

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET



Jefferson County Courthouse

FISCAL YEAR 2002-2003

HISTORY OF JEFFERSON COUNTY, TEXAS

Jefferson County is a 945 square mile County situated in the Coastal Plain or Gulf Prairie region of extreme southeastern Texas. The County is comprised of mainly grassy plains, though it has a dense forest belt, marshy saltgrass terrain, and coastal prairie within its boundaries. The area is low and flat with altitudes rising from sea level to approximately 50 feet above. The County has a subtropical humid climate with a mean annual temperature of 69 degrees and averages fifty-three inches of annual rainfall. The average growing season is 225 days a year. Several incorporated towns make up the County including: Beaumont, Bevil Oaks, China, Groves, Nederland, Nome, Port Arthur, and Port Neches.

Jefferson County was formed in 1836 and organized in 1837. It was one of the original counties in the Republic of Texas. The first County seat was Jefferson (named after Thomas Jefferson) on the east bank of Cow bayou and was replaced by Beaumont in 1838. The first Jefferson County courthouse was built in 1854 and later became a Confederate hospital during the Civil War. The second courthouse was a 3-story building, built in 1892. It was the County's seat of justice until demolished to make room for the current building. The courthouse as it stands today was built in 1931 for \$1,000,000. Since the building of the original courthouse in 1931, there have been several extensions. The "New Courthouse" was built in the 1980's, and is attached to the original structure. The County also has a sub-courthouse located in Port Arthur. Other County Buildings and Annexes that house the operations and offices of the government are located at optimal points within the County.

The area that is Jefferson County has been claimed by several different nations. The first inhabitants were the Atakapa Indians, which settled in the Lower Neches and Sabine rivers. The French and Spanish disputed ownership of the area during the eighteenth century, and when the United States acquired Louisiana, the area was under Spanish control as part of the Atascosito District. Anglo settlement began in the area around 1821 with encouragement by the Mexican government. With the formation of the Texas Republic in 1836, residents of the newly formed County sought to increase settlement.

Jefferson County was changed drastically by the discovery of oil at Spindletop in 1901. Almost overnight, the area became a booming economic base for oil exploration and refining. Jefferson County's economy to this day is still rooted in the oil industry. Currently the economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals and other chemicals; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base.

Jefferson County is the location of one of the fastest-growing industrial areas of Texas. The County endeavors to offer its citizens everything they seek in the way of employment, entertainment, cultural activities and educational facilities. Jefferson County not only seeks to increase economic development in the area, but also seeks to provide its residents with an enriching community life.

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

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"A History of Jefferson County, Texas From Wilderness To Reconstruction." W. T. Block, A Master of Arts Thesis at Lamar University. =<http://block.dynip.com/wtblockjr/History%20of%20Jefferson%20County/Introduction.htm> [Accessed Thu Sep 7 8:52:03 US/Central 2000].

Jefferson County, Texas

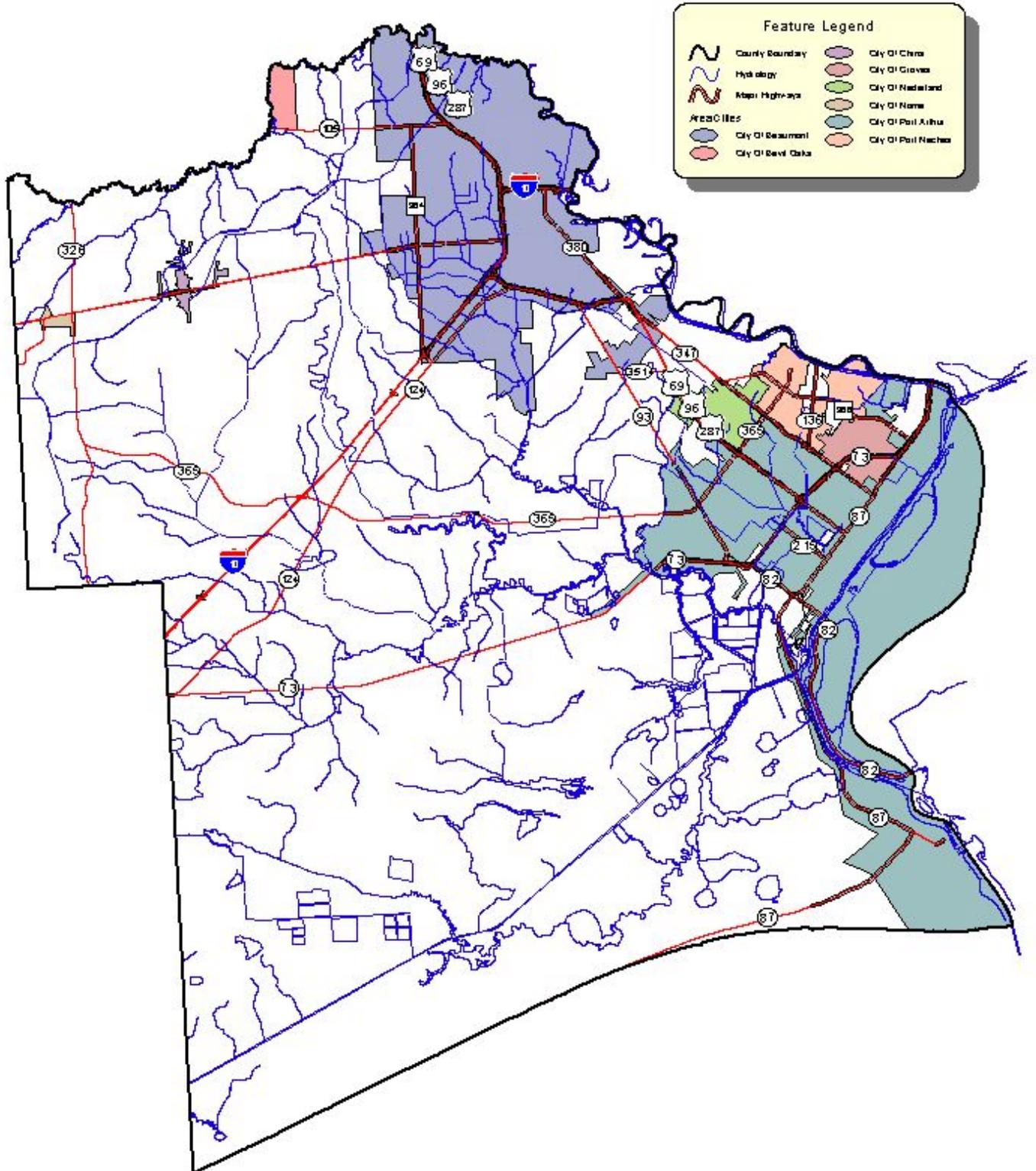


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PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



1149 PEARL ST. - 7TH FLOOR
BEAUMONT, TEXAS 77701

September 23, 2002

Honorable Commissioners' Court:

Carl Griffith, County Judge
Jimmie Cokinos, Commissioner, Precinct No. 1
Mark Domingue, Commissioner, Precinct No. 2
Waymon Hallmark, Commissioner, Precinct No. 3
Everette "Bo" Alfred, Commissioner, Precinct No. 4

In compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2002-2003 are submitted for your consideration and approval.

This budget is prepared on the basis of \$12,203,763,707 of net taxable value after exemptions, which is a decrease of 1.5% from the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 5% below the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

The County's \$.365 tax rate is allocated as follows:

General Fund	.321153
Debt Service	.043847

The fiscal year 2002-2003 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$92,152,538. Contingencies in the amount of \$1,100,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2002-2003, adopted independently of the operating budget, provides for planned expenditures of \$47,927,267.

Annual budgets are adopted for all funds except for capital project funds and certain special revenue funds where funds are designated for specific purpose as identified in the grant award document, which adopts grant year or project length financial plans.

It is my opinion that the provisions of revenues and expenditures in this budget are adequate and that funds will be on hand to pay the obligations as set forth. All funds are expected to have sufficient resources to operate within the budgets as proposed. It is intended that each County department will operate within its total budget allocation.

Sincerely,

Patrick Swain
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2002-2003 budget year was a great challenge for the Commissioners' Court of Jefferson County. For the past five years, the Court has maintained the property tax rate at .365¢. Once again, Jefferson County will maintain this tax rate for the current budget year. Maintaining this property tax rate will enable, Jefferson County to continue to provide services to its citizens and promote an atmosphere conducive to economic development within the County.

Budget initiatives for the current operating year include:

Maintain a tax rate of .365 despite a decrease in taxable valuations by 1.5%.

Hold Salary levels for classified employees to the 2001/2002 pay scale.

Reduce funding to new capital projects.

Revise the classification/compensation policy to provide for consistent progression through the pay scales.

Reduce capital expenditures to necessary levels.

On an on-going basis, County officials review and identify key issues facing the County and determine goals and objectives for the current operating year and the future. For the present and future years, the following represent the Commissioners' Court's list of major goals and issues:

- ✓ Economic Development
- ✓ Transportation Infrastructure
- ✓ Organizational Development & Improvement

Economic Development - *Enhance the economic development climate in the County for future growth.*

Local Industry - Working with the cities of Beaumont and Port Arthur, the County has played a lead role in bringing over \$3 billion in industrial expansion to Jefferson County over the past four years. Several multi-million projects are currently under negotiation. With the petrochemical industry in a strong position, the County has focused on diversifying the local economy. The County worked with the Beaumont Chamber of Commerce to open a call center in late 2000 employing 800 people within two years.

The County also worked with the Port Arthur Economic Development Corporation to bring an additional 600 job customer support center serving computer manufacturing.

High-tech Incubator - A working group made up of the Dean of Lamar University's School of Business, Lamar's new Institute for Entrepreneurial Studies, regional economic development corporations and chambers of commerce, and city and county officials is in the process of creating a high-tech incubator which will provide office space, business support and mentoring to entrepreneurs. One primary goal of this endeavor is to create a foundation for the continued growth of high-tech business in Southeast Texas.

Southeast Texas Entertainment Complex - Jefferson County commissioners unanimously approved a \$55 million bond issue to finance the construction of the Southeast Texas Entertainment Complex. The multipurpose facility will have a 6,500-seat multi-purpose arena, a 15,000 person capacity outdoor concert amphitheater, a regional visitors center, fairgrounds complex, community parks and recreational facilities. The 12 field softball complex and the RV park are completed. The remaining amenities will open by Fall 2003.

Regional Visitors Center - The Texas Department of Transportation has awarded a \$1.75 million grant for the construction of a regional visitors information center at the Southeast Texas Entertainment Complex. Over 41,000 vehicles per day pass through Jefferson County on Interstate 10 and the visitors center will create an opportunity to showcase the region's many recreational and cultural amenities.

Beaumont Downtown Redevelopment - The County is participating with the City of Beaumont and the Beaumont Chamber of Commerce on the redevelopment of downtown Beaumont and the Neches River waterfront. This will be in conjunction with the Crockett Street Entertainment District, a privately funded development of restaurants, theaters and clubs.

Pleasure Island - The County joined forces with the City of Port Arthur and the Pleasure Island Commission to develop a golf course and other recreational attractions on Pleasure Island. Grant funding from the Texas Parks and Wildlife Department enabled the County to develop a park on the south end of Pleasure Island near the causeway bridge leading to Louisiana. The park features a lighted fishing pier, recreational vehicle and camping facilities. A separate grant from the U.S. Department of Commerce's Economic Development Administration provided running water to the park and the rest of the south end of Pleasure Island. This has made possible further commercial development along a seven-mile stretch of the Neches River Ship Channel/Gulf Intracoastal Waterway.

Hotel/Motel Tax - County officials pursued and were able to get legislation passed that expanded the County's ability to levy a hotel occupancy tax. Beginning October 1, 2001 the County began collecting a 2% hotel occupancy tax. Projected revenues from the tax

will be \$600,000 a year and will be used to promote tourism in the County. The initiative has received the support of local and state hotel/motel associations.

Airport Development - The County-owned airport was recently renamed the Southeast Texas Regional Airport to more accurately reflect its role as a regional commercial and general aviation link. The County has recently launched a new marketing plan to more aggressively develop aviation-related industry at the airport. Infrastructure has been installed to allow the development of a new private hangar/industrial park on the airport and the first hangars are currently under construction.

Transportation Infrastructure – *Provide adequate funding for County infrastructure.*

I10 Frontage Roads - Construction of Interstate 10 frontage roads from FM 364 to Walden Road opens a two-mile stretch of interstate highway frontage that was previously inaccessible for development. This project is approximately 48% complete.

HWY 87 - Rebuilding State Highway 87 will re-open a vital transportation artery between the Sabine Pass community in Port Arthur and the Bolivar Peninsula of Galveston County. This project is in the final stages of an environmental impact study. The Texas Department of Transportation has committed to funding the project once all necessary permits are issued.

HWY 69 - The County is supporting plans by the Texas Department of Transportation to expand Highway 69, the primary transportation artery into Beaumont from the north, from four lanes to six. It serves Jefferson County and Southeast Texas as a hurricane evacuation route.

Sabine-Neches Waterway - The County is participating in a study by the U.S. Army Corps of Engineers into the feasibility of widening and deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast.

Organizational Development & Improvement - *Improve services to our citizens through development of employees within the County.*

Training – The County’s goal is to develop well-informed, highly skilled and motivated employees at all levels of our organization, so that we can improve services to our citizens. The County has completed a survey to help identify and assess where to concentrate training efforts, and we have implemented County-wide training agendas for the coming and future years.

Classification System – In 1997, the County implemented a Classification/Compensation system to formalize our pay structure. This has allowed the County to be more

consistent, efficient and fair in our pay administration, and has allowed the County to begin developing career ladders and perform some succession planning. The County has also been collecting market data every two years, which allows the compensation system to be adjusted so as to attract and retain qualified employees.

