

*Fiscal Year
2022 – 2023*

Budget & Financial Plan



City of Jasper



CITY OF JASPER, TEXAS

BUDGET & FINANCIAL PLAN

FISCAL YEAR 2022 – 2023

SUBMITTED BY:

Denise Kelley, City Manager

CITY OF JASPER, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2022-2023

This proposed budget is estimated to decrease total tax revenues from properties on the tax roll in the preceding tax year by 24.43%. The total tax revenue proposed to be raised this year at the proposed rate of 0.2554 for each \$ 100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year is \$912,355.

City Council Record Vote

The members of the governing body voted on the adoption of the 2022 property tax rate as follows:

MAYOR:	Randy Sayers
FOR:	Anderson Land, DeMarcus Holmes, and Rashad Lewis
AGAINST:	David Shultz
PRESENT and not voting:	None
ABSENT:	Michael Daniel

The members of the governing body voted on the adoption of the 2022/2023 operating budget as follows:

MAYOR:	Randy Sayers
FOR:	DeMarcus Holmes, David Shultz, Anderson Land
AGAINST:	None
PRESENT and not voting:	None
ABSENT:	Rashad Lewis (arrived at meeting after this agenda item)

Fiscal year 2022-2023 debt obligations secured by property taxes is \$ 0.00 of which \$ 0.00 is to be paid from taxes.

<u>TAX RATE</u>	<u>Proposed FY 2022-2023</u>	<u>Adopted FY 2021-2022</u>
Property Tax Rate	.2554	.3579
No New Revenue Tax Rate	.3454	.3458
Effective M & O Rate	.2554	.2554
Voter Approval Rate	.2929	.3761
Debt Rate	.0000	.1025

TABLE OF CONTENTS

**CITY OF JASPER, TEXAS
PROPOSED FINANCIAL PLAN
FISCAL YEAR 2022-2023
TABLE OF CONTENTS**

MISCELLANEOUS ACCOUNTING TERMINOLOGY.....	5
TAX ASSESSMENT AND COLLECTIONS.....	6
Analysis of Property Valuations.....	7
Analysis of 2022 Tax Rate.....	8
Tax Levies and Collections – Last Five Years.....	9
CONSOLIDATED STATEMENT OF ANTICIPATED REVENUES AND PROPOSED EXPENDITURES.....	10
Comparison of Anticipated Revenue/Other Resources Proposed Expenses/Other Uses – All Funds.....	11
INDIVIDUAL FUND STATEMENT OF ANTICIPATED REVENUES/ OTHER RESOURCES AND PROPOSED EXPENDITURES/OTHER USES – GENERAL FUND...	12-17
GENERAL FUND DEPARTMENT PROFILES AND SCHEDULES OF EXPENDITURES:	
Legislative.....	18
Administrative.....	19
Human Resources.....	20
Community Resources (HOT FUNDS).....	21
Christmas in the Park.....	22
Finance.....	23
City Secretary.....	24
Custodial.....	25
Library.....	26
Streets and Drainage.....	27
Sanitation (Solid Waste & Transfer Station).....	28
Municipal Shop.....	29
Parks.....	30
Police Department.....	31
Municipal Court.....	32
Fire Department.....	33
Fire Marshal.....	34
Animal Shelter.....	35
INDIVIDUAL FUND STATEMENT OF ANTICIPATED REVENUES/ OTHER RESOURCES AND PROPOSED EXPENDITURES/OTHER USES – LIGHT AND POWER FUND.....	36-38
Distribution and Maintenance.....	39-40
Right of Way Maintenance.....	41

Inspections.....	42
Customer Service.....	43
Warehouse.....	44
INDIVIDUAL FUND STATEMENT OF ANTICIPATED REVENUES/ OTHER RESOURCES AND PROPOSED EXPENDITURES/OTHER USES – WATER AND SEWER.....	45-47
Water Production.....	48
Water Distribution.....	49
Sanitary Sewer.....	50
Wastewater Treatment Plant.....	51
Public Works.....	52
DEBT SERVICE FUND.....	53
Schedule of Projected and Proposed Revenues-General Fund Debt Service.....	54
ENABLING LEGISLATION.....	55
Investment Policy.....	56
Interfund Transfer Policy.....	57
Capital Asset Policy.....	58
Ordinance – Setting and Establishing the FY 2022-2023 Operating Budget.....	59
Ordinance – Setting Tax Rate for Tax Year 2022.....	60
Ordinance – Tax Roll Approval and Tax Levy for Tax Year 2022.....	61
Ordinance – Applying Adjustments, Contingency Reserves, Amended Budget.....	62

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 2022 – 2023

**CITY OF JASPER, TEXAS
ANALYSIS OF PROPERTY VALUATIONS
FOR THE TAX YEAR 2022**

GROSS APPRAISED VALUE	\$	530,748,119
Productivity Loss	\$	(6,384,561)
Homestead Cap	\$	(21,217,654)
Exemptions:		
Disabled Veterans	\$	(5,067,295)
Over 65 Years of Age	\$	(7,041,909)
Pollution Control	\$	(2,461,490)
Other	\$	(91,181,423)
New Value before Freeze/Loss	\$	397,393,787
Homesteads with Tax Ceiling	\$	(41,125,239)
Transfer Adjustment over 65	\$	957,447
NET CERTIFIED TAX VALUE	\$	357,225,995

CITY OF JASPER, TEXAS
ANALYSIS OF 2022 RATE

<u>NET VALUATION FOR ASSESSMENT</u>		
2022 LEVY @ .2554 PER \$100	\$ 912,355	
LESS UNCOLLECTIVE IN 2021	\$ (66,451)	
NET CURRENT COLLECTION	\$ 845,904	
COLLECTION OF PRIOR YEARS' DELINQUENT TAXES		
PENALTY AND INTEREST	\$ 29,384	
	\$ 875,288	<u>ESTIMATED TAXES AND FEES TO BE COLLECTED</u>
<u>DISPOSITION OF 2021 TAXES</u>		
<u>AS OF 07/31/22</u>		
<u>GENERAL FUND</u>		
CURRENT TAXES	\$ 931,186	
DELINQUENT TAXES	\$ 19,030	
PENALTY AND INTEREST	\$ 18,857	
	\$ 969,073	<u>TOTAL FOR GENERAL FUND</u>
<u>INTEREST AND SINKING</u>		
CURRENT TAXES	\$ 373,283	
DELINQUENT TAXES	\$ 9,153	
PENALTY AND INTEREST	\$ 8,637	
	\$ 391,073	<u>TOTAL FOR INTEREST AND SINKING</u>

TAX YEAR	ASSESSED VALUE	TAX RATE	TAX LEVY	CURRENT COLLECTIONS	DELINQUENT COLLECTIONS	TOTAL COLLECTIONS	% LEVY COLLECTED
2021-2022	\$ 340,206,406	0.3579	\$ 1,217,599	\$ 969,073	\$ 391,505	\$ 1,360,578	111.74% 8/31/2022
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 2022 – 2023

CITY OF JASPER, TEXAS
COMPARISON OF ANTICIPATED REVENUES/OTHER RESOURCES
AND PROPOSED EXPENDITURES (EXPENSES) OTHER USES - ALL FUNDS
FISCAL YEAR 2022-2023

	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>ANTICIPATED REVENUES/OTHER RESOURCES</u>				
GENERAL FUND	\$ 9,595,725	\$ 7,773,259	\$ 9,581,844	\$ 8,250,776
LIGHT & POWER FUND	\$ 19,729,016	\$ 13,400,000	\$ 16,175,124	\$ 14,673,000
WATER & SEWER FUND	\$ 4,113,425	\$ 3,804,730	\$ 4,849,304	\$ 4,067,500
DEBT SERVICE FUND	\$ 1,656,101	\$ 1,333,698	\$ 1,393,000	\$ 25,000
TOTAL ANTICIPATED REVENUE	\$ 35,094,267	\$ 26,311,687	\$ 31,999,272	\$ 27,016,276
<u>PROPOSED EXPENSES</u>				
GENERAL FUND	\$ 8,343,957	\$ 7,771,808	\$ 10,271,997	\$ 8,203,065
LIGHT & POWER FUND	\$ 15,702,222	\$ 13,884,462	\$ 16,397,462	\$ 15,290,173
WATER & SEWER FUND	\$ 4,959,238	\$ 5,055,301	\$ 6,118,568	\$ 5,141,317
DEBT SERVICE FUND	\$ 95,250	\$ 404,450	\$ 1,007,025	\$ -
TOTAL EXPENDITURES	\$ 29,100,667	\$ 27,116,021	\$ 33,795,052	\$ 28,634,555
 REVENUES	 \$ 35,094,267	 \$ 26,311,687	 \$ 31,999,272	 \$ 27,016,276
EXPENDITURES	\$ (29,100,667)	\$ (27,116,021)	\$ (33,795,052)	\$ (28,634,555)
 NET REVENUE WITH DEPRECIATION	 \$ 5,993,600	 \$ (804,334)	 \$ (1,795,780)	 \$ (1,618,279)
 LESS DEPRECIATION	 \$ 2,033,150	 \$ 1,820,511	 \$ 2,033,617	 \$ 2,033,617
 NET REVENUE	 \$ 8,026,750	 \$ 1,016,177	 \$ 237,837	 \$ 415,338

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
2022-2023**

	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>TAXES</u>				
PROPERTY TAXES - 3110	\$ 916,995	\$ 897,664	\$ 925,000	\$ 912,355
DELINQUENT PROPERTY TAXES - 3111	\$ 29,507	\$ 25,000	\$ 19,000	\$ 25,000
PENALTY & INTEREST - 3112	\$ 28,685	\$ 23,000	\$ 17,500	\$ 23,000
SALES TAX - 3125	\$ 2,501,342	\$ 2,225,000	\$ 2,500,000	\$ 2,500,000
FRANCHISE TAX - 3133	\$ 132,048	\$ 155,000	\$ 132,000	\$ 132,000
MOTEL OCCUPANCY TAX - 3135	\$ 331,895	\$ 275,000	\$ 332,000	\$ 332,000
MIXED BEVERAGE TAX - 3603	\$ 15,154	\$ 13,000	\$ 15,000	\$ 15,000
TOTAL TAXES	\$ 3,955,626	\$ 3,613,664	\$ 3,940,500	\$ 3,939,355

PERMITS & INSPECTIONS

CODE VIOLATION ABATEMENT 3137	\$ 10,429	\$ -	\$ 795	\$ -
FEES FOR PERMITS & INSPECTIONS 3201	\$ 107,889	\$ 50,000	\$ 67,000	\$ 75,000
TOTAL FEES	\$ 118,318	\$ 50,000	\$ 67,795	\$ 75,000

CHARGES FOR SERVICES

SANITATION COLLECTION - 3421	\$ 1,428,053	\$ 1,408,750	\$ 1,408,750	\$ 1,425,000
LANDFILL/TRANSFER STATION - 3422	\$ 243,559	\$ 216,000	\$ 216,000	\$ 250,000
RECYCLING INCOME - 3424	\$ 2	\$ -	\$ -	\$ -
TRANSFER STATION SALES TAX - 3423	\$ 20,633	\$ 15,000	\$ 20,000	\$ 20,000
TOTAL CHARGES FOR SERVICES	\$ 1,692,247	\$ 1,639,750	\$ 1,644,750	\$ 1,695,000

FINES & FORFEITURES

JUDICIAL FUND - 3516	\$ 210	\$ 1,100	\$ 63	\$ -
MUNICIPAL COURT BLDG SEC - 3503	\$ 4,938	\$ 6,000	\$ 4,500	\$ 4,500
MUNICIPAL COURT FINES - 3501	\$ 228,895	\$ 350,000	\$ 222,500	\$ 325,000
LIBRARY FINES - 3504	\$ 5,760	\$ 5,000	\$ 5,350	\$ 5,000
COURT TECHNOLOGY FUND - 3511	\$ 4,391	\$ 5,000	\$ 3,800	\$ 4,000
POLICE FORFEITURES - 3502	\$ -	\$ -	\$ -	\$ -
POLICE IMPOUND FEES - 3403	\$ 6,861	\$ 5,000	\$ 16,000	\$ 10,000
JUVENILE CASE MANAGER - 3519	\$ 1,067	\$ 1,000	\$ 369	\$ 1,000
MCT - SEATBELT FINES - 3513	\$ 285	\$ 700	\$ 160	\$ 200
CHILD SAFETY SEAT - 3526	\$ -	\$ -	\$ -	\$ -
CRIMINAL JUSTICE-STATE - 3527	\$ 6	\$ 75	\$ 2	\$ -
CRIMINAL JUSTICE-COURTS - 3528	\$ 1	\$ 10	\$ 1	\$ -
LOCAL JURY FEE - 3529	\$ 87	\$ -	\$ 54	\$ -
MC - TRUANCY PREVENTION FUND 3524	\$ 4,745	\$ 2,000	\$ 4,300	\$ 3,000
MC - FAILURE TO APPEAR - 3686	\$ 5,230	\$ 5,000	\$ 2,100	\$ 3,000
RESTITUTION & FINES - 3118	\$ -	\$ -	\$ 2,412	\$ -
TOTAL FINES	\$ 262,476	\$ 380,885	\$ 261,611	\$ 355,700

**CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2022-2023**

	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>INTERGOVERNMENTAL</u>				
COUNTY FOR ANIMAL SHELTER - 3671	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
LEOSE - 3506	\$ 2,071	\$ -	\$ 1,839	\$ -
CDBG 2016 FLOOD GRANT - 3850	\$ 15,911	\$ -	\$ -	\$ -
CORONAVIRUS RELIEF FUND - 3653	\$ 311,733	\$ -	\$ -	\$ -
CDBG HURRICANE HAVEY - 3851	\$ 153,505	\$ -	\$ -	\$ -
HURRICANE HARVEY REIMB - 3817	\$ 99,893	\$ -	\$ 8,324	\$ -
HURRICANE LAURA REIMB - 3660	\$ 51,359	\$ -	\$ 58,366	\$ -
CDBG 22-085-022-D263 REVENUE	\$ -	\$ -	\$ 574,774	\$ -
FED GRANT - VESTS - 3813	\$ -	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL	\$ 651,972	\$ 17,500	\$ 660,803	\$ 17,500
<u>RENTAL INCOME</u>				
POLE RENTAL - 3136	\$ 35,510	\$ 35,510	\$ 35,510	\$ 35,510
RENTAL INCOME - 3624	\$ -	\$ -	\$ -	\$ -
TOTAL RENTAL INCOME	\$ 35,510	\$ 35,510	\$ 35,510	\$ 35,510
<u>MISCELLANEOUS</u>				
SALE OF SCRAP METAL - 3710	\$ 12,385	\$ 5,000	\$ 11,500	\$ 10,000
OTHER INTEREST - 3623	\$ 13,749	\$ 12,000	\$ 5,000	\$ 5,000
OTHER INCOME - 3601	\$ 14,967	\$ 5,000	\$ 7,500	\$ 8,500
REIMBURSEMENT FOR RESOURCE OFF.	\$ 76,552	\$ 85,000	\$ 85,000	\$ 157,428
COMMUNITY SERVICE - 3518	\$ 130	\$ -	\$ 92	\$ -
INSURANCE REIMBURSEMENTS - 3604	\$ 7,194	\$ -	\$ 2,157	\$ -
NSF INCOME - 3619	\$ 3,220	\$ 1,500	\$ 2,200	\$ 3,000
LIBRARY-ROUNDUP - 3420	\$ 2,318	\$ 2,000	\$ 1,500	\$ 2,000
INDIGENT DEFENSE - 3522	\$ 416	\$ 1,000	\$ 97	\$ -
DONATIONS FOR PD DOGS - 3814	\$ -	\$ -	\$ -	\$ -
JEDCO MAIN ST. CONTRIB - 3841	\$ -	\$ 413,646	\$ -	\$ -
PARK CONTRIBUTIONS - 3608	\$ -	\$ -	\$ -	\$ -
ANIMAL SHELTER DONATIONS - 3672	\$ 10,443	\$ 5,000	\$ 14,722	\$ 10,000
ANIMAL SHELTER OTHER REVENUE 3673	\$ 6,033	\$ -	\$ 6,361	\$ 5,000
CHRISTMAS IN THE PARK - 3160	\$ -	\$ 10,000	\$ 23,897	\$ 20,000
TOTAL MISCELLANEOUS	\$ 147,407	\$ 540,146	\$ 160,026	\$ 220,928

