CITY OF JEFFERSON
Fiscal Year 2023-2024
Budget Cover Page
September 14, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of $72,558, which is a 8.97 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $17,136.

The members of the governing body voted on the budget as follows:

FOR: Hollis Shadden, Ward 1; Bubba Haggard, Ward 1; Will Thomas, Ward 2; Ray Hengst, Ward 2; April Taylor Johnson, Ward 3; Robin Moore, Ward 3

AGAINST: None

PRESENT and not voting: Rob Baker, Mayor

ABSENT: None

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	$0.4186110/100	$0.4500000/100
No-New-Revenue Tax Rate:	$0.3908900/100	$0.4500000/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.3917658/100	$0.4460526/100
Voter-Approval Tax Rate:	$0.4186110/100	$0.4906840/100
Debt Rate:	$0.0000000/100	$0.0000000/100

Total debt obligation for CITY OF JEFFERSON secured by property taxes: $0

FY 2023-2024 Budget
City of Jefferson, Texas

Consolidated Budget - City of Jefferson

REVENUE

	TTM	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
Administration Revenue	$ 2,400,750	$ 2,561,963	$ 2,578,834	$ 3,209,525	$ 2,156,204	$ 2,514,953	$ 2,292,169	$ 2,578,834	$ 630,692
Visitor Promotion Revenu	$ 215,797	$ 205,014	$ 192,498	$ 197,000	$ 110,931	$ 182,272	$ 200,929	$ 192,498	$ 4,502
Water Sewer Revenue	$ 1,723,481	$ 1,500,395	$ 1,591,347	$ 2,182,229	$ 1,414,597	$ 1,457,273	$ 1,449,639	$ 1,591,347	$ 590,882
Total Revenue	$ 4,340,028	$ 4,267,372	$ 4,362,679	$ 5,588,755	$ 3,681,732	$ 4,154,498	$ 3,942,737	$ 4,362,679	$ 1,226,076

EXPENSES

		2021-2022 Annual Budget	2022-23 Forecast	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
General Fund Expense	$ 818,843	$ 913,076	$ 857,194	$ 1,538,448	$ 661,001	$ 877,044	$ 785,488	$ 857,194	$ 681,254
Visitor Promotion Expens	$ 202,727	$ 205,000	$ 190,888	$ 196,452	$ 117,241	$ 127,594	$ 191,312	$ 190,888	$ 5,564
Water Sewer Fund Expens	$ 1,600,160	$ 1,571,752	$ 1,518,205	$ 2,182,229	$ 1,463,706	$ 1,569,817	$ 1,321,356	$ 1,518,205	$ 664,024
Police Department Expen	$ 773,522	$ 683,324	$ 684,747	$ 703,161	$ 565,718	$ 587,616	$ 569,731	$ 684,747	$ 18,414
Street Department Expen	$ 642,969	$ 1,100,029	$ 782,347	$ 907,034	$ 450,253	$ 481,121	$ 806,029	$ 782,347	$ 124,687
Municipal Court Expense	$ 26,395	$ 22,217	$ 24,873	$ 23,851	$ 23,166	$ 20,625	$ 19,941	$ 24,873	$ (1,022)
Fire Department Expense	$ 23,994	$ 37,518	$ 23,709	$ 37,580	$ 19,215	$ 26,993	$ 25,370	$ 23,709	$ 13,871
Total Expenses	$ 4,088,610	$ 4,532,916	$ 4,081,962	$ 5,588,754	$ 3,300,300	$ 3,690,810	$ 3,719,226	$ 4,081,962	$ 1,506,792
Overall Budget Variance	$ 251,417	$ (265,544)	$ 280,717	$ 0	$ 381,432	$ 463,688	$ 223,511	$ 280,717	$ (280,716)

*265K carryover for streets

* 325K is street campaign; 280K carryover; Built in cuts of 44K to fully fund

* 433K is Carryover Legal payout - case load; as of 8/29 still undetermined in courts

