 6,030	$ 6,000	$ 5,000	$ 5,000
		$ 2,764,800	**$ 2,630,809**	**$ 2,627,000**	**$ 2,727,000**
SEWER REVENUE					
3419	SEWER INCOME	$ 2,144,381	$ 2,463,999	$ 2,410,000	$ 2,610,000
3463	TAP FEES	$ 23,600	$ 10,000	$ 7,000	$ 7,000
		$ 2,167,981	**$ 2,473,999**	**$ 2,417,000**	**$ 2,617,000**
	TOTAL OPERATING REVENUE	**$ 4,932,781**	**$ 5,104,808**	**$ 5,044,000**	**$ 5,344,000**
OTHER REVENUE SOURCES AND EXPENSES					
3604	INSURANCE REIMBURSEMENTS	$ 2,955	$ -	$ 7,096	$ -
3623	INTEREST INCOME	$ 74,625	$ 45,000	$ 60,000	$ 50,000
3606	SALE OF SCRAP	$ 154	$ -	$ -	$ -
3513	GLO 25-143-010-F346	$ -	$ -	$ 200,000	$ -
3514	GLO 25-143-011-F347	$ -	$ -	$ 200,000	$ -
3675	REVENUE FROM AUCTION SALES	$ -	$ -	$ 6,500	$ -
3224	HURRICANE BERYL	$ 27,655	$ -	$ -	$ -
3758	GLO 24-065-082-E758 REVENUE	$ 256,686	$ -	$ 200,000	$ -
3867	CDV21-0281 REVENUE	$ 30,430	$ -	$ -	$ -
		$ 392,505	**$ 45,000**	**$ 673,596**	**$ 50,000**
	TOTAL WATER & SEWER REVENUE	**$ 5,325,286**	**$ 5,149,808**	**$ 5,717,596**	**$ 5,394,000**
OPERATING EXPENSES					
21-01	WATER PRODUCTION	$ 375,786	$ 535,516	$ 350,600	$ 547,296
21-02	WATER DISTRIBUTION	$ 1,306,664	$ 1,418,076	$ 2,152,434	$ 1,412,541
21-03	SANITARY SEWER	$ 796,410	$ 802,641	$ 1,111,940	$ 897,584
21-04	WASTEWATER TREATMENT PLANT	$ 717,640	$ 943,966	$ 842,749	$ 1,016,570
21-05	PUBLIC WORKS	$ 260,034	$ 386,436	$ 354,721	$ 375,884

CITY OF JASPER, TEXAS
FISCAL YEAR 2026-2027
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Approved Budget
OPERATING EXPENSES CONTINUED...					
	DEPRECIATION	$ 1,413,263	1,510,973	$ 1,510,973	$ 1,510,973
4425	TRANSFER FROM LIGHT & POWER	$ -	$ (19,758)	$ (19,758)	$ -
4755	INVENTORY OVERAGE/SHORTAGE	$ -	$ -	$ -	$ -
4817	TRANSFER TO/FROM 17 CAPITAL	$ -	$ -	$ -	$ -
4818	TRANSFER TO/FROM 18 CAPITAL	$ -	$ -	$ -	$ -
4826	TRANSFER TO GENERAL FUND	$ 50	$ -	$ -	$ -
4410	TRANSFER TO GF - ADMIN COSTS	$ 447,436	$ 1,078,181	$ 1,078,181	$ 1,136,144
	TOTAL OPERATING EXPENSES	**$ 5,317,283**	**$ 6,656,031**	**$ 7,381,840**	**$ 6,896,992**
	TOTAL REVENUE	**$ 5,325,286**	**$ 5,149,808**	**$ 5,717,596**	**$ 5,394,000**
	TOTAL EXPENSES	**$ (5,317,283)**	**$ (6,656,031)**	**$ (7,381,840)**	**$ (6,896,992)**
	ACTUAL NET REVENUE (with depreciat	**$ 8,003**	**$ (1,506,223)**	**$ (1,664,244)**	**$ (1,502,992)**
	LESS DEPRECIATION	$ 1,324,062	$ 1,510,973	$ 1,510,973	$ 1,510,973
	WITHOUT DEPRECIATION	**$ 1,332,065**	**$ 4,750**	**$ (153,271)**	**$ 7,981**