Services – The County also intends to continue examining our business processes and use of technology to insure that citizen's needs are addressed in the most efficient and cost-effective manner possible.

BUDGET HIGHLIGHTS

REVENUES

Jefferson County's budgeted revenue for the General Fund, Debt Service Fund, Airport Enterprise Fund, and Special Revenue Funds is derived as follows (excluding transfers in):

Property Taxes	\$44,019,525	54.0%
Sales Taxes	14,080,000	17.3%
Fees	8,118,960	10.0%
Other	15,273,927	18.7%
Total	<u>\$81,492,412</u>	<u>100.0%</u>

Property taxes in the amount of \$44,019,525 are budgeted for 2002-2003. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$12,203,763,707, and an adopted tax rate of .365¢. The County is anticipating a 97% collection rate for this budget year. For the past five years the County has maintained the tax rate of .365¢. Net taxable values have increased by 3% over the past ten years as a result of increased commercial development and steady increases in home values.

Sales taxes represent 17.3% of the total budgeted revenue. The County collects ½ cent on all taxable sales within the County. The ½ cent sales tax was adopted in 1989, and has seen an average increase of 2% over the past five years. For 2002-2003, the County is anticipating sales tax revenue to stay level with the prior year.

Fees represent 10.0% of the total budgeted revenue for 2002-2003. Fees include all departmental fees and all court fines and forfeitures. Fees are set by law or by the order of the Commissioners' Court. The County collects several types of fees; major sources are as follows:

Fees of Office	\$3,827,485	47.1%
Road and Bridge Fees	1,951,000	24.0%
Auto Registration Fees	1,944,000	23.9%
Other Fees	396,475	5.0%
Total	<u>\$8,118,960</u>	<u>100.0%</u>

Fines and fees depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the approval of Commissioners' Court. Revenues from this source depend on collections by departments, the actions of courts, incidence of offenses and various other external factors.

Road and Bridge Fees are generated from a \$10 annual assessment at the time of license tag renewal. The Road and Bridge precincts utilize these funds for road construction and maintenance of roads as stipulated by the Texas statutes.

Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchase of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. This revenue is budgeted to generate \$15,273,927 in funds for the 2002-2003 budget year.

GENERAL FUND

The General Fund is used to account for the general governmental operations of the County. Included in these activities are budgets for the general government, judicial and law enforcement, education and recreation, health and welfare, maintenance of buildings and structures, capital outlay, and special purpose funding. Expenditures for fiscal year 2002-2003 including "transfers out" and contingency appropriation are approved at \$79,912,642. Revenues including "transfers in" are estimated at \$71,157,179.

Property Taxes represent 55% of the revenues generated by the General Fund. In 2002-2003 the budgeted property taxes for the General Fund increased by \$457,154 from the prior years budget. Budgeted property tax revenue for 2002-2003 is \$38,734,071 for the General Fund.

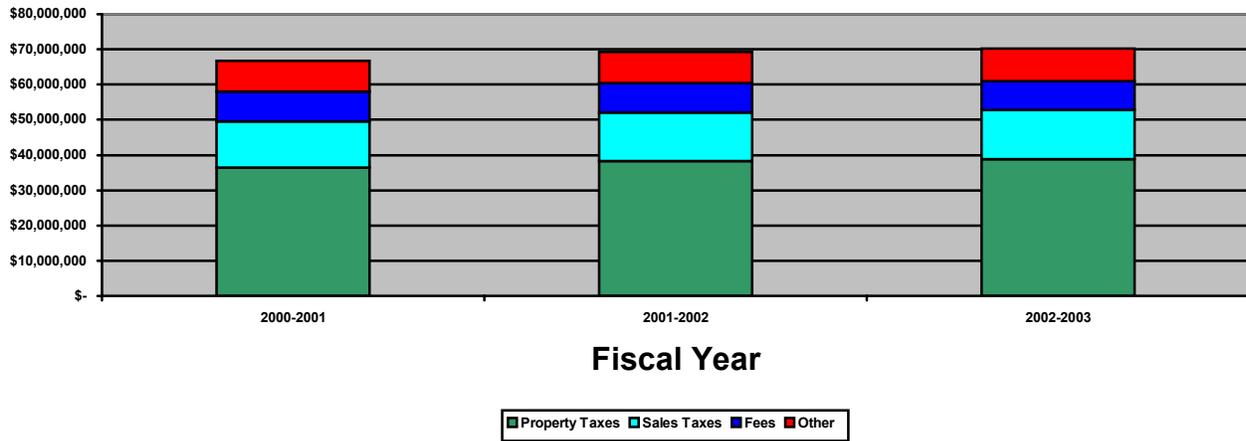
Budgeted sales tax revenue for 2002-2003 is \$14,080,000. Sale tax revenue represents 20% of the revenues generated by the General Fund. Sales tax revenues are not expected to change significantly from the prior years estimate.

Fees collected by the County account for 12% of the General Fund revenues. The 77th Session of the Texas Legislature increased certain County fees. Estimated revenues for fees are budgeted at \$8,118,960.

Other revenue sources include intergovernmental revenue, which represents contractual payments on the housing of state of Texas inmates, and interest revenue. Other revenue accounts for 13% of the \$70,157,179 in budgeted General Fund revenue.

The following graph shows the relationship of the major revenue sources for fiscal year 2000-2001 through 2002-2003

General Fund (Revenues)



Expenditures budgeted for the 2002-2003 fiscal year total \$79,912,642 including contingency appropriation and “transfers out”. Of this amount, there is 69% for personnel services, 26% for operating, 1% for capital, and 4% for special purpose expenditures.

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The personnel services budget increased \$726,580 due to an approximate 15% increase in health insurance benefits for County employees. The County did not increase budgeted personnel in the 2002-2003 year.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services decreased 9.3% in 2002-2003 over the 2001-2002 budgeted amounts. This decrease is due to reductions in budgeted expenditures in the Road and Bridge Precincts.

Capital outlay, which includes all capital equipment purchases over \$500 made by the County, decreased by \$1,902,257 in 2002-2003. This decrease is the result of the County following the budget initiative to budget only critical capital.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and “transfers out”. This budget year transfers out increased by \$1,184,955. This is the result of a budgeted transfer of \$1,896,693 to the Southeast Texas Regional Airport. This transfer will eliminate the negative cash balance being carried in the Airport Enterprise Fund.

In 2002-2003, the County will utilize \$8,755,463 of General Fund reserves to balance the operating requirements of the County.

General Government comprises 17.5% of the general fund budgeted expenditures, which is an increase of 7% from 2001-2002 estimated expenditures. This increase is due to the increase in health insurance benefits and other departmental increases in budgeted expenditures. General Government is made up of the administrative functions of the County including the Auditor's Office, County Clerk, County Treasurer, Purchasing, MIS and others.

Judicial and Law Enforcement comprises 55.1% of the general fund budgeted expenditures. The budgeted expenditures in this category are 6% more than the 2001-2002 estimated expenditures. This increase is due to increases in health insurance benefits, medical cost for prisoner care, and collective bargaining wages.

The Education and Recreation Division comprises .8% of the general fund budgeted expenditures, which is consistent with the prior years budget. This division offers the citizens of Jefferson County access to a wealth of knowledge, and experience on agricultural topics with the Agricultural Extension Agency, and opportunity to obtain books, videos, and other media from the Jefferson County Library.

Health & Welfare comprises 8.1% of the general fund budgeted expenditures. This is consistent with last years. This division provides health care for the indigent citizens of the County, participative support of the child protective services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control management for the County.

Maintenance – Equipment & Structures comprises 13.6% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 16.9% over the 2001-2002 estimated expenditures. This increase is the result of the increase in health insurance benefits and other departmental budgeted expenditures.

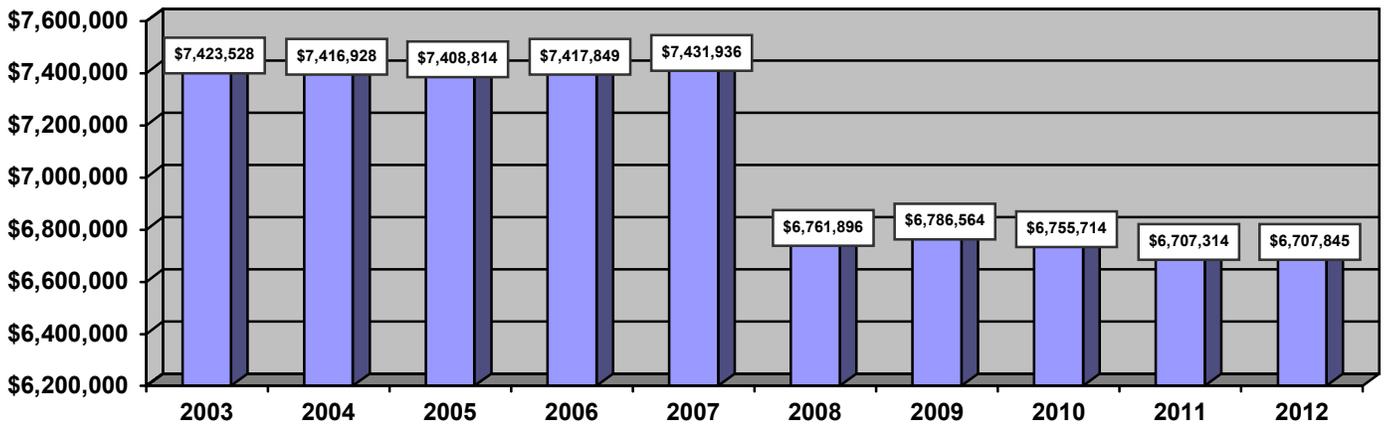
DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the County's debt. This income is primarily earned through the allocation of property taxes to the fund.

At October 1, 2002, the County had debt issues outstanding of \$88,295,000. In April 2002, the County issued \$57,625,000 of Refunding Bonds and \$13,090,000 in Certificates of Obligation. Revenues are budgeted at \$7,025,174 for 2002-2003, of which

nearly 77% comes from the allocation of property taxes. The remaining portion of funding to debt service is a \$1,584,470 transfer of excess construction proceeds in the capital project fund for the Southeast Texas Entertainment Complex. Expenditures of \$7,435,528 are budgeted to meet the current debt service requirements.

Debt Service Requirements Next 10 Years



AIRPORT ENTERPRISE FUND

The Airport Enterprise Fund is used to account for the activities of the Southeast Texas Regional Airport. This fund is operated in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges.

Revenues to the fund are budgeted at \$3,615,393 for 2002-2003, of which nearly 47% comes from the sales, rentals and services provided by the Airport to the community. The other 53% in funding is from a budgeted transfer of \$1,896,693 from the General Fund to cover the \$1,356,910 negative cash balance and a \$539,783 shortfall in operating revenues for 2002/2003. Expenditures of \$2,258,483 are budgeted to meet the current operating costs of the Airport.

A portion of budgeted capital expenditures will be reimbursed by the passenger facility charges from the Airport.

SOUTHEAST TEXAS ENTERTAINMENT COMPLEX ENTERPRISE FUND

The Southeast Texas Entertainment Complex Enterprise Fund is used to account for the operating activities of the Southeast Texas Entertainment Complex. This fund is operated in a manner similar to private business enterprises where the intent is that the

costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges.

Revenues to the fund are budgeted at \$2,547,484 for 2002-2003. Expenditures of \$2,441,484 are budgeted to meet the current operating costs of the Complex. These operating cost include pre-opening contractual services, costs of maintaining the 12 field softball complex and anticipated cost for operations of the Amphitheater facility.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County's funds are comprised of revenues generated from road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2002-2003 are budgeted at \$1,628,345 and expenditures are budgeted at \$1,204,401. Some items that will benefit the County are: the continued maintenance and operation of the County Clerk's imaging system, and the installation of an imaging system in the District Clerk's office. These systems reduce the paperwork and create efficient ways to review the documents these offices manage.

CAPITAL PROJECTS

The County maintains an ongoing capital improvement program. General government capital improvements have been funded by a combination of bond proceeds, general fund transfers, and state grants.

Expenditures of \$47,927,267 are estimated for projects in the 2002-2003 fiscal year. These expenditures will impact the County on several levels including:

Transportation Infrastructure - The projects on Labelle Road, Spurlock Road, Farm to Market 365, Hwy 87, Precinct 4 Bridge Work, and the Highway 69 Frontage Road will increase road infrastructure. It will allow more access and wider roadways for the traffic that travels within the County, and open up land for development that was previously inaccessible. The deepening and widening of the Sabine-Neches Shipchannel will increase the waterway infrastructure. It will accommodate deep draft vessels and allow the ports of the County to remain competitive.

Law Enforcement Infrastructure – The 800 MHz radio system for law enforcement will allow Jefferson County Law Enforcement to communicate with local law enforcement agencies in the area.

Election Infrastructure – The current election system will be replaced by a computerized voting system scheduled for implementation in November 2003.

Entertainment Infrastructure – The Southeast Texas Entertainment Complex, and the projects associated with Pleasure Island will develop areas for entertainment within the County. These projects will bring economic development to the area in tourism and employment for County citizens.

General Infrastructure – Several projects are funded in 2002-2003 for the repair and maintenance of County buildings. These projects will increase the stability and soundness of the buildings, and assure their continued use in the future.

AWARDS & ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Texas for its annual budget for the fiscal year beginning October 1, 2001. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2002-2003 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

The overall goal of the County's budget policy and procedures are to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

The County follows the policies below in establishing the budget.

