City of Jasper

2024-2025
BUDGET

CITY OF JASPER, TEXAS

BUDGET & FINANCIAL PLAN

FISCAL YEAR 2024 – 2025

SUBMITTED BY:

Greg Kelley,
City Manager

CITY OF JASPER, TEXAS

ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2024-2025

The adopted budget is estimated to keep the total tax revenues from properties on the tax roll in the preceding tax year at a "no-new-revenue rate", i.e. 0.00% increase/decrease. The total tax revenue estimated to be raised this year at the adopted rate of 0.2226 (no-new-revenue rate) for each $ 100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year is $996,404.08.

City Council Record Vote

The members of the governing body voted on the adoption of the 2024 property tax rate as follows:

MAYOR:	Anderson Land, Jr.
FOR:	Ronald Sample, DeMarcus Holmes, Angel McCroskey, Lequin Hilderbrand
AGAINST:	None
PRESENT and not voting:	None
ABSENT:	Marcus Barber

Fiscal year 2024-2025 debt obligations secured by property taxes is $ 0.00 of which $ 0.00 is to be paid from taxes.

TAX RATE	Adopted FY 2024-2025	Adopted FY 2023-2024
Property Tax Rate	.2226	.2313
No New Revenue Tax Rate	.2226	.2313
Effective M & O Rate	.2226	.2313
Voter Approval Rate	.3188	.3129
Debt Rate	.0000	.0000

TABLE OF CONTENTS

CITY OF JASPER, TEXAS

PROPOSED FINANCIAL PLAN

FISCAL YEAR 2024-2025

TABLE OF CONTENTS

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 2024 – 2025

CITY OF JASPER, TEXAS
ANALYSIS OF PROPERTY VALUATIONS
FOR THE TAX YEAR 2024

GROSS APPRAISED VALUE	$	689,829,648
Productivity Loss	$	(8,601,932)
Homestead Cap	$	(35,000,625)
Exemptions:		
Disabled Veterans	$	(6,891,721)
Over 65 Years of Age	$	(6,922,740)
Pollution Control	$	(4,049,200)
Other	$	(96,095,276)
New Value before Freeze/Loss	$	532,268,154
Homesteads with Tax Ceiling	$	(84,504,690)
Transfer Adjustment over 65	$	-
Less Estimated Pending Review Loss	$	(142,585)
NET CERTIFIED TAX VALUE	**$**	**447,620,879**

CITY OF JASPER, TEXAS
ANALYSIS OF 2024 RATE

NET VALUATION FOR ASSESSMENT		
2024 LEVY @ .2226 PER $100	$ 1,213,780	
LESS UNCOLLECTIVE FOR 2023	$ (57,024)	
NET CURRENT COLLECTION	$ 1,156,756	
COLLECTION OF PRIOR YEARS' DELINQUENT TAXES		
PENALTY AND INTEREST	$ 12,225	
	$ 1,168,981	**ESTIMATED TAXES AND FEES TO BE COLLECTED**
DISPOSITION OF 2023 TAXES AS OF 07/31/24		
GENERAL FUND		
CURRENT TAXES	$ 1,081,934	
DELINQUENT TAXES	$ 37,766	
PENALTY AND INTEREST	$ 2,201	
	$ 1,121,901	**TOTAL FOR GENERAL FUND**
INTEREST AND SINKING		
CURRENT TAXES	$ -	
DELINQUENT TAXES	$ 9,899	
PENALTY AND INTEREST	$ 193	
	$ 10,092	**TOTAL FOR INTEREST AND SINKING**

TAX YEAR	ASSESSED VALUE	TAX RATE	TAX LEVY	CURRENT COLLECTIONS	DELINQUENT COLLECTIONS	TOTAL COLLECTIONS	% LEVY COLLECTED	
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 2024 – 2025

CITY OF JASPER, TEXAS
COMPARISON OF ANTICIPATED REVENUES/OTHER RESOURCES AND PROPOSED EXPENDITURES (EXPENSES) OTHER USES - ALL FUNDS
FISCAL YEAR 2024-2025

	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
ANTICIPATED REVENUES/OTHER RESOURCES				
GENERAL FUND	$ 15,519,636	$ 9,265,700	$ 14,316,049	$ 9,585,148
LIGHT & POWER FUND	$ 20,943,885	$ 13,534,101	$ 8,386,176	$ 11,449,156
WATER & SEWER FUND	$ 5,106,876	$ 4,291,270	$ 4,651,684	$ 4,302,270
DEBT SERVICE FUND	$ 68,926	$ 25,000	$ 58,021	$ 25,000
TOTAL ANTICIPATED REVENUE	**$ 41,639,323**	**$ 27,116,071**	**$ 27,411,930**	**$ 25,361,574**
PROPOSED EXPENSES				
GENERAL FUND	$ 11,200,631	$ 9,263,819	$ 14,054,365	$ 9,554,278
LIGHT & POWER FUND	$ 19,815,937	$ 14,143,570	$ 14,863,617	$ 13,663,697
WATER & SEWER FUND	$ 4,683,374	$ 5,760,944	$ 5,503,633	$ 5,699,103
DEBT SERVICE FUND	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 35,699,942**	**$ 29,168,333**	**$ 34,421,615**	**$ 28,917,078**
REVENUES	$ 41,639,323	$ 27,116,071	$ 27,411,930	$ 25,361,574
EXPENDITURES	$ (35,699,942)	$ (29,168,333)	$ (34,421,615)	$ (28,917,078)
NET REVENUE WITH DEPRECIATION	**$ 5,939,381**	**$ (2,052,262)**	**$ (7,009,685)**	**$ (3,555,504)**
LESS DEPRECIATION	$ 3,282,851	$ 2,137,251	$ 3,282,851	$ 3,282,851
NET REVENUE	**$ 9,222,232**	**$ 84,989**	**$ (3,726,834)**	**$ (272,653)**

Cash on Hand At Time of Publication of Proposed Budget

8/21/2024

GENERAL FUND		**DEBT SERVICES**	
Cash on Hand	$ 10,859,030.14	**Total Cash on Hand**	$ 4,345,552.76
Minus Restricted Funds	$ (6,395,752.78)		
Total Cash on Hand	$ 4,463,277.36		
LIGHT & POWER			
Cash on Hand	$ 36,986,274.88		
Minus Restricted Funds	$ (11,570,637.83)		
Total Cash on Hand	$ 25,415,637.05		
WATER & SEWER			
Cash on Hand	$ 2,350,250.59		
Minus Restricted Funds	$ -		
Total Cash on Hand	$ 2,350,250.59		

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
2024-2025

	2023 Ending Balances	2023 Approved Budget	2024 Projected Balances	2025 Proposed Budget
TAXES				
PROPERTY TAXES - 3110	$ 1,044,023	$ 971,354	$ 1,066,521	$ 1,204,548
DELINQUENT PROPERTY TAXES - 3111	$ 25,346	$ 25,000	$ 33,000	$ 30,000
PENALTY & INTEREST - 3112	$ 25,482	$ 23,000	$ 25,000	$ 25,000
SALES TAX - 3125	$ 3,263,741	$ 2,600,000	$ 3,500,000	$ 3,500,000
SALES TAX (GF I&S)- 3126	$ 789,969	$ 815,000	$ -	$ -
FRANCHISE TAX - 3133	$ 139,843	$ 132,000	$ 132,000	$ 132,000
MOTEL OCCUPANCY TAX - 3135	$ 380,791	$ 340,000	$ 340,000	$ 340,000
MIXED BEVERAGE TAX - 3603	$ 17,657	$ 17,000	$ 13,000	$ 15,000
TOTAL TAXES	**$ 5,686,852**	**$ 4,923,354**	**$ 5,109,521**	**$ 5,246,548**
PERMITS & INSPECTIONS				
CODE VIOLATION ABATEMENT 3137	$ 588	$ -	$ 749	$ -
FEES FOR PERMITS & INSPECTIONS 3201	$ 68,864	$ 61,000	$ 61,000	$ 65,000
TOTAL FEES	**$ 69,452**	**$ 61,000**	**$ 61,749**	**$ 65,000**
CHARGES FOR SERVICES				
SANITATION COLLECTION - 3421	$ 1,551,289	$ 1,533,888	$ 1,719,479	$ 1,784,967
LANDFILL/TRANSFER STATION - 3422	$ 149,914	$ 150,000	$ 160,000	$ 160,000
TRANSFER STATION SALES TAX - 3423	$ 11,833	$ 15,000	$ 12,000	$ 12,000
TOTAL CHARGES FOR SERVICES	**$ 1,713,036**	**$ 1,698,888**	**$ 1,891,479**	**$ 1,956,967**
FINES & FORFEITURES				
JUDICIAL FUND - 3516	$ 79	$ -	$ 47	$ -
MUNICIPAL COURT BLDG SEC - 3503	$ 7,871	$ 4,500	$ 5,000	$ 5,000
MUNICIPAL COURT FINES - 3501	$ 259,771	$ 325,000	$ 244,472	$ 260,000
LIBRARY FINES - 3504	$ 5,611	$ 5,000	$ 5,000	$ 5,000
COURT TECHNOLOGY FUND - 3511	$ 4,971	$ 4,000	$ 4,000	$ 4,000
POLICE FORFEITURES - 3502	$ -	$ -	$ -	$ -
POLICE IMPOUND FEES - 3403	$ 11,719	$ 10,000	$ 7,000	$ 7,000
JUVENILE CASE MANAGER - 3519	$ 391	$ 1,000	$ 600	$ 1,000
MCT - SEATBELT FINES - 3513	$ 348	$ 200	$ 200	$ 200
CRIMINAL JUSTICE-STATE - 3527	$ 2	$ -	$ 2	$ -
CRIMINAL JUSTICE-COURTS - 3528	$ -	$ -	$ -	$ -
LOCAL JURY FEE - 3529	$ 116	$ -	$ 70	$ -
MC - TRUANCY PREVENTION FUND 3524	$ 5,335	$ 3,500	$ 3,700	$ 4,500
MC - FAILURE TO APPEAR - 3686	$ 4,334	$ 3,000	$ 3,000	$ 3,000
RESTITUTION & FINES - 3118	$ -	$ -	$ 88	$ -
TOTAL FINES	**$ 300,548**	**$ 356,200**	**$ 273,179**	**$ 289,700**

CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2024-2025

	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
INTERGOVERNMENTAL				
COUNTY FOR ANIMAL SHELTER - 3671	$ 17,500	$ 17,500	$ -	$ -
LEOSE - 3506	$ 1,829	$	$ 4,879	$ -
CDBG 2016 FLOOD GRANT - 3850	$ 28,181	$ -	$ 1,081,519	$ -
GRANTS 3618	$ -	$ -	$ -	$ -
CDBG HURRICANE HARVEY - 3851	$ 318,975	$ -	$ -	$ -
CDBG 22-085-022-D263 REVENUE - 3695	$ 1,498,261	$ -	$ 3,324,715	$ -
FED GRANT - VESTS - 3813	$ 2,097	$ -	$ -	$ -
TOTAL INTERGOVERNMENTAL	**$ 1,866,843**	**$ 17,500**	**$ 4,411,113**	**$ -**
RENTAL INCOME				
POLE RENTAL - 3136	$ 50,115	$ 35,510	$ 35,510	$ 35,510
RENTAL INCOME - 3624	$ -	$ -	$ -	$ -
TOTAL RENTAL INCOME	**$ 50,115**	**$ 35,510**	**$ 35,510**	**$ 35,510**
MISCELLANEOUS				
SALE OF SCRAP METAL - 3710	$ 30,548	$ 10,000	$ 3,500	$ 5,000
OTHER INTEREST - 3623	$ 78,356	$ 7,000	$ 102,000	$ 12,000
OTHER INCOME - 3601	$ 27,525	$ 8,500	$ 21,500	$ 15,000
REIMBURSEMENT FOR RESOURCE OFF.	$ 186,277	$ 175,000	$ 175,000	$ 275,275
COMMUNITY SERVICE - 3518	$ 42	$ -	$ 48	$ -
INSURANCE REIMBURSEMENTS - 3604	$ 1,425	$ -	$ 32,069	$ -
NSF INCOME - 3619	$ 4,007	$ 3,000	$ 3,000	$ 3,000
LIBRARY-ROUNDUP - 3420	$ 2,052	$ 2,000	$ 2,000	$ 2,000
INDIGENT DEFENSE - 3522	$ 144	$ -	$ 109	$ -
DONATIONS FOR PD DOGS - 3814	$ -	$ -	$ -	$ -
JEDCO MAIN ST. CONTRIB - 3841	$ 135,628	$ -	$ -	$ -
ANIMAL SHELTER DONATIONS - 3672	$ 21,124	$ 10,000	$ 11,104	$ 10,000
ANIMAL SHELTER OTHER REVENUE 3673	$ 11,400	$ 7,000	$ 7,000	$ 7,000
CHRISTMAS IN THE PARK - 3160	$ 26,681	$ 22,000	$ 24,355	$ 24,000
TOTAL MISCELLANEOUS	**$ 525,209**	**$ 244,500**	**$ 381,685**	**$ 353,275**

CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2024-2025

		2023 Ending Balances		2024 Approved Budget		2024 Projected Balances		2025 Proposed Budget
OTHER SOURCES (USES)								
TRANSFERS FROM:								
LIGHT & POWER (ADMIN) - 3825	$	865,207	$	865,207	$	865,207	$	1,190,712
WATER & SEWER (ADMIN) - 3824	$	865,207	$	865,207	$	865,207	$	447,436
TRANSFER TO/FROM L & P FUND - 4820	$	3,389,616	$	-	$	238,238	$	-
TRANSFER TO W & S - 4830	$		$	-	$	14	$	-
TRANSFER - PREMIER DR. LEASE - 4822	$	181,369	$	198,334	$	-	$	-
TRANSFER FROM 17 CAPITAL - 4817	$	-	$	-	$	143,378	$	-
UNCOLLECTIBLE NSF CHECKS - 4125	$	(792)	$	-	$	-	$	-
INVENTORY OVER/SHORT	$	6,974	$	-	$	-	$	-
TRANSFER TO/FROM 2018 CAPITAL	$	-	$	-	$	39,769	$	-
TOTAL OTHER SOURCES	**$**	**5,307,581**	**$**	**1,928,748**	**$**	**2,151,813**	**$**	**1,638,148**
TOTAL REVENUE	**$**	**15,519,636**	**$**	**9,265,700**	**$**	**14,316,049**	**$**	**9,585,148**
GENERAL FUND TOTAL EXPENSES	**$**	**11,200,631**	**$**	**9,263,819**	**$**	**14,054,365**	**$**	**9,554,278**
NET REVENUE	**$**	**4,319,005**	**$**	**1,881**	**$**	**261,684**	**$**	**30,870**

CITY OF JASPER, TEXAS
GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2024-2025