FY 2023-2024 Budget
City of Jefferson, Texas
Administrative Revenue

Administration Revenue

Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-4040-00-00	Intercable Franchise	$ 7,632	$ 7,341	$ 7,341	$ 2,727	$ 5,120	$ 7,632	$ 7,341	$ -
01-4050-00-00	Sales Tax Receipts	$1,054,716	$ 989,634	$1,024,276	$ 894,526	$ 975,320	$ 970,375	$ 989,634	$ 34,642
01-4060-00-00	Utility Receipts (Gas)	$ 13,469	$ 11,785	$ 11,785	$ 9,003	$ 10,975	$ 11,294	$ 11,785	$ -
01-4070-00-00	Utility Receipts (Phone)	$ 15,269	$ 13,536	$ 13,536	$ 25,719	$ 19,699	$ 14,689	$ 13,536	$ -
01-4080-00-00	Utility Receipts (Electric)	$ 196,698	$ 153,221	$ 153,221	$ 159,522	$ 153,790	$ 196,698	$ 153,221	$ -
01-4090-00-00	Mixed Drink Tax Receipts	$ 24,821	$ 23,932	$ 23,932	$ 14,126	$ 22,032	$ 25,475	$ 23,932	$ -
01-4130-00-00	Municipal Court Fines	$ 97,886	$ 36,318	$ 43,518	$ 71,545	$ 87,658	$ 43,952	$ 36,318	$ 7,200
01-4170-00-00	Occupational Licenses	$ 2,885	$ 4,045	$ 4,045	$ 2,365	$ 2,100	$ 2,885	$ 4,045	$ -
01-4190-00-00	Building & Sign Permits	$ 18,900	$ 300	$ 25,300	$ 750	$ -	$ 900	$ 300	$ 25,000
01-4310-00-00	County Reimbursement Fire Dept.	$ 13,000	$ 14,000	$ 14,000	$ 13,000	$ 13,000	$ 13,000	$ 14,000	$ -
01-4320-00-00	Reimbursement From JEDCO	$ -	$ -	$ 18,000	$ -	$ -	$ 15,000	$ -	$ 18,000
01-4380-00-00	Sale of Property	$ 239	$ 9,504	$ 9,504	$ 2,657	$ 1,612	$ 240	$ 9,504	$ -
01-4390-00-00	Miscellaneous Income	$ 50,000	$ 275,756	$ 23,171	$ 1,253	$ 213,766	$ 1,331	$ 275,756	$ (252,585)
01-4401-00-00	Interest as Income	$ 250	$ 23,932	$ 23,932	$ 6,103	$ 317	$ 4,758	$ 23,932	$ -
01-4490-00-00	Cemetery Association Donation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-4510-00-00	Current Roll	$ 943,705	$ 913,574	$ 978,936	$ 842,854	$ 907,602	$ 892,992	$ 913,574	$ 65,362
01-4530-00-00	Receipts Prior Roll	$ 25,727	$ 19,310	$ 26,810	$ 32,184	$ 23,664	$ 18,575	$ 19,310	$ 7,500
01-4550-00-00	Penalty for Delinquent	$ 23,953	$ 17,983	$ 25,483	$ 21,102	$ 20,093	$ 12,707	$ 17,983	$ 7,500
01-4570-00-00	Additional 15% Penalty	$ -	$ -	$ -	$ 8,184	$ 3,379	$ -	$ -	$ -
01-4600-00-00	Republic Waste Franchise Fees	$ 39,493	$ 36,363	$ 38,436	$ 29,501	$ 36,003	$ 40,221	$ 36,363	$ 2,073
01-5600-00-00	Rent/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5710-00-00	Consolidated Cash From Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5800-00-00	Revenue from Visitor Center	$ 33,320	$ 28,300	$ 31,300	$ 19,083	$ 18,825	$ 19,445	$ 28,300	$ 3,000
	RV Spot Rental Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from TexPool/Cons Cash	$ -	$ -	$ 713,000	$ -	$ -	$ -	$ -	$ 713,000
		$2,561,963	$2,578,834	$3,209,525	$2,156,204	$2,514,953	$2,292,169	$2,578,834	$ 630,692