**CITY OF JASPER, TEXAS
GENERAL FUND REVENUE
2022-2023**

	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>OTHER SOURCES (USES)</u>				
<u>TRANSFERS FROM:</u>				
LIGHT & POWER (ADMIN) - 3825	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
WATER & SEWER (ADMIN) - 3824	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
TRANSFER TO/FROM L & P FUND - 4820	\$ 1,060,851	\$ (413,646)	\$ 900,862	\$ -
TRANSFER TO W & S - 4830	\$ 166	\$ -	\$ -	\$ -
TRANSFER - PREMIER DR. LEASE - 4822	\$ -	\$ 179,036	\$ 179,573	\$ 181,369
TRANSFER FROM AP - 4829	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM 17 CAPITAL - 4817	\$ -	\$ -	\$ -	\$ -
UNCOLLECTIBLE NSF CHECKS - 4125	\$ -	\$ -	\$ -	\$ -
TRANSFER TO/FROM 2020 CAPITAL	\$ (63,495)	\$ -	\$ -	\$ -
TML PAYROLL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM MOTEL TAX	\$ -	\$ -	\$ -	\$ -
UNCLAIMED PROPERTY 4115	\$ -	\$ -	\$ -	\$ -
TRANSFER TO DOWNTOWN PROJ	\$ -	\$ -	\$ -	\$ -
TRANSFER TO COMBINED UTILITY	\$ -	\$ -	\$ -	\$ -
TRANSFER TO AP	\$ -	\$ -	\$ -	\$ -
INVENTORY OVER/SHORT	\$ 4,132	\$ -	\$ -	\$ -
LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ 2,732,069	\$ 1,495,804	\$ 2,810,849	\$ 1,911,783
 TOTAL REVENUE	 \$ 9,595,625	 \$ 7,773,259	 \$ 9,581,844	 \$ 8,250,776

CITY OF JASPER, TEXAS
GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2022-2023

	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>GENERAL GOVERNMENT</u>				
LEGISLATIVE	\$ 810,000	\$ 638,961	\$ 957,035	\$ 717,294
ADMINISTRATIVE	\$ 146,006	\$ 151,927	\$ 151,302	\$ 157,076
HUMAN RESOURCES	\$ 101,240	\$ 108,300	\$ 106,500	\$ 112,693
TOTAL GENERAL GOVERNMENT	\$ 1,057,246	\$ 899,188	\$ 1,214,837	\$ 987,063
<u>FINANCE</u>				
BUDGET AND FINANCE	\$ 332,925	343,701	336,069	351,097
CITY SECRETARIES	\$ 53,019	\$ 53,268	\$ 57,859	\$ 59,774
TOTAL FINANCE	\$ 385,944	\$ 396,969	\$ 393,928	\$ 410,871
<u>INTRAGOVERNMENTAL SERVICES</u>				
MUNICIPAL SHOP	\$ 305,908	\$ 328,161	\$ 326,931	\$ 341,634
CUSTODIAL SERVICES	\$ 99,661	\$ 117,022	\$ 109,322	122,032
TOTAL INTRAGOVERNMENTAL SERV.	\$ 405,569	\$ 445,183	\$ 436,253	\$ 463,666
<u>COMMUNITY SERVICES</u>				
ANIMAL SHELTER	\$ 140,950	\$ 132,416	\$ 139,436	\$ 137,466
LIBRARY	\$ 329,077	\$ 341,557	\$ 341,776	\$ 353,077
SOLID WASTE	\$ 1,066,393	\$ 1,008,805	\$ 1,061,960	\$ 1,083,660
PARKS	\$ 347,616	\$ 310,745	\$ 375,529	\$ 335,232
CHRISTMAS IN THE PARK	\$ 145	\$ 10,000	\$ 22,029	\$ 10,000
HOTEL OCCUPANCY TAX	\$ 261,846	\$ 271,255	\$ 298,134	\$ 270,700
TOTAL COMMUNITY SERVICES	\$ 2,146,027	\$ 2,074,778	\$ 2,238,864	\$ 2,190,135
<u>COMMUNITY DEVELOPMENT</u>				
STREETS	\$ 1,346,144	\$ 797,218	\$ 2,745,634	\$ 824,478
TOTAL COMMUNITY DEVELOPMENT	\$ 1,346,144	\$ 797,218	\$ 2,745,634	\$ 824,478
<u>PUBLIC SAFETY</u>				
POLICE	\$ 2,302,069	\$ 2,442,198	\$ 2,469,535	\$ 2,627,546
MUNICIPAL COURT	\$ 328,893	\$ 403,750	\$ 350,445	\$ 370,825
FIRE	\$ 276,620	\$ 204,650	\$ 311,857	\$ 213,850
FIRE MARSHAL	\$ 95,445	\$ 107,874	\$ 110,644	\$ 114,631
TOTAL PUBLIC SAFETY	\$ 3,003,027	\$ 3,158,472	\$ 3,242,481	\$ 3,326,852
<u>TOTAL EXPENSES</u>	\$ 8,343,957	\$ 7,771,808	\$ 10,271,997	\$ 8,203,065

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-05 Legislative Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-05-02-4121	Beaty-Orton House Maint/Rep	\$ 17,040	\$ 4,500	\$ 3,800	\$ 4,000
01-05-02-4122	Women's Civic Club	\$ 3,577	\$ 600	\$ 1,773	\$ 600
01-05-02-4202	OFFICE SUPPLIES	\$ 43	\$ -	\$ -	\$ -
01-05-02-4231	GENERAL SUPPLIES	\$ 9,364	\$ 4,000	\$ 6,000	\$ 4,000
01-05-02-4301	AUDITING	\$ 74,000	\$ 65,000	\$ 65,000	\$ 65,000
01-05-02-4302	CONSULTANTS	\$ 19,198	\$ 6,000	\$ 7,611	\$ 6,000
01-05-02-4303	LEGAL SERVICES	\$ 48,283	\$ 32,225	\$ 107,342	\$ 32,225
01-05-02-4304	ZONING CONSULTANTS	\$ 9,420	\$ -	\$ 115,000	\$ 50,000
01-05-02-4308	COMMUNICATIONS	\$ 139	\$ 200	\$ 100	\$ 100
01-05-02-4311	TRAVEL-MAYOR	\$ 764	\$ 1,000	\$ -	\$ 1,000
01-05-02-4312	MTGS.,CONV.&SCHL.-MAYOR	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4317	PROPERTY & LIABILITY INS.	\$ 215,536	\$ 222,000	\$ 222,000	\$ 222,000
01-05-02-4318	RETIREE'S HEALTH INS.	\$ 64,533	\$ 67,500	\$ 67,500	\$ 81,000
01-05-02-4320	TRAVEL-COUNCIL DIST#1	\$ 214	\$ 1,000	\$ -	\$ 1,000
01-05-02-4321	TRAVEL-COUNCIL DIST#2	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-02-4322	TRAVEL-COUNCIL DIST#3	\$ 256	\$ 1,000	\$ -	\$ 1,000
01-05-02-4323	TRAVEL-COUNCIL DIST#4	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-02-4324	TRAVEL-COUNCIL DIST#5	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-02-4325	MTGS.,CONV.&SCH-DIST#1	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4326	MTGS.,CONV.&SCH-DIST#2	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4327	MTGS.,CONV.&SCH-DIST#3	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4328	MTGS.,CONV.&SCH-DIST#4	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4329	MTGS.,CONV.&SCH-DIST#5	\$ -	\$ 500	\$ -	\$ 500
01-05-02-4330	DUES & SUBSCRIPTIONS	\$ 3,198	\$ 4,000	\$ 2,752	\$ 4,000
01-05-02-4335	EMERGENCY MANAGEMENT	\$ 22,477	\$ 21,200	\$ 38,000	\$ 38,000
01-05-02-4342	ELECTION EXPENSE	\$ 12,136	\$ 10,000	\$ 11,577	\$ 10,000
01-05-02-4344	PREMIER DR. PROPERTY EXPENSI	\$ 14,118	\$ 10,000	\$ 50,000	\$ 10,000
01-05-02-4345	RENTAL EXPENSE	\$ 177,795	\$ 179,036	\$ 179,036	\$ 181,369
01-05-02-4500	COMMUNITY SERVICE	\$ -	\$ -	\$ -	\$ -
01-05-02-4830	LAND & FACILITIES	\$ 16,500	\$ -	\$ -	\$ -
01-05-02-4831	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 9,044	\$ -
01-05-02-4838	COMMUNITY TRANSPORTATION	\$ -	\$ -	\$ -	\$ -
01-05-02-4839	INFRASTRUCTURE CAPITAL	\$ 83,107	\$ -	\$ -	\$ -
01-05-02-4840	EMPLOYEE APPRECIATION	\$ (291)	\$ 3,700	\$ 500	\$ -
01-05-02-4841	CUSTOMER PROMOTIONS	\$ -	\$ -	\$ -	\$ -
01-05-02-4850	CDBG 2016 FLOOD/LAND PURCH	\$ -	\$ -	\$ -	\$ -
01-05-02-4852	CDBG HARVEY/LAND PURCH	\$ 3,660	\$ -	\$ -	\$ -
01-05-02-4860	EDUCATIONAL FACILITY	\$ 14,933	\$ -	\$ 70,000	\$ -
		\$ 810,000	\$ 638,961	\$ 957,035	\$ 717,294

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-10 Administrative Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-10-02-4101	SALARIES	\$ 102,815	\$ 105,988	\$ 105,988	\$ 108,173
01-10-02-4102	WORKER'S COMPENSATION	\$ 631	\$ 593	\$ 593	\$ 665
01-10-02-4103	SOCIAL SECURITY & MEDICARE	\$ 7,199	\$ 8,108	\$ 8,108	\$ 8,275
01-10-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 11,221	\$ 12,291	\$ 12,291	\$ 14,242
01-10-02-4105	TMRS - RETIREMENT	\$ 9,313	\$ 9,348	\$ 9,348	\$ 9,476
01-10-02-4113	UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ -	\$ -
01-10-02-4202	OFFICE SUPPLIES	\$ 1,170	\$ 1,000	\$ 500	\$ 700
01-10-02-4231	GENERAL SUPPLIES	\$ 2,544	\$ 2,000	\$ 710	\$ 1,000
01-10-02-4239	VEHICLE ALLOWANCE	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
01-10-02-4308	TELEPHONE & COMMUNICATION	\$ 1,575	\$ 2,000	\$ 1,075	\$ 1,075
01-10-02-4311	TRAVEL	\$ -	\$ 500	\$ 349	\$ 500
01-10-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 500	\$ 500	\$ 500
01-10-02-4330	DUES & SUBSCRIPTIONS	\$ 369	\$ 369	\$ 0	\$ 300
01-10-02-4345	COMPUTER / IT MAINTENANCE	\$ -	\$ 0	\$ 990	\$ 1,320
01-10-02-4346	COPIER LEASE/MAINTENANCE	\$ 169	\$ 230	\$ 1,850	\$ 1,850
01-10-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 146,006	\$ 151,927	\$ 151,302	\$ 157,076

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-13 Human Resources

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-13-02-4101	SALARIES	\$ 72,307	\$ 74,256	\$ 74,256	\$ 77,697
01-13-02-4102	WORKER'S COMPENSATION	\$ 403	\$ 438	\$ 438	\$ 478
01-13-02-4103	SOCIAL SECURITY	\$ 5,485	\$ 5,681	\$ 5,681	\$ 5,944
01-13-02-4104	HEALTH & ACCIDENT INS.	\$ 7,032	\$ 7,801	\$ 7,801	\$ 8,993
01-13-02-4105	TMRS - RETIREMENT	\$ 6,548	\$ 6,549	\$ 6,549	\$ 6,806
01-13-02-4115	DRUG SCREENS	\$ 3,311	\$ 5,000	\$ 5,000	\$ 5,000
01-13-02-4202	OFFICE SUPPLIES	\$ 2,065	\$ 1,500	\$ 1,500	\$ 1,500
01-13-02-4203	OFFICE EQUIPMENT MAINT.	\$ 0	\$ 150	\$ 150	\$ 150
01-13-02-4204	ADVERTISING	\$ 0	\$ 1,000	\$ 700	\$ 700
01-13-02-4231	GENERAL SUPPLIES	\$ 1,293	\$ 1,200	\$ 600	\$ 1,200
01-13-02-4302	CONSULTANTS	\$ 509	\$ 1,200	\$ 1,000	\$ 1,200
01-13-02-4308	COMMUNICATIONS	\$ 400	\$ 800	\$ 100	\$ 100
01-13-02-4311	TRAVEL	\$ 0	\$ 250	\$ 250	\$ 250
01-13-02-4312	MEETINGS, CONV.& SCHOOLS	\$ 72	\$ 300	\$ 300	\$ 500
01-13-02-4330	DUES & SUBSCRIPTIONS	\$ 468	\$ 500	\$ 500	\$ 500
01-13-02-4336	COMPUTER PROGRAMS	\$ 1,178	\$ 1,200	\$ 1,200	\$ 1,200
01-13-02-4345	LEASE PURCHASE PAYMENTSE	\$ 169	\$ 175	\$ 175	\$ 175
01-13-02-4401	SAFETY TRAINING	\$ 0	\$ 300	\$ 300	\$ 300
		\$ 101,240	\$ 108,300	\$ 106,500	\$ 112,693

City of Jasper, TX
Fiscal Year 2022-2023 Budget
General Fund
01-18 Hotel Occupancy Taxes