	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
GENERAL GOVERNMENT				
LEGISLATIVE	$ 1,412,260	$ 798,772	$ 951,270	$ 666,525
ADMINISTRATIVE	$ 166,667	$ 165,684	$ 162,184	$ 297,632
HUMAN RESOURCES	$ 110,655	$ 116,873	$ 114,423	$ 122,631
TOTAL GENERAL GOVERNMENT	**$ 1,689,582**	**$ 1,081,329**	**$ 1,227,877**	**$ 1,086,788**
FINANCE				
BUDGET AND FINANCE	$ 370,354	430,782	428,094	355,175
CITY SECRETARIES	$ 58,821	$ 65,100	$ 61,203	$ 62,150
TOTAL FINANCE	**$ 429,175**	**$ 495,882**	**$ 489,297**	**$ 417,325**
INTRAGOVERNMENTAL SERVICES				
MUNICIPAL SHOP	$ 310,692	$ 327,760	$ 326,060	$ 324,483
CUSTODIAL SERVICES	$ 129,911	$ 135,096	$ 133,771	136,693
TOTAL INTRAGOVERNMENTAL SERV.	**$ 440,603**	**$ 462,856**	**$ 459,831**	**$ 461,176**
COMMUNITY SERVICES				
ANIMAL SHELTER	$ 173,728	$ 168,758	$ 178,699	$ 171,085
LIBRARY	$ 357,112	$ 378,285	$ 376,450	$ 403,864
SOLID WASTE	$ 1,255,297	$ 1,262,384	$ 1,287,153	$ 1,640,992
PARKS	$ 354,984	$ 411,804	$ 367,969	$ 373,289
CHRISTMAS IN THE PARK	$ 51,325	$ 24,700	$ 25,684	$ 24,000
HOTEL OCCUPANCY TAX	$ 294,106	$ 311,700	$ 323,630	$ 299,500
TOTAL COMMUNITY SERVICES	**$ 2,486,552**	**$ 2,557,631**	**$ 2,559,585**	**$ 2,912,730**
COMMUNITY DEVELOPMENT				
STREETS	$ 2,693,066	$ 850,358	$ 5,296,230	$ 839,122
TOTAL COMMUNITY DEVELOPMENT	**$ 2,693,066**	**$ 850,358**	**$ 5,296,230**	**$ 839,122**
PUBLIC SAFETY				
POLICE	$ 2,826,666	$ 3,087,910	$ 3,129,292	$ 3,117,032
MUNICIPAL COURT	$ 322,720	$ 359,661	$ 359,651	$ 347,584
FIRE	$ 201,603	$ 240,515	$ 404,325	$ 247,190
FIRE MARSHAL	$ 110,664	$ 127,677	$ 128,277	$ 125,331
TOTAL PUBLIC SAFETY	**$ 3,461,653**	**$ 3,815,763**	**$ 4,021,545**	**$ 3,837,137**
TOTAL EXPENSES	**$ 11,200,631**	**$ 9,263,819**	**$ 14,054,365**	**$ 9,554,278**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-05 Legislative Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-05-02-4121	Beaty-Orton House Maint/Rep	$ 5,170	$ 3,800	$ 3,000	$ 1,500
01-05-02-4122	Women's Civic Club	$ 3,085	$ 2,100	$ 6,500	$ 1,000
01-05-02-4202	OFFICE SUPPLIES	$ 244	$ -	$ -	$ -
01-05-02-4231	GENERAL SUPPLIES	$ 5,514	$ 5,300	$ 3,000	$ 2,000
01-05-02-4301	AUDITING	$ 79,500	$ 65,000	$ 80,000	$ 80,000
01-05-02-4302	CONSULTANTS	$ 9,650	$ 6,000	$ 6,000	$ 6,000
01-05-02-4303	LEGAL SERVICES	$ 30,672	$ 28,000	$ 60,000	$ 28,000
01-05-02-4304	ZONING CONSULTANTS	$ 3,273	$ -	$ -	$ -
01-05-02-4308	COMMUNICATIONS	$ 37	$ 100	$ -	$ -
01-05-02-4311	TRAVEL-MAYOR	$ 1,064	$ 1,000	$ 2,500	$ 2,500
01-05-02-4312	MTGS.,CONV.&SCHL.-MAYOR	$ 1,074	$ 500	$ 1,515	$ 1,500
01-05-02-4317	PROPERTY & LIABILITY INS.	$ 301,770	$ 300,000	$ 301,770	$ 310,000
01-05-02-4318	RETIREE'S HEALTH INS.	$ 70,418	$ 84,122	$ 84,122	$ 90,000
01-05-02-4320	TRAVEL-COUNCIL DIST#1	$ 1,632	$ 1,000	$ -	$ 2,500
01-05-02-4321	TRAVEL-COUNCIL DIST#2	$ -	$ 1,000	$ -	$ 2,500
01-05-02-4322	TRAVEL-COUNCIL DIST#3	$ 1,064	$ 1,000	$ 1,059	$ 2,500
01-05-02-4323	TRAVEL-COUNCIL DIST#4	$ -	$ 1,000	$ -	$ 2,500
01-05-02-4324	TRAVEL-COUNCIL DIST#5	$ -	$ 1,000	$ 1,200	$ 2,500
01-05-02-4325	MTGS.,CONV.&SCH-DIST#1	$ 198	$ 500	$ 100	$ 1,500
01-05-02-4326	MTGS.,CONV.&SCH-DIST#2	$ -	$ 500	$ 100	$ 1,500
01-05-02-4327	MTGS.,CONV.&SCH-DIST#3	$ 1,425	$ 500	$ 100	$ 1,500
01-05-02-4328	MTGS.,CONV.&SCH-DIST#4	$ -	$ 500	$ 100	$ 1,500
01-05-02-4329	MTGS.,CONV.&SCH-DIST#5	$ 952	$ 500	$ 1,000	$ 1,500
01-05-02-4330	DUES & SUBSCRIPTIONS	$ 6,879	$ 4,000	$ 4,000	$ 4,000
01-05-02-4331	JPA TOYS FOR TOTS	$ 2,765	$ -	$ -	$ -
01-05-02-4332	COMPUTER/SOFTWARE EXPENSE	$ 22,042	$ 8,316	$ 9,950	$ 11,525
01-05-02-4335	EMERGENCY MANAGEMENT	$ 41,094	$ 38,000	$ 60,000	$ 60,000
01-05-02-4342	ELECTION EXPENSE	$ 15,165	$ 30,000	$ 15,000	$ 15,000
01-05-02-4344	PREMIER DR. PROPERTY EXPENSI	$ 19,682	$ 16,700	$ 15,000	$ 2,500
01-05-02-4345	RENTAL EXPENSE	$ -	$ 198,334	$ 198,334	$ 31,000
01-05-02-4822	WOMAN'S CIVIC CLUB PROJECT	$ 213,019	$ -	$ 32,594	$ -
01-05-02-4830	LAND & FACILITIES	$ 8,265	$ -	$ -	$ -
01-05-02-4831	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-05-02-4838	COMMUNITY TRANSPORTATION	$ -	$ -	$ -	$ -
01-05-02-4839	INFRASTRUCTURE CAPITAL	$ -	$ -	$ -	$ -
01-05-02-4840	EMPLOYEE APPRECIATION	$ 40	$ -	$ -	$ -
01-05-02-4850	CDBG 2016 FLOOD/LAND PURCH	$ -	$ -	$ -	$ -
01-05-02-4851	CDBG HARVEY/LAND PURCH	$ 318,267	$ -	$ 47,650	$ -
01-05-02-4860	EDUCATIONAL FACILITY	$ 66,931	$ -	$ 16,676	$ -
01-05-02-4880	LEASES PRINCIPAL	$ 165,756	$ -	$ -	$ -
01-05-02-4881	LEASES INTEREST	$ 15,613	$ -	$ -	$ -
		$ 1,412,260	$ 798,772	$ 951,270	$ 666,525

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-10 Administrative Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-10-02-4101	SALARIES	$ 109,258	$ 112,060	$ 112,060	$ 222,204
01-10-02-4102	WORKER'S COMPENSATION	$ 671	$ 689	$ 689	$ 1,367
01-10-02-4103	SOCIAL SECURITY & MEDICARE	$ 7,684	$ 8,573	$ 8,573	$ 16,999
01-10-02-4104	HEALTH & ACCIDENT INSURANCE	$ 14,446	$ 16,622	$ 16,622	$ 22,497
01-10-02-4105	TMRS - RETIREMENT	$ 9,556	$ 9,290	$ 9,290	$ 19,465
01-10-02-4113	UNEMPLOYMENT CLAIMS	$ -	$ -	$ -	$ -
01-10-02-4202	OFFICE SUPPLIES	$ 1,616	$ 1,400	$ 400	$ 250
01-10-02-4203	OFFICE EQUIPMENT MAINT.	$ -	$ 0	$ 0	$ 0
01-10-02-4231	GENERAL SUPPLIES	$ 4,973	$ 1,900	$ 5,000	$ 1,500
01-10-02-4239	VEHICLE ALLOWANCE	$ 9,000	$ 9,000	$ 3,000	$ 0
01-10-02-4240	VEHICLE SUPPLIES	$ -	$ 0	$ 0	$ 1,000
01-10-02-4241	VEHICLE MAINTENANCE	$ -	$ 0	$ 0	$ 1,250
01-10-02-4303	LEGAL SERVICES	$ 3,810	$ 0	$ 0	$ 0
01-10-02-4308	TELEPHONE & COMMUNICATION	$ 1,548	$ 1,400	$ 950	$ 700
01-10-02-4311	TRAVEL	$ -	$ 500	$ 0	$ 1,500
01-10-02-4312	MEETINGS,CONV.& SCHOOLS	$ -	$ 500	$ 0	$ 1,500
01-10-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 0	$ 0	$ 100
01-10-02-4330	DUES & SUBSCRIPTIONS	$ 210	$ 300	$ 300	$ 400
01-10-02-4345	COMPUTER / IT MAINTENANCE	$ 1,956	$ 1,700	$ 2,800	$ 4,400
01-10-02-4346	COPIER LEASE/MAINTENANCE	$ 1,939	$ 1,750	$ 2,500	$ 2,500
01-10-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
		$ 166,667	$ 165,684	$ 162,184	$ 297,632

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-13 Human Resources

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-13-02-4101	SALARIES	$ 78,725	$ 80,938	$ 80,938	$ 88,441
01-13-02-4102	WORKER'S COMPENSATION	$ 483	$ 498	$ 498	$ 543
01-13-02-4103	SOCIAL SECURITY	$ 5,978	$ 6,192	$ 6,192	$ 6,766
01-13-02-4104	HEALTH & ACCIDENT INS.	$ 9,150	$ 10,515	$ 10,515	$ 11,248
01-13-02-4105	TMRS - RETIREMENT	$ 6,885	$ 6,710	$ 6,710	$ 7,747
01-13-02-4115	DRUG SCREENS	$ 4,400	$ 4,500	$ 3,200	$ 3,500
01-13-02-4202	OFFICE SUPPLIES	$ 713	$ 1,200	$ 1,000	$ 800
01-13-02-4203	OFFICE EQUIPMENT MAINT.	$ 0	$ 150	$ 150	$ 50
01-13-02-4204	ADVERTISING	$ 0	$ 200	$ 100	$ 0
01-13-02-4231	GENERAL SUPPLIES	$ 0	$ 1,200	$ 1,100	$ 700
01-13-02-4302	CONSULTANTS	$ 535	$ 1,200	$ 1,000	$ 500
01-13-02-4308	COMMUNICATIONS	$ 207	$ 100	$ 100	$ 50
01-13-02-4311	TRAVEL	$ 246	$ 300	$ 250	$ 150
01-13-02-4312	MEETINGS, CONV.& SCHOOLS	$ 610	$ 750	$ 500	$ 400
01-13-02-4330	DUES & SUBSCRIPTIONS	$ 838	$ 700	$ 500	$ 250
01-13-02-4336	COMPUTER PROGRAMS	$ 1,885	$ 1,420	$ 1,420	$ 1,386
01-13-02-4345	LEASE PURCHASE PAYMENTS	$ 0	$ 0	$ 0	$ 0
01-13-02-4401	SAFETY TRAINING	$ 0	$ 300	$ 250	$ 100
		$ 110,655	$ 116,873	$ 114,423	$ 122,631

City of Jasper, TX
Fiscal Year 2024-2025 Budget
General Fund
01-18 Hotel Occupancy Taxes

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-18-02-4302	CHAMBER OF COMMERCE	$ 45,826.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
01-18-02-4303	JASPER COMMUNITY THEATER	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
01-18-02-4308	SEALY OUTDOORS	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
01-18-02-4315	LAKES AREA CRUISERS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
01-18-02-4316	BASSMASTER HS/COLLEGE	$ -	$ 20,000.00	$ 20,000.00	$ -
01-18-02-4319	UTILITIES	$ 1,404.00	$ 1,700.00	$ 1,700.00	$ 1,000.00
01-18-02-4320	WELCOME SIGNS	$ 149.00	$ -	$ -	$ -
01-18-02-4322	BUILDING & PLANT MAINT.	$ -	$ -	$ 513.00	$ -
01-18-02-4325	FOURTH OF JULY FIREWORKS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
01-18-02-4328	ROWE REUNION	$ 2,000.00	$ -	$ -	$ 3,000.00
01-18-02-4329	JASPER COUNTY HIST. MUSEUM	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
01-18-02-4331	COMMUNITY - CITY DÉCOR.	$ (45.00)	$ 11,000.00	$ -	$ -
01-18-02-4335	ADVERTISING	$ 599.00	$ 500.00	$ 500.00	$ -
01-18-02-4337	CFHPA	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
01-18-02-4338	DEWITT CLINTON LODGE CAR SHOV	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
01-18-02-4339	OUTLAW OUTDOORS	$ 7,500.00	$ 5,000.00	$ 5,000.00	$ 6,500.00
01-18-02-4340	BASS INC	$ 10,000.00	$ -	$ -	$ -
01-18-02-4341	MAJOR LEAGUE FISHING #1	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ 15,000.00
01-18-02-4342	MAJOR LEAGUE FISHING #2	$ 17,500.00	$ 10,000.00	$ 10,000.00	$ 15,000.00
01-18-02-4343	FLW - MAJOR LEAGUE FISHING	$ -	$ -	$ -	$ -
01-18-02-4344	JASPER COUNTY COWBOY CHURCH	$ -	$ 10,000.00	$ 10,000.00	$ 8,000.00
01-18-02-4345	FOOD TRUCK FESTIVAL	$ -	$ -	$ -	$ -
01-18-02-4346	LONE STAR YOUTH COUNCIL	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00
01-18-02-4347	AMERICAN JUNIOR GOLF ASSOC.	$ -	$ -	$ -	$ 16,500.00
01-18-02-4415	EAST TEXAS ART LEAGUE	$ 4,000.00	$ -	$ -	$ 1,500.00
01-18-02-4439	2022 CHRISTMAS IN THE PARK	$ 91,761.00	$ -	$ -	$ -
01-18-02-4440	2023 CHRISTMAS IN THE PARK	$ 371.00	$ 125,000.00	$ 132,515.00	$ -
01-18-02-4444	2024 CHRISTMAS IN THE PARK	$ -	$ -	$ -	$ 125,000.00
01-18-02-4823	CAPITAL EQUIPMENT	$ 37,541.00	$ -	$ 14,902.00	$ -
		$ 294,106.00	311,700.00	$ 323,630.00	$ 299,500.00