FY 2023-2024 Budget
City of Jefferson, Texas
General Fund Expenses

General Fund Expense

Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-5000-70-00	Payroll	$159,708	$ 143,656	$ 206,173	$ 86,216	$122,803	$174,699	$143,656	$ 62,517
01-5001-70-00	Payroll Overtime	$ 392	$ -	$ 522	$ 1,575	$ 4,865	$ -	$ -	$ 522
01-5005-70-00	Employee Appreciation	$ 522	$ 561	$ 1,000	$ 861	$ 471	$ 522	$ 561	$ 439
01-5010-70-00	Office Supplies and Printing	$ 4,500	$ 3,843	$ 3,843	$ 3,576	$ 3,967	$ 4,151	$ 3,843	$ -
01-5020-70-00	Retirement Expense	$ 41,130	$ 1,282	$ 1,683	$ 3,612	$ 2,037	$ 1,977	$ 1,282	$ 401
	Salary adjustment placeholder	$ -	$ -	$ 28,500	$ -	$ -	$ -	$ -	$ 28,500
01-5040-70-00	Uniforms	$ 500	$ 234	$ 300	$ 349	$ -	$ 250	$ 234	$ 66
01-5090-70-00	Chemicals	$ 427	$ -	$ -	$ -	$ -	$ 427	$ -	$ -
01-5095-70-00	Public Restroom Utilities Tourism	$ 5,665	$ 2,116	$ 2,116	$ 2,143	$ 4,543	$ 3,900	$ 2,116	$ -
01-5100-70-00	Public Restroom Maintenance	$ 9,197	$ 11,629	$ 14,829	$ 9,555	$ 10,178	$ 9,489	$ 11,629	$ 3,200
01-5101-70-00	Public Restroom Supplies	$ 3,500	$ 4,456	$ 4,456	$ 2,496	$ 3,683	$ 2,858	$ 4,456	$ -
01-5130-70-00	Materials and Minor Equip	$ -	$ -	$ -	$ 16	$ -	$ -	$ -	$ -
01-5140-70-00	Software Maintenance	$ 10,000	$ 10,233	$ 12,233	$ 8,131	$ 8,484	$ 8,586	$ 10,233	$ 2,000
01-5200-70-00	Office Equipment Maintenance	$ 6,000	$ 3,102	$ 3,102	$ 3,021	$ 3,096	$ 2,755	$ 3,102	$ -
01-5250-70-00	Building Maintenance	$ 10,000	$ 5,276	$ 5,276	$ 4,621	$ 3,901	$ 4,440	$ 5,276	$ -
01-5255-70-00	Building Supplies	$ 460	$ 653	$ 653	$ 1,162	$ 645	$ 371	$ 653	$ -
01-5290-70-00	Phone	$ 2,876	$ 3,176	$ 3,176	$ 3,708	$ 2,773	$ 2,903	$ 3,176	$ -
01-5300-70-00	Utilities	$ 2,535	$ 2,501	$ 2,501	$ 2,628	$ 2,814	$ 2,499	$ 2,501	$ -
01-5320-70-00	Employee Hospitalization Ins.	$ 38,052	$ 30,890	$ 47,782	$ 19,521	$ 23,845	$ 30,834	$ 30,890	$ 16,892
01-5330-70-00	Insurance	$ 5,200	$ 7,010	$ 5,290	$ 4,882	$ 6,342	$ 5,189	$ 7,010	$ (1,719)
01-5340-70-00	Legal Fees	$ 91,601	$ 44,361	$ 477,361	$ 25,907	$ 71,419	$ 31,003	$ 44,361	$ 433,000
Need new number	Accounting Fees		$ 26,750	$ 106,750	$ 24,000	$ 26,750	$ -	$ 26,750	$ 80,000
01-5350-70-00	Advertising & Publication Cost	$ 4,000	$ 948	$ 5,948	$ 1,036	$ 5,764	$ 3,139	$ 948	$ 5,000
01-5370-70-00	Membership/Dues/Subscriptions	$ 3,482	$ 3,592	$ 3,592	$ (436)	$ 3,476	$ 2,695	$ 3,592	$ -
01-5385-70-00	Social Security Expense	$ 11,421	$ 11,158	$ 16,896	$ 6,905	$ 9,956	$ 13,555	$ 11,158	$ 5,738
01-5390-70-00	Travel & Education	$ 2,000	$ -	$ 2,000	$ 2,723	$ -	$ 905	$ -	$ 2,000
01-5400-70-00	Election Costs	$ 10,879	$ 2,435	$ 9,435	$ 4,035	$ 62,917	$ 10,879	$ 2,435	$ 7,000
01-5420-70-00	Tax Collection Expense	$ 4,661	$ 4,609	$ 4,609	$ 12,700	$ 9,729	$ 4,661	$ 4,609	$ -
01-5430-70-00	Marion Central Appraisal Dist.	$ 43,035	$ 42,110	$ 43,036	$ 40,292	$ 37,158	$ 40,825	$ 42,110	$ 926
01-5500-70-00	Carnegie Library	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
01-5505-70-00	Community Center	$ 18,000	$ 8,404	$ 12,000	$ 18,516	$ 11,840	$ 6,671	$ 8,404	$ 3,596
01-5570-70-00	Council	$ 3,600	$ 3,600	$ 4,800	$ 3,500	$ 2,925	$ 3,225	$ 3,600	$ 1,200
01-5590-70-00	Paramedics	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5990-70-00	Miscellaneous Expense	$ 24,250	$ 10,605	$ 20,203	$ 534	$ 24,431	$ 10,165	$ 10,605	$ 9,598
01-6000-70-00	Economic Development Tax	$300,000	$ 328,719	$ 338,011	$297,465	$325,106	$323,458	$328,719	$ 9,292
01-6010-70-00	Contingent Fund	$ 15,000	$ 10,604	$ 23,687	$ 27,408	$ 14,258	$ 11,894	$ 10,604	$ 13,083
01-6040-70-00	Jefferson Salutes America	$ 7,500	$ 7,500	$ 10,000	$ -	$ 7,500	$ 7,500	$ 7,500	$ 2,500
01-6060-70-00	Building Maintenance Tourism	$ 12,910	$ 23,217	$ 23,831	$ 3,598	$ 23,525	$ 13,889	$ 23,217	$ 614
01-6070-70-00	Building Supplies Tourism	$ 1,564	$ 2,975	$ 2,975	$ 2,058	$ 1,231	$ 1,612	$ 2,975	$ -
01-6080-70-00	Tourism Phone & Internet	$ 2	$ -	$ -	$ 90	$ 475	$ -	$ -	$ -
01-6090-70-00	Utilities Tourism	$ 8,507	$ 9,990	$ 9,990	$ 7,595	$ 11,017	$ 7,982	$ 9,990	$ -
01-6105-70-00	Engineering Service	$ 10,000	$ 40,000	$ 40,000	$ -	$ 37,439	$ 10,584	$ 40,000	$ -
01-6110-70-00	Admin Service	$ -	$ -	$ -	$ -	$ 1,059	$ -	$ -	$ -
	Chamber Funding	$ -	$ -	$ 4,889	$ -	$ -	$ -	$ -	$ 4,889
	City Clean up	$ 15,000	$ 20,000	$ 10,000	$ -	$ -	$ -	$ 20,000	$ (10,000)
		$913,076	$ 857,194	$1,538,448	$661,001	$917,419	$785,488	$857,194	$ 681,254

FY 2023-2024 Budget
City of Jefferson, Texas
Municipal Court Expenses

Municipal Court Expense Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-5000-71-00	Payroll	$10,122	$ 10,027	$ 10,426	$ 9,525	$ 9,548	$ 9,548	$ 10,027	$ 399
01-5010-71-00	Office Supplies/Printing/Equipment	$ 1,000	$ 2,410	$ 2,410	$ 2,153	$ 1,292	$ 1,477	$ 2,410	$ -
01-5200-71-00	Office Equipment Maintenance	$ 1,000	$ 586	$ 586	$ 897	$ 1,254	$ 498	$ 586	$ -
01-5290-71-00	Phone	$ 1,000	$ 2,590	$ 2,590	$ 991	$ 1,019	$ 1,273	$ 2,590	$ -
01-5330-71-00	Insurance	$ 250	$ 9	$ 53	$ 188	$ 230	$ 59	$ 9	$ 44
01-5340-71-00	Legal	$ 6,000	$ 7,500	$ 6,000	$ 8,000	$ 5,651	$ 5,500	$ 7,500	$ (1,500)
Need new number	Accounting Fees								
01-5370-71-00	Membership Dues & Subscriptions	$ 800	$ 50	$ 50	$ 200	$ 700	$ 125	$ 50	$ -
01-5385-71-00	Social Security Expense	$ 815	$ 767	$ 802	$ 729	$ 730	$ 730	$ 767	$ 35
01-5390-71-00	Travel & Education	$ 730	$ 933	$ 933	$ 484	$ 200	$ 730	$ 933	$ -
01-5460-71-00	Jury Expense	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$22,217	$ 24,873	$ 23,851	$ 23,166	$ 20,625	$ 19,941	$ 24,873	$ (1,022)