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-18-02-4302	CHAMBER OF COMMERCE	\$ 49,992.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
01-18-02-4303	JASPER COMMUNITY THEATER	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
01-18-02-4304	FLW - COSTA	\$ -	\$ -	\$ -	\$ -
01-18-02-4306	JASPER AIR SHOW	\$ -	\$ -	\$ -	\$ -
01-18-02-4308	SEALY OUTDOORS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00
01-18-02-4315	LAKES AREA CRUISERS	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-18-02-4319	UTILITIES	\$ 1,974.00	\$ 2,200.00	\$ 1,700.00	\$ 1,700.00
01-18-02-4320	WELCOME SIGNS	\$ 37.00	\$ 55.00	\$ -	\$ -
01-18-02-4322	BUILDING & PLANT MAINT.	\$ 2,600.00	\$ 1,000.00	\$ 190.00	\$ 1,000.00
01-18-02-4325	FOURTH OF JULY FIREWORKS	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
01-18-02-4328	ROWE REUNION	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
01-18-02-4329	JASPER COUNTY HIST. MUSEUM	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01-18-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -
01-18-02-4331	COMMUNITY - CITY DÉCOR.	\$ 7,497.00	\$ 2,500.00	\$ 2,500.00	\$ 11,000.00
01-18-02-4335	ADVERTISING	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
01-18-02-4337	CFHPA	\$ 174.00	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00
01-18-02-4338	DEWITT CLINTON LODGE CAR SHOW	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-18-02-4339	OUTLAW OUTDOORS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
01-18-02-4340	BASS INC	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
01-18-02-4341	MAJOR LEAGUE FISHING #1	\$ 19,500.00	\$ 10,000.00	\$ 10,000.00	\$ 17,500.00
01-18-02-4342	MAJOR LEAGUE FISHING #2	\$ 17,500.00	\$ 16,000.00	\$ 16,000.00	\$ 17,500.00
01-18-02-4343	FLW - MAJOR LEAGUE FISHING	\$ 18,000.00	\$ 16,000.00	\$ 16,000.00	\$ -
01-18-02-4344	JASPER COUNTY COWBOY CHURCH	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
01-18-02-4401	FLW	\$ -	\$ -	\$ -	\$ -
01-18-02-4402	MARDI GRAS	\$ -	\$ -	\$ -	\$ -
01-18-02-4415	EAST TEXAS ART LEAGUE	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00
01-18-02-4421	FALL FEST	\$ 86.00	\$ -	\$ 39.00	\$ -
01-18-02-4426	TRAINS, TROLLEYS, MISC. TRANS	\$ 31.00	\$ -	\$ 64.00	\$ -
01-18-02-4436	2019 CHRISTMAS IN THE PARK	\$ -	\$ -	\$ -	\$ -
01-18-02-4437	2020 CHRISTMAS IN THE PARK	\$ 100,000.00	\$ -	\$ -	\$ -
01-18-02-4438	2021 CHRISTMAS IN THE PARK	\$ 455.00	\$ 100,000.00	\$ 110,380.00	\$ -
01-18-02-4439	2022 CHRISTMAS IN THE PARK	\$ -	\$ -	\$ -	\$ 100,000.00
01-18-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 12,761.00	\$ -
		\$ 261,846.00	\$ 271,255.00	\$ 298,134.00	\$ 270,700.00

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-19 Christmas in the Park

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-19-02-4430	CITP Expense	\$ 145	\$ 10,000	\$ 22,029	\$ 10,000
01-19-02-4830	Capital Land & Facility	\$ -	\$ -	\$ 0	\$ -
		\$ 145	\$ 10,000	\$ 22,029	\$ 10,000

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-20 Finance Department

Account Number	Account Name	2021 Ending Balance	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-20-02-4101	SALARIES	\$ 222,025	\$ 230,874	\$ 230,874	\$ 239,467
01-20-02-4102	WORKER'S COMPENSATION	\$ 1,377	\$ 1,363	\$ 1,363	\$ 1,392
01-20-02-4103	SOCIAL SECURITY & MEDICARE	\$ 16,370	\$ 17,662	\$ 17,662	\$ 18,319
01-20-02-4104	HEALTH & ACCIDENT INS.	\$ 18,568	\$ 20,674	\$ 20,674	\$ 23,835
01-20-02-4105	TMRS - RETIREMENT	\$ 20,118	\$ 20,363	\$ 20,363	\$ 20,977
01-20-02-4202	OFFICE SUPPLIES	\$ 2,339	\$ 1,200	\$ 1,200	\$ 1,200
01-20-02-4203	OFFICE EQUIP. MAINT.	\$ -	\$ -	\$ -	\$ -
01-20-02-4219	UNIFORMS & CLOTHING	\$ 40	\$ -	\$ 38	\$ -
01-20-02-4231	GENERAL SUPPLIES	\$ 5,377	\$ 4,800	\$ 4,000	\$ 4,000
01-20-02-4240	VEHICLE SUPPLIES	\$ 196	\$ 200	\$ 555	\$ 850
01-20-02-4308	COMMUNICATIONS	\$ 651	\$ 1,000	\$ 600	\$ 600
01-20-02-4311	TRAVEL	\$ -	\$ 500	\$ 500	\$ 500
01-20-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 570	\$ 1,000	\$ 603	\$ 1,000
01-20-02-4317	INSURANCE & BONDS	\$ 425	\$ 425	\$ 350	\$ 425
01-20-02-4319	UTILITIES	\$ 8,463	\$ 8,000	\$ 6,500	\$ 6,500
01-20-02-4322	BUILDING & PLANT MAINT	\$ 6,478	\$ 5,500	\$ 5,500	\$ 5,500
01-20-02-4330	DUES & SUBSCRIPTIONS	\$ 5,215	\$ 200	\$ 216	\$ 200
01-20-02-4335	COMPUTER MAINTENANCE	\$ 2,729	\$ 1,500	\$ 250	\$ 1,000
01-20-02-4336	COMPUTER PROGRAM	\$ 15,165	\$ 20,220	\$ 20,424	\$ 20,832
01-20-02-4337	IT CONSULTANT	\$ 6,650	\$ 8,000	\$ 2,640	\$ 2,700
01-20-02-4345	LEASE PURCHASE PAYMENTS	\$ 169	\$ 220	\$ 1,757	\$ 1,800
01-20-02-4560	OTHER MISC. EXPENSE	\$ -	\$ -	\$ -	\$ -
01-20-02-4823	CAPITAL OUTLAY-EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-20-02-4830	CAPITAL - L&F - CITY HALL	\$ -	\$ -	\$ -	\$ -
		\$ 332,925	\$ 343,701	\$ 336,069	\$ 351,097

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-24 City Secretaries

Account Number	Account Title Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-24-02-4202	OFFICE SUPPLIES	\$ 510	\$ 600	\$ 0	\$ 0
01-24-02-4204	LEGAL NOTICES	\$ 355	\$ 700	\$ 0	\$ 0
01-24-02-4231	GENERAL SUPPLIES	\$ 373	\$ 300	\$ 523	\$ 700
01-24-02-4233	MISCELLANEOUS ELECTION EXP.	\$ 766	\$ 700	\$ 555	\$ 700
01-24-02-4234	CODE PUBLICATION	\$ 1,691	\$ 5,000	\$ 4,000	\$ 5,000
01-24-02-4302	CONSULTANTS	\$ 47,331	\$ 41,168	\$ 48,674	\$ 48,674
01-24-02-4308	TELEPHONE & COMM.	\$ 776	\$ 1,200	\$ 800	\$ 800
01-24-02-4311	TRAVEL	\$ 0	\$ 1,700	\$ 1,422	\$ 1,700
01-24-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 0	\$ 800	\$ 565	\$ 800
01-24-02-4330	DUES & SUBSCRIPTIONS	\$ 0	\$ 0	\$ 0	\$ 0
01-24-02-4335	COMPUTER MAINTENANCE	\$ 1,217	\$ 1,100	\$ 1,320	\$ 1,400
		\$ 53,019	\$ 53,268	\$ 57,859	\$ 59,774

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-26 Custodial Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-26-02-4101	SALARIES	\$ 69,446	\$ 81,874	\$ 81,874	\$ 83,743
01-26-02-4102	WORKER'S COMPENSATION	\$ 685	\$ 713	\$ 713	\$ 760
01-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 5,285	\$ 6,263	\$ 6,263	\$ 6,406
01-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 12,946	\$ 15,601	\$ 5,601	\$ 17,987
01-26-02-4105	TMRS - RETIREMENT	\$ 6,294	\$ 7,221	\$ 7,221	\$ 7,336
01-26-02-4113	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
01-26-02-4219	UNIFORMS & CLOTHING	\$ 279	\$ 300	\$ 500	\$ 500
01-26-02-4231	GENERAL SUPPLIES	\$ 584	\$ 600	\$ 150	\$ 600
01-26-02-4240	VEHICLE SUPPLIES	\$ 2,101	\$ 2,000	\$ 2,200	\$ 2,000
01-26-02-4241	VEHICLE MAINTENANCE	\$ 1,186	\$ 600	\$ 200	\$ 600
01-26-02-4242	EQUIPMENT SUPPLIES	\$ 243	\$ 400	\$ 100	\$ 400
01-26-02-4243	EQUIPMENT MAINTENANCE	\$ 0	\$ 250	\$ 3,500	\$ 250
01-26-02-4247	CHEMICAL SUPPLIES	\$ -	\$ 250	\$ 500	\$ 500
01-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 612	\$ 700	\$ 500	\$ 700
01-26-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 250	\$ -	\$ 250
01-26-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-26-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 99,661	\$ 117,022	\$ 109,322	\$ 122,032

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-30 Library

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-30-02-4101	SALARIES	\$ 191,595.00	\$ 202,574.00	\$ 202,574.00	\$ 208,471.00
01-30-02-4102	WORKER'S COMPENSATION	\$ 1,315.00	\$ 1,225.00	\$ 1,225.00	\$ 1,313.00
01-30-02-4103	SOCIAL SECURITY & MEDICAR	\$ 14,468.00	\$ 15,497.00	\$ 15,497.00	\$ 15,948.00
01-30-02-4104	HEALTH & ACCIDENT INS.	\$ 27,778.00	\$ 31,203.00	\$ 31,203.00	\$ 35,974.00
01-30-02-4105	TMRS RETIREMENT	\$ 15,972.00	\$ 16,458.00	\$ 16,458.00	\$ 16,821.00
01-30-02-4202	OFFICE SUPPLIES	\$ 7,778.00	\$ 6,400.00	\$ 3,900.00	\$ 6,400.00
01-30-02-4203	OFFICE EQUIP. MAINT.	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
01-30-02-4231	GENERAL SUPPLIES	\$ 1,160.00	\$ 2,000.00	\$ 550.00	\$ 2,000.00
01-30-02-4240	VEHICLE SUPPLIES	\$ -	\$ 300.00	\$ 300.00	\$ 400.00
01-30-02-4241	VEHICLE MAINTENANCE	\$ 261.00	\$ 200.00	\$ 119.00	\$ 200.00
01-30-02-4243	EQUIPMENT MAINTENANCE	\$ -	\$ 100.00	\$ 567.00	\$ 100.00
01-30-02-4308	COMMUNICATIONS	\$ 8,991.00	\$ 7,500.00	\$ 4,800.00	\$ 3,000.00
01-30-02-4311	TRAVEL	\$ -	\$ 2,200.00	\$ 2,280.00	\$ 2,200.00
01-30-02-4312	MEETINGS, CONV. & SCHOOL	\$ 403.00	\$ 650.00	\$ 545.00	\$ 700.00
01-30-02-4319	UTILITIES	\$ 4,847.00	\$ 4,500.00	\$ 3,400.00	\$ 4,500.00
01-30-02-4322	BLDG. & PLANT MAINT.	\$ 9,582.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-30-02-4330	DUES & SUBSCRIPTIONS	\$ 780.00	\$ 1,100.00	\$ 826.00	\$ 1,100.00
01-30-02-4335	COMPUTER MAINTENANCE	\$ 4,045.00	\$ 4,000.00	\$ 10,600.00	\$ 7,000.00
01-30-02-4336	COMPUTER PROGRAM	\$ 4,153.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
01-30-02-4346	RENTAL	\$ 1,851.00	\$ 2,000.00	\$ 2,170.00	\$ 2,300.00
01-30-02-4806	AUDIO-VISUAL MATERIALS	\$ 7,568.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
01-30-02-4807	PERIODICALS	\$ 991.00	\$ 1,000.00	\$ 906.00	\$ 1,000.00
01-30-02-4808	BOOKS	\$ 25,268.00	\$ 25,000.00	\$ 26,206.00	\$ 26,000.00
01-30-02-4809	CHILDREN'S PROGRAMMING	\$ 271.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
01-30-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 329,077.00	\$ 341,557.00	\$ 341,776.00	\$ 353,077.00

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-44 Street and Drainage Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-44-02-4101	SALARIES	\$ 420,421.00	\$ 457,041.00	\$ 457,041.00	\$ 471,071.00
01-44-02-4102	WORKER'S COMPENSATION	\$ 12,657.00	\$ 12,143.00	\$ 12,143.00	\$ 13,037.00
01-44-02-4103	SOCIAL SECURITY & MEDI.	\$ 31,393.00	\$ 34,964.00	\$ 34,964.00	\$ 36,037.00
01-44-02-4104	HEALTH & ACCIDENT INS.	\$ 63,195.00	\$ 71,969.00	\$ 71,969.00	\$ 83,017.00
01-44-02-4105	TMRS - RETIREMENT	\$ 38,064.00	\$ 40,311.00	\$ 40,311.00	\$ 41,266.00
01-44-02-4113	UNEMPLOYMENT COMP.	\$ -	\$ -	\$ -	\$ -
01-44-02-4202	OFFICE SUPPLIES	\$ 397.00	\$ 1,200.00	\$ -	\$ 1,200.00
01-44-02-4219	UNIFORMS & CLOTHING	\$ 1,009.00	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
01-44-02-4220	STREET SUPPLIES	\$ 60,347.00	\$ 60,000.00	\$ 30,000.00	\$ 60,000.00
01-44-02-4224	SIGN MAINTENANCE	\$ 8,608.00	\$ 8,000.00	\$ -	\$ 5,000.00
01-44-02-4231	GENERAL SUPPLIES	\$ 2,598.00	\$ 1,300.00	\$ 4,500.00	\$ 1,500.00
01-44-02-4236	BRIDGE MAINTENANCE	\$ 455.00	\$ 500.00	\$ -	\$ 500.00
01-44-02-4237	DRAINAGE MAINTENANCE	\$ -	\$ 1,000.00	\$ 3,300.00	\$ 1,500.00
01-44-02-4240	VEHICLE SUPPLIES	\$ 30,012.00	\$ 30,000.00	\$ 22,928.00	\$ 25,000.00
01-44-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
01-44-02-4242	EQUIPMENT SUPPLIES	\$ 913.00	\$ 2,000.00	\$ 500.00	\$ 2,000.00
01-44-02-4243	EQUIPMENT MAINTENANCE	\$ 25,754.00	\$ 18,000.00	\$ 38,000.00	\$ 20,000.00
01-44-02-4244	STREETS	\$ 18,033.00	\$ 40,000.00	\$ 1,000.00	\$ 40,000.00
01-44-02-4247	CHEMICAL SUPPLIES	\$ 208.00	\$ 1,250.00	\$ -	\$ 1,250.00
01-44-02-4302	CONSULTANTS	\$ 34,331.00	\$ -	\$ -	\$ -
01-44-02-4308	TELEPHONE & COMM.	\$ 7,559.00	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
01-44-02-4311	TRAVEL	\$ -	\$ 3,000.00	\$ 20.00	\$ 3,000.00
01-44-02-4315	CLAIMS ACCOUNT	\$ 3,747.00	\$ -	\$ 4,223.00	\$ -
01-44-02-4319	UTILITIES	\$ 2,594.00	\$ 2,700.00	\$ 2,200.00	\$ 2,500.00
01-44-02-4322	BLDG. & PLANT MAINT.	\$ 1,942.00	\$ 740.00	\$ 1,400.00	\$ 1,500.00
01-44-02-4335	COMPUTER / IT MAINTENANCE	\$ -	\$ -	\$ -	\$ 3,000.00
01-44-02-4560	MISC. EXPENSE	\$ -	\$ 400.00	\$ -	\$ 400.00
01-44-02-4561	LITTER CONTROL	\$ -	\$ 400.00	\$ -	\$ 400.00
01-44-02-4716	MARCH 2016 FLOOD EXP.	\$ -	\$ -	\$ -	\$ -
01-44-02-4717	HARVEY DISASTER RECOVERY	\$ 32,137.00	\$ -	\$ -	\$ -
01-44-02-4725	IKE RECOVERY EXPENSE	\$ -	\$ -	\$ -	\$ -
01-44-02-4820	IKE 2.2 RECOVERY PROJECT	\$ -	\$ -	\$ -	\$ -
01-44-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 9,884.00	\$ -
01-44-02-4824	STREET SIGNS REPLACEMENT PROJ.	\$ -	\$ -	\$ 352,681.00	\$ -
01-44-02-4830	CAPITAL-LAND & FACILITIES	\$ 310,108.00	\$ -	\$ 781,000.00	\$ -
01-44-02-4840	CAPITAL- VEHICLES	\$ -	\$ -	\$ 152,650.00	\$ -
01-44-02-4850	CDBG 2016 Flood Drainage	\$ 15,911.00	\$ -	\$ -	\$ -
01-44-02-4851	CDBG HARVEY DRAINAGE IMP	\$ 223,751.00	\$ -	\$ -	\$ -
01-44-02-4852	CDBG 22-085-022-D263 STREETS	\$ -	\$ -	\$ 574,774.00	\$ -
01-44-02-4853	TXDOT SRTS SIDEWALK PROJECTS	\$ -	\$ -	\$ 141,346.00	\$ -
		\$ 1,346,144.00	\$ 797,218.00	\$ 2,745,634.00	\$ 824,478.00