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-19 Christmas in the Park

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-19-02-4430	CITP Expense	$ 51,325	$ 24,700	$ 25,684	$ 24,000
01-19-02-4830	Capital Land & Facility	$ -	$ -	$ 0	$ -
		$ 51,325	$ 24,700	$ 25,684	$ 24,000

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-20 Finance Department

Account Number	Account Name	2023 Ending Balance	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-20-02-4101	SALARIES	$ 241,442	$ 294,150	$ 290,150	$ 230,668
01-20-02-4102	WORKER'S COMPENSATION	$ 1,483	$ 1,698	$ 1,698	$ 1,346
01-20-02-4103	SOCIAL SECURITY & MEDICARE	$ 17,985	$ 22,502	$ 22,502	$ 17,646
01-20-02-4104	HEALTH & ACCIDENT INS.	$ 24,201	$ 38,384	$ 38,384	$ 33,745
01-20-02-4105	TMRS - RETIREMENT	$ 21,116	$ 24,385	$ 24,385	$ 20,207
01-20-02-4202	OFFICE SUPPLIES	$ 3,101	$ 1,200	$ 2,000	$ 1,000
01-20-02-4231	GENERAL SUPPLIES	$ 4,738	$ 4,000	$ 6,000	$ 2,000
01-20-02-4240	VEHICLE SUPPLIES	$ 488	$ 400	$ 400	$ 400
01-20-02-4249	GENERATOR MAINTENANCE	$ 181	$ 250	$ -	$ 250
01-20-02-4308	COMMUNICATIONS	$ 207	$ 200	$ -	$ -
01-20-02-4311	TRAVEL	$ -	$ 500	$ 162	$ 1,000
01-20-02-4312	MEETINGS, CONV. & SCHOOLS	$ -	$ 1,000	$ 500	$ 500
01-20-02-4317	INSURANCE & BONDS	$ 425	$ 425	$ 425	$ 425
01-20-02-4319	UTILITIES	$ 9,885	$ 8,700	$ 4,200	$ 8,000
01-20-02-4322	BUILDING & PLANT MAINT	$ 14,449	$ 5,500	$ 5,500	$ 5,000
01-20-02-4330	DUES & SUBSCRIPTIONS	$ 410	$ 200	$ 200	$ 200
01-20-02-4335	COMPUTER MAINTENANCE	$ 542	$ 500	$ 500	$ 500
01-20-02-4336	COMPUTER PROGRAM	$ 24,646	$ 22,188	$ 22,188	$ 22,188
01-20-02-4337	IT CONSULTANT	$ 3,116	$ 2,800	$ 4,600	$ 5,800
01-20-02-4345	LEASE PURCHASE PAYMENTS	$ 1,939	$ 1,800	$ 4,300	$ 4,300
01-20-02-4560	OTHER MISC. EXPENSE	$ -	$ -	$ -	$ -
01-20-02-4823	CAPITAL OUTLAY-EQUIPMENT	$ -	$ -	$ -	$ -
01-20-02-4830	CAPITAL - L&F - CITY HALL	$ -	$ -	$ -	$ -
		$ 370,354	$ 430,782	$ 428,094	$ 355,175

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-24 City Secretaries

Account Number	Account Title Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-24-02-4202	OFFICE SUPPLIES	$ 865	$ 350	$ 1,073	$ 0
01-24-02-4231	GENERAL SUPPLIES	$ 210	$ 350	$ 100	$ 0
01-24-02-4233	MISCELLANEOUS ELECTION EXP.	$ 443	$ 700	$ 730	$ 0
01-24-02-4234	CODE PUBLICATION	$ 2,449	$ 5,000	$ 3,200	$ 3,200
01-24-02-4302	CONSULTANTS	$ 52,532	$ 54,000	$ 54,000	$ 54,000
01-24-02-4308	TELEPHONE & COMM.	$ 647	$ 800	$ 800	$ 750
01-24-02-4311	TRAVEL	$ 0	$ 1,700	$ 0	$ 2,000
01-24-02-4312	MEETINGS, CONV. & SCHOOLS	$ 0	$ 800	$ 0	$ 800
01-24-02-4335	COMPUTER MAINTENANCE	$ 1,675	$ 1,400	$ 1,300	$ 1,400
		$ 58,821	$ 65,100	$ 61,203	$ 62,150

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-26 Custodial Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-26-02-4101	SALARIES	$ 88,642	$ 92,272	$ 92,272	$ 94,484
01-26-02-4102	WORKER'S COMPENSATION	$ 2,772	$ 837	$ 837	$ 857
01-26-02-4103	SOCIAL SECURITY & MEDICARE	$ 6,741	$ 7,058	$ 7,058	$ 7,228
01-26-02-4104	HEALTH & ACCIDENT INSURANCE	$ 18,617	$ 21,030	$ 21,030	$ 22,497
01-26-02-4105	TMRS - RETIREMENT	$ 7,752	$ 7,649	$ 7,649	$ 8,277
01-26-02-4113	UNEMPLOYMENT	$ -	$ -	$ -	$ -
01-26-02-4219	UNIFORMS & CLOTHING	$ 425	$ 500	$ 275	$ 250
01-26-02-4231	GENERAL SUPPLIES	$ 816	$ 900	$ 850	$ 600
01-26-02-4240	VEHICLE SUPPLIES	$ 2,633	$ 2,000	$ 2,000	$ 1,000
01-26-02-4241	VEHICLE MAINTENANCE	$ 0	$ 600	$ 300	$ 300
01-26-02-4242	EQUIPMENT SUPPLIES	$ 0	$ 400	$ 200	$ 100
01-26-02-4243	EQUIPMENT MAINTENANCE	$ 914	$ 400	$ 750	$ 600
01-26-02-4247	CHEMICAL SUPPLIES	$ 0	$ 500	$ 200	$ 0
01-26-02-4308	TELEPHONE & COMMUNICATIONS	$ 599	$ 700	$ 350	$ 500
01-26-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 250	$ -	$ 0
01-26-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-26-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 129,911	$ 135,096	$ 133,771	$ 136,693

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-30 Library

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-30-02-4101	SALARIES	$ 209,582	$ 215,710	$ 215,710	$ 222,185
01-30-02-4102	WORKER'S COMPENSATION	$ 1,306	$ 1,359	$ 1,359	$ 1,400
01-30-02-4103	SOCIAL SECURITY & MEDICARE	$ 15,790	$ 16,502	$ 16,502	$ 16,997
01-30-02-4104	HEALTH & ACCIDENT INS.	$ 36,500	$ 42,061	$ 42,061	$ 48,574
01-30-02-4105	TMRS RETIREMENT	$ 16,748	$ 16,478	$ 16,478	$ 17,935
01-30-02-4202	OFFICE SUPPLIES	$ 6,027	$ 6,600	$ 6,500	$ 3,000
01-30-02-4203	OFFICE EQUIP. MAINT.	$ 622	$ 750	$ -	$ 750
01-30-02-4231	GENERAL SUPPLIES	$ 172	$ 2,000	$ 1,000	$ 550
01-30-02-4240	VEHICLE SUPPLIES	$ 164	$ 400	$ -	$ 400
01-30-02-4241	VEHICLE MAINTENANCE	$ 505	$ 200	$ -	$ 200
01-30-02-4243	EQUIPMENT MAINTENANCE	$ 221	$ 125	$ 125	$ 125
01-30-02-4308	COMMUNICATIONS	$ 955	$ 1,500	$ 1,500	$ 1,500
01-30-02-4311	TRAVEL	$ 1,710	$ 2,500	$ 2,500	$ 2,700
01-30-02-4312	MEETINGS, CONV. & SCHOOLS	$ 965	$ 1,000	$ 1,000	$ 1,200
01-30-02-4319	UTILITIES	$ 4,538	$ 3,500	$ 2,000	$ 3,500
01-30-02-4322	BLDG. & PLANT MAINT.	$ 4,360	$ 6,000	$ 8,000	$ 5,100
01-30-02-4330	DUES & SUBSCRIPTIONS	$ 1,696	$ 1,800	$ 1,800	$ 1,800
01-30-02-4335	COMPUTER MAINTENANCE	$ 8,929	$ 14,100	$ 14,100	$ 7,000
01-30-02-4336	COMPUTER PROGRAM	$ 2,819	$ 4,500	$ 4,500	$ 4,700
01-30-02-4346	RENTAL	$ 2,786	$ 2,300	$ 2,300	$ 2,500
01-30-02-4806	AUDIO-VISUAL MATERIALS	$ 7,722	$ 8,000	$ 8,000	$ 7,500
01-30-02-4807	PERIODICALS	$ 847	$ 900	$ 900	$ 900
01-30-02-4808	BOOKS	$ 29,428	$ 27,300	$ 27,300	$ 27,300
01-30-02-4809	CHILDREN'S PROGRAMMING	$ 2,720	$ 2,700	$ 2,815	$ 2,548
01-30-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-30-02-4830	CAPITAL FACILITY	$ -	$ -	$ -	$ 23,500
		$ 357,112	$ 378,285	$ 376,450	$ 403,864

Install new roof due to leaks in the existing one. **$23,500**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-44 Street and Drainage Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-44-02-4101	SALARIES	$ 458,221	$ 479,112	$ 479,112	$ 506,023
01-44-02-4102	WORKER'S COMPENSATION	$ 10,545	$ 13,259	$ 13,259	$ 14,004
01-44-02-4103	SOCIAL SECURITY & MEDI.	$ 34,205	$ 36,652	$ 36,652	$ 38,711
01-44-02-4104	HEALTH & ACCIDENT INS.	$ 83,639	$ 97,067	$ 97,067	$ 101,236
01-44-02-4105	TMRS - RETIREMENT	$ 40,084	$ 39,718	$ 39,718	$ 44,328
01-44-02-4115	DRUG SCREENS	$ 200	$ -	$ -	$ -
01-44-02-4202	OFFICE SUPPLIES	$ 345	$ 1,200	$ 1,000	$ 200
01-44-02-4219	UNIFORMS & CLOTHING	$ 3,123	$ 3,000	$ 2,500	$ 2,500
01-44-02-4220	STREET SUPPLIES	$ 28,046	$ 60,000	$ 55,000	$ 45,000
01-44-02-4224	SIGN MAINTENANCE	$ 11,744	$ 5,000	$ 1,500	$ 1,000
01-44-02-4231	GENERAL SUPPLIES	$ 1,001	$ 1,500	$ 1,000	$ 1,000
01-44-02-4236	BRIDGE MAINTENANCE	$ 1,635	$ 500	$ -	$ -
01-44-02-4237	DRAINAGE MAINTENANCE	$ 225	$ 1,500	$ 1,000	$ 500
01-44-02-4240	VEHICLE SUPPLIES	$ 38,056	$ 25,000	$ 25,000	$ 20,000
01-44-02-4241	VEHICLE MAINTENANCE	$ (10)	$ 2,500	$ 1,750	$ 2,000
01-44-02-4242	EQUIPMENT SUPPLIES	$ 2,653	$ 2,000	$ 1,200	$ 1,200
01-44-02-4243	EQUIPMENT MAINTENANCE	$ 36,158	$ 20,000	$ 20,000	$ 18,000
01-44-02-4244	STREETS	$ 48,477	$ 40,000	$ 35,500	$ 25,000
01-44-02-4247	CHEMICAL SUPPLIES	$ 1,007	$ 1,250	$ 1,500	$ 500
01-44-02-4302	CONSULTANTS	$ -	$ -	$ -	$ -
01-44-02-4308	TELEPHONE & COMM.	$ 6,536	$ 6,800	$ 8,320	$ 8,320
01-44-02-4311	TRAVEL/SCHOOLS	$ 99	$ 3,000	$ 10,000	$ 1,000
01-44-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
01-44-02-4319	UTILITIES	$ 2,655	$ 2,600	$ 500	$ 2,500
01-44-02-4322	BLDG. & PLANT MAINT.	$ 1,131	$ 1,500	$ 1,500	$ 1,500
01-44-02-4330	DUES & SUBSCRIPTIONS	$ 895	$ 900	$ 1,600	$ 1,600
01-44-02-4335	COMPUTER / IT MAINTENANCE	$ 3,672	$ 5,500	$ 2,875	$ 3,000
01-44-02-4560	MISC. EXPENSE	$ -	$ 400	$ 400	$ -
01-44-02-4561	LITTER CONTROL	$ -	$ 400	$ 400	$ -
01-44-02-4716	MARCH 2016 FLOOD EXP.	$ -	$ -	$ -	$ -
01-44-02-4820	IKE 2.2 RECOVERY PROJECT	$ -	$ -	$ -	$ -
01-44-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-44-02-4824	STREET SIGN REPLACEMENT PROJEC	$ 232,557	$ -	$ -	$ -
01-44-02-4830	CAPITAL-LAND & FACILITIES	$ 22,946	$ -	$ -	$ -
01-44-02-4840	CAPITAL- VEHICLES	$ -	$ -	$ -	$ -
01-44-02-4850	CDBG 2016 Flood Drainage	$ 28,182	$ -	$ 1,133,162	$ -
01-44-02-4851	CDBG HARVEY DRAINAGE IMP	$ 2,236	$ -	$ -	$ -
01-44-02-4852	CDBG 22-085-022-D263 STREETS	$ 1,498,553	$ -	$ 3,324,715	$ -
01-44-02-4853	TXDOT SRTS SIDEWALK PROJECTS	$ 94,250	$ -	$ -	$ -
		$ 2,693,066	$ 850,358	$ 5,296,230	$ 839,122