- ⌘ The budget will be prepared in such a manner as to facilitate its understanding by citizens of the County, elected officials and employees.
- ⌘ Financial information systems will be maintained to monitor operations of the County on an ongoing basis. Also, the accounting and financial reporting systems will be maintained in compliance with current generally accepted accounting principles.
- ⌘ The budget will be structurally balanced; all recurring expenditures will be supported by recurring revenues.
- ⌘ The Auditors Office will review all departmental budgets to identify possible increases or reductions, and will analyze all budget requests in detail.
- ⌘ The budget will provide for adequate maintenance of capital, infrastructure, and equipment and for their logical replacement. No "carryover" capital outlay will be budgeted unless specifically approved by Commissioners' Court during the current year's budget hearings.
- ⌘ Long-term debt will not be issued to finance current operations.
- ⌘ The County will establish an appropriate mix of general fund transfers, state grant funds, and general obligation debt in the funding of capital projects.

The County follows the procedures below in establishing the budget.

- ⌘ Jefferson County's fiscal year begins on October 1st each year and ends on September 30th. The budget process for each upcoming fiscal year begins in May with the preparation of Budget Workpapers, which are distributed, to all County Departments. Each department is asked to project their financial requirements for the upcoming year. The Budget Workpapers are a guide for initial budget requests.
- ⌘ Departmental annual budget requests are then submitted by the Department or Agency Head to the County Auditor in June. The County Auditor compiles the initial requests, and in July, budget hearings are held for each department. Commissioners' Court, which includes the County Judge and the four County Commissioners, oversee the Budget Hearings. These hearings give Department Heads the opportunity to discuss with Commissioners' Court any changes in their budget, and items that are a priority. The public is invited to attend all budget hearings, which are posted according to the Open Meetings Act.
- ⌘ In conjunction with compiling departmental budget requests, the County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various funds may not exceed the fund balances as of the first day of the fiscal year plus the anticipated revenue for the year as estimated by the County Auditor.
- ⌘ In September, the County Auditor prepares the proposed annual operating budget to be presented to the Commissioners Court for their consideration. The budget represents the financial plan for the new fiscal year. Public hearings are held on the proposed budget.
- ⌘ The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations. Accountability is then required for operations to remain within available resources.
- ⌘ The department is the legal level of budgetary control. Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners' Court can amend the total appropriations for an individual fund. To comply with expenditure limitations, when one fund's total appropriation is increased, another fund's appropriation must be reduced by an equal amount. Commissioners' Court may also approve the transfer of

appropriations within funds. All such amendments require Commissioners' Court approval.

- ⌘ The County uses funds to report its financial position and results of its operations. Funds for budget purposes are classified as Governmental and Fiduciary. Governmental Funds are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund. Proprietary Funds are used to account for activities similar to those found in the private sector (Enterprise Funds), where the determination of net income is necessary and/or useful to sound financial management.
- ⌘ Annual budgets are legally adopted for the General Fund, Debt Service Fund and the Enterprise Fund. Budgets for Special Revenue Funds are established pursuant to statute guidelines, and budgets for Capital Projects are established on a project basis.
- ⌘ All transactions affecting the acquisition and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Jefferson County Auditor.
- ⌘ The budgets of general government type funds (i.e. General Fund and Special Revenue Funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.
- ⌘ Proprietary fund types (i.e. Enterprise Funds) for budget purposes utilize the accrual basis of accounting. Under this method revenues are recorded when earned and expenses are recognized when they are incurred.
- ⌘ Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed. All encumbrances lapse at year-end for all budgeted funds.
- ⌘ The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). Budgets are prepared on a basis consistent with GAAP.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

MAY 1 – Budget preparation packets sent to all County departments by County Auditor.

JUNE 1 – Budget preparation packets are due back to the County Auditor’s office.

JUNE 1 – JULY 22 – Compile initial budget requests, and estimate of available resources.

JULY 22 – 31 – Budget Hearings

AUGUST 2 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 16 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

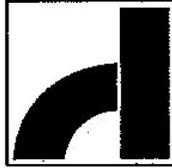
AUGUST 16 – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 3 – Advertise for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 10 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 16 – Adopt tax rate.

SEPTEMBER 23 – Public hearing and adopt budget. (Section 111.039 LGC)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County
Texas**

For the Fiscal Year Beginning
October 1, 2001

Samuel A. Chew

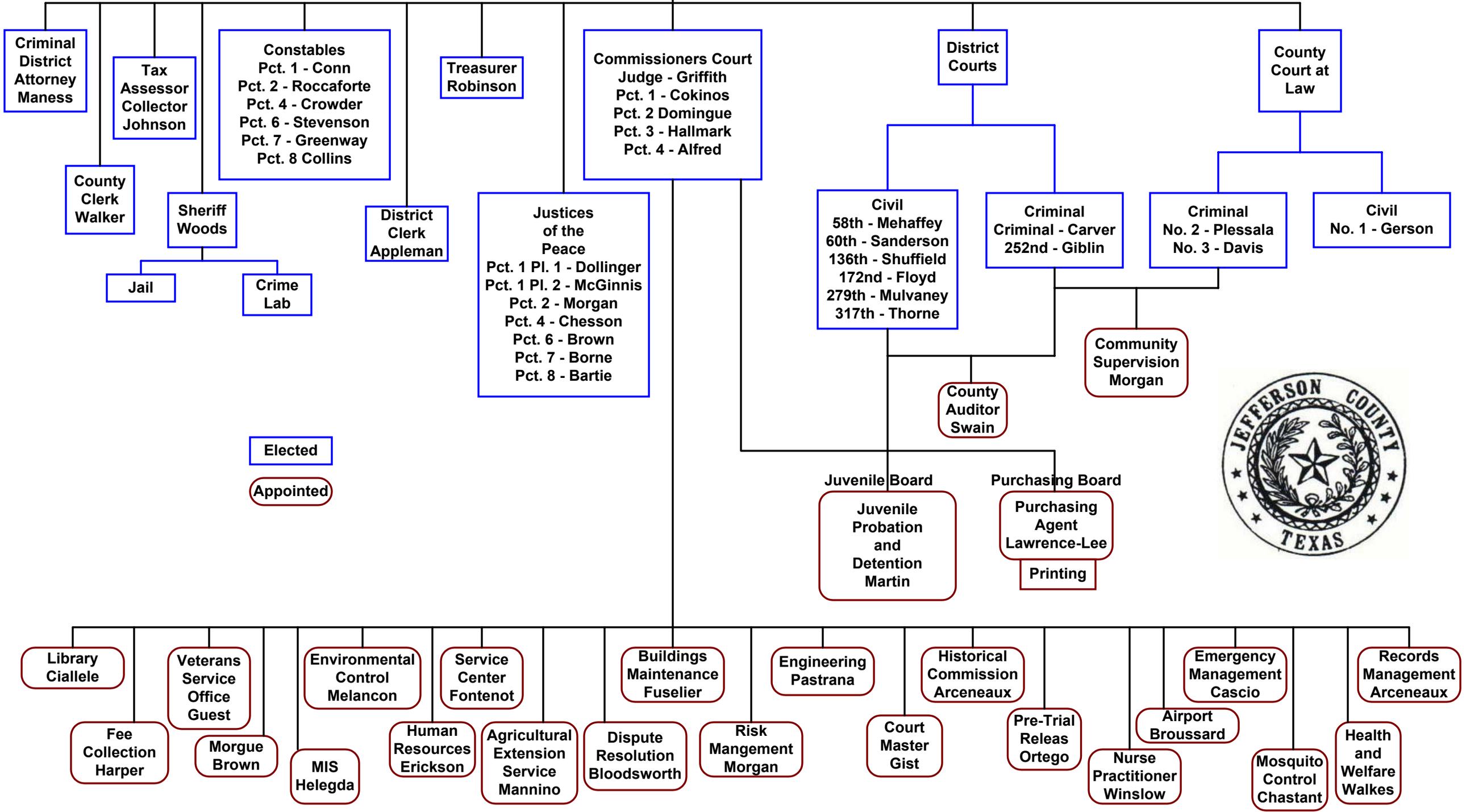
President

Jeffrey R. Emer

Executive Director

ORGANIZATIONAL CHART OF JEFFERSON COUNTY
As of September 30, 2002

JEFFERSON COUNTY VOTERS



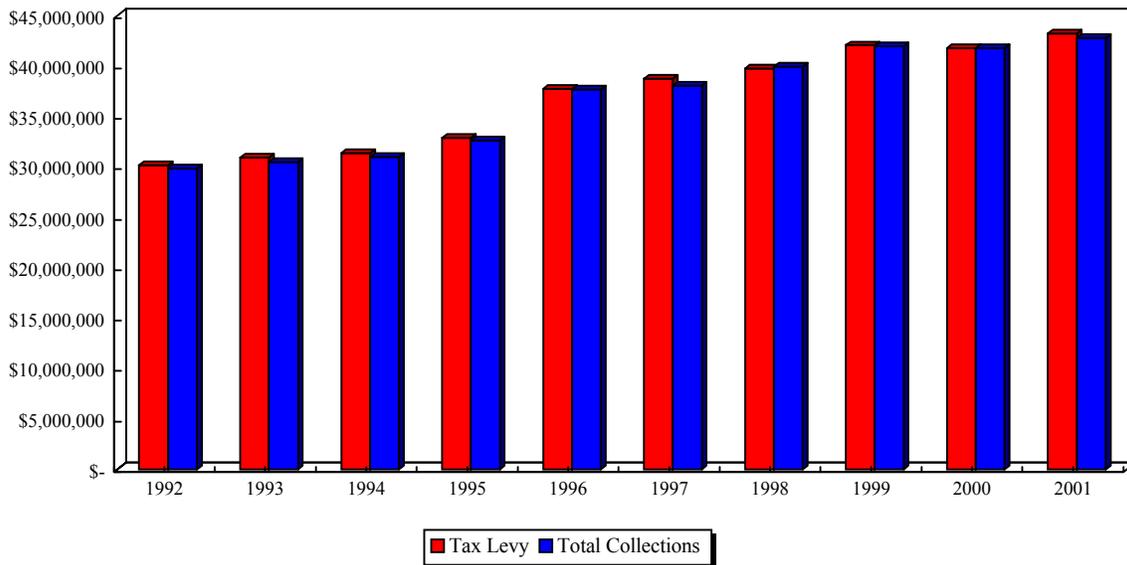
GENERAL FUND

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	AD VALOREM TAX LEVY OCTOBER 1	CURRENT TAX COLLECTIONS (a)	PERCENTAGE OF LEVY COLLECTED	DELINQUENT TAX	TOTAL TAX	RATIO	DELINQUENT TAXES RECEIVABLE (c)	
				COLLECTIONS (b)	COLLECTIONS	TO CURRENT TAX LEVY	PERSONAL PROPERTY	REAL PROPERTY
1992	30,124,005	29,491,505	97.90%	311,510	29,803,015	98.93%	820,853	1,841,340
1993	30,911,951	30,176,334	97.62%	262,886	30,439,220	98.47%	904,058	2,143,915
1994	31,330,904	30,606,048	97.69%	321,478	30,927,526	98.71%	893,851	2,419,040
1995	32,854,258	32,197,200	98.00%	370,326	32,567,526	99.13%	850,476	2,602,595
1996	37,684,064	37,006,664	98.20%	656,942	37,663,606	99.95%	829,927	2,470,587
1997	38,690,064	37,691,228	97.42%	353,536	38,044,764	98.33%	913,773	2,895,521
1998	39,702,445	39,100,364	98.48%	802,333	39,902,697	100.50%	902,166	2,590,099
1999	42,022,635	41,426,352	98.58%	487,145	41,913,497	99.74%	942,589	2,599,166
2000	41,752,443	41,099,423	98.44%	637,887	41,737,310	99.96%	847,217	2,530,086
2001	43,189,589	42,274,843	97.88%	491,497	42,766,340	99.02%	960,641	2,746,345

Property Tax Levies and Collections



- (a) Taxes levied in any year which are collected commencing October 1 of such year through September 30 of the following year are shown as current collections. Such amounts include collections of the current levy after February 1, which is the date taxes become legally delinquent.
- (b) Non-current collections of property taxes during the period beginning on October 1 of the year indicated and ending September 30 of the following year are shown as delinquent collections.
- (c) The accumulation of all unpaid ad valorem taxes at the end of the collection period on October 1 of the year indicated and ending September 30, of the following year, is shown as delinquent taxes receivable.