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Water and Sewer Fund
21-01 Water Production

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
21-01-02-4101	SALARIES	$ 129,268	$ 106,788	$ 106,788	$ 116,069
21-01-02-4102	WORKER'S COMPENSATION	$ 3,035	$ 1,698	$ 1,698	$ 1,846
21-01-02-4103	SOCIAL SECURITY & MEDICARE	$ 9,811	$ 8,169	$ 8,169	$ 8,879
21-01-02-4104	HEALTH & ACCID. INS.	$ 26,251	$ 22,491	$ 22,491	$ 25,181
21-01-02-4105	TMRS - RETIREMENT	$ 11,324	$ 9,355	$ 9,355	$ 10,168
21-01-02-4219	UNIFORMS & CLOTHING	$ 1,015	$ 700	$ 1,000	$ 1,000
21-01-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 2,162	$ 2,162	$ -
21-01-02-4231	GENERAL SUPPLIES	$ 3,928	$ 3,622	$ 3,622	$ 3,622
21-01-02-4242	EQUIPMENT SUPPLIES	$ 6,655	$ 5,500	$ 5,500	$ 5,500
21-01-02-4243	EQUIPMENT MAINTENANCE	$ 6,466	$ 5,500	$ 3,500	$ 5,500
21-01-02-4244	STATIONARY EQUIP. SUPPLIES	$ 4,725	$ 14,000	$ 8,000	$ 14,000
21-01-02-4245	STATIONARY EQUIP. MAINT.	$ 7,556	$ 15,000	$ 7,500	$ 15,000
21-01-02-4247	CHEMICAL SUPPLIES	$ 19,399	$ 41,580	$ 13,370	$ 41,580
21-01-02-4249	GENERATOR FUEL & SUPPLIES	$ 5,494	$ 22,000	$ 4,040	$ 22,000
21-01-02-4260	ELEV. GROUND WATER STOR.	$ 1,973	$ 35,880	$ 17,971	$ 35,880
21-01-02-4262	WATER WELL MAINTENANCE	$ 38,891	$ 35,721	$ 21,534	$ 35,721
21-01-02-4290	GENERAL MAINTENANCE	$ 1,197	$ 2,300	$ 2,300	$ 2,300
21-01-02-4302	CONSULTANTS	$ 13,727	$ 16,800	$ 15,968	$ 16,800
21-01-02-4304	STATE PERMIT FEES/INSPECT.	$ 14,752	$ 23,100	$ 23,100	$ 23,100
21-01-02-4308	COMMUNICATIONS	$ 3,360	$ 6,000	$ 3,429	$ 6,000
21-01-02-4311	TRAVEL	$ 41	$ 1,500	$ 350	$ 1,500
21-01-02-4312	MEETINGS, CONV. & SCHOOLS	$ 2,541	$ 6,000	$ 2,403	$ 6,000
21-01-02-4319	UTILITIES	$ 62,334	$ 140,000	$ 63,000	$ 140,000
21-01-02-4321	RADIO MAINT.	$ -	$ 150	$ -	$ 150
21-01-02-4322	BLDG. & PLANT MAINT.	$ 324	$ 1,500	$ 650	$ 1,500
21-01-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 700	$ 200	$ 700
21-01-02-4402	SAFETY EQUIP-SUPPLIES	$ -	$ 7,300	$ 2,500	$ 7,300
21-01-02-4501	DEPRECIATION	$ 1,324,062	$ 1,510,973	$ 1,510,973	$ 1,510,973
21-01-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-01-02-4830	CAPITAL LAND & FACILITY	$ 4,098	$ -	$ -	$ -
21-01-02-4996	OPEB EXPENSE	$ (2,379)	$ -	$ -	$ -
		$ 1,699,848	$ 2,046,489	$ 1,861,573	$ 2,058,269

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Water and Sewer Fund
21-02 Water Distribution