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-46 Sanitation Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-46-02-4101	SALARIES	$ 355,668	$ 371,893	$ 371,893	$ 375,677
01-46-02-4102	WORKER'S COMPENSATION	$ 18,802	$ 17,759	$ 17,759	$ 13,107
01-46-02-4103	SOCIAL SECURITY & MEDICARE	$ 26,582	$ 28,450	$ 28,450	$ 28,739
01-46-02-4104	HEALTH & ACCIDENT INS.	$ 73,553	$ 86,552	$ 86,552	$ 92,587
01-46-02-4105	TMRS - RETIREMENT	$ 31,207	$ 30,830	$ 30,830	$ 32,885
01-46-02-4202	OFFICE SUPPLIES	$ 501	$ 1,600	$ 1,600	$ 1,600
01-46-02-4219	UNIFORMS & CLOTHING	$ 4,817	$ 5,000	$ 3,004	$ 5,000
01-46-02-4231	GENERAL SUPPLIES	$ 1,204	$ 2,500	$ 1,110	$ 2,500
01-46-02-4238	LANDFILL MAINTENANCE	$ -	$ 1,000	$ 1,000	$ 1,000
01-46-02-4240	VEHICLE SUPPLIES	$ 864	$ 5,500	$ 6,136	$ 7,500
01-46-02-4241	VEHICLE MAINTENENCE	$ 58	$ 4,000	$ 4,000	$ 4,000
01-46-02-4242	EQUIPMENT SUPPLIES	$ 132,320	$ 130,000	$ 108,875	$ 132,041
01-46-02-4243	EQUIPMENT MAINTENANCE	$ 134,663	$ 112,000	$ 125,781	$ 135,000
01-46-02-4244	FABRICATION EXPENSE	$ -	$ 7,500	$ 7,500	$ 7,500
01-46-02-4245	GARBAGE CANS/DUMPSTER	$ 8,879	$ 10,000	$ 22,590	$ 30,000
01-46-02-4305	LANDFILL FEES	$ 421,725	$ 400,000	$ 422,869	$ 475,000
01-46-02-4308	COMMUNICATIONS	$ 10,649	$ 12,000	$ 11,353	$ 12,000
01-46-02-4311	TRAVEL	$ 297	$ 2,500	$ 2,500	$ 2,500
01-46-02-4312	MEETINGS, CONV. & SCHOOLS	$ 661	$ 2,000	$ 2,000	$ 2,000
01-46-02-4315	CLAIMS	$ 320	$ -	$ 1,950	$ -
01-46-02-4319	UTILITIES	$ 3,498	$ 4,000	$ 3,588	$ 4,000
01-46-02-4322	BLDG. & PLANT MAINTENANCE	$ 5,947	$ 4,000	$ 2,822	$ 4,000
01-46-02-4335	COMPUTER / IT MAINTENANCE	$ 3,126	$ 3,300	$ 3,035	$ 3,300
01-46-02-4346	RENTAL-DUMPSTER	$ 19,956	$ 20,000	$ 19,956	$ 20,000
01-46-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ **204,056**
01-46-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
01-46-02-4840	VEHICLES	$ -	$ -	$ -	$ **45,000**
		$ 1,255,297	$ 1,262,384	$ 1,287,153	$ 1,640,992

Replace Old Haul Truck	**$204,056**
Replace Old Pickup	**$45,000**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-47 Municipal Shop

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-47-02-4101	SALARIES	$ 197,176.00	$ 201,764.00	$ 201,764.00	$ 207,715.00
01-47-02-4102	WORKERS COMPENSATION	$ 4,291.00	$ 3,874.00	$ 3,874.00	$ 3,988.00
01-47-02-4103	SOCIAL SECURITY & MEDICARE	$ 14,633.00	$ 15,435.00	$ 15,435.00	$ 15,890.00
01-47-02-4104	HEALTH & ACCIDENT INS.	$ 35,756.00	$ 42,061.00	$ 42,061.00	$ 44,994.00
01-47-02-4105	TMRS - RETIREMENT	$ 16,366.00	$ 16,726.00	$ 16,726.00	$ 18,196.00
01-47-02-4202	OFFICE SUPPLIES	$ -	$ 600.00	$ 100.00	$ 600.00
01-47-02-4219	UNIFORMS & CLOTHING	$ 1,788.00	$ 1,200.00	$ 2,000.00	$ 2,500.00
01-47-02-4230	BID ADVERTISING	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00
01-47-02-4231	GENERAL SUPPLIES	$ 7,101.00	$ 8,500.00	$ 8,500.00	$ 5,000.00
01-47-02-4232	LUBRICANTS	$ 4,121.00	$ 5,000.00	$ 5,000.00	$ 2,500.00
01-47-02-4240	VEHICLE SUPPLIES	$ 6,378.00	$ 4,000.00	$ 4,000.00	$ 2,000.00
01-47-02-4241	VEHICLE MAINTENANCE	$ 1,006.00	$ 2,500.00	$ 800.00	$ 1,500.00
01-47-02-4242	EQUIPMENT SUPPLIES	$ 140.00	$ 500.00	$ 1,500.00	$ 500.00
01-47-02-4243	EQUIPMENT MAINTENANCE	$ 1,967.00	$ 1,800.00	$ 1,800.00	$ 800.00
01-47-02-4244	STATIONARY EQUIP. SUPPLIES	$ 641.00	$ 500.00	$ 500.00	$ 500.00
01-47-02-4245	STATIONARY EQUIP. MAINT.	$ 1,074.00	$ 2,500.00	$ 2,000.00	$ 1,000.00
01-47-02-4247	CHEMICAL SUPPLIES	$ 5,118.00	$ 4,500.00	$ 4,500.00	$ 2,500.00
01-47-02-4304	STATE INSPECTIONS & FEES	$ 613.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
01-47-02-4308	COMMUNICATIONS	$ 6,466.00	$ 7,000.00	$ 7,000.00	$ 7,000.00
01-47-02-4311	TRAVEL	$ 24.00	$ 1,000.00	$ 1,000.00	$ -
01-47-02-4312	TRAINING	$ -	$ 1,000.00	$ 1,000.00	$ -
01-47-02-4319	UTILITIES	$ 1,602.00	$ 2,300.00	$ 2,000.00	$ 2,300.00
01-47-02-4322	BLDG. & PLANT MAINT.	$ 2,397.00	$ 1,000.00	$ 500.00	$ 1,000.00
01-47-02-4335	COMPUTER / IT MAINTENANCE	$ 2,034.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
01-47-02-4560	OTHER MISC. EXPENSE	$ -	$ -	$ -	$ -
		$ 310,692.00	$ 327,760.00	$ 326,060.00	$ 324,483.00

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-48 Park Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-48-02-4101	SALARIES	$ 201,384.00	$ 240,688.00	$ 210,687.00	$ 230,268.00
01-48-02-4102	WORKER'S COMPENSATION	$ 6,241.00	$ 9,459.00	$ 9,459.00	$ 9,050.00
01-48-02-4103	SOCIAL SECURITY & MED.	$ 15,294.00	$ 18,413.00	$ 18,224.00	$ 17,616.00
01-48-02-4104	HEALTH & ACCIDENT INS.	$ 43,321.00	$ 63,091.00	$ 63,091.00	$ 56,242.00
01-48-02-4105	TMRS - RETIREMENT	$ 17,613.00	$ 19,953.00	$ 18,456.00	$ 19,313.00
01-48-02-4113	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ -
01-48-02-4219	UNIFORMS	$ 1,296.00	$ 1,400.00	$ 1,200.00	$ 1,200.00
01-48-02-4231	GENERAL SUPPLIES	$ 5,522.00	$ 4,000.00	$ 4,000.00	$ 1,000.00
01-48-02-4240	VEHICLE SUPPLIES	$ 6,133.00	$ 5,000.00	$ 5,000.00	$ 1,500.00
01-48-02-4242	EQUIPMENT SUPPLIES	$ 458.00	$ 1,800.00	$ 1,500.00	$ 1,000.00
01-48-02-4243	EQUIPMENT MAINT.	$ 5,729.00	$ 5,000.00	$ 5,000.00	$ 2,000.00
01-48-02-4251	FERAL ANIMAL TRAPPING	$ 185.00	$ -	$ -	$ -
01-48-02-4290	GENERAL MAINTENANCE	$ 19,403.00	$ 15,000.00	$ 13,500.00	$ 12,000.00
01-48-02-4308	COMMUNICATIONS	$ 831.00	$ 600.00	$ 600.00	$ 600.00
01-48-02-4315	CLAIMS	$ -	$ -	$ 2,000.00	$ -
01-48-02-4319	UTILITIES	$ 18,164.00	$ 19,000.00	$ 12,000.00	$ 19,000.00
01-48-02-4322	BLDG. & PLANT MAINT.	$ 2,480.00	$ 2,000.00	$ 1,200.00	$ 1,000.00
01-48-02-4335	COMPUTER / IT MAINTENANCE	$ 3,957.00	$ 1,400.00	$ 2,052.00	$ 1,500.00
01-48-02-4710	KIWANIS PARK IMPROVEMENTS	$ -	$ 5,000.00	$ -	$ -
01-48-02-4711	BYRD PARK IMPROVEMENTS	$ -	$ -	$ -	$ -
01-48-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-48-02-4824	CAMERAS - CAPITAL EQUIP	$ -	$ -	$ -	$ -
01-48-02-4830	CAPITAL LAND & FACILITY	$ 6,973.00	$ -	$ -	$ -
		$ 354,984.00	$ 411,804.00	$ 367,969.00	$ 373,289.00

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-50 Police Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-50-02-4101	SALARIES	$ 1,869,868	$ 2,062,757	$ 2,062,757	$ 2,086,028
01-50-02-4102	WORKERS COMPENSATION	$ 26,484	$ 26,823	$ 26,823	$ 27,261
01-50-02-4103	SOCIAL SECURITY & MEDICARE	$ 138,452	$ 157,801	$ 157,801	$ 159,581
01-50-02-4104	HEALTH & ACCIDENT INS.	$ 252,897	$ 333,382	$ 333,382	$ 354,032
01-50-02-4105	TMRS - RETIREMENT	$ 163,248	$ 171,003	$ 171,003	$ 182,736
01-50-02-4202	OFFICE SUPPLIES	$ 427	$ -	$ 1,996	$ 2,000
01-50-02-4203	OFFICE EQUIPMENT MAINT.	$ 1,980	$ 3,000	$ 3,000	$ 3,000
01-50-02-4215	CID INVESTIGATIVE EXPENSE	$ 516	$ 6,028	$ 9,623	$ 2,028
01-50-02-4217	PRISONER CONFINE EXPENSE	$ 29,920	$ 32,850	$ 32,850	$ 32,850
01-50-02-4219	UNIFORMS & CLOTHING	$ 13,313	$ 15,000	$ 15,000	$ 10,000
01-50-02-4231	GENERAL SUPPLIES	$ 9,667	$ 15,500	$ 15,500	$ 15,500
01-50-02-4240	VEHICLE SUPPLIES	$ 60,533	$ 42,000	$ 42,000	$ 38,500
01-50-02-4241	VEHICLE MAINTENANCE	$ 37,118	$ 32,000	$ 32,000	$ 32,000
01-50-02-4248	CRIME SCENE & TRAFFIC SUPP.	$ 881	$ 2,000	$ 2,000	$ 2,000
01-50-02-4249	TOBACCO GRANT EXPENSES-PD	$ 4,716	$ -	$ -	$ -
01-50-02-4251	FERAL ANIMAL TRAPPING	$ 2,035	$ -	$ 3,400	$ -
01-50-02-4303	LEGAL SERVICES	$ -	$ -	$ -	$ -
01-50-02-4308	COMMUNICATIONS	$ 59,793	$ 48,266	$ 76,000	$ 45,766
01-50-02-4311	TRAVEL	$ -	$ -	$ -	$ -
01-50-02-4312	MEETINGS, CONV. & SCHOOLS	$ 10,904	$ 18,000	$ 18,000	$ 12,000
01-50-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ 4,821	$ -
01-50-02-4319	UTILITIES	$ 19,038	$ 15,000	$ 10,000	$ 15,000
01-50-02-4321	MOBILE RADIO MAINTENANCE	$ 14,249	$ 8,000	$ 8,000	$ 8,000
01-50-02-4322	BLDG. & PLANT MAINTENANCE	$ 15,643	$ 4,000	$ 4,000	$ 4,000
01-50-02-4330	DUES & SUBSCRIPTIONS	$ 400	$ 1,800	$ 1,800	$ 1,800
01-50-02-4334	SOFTWARE MAINTENANCE	$ -	$ -	$ -	$ -
01-50-02-4335	COMPUTER MAINTENANCE	$ 57,567	$ 46,250	$ 49,000	$ 49,000
01-50-02-4345	LEASE PURCHASE PAYMENT EXP	$ 2,815	$ 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	$ 4,259	$ 4,500	$ 4,500	$ 4,500
01-50-02-4503	CANINE EXPENSE	$ 1,698	$ 2,500	$ 2,500	$ 2,500
01-50-02-4505	TACTICAL TRAINING EXPENSE	$ 9,075	$ 6,500	$ 6,500	$ 5,000
01-50-02-4508	LEOSE GRANT EXP.	$ 2,160	$ 2,500	$ 4,586	$ 3,500
01-50-02-4510	INVESTIGATIVE EXPENSE	$ 4,000	$ 4,000	$ 4,000	$ 4,000
01-50-02-4511	MEDICAL EXAMINATIONS	$ -	$ 8,000	$ 8,000	$ -
01-50-02-4513	PATROL EQUIP.	$ 7,340	$ 9,000	$ 9,000	$ 5,000
01-50-02-4514	HIRING & TESTING EXP.	$ 320	$ 500	$ 500	$ 500
01-50-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 2,826,666	$ 3,087,910	$ 3,129,292	$ 3,117,032

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-55 Municipal Court

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-55-02-4101	SALARIES	$ 109,519	$ 85,053	$ 85,053	$ 84,327
01-55-02-4102	WORKER'S COMPENSATION	$ 672	$ 523	$ 523	$ 519
01-55-02-4103	SOCIAL SECURITY & MEDICARE	$ 7,707	$ 6,507	$ 6,507	$ 6,451
01-55-02-4104	HEALTH & ACCIDENT INSURANCE	$ 20,246	$ 23,460	$ 23,460	$ 29,100
01-55-02-4105	TMRS - RETIREMENT	$ 9,574	$ 7,051	$ 7,051	$ 7,387
01-55-02-4200	COMMUNITY SUPERVISION - ADULT	$ -	$ 3,500	$ 3,500	$ 3,500
01-55-02-4201	COMMUNITY SUPERVISION - JUVEN	$ -	$ 3,500	$ 3,500	$ 3,500
01-55-02-4202	OFFICE SUPPLIES	$ 2,502	$ 4,000	$ 4,000	$ 4,000
01-55-02-4203	OFFICE EQUIPMENT MAINTENANCE	$ -	$ 750	$ 750	$ 750
01-55-02-4204	RESTITUTION	$ -	$ -	$ -	$ -
01-55-02-4205	LEASED EQUIPMENT - COPIER	$ 2,580	$ 2,800	$ 2,800	$ 2,800
01-55-02-4218	CRIMINAL JUSTICE EXPENSE	$ 91,093	$ 120,000	$ 120,000	$ 101,731
01-55-02-4219	UNIFORMS	$ 239	$ 250	$ 250	$ 250
01-55-02-4231	GENERAL SUPPLIES	$ 1,209	$ 1,500	$ 1,500	$ 1,500
01-55-02-4303	MUNICIPAL COURT JUDGE EXPENSE	$ 40,086	$ 40,086	$ 40,086	$ 41,088
01-55-02-4304	MUNICIPAL COURT TRIAL EXPENSE	$ -	$ 1,500	$ 1,500	$ 1,500
01-55-02-4305	CREDIT CARD PROCESSING FEES	$ 6,586	$ 5,000	$ 5,000	$ 4,400
01-55-02-4308	TELEPHONE & COMMUNICATIONS	$ 1,388	$ 7,705	$ 7,705	$ 7,705
01-55-02-4311	TRAVEL	$ 1,396	$ 3,000	$ 3,000	$ 3,000
01-55-02-4312	MEETINGS, CONV. & SCHOOLS	$ 550	$ 800	$ 800	$ 1,400
01-55-02-4318	OVERAGE/SHORTAGE - CASHIER	$ 20	$ -	$ (10)	$ -
01-55-02-4330	DUES & SUBSCRIPTIONS	$ 824	$ 1,000	$ 1,000	$ 1,000
01-55-02-4335	COMPUTER MAINTENANCE	$ 12,455	$ 6,000	$ 6,000	$ 6,000
01-55-02-4336	COMPUTER PROGRAMS	$ 12,378	$ 19,000	$ 19,000	$ 19,000
01-55-02-4346	RENTAL	$ -	$ -	$ -	$ -
01-55-02-4347	BLDG SEC FUND	$ -	$ 5,876	$ 5,876	$ 5,876
01-55-02-4348	COURT TECHNOLOGY FUND	$ -	$ 5,000	$ 5,000	$ 5,000
01-55-02-4349	COURT SUPERVISION FEES	$ -	$ 1,800	$ 1,800	$ 1,800
01-55-02-4350	OMNI FEE EXPENSE	$ 1,696	$ 4,000	$ 4,000	$ 4,000
01-55-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$	$ -
		$ 322,720	$ 359,661	$ 359,651	$ 347,584