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-46 Sanitation Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-46-02-4101	SALARIES	\$ 344,248	\$ 350,989	\$ 350,989	\$ 356,502
01-46-02-4102	WORKER'S COMPENSATION	\$ 14,254	\$ 17,766	\$ 17,766	\$ 17,209
01-46-02-4103	SOCIAL SECURITY & MEDICARE	\$ 25,792	\$ 26,851	\$ 26,851	\$ 27,272
01-46-02-4104	HEALTH & ACCIDENT INS.	\$ 56,334	\$ 64,169	\$ 64,169	\$ 74,024
01-46-02-4105	TMRS - RETIREMENT	\$ 31,223	\$ 30,957	\$ 30,957	\$ 31,230
01-46-02-4202	OFFICE SUPPLIES	\$ 137	\$ 1,600	\$ 743	\$ 1,600
01-46-02-4219	UNIFORMS & CLOTHING	\$ 902	\$ 1,500	\$ 2,700	\$ 2,700
01-46-02-4231	GENERAL SUPPLIES	\$ 2,764	\$ 2,500	\$ 3,987	\$ 2,500
01-46-02-4238	LANDFILL MAINTENANCE	\$ -	\$ 1,000	\$ -	\$ 1,000
01-46-02-4240	VEHICLE SUPPLIES	\$ 2,132	\$ 5,500	\$ 1,697	\$ 5,500
01-46-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 4,000	\$ -	\$ 4,000
01-46-02-4242	EQUIPMENT SUPPLIES	\$ 93,315	\$ 75,000	\$ 75,000	\$ 75,000
01-46-02-4243	EQUIPMENT MAINTENANCE	\$ 90,475	\$ 90,000	\$ 114,437	\$ 120,000
01-46-02-4244	FABRICATION EXPENSE	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
01-46-02-4245	GARBAGE CANS/DUMPSTER	\$ 26,363	\$ 10,000	\$ 10,000	\$ 10,000
01-46-02-4305	LANDFILL FEES	\$ 334,264	\$ 280,000	\$ 315,718	\$ 300,000
01-46-02-4308	COMMUNICATIONS	\$ 12,244	\$ 7,000	\$ 11,938	\$ 12,150
01-46-02-4311	TRAVEL	\$ -	\$ 2,500	\$ 216	\$ 2,500
01-46-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 2,000	\$ 992	\$ 2,000
01-46-02-4315	CLAIMS	\$ 997	\$ -	\$ -	\$ -
01-46-02-4319	UTILITIES	\$ 3,525	\$ 4,000	\$ 3,148	\$ 4,000
01-46-02-4322	BLDG. & PLANT MAINTENANCE	\$ 4,614	\$ 3,973	\$ 3,196	\$ 3,973
01-46-02-4335	COMPUTER / IT MAINTENANCE	\$ -	\$ -	\$ -	\$ 3,000
01-46-02-4346	RENTAL-DUMPSTER	\$ 22,810	\$ 20,000	\$ 19,956	\$ 20,000
01-46-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-46-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
01-46-02-4840	VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 1,066,393	\$ 1,008,805	\$ 1,061,960	\$ 1,083,660

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-47 Municipal Shop

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-47-02-4101	SALARIES	\$ 201,351.00	\$ 219,865.00	\$ 219,865.00	\$ 219,316.00
01-47-02-4102	WORKERS COMPENSATION	\$ 4,223.00	\$ 4,052.00	\$ 4,052.00	\$ 4,211.00
01-47-02-4103	SOCIAL SECURITY & MEDICARE	\$ 14,684.00	\$ 16,820.00	\$ 16,820.00	\$ 16,778.00
01-47-02-4104	HEALTH & ACCIDENT INS.	\$ 31,183.00	\$ 32,966.00	\$ 32,966.00	\$ 38,833.00
01-47-02-4105	TMRS - RETIREMENT	\$ 16,908.00	\$ 17,858.00	\$ 17,858.00	\$ 17,596.00
01-47-02-4202	OFFICE SUPPLIES	\$ 374.00	\$ 200.00	\$ 200.00	\$ 600.00
01-47-02-4219	UNIFORMS & CLOTHING	\$ 659.00	\$ 650.00	\$ 1,200.00	\$ 1,200.00
01-47-02-4230	BID ADVERTISING	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
01-47-02-4231	GENERAL SUPPLIES	\$ 8,730.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
01-47-02-4232	LUBRICANTS	\$ 3,225.00	\$ 4,500.00	\$ 4,000.00	\$ 5,000.00
01-47-02-4240	VEHICLE SUPPLIES	\$ 1,983.00	\$ 2,500.00	\$ 2,500.00	\$ 3,500.00
01-47-02-4241	VEHICLE MAINTENANCE	\$ 323.00	\$ 1,200.00	\$ 1,200.00	\$ 2,000.00
01-47-02-4242	EQUIPMENT SUPPLIES	\$ -	\$ 300.00	\$ 300.00	\$ 500.00
01-47-02-4243	EQUIPMENT MAINTENANCE	\$ 5,965.00	\$ 1,600.00	\$ 1,600.00	\$ 1,800.00
01-47-02-4244	STATIONARY EQUIP. SUPPLIES	\$ 250.00	\$ 350.00	\$ 350.00	\$ 500.00
01-47-02-4245	STATIONARY EQUIP. MAINT.	\$ 1,256.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00
01-47-02-4247	CHEMICAL SUPPLIES	\$ 3,049.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
01-47-02-4304	STATE INSPECTIONS & FEES	\$ 700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
01-47-02-4308	COMMUNICATIONS	\$ 6,749.00	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00
01-47-02-4311	TRAVEL	\$ 101.00	\$ 1,000.00	\$ 20.00	\$ 1,000.00
01-47-02-4312	TRAINING	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
01-47-02-4319	UTILITIES	\$ 1,448.00	\$ 2,300.00	\$ 1,500.00	\$ 2,300.00
01-47-02-4322	BLDG. & PLANT MAINT.	\$ 947.00	\$ 500.00	\$ 500.00	\$ 1,000.00
01-47-02-4335	COMPUTER / IT MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500.00
01-47-02-4560	OTHER MISC. EXPENSE	\$ 1,800.00	\$ -	\$ -	\$ -
		\$ 305,908.00	\$ 328,161.00	\$ 326,931.00	\$ 341,634.00

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-48 Park Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-48-02-4101	SALARIES	\$ 165,117.00	\$ 191,397.00	\$ 191,397.00	\$ 204,391.00
01-48-02-4102	WORKER'S COMPENSATION	\$ 7,035.00	\$ 7,221.00	\$ 7,221.00	\$ 8,033.00
01-48-02-4103	SOCIAL SECURITY & MED.	\$ 12,539.00	\$ 14,642.00	\$ 14,642.00	\$ 15,636.00
01-48-02-4104	HEALTH & ACCIDENT INS.	\$ 32,427.00	\$ 39,004.00	\$ 39,004.00	\$ 44,967.00
01-48-02-4105	TMRS - RETIREMENT	\$ 14,947.00	\$ 16,881.00	\$ 16,881.00	\$ 17,905.00
01-48-02-4113	UNEMPLOYMENT COMPENSATION	\$ 737.00	\$ -	\$ 5,572.00	\$ -
01-48-02-4219	UNIFORMS	\$ 1,464.00	\$ 1,200.00	\$ 1,400.00	\$ 1,400.00
01-48-02-4231	GENERAL SUPPLIES	\$ 6,221.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
01-48-02-4240	VEHICLE SUPPLIES	\$ 4,271.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01-48-02-4242	EQUIPMENT SUPPLIES	\$ 639.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
01-48-02-4243	EQUIPMENT MAINT.	\$ 2,950.00	\$ 5,000.00	\$ 12,000.00	\$ 5,000.00
01-48-02-4263	PARK UPKEEP	\$ -	\$ -	\$ 81.00	\$ -
01-48-02-4264	PARK LIGHT OPERATION	\$ 49.00	\$ -	\$ 2,217.00	\$ -
01-48-02-4290	GENERAL MAINTENANCE	\$ 22,976.00	\$ 12,500.00	\$ 21,000.00	\$ 15,000.00
01-48-02-4308	COMMUNICATIONS	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
01-48-02-4319	UTILITIES	\$ 6,792.00	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00
01-48-02-4322	BLDG. & PLANT MAINT.	\$ 2,677.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
01-48-02-4710	KIWANIS PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
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	\$ 66,775.00	\$ -	\$ 43,214.00	\$ -
		\$ 347,616.00	\$ 310,745.00	\$ 375,529.00	\$ 335,232.00

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-50 Police Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-50-02-4101	SALARIES	\$ 1,571,179	\$ 1,632,058	\$ 1,632,058	\$ 1,719,722
01-50-02-4102	WORKERS COMPENSATION	\$ 19,884	\$ 20,796	\$ 20,796	\$ 22,667
01-50-02-4103	SOCIAL SECURITY & MEDICARE	\$ 116,129	\$ 124,852	\$ 124,852	\$ 132,451
01-50-02-4104	HEALTH & ACCIDENT INS.	\$ 214,901	\$ 259,294	\$ 259,294	\$ 303,108
01-50-02-4105	TMRS - RETIREMENT	\$ 142,316	\$ 143,948	\$ 143,948	\$ 150,648
01-50-02-4113	UNEMPLOYMENT COMP.	\$ -	\$ -	\$ -	\$ -
01-50-02-4202	OFFICE SUPPLIES	\$ 340	\$ -	\$ -	\$ -
01-50-02-4203	OFFICE EQUIPMENT MAINT.	\$ 1,137	\$ 3,000	\$ 3,000	\$ 3,000
01-50-02-4216	PRISONER FOOD EXPENSE	\$ 1,561	\$ 1,500	\$ 437	\$ -
01-50-02-4217	PRISONER CONFINEMENT EXPENSE	\$ 1,604	\$ 2,000	\$ 19,700	\$ 29,200
01-50-02-4218	ANIMAL BOARDING EXPENSE	\$ -	\$ -	\$ 6	\$ -
01-50-02-4219	UNIFORMS & CLOTHING	\$ 10,468	\$ 15,000	\$ 15,000	\$ 15,000
01-50-02-4231	GENERAL SUPPLIES	\$ 11,239	\$ 15,500	\$ 15,500	\$ 15,500
01-50-02-4240	VEHICLE SUPPLIES	\$ 39,209	\$ 37,000	\$ 38,500	\$ 37,000
01-50-02-4241	VEHICLE MAINTENANCE	\$ 19,475	\$ 22,000	\$ 24,500	\$ 22,000
01-50-02-4248	CRIME SCENE & TRAFFIC SUPP.	\$ 1,108	\$ 2,000	\$ 2,000	\$ 2,000
01-50-02-4249	TOBACCO GRANT EXPENSES-PD	\$ -	\$ -	\$ -	\$ -
01-50-02-4303	LEGAL SERVICES	\$ 504	\$ -	\$ 1,275	\$ -
01-50-02-4308	COMMUNICATIONS	\$ 43,082	\$ 28,000	\$ 32,000	\$ 40,000
01-50-02-4311	TRAVEL	\$ (11)	\$ -	\$ 43	\$ -
01-50-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 16,808	\$ 18,000	\$ 18,000	\$ 18,000
01-50-02-4315	CLAIMS ACCOUNT	\$ 2,500	\$ -	\$ -	\$ -
01-50-02-4319	UTILITIES	\$ 18,673	\$ 15,000	\$ 15,000	\$ 15,000
01-50-02-4321	MOBILE RADIO MAINTENANCE	\$ 429	\$ 8,000	\$ 8,000	\$ 8,000
01-50-02-4322	BLDG. & PLANT MAINTENANCE	\$ 9,646	\$ 4,000	\$ 4,000	\$ 4,000
01-50-02-4330	DUES & SUBSCRIPTIONS	\$ 1,005	\$ 1,800	\$ 1,800	\$ 1,800
01-50-02-4334	SOFTWARE MAINTENANCE	\$ -	\$ -	\$ 76	\$ -
01-50-02-4335	COMPUTER MAINTENANCE	\$ 34,840	\$ 43,000	\$ 43,000	\$ 43,000
01-50-02-4345	LEASE PURCHASE PAYMENT EXP	\$ 3,019	\$ 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	\$ 1,929	\$ 4,500	\$ 4,500	\$ 4,500
01-50-02-4503	CANINE EXPENSE	\$ 529	\$ 2,500	\$ 3,800	\$ 2,500
01-50-02-4505	TACTICAL TRAINING EXPENSE	\$ 3,315	\$ 5,500	\$ 5,500	\$ 5,500
01-50-02-4508	LEOSE GRANT EXP.	\$ 3,068	\$ 2,500	\$ 2,500	\$ 2,500
01-50-02-4510	INVESTIGATIVE EXPENSE	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-50-02-4511	MEDICAL EXAMINATIONS	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
01-50-02-4513	PATROL EQUIP.	\$ 6,813	\$ 9,000	\$ 9,000	\$ 9,000
01-50-02-4514	HIRING & TESTING EXP.	\$ 20	\$ 500	\$ 500	\$ 500
01-50-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-50-02-4830	LAND & FACILITIES	\$ -	\$ -	\$ -	\$ -
01-50-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 2,302,069	\$ 2,442,198	\$ 2,469,535	\$ 2,627,546