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL
EXPENDITURES**

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
1992	2,305,000	1,676,008	3,981,008	63,882,291	6.23%
1993	2,250,000	1,549,299	3,799,299	68,455,754	5.55%
1994	2,654,042	1,113,074	3,767,116	77,746,241	4.85%
1995	2,475,000	1,298,255	3,773,255	74,017,870	5.10%
1996	1,960,000	1,242,522	3,202,522	73,108,910	4.38%
1997	2,220,000	1,186,050	3,406,050	77,101,655	4.42%
1998	2,485,000	1,097,308	3,582,308	77,620,389	4.62%
1999	2,405,000	1,062,311	3,467,311	82,336,303	4.21%
2000	2,670,000	1,107,602	3,777,602	92,082,738	4.10%
2001	2,010,000	5,901,345	7,911,345	108,901,272	7.26%

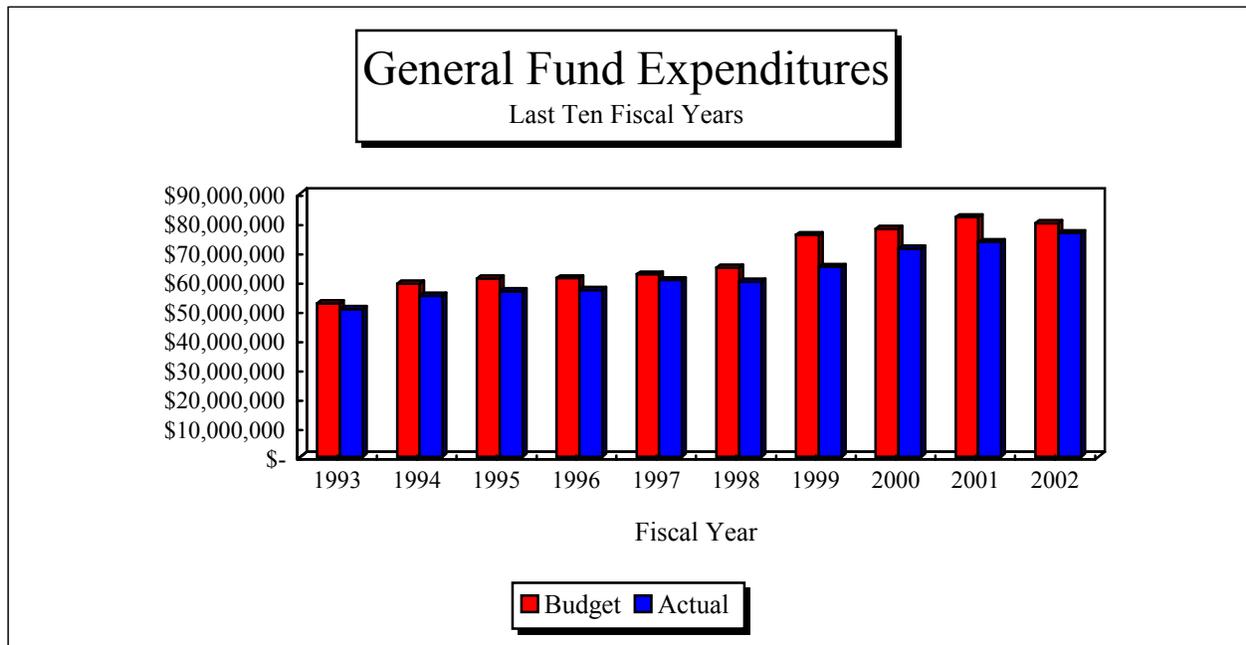
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

TAX YEAR	ASSESSED VALUE					ASSESSMENT RATIO	ESTIMATED ACTUAL VALUE
	REAL PROPERTY	LESS (a) EXEMPTIONS	REAL PROPERTY (NET)	PERSONAL PROPERTY	TOTAL (b)		
1992	9,014,138,680	1,827,005,830	7,187,132,850	2,403,334,000	9,590,466,850	100%	11,075,711,430
1993	9,674,283,760	2,264,030,584	7,410,253,176	2,325,784,960	9,736,038,136	100%	12,000,068,720
1994	9,873,231,860	2,358,578,278	7,514,653,582	2,169,594,586	9,684,248,168	100%	12,042,826,446
1995	10,273,009,120	2,329,299,106	7,943,710,014	2,244,296,720	10,188,006,734	100%	12,517,305,840
1996	10,224,058,800	2,078,894,772	8,145,164,028	2,388,550,990	10,533,715,018	100%	12,612,609,790
1997	10,283,130,071	1,822,642,260	8,460,487,811	2,451,323,011	10,911,810,822	100%	12,734,453,082
1998	10,500,099,232	1,442,037,494	9,058,061,738	2,470,696,101	11,528,757,839	100%	12,970,795,333
1999	11,568,619,310	2,417,269,942	9,151,349,368	2,313,195,563	11,464,544,931	100%	13,881,814,873
2000	12,041,159,841	824,849,700	11,216,310,141	2,511,856,478	13,728,166,619	100%	14,553,016,319
2001	12,874,817,840	2,240,446,601	10,634,371,239	2,908,371,590	13,542,742,829	100%	15,783,189,430

- (a) Exemptions include all but regular homesteads, and homestead property of persons 65 years of age or older.
- (b) Net of exemptions.

GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Budget	Actual
1993	52,467,927	50,496,074
1994	59,244,674	55,158,016
1995	60,987,442	56,696,667
1996	61,116,549	57,081,651
1997	62,433,095	60,456,468
1998	64,752,486	59,884,986
1999	75,877,293	65,052,261
2000	78,020,329	71,164,920
2001	82,027,783	73,516,591
2002	79,912,642	76,555,700 *



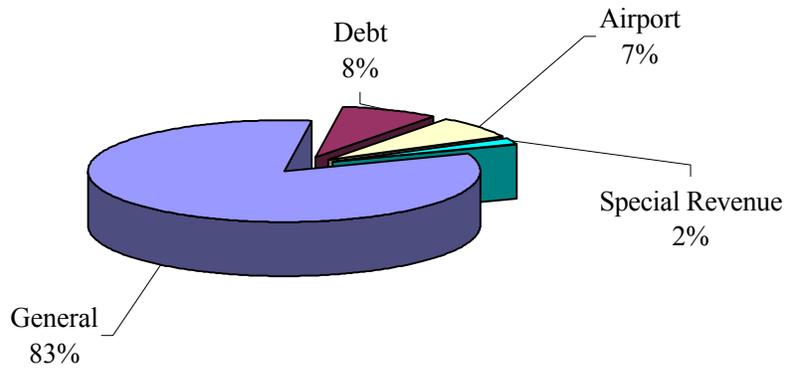
* Estimate for current year.

JEFFERSON COUNTY, TEXAS**ALL FUNDS SUMMARY**

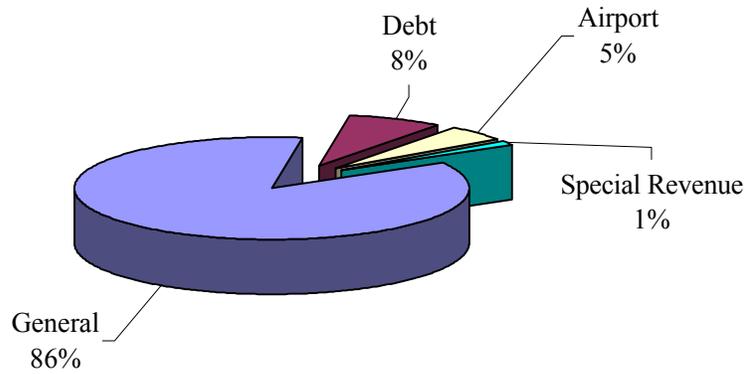
	<u>FY 2002</u>		<u>BALANCE</u>	<u>FY 2003</u>		<u>BALANCE</u>
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/02</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/03</u>
General Fund	\$ 69,804,278	76,555,700	13,744,844	71,157,179	79,912,642	4,989,381
Debt Service Funds	<u>6,625,010</u>	<u>6,409,858</u>	<u>1,095,130</u>	<u>7,025,174</u>	<u>7,435,528</u>	<u>684,776</u>
Total Governmental Funds	<u>76,429,288</u>	<u>82,965,558</u>	<u>14,839,974</u>	<u>78,182,353</u>	<u>87,348,170</u>	<u>5,674,157</u>
Enterprise Funds	<u>3,084,042</u>	<u>3,084,042</u>	<u>(1,356,910)</u>	<u>6,162,877</u>	<u>4,699,967</u>	<u>106,000</u>
Total Enterprise Funds	<u>3,084,042</u>	<u>3,084,042</u>	<u>(1,356,910)</u>	<u>6,162,877</u>	<u>4,699,967</u>	<u>106,000</u>
Special Revenue Funds	<u>1,779,925</u>	<u>866,689</u>	<u>2,761,150</u>	<u>1,628,345</u>	<u>1,204,401</u>	<u>3,185,094</u>
Total Special Revenue Funds	<u>1,779,925</u>	<u>866,689</u>	<u>2,761,150</u>	<u>1,628,345</u>	<u>1,204,401</u>	<u>3,185,094</u>
Total All Funds	<u>\$ 81,293,255</u>	<u>86,916,289</u>	<u>16,244,214</u>	<u>85,973,575</u>	<u>93,252,538</u>	<u>8,965,251</u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY2003 - Revenues



FY2003 - Expenditures



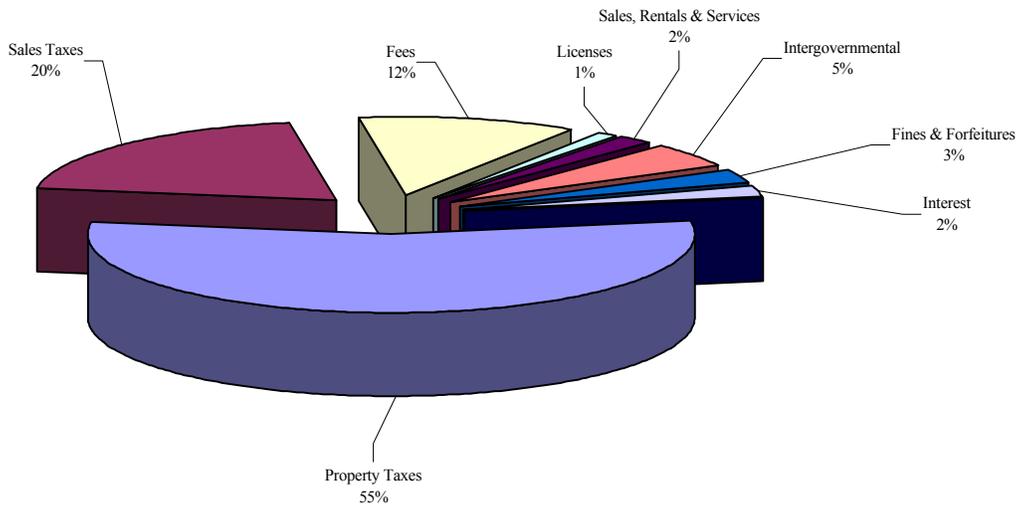
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
REVENUES			
Property Taxes	\$ 36,610,632	\$ 38,759,279	\$ 38,734,071
Sales Taxes	13,680,289	14,092,872	14,080,000
Fees	9,697,076	8,218,241	8,118,960
Licenses	942,471	856,585	907,300
Sales, Rentals & Services	1,375,586	1,210,498	1,339,440
Intergovernmental	3,086,030	3,096,446	3,422,308
Fines & Forfeitures	2,156,479	1,945,761	1,954,000
Interest	1,794,727	1,599,241	1,575,000
Miscellaneous	41,295	25,355	26,100
	<u>69,384,585</u>	<u>69,804,278</u>	<u>70,157,179</u>
OTHER SOURCES			
Transfers In	-	-	1,000,000
	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Total Other Sources	-	-	1,000,000
	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Total Revenues & Other Sources	<u>69,384,585</u>	<u>69,804,278</u>	<u>71,157,179</u>
EXPENDITURES			
General Government	12,702,271	13,087,077	13,980,453
Judicial & Law Enforcement	39,456,932	41,592,871	44,062,158
Education & Recreation	554,318	565,346	649,382
Health & Welfare	6,246,254	6,235,930	6,467,382
Maintenance - Equipment & Structures	9,568,217	9,308,570	10,884,715
Capital Outlay	2,054,343	2,880,785	871,859
	<u>70,582,335</u>	<u>73,670,579</u>	<u>76,915,949</u>
OTHER USES			
Transfers Out	2,785,688	2,885,121	1,896,693
Contingency Appropriation	-	-	1,100,000
	<u>-</u>	<u>-</u>	<u>1,100,000</u>
Total Other Uses	<u>2,785,688</u>	<u>2,885,121</u>	<u>2,996,693</u>
Total Appropriations	<u>73,368,023</u>	<u>76,555,700</u>	<u>79,912,642</u>
BEGINNING FUND BALANCE			
	<u>24,479,704</u>	<u>20,496,266</u>	<u>13,744,844</u>
Unreserved	<u>24,479,704</u>	<u>20,496,266</u>	<u>13,744,844</u>
ENDING FUND BALANCE	<u>\$ 20,496,266</u>	<u>\$ 13,744,844</u>	<u>\$ 4,989,381</u>

**GENERAL FUND
SUMMARY OF REVENUES**

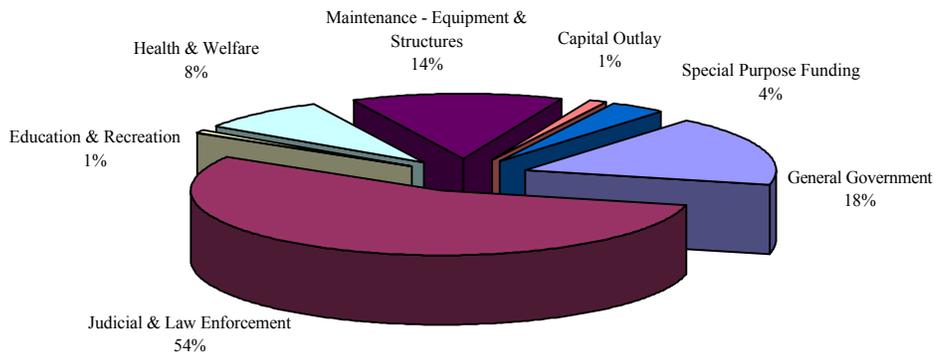
REVENUES	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
Property Taxes	\$ 36,610,632	\$ 38,759,279	\$ 38,734,071
Sales Taxes	13,680,289	14,092,872	14,080,000
Fees	9,697,076	8,218,241	8,118,960
Licenses	942,471	856,585	907,300
Sales, Rentals & Services	1,375,586	1,210,498	1,339,440
Intergovernmental	3,086,030	3,096,446	3,422,308
Fines & Forfeitures	2,156,479	1,945,761	1,954,000
Interest	1,794,727	1,599,241	1,575,000
Miscellaneous	41,295	25,355	26,100
Total	\$ 69,384,585	\$ 69,804,278	\$ 70,157,179