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-60 Fire Department

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-60-02-4102	WORKER'S COMP	$ 2,103	$ 4,165	$ 4,165	$ 4,340
01-60-02-4111	PENSION FUND	$ 52,881	$ 45,000	$ 50,000	$ 50,000
01-60-02-4114	EMPLOYEE PHYSICALS/SCREENS	$ -	$ 550	$ 660	$ 550
01-60-02-4202	OFFICE SUPPLIES	$ 443	$ 2,000	$ 2,000	$ 2,000
01-60-02-4219	UNIFORMS & CLOTHING	$ 1,294	$ 5,000	$ 7,200	$ 5,000
01-60-02-4220	BUNKER GEAR & EQUIPMENT	$ -	$ -	$ 120,000	$ -
01-60-02-4231	GENERAL SUPPLIES	$ 5,156	$ 5,000	$ 5,000	$ 5,000
01-60-02-4240	VEHICLE SUPPLIES	$ 3,230	$ 7,500	$ 7,500	$ 7,500
01-60-02-4241	VEHICLE MAINTENANCE	$ -	$ 4,000	$ 4,000	$ 4,000
01-60-02-4242	EQUIPMENT SUPPLIES	$ 13,290	$ 15,000	$ 15,000	$ 15,000
01-60-02-4243	EQUIPMENT MAINTENANCE	$ 13,428	$ 25,000	$ 45,000	$ 25,000
01-60-02-4244	STATIONARY EQUIPMENT SUPPLIES	$ 1,425	$ 2,500	$ 2,500	$ 2,500
01-60-02-4245	PUMP TESTING	$ 1,950	$ 2,500	$ 2,500	$ 2,500
01-60-02-4246	HOSE & LADDER TESTING	$ 4,047	$ 5,500	$ 5,500	$ 5,500
01-60-02-4247	CHEMICAL SUPPLIES	$ -	$ 2,000	$ 2,000	$ 2,000
01-60-02-4248	SCBA TESTING	$ -	$ 2,500	$ 2,500	$ 2,500
01-60-02-4249	AERIAL TESTING	$ -	$ 1,000	$ 1,800	$ 2,000
01-60-02-4250	SCEBA (Breathing Apparatus)	$ -	$ -	$ -	$ -
01-60-02-4290	STATIONARY EQUIPMENT MAINT.	$ 4,815	$ 7,500	$ 7,500	$ 7,500
01-60-02-4308	TELEPHONE & COMMUNICATIONS	$ 7,708	$ 5,000	$ 5,000	$ 2,000
01-60-02-4309	RADIO TOWER RENTAL & MAINT.	$ 9,998	$ 4,000	$ 4,000	$ 4,000
01-60-02-4311	TRAVEL	$ 2,900	$ 7,500	$ 7,500	$ 7,500
01-60-02-4312	MEETINGS, CONV. & SCHOOLS	$ 4,016	$ 5,000	$ 15,000	$ 10,000
01-60-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
01-60-02-4317	INSURANCE & BONDS	$ 250	$ 300	$ 300	$ 300
01-60-02-4318	FIRE CALL ALLOWANCE	$ 23,720	$ 35,000	$ 40,000	$ 40,000
01-60-02-4319	UTILITIES	$ 6,566	$ 7,000	$ 7,000	$ 5,000
01-60-02-4321	MOBILE RADIO MAINTENANCE	$ 2,237	$ 5,000	$ 5,000	$ 5,000
01-60-02-4322	BLDG. & PLANT MAINTENANCE	$ 11,044	$ 5,000	$ 5,000	$ 5,000
01-60-02-4323	FIRE TRAINING FACILITY MAINT.	$ 20,293	$ 15,000	$ 15,000	$ 10,000
01-60-02-4324	FIRE TRAINING FACILITY SUPPLIES	$ 4,157	$ 5,000	$ 5,000	$ 5,000
01-60-02-4330	DUES & SUBSCRIPTIONS	$ 1,640	$ 2,000	$ 2,000	$ 2,000
01-60-02-4560	OTHER MISC. EXPENSE	$ 2,309	$ 4,000	$ 4,700	$ 4,500
01-60-02-4561	FIRE SAFETY TEACHING EXPENSE	$ 703	$ 4,000	$ 4,000	$ 4,000
01-60-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
01-60-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 201,603	$ 240,515	$ 404,325	$ 247,190
**2024 Budget amended by Council for purchase of Bunker Gear & Equipment for $120,000			$ 360,515		

City of Jasper
Fiscal Year 2024-2025 Budget
General Fund
01-61 Fire Marshal

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-61-02-4101	SALARIES	$ 73,842	$ 77,478	$ 77,478	$ 79,721
01-61-02-4102	WORKER'S COMPENSATION	$ 448	$ 471	$ 471	$ 484
01-61-02-4103	SOCIAL SECURITY & MEDICARE	$ 4,585	$ 5,927	$ 5,927	$ 6,099
01-61-02-4104	HEALTH & ACCIDENT INSURANCE	$ 14,503	$ 16,725	$ 16,725	$ 17,893
01-61-02-4105	TMRS - RETIREMENT	$ 6,457	$ 6,426	$ 6,426	$ 6,984
01-61-02-4202	OFFICE SUPPLIES	$ 1,303	$ 400	$ 500	$ 500
01-61-02-4203	EDUCATING SUPPLIES	$ -	$ 1,000	$ 1,000	$ 500
01-61-02-4219	UNIFORMS & CLOTHING	$ 328	$ 250	$ 250	$ 250
01-61-02-4231	GENERAL SUPPLIES	$ 2,480	$ 2,500	$ 2,500	$ 2,000
01-61-02-4240	VEHICLE SUPPLIES	$ 2,403	$ 2,500	$ 2,500	$ 1,500
01-61-02-4241	VEHICLE MAINTENANCE	$ 1,615	$ 2,500	$ 3,000	$ 1,900
01-61-02-4308	TELEPHONE & COMMUNICATIONS	$ 773	$ 1,000	$ 1,000	$ 1,000
01-61-02-4311	TRAVEL	$ -	$ 2,000	$ 2,000	$ 500
01-61-02-4312	MEETINGS, CONV. & SCHOOLS	$ 7	$ 1,500	$ 1,500	$ 1,000
01-61-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
01-61-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 500	$ 500	$ 500
01-61-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 2,000	$ 2,000	$ 1,000
01-61-02-4331	LICENSES & CERTIFICATIONS	$ 245	$ 1,000	$ 1,000	$ 500
01-61-02-4335	COMPUTER EQUIP. & MAINT.	$ 1,675	$ 2,000	$ 2,000	$ 2,000
01-61-02-4402	SAFETY EQUIP. & SUPPLIES	$ -	$ 1,500	$ 1,500	$ 1,000
01-61-02-4840	CAPITAL - VEHICLE	$ -	$ -	$ -	$ -
		$ 110,664	$ 127,677	$ 128,277	$ 125,331

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
General Fund
01-70 Animal Shelter

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
01-70-02-4101	SALARIES	$ 79,108	$ 78,288	$ 85,646	$ 84,132
01-70-02-4102	WORKERS COMP	$ 1,848	$ 2,954	$ 3,240	$ 3,174
01-70-02-4103	SOCIAL SEC-MEDICARE	$ 5,708	$ 5,989	$ 6,552	$ 6,436
01-70-02-4104	HEALTH & ACCIDENT INS.	$ 20,182	$ 24,377	$ 24,377	$ 26,077
01-70-02-4105	TMRS - RETIREMENT	$ 6,919	$ 6,490	$ 6,490	$ 6,706
01-70-02-4202	OFFICE SUPPLIES	$ 222	$ 300	$ 300	$ 400
01-70-02-4218	VETERINARY EXPENSE	$ 8,665	$ 11,560	$ 6,000	$ 11,560
01-70-02-4219	UNIFORMS	$ 344	$ 500	$ 500	$ 200
01-70-02-4231	GENERAL SUPPLIES	$ 8,580	$ 11,000	$ 10,000	$ 11,000
01-70-02-4232	SUPPLIES FROM DONATIONS	$ 9,752	$ 0	$ 11,494	$ 0
01-70-02-4240	VEHICLE SUPPLIES	$ 4,775	$ 4,200	$ 4,200	$ 4,200
01-70-02-4241	VEHICLE MAINTENANCE	$ 6,351	$ 1,000	$ 1,000	$ 1,000
01-70-02-4308	COMMUNICATIONS	$ 4,997	$ 5,200	$ 5,200	$ 5,200
01-70-02-4311	TRAVEL	$ 518	$ 1,000	$ 1,000	$ 300
01-70-02-4312	MEETINGS & SCHOOLS	$ 706	$ 900	$ 900	$ 300
01-70-02-4315	CLAIMS	$ 200	$ 0	$ 0	$ 0
01-70-02-4319	UTILITIES	$ 5,967	$ 7,200	$ 4,000	$ 6,500
01-70-02-4322	BLDG & PLANT MAINT.	$ 6,333	$ 2,000	$ 2,000	$ 2,000
01-70-02-4335	COMP. EQUIP/MAINT/SUPP.	$ 1,750	$ 1,450	$ 1,450	$ 1,500
01-70-02-4336	ANIMAL CONTROL EQUIP.	$ 455	$ 400	$ 400	$ 200
01-70-02-4337	SAFETY EQUIPMENT	$ 348	$ 3,950	$ 3,950	$ 200
01-70-02-4830	CAPITAL LAND&FACILITY	$ -	$ -	$ 0	$ -
		$ 173,728	$ 168,758	$ 178,699	$ 171,085

LIGHT AND POWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2024-2025
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name		2023 Ending Balances		2024 Approved Budget		2024 Projected Balances		2025 Proposed Budget
OPERATING REVENUE									
3415	ELECTRICAL SALES	$	12,372,079	$	13,357,101	$	7,500,000	$	3,263,956
3415	PASS-THROUGH POWER COST	$		$		$		$	7,500,000
3473	SERVICE CONST. FEES	$	61,075	$	75,000	$	43,000	$	43,000
3474	CUT IN FEES	$	24,598	$	22,000	$	15,000	$	15,000
3601	MISCELLANEOUS	$	(1,294)	$	3,000	$	200	$	200
	TOTAL OPERATING REVENUE	**$**	**12,456,458**	**$**	**13,457,101**	**$**	**7,558,200**	**$**	**10,822,156**
NON-OPERATING REVENUE									
3602	NISCO INCOME	$	718,009	$	-	$	-	$	-
3603	SRMPA DEBT EXCESS	$	-	$	-	$	-	$	-
3604	INSURANCE REIMBURSEMENT	$	3,583	$	-	$	-	$	-
3605	SALE OF SCRAP	$	1,875	$	-	$	976	$	-
3607	SRMPA INCOME	$	7,000,000	$	-	$	-	$	-
3608	SRMPA INCOME - Other	$	-	$	-	$	-	$	-
3609	REVENUE FROM CREDIT CARD FEES	$	35,735	$	27,000	$	27,000	$	27,000
3617	ASSET TRANSFER FROM SRMPA	$	-	$	-	$	-	$	-
3623	OTHER INTEREST	$	728,589	$	50,000	$	800,000	$	600,000
3653	CORONAVIRUS RELIEF FUND REVENUE	$	-	$	-	$	-	$	-
3660	HURRICANE LAURA REVENUE	$	(4,321)	$	-	$	-	$	-
3822	TRANSFER FROM GENERAL FUND	$	-	$	-	$	-	$	-
3824	TRANSFER FROM W&S	$	-	$	-	$	-	$	-
3844	TRANSFER ASSETS FROM FUND WW	$	-	$	-	$	-	$	-
3137	CODE ABATEMENT REV.	$	3,957	$	-	$	-	$	-
	TOTAL NON-OPERATING REVENUE	**$**	**8,487,427**	**$**	**77,000**	**$**	**827,976**	**$**	**627,000**
	TOTAL REVENUE	**$**	**20,943,885**	**$**	**13,534,101**	**$**	**8,386,176**	**$**	**11,449,156**
OPERATING EXPENSES									
	PURCHASED POWER (11-21-02-4246)	$	8,946,245	$	9,500,000	$	6,042,863	$	7,500,000
11-21	DISTRIBUTION & MAINTENANCE	$	1,356,749	$	1,476,030	$	1,491,470	$	1,602,391
11-22	RIGHT OF WAY MAINTENANCE	$	551,491	$	561,362	$	539,776	$	714,440
11-25	INSPECTION/CODE ENFORCEMENT	$	273,698	$	288,088	$	296,889	$	313,478
11-26	CUSTOMER SERVICE	$	600,419	$	583,049	$	540,415	$	564,898
11-28	WAREHOUSE	$	3,678	$	10,300	$	4,700	$	5,900
	CAPITAL OUTLAY	$	-	$	-	$	-	$	-
	DEPRECIATION	$	1,771,878	$	650,000	$	1,771,878	$	1,771,878
	TOTAL OPERATING EXPENSES	**$**	**13,504,158**	**$**	**13,068,829**	**$**	**10,687,991**	**$**	**12,472,985**
OTHER (SOURCES) USES:									
11-21	ADMIN TRANSFER TO GF	$	865,207	$	865,207	$	865,207	$	1,190,712
4115	UNCLAIMED PROPERTY	$		$	-	$	-	$	-
4816	TRANSFER TO DOWNTOWN PROJECT	$	-	$	-	$	-	$	-
4815	TRANSTER TO/FROM FUND 15	$	43,000	$	-	$	136,500	$	-
4817	TRANSTER TO FUND 17	$	111,299	$	-	$	195,973	$	-