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-55 Municipal Court

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-55-02-4101	SALARIES	\$ 90,918	\$ 95,688	\$ 95,688	\$ 96,301
01-55-02-4102	WORKER'S COMPENSATION	\$ 609	\$ 565	\$ 565	\$ 592
01-55-02-4103	SOCIAL SECURITY & MEDICARE	\$ 6,541	\$ 7,320	\$ 7,320	\$ 7,367
01-55-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 15,707	\$ 17,364	\$ 17,384	\$ 20,063
01-55-02-4105	TMRS - RETIREMENT	\$ 8,240	\$ 8,440	\$ 8,440	\$ 8,436
01-55-02-4200	COMMUNITY SUPERVISION - ADULT	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-55-02-4201	COMMUNITY SUPERVISION - JUVEN	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-55-02-4202	OFFICE SUPPLIES	\$ 1,885	\$ 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	\$ 3,298	\$ 2,500	\$ 2,748	\$ 2,800
01-55-02-4218	CRIMINAL JUSTICE EXPENSE	\$ 94,682	\$ 160,000	\$ 100,000	\$ 120,000
01-55-02-4219	UNIFORMS	\$ -	\$ -	\$ 125	\$ 125
01-55-02-4231	GENERAL SUPPLIES	\$ 840	\$ 1,500	\$ 1,500	\$ 1,500
01-55-02-4303	MUNICIPAL COURT JUDGE EXPENSE	\$ 36,684	\$ 38,918	\$ 38,918	\$ 40,086
01-55-02-4304	MUNICIPAL COURT TRIAL EXPENSE	\$ -	\$ 1,500	\$ 6,000	\$ 1,500
01-55-02-4305	CREDIT CARD PROCESSING FEES	\$ 6,709	\$ 3,500	\$ 3,850	\$ 4,000
01-55-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,402	\$ 7,705	\$ 7,705	\$ 7,705
01-55-02-4311	TRAVEL	\$ 947	\$ 3,000	\$ 3,000	\$ 3,000
01-55-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 450	\$ 800	\$ 800	\$ 800
01-55-02-4318	OVERAGE/SHORTAGE - CASHIER	\$ (50)	\$ -	\$ -	\$ -
01-55-02-4330	DUES & SUBSCRIPTIONS	\$ 225	\$ 1,000	\$ 1,000	\$ 1,000
01-55-02-4335	COMPUTER MAINTENANCE	\$ 8,639	\$ 6,000	\$ 6,000	\$ 6,000
01-55-02-4336	COMPUTER PROGRAMS	\$ 21,725	\$ 17,400	\$ 18,852	\$ 19,000
01-55-02-4346	RENTAL	\$ -	\$ -	\$ -	\$ -
01-55-02-4347	BLDG SEC FUND	\$ 28,154	\$ 10,000	\$ 10,000	\$ 10,000
01-55-02-4348	COURT TECHNOLOGY FUND	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
01-55-02-4349	COURT SUPERVISION FEES	\$ -	\$ 4,800	\$ 4,800	\$ 4,800
01-55-02-4350	OMNI FEE EXPENSE	\$ 1,288	\$ 4,000	\$ 4,000	\$ 4,000
01-55-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		\$ 328,893	\$ 403,750	\$ 350,445	\$ 370,825

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-60 Fire Department

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-60-02-4102	WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
01-60-02-4111	PENSION FUND	\$ 38,915	\$ 45,000	\$ 34,127	\$ 45,000
01-60-02-4114	EMPLOYEE PHYSICALS/SCREENS	\$ -	\$ 550	\$ 550	\$ 550
01-60-02-4202	OFFICE SUPPLIES	\$ 300	\$ 2,000	\$ 2,000	\$ 2,000
01-60-02-4219	UNIFORMS & CLOTHING	\$ 18,466	\$ 10,000	\$ 10,000	\$ 5,000
01-60-02-4231	GENERAL SUPPLIES	\$ 2,121	\$ 3,000	\$ 6,000	\$ 5,000
01-60-02-4240	VEHICLE SUPPLIES	\$ 8,482	\$ 7,500	\$ 7,500	\$ 7,500
01-60-02-4241	VEHICLE MAINTENANCE	\$ 67	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4242	EQUIPMENT SUPPLIES	\$ 45,857	\$ 10,000	\$ 10,000	\$ 15,000
01-60-02-4243	EQUIPMENT MAINTENANCE	\$ 29,240	\$ 20,000	\$ 30,000	\$ 25,000
01-60-02-4244	STATIONARY EQUIPMENT SUPPLIES	\$ 4,414	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4245	PUMP TESTING	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-60-02-4246	HOSE & LADDER TESTING	\$ 4,654	\$ 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	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000
01-60-02-4250	SCEBA (Breathing Apparatus)	\$ -	\$ -	\$ 113,080	\$ -
01-60-02-4290	STATIONARY EQUIPMENT MAINT.	\$ 2,510	\$ 3,500	\$ 3,500	\$ 3,500
01-60-02-4308	TELEPHONE & COMMUNICATIONS	\$ 9,697	\$ 8,000	\$ 2,000	\$ 2,000
01-60-02-4309	RADIO TOWER RENTAL & MAINT.	\$ 362	\$ 2,000	\$ -	\$ -
01-60-02-4311	TRAVEL	\$ 10,646	\$ 7,500	\$ 7,500	\$ 7,500
01-60-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 529	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
01-60-02-4317	INSURANCE & BONDS	\$ 250	\$ 300	\$ 300	\$ 300
01-60-02-4318	FIRE CALL ALLOWANCE	\$ 35,305	\$ 35,000	\$ 35,000	\$ 35,000
01-60-02-4319	UTILITIES	\$ 6,332	\$ 7,000	\$ 7,000	\$ 7,000
01-60-02-4321	MOBILE RADIO MAINTENANCE	\$ 2,629	\$ 3,500	\$ 3,500	\$ 3,500
01-60-02-4322	BLDG. & PLANT MAINTENANCE	\$ 6,164	\$ 5,000	\$ 5,000	\$ 5,000
01-60-02-4323	FIRE TRAINING FACILITY MAINT.	\$ -	\$ -	\$ -	\$ 10,000
01-60-02-4330	DUES & SUBSCRIPTIONS	\$ 1,100	\$ 1,800	\$ 1,800	\$ 2,000
01-60-02-4560	OTHER MISC. EXPENSE	\$ 107	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4561	FIRE SAFETY TEACHING EXPENSE	\$ 1,686	\$ 4,000	\$ 4,000	\$ 4,000
01-60-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
01-60-02-4840	CAPITAL VEHICLES	\$ 45,987	\$ -	\$ -	\$ -
		\$ 276,620	\$ 204,650	\$ 311,857	\$ 213,850

City of Jasper
Fiscal Year 2022-2023 Budget
General Fund
01-61 Fire Marshal

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-61-02-4101	SALARIES	\$ 63,847	\$ 66,265	\$ 66,265	\$ 69,972
01-61-02-4102	WORKER'S COMPENSATION	\$ 422	\$ 387	\$ 387	\$ 425
01-61-02-4103	SOCIAL SECURITY & MEDICARE	\$ 4,015	\$ 5,069	\$ 5,069	\$ 5,353
01-61-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 11,232	\$ 12,308	\$ 12,308	\$ 14,301
01-61-02-4105	TMRS - RETIREMENT	\$ 5,782	\$ 5,845	\$ 5,845	\$ 6,130
01-61-02-4202	OFFICE SUPPLIES	\$ 1,749	\$ 1,200	\$ 1,200	\$ 1,200
01-61-02-4203	EDUCATING SUPPLIES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4219	UNIFORMS & CLOTHING	\$ 145	\$ 200	\$ 295	\$ 250
01-61-02-4231	GENERAL SUPPLIES	\$ 1,856	\$ 1,800	\$ 2,500	\$ 2,000
01-61-02-4240	VEHICLE SUPPLIES	\$ 2,340	\$ 1,800	\$ 2,100	\$ 2,100
01-61-02-4241	VEHICLE MAINTENANCE	\$ 9	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4308	TELEPHONE & COMMUNICATIONS	\$ 1,148	\$ 1,300	\$ 855	\$ 1,000
01-61-02-4311	TRAVEL	\$ 360	\$ 2,000	\$ 2,000	\$ 2,000
01-61-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 1,073	\$ 1,500	\$ 1,500	\$ 1,500
01-61-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
01-61-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ 500	\$ 500	\$ 500
01-61-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-61-02-4331	LICENSES & CERTIFICATIONS	\$ 513	\$ 1,000	\$ 1,000	\$ 1,000
01-61-02-4335	COMPUTER EQUIP. & MAINT.	\$ 954	\$ 1,200	\$ 3,320	\$ 1,400
01-61-02-4402	SAFETY EQUIP. & SUPPLIES	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-61-02-4840	CAPITAL - VEHICLE	\$ -	\$ -	\$ -	\$ -
		\$ 95,445	\$ 107,874	\$ 110,644	\$ 114,631

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
General Fund
01-70 Animal Shelter

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
01-70-02-4101	SALARIES	\$ 71,209	\$ 72,450	\$ 72,450	\$ 74,852
01-70-02-4102	WORKERS COMP	\$ 3,051	\$ 2,733	\$ 2,733	\$ 2,824
01-70-02-4103	SOCIAL SEC-MEDICARE	\$ 5,431	\$ 5,542	\$ 5,542	\$ 5,726
01-70-02-4104	HEALTH & ACCIDENT INS.	\$ 14,064	\$ 15,601	\$ 15,601	\$ 17,987
01-70-02-4105	TMRS - RETIREMENT	\$ 6,456	\$ 6,390	\$ 6,390	\$ 6,557
01-70-02-4202	OFFICE SUPPLIES	\$ 185	\$ 350	\$ 300	\$ 300
01-70-02-4218	VETERINARY EXPENSE	\$ 4,231	\$ 5,500	\$ 5,000	\$ 5,000
01-70-02-4219	UNIFORMS	\$ 357	\$ 500	\$ 400	\$ 500
01-70-02-4231	GENERAL SUPPLIES	\$ 6,882	\$ 6,700	\$ 7,000	\$ 6,700
01-70-02-4232	SUPPLIES FROM DONATIONS	\$ 10,982	\$ 0	\$ 5,000	\$ 0
01-70-02-4240	VEHICLE SUPPLIES	\$ 1,962	\$ 1,000	\$ 1,700	\$ 1,000
01-70-02-4241	VEHICLE MAINTENANCE	\$ 962	\$ 600	\$ 1,000	\$ 600
01-70-02-4308	COMMUNICATIONS	\$ 4,179	\$ 2,600	\$ 4,300	\$ 4,300
01-70-02-4311	TRAVEL	\$ -	\$ 550	\$ 500	\$ 500
01-70-02-4312	MEETINGS & SCHOOLS	\$ 200	\$ 450	\$ 450	\$ 450
01-70-02-4319	UTILITIES	\$ 6,910	\$ 7,900	\$ 6,000	\$ 6,000
01-70-02-4322	BLDG & PLANT MAINT.	\$ 2,252	\$ 2,000	\$ 2,900	\$ 2,000
01-70-02-4335	COMP. EQUIP/MAINT/SUPP.	\$ 762	\$ 600	\$ 1,320	\$ 1,320
01-70-02-4336	ANIMAL CONTROL EQUIP.	\$ 174	\$ 400	\$ 400	\$ 400
01-70-02-4337	SAFETY EQUIPMENT	\$ 147	\$ 550	\$ 450	\$ 450
01-70-02-4830	CAPITAL LAND&FACILITY	\$ 554	\$ -	\$ 0	\$ -
		\$ 140,950	\$ 132,416	\$ 139,436	\$ 137,466

LIGHT AND POWER FUND

CITY OF JASPER, TEXAS
FISCAL YEAR 2022-2023
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>OPERATING REVENUE</u>					
3415	ELECTRICAL SALES	\$ 11,997,896	\$ 13,000,000	\$ 11,000,000	\$ 14,500,000
3473	SERVICE CONST. FEES	\$ 84,804	\$ 20,000	\$ 85,000	\$ 75,000
3474	CUT IN FEES	\$ 19,655	\$ 22,000	\$ 20,000	\$ 20,000
3601	MISCELLANEOUS	\$ (964)	\$ 3,000	\$ 2,500	\$ 3,000
	TOTAL OPERATING REVENUE	\$ 12,101,391	\$ 13,045,000	\$ 11,107,500	\$ 14,598,000
<u>NON-OPERATING REVENUE</u>					
3602	NISCO INCOME	\$ 934,548	\$ -	\$ 900,000	\$ -
3603	SRMPA DEBT EXCESS	\$ 519,512	\$ 250,000	\$ 1,050,408	\$ -
3604	INSURANCE REIMBURSEMENT	\$ 424	\$ -	\$ -	\$ -
3605	SALE OF SCRAP	\$ 333	\$ 5,000	\$ -	\$ -
3607	SRMPA INCOME	\$ 6,000,000	\$ -	\$ 3,000,000	\$ -
3609	REVENUE FROM CREDIT CARD FEES	\$ 18,009	\$ -	\$ 25,000	\$ 25,000
3623	OTHER INTEREST	\$ 137,857	\$ 100,000	\$ 50,000	\$ 50,000
3653	CORONAVIRUS RELIEF FUND REVENUE	\$ 15,849	\$ -	\$ -	\$ -
3660	HURRICANE LAURA REVENUE	\$ -	\$ -	\$ 23,904	\$ -
3822	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 18,252	\$ -
3841	2012 BOND CAPITAL CONTRIBUTION	\$ -	\$ -	\$ -	\$ -
3824	TRANSFER FROM W&S	\$ -	\$ -	\$ -	\$ -
3137	CODE ABATEMENT REV.	\$ 1,093	\$ -	\$ 60	\$ -
	TOTAL NON-OPERATING REVENUE	\$ 7,627,625	\$ 355,000	\$ 5,067,624	\$ 75,000
	TOTAL REVENUE	\$ 19,729,016	\$ 13,400,000	\$ 16,175,124	\$ 14,673,000
<u>OPERATING EXPENSES</u>					
	PURCHASED POWER (11-21-02-4246)	\$ 9,557,476	\$ 10,000,000	\$ 10,000,000	\$ 10,900,000
11-21	DISTRIBUTION & MAINTENANCE	\$ 1,090,877	\$ 1,446,390	\$ 1,220,630	\$ 1,369,110
11-22	RIGHT OF WAY MAINTENANCE	\$ 534,047	\$ 514,165	\$ 513,914	\$ 528,768
11-25	INSPECTION/CODE ENFORCEMENT	\$ 227,238	\$ 255,429	\$ 263,099	\$ 267,730
11-26	CUSTOMER SERVICE	\$ 457,371	\$ 482,481	\$ 481,164	\$ 542,589
11-28	WAREHOUSE	\$ 3,650	\$ 5,400	\$ 14,955	\$ 5,400
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	DEPRECIATION	\$ 540,138	\$ 550,000	\$ 630,000	\$ 630,000
	TOTAL OPERATING EXPENSES	\$ 12,410,797	\$ 13,253,865	\$ 13,123,762	\$ 14,243,597
<u>OTHER (SOURCES) USES:</u>					
11-21	ADMIN TRANSFER TO GF	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
4115	UNCLAIMED PROPERTY	\$ -	\$ -	\$ -	\$ -
4811	TRANSFER TO/FROM 2012 BOND	\$ -	\$ -	\$ -	\$ -
4816	TRANSFER TO DOWNTOWN PROJECT	\$ 465,386	\$ -	\$ 4,950	\$ -
4815	TRANSFER TO/FROM FUND 15	\$ -	\$ -	\$ -	\$ -
4817	TRANSFER TO FUND 17	\$ 42,860	\$ -	\$ 33,819	\$ -
4818	TRANSFER TO FUND 18	\$ -	\$ -	\$ 13,310	\$ -