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
21-02-02-4101	SALARIES	$ 447,471	$ 455,544	$ 455,544	$ 491,567
21-02-02-4102	WORKER'S COMPENSATION	$ 13,070	$ 7,273	$ 7,273	$ 7,845
21-02-02-4103	SOCIAL SECURITY & MEDICARE	$ 33,853	$ 34,849	$ 37,849	$ 37,605
21-02-02-4104	HEALTH & ACCIDENT INS.	$ 84,515	$ 89,964	$ 89,964	$ 113,313
21-02-02-4105	TMRS - RETIREMENT	$ 39,199	$ 39,906	$ 39,906	$ 43,061
21-02-02-4202	OFFICE SUPPLIES	$ 136	$ 600	$ 600	$ 600
21-02-02-4219	UNIFORMS & CLOTHING	$ 2,969	$ 3,000	$ 3,000	$ 3,500
21-02-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 3,847	$ 3,847	$ -
21-02-02-4231	GENERAL SUPPLIES	$ 7,807	$ 6,000	$ 5,077	$ 6,000
21-02-02-4240	VEHICLE SUPPLIES	$ 912	$ 1,100	$ 910	$ 1,100
21-02-02-4241	VEHICLE MAINTENANCE	$ 1,108	$ 2,750	$ 958	$ 2,750
21-02-02-4242	EQUIPMENT SUPPLIES	$ 19,751	$ 19,800	$ 16,166	$ 19,800
21-02-02-4243	EQUIPMENT MAINTENANCE	$ 11,942	$ 24,200	$ 15,021	$ 24,200
21-02-02-4247	CHEMICAL SUPPLIES	$ 906	$ 300	$ 150	$ 300
21-02-02-4249	MATERIAL FOR STREET REPAIRS	$ -	$ 6,000	$ 1,207	$ 6,000
21-02-02-4261	WATER DIST. LINE MAINT.	$ 99,954	$ 400,400	$ 350,000	$ 350,000
21-02-02-4267	WATER METER MAINT.	$ 23,308	$ 257,643	$ 257,643	$ 240,000
21-02-02-4268	FIRE HYDRANT MAINT.	$ 20	$ 12,600	$ 3,047	$ 12,600
21-02-02-4272	NEW WATER TAPS/SERVICE	$ 5,846	$ 10,000	$ 3,543	$ 10,000
21-02-02-4302	CONSULTANTS	$ 55,227	$ 5,750	$ 2,200	$ 5,750
21-02-02-4308	COMMUNICATIONS	$ 6,776	$ 7,000	$ 5,389	$ 7,000
21-02-02-4311	TRAVEL	$ 207	$ 3,000	$ 140	$ 3,000
21-02-02-4312	MEETINGS, CONV. & SHCOOLS	$ 3,820	$ 8,800	$ 2,726	$ 8,800
21-02-02-4315	CLAIMS ACCOUNT	$ 4,005	$ -	$ 8,049	$ -
21-02-02-4319	UTILITIES	$ 32	$ 200	$ -	$ 200
21-02-02-4321	MOBILE RADIO MAINT.	$ 63	$ 300	$ 50	$ 300
21-02-02-4322	BLDG AND PLANT MAINTENANCI	$ 805	$ 2,000	$ 1,094	$ 2,000
21-02-02-4330	DUES & SUBSCRIPTIONS	$ 1,495	$ 1,650	$ 1,445	$ 1,650
21-02-02-4350	BAD DEBT EXPENSE	$ 2,065	$ 10,000	$ 4,000	$ 10,000
21-02-02-4402	SAFETY EQUIP-SUPPLIES	$ 291	$ 3,600	$ 3,600	$ 3,600
21-02-02-4410	TRSF TO GF - ADMIN	$ 447,436	$ 1,078,181	$ 1,078,181	$ 1,136,144
21-02-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-02-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
21-02-02-4996	OPEB EXPENSE	$ (8,325)	$ -	$ -	$ -
		$ 1,306,664	**$ 2,496,257**	**$ 2,398,579**	**$ 2,548,685**
	SPECIAL FUNDED EXPENSE				
21-02-02-4515	HWY 63 WEST WATERLINE	$ -	$ -	$ 632,036	$ -
21-02-02-4826	GLO 25-143-011-F347	$ -	$ -	$ 200,000	$ -
	TOTAL	$ -	$ -	$ 832,036	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Water and Sewer Fund
21-03 Sanitary Sewer