FY 2023-2024 Budget
City of Jefferson, Texas
Fire Dept Expenses

Fire Dept Expense Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-5020-72-00	Retirement-Annual Cost	$ 8,568	$ 8,316	$ 8,316	$ 8,964	$ 4,212	$ 12,780	$ 8,316	$ -
01-5030-72-00	Fuel	$ 2,000	$ 2,086	$ 2,086	$ 665	$ 819	$ 2,057	$ 2,086	$ -
01-5130-72-00	Uniforms/Minor Tools/Chemicals	$ 800	$ -	$ -	$ 1,115	$ 399	$ 400	$ -	$ -
01-5220-72-00	Vehicle & Equipment Maintenance	$ 2,000	$ 1,653	$ 1,653	$ 51	$ 1,661	$ 913	$ 1,653	$ -
01-5240-72-00	Radio & Tower Maintenance	$ 3,500	$ 3,612	$ 3,612	$ 3,197	$ 5,156	$ 3,570	$ 3,612	$ -
01-5250-72-00	Building Maintenance	$ 350	$ 638	$ 638	$ 349	$ 269	$ 784	$ 638	$ -
01-5300-72-00	Utilities	$ 1,800	$ 1,927	$ 1,927	$ 1,687	$ 1,921	$ 1,679	$ 1,927	$ -
01-5330-72-00	Insurance	$ 1,400	$ 3,742	$ 2,613	$ 1,687	$ 1,321	$ 1,364	$ 3,742	$ (1,129)
01-5390-72-00	Training & Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5650-72-00	Radios & Tower Capital Exp.	$ 1,100	$ -	$ -	$ -	$ -	$ 1,100	$ -	$ -
01-5825-72-00	Capital Outlay	$15,000	$ -	$ 15,000	$ -	$ 12,283	$ -	$ -	$ 15,000
01-5990-72-00	Miscellaneous Expense	$ 1,000	$ 1,734	$ 1,734	$ 1,500	$ (1,048)	$ 722	$ 1,734	$ -
		$37,518	$ 23,709	$ 37,580	$ 19,215	$ 26,993	$ 25,370	$ 23,709	$ 13,871