CITY OF JASPER, TEXAS
FISCAL YEAR 2024-2025
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

	Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
	4818	TRANSFER TO FUND 18	$ -	$ -	$ 116,607	$ -
	4820	TRANSFER TO 2020 CAPITAL PROJECT	$ 28,811	$ -	$ 27,261	$ -
	4822	TRANSFER TO 2022 CAPITAL PROJECTS	$ 557,771	$ -	$ 192,940	$ -
	4823	TRANSFER TO 2023 CAPITAL PROJECTS	$ 1,214,287	$ -	$ 1,264,816	$ -
	4824	TRANSFER TO 2024 CAPITAL PROJECTS	$ -	$ -	$ 1,122,589	$ -
	4865	TRANSFER TO/FROM W&S I & S	$ -	$ -	$ -	$ -
	4893	TRANSFER TO JASPER UNITED	$ 35,950	$ 11,200	$ 104,495	$ -
	4894	TRANSFER FROM FUND 23	$ (126,918)	$ -	$ -	$ -
	4755	INVENTORY OVERAGE/SHORTAGE	$ 11,387	$ -	$ -	$ -
	4756	TRANSFER TO GENERAL FUND	$ 3,570,985	$ 198,334	$ 149,238	$ -
		TOTAL OTHER (SOURCES) USES	**$ 6,311,779**	**$ 1,074,741**	**$ 4,175,626**	**$ 1,190,712**
		TOTAL EXPENSES AND OTHER USES	**$ 19,815,937**	**$ 14,143,570**	**$ 14,863,617**	**$ 13,663,697**
		TOTAL REVENUE	**$ 20,943,885**	**$ 13,534,101**	**$ 8,386,176**	**$ 11,449,156**
		TOTAL EXPENSES	**$ (19,815,937)**	**$ (14,143,570)**	**$ (14,863,617)**	**$ (13,663,697)**
**		**ACTUAL NET REVENUE (with depreciat**	**$ 1,127,948**	**$ (609,469)**	**$ (6,477,441)**	**$ (2,214,541)**
		DEPRECIATION	$ 1,771,878	$ 650,000	$ 1,771,878	$ 1,771,878
**		**NET WITHOUT DEPRECIATION**	**$ 2,899,826**	**$ 40,531**	**$ (4,705,563)**	**$ (442,663)**
						$ 1,000,000
		NET WITH USE OF COUNCIL APPROVED CAMBRIDGE FUNDS OF $1,000,000				**$ 557,337**

City of Jasper
Fiscal Year 2024-2025 Budget
Light and Power Fund
11-21 Light and Power Distribution

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
11-21-02-4101	SALARIES	$ 686,691	$ 719,747	$ 712,539	$ 733,388
11-21-02-4102	WORKER'S COMPENSATION	$ 7,681	$ 10,634	$ 9,831	$ 10,836
11-21-02-4103	SOCIAL SECURITY & MEDICARE	$ 49,837	$ 55,061	$ 51,457	$ 56,104
11-21-02-4104	HEALTH & ACCIDENT INS.	$ 111,462	$ 135,421	$ 121,521	$ 141,118
11-21-02-4105	TMRS - RETIREMENT	$ 60,154	$ 59,667	$ 62,418	$ 64,245
11-21-02-4202	OFFICE SUPPLIES	$ 739	$ 1,000	$ 121	$ 1,000
11-21-02-4219	UNIFORMS & CLOTHING	$ 8,989	$ 9,000	$ 8,099	$ 9,500
11-21-02-4220	SAFETY EQUIPMENT	$ 5,612	$ 2,000	$ 4,927	$ 5,000
11-21-02-4231	GENERAL SUPPLIES	$ 6,205	$ 2,500	$ 1,907	$ 2,500
11-21-02-4240	VEHICLE SUPPLIES	$ 394	$ 2,500	$ 826	$ 2,500
11-21-02-4241	VEHICLE MAINTENANCE	$ 674	$ 2,000	$ -	$ 2,000
11-21-02-4242	EQUIPMENT SUPPLIES	$ 52,850	$ 25,000	$ 59,305	$ 35,000
11-21-02-4243	EQUIPMENT MAINTENANCE	$ 40,053	$ 25,000	$ 40,911	$ 35,000
11-21-02-4246	POWER PURCHASE COST	$ 8,946,245	$ 9,500,000	$ 6,042,863	$ 7,500,000
11-21-02-4250	POLE REPLACEMENT	$ 9,806	$ 15,000	$ 18,230	$ 20,000
11-21-02-4251	ELECTRIC DISTRIBUTION	$ 101,588	$ 210,000	$ 54,191	$ **280,000**
11-21-02-4252	SUBSTATION B MAINT.	$ 10,329	$ 8,000	$ 18,418	$ 20,000
11-21-02-4253	METER CALIB & TEST	$ -	$ 6,000	$ 3,771	$ 6,000
11-21-02-4254	TRANSFORMERS REPAIR	$ 23,175	$ 20,000	$ -	$ 20,000
11-21-02-4257	JASON SUBSTATION MAINT.	$ 42,051	$ 10,000	$ 114,210	$ 25,000
11-21-02-4258	LINDSEY SUBSTATION MAINT.	$ 30,640	$ 10,000	$ 21,327	$ 25,000
11-21-02-4302	CONSULTANTS	$ 1,763	$ 3,000	$ 74,000	$ 3,000
11-21-02-4303	LEGAL	$ -	$ -	$ 31,273	$ 3,000
11-21-02-4308	COMMUNICATIONS	$ 10,899	$ 14,000	$ 12,584	$ 14,000
11-21-02-4311	TRAVEL	$ 1,987	$ 3,000	$ 429	$ 3,000
11-21-02-4312	MEETINGS, CONV. & SCHOOLS	$ 3,540	$ 3,000	$ 8,057	$ 10,000
11-21-02-4315	CLAIMS ACCOUNT	$ 4,791	$ 500	$ -	$ 500
11-21-02-4319	UTILITIES	$ 9,625	$ 10,000	$ 2,178	$ 10,000
11-21-02-4321	MOBILE RADIO MAINT.	$ -	$ 500	$ -	$ 500
11-21-02-4322	BLDG & PLANT MAINTENANCE	$ 6,607	$ 7,000	$ 4,997	$ 7,000
11-21-02-4330	DUES & SUBSCRIPTIONS	$ 895	$ 3,000	$ 2,880	$ 3,000
11-21-02-4331	SAFETY TRAINING	$ 4,390	$ 7,500	$ 7,223	$ 8,000
11-21-02-4335	COMPUTER / IT MAINTENANCI	$ 8,959	$ 6,000	$ 7,400	$ 6,000
11-21-02-4345	LEASE PURCHASE / COPIER	$ -	$ -	$ 4,000	$ 5,200
11-21-02-4350	BAD DEBT EXPENSE	$ 47,652	$ 75,000	$ 25,330	$ 30,000
11-21-02-4410	TRSFR TO GF ADMIN.	$ 865,207	$ 865,207	$ 865,207	$ 1,190,712
11-21-02-4501	DEPRECIATION	$ 1,771,878	$ 650,000	$ 1,771,878	$ 1,771,878
11-21-02-4543	MISC. PUBLIC SERVICE	$ 6,711	$ 10,000	$ 7,110	$ -
11-21-02-4560	OTHER MISC. EXPENSE	$ -	$ 5,000	$ -	$ 5,000
11-21-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$
11-21-02-4840	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
		$ 12,940,079	$ 12,491,237	$ 10,171,418	$ 12,064,981

Reconductor Line on HWY 190 **$200,000**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Light and Power Fund
11-22 Right of Way Maintenance

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
11-22-02-4101	SALARIES	$ 339,106	$ 347,597	$ 342,967.00	$ 359,815.00
11-22-02-4102	WORKER'S COMPENSATION	$ 5,010	$ 5,136	$ 5,067.00	$ 5,316.00
11-22-02-4103	SOCIAL SECURITY & MEDICARE	$ 25,757	$ 26,591	$ 26,056.00	$ 27,526.00
11-22-02-4104	HEALTH & ACCIDENT INS.	$ 70,587	$ 84,122	$ 78,115.00	$ 89,988.00
11-22-02-4105	TMRS - RETIREMENT	$ 29,706	$ 28,816	$ 30,045.00	$ 31,520.00
11-22-02-4113	UNEMPLOYMENT CLAIMS	$ -	$ -	$ -	$ -
11-22-02-4202	OFFICE SUPPLIES	$ 28	$ 100	$ -	$ -
11-22-02-4219	UNIFORMS & CLOTHING	$ 7,645	$ 7,000	$ 6,854	$ 7,500
11-22-02-4231	GENERAL SUPPLIES	$ 30	$ 2,000	$ 27	$ 2,000
11-22-02-4240	VEHICLE SUPPLIES	$ 894	$ 1,000	$ 674	$ 1,000
11-22-02-4242	EQUIPMENT SUPPLIES	$ 35,973	$ 25,000	$ 24,403	$ 25,000
11-22-02-4243	EQUIPMENT MAINTENANCE	$ 35,186	$ 25,000	$ 22,023	$ 25,000
11-22-02-4247	CHEMICAL SUPPLIES	$ -	$ 500	$ 0	$ 500
11-22-02-4302	CONSULTANTS-TRIMMING	$ -	$ 5,000	$ 0	$ **45,000**
11-22-02-4303	OUTSIDE TREE CUTTING SVC	$ -	$ -	$ -	$ -
11-22-02-4315	CLAIMS ACCOUNT	$ 4,402	$ 2,500	$ 3,545	$ 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	$ -	$ -	$ -	$ **90,775.00**
11-22-02-4839	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
11-22-02-4996	OPEB EXPENSE	$ (2,833.00)	$ -	$ -	$ -
		$ 551,491	$ 561,362	$ 539,776	$ 714,440

Contractor to Trim and/or Cut Down Dead Trees Caused by Drought	**$45,000**
Tractor with Grapple, Bucket, Bushhog	**$90,775**

City of Jasper
Fiscal Year 2024-2025 Budget
Light and Power Fund
11-25 Inspections and Code Enforcement

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
11-25-02-4101	SALARIES	$ 186,027	$ 186,954	$ 186,954	$ 198,244
11-25-02-4102	WORKER'S COMPENSATION	$ 1,174	$ 1,138	$ 1,138	$ 1,207
11-25-02-4103	SOCIAL SECURITY & MEDICARE	$ 14,075	$ 14,302	$ 14,302	$ 15,166
11-25-02-4104	HEALTH & ACCIDENT INSURANCE	$ 26,173	$ 31,546	$ 31,546	$ 33,745
11-25-02-4105	TMRS - RETIREMENT	$ 16,296	$ 15,498	$ 15,498	$ 17,366
11-25-02-4202	OFFICE SUPPLIES	$ 3,118	$ 2,000	$ 1,000	$ 2,000
11-25-02-4205	CODE ENFORCE. SOFTWARE MAINT.	$ -	$ -	$ 9,000	$ 9,000
11-25-02-4219	UNIFORMS & CLOTHING	$ 2,020	$ 1,700	$ 2,273	$ 2,000
11-25-02-4231	GENERAL SUPPLIES	$ 440	$ 2,000	$ 2,000	$ 2,000
11-25-02-4240	VEHICLE SUPPLIES	$ 3,649	$ 3,000	$ 3,000	$ 3,000
11-25-02-4241	VEHICLE MAINTENANCE	$ 3,797	$ 2,000	$ 2,428	$ 2,000
11-25-02-4308	TELEPHONE & COMMUNICATIONS	$ 1,925	$ 2,000	$ 2,000	$ 2,000
11-25-02-4311	TRAVEL	$ 348	$ 3,500	$ 3,500	$ 3,500
11-25-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,339	$ 4,000	$ 4,000	$ 4,000
11-25-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
11-25-02-4321	MOBILE RADIO MAINTENANCE	$ -	$ 250	$ 250	$ 250
11-25-02-4322	BUILDING AND PLANT MAINT.	$ -	$ 200	$ -	$ -
11-25-02-4330	DUES & SUBSCRIPTIONS	$ 330	$ 2,000	$ 2,000	$ 2,000
11-25-02-4331	LICENSES AND CERTIFICATIONS	$ 317	$ 2,000	$ 2,000	$ 2,000
11-25-02-4332	TESTING AND CODE EQUIPMENT	$ 931	$ 1,000	$ 1,000	$ 1,000
11-25-02-4335	COMPUTER EQUIPMENT	$ 6,815	$ 4,500	$ 4,500	$ 4,500
11-25-02-4345	LEASE/PURCHASE PMT.	$ -	$ -	$ -	$ -
11-25-02-4402	SAFETY EQUIP-SUPPLIES	$ -	$ 1,000	$ 1,000	$ 1,000
11-25-02-4500	CODE ADOPTIONS	$ -	$ -	$ -	$ -
11-25-02-4504	CODE VIOLATION ABATEMENT	$ 6,010	$ 7,500	$ 7,500	$ 7,500
11-25-02-4560	CODE COMPLIANCE	$ 128	$ -	$ -	$ -
11-25-02-4996	OPEB EXPENSE	$ (1,214)	$ -	$ -	$ -
		$ 273,698	$ 288,088	$ 296,889	$ 313,478