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
21-03-02-4101	SALARIES	$ 393,789	$ 386,531	$ 386,531	$ 409,378
21-03-02-4102	WORKER'S COMPENSATION	$ 2,901	$ 7,218	$ 7,218	$ 7,645
21-03-02-4103	SOCIAL SECURITY & MEDICARE	$ 29,871	$ 29,570	$ 29,570	$ 31,317
21-03-02-4104	HEALTH & ACCIDENT INS.	$ 76,948	$ 78,719	$ 78,719	$ 88,132
21-03-02-4105	TRMS - RETIREMENT	$ 34,496	$ 33,860	$ 33,860	$ 35,862
21-03-02-4202	OFFICE SUPPLIES	$ 225	$ 400	$ 343	$ 400
21-03-02-4219	UNIFORMS & CLOTHING	$ 3,636	$ 3,850	$ 3,850	$ 3,850
21-03-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 4,403	$ 4,403	$ -
21-03-02-4231	GENERAL SUPPLIES	$ 7,080	$ 5,500	$ 5,000	$ 5,500
21-03-02-4240	VEHICLE SUPPLIES	$ 1,326	$ 990	$ 1,500	$ 2,200
21-03-02-4241	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -
21-03-02-4242	EQUIPMENT SUPPLIES	$ 22,082	$ 25,000	$ 24,000	$ 25,000
21-03-02-4243	EQUIPMENT MAINTENANCE	$ 19,932	$ 22,000	$ 20,000	$ 21,000
21-03-02-4247	CHEMICAL SUPPLIES	$ 386	$ 1,200	$ 600	$ 1,200
21-03-02-4249	GENERATORS - FUEL/SUPPLIES	$ 5,319	$ 9,500	$ 9,500	$ 12,000
21-03-02-4271	SEWER LINE MAINTENANCE	$ 71,985	$ 50,000	$ 30,000	$ 50,000
21-03-02-4272	SEWER LINE LIFT STATION	$ 11,519	$ 75,000	$ 30,000	$ 75,000
21-03-02-4274	NEW SEWER TAPS/SERVICE	$ 10,286	$ 10,000	$ 7,500	$ 10,000
21-03-02-4302	CONSULTANTS	$ 3,201	$ 5,500	$ 400	$ 5,500
21-03-02-4308	COMMUNICATIONS	$ 6,052	$ 8,800	$ 8,500	$ 8,800
21-03-02-4311	TRAVEL	$ 605	$ 2,000	$ -	$ 2,000
21-03-02-4312	MEETINGS CONV. & SCHOOLS	$ 3,835	$ 3,500	$ 2,000	$ 3,500
21-03-02-4315	CLAIMS ACCOUNT	$ 4,499	$ -	$ -	$ -
21-03-02-4319	UTILITIES	$ 23,518	$ 30,000	$ 20,000	$ 30,000
21-03-02-4321	MOBILE RADIO MAINT.	$ -	$ 100	$ -	$ 100
21-03-02-4322	BLDG.& PLANT MAINT.	$ 1,003	$ 2,000	$ 1,500	$ 2,000
21-03-02-4330	DUES & SUBSCRIPTIONS	$ 1,495	$ 1,500	$ 1,446	$ 1,700
21-03-02-4402	SAFETY EQUIP-SUPPLIES	$ 201	$ 5,500	$ 5,500	$ 5,500
21-03-02-4823	CAPITAL EQUIPMENT	$ 43,253	$ -	$ -	$ -
21-03-02-4840	CAPITAL VEHICLE	$ -	$ -	$ -	$ 60,000
21-03-02-4996	OPEB EXPENSE	$ (9,513)	$ -	$ -	$ -
		$ 769,930	$ 802,641	$ 711,940	$ 897,584
	SPECIAL FUNDED EXPENSE				
21-03-02-4826	GLO 25-143-010-F346	$ -	$ -	$ 200,000	$ -
21-03-02-4851	GLO 24-065-082-E758	$ -	$ -	$ 200,000	$ -
21-03-02-4867	CDV21-0281 SEWER IMPROV.	$ 26,480	$ -	$ -	$ -
	TOTAL	$ 26,480	$ -	$ 400,000	$ -