Approved 2002-2003

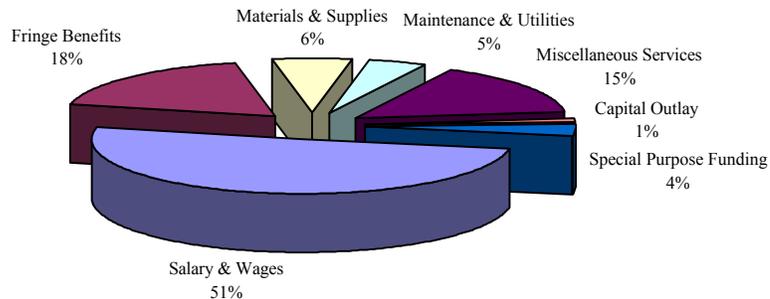


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2002-2003 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 13,980,453	17.50%
Judicial & Law Enforcement	44,062,158	55.14%
Education & Recreation	649,382	0.81%
Health & Welfare	6,467,382	8.09%
Maintenance - Equipment & Structures	10,884,715	13.62%
Capital Outlay	871,859	1.09%
Special Purpose Funding	2,996,693	3.75%
 Total	 <u>\$ 79,912,642</u>	 <u>100.00%</u>



<u>Category</u>	<u>APPROVED 2002-2003 BUDGET</u>	<u>% OF TOTAL</u>
Salary & Wages	\$ 40,579,078	50.79%
Fringe Benefits	14,685,735	18.38%
Materials & Supplies	4,868,896	6.09%
Maintenance & Utilities	3,647,651	4.56%
Miscellaneous Services	12,262,730	15.35%
Capital Outlay	871,859	1.09%
Special Purpose Funding	2,996,693	3.75%
 Total	 <u>\$ 79,912,642</u>	 <u>100.00%</u>



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
General Government			
Tax Assessor-Collector	\$ 2,724,765	\$ 2,820,972	\$ 3,070,078
Human Resources	268,403	282,817	291,730
County Auditor	972,611	1,048,596	1,125,881
County Clerk	1,697,062	1,836,646	1,911,906
County Judge	793,469	835,041	828,912
Risk Management	229,221	211,797	207,827
County Treasurer	200,979	201,814	208,347
Printing	131,056	139,719	163,183
Claims Processing	288,969	391,335	454,435
Fee Collection	110,898	106,289	116,826
Purchasing Agent	417,077	430,372	456,774
General Services	3,670,692	3,526,493	3,820,719
Management Information Systems	1,034,972	1,075,336	1,125,002
Veterans Services	162,097	179,850	198,833
	<u>12,702,271</u>	<u>13,087,077</u>	<u>13,980,453</u>
Total General Government	\$	\$	\$
Judicial & Law Enforcement			
Court Coordinator	\$ 260,525	\$ 281,889	\$ 291,870
District Attorney	4,013,440	4,373,080	4,444,830
District Clerk	1,279,557	1,399,754	1,440,224
District Courts	2,884,126	3,041,586	2,983,832
Jury	359,894	363,303	368,733
Justice of the Peace	1,581,841	1,647,499	1,743,446
County Courts at Law	1,090,682	1,098,567	1,172,575
Court Master	220,438	225,383	246,100
Dispute Resolution Center	185,651	181,278	187,334
Juvenile Alternative School	222,276	282,156	311,075
Community Supervision	8,796	8,921	9,000
Sheriff	6,359,729	6,721,010	7,091,404
Crime Laboratory	479,675	503,433	520,513
Jail	16,038,406	16,755,064	17,847,560
Juvenile Probation	1,086,788	1,139,038	1,274,354
Juvenile Detention Home	976,527	1,017,736	1,360,441
Constables	1,903,802	1,993,262	2,248,568
County Morgue	504,779	559,912	520,299
	<u>39,456,932</u>	<u>41,592,871</u>	<u>44,062,158</u>
Total Judicial & Law Enforcement	\$	\$	\$
Education & Recreation			
Library	\$ 230,475	\$ 232,866	\$ 271,101
Agricultural Extension Service	323,843	332,480	378,281
	<u>554,318</u>	<u>565,346</u>	<u>649,382</u>
Total Education & Recreation	\$	\$	\$

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
Department / Division			
Health & Welfare			
Health & Welfare Unit 1	\$ 789,561	\$ 799,059	\$ 886,535
Health & Welfare Unit 2	790,894	834,541	860,516
Nurse Practitioner	146,048	220,292	253,826
Child Welfare	229,992	182,495	193,600
Environmental Control	219,058	238,126	242,551
Indigent Medical Service	2,505,524	2,491,928	2,316,000
Mosquito Control	1,489,905	1,308,073	1,551,217
Emergency Management	<u>75,272</u>	<u>161,416</u>	<u>163,137</u>
Total Health & Welfare	<u>\$ 6,246,254</u>	<u>\$ 6,235,930</u>	<u>\$ 6,467,382</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,699,768	\$ 2,505,586	\$ 2,747,732
Port Arthur Buildings	504,485	524,889	520,813
Mid-County Buildings	38,237	27,542	41,200
Road & Bridge Pct. #1	1,449,792	1,428,774	1,712,766
Road & Bridge Pct. #2	1,102,324	1,149,355	1,352,920
Road & Bridge Pct. #3	1,269,619	1,261,414	1,527,489
Road & Bridge Pct. #4	1,189,639	1,165,199	1,519,297
Engineering	638,168	628,383	743,660
Parks & Recreation	58,665	46,963	116,745
Service Center	<u>617,520</u>	<u>570,465</u>	<u>602,093</u>
Total Maintenance - Equipment & Structure	<u>\$ 9,568,217</u>	<u>\$ 9,308,570</u>	<u>\$ 10,884,715</u>
Capital Outlay	<u>\$ 2,054,343</u>	<u>\$ 2,880,785</u>	<u>\$ 871,859</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 1,100,000
Transfers Out	<u>2,785,688</u>	<u>2,885,121</u>	<u>1,896,693</u>
Total Special Purpose Funding	<u>\$ 2,785,688</u>	<u>\$ 2,885,121</u>	<u>\$ 2,996,693</u>
Total General Fund Expenditures	<u><u>\$ 73,368,023</u></u>	<u><u>\$ 76,555,700</u></u>	<u><u>\$ 79,912,642</u></u>

GENERAL GOVERNMENT

General Government includes the Tax Assessor-Collector, Human Resources, County Auditor, County Clerk, County Judge, Risk Management, County Treasurer, Printing, Claims Processing, Fee Processing, Purchasing Agent, General Services, Management Information Systems, and Veterans Services.

Tax Assessor Collector – main duties are to assess and collect property taxes; to issue certificates of title and license plates for motor vehicles and trailers; to issue voter registration applications and certificates; and to compile election poll lists. Elected for a four-year term by the voters of the County.

Human Resources – main duties are to provide staff support services for personnel administration. The personnel administration function includes obtaining qualified applicants to fill various job vacancies, maintaining equitable and competitive compensation practices, providing consultation to all departments on personnel related issues, reviewing and/or resolving employee concerns, grievance and appeals, ensuring compliance with federal and state laws and developing/interpreting policy.

County Auditor – main duties are to act as the chief financial officer of the County; responsible for substantially all County finance and accounting control functions. Such functions include auditing, accounting systems design, financial planning, financial relations and payroll.

County Clerk – main duties are to serve as clerk for both Commissioners' Court and County Courts; responsible for filing, indexing, and recording all legal instruments affecting real property titles; recording security instruments, births and deaths, and issuing marriage licenses. The Jefferson County Clerk has general supervisory authority over all elections held within the County. Elected for a four-year term by the voters of the County.

County Judge – main duties are: presiding officer of the Commissioners' Court; judge of the Probate Court; handles hearings on admittance to state hospital for the mentally ill and mentally challenged; and is head of civil defense and disaster relief. Elected for a four-year term by the voters of the County.

Risk Management – provides staff support services for benefits and risk administration. The benefits function includes administering the health and dental plan for the County, a self-insured workers' compensation program, safety program, retirement program, and H.E.A.L.T.H. program.

County Treasurer – duties include receiving all money collected by the County, investing County revenue, paying and applying County funds as directed by the Commissioners' Court and signing all County checks.

Printing – provides support in the printing of all stationery, court dockets, Comprehensive Annual Financial Report, and the Annual Budget of the County.

Claims Processing – provides staff support services for health and dental claim processing.

Fee Collections – provides support services to courts to collect delinquent court fees.

Purchasing Agent – responsible for the procurement of goods, materials and services for all departments and offices of the County. The department recommends award of bids to Commissioners' Court and administers bids and various contracts. The Purchasing Agent is also in charge of reviewing all requisitions, making proper buying decisions and processing purchase orders for same.

General Services – provides accounting control for expenditures of the County that are not allocated to specific departments.

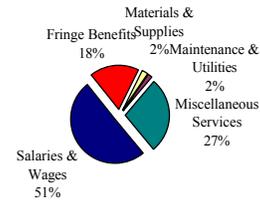
Management Information Systems (M.I.S.) – provides all County departments with computer based systems support. This includes analysis of manual and automated procedures and the feasibility of implementing data and word processing systems. M.I.S. is also the interface between departments and users in the operation of systems. The department is responsible for the ongoing evolution of Countywide data systems.

Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2000-2001</u>	<u>ESTIMATED 2001-2002</u>	<u>APPROVED 2002-2003</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 2,724,765	\$ 2,820,972	\$ 3,070,078
Human Resources	268,403	282,817	291,730
County Auditor	972,611	1,048,596	1,125,881
County Clerk	1,697,062	1,836,646	1,911,906
County Judge	793,469	835,041	828,912
Risk Management	229,221	211,797	207,827
County Treasurer	200,979	201,814	208,347
Printing	131,056	139,719	163,183
Claims Processing	288,969	391,335	454,435
Fee Collection	110,898	106,289	116,826
Purchasing Agent	417,077	430,372	456,774
General Services	3,670,692	3,526,493	3,820,719
Management Information Systems	1,034,972	1,075,336	1,125,002
Veterans Services	162,097	179,850	198,833
Total	\$ <u>12,702,271</u>	\$ <u>13,087,077</u>	\$ <u>13,980,453</u>

	<u>APPROVED 2002-2003</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 7,012,169
Fringe Benefits	2,583,522
Materials & Supplies	294,887
Maintenance & Utilities	262,612
Miscellaneous Services	3,827,263
Total	\$ <u>13,980,453</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	60	-	-	-	-	-	61
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	17	-	-	-	-	-	17
County Clerk	1	32	-	1	-	-	-	34
County Judge	1	6	-	-	-	-	3	10
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	2	-	-	-	2
Claims Processing	-	6	-	-	-	-	-	6
Fee Collection	-	2	-	-	-	-	-	2
Purchasing Agent	-	8	-	-	-	-	-	8
General Services	3	-	-	-	-	-	-	3
Management Information Systems	-	14	-	-	-	-	-	14
Veterans Services	-	4	-	-	-	-	-	4
Total	7	158	-	3	-	-	3	171