FY 2023-2024 Budget
City of Jefferson, Texas
Police Dept Expenses

Police Dept Expense

Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-5000-73-00	Payroll	$319,501	$ 341,347	$339,872	$262,799	$271,357	$252,427	$341,347	$ (1,475)
01-5001-73-00	Payroll Overtime	$ 25,000	$ 18,432	$ 21,623	$ 25,064	$ 32,153	$ 40,132	$ 18,432	$ 3,191
	Reserve Officer pay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5010-73-00	Office Supplies/Printing/Equipment	$ 3,000	$ 3,484	$ 3,484	$ 3,375	$ 3,201	$ 3,504	$ 3,484	$ -
01-5020-73-00	Retirement Expense Account	$ 2,632	$ 3,084	$ 2,513	$ 11,658	$ 4,807	$ 3,235	$ 3,084	$ (571)
01-5030-73-00	Fuel	$ 19,000	$ 19,155	$ 19,155	$ 12,690	$ 15,756	$ 18,672	$ 19,155	$ -
01-5040-73-00	Uniforms	$ 4,000	$ 9,657	$ 9,657	$ 975	$ 3,529	$ 9,998	$ 9,657	$ -
01-5050-73-00	Ammunition	$ 3,000	$ 1,795	$ 1,795	$ (0)	$ -	$ 437	$ 1,795	$ -
01-5130-73-00	Materials/ Minor Equipment	$ 1,000	$ 1,153	$ 1,153	$ 1,056	$ 471	$ 41,171	$ 1,153	$ -
01-5200-73-00	Office Equipment Maintenance	$ 1,000	$ 865	$ 865	$ 1,317	$ 1,155	$ 808	$ 865	$ -
01-5230-73-00	Vehicle Maintenance	$ 15,000	$ 19,727	$ 14,727	$ 11,160	$ 13,791	$ 11,813	$ 19,727	$ (5,000)
01-5240-73-00	Radio & Radar Maintenance	$ 2,000	$ 2,519	$ 2,519	$ 1,840	$ 3,372	$ 3,913	$ 2,519	$ -
01-5250-73-00	Building Maintenance	$ 3,000	$ 3,925	$ 2,925	$ 5,430	$ 2,671	$ 1,179	$ 3,925	$ (1,000)
01-5255-73-00	Building Supplies	$ 500	$ 437	$ 437	$ 570	$ 260	$ 520	$ 437	$ -
01-5290-73-00	Phone	$ 7,000	$ 4,902	$ 11,934	$ 4,319	$ 5,723	$ 5,848	$ 4,902	$ 7,032
01-5300-73-00	Utilities	$ 6,000	$ 6,443	$ 6,443	$ 6,870	$ 7,631	$ 4,543	$ 6,443	$ -
01-5320-73-00	Employee Hospitalization Ins.	$ 88,788	$ 71,693	$ 84,104	$ 60,144	$ 65,591	$ 57,495	$ 71,693	$ 12,411
01-5330-73-00	Insurance	$ 25,000	$ 21,328	$ 38,654	$ 24,518	$ 24,987	$ 16,372	$ 21,328	$ 17,326
01-5340-73-00	Legal	$ 5,000	$ 5,000	$ -	$ 2,500	$ 151	$ -	$ 5,000	$ (5,000)
Need new number	Acctg Fees		$ -	$ 5,000	$ 2,500	$ 5,000	$ 5,000	$ -	$ 5,000
01-5350-73-00	Advertising & Publication	$ 200	$ 1,521	$ 1,021	$ 224	$ -	$ 713	$ 1,521	$ (500)
01-5361-73-00	Dispatch/Jailer	$ 12,000	$ 24,000	$ 12,000	$ 9,000	$ -	$ 12,000	$ 24,000	$ (12,000)
01-5370-73-00	Membership Dues and Subscriptions	$ 400	$ 342	$ 342	$ 405	$ 413	$ 40	$ 342	$ -
01-5371-73-00	Department Medical	$ 300	$ -	$ -	$ 50	$ 1,154	$ -	$ -	$ -
01-5385-73-00	Social Security Expense	$ 25,753	$ 26,969	$ 26,907	$ 21,099	$ 22,349	$ 22,326	$ 26,969	$ (62)
01-5390-73-00	Travel & Education	$ 8,000	$ 7,799	$ 7,799	$ 1,381	$ 2,779	$ 5,039	$ 7,799	$ -
01-5400-73-00	Crime Investigation	$ 900	$ 1,337	$ 1,337	$ 638	$ 715	$ 1,165	$ 1,337	$ -
01-5650-73-00	Camera	$ 7,000	$ 84	$ 84	$ -	$ -	$ 14,555	$ 84	$ -
01-5710-73-00	Technology	$ 20,000	$ 17,138	$ 7,138	$ 20,869	$ 14,517	$ 22,126	$ 17,138	$ (10,000)
01-5775-73-00	Animal control	$ 16,250	$ 12,296	$ 16,359	$ 986	$ -	$ 18,933	$ 12,296	$ 4,063
01-5780-73-00	Code Enforcement	$ 1,000	$ 403	$ 403	$ 5,184	$ 129	$ 615	$ 403	$ -
015825-73-00	Vehicle Capital Outlay	$ 60,000	$ 57,348	$ 62,348	$ 51,150	$ -	$ -	$ 57,348	$ 5,000
01-5990-73-00	Miscellaneous Expense	$ 700	$ 564	$ 564	$ -	$ 1,255	$ 152	$ 564	$ -
01-6000-73-00	Drug Fund/Buy Money	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-6500-73-00	Building Upgrade	$ -	$ -	$ -	$ 15,946	$ -	$ -	$ -	$ -
01-7300-73-00	Care Act Fund Expense	$ -	$ -	$ -	$ -	$ 82,700	$ -	$ -	$ -
TOTAL		$683,324	$ 684,747	$703,161	$565,718	$587,616	$574,731	$684,747	$ 18,414