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Water and Sewer Fund
21-04 Wastewater Treatment Plant

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
21-04-02-4101	SALARIES	$ 345,263	$ 339,134	$ 339,134	$ 333,829
21-04-02-4102	WORKER'S COMPENSATION	$ 3,960	$ 6,333	$ 6,333	$ 6,234
21-04-02-4103	SOCIAL SECURITY & MEDICARE	$ 26,133	$ 25,944	$ 25,944	$ 25,538
21-04-02-4104	HEALTH & ACCIDENT INS.	$ 54,853	$ 56,228	$ 56,228	$ 62,951
21-04-02-4105	TRMS - RETIREMENT	$ 30,245	$ 29,708	$ 29,708	$ 29,243
21-04-02-4113	UNEMPLOYEMENT COMP.	$ -	$ -	$ -	$ -
21-04-02-4202	OFFICE SUPPLIES	$ 413	$ 2,000	$ 1,500	$ 2,000
21-04-02-4203	OFFICE EQUIPMENT MAINT.	$ 150	$ 1,000	$ 200	$ 1,000
21-04-02-4219	UNIFORMS & CLOTHING	$ 1,992	$ 2,500	$ 2,500	$ 2,500
21-04-02-4226	WINTER STORM FERN EXPENSE	$ -	$ 3,844	$ 3,844	$ -
21-04-02-4231	GENERAL SUPPLIES	$ 3,953	$ 4,400	$ 3,000	$ 4,400
21-04-02-4240	VEHICLE SUPPLIES	$ 175	$ 1,000	$ 200	$ 1,000
21-04-02-4241	VEHICLE MAINTENANCE	$ -	$ -	$ 158	$ -
21-04-02-4242	EQUIPMENT SUPPLIES	$ 5,117	$ 6,000	$ 6,000	$ 7,000
21-04-02-4243	EQUIPMENT MAINTENANCE	$ 43,629	$ 90,000	$ 80,000	$ 90,000
21-04-02-4244	STATIONARY EQUIP SUPPLIES	$ 186	$ -	$ -	$ -
21-04-02-4245	STATIONARY EQUIP MAINT.	$ -	$ -	$ -	$ -
21-04-02-4247	CHEMICAL SUPPLIES	$ 46,677	$ 75,000	$ 70,000	$ 80,000
21-04-02-4248	LAB SUPPLIES	$ 2,024	$ 2,000	$ 1,500	$ 2,000
21-04-02-4249	GENERATORS - FUEL/SUPPLIES	$ 170	$ 4,000	$ 7,000	$ 6,000
21-04-02-4290	GENERAL MAINTENANCE	$ 5,545	$ 4,000	$ 2,000	$ 4,000
21-04-02-4302	CONSULTANTS	$ 60,951	$ 65,000	$ 65,000	$ 65,000
21-04-02-4304	STATE PERMIT FEES/INSPECT.	$ 23,983	$ 50,000	$ 50,000	$ 50,000
21-04-02-4308	COMMUNICATIONS	$ 6,889	$ 7,700	$ 6,500	$ 7,700
21-04-02-4311	TRAVEL	$ 111	$ 1,500	$ -	$ 1,500
21-04-02-4312	MEETINGS, CONV. & SCHOOLS	$ 3,027	$ 4,000	$ 2,000	$ 4,000
21-04-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
21-04-02-4319	UTILITIES	$ 77,389	$ 140,000	$ 70,000	$ 140,000
21-04-02-4321	MOBILE RADIO MAINT.	$ -	$ 75	$ -	$ 75
21-04-02-4322	BLDG. & PLANT MAINT.	$ 3,294	$ 10,000	$ 6,000	$ 10,000
21-04-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 500	$ -	$ 500
21-04-02-4335	COMPUTER MAINTENANCE	$ 3,463	$ 3,000	$ 3,000	$ 3,000
21-04-02-4337	PUBLIC RELATIONS	$ 1,513	$ -	$ -	$ -
21-04-02-4402	SAFETY EQUIP-SUPPLIES	$ 150	$ 9,100	$ 5,000	$ 9,100
21-04-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ 68,000
21-04-02-4830	CAPITAL LAND & FACILITY	$ (26,481)	$ -	$ -	$ -
21-04-02-4996	OPEB EXPENSE	$ (7,134)	$ -	$ -	$ -
		$ 717,640	$ 943,966	$ 842,749	$ 1,016,570