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

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
11-26-02-4101	SALARIES	$ 305,875	$ 265,763	$ 265,763	$ 278,810
11-26-02-4102	WORKER'S COMPENSATION	$ (851)	$ 2,052	$ 2,052	$ 2,145
11-26-02-4103	SOCIAL SECURITY & MEDICARE	$ 22,647	$ 20,331	$ 20,331	$ 21,329
11-26-02-4104	HEALTH & ACCIDENT INSURANCE	$ 62,983	$ 65,521	$ 65,521	$ 70,090
11-26-02-4105	TMRS - RETIREMENT	$ 26,795	$ 22,032	$ 22,032	$ 24,424
11-26-02-4201	CREDIT CARD TRANSACTION FEES	$ 41,988	$ 46,900	$ 36,000	$ 36,000
11-26-02-4202	OFFICE SUPPLIES	$ 18,154	$ 16,000	$ 16,000	$ 20,000
11-26-02-4203	OFFICE EQUIPMENT MAINTENANCE	$ -	$ 500	$ 500	$ 500
11-26-02-4204	UTILITY BILLING EXPENSE	$ 43,926	$ 44,000	$ 44,000	$ 44,000
11-26-02-4219	UNIFORMS & CLOTHING	$ 1,445	$ 1,200	$ 1,782	$ 1,800
11-26-02-4231	GENERAL SUPPLIES	$ 983	$ 3,000	$ 3,000	$ 3,000
11-26-02-4240	VEHICLE SUPPLIES	$ 4,439	$ 4,500	$ 3,000	$ 3,000
11-26-02-4241	VEHICLE MAINTENANCE	$ 2,146	$ 2,500	$ 2,000	$ 2,500
11-26-02-4247	CHEMICAL SUPPLIES	$ -	$ -	$ -	$ -
11-26-02-4308	TELEPHONE & COMMUNICATIONS	$ 23,067	$ 33,000	$ 15,000	$ 15,000
11-26-02-4311	TRAVEL	$ -	$ 1,000	$ 1,000	$ 1,000
11-26-02-4312	MEETINGS, CONV. & SCHOOLS	$ -	$ 1,000	$ 1,000	$ 1,000
11-26-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
11-26-02-4316	Shortage by C/S Clerks	$ 100	$ 500	$ 164	$ -
11-26-02-4321	MOBILE RADIO MAINTENANCE	$ 92	$ 2,500	$ 500	$ 500
11-26-02-4322	BLDG & PLANT MAINTENANCE	$ 227	$ 750	$ 1,789	$ 1,800
11-26-02-4330	DUES & SUBSCRIPTIONS	$ 23,533	$ 28,000	$ 20,000	$ 20,000
11-26-02-4334	COMPUTER SOFTWARE MAINT.	$ 10,717	$ 8,000	$ 2,500	$ 5,000
11-26-02-4335	COMPUTER MAINTENANCE	$ 11,438	$ 9,000	$ 9,000	$ 9,000
11-26-02-4336	PUBLIC RELATIONS	$ -	$ -	$ 4,481	$ 1,000
11-26-02-4345	LEASE PURCHASE	$ 2,318	$ 5,000	$ 3,000	$ 3,000
11-26-02-4346	RENTAL	$ 824	$ -	$ -	$ -
11-26-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
11-26-02-4839	CAPITAL VEHICLES	$ -	$ -	$ -	$ -
11-26-02-4996	OPEB EXPENSE	$ (2,427)	$ -	$ -	$ -
		$ 600,419	$ 583,049	$ 540,415	$ 564,898

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Light and Power Fund
11-28 Warehouse

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
11-28-02-4242	EQUIPMENT SUPPLIES	$ -	$ 150	$ -	$ -
11-28-02-4308	COMMUNICATIONS	$ 37	$ 250	$ -	$ -
11-28-02-4319	UTILITIES	$ -	$ 4,000	$ -	$ -
11-28-02-4322	BLDG & PLANT MAINT.	$ 589	$ 1,200	$ -	$ 1,200
11-28-02-4345	LEASE PURCHASE	$ 3,052	$ 4,700	$ 4,700	$ 4,700
11-28-02-4823	CAPITAL VEHICLES & EQUIP	$ -	$ -	$ -	$ -
11-28-02-4830	CAPITAL LAND & FACILITIES	$ -	$ -	$ -	$ -
		$ 3,678	$ 10,300	$ 4,700	$ 5,900

WATER AND SEWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2024-2025
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP

Account Number	Account Name		2023 Ending Balances		2024 Approved Budget		2024 Projected Balances		2025 Proposed Budget
WATER REVENUE									
3417	WATER SALES	$	2,511,773	$	2,485,859	$	2,575,140	$	2,485,859
3464	CUT IN FEES	$	16,747	$	15,000	$	13,029	$	13,000
3467	TAP FEES	$	20,719	$	10,000	$	22,500	$	15,000
3601	OTHER INCOME	$	10,317	$	6,000	$	5,720	$	6,000
		$	**2,559,556**	**$**	**2,516,859**	**$**	**2,616,389**	**$**	**2,519,859**
SEWER REVENUE									
3419	SEWER INCOME	$	1,778,174	$	1,767,411	$	1,868,936	$	1,767,411
3463	TAP FEES	$	6,550	$	5,000	$	15,000	$	10,000
		$	**1,784,724**	**$**	**1,772,411**	**$**	**1,883,936**	**$**	**1,777,411**
	TOTAL OPERATING REVENUE	**$**	**4,344,280**	**$**	**4,289,270**	**$**	**4,500,325**	**$**	**4,297,270**
OTHER REVENUE SOURCES AND EXPENSES									
3604	INSURANCE REIMBURSEMENTS	$	-	$	-	$	-	$	-
3623	INTEREST INCOME	$	11,094	$	2,000	$	28,000	$	5,000
3606	SALE OF SCRAP	$	-	$	-	$	3,722	$	-
3609	CDBG RECEIPTS	$	-	$	-	$	-	$	-
3611	SEWER LINE PROJECTS	$	-	$	-	$	-	$	-
3817	HURRICANE HARVEY REIMBURSEMENT	$	-	$	-	$	-	$	-
3653	CORONAVIRUS RELIEF FUND	$	686,390	$	-	$	-	$	-
3660	HURRICANE LAURA	$	-	$	-	$	-	$	-
3845	TRANSFER FROM FUND 23	$	47,512	$	-	$	-	$	-
3867	CDV21-0281 REVENUE	$	17,600	$	-	$	119,637	$	-
		$	**762,596**	**$**	**2,000**	**$**	**151,359**	**$**	**5,000**
	TOTAL WATER & SEWER REVENUE	**$**	**5,106,876**	**$**	**4,291,270**	**$**	**4,651,684**	**$**	**4,302,270**
OPERATING EXPENSES									
21-01	WATER PRODUCTION	$	417,972	$	570,914	$	442,950	$	596,459
21-02	WATER DISTRIBUTION	$	664,827	$	841,446	$	751,440	$	1,162,875
21-03	SANITARY SEWER	$	595,139	$	741,497	$	929,892	$	798,268
21-04	WASTEWATER TREATMENT PLANT	$	815,507	$	890,976	$	706,742	$	880,666
21-05	PUBLIC WORKS	$	384,601	$	363,653	$	352,598	$	302,426

CITY OF JASPER, TEXAS
FISCAL YEAR 2024-2025
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Approved Budget
OPERATING EXPENSES CONTINUED...					
	DEPRECIATION	$ 1,510,973	1,487,251	$ 1,510,973	$ 1,510,973
4425	TRANSFER FROM LIGHT & POWER	$ (570,852)	$ -	$ (136,500)	$ -
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	$ -	$ -	$ -	$ -
4410	TRANSFER TO GF - ADMIN COSTS	$ 865,207	$ 865,207	$ 865,207	$ 447,436
	TOTAL OPERATING EXPENSES	**$ 4,683,374**	**$ 5,760,944**	**$ 5,503,633**	**$ 5,699,103**
	TOTAL REVENUE	**$ 5,106,876**	**$ 4,291,270**	**$ 4,651,684**	**$ 4,302,270**
	TOTAL EXPENSES	**$ (4,683,374)**	**$ (5,760,944)**	**$ (5,503,633)**	**$ (5,699,103)**
	ACTUAL NET REVENUE (with depreciat	**$ 423,502**	**$ (1,469,674)**	**$ (851,949)**	**$ (1,396,833)**
	LESS DEPRECIATION	$ 1,510,973	$ 1,487,251	$ 1,510,973	$ 1,510,973
	WITHOUT DEPRECIATION	**$ 1,934,475**	**$ 17,577**	**$ 659,024**	**$ 114,140**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Water and Sewer Fund
21-01 Water Production

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
21-01-02-4101	SALARIES	$ 128,344	$ 153,030	$ 153,030	$ 159,857
21-01-02-4102	WORKER'S COMPENSATION	$ 3,013	$ 3,592	$ 3,592	$ 3,753
21-01-02-4103	SOCIAL SECURITY & MEDICARE	$ 9,414	$ 11,707	$ 11,707	$ 12,229
21-01-02-4104	HEALTH & ACCID. INS.	$ 22,348	$ 33,975	$ 33,975	$ 36,345
21-01-02-4105	TMRS - RETIREMENT	$ 11,243	$ 12,686	$ 12,686	$ 14,003
21-01-02-4219	UNIFORMS & CLOTHING	$ 325	$ 460	$ 460	$ 500
21-01-02-4231	GENERAL SUPPLIES	$ 4,131	$ 3,622	$ 3,600	$ 3,622
21-01-02-4242	EQUIPMENT SUPPLIES	$ 1,825	$ 4,800	$ 4,800	$ 5,000
21-01-02-4243	EQUIPMENT MAINTENANCE	$ 3,855	$ 5,000	$ 3,152	$ 5,000
21-01-02-4244	STATIONARY EQUIP. SUPPLIES	$ 7,754	$ 13,200	$ 13,200	$ 14,000
21-01-02-4245	STATIONARY EQUIP. MAINT.	$ 9,159	$ 15,552	$ 10,000	$ 15,000
21-01-02-4247	CHEMICAL SUPPLIES	$ 30,672	$ 39,600	$ 18,237	$ 39,600
21-01-02-4249	GENERATOR FUEL & SUPPLIES	$ 6,651	$ 6,300	$ 20,082	$ 20,000
21-01-02-4260	ELEV. GROUND WATER STOR.	$ 4,610	$ 35,880	$ 18,000	$ 35,880
21-01-02-4262	WATER WELL MAINTENANCE	$ 4,843	$ 34,020	$ 15,400	$ 34,020
21-01-02-4290	GENERAL MAINTENANCE	$ 4,893	$ 2,300	$ 1,875	$ 2,300
21-01-02-4302	CONSULTANTS	$ 12,743	$ 15,840	$ 14,340	$ 16,000
21-01-02-4304	STATE PERMIT FEES/INSPECT.	$ 16,770	$ 22,000	$ 14,348	$ 22,000
21-01-02-4308	COMMUNICATIONS	$ 4,245	$ 5,000	$ 4,775	$ 5,000
21-01-02-4311	TRAVEL	$ -	$ 1,500	$ 200	$ 1,500
21-01-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,903	$ 6,000	$ 2,637	$ 6,000
21-01-02-4319	UTILITIES	$ 129,734	$ 140,000	$ 20,141	$ 140,000
21-01-02-4321	RADIO MAINT.	$ -	$ 150	$ 50	$ 150
21-01-02-4322	BLDG. & PLANT MAINT.	$ 571	$ 1,000	$ 125	$ 1,000
21-01-02-4330	DUES & SUBSCRIPTIONS	$ -	$ 700	$ 200	$ 700
21-01-02-4402	SAFETY EQUIP-SUPPLIES	$ 7	$ 3,000	$ 1,500	$ 3,000
21-01-02-4501	DEPRECIATION	$ 1,510,973	$ 1,487,251	$ 1,510,973	$ 1,510,973
21-01-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ 28,461	$ -
21-01-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ 32,377	$ -
21-01-02-4996	OPEB EXPENSE	$ (1,081)	$ -	$ -	$ -
		$ 1,928,945	$ 2,058,165	$ 1,953,923	$ 2,107,432

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Water and Sewer Fund
21-02 Water Distribution

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
21-02-02-4101	SALARIES	$ 419,175	$ 427,685	$ 417,000	$ 426,065
21-02-02-4102	WORKER'S COMPENSATION	$ 5,391	$ 10,040	$ 9,854	$ 10,002
21-02-02-4103	SOCIAL SECURITY & MEDICARE	$ 31,030	$ 32,718	$ 31,900	$ 32,594
21-02-02-4104	HEALTH & ACCIDENT INS.	$ 69,209	$ 81,971	$ 60,741	$ 83,939
21-02-02-4105	TMRS - RETIREMENT	$ 36,720	$ 35,455	$ 35,455	$ 37,323
21-02-02-4202	OFFICE SUPPLIES	$ 224	$ 600	$ 482	$ 600
21-02-02-4219	UNIFORMS & CLOTHING	$ 2,621	$ 3,000	$ 2,304	$ 3,000
21-02-02-4231	GENERAL SUPPLIES	$ 7,741	$ 6,000	$ 5,972	$ 6,000
21-02-02-4240	VEHICLE SUPPLIES	$ 83	$ -	$ 192	$ 1,000
21-02-02-4241	VEHICLE MAINTENANCE	$ 189	$ 2,500	$ 2,398	$ 2,500
21-02-02-4242	EQUIPMENT SUPPLIES	$ 25,510	$ 17,062	$ 14,562	$ 18,000
21-02-02-4243	EQUIPMENT MAINTENANCE	$ 29,409	$ 19,000	$ 23,033	$ 22,000
21-02-02-4247	CHEMICAL SUPPLIES	$ -	$ 300	$ 150	$ 300
21-02-02-4249	MATERIAL FOR STREET REPAIRS	$ 1,858	$ 5,500	$ 3,754	$ 6,000
21-02-02-4261	WATER DIST. LINE MAINT.	$ -	$ 93,600	$ 93,600	$ **407,640**
21-02-02-4267	WATER METER MAINT.	$ -	$ 39,375	$ 14,317	$ 43,312
21-02-02-4268	FIRE HYDRANT MAINT.	$ 5,543	$ 12,000	$ 7,286	$ 12,000
21-02-02-4272	NEW WATER TAPS/SERVICE	$ 3,287	$ 10,000	$ 2,613	$ 10,000
21-02-02-4302	CONSULTANTS	$ -	$ 5,000	$ 3,373	$ 5,000
21-02-02-4308	COMMUNICATIONS	$ 5,565	$ 7,000	$ 7,000	$ 7,000
21-02-02-4311	TRAVEL	$ 26	$ 3,000	$ 1,500	$ 3,000
21-02-02-4312	MEETINGS, CONV. & SHCOOLS	$ 10,728	$ 7,590	$ 5,009	$ 8,000
21-02-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
21-02-02-4319	UTILITIES	$ -	$ 200	$ 200	$ 200
21-02-02-4321	MOBILE RADIO MAINT.	$ 92	$ 250	$ 337	$ 300
21-02-02-4322	BLDG AND PLANT MAINTENANCI	$ 1,697	$ 2,000	$ 1,428	$ 2,000
21-02-02-4330	DUES & SUBSCRIPTIONS	$ 895	$ 1,000	$ 1,380	$ 1,500
21-02-02-4350	BAD DEBT EXPENSE	$ 8,339	$ 15,000	$ 2,000	$ 10,000
21-02-02-4402	SAFETY EQUIP-SUPPLIES	$ 2,016	$ 3,600	$ 3,600	$ 3,600
21-02-02-4410	TRSF TO GF - ADMIN	$ 865,207	$ 865,207	$ 865,207	$ 447,436
21-02-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-02-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
21-02-02-4996	OPEB EXPENSE	$ (2,521)	$ -	$ -	$ -
		$ 1,530,034	**$ 1,706,653**	**$ 1,616,647**	**$ 1,610,311**

Upgrade Several Waterlines Throughout Water System **$300,000**

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Water and Sewer Fund
21-03 Sanitary Sewer