FY 2023-2024 Budget
City of Jefferson, Texas
Street Expenses

Street Dept Expense

Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
01-5000-75-00	Payroll	$ 135,389	$ 95,849	$ 132,225	$ 94,893	$ 95,490	$ 73,191	$ 95,849	$ 36,376
01-5001-75-00	Payroll Overtime	$ 5,000	$ 8,098	$ 6,500	$ 3,385	$ 6,303	$ 4,136	$ 8,098	$ (1,598)
01-5010-75-00	Office Supplies Printing, Equp	$ 100	$ 44	$ 44	$ -	$ -	$ 6	$ 44	$ -
01-5020-75-00	Retirement Expense Account	$ 1,053	$ 838	$ 1,012	$ 3,958	$ 1,740	$ 883	$ 838	$ 174
01-5030-75-00	Fuel	$ 12,950	$ 14,598	$ 14,598	$ 9,497	$ 11,408	$ 13,789	$ 14,598	$ -
01-5040-75-00	Uniforms	$ 250	$ 784	$ 784	$ 1,537	$ 215	$ 648	$ 784	$ -
01-5070-75-00	Minor Tools	$ 1,495	$ 655	$ 655	$ 2,263	$ 1,134	$ 714	$ 655	$ -
01-5090-75-00	Chemicals/Mosquito Abate	$ 11,966	$ 6,608	$ 6,608	$ 11,091	$ 10,534	$ 12,498	$ 6,608	$ -
01-5130-75-00	Materials & Supplies	$ 2,945	$ 724	$ 724	$ 3,531	$ 2,494	$ 3,229	$ 724	$ -
01-5210-75-00	Street Signs- Maintenance	$ 3,500	$ 98	$ 5,098	$ 54	$ -	$ 262	$ 98	$ 5,000
01-5220-75-00	Heavy/Small Equipment & Machine M	$ 9,012	$ 7,667	$ 7,667	$ 6,062	$ 9,840	$ 3,361	$ 7,667	$ -
01-5230-75-00	Vehicle Maintenance	$ 1,889	$ 2,510	$ 2,510	$ 2,893	$ 1,206	$ 887	$ 2,510	$ -
01-5240-75-00	Radio and Radio Maintenance	$ 107	$ -	$ -	$ -	$ 107	$ -	$ -	$ -
01-5250-75-00	Street/Bridge & Parking Area Maint.	$ 28,584	$ 23,533	$ 23,533	$ 28,789	$ 27,590	$ 22,059	$ 23,533	$ -
01-5255-75-00	Building Supplies	$ 251	$ -	$ -	$ 606	$ 247	$ 78	$ -	$ -
01-5290-75-00	Phone	$ 318	$ -	$ -	$ -	$ -	$ 318	$ -	$ -
01-5920-75-00	Park Improvements	$ 15,000	$ 10,000	$ 40,000	$ -	$ 6,036	$ 15,259	$ 10,000	$ 30,000
01-5300-75-00	Utilities	$ 37,440	$ 37,267	$ 37,267	$ 35,241	$ 38,857	$ 35,322	$ 37,267	$ -
01-5320-75-00	Employee Hospitalization Ins.	$ 63,420	$ 37,285	$ 62,847	$ 35,789	$ 39,168	$ 29,906	$ 37,285	$ 25,561
01-5330-75-00	Insurance	$ 9,001	$ 7,033	$ 16,092	$ 9,281	$ 9,318	$ 6,608	$ 7,033	$ 9,059
01-5350-75-00	Advertising & Publication costs	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5385-75-00	Social Security Expense	$ 10,907	$ 7,952	$ 10,274	$ 7,265	$ 7,787	$ 5,915	$ 7,952	$ 2,322
01-5390-75-00	Travel and Education	$ -	$ 222	$ 222	$ 960	$ -	$ -	$ 222	$ -
01-5460-75-00	Outside Services	$ 115,868	$ 41,401	$ 80,000	$ 33,011	$ 9,285	$ 196,627	$ 41,401	$ 38,599
01-5475-75-00	Equipment Expense for Loan Rep	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-5950-75-00	Grant Match misc	$ 20,000	$ 17,500	$ 42,500	$ -	$ -	$ -	$ 17,500	$ 25,000
01-5640-75-00	Equipment/Capital Expenditure	$ 35,000	$ -	$ 25,000	$ -	$ -	$ 3,500	$ -	$ 25,000
01-5650-75-00	Traffic Signs/Barricades/Trashcans	$ 6,000	$ 3,238	$ 8,238	$ 1,637	$ 1,057	$ 1,288	$ 3,238	$ 5,000
01-5800-75-00	Mowing Contract	$ 31,500	$ 31,500	$ 31,500	$ 31,500	$ 31,500	$ 31,500	$ 31,500	$ -
01-5825-75-00	Capital Outlay Street Paving	$ 515,000	$ 400,806	$ 325,000	$ 100,933	$ 191,373	$ 317,744	$ 400,806	$ (75,806)
01-5990-75-00	Miscellaneous Expense	$ 380	$ 135	$ 135	$ 73	$ 152	$ 294	$ 135	$ -
01-5465-75-00	Mowing Contract-City Property	$ 24,704	$ 26,004	$ 26,004	$ 26,004	$ 26,004	$ 26,004	$ 26,004	$ -
01-5900-75-00	Grant Match -2016 CDBG-DR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 1,100,029	$ 782,347	$ 907,034	$ 450,253	$ 528,844	$ 806,029	$ 782,347	$ 124,687

FY 2023-2024 Budget
City of Jefferson, Texas
Visitor Promotion Revenue

sitor Promotion Revenue		2022-23 Annual	2022-23	Proposed 2023-24 Annual	2019-20	2020-21	2021-22	2022-23	2023-24 B/(W) 2022-23
ccount Number	Account Name	Budget *	Forecasted	Budget	Actual	Actual	Actual	Forecasted	Forecasted
l-4110-00-00	**Hotel/Motel Occupancy Tax**	$ 205,000	$ 190,376	$ 190,000	$ 117,724	$ 182,226	$ 200,534	$ 190,376	$ (376)
l-4401-00-00	**Interest Income**	$ 14	$ 2,123	$ 2,001	$ 483	$ 46	$ 394	$ 2,123	$ (122)
l-4450-00-00	**Revenue From Visitor Center**	$ -	$ -	$ -	$ (7,275)	$ -	$ -	$ -	$ -
	Transfer from HOT acct	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
		$ 205,014	$ 192,498	$ 197,000	$ 110,931	$ 182,272	$ 200,929	$ 192,498	$ 4,502