City of Jasper, Texas
Fiscal Year 2026-2027 Budget
Water and Sewer Fund
21-05 Public Works

Account Number	Account Name	2025 Ending Balances	2026 Approved Budget	2026 Projected Balances	2027 Proposed Budget
21-05-02-4101	SALARIES	$ 165,470	$ 239,850	$ 239,850	$ 218,580
21-05-02-4102	WORKER'S COMP.	$ 3,223	$ 3,199	$ 3,199	$ 2,966
21-05-02-4103	SOCIAL SECURITY	$ 12,582	$ 18,349	$ 18,349	$ 16,721
21-05-02-4104	HEALTH & ACCIDENT INS.	$ 20,529	$ 33,737	$ 33,737	$ 37,771
21-05-02-4105	TMRS - RETIREMENT	$ 14,495	$ 20,347	$ 20,347	$ 18,597
21-05-02-4202	OFFICE SUPPLIES	$ 76	$ 500	$ 200	$ 500
21-05-02-4219	UNIFORMS & CLOTHING	$ 1,397	$ 1,200	$ 1,000	$ 1,400
21-05-02-4226	WINTER STORM FERN EXPENSI	$ -	$ 5,504	$ 5,504	$ -
21-05-02-4231	GENERAL SUPPLIES	$ 843	$ 2,000	$ 1,000	$ 2,000
21-05-02-4240	VEHICLE SUPPLIES	$ 3,108	$ 2,200	$ 2,200	$ 2,500
21-05-02-4241	VEHICLE MAINTENANCE	$ 3,277	$ 1,400	$ 1,400	$ 1,500
21-05-02-4242	EQUIPMENT SUPPLIES	$ -	$ 200	$ -	$ -
21-05-02-4245	TOOLS - NEW CONSTRUCTION	$ 44	$ 800	$ 800	$ 1,000
21-05-02-4249	GENERATOR MAINTENANCE	$ -	$ 250	$ 250	$ 2,000
21-05-02-4301	GIS MAPPING	$ -	$ 6,500	$ -	$ 6,500
21-05-02-4308	COMMUNICATIONS	$ 16,358	$ 18,000	$ 13,000	$ 18,000
21-05-02-4311	TRAVEL	$ 1,528	$ 2,500	$ 1,500	$ 2,500
21-05-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,644	$ 2,500	$ 500	$ 2,500
21-05-02-4315	CLAIMS	$ 3,683	$ -	$ 685	$ -
21-05-02-4319	UTILITIES	$ 913	$ 2,000	$ 1,000	$ 2,000
21-05-02-4321	MOBILE RADIO MAINT.	$ 620	$ 100	$ -	$ 100
21-05-02-4322	BLDG. & PLANT MAINT.	$ 787	$ 2,000	$ 1,200	$ 2,000
21-05-02-4330	DUES & SUBSCRIPTIONS	$ 495	$ 900	$ 600	$ 900
21-05-02-4335	COMPUTER MAINTENANCE	$ 4,808	$ 3,000	$ 2,000	$ 3,000
21-05-02-4336	PUBLIC RELATIONS	$ 295	$ 16,000	$ 3,000	$ 15,000
21-05-02-4337	WEBSITE MAINTENANCE	$ -	$ -	$ -	$ 14,349
21-05-02-4346	RENTAL	$ 3,859	$ 3,400	$ 3,400	$ 3,500
21-05-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-05-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 260,034	$ 386,436	$ 354,721	$ 375,884