CITY OF JASPER, TEXAS
FISCAL YEAR 2022-2023
LIGHT AND POWER FUND/REVENUE AND EXPENSE RECAP

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
4820	TRANSFER TO 2020 CAPITAL PROJECT	\$ 538,033	\$ -	\$ 85,142	\$ -
4822	TRANSFER TO 2022 CAPITAL PROJECTS	\$ 150,686	\$ -	\$ 1,179,054	\$ -
4865	TRANSFER TO/FROM W&S I & S	\$ -	\$ -	\$ -	\$ -
4893	TRANSFER TO JASPER UNITED	\$ 223,814	\$ -	\$ 28,000	\$ -
4755	INVENTORY OVERAGE/SHORTAGE	\$ (55,412)	\$ -	\$ -	\$ -
4756	TRANSFER TO GENERAL FUND	\$ 1,060,851	\$ (234,610)	\$ 1,064,218	\$ 181,369
	TOTAL OTHER (SOURCES) USES	\$ 3,291,425	\$ 630,597	\$ 3,273,700	\$ 1,046,576
	TOTAL EXPENSES AND OTHER USES	\$ 15,702,222	\$ 13,884,462	\$ 16,397,462	\$ 15,290,173
	TOTAL REVENUE	\$ 19,729,016	\$ 13,400,000	\$ 16,175,124	\$ 14,673,000
	TOTAL EXPENSES	\$ (15,702,222)	\$ (13,884,462)	\$ (16,397,462)	\$ (15,290,173)
**	ACTUAL NET REVENUE (with depreciat	\$ 4,026,794	\$ (484,462)	\$ (222,338)	\$ (617,173)
	DEPRECIATION	\$ 629,533	\$ 550,000	\$ 630,000	\$ 630,000
**	NET WITHOUT DEPRECIATION	\$ 4,656,327	\$ 65,538	\$ 407,662	\$ 12,827

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

City of Jasper
Fiscal Year 2022-2023 Budget
Light and Power Fund
11-21 Light and Power Distribution

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-21-02-4101	SALARIES	\$ 622,527	\$ 660,128	\$ 660,128	\$ 643,231
11-21-02-4102	WORKER'S COMPENSATION	\$ 8,846	\$ 9,363	\$ 9,363	\$ 9,504
11-21-02-4103	SOCIAL SECURITY & MEDICARE	\$ 45,405	\$ 50,500	\$ 50,500	\$ 49,207
11-21-02-4104	HEALTH & ACCIDENT INS.	\$ 76,716	\$ 89,676	\$ 89,676	\$ 103,821
11-21-02-4105	TMRS - RETIREMENT	\$ 56,569	\$ 58,223	\$ 58,223	\$ 56,347
11-21-02-4113	UNEMPLOYMENT COMP.	\$ -	\$ -	\$ -	\$ -
11-21-02-4202	OFFICE SUPPLIES	\$ 511	\$ 500	\$ -	\$ -
11-21-02-4203	OFFICE EQUIP. MAINT.	\$ 2,032	\$ 1,000	\$ -	\$ -
11-21-02-4219	UNIFORMS & CLOTHING	\$ 2,146	\$ 3,000	\$ 3,835	\$ 4,000
11-21-02-4220	SAFETY EQUIPMENT	\$ 2,105	\$ 1,000	\$ 1,283	\$ 2,000
11-21-02-4231	GENERAL SUPPLIES	\$ 5,875	\$ 2,500	\$ 6,076	\$ 2,500
11-21-02-4240	VEHICLE SUPPLIES	\$ 1,605	\$ 2,500	\$ 664	\$ 2,500
11-21-02-4241	VEHICLE MAINTENANCE	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000
11-21-02-4242	EQUIPMENT SUPPLIES	\$ 34,682	\$ 25,000	\$ 18,358	\$ 25,000
11-21-02-4243	EQUIPMENT MAINTENANCE	\$ 30,843	\$ 25,000	\$ 70,654	\$ 25,000
11-21-02-4246	POWER PURCHASE COST	\$ 9,557,476	\$ 10,000,000	\$ 10,000,000	\$ 10,900,000
11-21-02-4250	POLE REPLACEMENT	\$ -	\$ 20,000	\$ 1,662	\$ 15,000
11-21-02-4251	ELECTRIC DISTRIB. LINES	\$ -	\$ 300,000	\$ 128,429	\$ 240,000
11-21-02-4252	SUBSTATION B MAINT.	\$ 2,243	\$ 2,000	\$ 729	\$ 2,000
11-21-02-4253	METER CALIB & TEST	\$ 1,043	\$ 6,000	\$ -	\$ 6,000
11-21-02-4254	TRANSFORMERS	\$ -	\$ 40,000	\$ 18,509	\$ 40,000
11-21-02-4302	CONSULTANTS	\$ 1,422	\$ 3,000	\$ 8,437	\$ 3,000
11-21-02-4305	CONTRACT LABOR	\$ -	\$ -	\$ -	\$ -
11-21-02-4308	COMMUNICATIONS	\$ 23,394	\$ 24,000	\$ 12,004	\$ 14,000
11-21-02-4311	TRAVEL	\$ 300	\$ 3,000	\$ 772	\$ 3,000
11-21-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 3,000	\$ -	\$ 3,000
11-21-02-4315	CLAIMS ACCOUNT	\$ -	\$ 500	\$ -	\$ 500
11-21-02-4317	INSURANCES & BONDS	\$ -	\$ -	\$ -	\$ -
11-21-02-4319	UTILITIES	\$ 5,934	\$ 6,500	\$ 4,947	\$ 5,500
11-21-02-4321	MOBILE RADIO MAINT.	\$ 327	\$ 500	\$ -	\$ 500
11-21-02-4322	BLDG & PLANT MAINTENANCE	\$ 31,802	\$ 7,000	\$ 9,158	\$ 7,000
11-21-02-4330	DUES & SUBSCRIPTIONS	\$ 2,754	\$ 3,000	\$ 3,000	\$ 3,000
11-21-02-4331	SAFETY TRAINING	\$ 3,899	\$ 7,500	\$ 5,618	\$ 7,500
11-21-02-4335	COMPUTER / IT MAINTENANC	\$ -	\$ -	\$ 2,427	\$ 4,000
11-21-02-4350	BAD DEBT EXPENSE	\$ 119,890	\$ 75,000	\$ -	\$ 75,000
11-21-02-4402	SAFETY PROGRAMS	\$ -	\$ -	\$ -	\$ -
11-21-02-4410	TRSFER TO GF ADMIN.	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
11-21-02-4501	DEPRECIATION	\$ 629,533	\$ 550,000	\$ 630,000	\$ 630,000
11-21-02-4543	MISC. PUBLIC SERVICE	\$ 1,463	\$ 10,000	\$ 5,629	\$ 10,000
11-21-02-4560	OTHER MISC. EXPENSE	\$ 5,021	\$ 5,000	\$ 7,779	\$ 5,000
11-21-02-4561	BANK FEES	\$ 323	\$ -	\$ -	\$ -
11-21-02-4620	HURRICANE LAURA EXPENSE	\$ -	\$ -	\$ -	\$ -

City of Jasper
Fiscal Year 2022-2023 Budget
Light and Power Fund
11-21 Light and Power Distribution

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-21-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 37,547	\$ -
11-21-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ 3,223	\$ -
11-21-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 12,143,093	\$ 12,861,597	\$ 12,715,837	\$ 13,764,317

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Light and Power
11-22 Right of Way Maintenance

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-22-02-4101	SALARIES	\$ 322,827	\$ 329,833	\$ 329,833.00	\$ 336,355.00
11-22-02-4102	WORKER'S COMPENSATION	\$ 5,229	\$ 4,678	\$ 4,678.00	\$ 4,970.00
11-22-02-4103	SOCIAL SECURITY & MEDICARE	\$ 23,933	\$ 25,232	\$ 25,232.00	\$ 25,731.00
11-22-02-4104	HEALTH & ACCIDENT INS.	\$ 60,970	\$ 67,676	\$ 67,676.00	\$ 71,947.00
11-22-02-4105	TMRS - RETIREMENT	\$ 29,340	\$ 30,246	\$ 30,246.00	\$ 29,465.00
11-22-02-4113	UNEMPLOYMENT CLAIMS	\$ 259	\$ -	\$ 2,527.00	\$ -
11-22-02-4202	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
11-22-02-4219	UNIFORMS & CLOTHING	\$ 2,534	\$ 2,500	\$ 4,266	\$ 4,300
11-22-02-4231	GENERAL SUPPLIES	\$ 1,360	\$ 2,000	\$ 629	\$ 2,000
11-22-02-4240	VEHICLE SUPPLIES	\$ 454	\$ 1,000	\$ 608	\$ 1,000
11-22-02-4242	EQUIPMENT SUPPLIES	\$ 25,632	\$ 17,500	\$ 23,219	\$ 19,500
11-22-02-4243	EQUIPMENT MAINTENANCE	\$ 37,288	\$ 25,000	\$ 25,000	\$ 25,000
11-22-02-4247	CHEMICAL SUPPLIES	\$ 208	\$ 500	\$ 0	\$ 500
11-22-02-4302	CONSULTANTS-TRIMMING	\$ -	\$ 5,000	\$ 0	\$ 5,000
11-22-02-4303	OUTSIDE TREE CUTTING SVC	\$ -	\$ -	\$ -	\$ -
11-22-02-4315	CLAIMS ACCOUNT	\$ -	\$ 2,000	\$ 0	\$ 2,000
11-22-02-4321	MOBILE RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -
11-22-02-4402	SAFETY EQUIP-SUPPLIES	\$ 1,768.00	\$ 1,000	\$ -	\$ 1,000
11-22-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
11-22-02-4839	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
11-22-02-4996	OPEB EXPENSE	\$ 22,245.00	\$ -	\$ -	\$ -
		\$ 534,047	\$ 514,165	\$ 513,914	\$ 528,768

City of Jasper
Fiscal Year 2022-2023 Budget
Light and Power Fund
11-25 Inspections and Code Enforcement

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-25-02-4101	SALARIES	\$ 156,924	\$ 167,904	\$ 167,904	\$ 172,707
11-25-02-4102	WORKER'S COMPENSATION	\$ 1,042	\$ 982	\$ 982	\$ 1,052
11-25-02-4103	SOCIAL SECURITY & MEDICARE	\$ 11,546	\$ 12,845	\$ 12,845	\$ 13,212
11-25-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 23,598	\$ 25,789	\$ 25,789	\$ 26,980
11-25-02-4105	TMRS - RETIREMENT	\$ 14,253	\$ 14,809	\$ 14,809	\$ 15,129
11-25-02-4202	OFFICE SUPPLIES	\$ 747	\$ 1,000	\$ 1,000	\$ 2,000
11-25-02-4219	UNIFORMS & CLOTHING	\$ 241	\$ 900	\$ 1,626	\$ 1,700
11-25-02-4231	GENERAL SUPPLIES	\$ 1,834	\$ 1,700	\$ 2,000	\$ 2,000
11-25-02-4240	VEHICLE SUPPLIES	\$ 2,625	\$ 3,000	\$ 3,000	\$ 3,000
11-25-02-4241	VEHICLE MAINTENANCE	\$ 378	\$ 2,000	\$ 3,250	\$ 2,000
11-25-02-4308	TELEPHONE & COMMUNICATIONS	\$ 2,462	\$ 3,850	\$ 2,000	\$ 2,000
11-25-02-4311	TRAVEL	\$ 787	\$ 3,500	\$ 3,500	\$ 3,500
11-25-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 575	\$ 3,800	\$ 3,800	\$ 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.	\$ 181	\$ 200	\$ 200	\$ 200
11-25-02-4330	DUES & SUBSCRIPTIONS	\$ 35	\$ 2,000	\$ 2,000	\$ 2,000
11-25-02-4331	LICENSES AND CERTIFICATIONS	\$ 324	\$ 950	\$ 1,500	\$ 2,000
11-25-02-4332	TESTING AND CODE EQUIPMENT	\$ -	\$ 200	\$ 200	\$ 1,000
11-25-02-4335	COMPUTER EQUIPMENT	\$ 1,892	\$ 1,500	\$ 8,142	\$ 4,500
11-25-02-4345	LEASE/PURCHASE PMT.	\$ -	\$ -	\$ -	\$ -
11-25-02-4402	SAFETY EQUIP-SUPPLIES	\$ -	\$ 750	\$ 750	\$ 1,000
11-25-02-4500	CODE ADOPTIONS	\$ -	\$ -	\$ -	\$ -
11-25-02-4504	CODE VIOLATION ABATEMENT	\$ 1,253	\$ 7,500	\$ 7,500	\$ 7,500
11-25-02-4560	CODE COMPLIANCE	\$ 185	\$ -	\$ -	\$ -
11-25-02-4996	OPEB EXPENSE	\$ 6,356	\$ -	\$ 52	\$ -
		\$ 227,238	\$ 255,429	\$ 263,099	\$ 267,730

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Light and Power Fund
11-26 Customer Service

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-26-02-4101	SALARIES	\$ 224,893	\$ 222,821	\$ 222,821	\$ 253,746
11-26-02-4102	WORKER'S COMPENSATION	\$ 1,855	\$ 1,694	\$ 1,694	\$ 1,966
11-26-02-4103	SOCIAL SECURITY & MEDICARE	\$ 16,532	\$ 17,046	\$ 17,046	\$ 19,412
11-26-02-4104	HEALTH & ACCIDENT INSURANCE	\$ 43,849	\$ 48,567	\$ 48,567	\$ 56,037
11-26-02-4105	TMRS - RETIREMENT	\$ 20,388	\$ 19,653	\$ 19,653	\$ 22,228
11-26-02-4201	CREDIT CARD TRANSACTION FEES	\$ 17,491	\$ 12,000	\$ 40,000	\$ 35,000
11-26-02-4202	OFFICE SUPPLIES	\$ 12,642	\$ 17,000	\$ 16,518	\$ 17,000
11-26-02-4203	OFFICE EQUIPMENT MAINTENANCE	\$ -	\$ 3,500	\$ 283	\$ 3,500
11-26-02-4204	UTILITY BILLING EXPENSE	\$ 38,315	\$ 41,000	\$ 40,156	\$ 41,000
11-26-02-4219	UNIFORMS & CLOTHING	\$ 354	\$ 1,200	\$ 738	\$ 1,200
11-26-02-4231	GENERAL SUPPLIES	\$ 2,901	\$ 4,000	\$ 4,000	\$ 6,000
11-26-02-4240	VEHICLE SUPPLIES	\$ 3,156	\$ 3,000	\$ 4,468	\$ 4,500
11-26-02-4241	VEHICLE MAINTENANCE	\$ 119	\$ 2,500	\$ 1,342	\$ 2,500
11-26-02-4247	CHEMICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -
11-26-02-4308	TELEPHONE & COMMUNICATIONS	\$ 29,006	\$ 35,000	\$ 30,141	\$ 35,000
11-26-02-4311	TRAVEL	\$ -	\$ 1,000	\$ -	\$ 1,000
11-26-02-4312	MEETINGS, CONV. & SCHOOLS	\$ -	\$ 1,000	\$ -	\$ 1,000
11-26-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
11-26-02-4316	Shortage by C/S Clerks	\$ 157	\$ 500	\$ 136	\$ 500
11-26-02-4322	BLDG & PLANT MAINTENANCE	\$ 180	\$ 1,000	\$ -	\$ 1,000
11-26-02-4330	DUES & SUBSCRIPTIONS	\$ 14,287	\$ 15,500	\$ 15,297	\$ 15,500
11-26-02-4334	COMPUTER SOFTWARE MAINT.	\$ 2,834	\$ 17,000	\$ 3,351	\$ 8,000
11-26-02-4335	COMPUTER MAINTENANCE	\$ 3,303	\$ 8,000	\$ 9,040	\$ 9,000
11-26-02-4345	LEASE PURCHASE	\$ 2,129	\$ 5,000	\$ 4,500	\$ 5,000
11-26-02-4346	RENTAL	\$ 3,912	\$ 4,500	\$ 1,413	\$ 2,500
11-26-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
11-26-02-4839	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
11-26-02-4996	OPEB EXPENSE	\$ 19,068	\$ -	\$ -	\$ -
		\$ 457,371	\$ 482,481	\$ 481,164	\$ 542,589