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 1,867,194	\$ 1,892,537	\$ 2,036,097
Fringe Benefits	670,169	698,146	810,349
Materials & Supplies	51,052	66,965	59,245
Maintenance & Utilities	91,438	122,443	114,064
Miscellaneous Services	44,912	40,881	50,323
Total	<u>\$ 2,724,765</u>	<u>\$ 2,820,972</u>	<u>\$ 3,070,078</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 178,117	\$ 192,930	\$ 197,987
Fringe Benefits	58,730	59,507	68,313
Materials & Supplies	2,724	3,913	3,150
Maintenance & Utilities	809	953	1,200
Miscellaneous Services	28,023	25,514	21,080
Total	<u>\$ 268,403</u>	<u>\$ 282,817</u>	<u>\$ 291,730</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 709,384	\$ 745,475	\$ 778,637
Fringe Benefits	224,202	243,490	277,744
Materials & Supplies	6,482	4,970	7,650
Maintenance & Utilities	2,056	2,723	3,200
Miscellaneous Services	30,487	51,938	58,650
Total	<u>\$ 972,611</u>	<u>\$ 1,048,596</u>	<u>\$ 1,125,881</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,098,345	\$ 1,168,701	\$ 1,194,752
Fringe Benefits	373,186	413,764	445,456
Materials & Supplies	64,269	44,232	82,050
Maintenance & Utilities	27,411	26,616	29,900
Miscellaneous Services	133,851	183,333	159,748
Total	<u>\$ 1,697,062</u>	<u>\$ 1,836,646</u>	<u>\$ 1,911,906</u>
<u>County Judge</u>			
Salaries & Wages	\$ 500,506	\$ 514,074	\$ 520,575
Fringe Benefits	166,042	179,985	193,129
Materials & Supplies	7,070	9,439	7,000
Maintenance & Utilities	3,785	2,891	3,508
Miscellaneous Services	116,066	128,652	104,700
Total	<u>\$ 793,469</u>	<u>\$ 835,041</u>	<u>\$ 828,912</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 172,373	\$ 156,835	\$ 156,486
Fringe Benefits	47,988	45,933	45,961
Materials & Supplies	2,281	2,890	2,500
Maintenance & Utilities	1,236	2,546	950
Miscellaneous Services	5,343	3,593	1,930
Total	<u>\$ 229,221</u>	<u>\$ 211,797</u>	<u>\$ 207,827</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 137,094	\$ 143,305	\$ 143,583
Fringe Benefits	37,741	40,454	43,426
Materials & Supplies	2,982	3,037	2,700
Maintenance & Utilities	8,168	7,430	9,500
Miscellaneous Services	14,994	7,588	9,138
Total	<u>\$ 200,979</u>	<u>\$ 201,814</u>	<u>\$ 208,347</u>
<u>Printing</u>			
Salaries & Wages	\$ 71,546	\$ 73,637	\$ 74,046
Fringe Benefits	25,077	27,150	29,513
Materials & Supplies	27,350	29,841	40,195
Maintenance & Utilities	928	144	2,100
Miscellaneous Services	6,155	8,947	17,329
Total	<u>\$ 131,056</u>	<u>\$ 139,719</u>	<u>\$ 163,183</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 119,387	\$ 172,027	\$ 190,755
Fringe Benefits	34,721	56,213	73,320
Materials & Supplies	11,330	11,063	5,350
Maintenance & Utilities	11,083	21,885	24,900
Miscellaneous Services	112,448	130,147	160,110
Total	<u>\$ 288,969</u>	<u>\$ 391,335</u>	<u>\$ 454,435</u>
<u>Fee Collection</u>			
Salaries & Wages	\$ 72,066	\$ 70,681	\$ 77,098
Fringe Benefits	21,758	22,306	27,078
Materials & Supplies	694	791	500
Maintenance & Utilities	767	1,365	700
Miscellaneous Services	15,613	11,146	11,450
Total	<u>\$ 110,898</u>	<u>\$ 106,289</u>	<u>\$ 116,826</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 291,431	\$ 297,994	\$ 310,502
Fringe Benefits	97,722	98,679	113,719
Materials & Supplies	2,252	4,485	4,830
Maintenance & Utilities	1,094	1,881	2,650
Miscellaneous Services	24,578	27,333	25,073
Total	<u>\$ 417,077</u>	<u>\$ 430,372</u>	<u>\$ 456,774</u>
<u>General Services</u>			
Salaries & Wages	\$ 770,276	\$ 502,770	\$ 478,950
Fringe Benefits	153,659	167,774	166,194
Materials & Supplies	47,875	45,491	40,000
Maintenance & Utilities	16,112	952	3,000
Miscellaneous Services	2,682,770	2,809,506	3,132,575
Total	<u>\$ 3,670,692</u>	<u>\$ 3,526,493</u>	<u>\$ 3,820,719</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
<u>Management Information Systems</u>			
Salaries & Wages	\$ 670,793	\$ 698,978	\$ 718,007
Fringe Benefits	186,317	210,329	234,802
Materials & Supplies	33,412	29,305	37,667
Maintenance & Utilities	69,575	79,921	65,640
Miscellaneous Services	74,875	56,803	68,886
Total	<u>\$ 1,034,972</u>	<u>\$ 1,075,336</u>	<u>\$ 1,125,002</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 120,379	\$ 128,000	\$ 134,694
Fringe Benefits	36,416	44,139	54,518
Materials & Supplies	972	3,328	2,050
Maintenance & Utilities	1,235	1,127	1,300
Miscellaneous Services	3,095	3,256	6,271
Total	<u>\$ 162,097</u>	<u>\$ 179,850</u>	<u>\$ 198,833</u>

JUDICIAL & LAW ENFORCEMENT

Judicial & Law Enforcement includes Pre-Trial Release, District Attorney, District Clerk, District Courts, Jury, Justices of the Peace, County Courts at Law, Court Master, Dispute Resolution Center, Juvenile Alternative School, Community Supervision, Sheriff, Crime Laboratory, Jail, Juvenile Correctional Probation, Juvenile Detention Home, Constables, and County Morgue.

Pre-Trial Release – this department is designed to aid individuals after arraignment and prior to their trial date for options in obtaining a jail release.

District Attorney – responsible for the prosecution of felony and misdemeanor criminal cases in the County; serves as legal advisor to Commissioners' Court and other County officials. Elected for a four-year term by the voters of the County.

District Clerk – duties revolve around the District Courts; specifically serves as legal record keeper for all documents filed in District Courts. Elected for a four-year term by the voters of the County.

District Courts – serve as trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each County must be served by at least one District Court. District Courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy (the amount of money or damages involved) is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. There are eight District Courts in Jefferson County: Criminal, 58th, 60th, 136th, 172nd, 252nd, 279th, and the 317th. Elected for a four-year term by the voters of the County.

Jury – department responsible for expenditures related to selection of the petit and grand juries seated in Jefferson County.

Justice of the Peace – presiding officer over the Justice and Small Claims Court; courts have original jurisdiction in Class C misdemeanor criminal cases, which are less serious minor offenses; courts have jurisdiction over minor civil matters; may issue search or arrest warrants; serve as the coroner in Jefferson County. There are seven Justice of the Peace Courts in Jefferson County. Justices of the Peace are elected for a four-year term by the voters of the County.

County Courts at Law – legal jurisdiction varies considerably and is established by statute, which creates the particular court. The jurisdiction of statutorily created County Courts at Law is concurrent with the jurisdiction of the County and District Courts in the County. There are three County Courts at Law in Jefferson County. Judges are elected for a four-year term by the voters of the County.

Court Master – is allocated all expenditures associated with the Drug Impact Court of Jefferson County.

Dispute Resolution Center – responsible for working with individuals, families, community groups, government agencies, and businesses to assist them in resolving conflict. Through the use of constructive means like mediation and facilitation, the Center has helped in thousands of matters to prevent the need for costly litigation, or escalation to the point of violence.

Sheriff's Office – diversified in its responsibilities by statute. The Sheriff provides security for the courthouse. The Sheriff is responsible for prisoner transportation. Civil Warrants, Writs of Execution, Levies on and Posting of Property, and the sale of Real Property after foreclosure proceedings are functions which most people associate with the Office of the Sheriff. The Sheriff also oversees the **Juvenile Alternative School**, **Crime Lab** and the **Jail**. The **Juvenile Alternative School** is allocated all expenditures associated with the security of the alternative school. The **Crime Lab** is allocated all expenditures associated with the examination of crime scene evidence in Jefferson County. The **Jail** is allocated all expenditures associated with the operation of the Jefferson County Correctional Facility.

Community Supervision – represents maintenance and equipment expenditures mandated by the state to be provided to the Adult Probation Department.

Juvenile Probation and Juvenile Detention Home – represents all operating expenditures for the Jefferson County Juvenile Probation Department and Detention Facility.

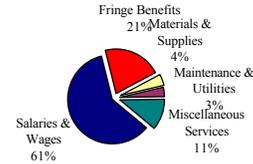
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. In that capacity, Constables serve subpoenas and other papers.

County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2000-2001</u>	<u>ESTIMATED 2001-2002</u>	<u>APPROVED 2002-2003</u>
<u>DEPARTMENTS</u>			
Pre-Trial Release	260,525	281,889	291,870
District Attorney	4,013,440	4,373,080	4,444,830
District Clerk	1,279,557	1,399,754	1,440,224
District Courts	2,884,126	3,041,586	2,983,832
Jury	359,894	363,303	368,733
Justice of the Peace	1,581,841	1,647,499	1,743,446
County Courts at Law	1,090,682	1,098,567	1,172,575
Court Master	220,438	225,383	246,100
Dispute Resolution Center	185,651	181,278	187,334
Juvenile Alternative School	222,276	282,156	311,075
Community Supervision	8,796	8,921	9,000
Sheriff	6,359,729	6,721,010	7,091,404
Crime Laboratory	479,675	503,433	520,513
Jail	16,038,406	16,755,064	17,847,560
Juvenile Probation	1,086,788	1,139,038	1,274,354
Juvenile Detention Home	976,527	1,017,736	1,360,441
Constables	1,903,802	1,993,262	2,248,568
County Morgue	504,779	559,912	520,299
Total	\$ 39,456,932	\$ 41,592,871	\$ 44,062,158

	<u>APPROVED 2002-2003</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 26,379,617
Fringe Benefits	9,388,446
Materials & Supplies	1,774,724
Maintenance & Utilities	1,453,507
Miscellaneous Services	5,065,864
Total	\$ 44,062,158



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
Pre-Trial Release	-	4	-	-	-	1	-	5
District Attorney	1	27	-	-	-	-	38	66
District Clerk	1	28	-	-	-	-	-	29
District Courts	8	22	2	-	-	1	-	33
Jury	-	2	-	-	-	-	-	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	10	1	-	-	-	-	14
Court Master	-	4	-	-	-	-	-	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Juvenile Alternative School	-	-	-	-	-	-	6	6
Sheriff	1	17	11	-	-	-	88	115
Crime Laboratory	-	1	7	-	-	-	-	8
Jail	-	12	3	5	1	-	243	266
Juvenile Probation	-	4	-	-	-	15	-	19
Juvenile Detention Home	-	-	17	-	-	1	-	18
Constables	6	7	-	-	-	-	21	34
County Morgue	-	-	1	-	-	-	-	1
Total	27	159	42	5	1	21	396	651