FY 2023-2024 Budget
City of Jefferson, Texas
Visitor Promotion Expenses

Visitor Promotion Expense Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
11-5000-00-00	Payroll	$ 14,403	$ 13,609	$ 19,451	$ 11,538	$ 15,119	$ 13,838	$ 13,609	$ 5,843
11-5010-00-00	Office Supplies & Printing	$ 700	$ 23	$ 200	$ 457	$ 510	$ 223	$ 23	$ 177
11-5011-00-00	Postage	$ 1,500	$ 1,483	$ 1,400	$ 47	$ 503	$ 830	$ 1,483	$ (83)
11-5020-00-00	Retirement Expense Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-5120-00-00	Visitor Center Overhead	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-5250-00-00	Building Maintenance	$ -	$ 0	$ 0	$ 18	$ -	$ -	$ 0	$ -
11-5255-00-00	Building Supplies	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -
11-5290-00-oo	Phone/ Internet	$ 3,300	$ 2,601	$ 2,500	$ 2,820	$ 2,722	$ 3,242	$ 2,601	$ (101)
11-5300-00-00	Utilities/Rent	$ -	$ 1	$ (0)	$ -	$ -	$ 6	$ 1	$ (2)
11-5320-00-00	Employee Hospitalization Ins.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-5330-00-00	Insurance	$ 200	$ 8	$ 100	$ 1,338	$ 355	$ 24	$ 8	$ 92
11-5350-00-00	Advertising and Publication	$ 162,000	$ 157,018	$ 154,450	$ 84,400	$ 104,436	$ 154,220	$ 157,018	$ (2,568)
11-5370-00-00	Membership Dues & Subscriptions	$ 1,200	$ 1,331	$ 900	$ 11,780	$ 5,770	$ 9,451	$ 1,331	$ (431)
11-5385-00-00	Social Security Expense	$ 1,000	$ 1,041	$ 1,300	$ 883	$ 1,147	$ 1,059	$ 1,041	$ 259
11-5390-00-00	Travel and Education	$ 3,000	$ 264	$ 1,000	$ -	$ -	$ 732	$ 264	$ 736
11-5400-00-00	Chamber Contract Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-5160-00-00	Muniservice	$ 5,500	$ 5,662	$ 6,300	$ 3,960	$ 4,356	$ 5,687	$ 5,662	$ 638
	Music Friendly Program	$ 1,700	$ -	$ 1,700	$ -	$ -	$ -	$ -	$ 1,700
	New Events Program	$ 5,000	$ 4,000	$ 3,000	$ -	$ -	$ 1,000	$ 4,000	$ (1,000)
	Contingency Programs	$ 5,497	$ 3,846	$ 4,150	$ -	$ 1,330	$ 1,000	$ 3,846	$ -
TOTAL		$ 205,000	$ 190,888	$ 196,452	$ 117,241	$ 136,252	$ 191,312	$ 190,888	$ 5,260

FY 2023-2024 Budget
City of Jefferson, Texas
Water-Sewer Revenue

Water-Sewer Revenue Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
17-4010-00-00	Water Service Revenue	$ 809,909	$ 783,188	$ 981,570	$ 753,982	$ 790,882	$ 790,507	$ 783,188	$ 198,382
17-4030-00-00	Sewer Service Revenue	$ 557,470	$ 522,520	$ 547,520	$ 517,722	$ 548,199	$ 530,427	$ 522,520	$ 25,000
17-4070-00-00	Water Tap Revenue	$ 5,700	$ 5,400	$ 5,400	$ 9,850	$ 800	$ 6,100	$ 5,400	$ -
17-4090-00-00	Sewer Tap Revenue	$ 5,600	$ 1,200	$ 1,200	$ 8,200	$ 2,800	$ 6,000	$ 1,200	$ -
17-4110-00-00	Penalty Charges for Late	$ 26,089	$ 23,573	$ 26,073	$ 28,854	$ 22,813	$ 22,578	$ 23,573	$ 2,500
174390-00-00	Miscellaneous Revenue	$ 41,569	$ 177,058	$ 72,058	$ 43,080	$ 41,933	$ 35,860	$ 177,058	$(105,000)
	Transfer from ARPA		$ -	$ 455,000	$ -	$ -	$ -	$ -	$ 455,000
17-4401-00-00	Interest as Income	$ 35	$ 10,992	$ 10,992	$ 2,700	$ 143	$ 2,107	$ 10,992	$ -
17-4410-00-00	NETMWD Revenue	$ 54,023	$ 67,417	$ 82,417	$ 50,210	$ 49,703	$ 56,060	$ 67,417	$ 15,000
		$1,500,395	$1,591,347	$2,182,229	$1,414,597	$1,457,273	$1,449,639	$1,591,347	$ 590,882