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Light Power
11-28 Warehouse

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
11-28-02-4242	EQUIPMENT SUPPLIES	\$ 92	\$ 150	\$ 39	\$ 150
11-28-02-4308	COMMUNICATIONS	\$ 148	\$ 250	\$ 92	\$ 250
11-28-02-4319	UTILITIES	\$ 3,410	\$ 4,000	\$ 865	\$ 4,000
11-28-02-4322	BLDG & PLANT MAINT.	\$ -	\$ 1,000	\$ -	\$ 1,000
11-28-02-4820	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 13,959	\$ -
11-28-02-4823	CAPITAL VEHICLES & EQUIP	\$ -	\$ -	\$ -	\$ -
11-28-02-4830	CAPITAL LAND & FACILITIES	\$ -	\$ -	\$ -	\$ -
		\$ 3,650	\$ 5,400	\$ 14,955	\$ 5,400

WATER AND SEWER FUND

**CITY OF JASPER, TEXAS
FISCAL YEAR 2022-2023
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
<u>WATER REVENUE</u>					
3417	WATER SALES	\$ 2,173,775	\$ 2,163,187	\$ 2,242,285	\$ 2,300,000
3464	CUT IN FEES	\$ 14,819	\$ 15,000	\$ 16,500	\$ 15,000
3467	TAP FEES	\$ 52,002	\$ 20,000	\$ 10,000	\$ 10,000
3601	OTHER INCOME	\$ 5,831	\$ 7,000	\$ 7,000	\$ 7,000
		\$ 2,246,427	\$ 2,205,187	\$ 2,275,785	\$ 2,332,000
<u>SEWER REVENUE</u>					
3419	SEWER INCOME	\$ 1,576,471	\$ 1,578,843	\$ 1,645,719	\$ 1,725,000
3463	TAP FEES	\$ 48,997	\$ 20,000	\$ 10,000	\$ 10,000
		\$ 1,625,468	\$ 1,598,843	\$ 1,655,719	\$ 1,735,000
TOTAL OPERATING REVENUE		\$ 3,871,895	\$ 3,804,030	\$ 3,931,504	\$ 4,067,000
<u>OTHER REVENUE SOURCES AND EXPENSES</u>					
3604	INSURANCE REIMBURSEMENTS	\$ -	\$ -	\$ 4,883	\$ -
3623	INTEREST INCOME	\$ 935	\$ 700	\$ 500	\$ 500
3606	SALE OF SCRAP	\$ 125	\$ -	\$ -	\$ -
3609	CDBG RECEIPTS	\$ -	\$ -	\$ -	\$ -
3611	SEWER LINE PROJECTS	\$ -	\$ -	\$ -	\$ -
3817	HURRICANE HARVEY REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
3653	CORONAVIRUS RELIEF FUND	\$ 9,677	\$ -	\$ 1,849	\$ -
3660	HURRICANE LAURA	\$ 71,549	\$ -	\$ 37,267	\$ -
3843	TRANSFER FROM FUND 20	\$ 159,244	\$ -	\$ -	\$ -
4425	TRANSFER FROM LIGHT & POWER	\$ -	\$ -	\$ 873,301	\$ -
		\$ 241,530	\$ 700	\$ 917,800	\$ 500
TOTAL WATER & SEWER REVENUE		\$ 4,113,425	\$ 3,804,730	\$ 4,849,304	\$ 4,067,500

OPERATING EXPENSES

21-01	WATER PRODUCTION	\$ 444,847	\$ 519,048	\$ 492,270	\$ 582,617
21-02	WATER DISTRIBUTION	\$ 591,314	\$ 701,544	\$ 696,675	\$ 763,226
21-03	SANITARY SEWER	\$ 568,583	\$ 634,171	\$ 1,656,571	\$ 378,846
21-04	WASTEWATER TREATMENT PLANT	\$ 742,540	\$ 702,394	\$ 651,002	\$ 755,072
21-05	PUBLIC WORKS	\$ 343,296	\$ 362,426	\$ 353,226	\$ 392,732

**CITY OF JASPER, TEXAS
FISCAL YEAR 2022-2023
WATER AND SEWER FUND
REVENUE AND EXPENSE RECAP**

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Approved Budget
<u>OPERATING EXPENSES CONTINUED...</u>					
	DEPRECIATION	\$ 1,403,617	\$ 1,270,511	\$ 1,403,617	\$ 1,403,617
4755	INVENTORY OVERAGE/SHORTAGE	\$ -	\$ -	\$ -	\$ -
4425	TRANSFER TO L & P	\$ -	\$ -	\$ -	\$ -
4826	TRANSFER TO GENERAL FUND	\$ (166)	\$ -	\$ -	\$ -
4410	TRANSFER TO GF - ADMIN COSTS	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
	TOTAL OPERATING EXPENSES	\$ 4,959,238	\$ 5,055,301	\$ 6,118,568	\$ 5,141,317
	TOTAL REVENUE	\$ 4,113,425	\$ 3,804,730	\$ 4,849,304	\$ 4,067,500
	TOTAL EXPENSES	\$ (4,959,238)	\$ (5,055,301)	\$ (6,118,568)	\$ (5,141,317)
	ACTUAL NET REVENUE (with depreciat	\$ (845,813)	\$ (1,250,571)	\$ (1,269,264)	\$ (1,073,817)
	LESS DEPRECIATION	\$ 1,403,617	\$ 1,270,511	\$ 1,403,617	\$ 1,403,617
	WITHOUT DEPRECIATION	\$ 557,804	\$ 19,940	\$ 134,353	\$ 329,800

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Water and Sewer
21-01 Water Production

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
21-01-02-4101	SALARIES	\$ 164,826	\$ 163,853	\$ 163,853	\$ 172,070
21-01-02-4102	WORKER'S COMPENSATION	\$ 4,219	\$ 3,693	\$ 3,693	\$ 4,039
21-01-02-4103	SOCIAL SECURITY & MEDICARE	\$ 12,289	\$ 12,535	\$ 12,535	\$ 13,163
21-01-02-4104	HEALTH & ACCID. INS.	\$ 22,739	\$ 25,165	\$ 25,165	\$ 29,057
21-01-02-4105	TMRS - RETIREMENT	\$ 14,966	\$ 14,452	\$ 14,452	\$ 15,073
21-01-02-4219	UNIFORMS & CLOTHING	\$ 316	\$ 400	\$ 400	\$ 460
21-01-02-4231	GENERAL SUPPLIES	\$ 3,013	\$ 3,000	\$ 3,113	\$ 3,450
21-01-02-4242	EQUIPMENT SUPPLIES	\$ 4,353	\$ 4,000	\$ 3,999	\$ 4,800
21-01-02-4243	EQUIPMENT MAINTENANCE	\$ 1,551	\$ 4,000	\$ 4,000	\$ 5,000
21-01-02-4244	STATIONARY EQUIP. SUPPLIES	\$ 2,860	\$ 10,000	\$ 7,910	\$ 12,000
21-01-02-4245	STATIONARY EQUIP. MAINT.	\$ 8,303	\$ 12,000	\$ 10,531	\$ 14,400
21-01-02-4247	CHEMICAL SUPPLIES	\$ 27,840	\$ 30,000	\$ 28,522	\$ 36,000
21-01-02-4249	GENERATOR FUEL & SUPPLIES	\$ 4,561	\$ 5,000	\$ 4,680	\$ 6,000
21-01-02-4260	ELEV. GROUND WATER STOR.	\$ -	\$ 31,200	\$ 31,200	\$ 35,880
21-01-02-4262	WATER WELL MAINTENANCE	\$ 6,586	\$ 27,000	\$ 27,000	\$ 32,400
21-01-02-4290	GENERAL MAINTENANCE	\$ 1,216	\$ 2,000	\$ 4,727	\$ 2,300
21-01-02-4302	CONSULTANTS	\$ 8,512	\$ 12,000	\$ 11,233	\$ 14,400
21-01-02-4304	STATE PERMIT FEES/INSPECT.	\$ 13,753	\$ 19,000	\$ 16,739	\$ 21,850
21-01-02-4308	COMMUNICATIONS	\$ 3,552	\$ 5,000	\$ 3,197	\$ 5,000
21-01-02-4311	TRAVEL	\$ -	\$ 1,500	\$ 500	\$ 1,500
21-01-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 3,046	\$ 4,500	\$ 1,148	\$ 5,175
21-01-02-4319	UTILITIES	\$ 128,047	\$ 125,000	\$ 107,461	\$ 143,750
21-01-02-4321	RADIO MAINT.	\$ -	\$ 150	\$ 50	\$ 150
21-01-02-4322	BLDG. & PLANT MAINT.	\$ -	\$ 900	\$ 850	\$ 1,000
21-01-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 700	\$ 400	\$ 700
21-01-02-4402	SAFETY EQUIP-SUPPLIES	\$ 960	\$ 2,000	\$ 4,912	\$ 3,000
21-01-02-4501	DEPRECIATION	\$ 1,403,617	\$ 1,270,511	\$ 1,403,617	\$ 1,403,617
21-01-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-01-02-4996	OPEB EXPENSE	\$ 7,339	\$ -	\$ -	\$ -
		\$ 1,848,464	\$ 1,789,559	\$ 1,895,887	\$ 1,986,234

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Water and Sewer Fund
21-02 Water Distribution

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
21-02-02-4101	SALARIES	\$ 365,598	\$ 368,809	\$ 368,809	\$ 382,560
21-02-02-4102	WORKER'S COMPENSATION	\$ 8,316	\$ 8,311	\$ 8,311	\$ 8,981
21-02-02-4103	SOCIAL SECURITY & MEDICARE	\$ 27,209	\$ 28,214	\$ 28,214	\$ 29,266
21-02-02-4104	HEALTH & ACCIDENT INS.	\$ 52,958	\$ 58,131	\$ 58,131	\$ 67,107
21-02-02-4105	TMRS - RETIREMENT	\$ 33,201	\$ 32,529	\$ 32,529	\$ 33,512
21-02-02-4202	OFFICE SUPPLIES	\$ 60	\$ 600	\$ 350	\$ 600
21-02-02-4219	UNIFORMS & CLOTHING	\$ 705	\$ 1,500	\$ 1,484	\$ 2,000
21-02-02-4231	GENERAL SUPPLIES	\$ 6,465	\$ 5,000	\$ 4,559	\$ 5,500
21-02-02-4241	VEHICLE MAINTENANCE	\$ -	\$ 2,000	\$ 1,879	\$ 2,300
21-02-02-4242	EQUIPMENT SUPPLIES	\$ 19,982	\$ 13,000	\$ 20,206	\$ 16,250
21-02-02-4243	EQUIPMENT MAINTENANCE	\$ 17,216	\$ 14,000	\$ 15,904	\$ 16,800
21-02-02-4247	CHEMICAL SUPPLIES	\$ 208	\$ 300	\$ 150	\$ 300
21-02-02-4249	MATERIAL FOR STREET REPAIRS	\$ 1,445	\$ 5,000	\$ 3,430	\$ 5,500
21-02-02-4261	WATER DIST. LINE MAINT.	\$ -	\$ 75,000	\$ 74,633	\$ 90,000
21-02-02-4267	WATER METER MAINT.	\$ -	\$ 30,000	\$ 29,813	\$ 37,500
21-02-02-4268	FIRE HYDRANT MAINT.	\$ 1,216	\$ 10,000	\$ 7,267	\$ 12,000
21-02-02-4272	NEW WATER TAPS/SERVICE	\$ -	\$ 10,000	\$ 4,052	\$ 10,000
21-02-02-4302	CONSULTANTS	\$ -	\$ 5,000	\$ 1,670	\$ 5,000
21-02-02-4308	COMMUNICATIONS	\$ 6,707	\$ 6,000	\$ 6,999	\$ 6,900
21-02-02-4311	TRAVEL	\$ 383	\$ 3,000	\$ 1,650	\$ 3,000
21-02-02-4312	MEETINGS, CONV. & SHCOOLS	\$ 5,772	\$ 6,000	\$ 5,283	\$ 6,900
21-02-02-4315	CLAIMS ACCOUNT	\$ 1,744	\$ -	\$ -	\$ -
21-02-02-4319	UTILITIES	\$ -	\$ 200	\$ 150	\$ 200
21-02-02-4321	MOBILE RADIO MAINT.	\$ 429	\$ 250	\$ 200	\$ 250
21-02-02-4322	BLDG AND PLANT MAINTENANCE	\$ -	\$ -	\$ 353	\$ 1,500
21-02-02-4330	DUES & SUBSCRIPTIONS	\$ 221	\$ 700	\$ 400	\$ 700
21-02-02-4350	BAD DEBT EXPENSE	\$ 20,981	\$ 15,000	\$ 3,000	\$ 15,000
21-02-02-4402	SAFETY EQUIP-SUPPLIES	\$ 929	\$ 3,000	\$ 7,365	\$ 3,600
21-02-02-4410	TRSF TO GF - ADMIN	\$ 865,207	\$ 865,207	\$ 865,207	\$ 865,207
21-02-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 5,533	\$ -
21-02-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ 4,351	\$ -
21-02-02-4996	OPEB EXPENSE	\$ 19,569	\$ -	\$ -	\$ -
		\$ 1,456,521	\$ 1,566,751	\$ 1,561,882	\$ 1,628,433

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Water and Sewer
21-03 Sanitary Sewer