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
21-03-02-4101	SALARIES	$ 322,358	$ 357,913	$ 357,913	$ 400,929
21-03-02-4102	WORKER'S COMPENSATION	$ 1,852	$ 3,087	$ 3,087	$ 3,458
21-03-02-4103	SOCIAL SECURITY & MEDICARE	$ 24,341	$ 27,380	$ 27,380	$ 30,671
21-03-02-4104	HEALTH & ACCIDENT INS.	$ 51,747	$ 66,596	$ 66,596	$ 78,739
21-03-02-4105	TRMS - RETIREMENT	$ 28,239	$ 29,671	$ 29,671	$ 35,121
21-03-02-4202	OFFICE SUPPLIES	$ 90	$ 250	$ 370	$ 400
21-03-02-4219	UNIFORMS & CLOTHING	$ 2,445	$ 3,500	$ 3,000	$ 3,500
21-03-02-4231	GENERAL SUPPLIES	$ 4,750	$ 4,000	$ 4,500	$ 5,000
21-03-02-4240	VEHICLE SUPPLIES	$ 1,147	$ 900	$ 150	$ 900
21-03-02-4241	VEHICLE MAINTENANCE	$ 406	$ -	$ -	$ -
21-03-02-4242	EQUIPMENT SUPPLIES	$ 32,688	$ 30,000	$ 25,000	$ 25,000
21-03-02-4243	EQUIPMENT MAINTENANCE	$ 26,976	$ 24,000	$ 20,000	$ 22,000
21-03-02-4247	CHEMICAL SUPPLIES	$ 368	$ 1,200	$ 650	$ 1,200
21-03-02-4249	GENERATORS - FUEL/SUPPLIES	$ 9,703	$ 9,500	$ 8,500	$ 9,500
21-03-02-4271	SEWER LINE MAINTENANCE	$ 20,153	$ 25,000	$ 40,000	$ 40,000
21-03-02-4272	SEWER LINE LIFT STATION	$ -	$ 85,000	$ 65,000	$ 75,000
21-03-02-4274	NEW SEWER TAPS/SERVICE	$ 5,293	$ 10,000	$ 3,000	$ 10,000
21-03-02-4302	CONSULTANTS	$ 1,581	$ 5,000	$ 3,500	$ 5,000
21-03-02-4308	COMMUNICATIONS	$ 6,062	$ 7,000	$ 8,000	$ 8,000
21-03-02-4311	TRAVEL	$ 146	$ 2,000	$ 500	$ 2,000
21-03-02-4312	MEETINGS CONV. & SCHOOLS	$ 8,523	$ 3,500	$ 3,400	$ 3,500
21-03-02-4315	CLAIMS ACCOUNT	$ 4,595	$ -	$ 16,000	$ -
21-03-02-4319	UTILITIES	$ 35,274	$ 38,000	$ 13,000	$ 30,000
21-03-02-4321	MOBILE RADIO MAINT.	$ -	$ 100	$ 100	$ 100
21-03-02-4322	BLDG.& PLANT MAINT.	$ 1,638	$ 2,000	$ 650	$ 2,000
21-03-02-4330	DUES & SUBSCRIPTIONS	$ 895	$ 900	$ 1,230	$ 1,250
21-03-02-4402	SAFETY EQUIP-SUPPLIES	$ 498	$ 5,000	$ 1,000	$ 5,000
21-03-02-4823	CAPITAL EQUIPMENT	$ 5,532	$ -	$ -	$ -
21-03-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
21-03-02-4867	CDV21-0281 SEWER IMPROV.	$ -	$ -	$ 227,695	$ -
21-03-02-4996	OPEB EXPENSE	$ (2,161)	$ -	$ -	$ -
		$ 595,139	$ 741,497	$ 929,892	$ 798,268

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Water and Sewer Fund
21-04 Wastewater Treatment Plant

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
21-04-02-4101	SALARIES	$ 318,906	$ 332,389	$ 332,389	$ 325,779
21-04-02-4102	WORKER'S COMPENSATION	$ 3,702	$ 2,867	$ 2,867	$ 2,810
21-04-02-4103	SOCIAL SECURITY & MEDICARE	$ 23,766	$ 25,428	$ 25,428	$ 24,922
21-04-02-4104	HEALTH & ACCIDENT INS.	$ 48,223	$ 55,922	$ 55,922	$ 56,242
21-04-02-4105	TRMS - RETIREMENT	$ 27,936	$ 27,555	$ 27,555	$ 28,538
21-04-02-4113	UNEMPLOYEMENT COMP.	$ -	$ -	$ -	$ -
21-04-02-4202	OFFICE SUPPLIES	$ 568	$ 2,000	$ 750	$ 2,000
21-04-02-4203	OFFICE EQUIPMENT MAINT.	$ 2,301	$ 1,000	$ 1,000	$ 1,000
21-04-02-4219	UNIFORMS & CLOTHING	$ 1,638	$ 3,000	$ 1,500	$ 2,500
21-04-02-4231	GENERAL SUPPLIES	$ 5,045	$ 4,500	$ 2,700	$ 4,000
21-04-02-4240	VEHICLE SUPPLIES	$ -	$ 1,000	$ 500	$ 1,000
21-04-02-4241	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -
21-04-02-4242	EQUIPMENT SUPPLIES	$ 6,166	$ 5,000	$ 5,800	$ 6,000
21-04-02-4243	EQUIPMENT MAINTENANCE	$ 49,874	$ 50,000	$ 22,000	$ 50,000
21-04-02-4244	STATIONARY EQUIP SUPPLIES	$ -	$ -	$ 436	$ -
21-04-02-4245	STATIONARY EQUIP MAINT.	$ -	$ -	$ -	$ -
21-04-02-4247	CHEMICAL SUPPLIES	$ 78,262	$ 80,000	$ 60,000	$ 75,000
21-04-02-4248	LAB SUPPLIES	$ 2,718	$ 2,000	$ 600	$ 2,000
21-04-02-4249	GENERATORS - FUEL/SUPPLIES	$ 5,976	$ 3,000	$ 3,395	$ 4,000
21-04-02-4290	GENERAL MAINTENANCE	$ 2,476	$ 4,500	$ 400	$ 4,000
21-04-02-4302	CONSULTANTS	$ 60,077	$ 65,000	$ 65,000	$ 65,000
21-04-02-4304	STATE PERMIT FEES/INSPECT.	$ 21,586	$ 50,000	$ 42,000	$ 50,000
21-04-02-4308	COMMUNICATIONS	$ 8,950	$ 8,000	$ 5,000	$ 7,000
21-04-02-4311	TRAVEL	$ -	$ 1,500	$ 500	$ 1,500
21-04-02-4312	MEETINGS, CONV. & SCHOOLS	$ 4,220	$ 4,000	$ 3,000	$ 4,000
21-04-02-4315	CLAIMS ACCOUNT	$ -	$ -	$ -	$ -
21-04-02-4319	UTILITIES	$ 136,616	$ 140,000	$ 30,000	$ 140,000
21-04-02-4321	MOBILE RADIO MAINT.	$ -	$ 75	$ -	$ 75
21-04-02-4322	BLDG. & PLANT MAINT.	$ 5,010	$ 15,000	$ 8,000	$ 10,000
21-04-02-4330	DUES & SUBSCRIPTIONS	$ 111	$ 500	$ -	$ 500
21-04-02-4335	COMPUTER MAINTENANCE	$ 1,243	$ 2,740	$ 2,500	$ 2,800
21-04-02-4337	PUBLIC RELATIONS	$ -	$ -	$ 4,500	$ 5,000
21-04-02-4402	SAFETY EQUIP-SUPPLIES	$ 1,938	$ 4,000	$ 3,000	$ 5,000
21-04-02-4716	MARCH 2016 FLOOD EXPENSE	$ -	$ -	$ -	$ -
21-04-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-04-02-4830	CAPITAL LAND & FACILITY	$ -	$ -	$ -	$ -
21-04-02-4996	OPEB EXPENSE	$ (1,801)	$ -	$ -	$ -
		$ 815,507	$ 890,976	$ 706,742	$ 880,666

City of Jasper, Texas
Fiscal Year 2024-2025 Budget
Water and Sewer Fund
21-05 Public Works

Account Number	Account Name	2023 Ending Balances	2024 Approved Budget	2024 Projected Balances	2025 Proposed Budget
21-05-02-4101	SALARIES	$ 265,486	$ 236,860	$ 236,860	$ 194,266
21-05-02-4102	WORKER'S COMP.	$ 5,600	$ 5,015	$ 5,015	$ 4,431
21-05-02-4103	SOCIAL SECURITY	$ 19,098	$ 18,120	$ 18,120	$ 14,861
21-05-02-4104	HEALTH & ACCIDENT INS.	$ 31,890	$ 37,322	$ 37,322	$ 25,097
21-05-02-4105	TMRS - RETIREMENT	$ 23,257	$ 19,636	$ 19,636	$ 16,621
21-05-02-4202	OFFICE SUPPLIES	$ 41	$ 550	$ 150	$ 500
21-05-02-4219	UNIFORMS & CLOTHING	$ 1,193	$ 1,100	$ 1,080	$ 1,200
21-05-02-4231	GENERAL SUPPLIES	$ 699	$ 1,800	$ 1,100	$ 1,800
21-05-02-4240	VEHICLE SUPPLIES	$ 1,687	$ 1,800	$ 2,500	$ 2,200
21-05-02-4241	VEHICLE MAINTENANCE	$ 1,507	$ 1,400	$ 500	$ 1,400
21-05-02-4242	VEHICLE SUPPLIES	$ 158	$ 200	$ 100	$ 200
21-05-02-4245	TOOLS - NEW CONSTRUCTION	$ 463	$ 800	$ 4,850	$ 800
21-05-02-4249	GENERATOR MAINTENANCE	$ 181	$ 250	$ 215	$ 250
21-05-02-4301	GIS MAPPING	$ -	$ 6,500	$ -	$ 6,500
21-05-02-4308	COMMUNICATIONS	$ 19,652	$ 18,000	$ 16,500	$ 18,000
21-05-02-4311	TRAVEL	$ 612	$ 2,500	$ 1,500	$ 2,500
21-05-02-4312	MEETINGS, CONV. & SCHOOLS	$ 1,467	$ 2,500	$ 2,000	$ 2,500
21-05-02-4319	UTILITIES	$ 1,136	$ 1,500	$ 700	$ 1,500
21-05-02-4321	MOBILE RADIO MAINT.	$ -	$ 100	$ -	$ 100
21-05-02-4322	BLDG. & PLANT MAINT.	$ 2,662	$ 2,000	$ 500	$ 2,000
21-05-02-4330	DUES & SUBSCRIPTIONS	$ 724	$ 900	$ 900	$ 900
21-05-02-4335	COMPUTER MAINTENANCE	$ 6,808	$ 3,000	$ 2,500	$ 3,000
21-05-02-4346	RENTAL	$ 280	$ 1,800	$ 550	$ 1,800
21-05-02-4823	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -
21-05-02-4840	CAPITAL VEHICLES	$	$ -	$ -	$ -
		$ 384,601	$ 363,653	$ 352,598	$ 302,426

DEBT SERVICE FUND

CITY OF JASPER, TEXAS

SCHEDULE OF PROJECTED AND PROPOSED REVENUE AND EXPENSES

GENERAL FUND DEBT SERVICE

FISCAL YEAR 2024-2025

	2022-2023 AUDIT ENDING BALANCES	2023-2024 APPROVED BUDGET	2023-2024 PROJECTED BALANCES	2024-2025 PROPOSED BUDGET
REVENUES				
Sales Tax	$ -	$ -	$ -	$ -
Property Tax	$ 20,107	$ 15,000	$ 16,075	$ 15,000
Interest	$ 48,819	$ 10,000	$ 41,946	$ 10,000
	$ 68,926	$ 25,000	$ 58,021	$ 25,000
EXPENDITURES				
Principal	$ -	$ -	$ -	$ -
Interest & Fees	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Revenue	$ 68,926	$ 25,000	$ 58,021	$ 25,000
Expenses	$ -	$ -	$ -	$ -
Transfers in (out)	$ -	$ -	-	-
Net Gain	$ 68,926	$ 25,000	$ 58,021	$ 25,000

CITY OF JASPER, TEXAS

ENABLING LEGISLATION

INVESTMENT POLICY

INVESTMENT OFFICER

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

RULES AND PROCEDURES GOVERNING INVESTMENT OF FUNDS:

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

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

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

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

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

MANAGEMENT REPORTS

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

INTERFUND TRANSFER POLICY

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

On an annual basis, in preparing the budget, the Water and Sewer Fund along with the Light and Power Fund will each provide their share of cost of the above services to the General Fund by means of a transfer of revenues in the amount equal to no more than 12% of the proposed total revenue of the Water and Sewer Fund and no more than 12% of the proposed total revenue of the Light and Power Fund. These 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 090924B

Setting and establishing the 2024 – 2025 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, 2024 and ending September 30, 2025; and

Whereas, the City Council of the City of Jasper, Texas finds that the proposed budget for the fiscal year 2024 – 2025 is a balanced budget in keeping with the City Charter; and

Whereas, the total combined budget for the General, Light & Power, Water & Sewer, and Debt Service funds for fiscal year 2024 – 2025 is $ 28,917,078 of which $ 769,027 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 2024 – 2025 be established at $28,917,078 as a combined budget for the City of Jasper's operations for said fiscal year.

Passed and approved this 9th day of September 2024.

Approved:

Anderson M. Land, Jr., Mayor

Attest:

Liz Jarrell, City Secretary

ORDINANCE NUMBER __092724A____

2024 TAX RATE ADOPTION

Whereas, a tax rate of $0.2226 for maintenance and operations and a tax rate of $ .0000 for interest and sinking fund are necessary and appropriate for the funding of the 2024 – 2025 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 2023 rate or the 2024 No-New-Revenue 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 2024 maintenance & operations tax rate in the amount of $ 0.2226 per $100.00 taxable value and the 2024 interest and sinking fund tax rate in the amount of $ .0000 per $100.00 taxable value for a total combined 2024 tax rate of $ .2226 are ratified and adopted.

Passed and approved this 27th day of September 2024.

Approved:

Anderson M. Land, Jr., Mayor

Attest:

Liz Jarrell, City Secretary

ORDINANCE NUMBER __092724B________

TAX ROLL APPRAISAL AND TAX LEVY

Whereas, a tax rate of $ .2226 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 2024 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 2024 appraisal roll with the tax amounts entered is hereby approved as the Tax Roll 2024 and the taxes for said year are hereby levied in the amounts shown on said tax roll.

Passed and approved this 27th day of September 2024.

Approved:

Anderson M. Land, Jr., Mayor

Attest:

Liz Jarrell, City Secretary

ORDINANCE NUMBER 090924C

APPLYING ALLOCATED ADJUSTMENTS, CONTINGENCY RESERVES, AND PROVIDING FOR AMENDED BUDGETS FOR THE 2024-2025 FISCAL YEAR BUDGET AND PLAN

Whereas, applying allocated adjustments, contingency reserves, and providing for amended budgets for the 2024 – 2025 fiscal year per the fiscal projections in the proposed fiscal year 2024 – 2025 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 2024 – 2025 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 2024 – 2025 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 2024 – 2025 and that the application of reserves for contingent expenditures be applied.

Passed and approved this the 9th day of September, 2024.

Approved:

Anderson M. Land Jr., Mayor

Attest:

Liz Jarrell, City Secretary