FY 2023-2024 Budget
City of Jefferson, Texas
Water-Sewer Expenses

Water-Sewer Fund Expense

Account Number	Account Name	2022-23 Annual Budget *	2022-23 Forecasted	Proposed 2023-24 Annual Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Forecasted	2023-24 B/(W) 2022-23 Forecasted
17-5000-00-00	Payroll	$ 228,507	$ 151,060	$ 230,747	$ 163,901	$ 167,629	$ 152,842	$ 151,060	$ 79,687
17-5001-00-00	Payroll Overtime	$ 30,000	$ 45,184	$ 40,000	$ 28,934	$ 36,697	$ 38,592	$ 45,184	$ (5,184)
17-5010-00-00	Office Supplies/Printing/Postage	$ 8,000	$ 7,981	$ 7,981	$ 7,197	$ 9,426	$ 7,446	$ 7,981	$ -
17-5020-00-00	Retirement Expense Account	$ 1,824	$ 1,702	$ 2,029	$ 8,185	$ 3,405	$ 2,187	$ 1,702	$ 327
17-5030-00-00	Fuel	$ 7,153	$ 7,723	$ 7,723	$ 5,228	$ 6,697	$ 7,230	$ 7,723	$ -
17-5040-00-00	Uniforms	$ 500	$ 666	$ 666	$ 1,671	$ 370	$ 893	$ 666	$ -
17-5070-00-00	Minor Tools	$ 1,200	$ 1,226	$ 1,226	$ 1,206	$ 713	$ 1,440	$ 1,226	$ -
17-5090-00-00	Chemicals	$ 32,826	$ 20,723	$ 25,723	$ 29,486	$ 31,093	$ 24,931	$ 20,723	$ 5,000
17-5130-00-00	Shop Materials & Supplies	$ 848	$ -	$ -	$ 251	$ 678	$ 56	$ -	$ -
17-5140-00-00	Software Maintenance	$ 8,500	$ 8,349	$ 8,349	$ 7,877	$ 7,923	$ 7,866	$ 8,349	$ -
17-5200-00-00	Office Equipment Maintenance	$ 1,194	$ 1,169	$ 1,169	$ 2,329	$ 1,386	$ 1,036	$ 1,169	$ -
17-5220-00-00	Small/Heavy Equipment Maint.	$ 1,200	$ 3,457	$ 3,457	$ 581	$ 194	$ 4,106	$ 3,457	$ -
17-5230-00-00	Vehicle Maintenance	$ 1,521	$ 2,646	$ 2,646	$ 523	$ 1,423	$ 2,860	$ 2,646	$ -
17-5240-00-00	Radio & Radio Maintenance	$ 100	$ -	$ -	$ -	$ 107	$ -	$ -	$ -
17-5250-00-00	Line, Meter, Connection, Plant MT.	$ 60,000	$ 64,225	$ 64,225	$ 104,612	$ 56,709	$ 61,903	$ 64,225	$ -
17-5255-00-00	Building Supplies	$ 474	$ 118	$ 118	$ 912	$ 512	$ 209	$ 118	$ -
17-5260-00-00	Building Maintenance	$ 1,718	$ 1,407	$ 1,407	$ 2,146	$ 1,752	$ 1,618	$ 1,407	$ -
17-5270-00-00	Street Maintenance	$ -	$ -	$ -	$ 2,780	$ -	$ -	$ -	$ -
17-5290-00-00	Phone	$ 6,145	$ 5,678	$ 5,678	$ 5,151	$ 6,267	$ 6,066	$ 5,678	$ -
17-5300-00-00	Utilities & Pumping Power	$ 48,251	$ 64,292	$ 64,292	$ 44,594	$ 50,251	$ 50,762	$ 64,292	$ -
17-5310-00-00	Sample Testing	$ 10,934	$ 13,746	$ 13,746	$ 13,217	$ 10,296	$ 10,930	$ 13,746	$ -
17-5311-00-00	Sample Testing- TX Dept. Health	$ 772	$ 928	$ 928	$ 223	$ 988	$ 856	$ 928	$ -
17-5312-00-00	Sample Testing- Texas Utilities	$ 223	$ 214	$ 214	$ 420	$ -	$ 223	$ 214	$ -
17-5320-00-00	Employee Hospitalization Inx.	$ 88,788	$ 42,402	$ 86,035	$ 47,178	$ 50,236	$ 47,614	$ 42,402	$ 43,633
17-5330-00-00	Insurance Expense	$ 19,030	$ 15,839	$ 27,596	$ 16,938	$ 16,469	$ 10,263	$ 15,839	$ 11,757
17-5340-00-00	Legal & Accounting Fees	$ 10,000	$ 22,999	$ 22,999	$ 23,150	$ 17,351	$ -	$ 22,999	$ -
17-5350-00-00	Advertising & Publication	$ 833	$ 336	$ 336	$ 212	$ 892	$ 252	$ 336	$ -
17-5370-00-00	Travel & Education	$ 2,500	$ 647	$ 647	$ 1,350	$ 2,087	$ 400	$ 647	$ -
17-5385-00-00	Social Security Expense	$ 18,418	$ 15,013	$ 21,029	$ 14,526	$ 15,123	$ 14,538	$ 15,013	$ 6,016
17-5400-00-00	TCEQ Fees	$ 6,887	$ 3,614	$ 3,614	$ 5,229	$ 4,651	$ 6,887	$ 3,614	$ -
17-5460-00-00	Outside Services	$ 163,254	$ 167,777	$ 167,777	$ 138,365	$ 202,300	$ 120,349	$ 167,777	$ -
17-5475-00-00	Expense for Loan Repayment Series	$ 306,292	$ 309,660	$ 309,660	$ 306,755	$ 305,655	$ 372,126	$ 309,660	$ -
17-5516-00-00	Grant Match CDBG 7220211 Sewe	$ 40,700	$ 28,545	$ 28,545	$ -	$ -	$ -	$ 28,545	$ -
17-5700-00-00	Capital Outlay	$ 50,000	$ 66,219	$ 455,625	$ 53,516	$ 45,282	$ 15,375	$ 66,219	$ 389,406
17-5990-00-00	Miscellaneous Expense	$ 2,497	$ 425	$ 425	$ 176	$ 19,774	$ 146	$ 425	$ -
17-6010-00-00	Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17-7010-00-00	NetMWD	$ 203,353	$ 255,118	$ 388,500	$ 209,146	$ 209,251	$ 200,615	$ 255,118	$ 133,382
17-7050-00-00	Wastewater Treatment Plant Deb.	$ 56,660	$ 54,230	$ 54,230	$ 56,245	$ 55,255	$ 16,133	$ 54,230	$ -
17-7070-00-00	Region Bank Debt Series 2014	$ 109,992	$ 100,826	$ 100,826	$ 132,226	$ 109,992	$ 100,826	$ 100,826	$ -
17-7075-00-00	Region Bank Debt Series 2015	$ 40,658	$ 32,061	$ 32,061	$ 27,270	$ 31,492	$ 31,782	$ 32,061	$ -
17-5470-00-00	Mowing Contract-City Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 1,571,752	$ 1,518,205	$ 2,182,229	$ 1,463,706	$ 1,480,329	$ 1,321,356	$ 1,518,205	$ 664,024