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
21-03-02-4101	SALARIES	\$ 288,387	\$ 291,953	\$ 291,953	\$ 316,046
21-03-02-4102	WORKER'S COMPENSATION	\$ 2,724	\$ 2,417	\$ 2,417	\$ 2,726
21-03-02-4103	SOCIAL SECURITY & MEDICARE	\$ 21,507	\$ 22,334	\$ 22,334	\$ 24,178
21-03-02-4104	HEALTH & ACCIDENT INS.	\$ 43,704	\$ 48,567	\$ 48,567	\$ 53,960
21-03-02-4105	TRMS - RETIREMENT	\$ 26,188	\$ 25,750	\$ 25,750	\$ 27,686
21-03-02-4202	OFFICE SUPPLIES	\$ 183	\$ 250	\$ 200	\$ 250
21-03-02-4219	UNIFORMS & CLOTHING	\$ 3,501	\$ 3,000	\$ 3,500	\$ 4,000
21-03-02-4231	GENERAL SUPPLIES	\$ 3,120	\$ 2,000	\$ 3,908	\$ 4,800
21-03-02-4240	VEHICLE SUPPLIES	\$ 453	\$ 400	\$ 1,000	\$ 900
21-03-02-4241	VEHICLE MAINTENANCE	\$ (14)	\$ -	\$ -	\$ -
21-03-02-4242	EQUIPMENT SUPPLIES	\$ 19,491	\$ 15,000	\$ 14,000	\$ 18,000
21-03-02-4243	EQUIPMENT MAINTENANCE	\$ 18,312	\$ 20,000	\$ 20,000	\$ 24,000
21-03-02-4247	CHEMICAL SUPPLIES	\$ 208	\$ 1,200	\$ 500	\$ 1,200
21-03-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 19,654	\$ 8,500	\$ 2,500	\$ 8,500
21-03-02-4271	SEWER LINE MAINTENANCE	\$ -	\$ 30,000	\$ 20,000	\$ 30,000
21-03-02-4272	SEWER LINE LIFT STATION	\$ -	\$ 90,000	\$ 20,000	\$ 90,000
21-03-02-4274	NEW SEWER TAPS/SERVICE	\$ 36,578	\$ 20,000	\$ 5,000	\$ 15,000
21-03-02-4302	CONSULTANTS	\$ 15,267	\$ 10,000	\$ 4,000	\$ 8,000
21-03-02-4308	COMMUNICATIONS	\$ 6,602	\$ 4,000	\$ 7,000	\$ 7,000
21-03-02-4311	TRAVEL	\$ 812	\$ 1,500	\$ 1,500	\$ 2,000
21-03-02-4312	MEETINGS CONV. & SCHOOLS	\$ 3,641	\$ 3,000	\$ 3,000	\$ 3,000
21-03-02-4315	CLAIMS ACCOUNT	\$ 216	\$ -	\$ -	\$ -
21-03-02-4319	UTILITIES	\$ 36,813	\$ 30,000	\$ 25,000	\$ 30,000
21-03-02-4321	MOBILE RADIO MAINT.	\$ 375	\$ 100	\$ 100	\$ 100
21-03-02-4322	BLDG.& PLANT MAINT.	\$ 3,964	\$ 1,200	\$ 2,000	\$ 2,000
21-03-02-4330	DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ 500	\$ 500
21-03-02-4402	SAFETY EQUIP-SUPPLIES	\$ 929	\$ 2,500	\$ 5,000	\$ 5,000
21-03-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 9,884	\$ -
21-03-02-4830	CAPITAL LAND & FACILITY	\$ 1,290	\$ -	\$ 3,217	\$ -
21-03-02-4838	CAPITAL-SEWER LINE PROJECT	\$ -	\$ -	\$ 176,376	\$ -
21-03-02-4839	SEWER LINE PROJECT-ARPA '21	\$ -	\$ -	\$ 937,365	\$ -
21-03-02-4996	OPEB EXPENSE	\$ 14,678	\$ -	\$ -	\$ -
		\$ 568,583	\$ 634,171	\$ 1,656,571	\$ 678,846

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Water Sewer
21-04 Wastewater Treatment Plant

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
21-04-02-4101	SALARIES	\$ 289,355	\$ 291,322	\$ 291,322	\$ 309,476
21-04-02-4102	WORKER'S COMPENSATION	\$ 3,641	\$ 2,412	\$ 2,412	\$ 2,669
21-04-02-4103	SOCIAL SECURITY & MEDICARE	\$ 21,881	\$ 22,286	\$ 22,286	\$ 23,675
21-04-02-4104	HEALTH & ACCIDENT INS.	\$ 34,397	\$ 39,004	\$ 39,004	\$ 44,967
21-04-02-4105	TRMS - RETIREMENT	\$ 26,280	\$ 25,695	\$ 25,695	\$ 27,110
21-04-02-4113	UNEMPLOYMENT COMP.	\$ -	\$ -	\$ -	\$ -
21-04-02-4202	OFFICE SUPPLIES	\$ 1,921	\$ 3,000	\$ 2,000	\$ 3,000
21-04-02-4203	OFFICE EQUIPMENT MAINT.	\$ 84	\$ 600	\$ 400	\$ 600
21-04-02-4219	UNIFORMS & CLOTHING	\$ 1,291	\$ 1,000	\$ 1,700	\$ 2,000
21-04-02-4231	GENERAL SUPPLIES	\$ 4,379	\$ 3,500	\$ 3,500	\$ 4,000
21-04-02-4240	VEHICLE SUPPLIES	\$ 79	\$ 1,000	\$ 500	\$ 1,000
21-04-02-4241	VEHICLE MAINTENANCE	\$ 350	\$ -	\$ -	\$ -
21-04-02-4242	EQUIPMENT SUPPLIES	\$ 11,605	\$ 6,000	\$ 2,500	\$ 6,000
21-04-02-4243	EQUIPMENT MAINTENANCE	\$ 29,829	\$ 35,000	\$ 35,000	\$ 50,000
21-04-02-4244	STATIONARY EQUIP SUPPLIES	\$ -	\$ -	\$ -	\$ -
21-04-02-4245	STATIONARY EQUIP MAINT.	\$ -	\$ -	\$ -	\$ -
21-04-02-4247	CHEMICAL SUPPLIES	\$ 60,002	\$ 40,000	\$ 30,000	\$ 40,000
21-04-02-4248	LAB SUPPLIES	\$ 1,850	\$ 2,000	\$ 1,000	\$ 2,000
21-04-02-4249	GENERATORS - FUEL/SUPPLIES	\$ 4,780	\$ 2,500	\$ 1,500	\$ 3,000
21-04-02-4290	GENERAL MAINTENANCE	\$ 320	\$ 4,000	\$ 2,500	\$ 4,500
21-04-02-4302	CONSULTANTS	\$ 51,666	\$ 50,000	\$ 50,000	\$ 55,000
21-04-02-4304	STATE PERMIT FEES/INSPECT.	\$ 21,683	\$ 24,000	\$ 21,683	\$ 24,000
21-04-02-4308	COMMUNICATIONS	\$ 12,245	\$ 6,500	\$ 10,000	\$ 8,000
21-04-02-4311	TRAVEL	\$ 256	\$ 1,500	\$ 500	\$ 1,500
21-04-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 3,879	\$ 3,000	\$ 2,500	\$ 3,000
21-04-02-4315	CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
21-04-02-4319	UTILITIES	\$ 139,960	\$ 125,000	\$ 90,000	\$ 125,000
21-04-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 75	\$ -	\$ 75
21-04-02-4322	BLDG. & PLANT MAINT.	\$ 7,294	\$ 10,000	\$ 8,000	\$ 10,000
21-04-02-4330	DUES & SUBSCRIPTIONS	\$ 108	\$ 500	\$ -	\$ 500
21-04-02-4345	LEASE PURCHASE	\$ 245	\$ -	\$ -	\$ -
21-04-02-4402	SAFETY EQUIP-SUPPLIES	\$ 929	\$ 2,500	\$ 7,000	\$ 4,000
21-04-02-4716	MARCH 2016 FLOOD EXPENSE	\$ -	\$ -	\$ -	\$ -
21-04-02-4823	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -
21-04-02-4830	CAPITAL LAND & FACILITY	\$ -	\$ -	\$ -	\$ -
21-04-02-4996	OPEB EXPENSE	\$ 12,231	\$ -	\$ -	\$ -
		\$ 742,540	\$ 702,394	\$ 651,002	\$ 755,072

City of Jasper, Texas
Fiscal Year 2022-2023 Budget
Water Sewer
21-05 Public Works

Account Number	Account Name	2021 Ending Balances	2022 Approved Budget	2022 Projected Balances	2023 Proposed Budget
21-05-02-4101	SALARIES	\$ 247,979	\$ 251,802	\$ 251,802	\$ 270,512
21-05-02-4102	WORKER'S COMP.	\$ 2,921	\$ 5,087	\$ 5,087	\$ 5,622
21-05-02-4103	SOCIAL SECURITY	\$ 18,506	\$ 19,263	\$ 19,263	\$ 20,694
21-05-02-4104	HEALTH & ACCIDENT INS.	\$ 22,739	\$ 25,165	\$ 25,165	\$ 29,057
21-05-02-4105	TMRS - RETIREMENT	\$ 22,530	\$ 22,209	\$ 22,209	\$ 23,697
21-05-02-4202	OFFICE SUPPLIES	\$ 127	\$ 500	\$ 500	\$ 550
21-05-02-4219	UNIFORMS & CLOTHING	\$ 487	\$ 600	\$ 900	\$ 900
21-05-02-4231	GENERAL SUPPLIES	\$ 1,541	\$ 1,400	\$ 3,000	\$ 1,800
21-05-02-4240	VEHICLE SUPPLIES	\$ 1,361	\$ 1,800	\$ 1,800	\$ 1,800
21-05-02-4241	VEHICLE MAINTENANCE	\$ 73	\$ 1,400	\$ 1,200	\$ 1,400
21-05-02-4242	VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ -
21-05-02-4301	GIS MAPPING	\$ 1,200	\$ 6,500	\$ -	\$ 6,500
21-05-02-4308	COMMUNICATIONS	\$ 15,515	\$ 16,000	\$ 14,000	\$ 16,000
21-05-02-4311	TRAVEL	\$ 414	\$ 2,000	\$ 2,000	\$ 2,500
21-05-02-4312	MEETINGS, CONV. & SCHOOLS	\$ 1,275	\$ 2,000	\$ 2,000	\$ 2,500
21-05-02-4319	UTILITIES	\$ 1,336	\$ 1,500	\$ 900	\$ 1,500
21-05-02-4321	MOBILE RADIO MAINT.	\$ -	\$ 100	\$ -	\$ 100
21-05-02-4322	BLDG. & PLANT MAINT.	\$ 3,168	\$ 2,000	\$ 2,000	\$ 2,200
21-05-02-4330	DUES & SUBSCRIPTIONS	\$ 533	\$ 800	\$ 500	\$ 800
21-05-02-4335	COMPUTER MAINTENANCE	\$ 1,398	\$ 500	\$ 500	\$ 2,800
21-05-02-4346	RENTAL	\$ 193	\$ 1,800	\$ 400	\$ 1,800
21-05-02-4840	CAPITAL VEHICLES	\$ -	\$ -	\$ -	\$ -
		\$ 343,296	\$ 362,426	\$ 353,226	\$ 392,732

DEBT SERVICE FUND

CITY OF JASPER, TEXAS

SCHEDULE OF PROJECTED AND PROPOSED REVENUE AND EXPENSES

GENERAL FUND DEBT SERVICE

FISCAL YEAR 2022-2023

	2020-2021 AUDIT ENDING BALANCES	2021-2022 APPROVED BUDGET	2021-2022 PROJECTED BALANCES	2022-2023 PROPOSED BUDGET
REVENUES				
Sales Tax	\$ 1,250,671	\$ 1,000,000	\$ 1,000,000	\$ -
Property Tax	\$ 397,996	\$ 325,698	\$ 385,000	\$ 15,000
Interest	\$ 7,434	\$ 8,000	\$ 8,000	\$ 10,000
	<u>\$ 1,656,101</u>	<u>\$ 1,333,698</u>	<u>\$ 1,393,000</u>	<u>\$ 25,000</u>
EXPENDITURES				
Principal	\$ 70,000	\$ 375,000	\$ 995,000	\$ -
Interest & Fees	\$ 25,250	\$ 29,450	\$ 12,025	\$ -
	<u>\$ 95,250</u>	<u>\$ 404,450</u>	<u>\$ 1,007,025</u>	<u>\$ -</u>
Revenue	\$ 1,656,101	\$ 1,333,698	\$ 1,393,000	\$ 25,000
Expenses	\$ (95,250)	\$ (404,450)	\$ (1,007,025)	\$ -
Transfers in (out)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,560,851</u>	<u>\$ 929,248</u>	<u>\$ 385,975</u>	<u>\$ 25,000</u>
Net Gain	\$ 1,560,851	\$ 929,248	\$ 385,975	\$ 25,000

CITY OF JASPER, TEXAS

ENABLING LEGISLATION

INVESTMENT POLICY

INVESTMENT OFFICER

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

RULES AND PROCEDURES GOVERNING INVESTMENT OF FUNDS:

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

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

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

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

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

MANAGEMENT REPORTS

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

INTERFUND TRANSFER POLICY

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

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

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

CAPITAL ASSET POLICY

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

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

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

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

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

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

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

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

ORDINANCE NUMBER 9-19-22A

2022 TAX RATE ADOPTION

Whereas, a tax rate of \$.2554 for maintenance and operations and a tax rate of \$.0000 for interest and sinking fund are necessary and appropriate for the funding of the 2022 – 2023 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 2021 rate or the 2022 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 2022 maintenance & operations tax rate in the amount of \$.2554 per \$100.00 taxable value and the 2022 interest and sinking fund tax rate in the amount of \$.0000 per \$100.00 taxable value for a total combined 2022 tax rate of \$.2554 are ratified and adopted.

Passed and approved this the ^{12th}~~19th~~ day of September, 2022.

Approved:



Randy Sayers, Mayor

Attest:



Karen Pumphrey, City Secretary

ORDINANCE NUMBER 9-19-22B

Setting and establishing the 2022 – 2023 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, 2022 and ending September 30, 2023; and

Whereas, the City Council of the City of Jasper, Texas finds that the proposed budget for the fiscal year 2022 – 2023 is a balanced budget in keeping with the City Charter; and

Whereas, the total combined budget for the General, Light & Power, Water & Sewer, Debt Service funds for fiscal year 2022 – 2023 is \$ 28,634,555 of which \$ 798,028 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 2022 – 2023 be established at \$28,634,555 as a combined budget for the City of Jasper's operations for said fiscal year.

Passed and approved this the ^{12th}~~19th~~ day of September, 2022.

Approved:



Randy Sayers, Mayor

Attest:



Karen Pumphrey, City Secretary

ORDINANCE NUMBER 9-19-22C

Whereas, applying allocated adjustments, contingency reserves, and providing for amended budgets for the 2022 – 2023 fiscal year per the fiscal projections in the proposed fiscal year 2022 – 2023 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 2022 – 2023 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 2022 – 2023 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 2022 – 2023 and that the application of reserves for contingent expenditures be applied.

Passed and approved this the ^{12th}~~19th~~ day of September, 2022.

Approved:



Randy Sayers, Mayor

Attest:



Karen Pumphrey, City Secretary

ORDINANCE NUMBER 9-19-22D

TAX ROLL APPRAISAL AND TAX LEVY


Whereas, a tax rate of \$.2554 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 2022 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 2022 appraisal roll with the tax amounts entered is hereby approved as the Tax Roll 2022 and the taxes for said year are hereby levied in the amounts shown on said tax roll.

Passed and approved this the ^{12th} ~~19th~~ day of September, 2022.

Approved:



Randy Sayers, Mayor

Attest:



Karen Pumphrey, City Secretary