DEBT SERVICE FUND

CITY OF JASPER, TEXAS

SCHEDULE OF PROJECTED AND PROPOSED REVENUE AND EXPENSES

GENERAL FUND DEBT SERVICE

FISCAL YEAR 2026-2027

	2024-2025 AUDIT ENDING BALANCES	2025-2026 APPROVED BUDGET	2025-2026 PROJECTED BALANCES	2026-2027 PROPOSED BUDGET
REVENUES				
Sales Tax	$ -	$ -	$ -	$ -
Property Tax	$ 8,056	$ 15,000	$ 5,000	$ 5,000
Interest	$ 56,980	$ 10,000	$ 57,000	$ 45,000
	$ 65,036	$ 25,000	$ 62,000	$ 50,000
EXPENDITURES				
Principal	$ -	$ -	$ -	$ -
Interest & Fees	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Revenue	$ 65,036	$ 25,000	$ 62,000	$ 50,000
Expenses	$ -	$ -	$ -	$ -
Transfers in (out)	$ -	$ -	-	-
Net Gain	$ 65,036	$ 25,000	$ 62,000	$ 50,000

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 Council on a quarterly basis.

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.

PENDING COUNCIL APPROVAL

ORDINANCE NUMBER __________

Setting and establishing the 2026 – 2027 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, 2026 and ending September 30, 2027; and

Whereas, the City Council of the City of Jasper, Texas finds that the proposed budget for the fiscal year 2026 – 2027 is a balanced budget in keeping with the City Charter; and

Whereas, the General Fund total budget for 2026 – 2027 is $10,583,646; and

Whereas, the Light & Power Fund total budget for 2026 – 2027 is $14,042,707 and hereby City Council approves $525,000 of SRMPA Cambridge Funds to be transferred to the Light & Power Operating Fund to subsidize the 2026-2027 Light & Power budget; and

Whereas, the Water & Sewer Fund total budget for 2026 – 2027 is $6,896,992 and

Whereas, the total combined budget for the General Fund, Light & Power Fund, Water & Sewer Fund, and Debt Service Fund for fiscal year 2026 – 2027 is $ 31,523,345 of which $ 945,700 is set aside 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 2026 – 2027 be established at $31,523,345 as a combined budget for the City of Jasper's operations for said fiscal year.

Passed and approved this the _____ day of September, 2026.

Approved:

____

Clark McLane, Mayor

Attest:

____

Liz Jarrell, City Secretary

PENDING COUNCIL APPROVAL

ORDINANCE NUMBER _______

2026 TAX RATE ADOPTION

Whereas, a tax rate of $0.34944 for maintenance and operations and a tax rate of $ .0000 for interest and sinking fund are necessary and appropriate for the funding of the 2026 – 2027 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 2025 rate or the 2026 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 2026 maintenance & operations tax rate in the amount of $ 0.34944 per $100.00 taxable value and the 2026 interest and sinking fund tax rate in the amount of $ .0000 per $100.00 taxable value for a total combined 2026 tax rate of $ .34944 are ratified and adopted.

Passed and approved this the ____ day of September, 2026.

Approved:

____

Clark McLane, Mayor

Attest:

____

Liz Jarrell, City Secretary

PENDING COUNCIL APPROVAL

ORDINANCE NUMBER ___________

TAX ROLL APPRAISAL AND TAX LEVY

Whereas, a tax rate of $ .34944 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 2026 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 2026 appraisal roll with the tax amounts entered is hereby approved as the Tax Roll 2026 and the taxes for said year are hereby levied in the amounts shown on said tax roll.

Passed and approved this the _____ day of September, 2026.

Approved:

____

Clark McLane,

Mayor

Attest:

____

Liz Jarrell, City Secretary

PENDING COUNCIL APPROVAL

ORDINANCE NUMBER ___________

Whereas, applying allocated adjustments, contingency reserves, and providing for amended budgets for the 2026 – 2027 fiscal year per the fiscal projections in the proposed fiscal year 2026 – 2027 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 2026 – 2027 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 2026 – 2027 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 2026 – 2027 and that the application of reserves for contingent expenditures be applied.

Passed and approved this the _____ day of September, 2026.

Approved:

____

Clark McLane, Mayor

Attest:

____

Liz Jarrell, City Secretary