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Pre-Trial Release</u>			
Salaries & Wages	\$ 196,243	\$ 211,246	\$ 214,441
Fringe Benefits	61,646	67,925	74,191
Materials & Supplies	1,042	911	1,350
Maintenance & Utilities	570	502	1,000
Miscellaneous Services	1,024	1,305	888
Total	<u>\$ 260,525</u>	<u>\$ 281,889</u>	<u>\$ 291,870</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 2,906,873	\$ 3,141,581	\$ 3,177,529
Fringe Benefits	887,251	981,310	1,043,899
Materials & Supplies	48,591	55,489	46,500
Maintenance & Utilities	21,442	22,923	24,700
Miscellaneous Services	149,283	171,777	152,202
Total	<u>\$ 4,013,440</u>	<u>\$ 4,373,080</u>	<u>\$ 4,444,830</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 914,466	1,008,395	\$ 985,486
Fringe Benefits	296,909	319,684	356,268
Materials & Supplies	14,518	18,002	29,875
Maintenance & Utilities	35,886	36,412	42,850
Miscellaneous Services	17,778	17,261	25,745
Total	<u>\$ 1,279,557</u>	<u>\$ 1,399,754</u>	<u>\$ 1,440,224</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 171,937	\$ 178,715	\$ 176,997
Fringe Benefits	52,873	58,315	62,655
Materials & Supplies	6,190	7,186	7,460
Maintenance & Utilities	3,042	3,889	4,000
Miscellaneous Services	580,428	564,173	553,087
Total	<u>\$ 814,470</u>	<u>\$ 812,278</u>	<u>\$ 804,199</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 136,725	\$ 139,894	\$ 138,397
Fringe Benefits	47,316	48,552	53,970
Materials & Supplies	3,492	3,005	4,300
Maintenance & Utilities	9,056	5,834	7,250
Miscellaneous Services	10,546	10,019	9,000
Total	<u>\$ 207,135</u>	<u>\$ 207,304</u>	<u>\$ 212,917</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 136,452	\$ 140,179	\$ 139,657
Fringe Benefits	42,703	45,788	49,116
Materials & Supplies	3,724	3,316	2,950
Maintenance & Utilities	2,185	3,077	3,250
Miscellaneous Services	7,777	7,815	7,900
Total	<u>\$ 192,841</u>	<u>\$ 200,175</u>	<u>\$ 202,873</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
<u>136th District Court</u>			
Salaries & Wages	\$ 133,207	\$ 135,462	\$ 134,040
Fringe Benefits	46,394	50,984	55,508
Materials & Supplies	5,199	5,478	5,114
Maintenance & Utilities	2,158	2,587	3,950
Miscellaneous Services	5,616	8,333	9,650
Total	<u>\$ 192,574</u>	<u>\$ 202,844</u>	<u>\$ 208,262</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 134,973	\$ 137,531	\$ 136,320
Fringe Benefits	45,952	49,231	53,213
Materials & Supplies	3,505	4,655	4,455
Maintenance & Utilities	2,674	3,133	4,000
Miscellaneous Services	5,585	7,479	9,659
Total	<u>\$ 192,689</u>	<u>\$ 202,029</u>	<u>\$ 207,647</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 180,591	\$ 182,487	\$ 182,921
Fringe Benefits	59,011	63,329	68,450
Materials & Supplies	2,652	2,329	4,650
Maintenance & Utilities	2,081	2,565	3,600
Miscellaneous Services	461,803	529,045	471,200
Total	<u>\$ 706,138</u>	<u>\$ 779,755</u>	<u>\$ 730,821</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 125,128	\$ 132,715	\$ 105,855
Fringe Benefits	40,898	43,919	41,932
Materials & Supplies	3,200	4,218	3,055
Maintenance & Utilities	113	208	200
Miscellaneous Services	128,908	151,755	140,045
Total	<u>\$ 298,247</u>	<u>\$ 332,815</u>	<u>\$ 291,087</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 122,551	\$ 125,380	\$ 143,480
Fringe Benefits	38,184	40,914	49,821
Materials & Supplies	3,950	4,697	3,500
Maintenance & Utilities	132	83	525
Miscellaneous Services	115,215	133,312	128,700
Total	<u>\$ 280,032</u>	<u>\$ 304,386</u>	<u>\$ 326,026</u>
<u>Jury</u>			
Salaries & Wages	\$ 88,074	\$ 95,227	\$ 94,498
Fringe Benefits	29,027	32,043	34,435
Materials & Supplies	6,006	7,018	7,200
Maintenance & Utilities	-	-	-
Miscellaneous Services	236,787	229,015	232,600
Total	<u>\$ 359,894</u>	<u>\$ 363,303</u>	<u>\$ 368,733</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 166,109	\$ 176,145	\$ 178,047
Fringe Benefits	55,512	59,502	64,567
Materials & Supplies	1,387	1,478	1,900
Maintenance & Utilities	2,345	1,766	2,800
Miscellaneous Services	8,754	9,996	10,802
Total	<u>\$ 234,107</u>	<u>\$ 248,887</u>	<u>\$ 258,116</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 166,978	\$ 162,488	\$ 176,127
Fringe Benefits	55,077	52,473	57,237
Materials & Supplies	1,907	3,043	3,000
Maintenance & Utilities	2,377	2,060	4,000
Miscellaneous Services	12,568	12,277	13,800
Total	<u>\$ 238,907</u>	<u>\$ 232,341</u>	<u>\$ 254,164</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 149,276	\$ 155,022	\$ 160,516
Fringe Benefits	50,644	54,707	59,100
Materials & Supplies	1,466	1,932	2,150
Maintenance & Utilities	1,277	1,850	1,800
Miscellaneous Services	7,388	5,762	6,720
Total	<u>\$ 210,051</u>	<u>\$ 219,273</u>	<u>\$ 230,286</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 163,284	\$ 166,000	\$ 173,480
Fringe Benefits	53,377	57,359	62,964
Materials & Supplies	2,284	2,433	2,200
Maintenance & Utilities	4,742	4,693	5,350
Miscellaneous Services	5,293	5,401	5,880
Total	<u>\$ 228,980</u>	<u>\$ 235,886</u>	<u>\$ 249,874</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 155,226	\$ 162,890	\$ 162,729
Fringe Benefits	58,268	63,327	68,927
Materials & Supplies	3,548	4,864	3,600
Maintenance & Utilities	2,232	2,237	2,200
Miscellaneous Services	6,660	6,977	6,920
Total	<u>\$ 225,934</u>	<u>\$ 240,295</u>	<u>\$ 244,376</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 165,893	175,394	\$ 177,670
Fringe Benefits	57,635	65,036	70,934
Materials & Supplies	3,258	4,974	3,900
Maintenance & Utilities	7,331	7,558	7,300
Miscellaneous Services	7,630	7,080	8,800
Total	<u>\$ 241,747</u>	<u>\$ 260,042</u>	<u>\$ 268,604</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 140,890	\$ 146,826	\$ 162,996
Fringe Benefits	47,684	52,708	63,549
Materials & Supplies	2,339	1,986	2,481
Maintenance & Utilities	1,141	837	1,500
Miscellaneous Services	10,061	8,418	7,500
Total	<u>\$ 202,115</u>	<u>\$ 210,775</u>	<u>\$ 238,026</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 237,308	\$ 239,529	\$ 237,200
Fringe Benefits	61,617	65,021	70,741
Materials & Supplies	1,706	2,528	3,550
Maintenance & Utilities	542	556	1,050
Miscellaneous Services	5,775	5,139	10,200
Total	<u>\$ 306,948</u>	<u>\$ 312,773</u>	<u>\$ 322,741</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 272,615	\$ 261,392	\$ 277,164
Fringe Benefits	75,513	75,597	93,524
Materials & Supplies	3,737	5,842	4,075
Maintenance & Utilities	99	112	100
Miscellaneous Services	28,907	27,284	42,250
Total	<u>\$ 380,871</u>	<u>\$ 370,227</u>	<u>\$ 417,113</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 261,999	\$ 268,600	\$ 266,363
Fringe Benefits	71,265	76,204	83,058
Materials & Supplies	3,212	2,421	2,900
Maintenance & Utilities	236	245	600
Miscellaneous Services	66,151	68,097	79,800
Total	<u>\$ 402,863</u>	<u>\$ 415,567</u>	<u>\$ 432,721</u>
<u>Court Master</u>			
Salaries & Wages	\$ 147,312	\$ 151,760	\$ 156,619
Fringe Benefits	47,280	47,543	55,218
Materials & Supplies	1,902	1,499	3,500
Maintenance & Utilities	1,575	1,912	2,700
Miscellaneous Services	22,369	22,669	28,063
Total	<u>\$ 220,438</u>	<u>\$ 225,383</u>	<u>\$ 246,100</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 127,115	\$ 127,570	\$ 131,204
Fringe Benefits	37,703	34,763	36,443
Materials & Supplies	1,604	1,634	900
Maintenance & Utilities	2,182	1,790	2,400
Miscellaneous Services	17,047	15,521	16,387
Total	<u>\$ 185,651</u>	<u>\$ 181,278</u>	<u>\$ 187,334</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 158,846	\$ 201,945	\$ 221,506
Fringe Benefits	56,162	72,710	82,569
Materials & Supplies	4,199	3,942	4,000
Maintenance & Utilities	-	1,196	1,000
Miscellaneous Services	3,069	2,363	2,000
Total	<u>\$ 222,276</u>	<u>\$ 282,156</u>	<u>\$ 311,075</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	2,032	2,105	2,600
Miscellaneous Services	6,764	6,816	6,400
Total	<u>\$ 8,796</u>	<u>\$ 8,921</u>	<u>\$ 9,000</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 4,531,479	\$ 4,743,617	\$ 4,945,012
Fringe Benefits	1,488,312	1,620,569	1,780,777
Materials & Supplies	121,184	112,844	123,800
Maintenance & Utilities	100,510	101,348	109,500
Miscellaneous Services	118,244	142,632	132,315
Total	<u>\$ 6,359,729</u>	<u>\$ 6,721,010</u>	<u>\$ 7,091,404</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 319,949	\$ 322,699	\$ 334,491
Fringe Benefits	97,783	103,062	111,143
Materials & Supplies	39,085	50,583	41,050
Maintenance & Utilities	2,625	4,109	6,000
Miscellaneous Services	20,233	22,980	27,829
Total	<u>\$ 479,675</u>	<u>\$ 503,433</u>	<u>\$ 520,513</u>
<u>Jail</u>			
Salaries & Wages	\$ 8,919,717	\$ 9,354,115	\$ 9,669,028
Fringe Benefits	3,013,629	3,234,877	3,541,883
Materials & Supplies	1,107,739	1,218,655	1,295,275
Maintenance & Utilities	1,163,111	1,048,276	1,027,824
Miscellaneous Services	1,834,210	1,899,141	2,313,550
Total	<u>\$ 16,038,406</u>	<u>\$ 16,755,064</u>	<u>\$ 17,847,560</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 726,547	\$ 737,944	\$ 783,807
Fringe Benefits	239,439	263,798	297,900
Materials & Supplies	7,717	7,884	12,564
Maintenance & Utilities	6,677	6,168	6,650
Miscellaneous Services	106,408	123,244	173,433
Total	<u>\$ 1,086,788</u>	<u>\$ 1,139,038</u>	<u>\$ 1,274,354</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 674,341	\$ 692,538	\$ 850,892
Fringe Benefits	203,833	228,623	263,743
Materials & Supplies	66,016	67,738	81,282
Maintenance & Utilities	8,722	6,253	128,530
Miscellaneous Services	23,615	22,584	35,994
Total	<u>\$ 976,527</u>	<u>\$ 1,017,736</u>	<u>\$ 1,360,441</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 366,346	\$ 380,243	\$ 389,362
Fringe Benefits	116,654	125,400	132,924
Materials & Supplies	5,013	6,117	5,666
Maintenance & Utilities	2,670	3,376	3,400
Miscellaneous Services	4,810	3,399	4,923
Total	<u>\$ 495,493</u>	<u>\$ 518,535</u>	<u>\$ 536,275</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 229,727	\$ 236,572	\$ 242,867
Fringe Benefits	72,451	78,223	87,894
Materials & Supplies	4,457	3,113	4,800
Maintenance & Utilities	815	765	1,200
Miscellaneous Services	2,395	2,753	2,789
Total	<u>\$ 309,845</u>	<u>\$ 321,426</u>	<u>\$ 339,550</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 136,659	\$ 140,686	\$ 147,540
Fringe Benefits	40,902	42,295	48,193
Materials & Supplies	3,680	1,853	2,075
Maintenance & Utilities	1,069	2,820	2,850
Miscellaneous Services	3,817	3,866	3,237
Total	<u>\$ 186,127</u>	<u>\$ 191,520</u>	<u>\$ 203,895</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 246,698	\$ 253,724	\$ 255,505
Fringe Benefits	71,704	78,360	83,329
Materials & Supplies	4,850	6,851	7,143
Maintenance & Utilities	914	1,590	2,500
Miscellaneous Services	5,353	5,514	6,110
Total	<u>\$ 329,519</u>	<u>\$ 346,039</u>	<u>\$ 354,587</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 226,754	\$ 229,363	\$ 237,771
Fringe Benefits	64,827	71,512	82,914
Materials & Supplies	1,445	1,933	2,150
Maintenance & Utilities	2,959	2,896	3,550
Miscellaneous Services	3,379	2,648	2,408
Total	<u>\$ 299,364</u>	<u>\$ 308,352</u>	<u>\$ 328,793</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 211,067	\$ 228,959	\$ 348,177
Fringe Benefits	65,201	71,195	128,006
Materials & Supplies	3,620	4,197	4,154
Maintenance & Utilities	797	728	1,478
Miscellaneous Services	2,769	2,311	3,653
Total	<u>\$ 283,454</u>	<u>\$ 307,390</u>	<u>\$ 485,468</u>
<u>County Morgue</u>			
Salaries & Wages	\$ 65,907	\$ 76,368	\$ 63,923
Fringe Benefits	14,102	15,878	17,451
Materials & Supplies	33,135	24,582	36,200
Maintenance & Utilities	30,515	31,417	29,300
Miscellaneous Services	361,120	411,667	373,425
Total	<u>\$ 504,779</u>	<u>\$ 559,912</u>	<u>\$ 520,299</u>

EDUCATION & RECREATION

Education and Recreation includes the Library and the Agricultural Extension Service of the County.

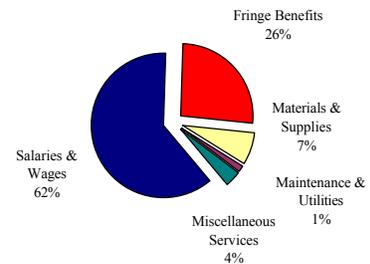
Library – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a book bookmobile, which serves the citizens of Jefferson County.

Agricultural Extension Service – County shares cost with Texas A&M University System to provide expert advice, assistance and training for a wide range of subjects under the 4 areas of family and consumer sciences, urban development, agriculture and natural resources, and 4-H and youth. Some of the subjects are horticulture, nutrition, health and wellness, agriculture awareness, pesticide management, parenting, money management, tourism, sustainable agriculture, youth development, waste management, preservation of nature, and water quality.

**EDUCATION & RECREATION
DEPARTMENT SUMMARY**

	<u>ACTUAL 2000-2001</u>	<u>ESTIMATED 2001-2002</u>	<u>APPROVED 2002-2003</u>
<u>DEPARTMENTS</u>			
Library	\$ 230,475	\$ 232,866	\$ 271,101
Agricultural Extension Service	<u>323,843</u>	<u>332,480</u>	<u>378,281</u>
Total	\$ <u>554,318</u>	\$ <u>565,346</u>	\$ <u>649,382</u>

	<u>APPROVED 2002-2003</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 400,701
Fringe Benefits	170,022
Materials & Supplies	46,860
Maintenance & Utilities	7,970
Miscellaneous Services	<u>23,829</u>
Total	\$ <u>649,382</u>



PERSONNEL SUMMARY

	Clerical, Elected Official	Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Library	-	-	-	-	-	5	-	5
Agricultural Extension Service	-	3	-	-	-	-	6	9
Total	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>6</u>	<u>14</u>

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Library</u>			
Salaries & Wages	\$ 140,432	\$ 135,229	\$ 158,237
Fringe Benefits	51,306	49,542	69,846
Materials & Supplies	31,957	38,936	34,824
Maintenance & Utilities	5,173	7,320	6,570
Miscellaneous Services	1,607	1,839	1,624
Total	<u>\$ 230,475</u>	<u>\$ 232,866</u>	<u>\$ 271,101</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 223,532	\$ 230,729	\$ 242,464
Fringe Benefits	61,888	66,319	100,176
Materials & Supplies	15,217	11,724	12,036
Maintenance & Utilities	1,374	1,362	1,400
Miscellaneous Services	21,832	22,346	22,205
Total	<u>\$ 323,843</u>	<u>\$ 332,480</u>	<u>\$ 378,281</u>

HEALTH & WELFARE

Health & Welfare includes Health & Welfare Units 1 and 2, Nurse Practitioner, Child Welfare, Environmental Control, Indigent Medical Service, Mosquito Control, and Emergency Management.

Health & Welfare Units 1 & 2 – responsible for the public health of all County citizens within the framework of County government. Provides medical care, mental health, and protective services for indigent care individuals and families. Cooperates with other community health providers, concerned citizens, and committed volunteers who help achieve its mission. Unit 1 is located in Beaumont, and Unit 2 is located in Port Arthur.

Nurse Practitioner – responsible for the County’s in-house employee health care program. The Nurse Practitioner’s primary function is preventive health care for all Jefferson County employees. This includes diagnosis and treatment of employees and their dependents.

Child Welfare – represents allocated expenditures that are associated with the County’s support of the child protective services of the State of Texas.

Environmental Control – responsible for an integrated management program with elements designed to safeguard the quality of water supplies, to protect the groundwater resource from non-potable elements and contaminants, minimizing the impact of need residential, commercial and industrial development, and to promote water conservation. Environmental Control also identifies the best means of sewage collection, treatment and disposal; oversees new construction; issues State-mandated permits for industrial waste, sewage treatment plants and large-volume sewage discharges, and inspects and enforces permit conditions.

Indigent Medical Service – represents the expenditures incurred for outside medical and prescription service associated with the indigent population of Jefferson County.

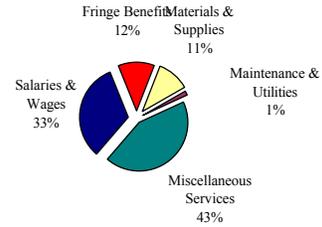
Mosquito Control – represents expenditures associated with the control of mosquitoes in the County. By significantly reducing the mosquito population, the event of epidemic disease from occurring is reduced.

Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 789,561	\$ 799,059	\$ 886,535
Health & Welfare Unit 2	790,894	834,541	860,516
Nurse Practitioner	146,048	220,292	253,826
Child Welfare	229,992	182,495	193,600
Environmental Control	219,058	238,126	242,551
Indigent Medical Service	2,505,524	2,491,928	2,316,000
Mosquito Control	1,489,905	1,308,073	1,551,217
Emergency Management	<u>75,272</u>	<u>161,416</u>	<u>163,137</u>
 Total	 <u>\$ 6,246,254</u>	 <u>\$ 6,235,930</u>	 <u>\$ 6,467,382</u>

	<u>APPROVED</u> <u>2002-2003</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 2,117,196
Fringe Benefits	786,136
Materials & Supplies	701,727
Maintenance & Utilities	92,822
Miscellaneous Services	<u>2,769,501</u>
 Total	 <u>\$ 6,467,382</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	4	-	1	4	5	-	14
Health & Welfare Unit 2	-	3	-	1	3	6	-	13
Nurse Practitioner	-	-	-	-	3	-	-	3
Environmental Control	-	1	-	-	3	-	-	4
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
 Total	 -	 9	 1	 15	 13	 11	 1	 50

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 463,270	\$ 484,608	\$ 530,351
Fringe Benefits	154,087	172,732	214,892
Materials & Supplies	17,734	13,638	13,600
Maintenance & Utilities	3,054	2,942	4,150
Miscellaneous Services	151,416	125,139	123,542
Total	<u>\$ 789,561</u>	<u>\$ 799,059</u>	<u>\$ 886,535</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 491,586	\$ 512,500	\$ 522,557
Fringe Benefits	175,724	194,267	205,867
Materials & Supplies	16,397	11,514	14,600
Maintenance & Utilities	3,594	3,038	3,650
Miscellaneous Services	103,593	113,222	113,842
Total	<u>\$ 790,894</u>	<u>\$ 834,541</u>	<u>\$ 860,516</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 86,107	\$ 143,468	\$ 154,091
Fringe Benefits	28,413	48,547	53,641
Materials & Supplies	16,067	13,155	28,020
Maintenance & Utilities	130	4	50
Miscellaneous Services	15,331	15,118	18,024
Total	<u>\$ 146,048</u>	<u>\$ 220,292</u>	<u>\$ 253,826</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	6,784	6,773	7,500
Maintenance & Utilities	222	509	400
Miscellaneous Services	222,986	175,213	185,700
Total	<u>\$ 229,992</u>	<u>\$ 182,495</u>	<u>\$ 193,600</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 152,359	\$ 165,914	\$ 167,620
Fringe Benefits	56,318	62,347	63,714
Materials & Supplies	2,796	1,513	2,000
Maintenance & Utilities	5,748	5,747	6,200
Miscellaneous Services	1,837	2,605	3,017
Total	<u>\$ 219,058</u>	<u>\$ 238,126</u>	<u>\$ 242,551</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,299	12,207	20,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,497,225	2,479,721	2,296,000
Total	<u>\$ 2,505,524</u>	<u>\$ 2,491,928</u>	<u>\$ 2,316,000</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 626,469	\$ 648,278	\$ 628,522
Fringe Benefits	190,737	204,734	212,585
Materials & Supplies	568,524	370,263	613,367
Maintenance & Utilities	84,335	62,367	73,272
Miscellaneous Services	19,840	22,431	23,471
Total	<u>\$ 1,489,905</u>	<u>\$ 1,308,073</u>	<u>\$ 1,551,217</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 51,028	\$ 110,505	\$ 114,055
Fringe Benefits	13,630	31,814	35,437
Materials & Supplies	2,610	4,927	2,640
Maintenance & Utilities	4,384	7,373	5,100
Miscellaneous Services	3,620	6,797	5,905
Total	<u>\$ 75,272</u>	<u>\$ 161,416</u>	<u>\$ 163,137</u>

MAINTENANCE – EQUIPMENT & STRUCTURES

Maintenance – Equipment & Structures includes Courthouse & Annexes, Port Arthur Buildings, Mid-County Buildings, Road & Bridge Precincts, Engineering, Parks & Recreation, and Service Center.

Courthouse & Annexes, Port Arthur Buildings, and Mid-County Buildings – responsible for building services of Jefferson County. These departments direct activities associated with building maintenance and communications. Building Maintenance is responsible for structural maintenance and repair of the County’s buildings, including electrical, heating, air conditioning, roofing and mechanical systems. Communications includes the maintenance of the County’s internal telephone system.

Road & Bridge Precincts – represents the expenditures associated with the maintenance of the County roads. There are four Road and Bridge Precincts, which are governed by the elected Commissioner of each precinct. Each Commissioner is elected to a four-year term by the voters of each precinct, and serves with the County Judge to make up the Commissioners’ Court.

Engineering – responsible for the acquisition of land and the design and construction of capital improvement projects involving roadways, bridges, drainage systems, and buildings. Engineering updates and maintains the various maps and files of County owned properties and ROW, and manage inter-local agreements for engineering and construction projects. This department provides survey work for the County.

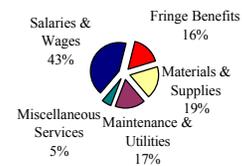
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

Service Center – represents expenditures associated with maintenance of all County owned vehicles.

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,699,768	\$ 2,505,586	\$ 2,747,732
Port Arthur Buildings	504,485	524,889	520,813
Mid-County Buildings	38,237	27,542	41,200
Road & Bridge Pct. #1	1,449,792	1,428,774	1,712,766
Road & Bridge Pct. #2	1,102,324	1,149,355	1,352,920
Road & Bridge Pct. #3	1,269,619	1,261,414	1,527,489
Road & Bridge Pct. #4	1,189,639	1,165,199	1,519,297
Engineering	638,168	628,383	743,660
Parks & Recreation	58,665	46,963	116,745
Service Center	617,520	570,465	602,093
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Total	\$ <u>9,568,217</u>	\$ <u>9,308,570</u>	\$ <u>10,884,715</u>

	<u>APPROVED</u> <u>2002-2003</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 4,669,395
Fringe Benefits	1,757,609
Materials & Supplies	2,050,698
Maintenance & Utilities	1,830,740
Miscellaneous Services	576,273
	<hr/>
Total	\$ <u>10,884,715</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	1	-	20	-	-	-	21
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	-	-	-	-	-
Road & Bridge Pct. #1	1	3	-	16	-	-	-	20
Road & Bridge Pct. #2	1	1	-	17	-	-	-	19
Road & Bridge Pct. #3	1	2	-	15	-	-	-	18
Road & Bridge Pct. #4	1	2	-	15	-	-	-	18
Engineering	-	2	-	9	-	-	-	11
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
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Total	4	12	-	102	-	-	-	118

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 811,785	\$ 835,935	\$ 782,436
Fringe Benefits	268,484	279,767	287,614
Materials & Supplies	83,113	76,102	86,400
Maintenance & Utilities	1,299,656	1,088,700	1,263,300
Miscellaneous Services	236,730	225,082	327,982
Total	<u>\$ 2,699,768</u>	<u>\$ 2,505,586</u>	<u>\$ 2,747,732</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 248,903	\$ 256,170	\$ 250,740
Fringe Benefits	86,455	90,795	91,342
Materials & Supplies	9,811	8,311	7,079
Maintenance & Utilities	122,951	133,003	138,565
Miscellaneous Services	36,365	36,610	33,087
Total	<u>\$ 504,485</u>	<u>\$ 524,889</u>	<u>\$ 520,813</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,094	1,141	3,100
Maintenance & Utilities	27,363	13,936	27,800
Miscellaneous Services	9,780	12,465	10,300
Total	<u>\$ 38,237</u>	<u>\$ 27,542</u>	<u>\$ 41,200</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 756,359	\$ 783,387	\$ 782,846
Fringe Benefits	266,547	292,265	302,210
Materials & Supplies	349,950	288,792	530,400
Maintenance & Utilities	59,010	54,397	69,450
Miscellaneous Services	17,926	9,933	27,860
Total	<u>\$ 1,449,792</u>	<u>\$ 1,428,774</u>	<u>\$ 1,712,766</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 662,791	\$ 718,667	\$ 753,737
Fringe Benefits	246,877	268,696	295,583
Materials & Supplies	132,121	106,767	216,150
Maintenance & Utilities	35,974	37,231	48,350
Miscellaneous Services	24,561	17,994	39,100
Total	<u>\$ 1,102,324</u>	<u>\$ 1,149,355</u>	<u>\$ 1,352,920</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 678,717	\$ 735,532	\$ 723,289
Fringe Benefits	228,441	254,530	267,400
Materials & Supplies	280,136	202,459	416,100
Maintenance & Utilities	57,731	44,553	82,900
Miscellaneous Services	24,594	24,340	37,800
Total	<u>\$ 1,269,619</u>	<u>\$ 1,261,414</u>	<u>\$ 1,527,489</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 580,011	\$ 583,620	\$ 698,790
Fringe Benefits	220,085	224,443	266,907
Materials & Supplies	387,576	315,467	467,600
Maintenance & Utilities	53,196	29,646	56,700
Miscellaneous Services	(51,229)	12,023	29,300
Total	<u>\$ 1,189,639</u>	<u>\$ 1,165,199</u>	<u>\$ 1,519,297</u>
<u>Engineering</u>			
Salaries & Wages	\$ 446,873	\$ 440,844	\$ 507,043
Fringe Benefits	150,513	154,393	188,804
Materials & Supplies	13,555	12,170	17,869
Maintenance & Utilities	2,762	1,531	3,075
Miscellaneous Services	24,465	19,445	26,869
Total	<u>\$ 638,168</u>	<u>\$ 628,383</u>	<u>\$ 743,660</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 5,026	\$ 4,473	\$ 12,500
Fringe Benefits	2,708	2,448	2,270
Materials & Supplies	6,816	6,206	27,900
Maintenance & Utilities	26,417	26,574	34,600
Miscellaneous Services	17,698	7,262	39,475
Total	<u>\$ 58,665</u>	<u>\$ 46,963</u>	<u>\$ 116,745</u>
<u>Service Center</u>			
Salaries & Wages	\$ 153,398	\$ 160,942	\$ 158,014
Fringe Benefits	47,020	52,990	55,479
Materials & Supplies	311,743	259,876	278,100
Maintenance & Utilities	101,567	92,470	106,000
Miscellaneous Services	3,792	4,187	4,500
Total	<u>\$ 617,520</u>	<u>\$ 570,465</u>	<u>\$ 602,093</u>

CAPITAL OUTLAY

Capital Outlay is the detail of all capital equipment purchases approved by Commissioners' Court for the fiscal year. All capital equipment purchases not listed require a budget amendment approved by the Court.

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

DEPARTMENTS	ACTUAL 2000-2001	ESTIMATED 2001-2002	APPROVED 2002-2003
Tax Assessor-Collector	\$ 52,596	\$ 15,051	\$ -
Human Resources	2,554	2,000	-
County Auditor	6,839	19,378	-
County Clerk	1,542	792	-
County Judge	14,036	2,691	-
Risk Management	2,088	3,902	-
County Treasurer	-	1,751	-
Printing	19,808	-	-
Claims Processing	1,620	3,350	-
Fee Collection	2,315	-	-
Purchasing Agent	-	7,279	-
General Services	2,271	143,103	300,000
Management Information Systems	201,799	195,142	171,083
Veterans Services	-	4,776	-
Pre-Trial Release	2,823	1,400	-
District Attorney	27,603	51,433	-
District Clerk	616	8,280	1,200
District Courts	9,477	32,730	-
Justice of the Peace	13,258	2,714	-
County Courts at Law	1,062	6,761	-
Court Master	7,004	850	-
Dispute Resolution Center	-	1,592	-
Juvenile Alternative School	2,437	1,592	-
Community Supervision	8,992	11,578	-
Sheriff	316,764	366,708	166,220
Crime Laboratory	12,601	2,934	-
Jail	193,425	160,605	74,320
Juvenile Probation	-	736	-
Juvenile Detention Home	-	2,208	1,286
Constables	30,850	55,979	23,000
County Morgue	7,087	900	6,000
Library	10,695	9,942	-
Agricultural Extension Service	3,300	2,400	-
Health & Welfare Unit 1	31,259	5,563	-
Health & Welfare Unit 2	29,654	3,550	-
Nurse Practitioner	1,655	5,280	750
Environmental Control	32,249	-	-
Mosquito Control	107,851	24,743	5,000
Emergency Management	-	1,251	-
Courthouse & Annexes	108,295	206,413	40,000
Port Arthur Buildings	29,839	63,942	6,000
Mid-County Buildings	367	3,500	3,500
Road & Bridge Pct. #1	72,128	741,000	-
Road & Bridge Pct. #2	119,038	202,346	73,500
Road & Bridge Pct. #3	164,791	180,709	-
Road & Bridge Pct. #4	333,720	37,249	-
Engineering	32,467	20,926	-
Parks & Recreation	30,203	85,000	-
Service Center	5,365	178,756	-
Total Capital Outlay	\$ 2,054,343	\$ 2,880,785	\$ 871,859

**CAPITAL OUTLAY
DIVISION SUMMARY**

General Services

120-1024-419.60-99	CAPITAL CONTINGENCY	300,000	
			300,000

Management Information Systems

120-1025-415.60-02	1 - IBM AS/400 MODEL 730 FINANCING	88,356	
120-1025-415.60-02	1 - IBM EXTENDED MAINT OPTION	14,000	
120-1025-415.60-02	1 - WATCH GUARD FIREBOX - NEW - MIS	3,500	
120-1025-415.60-02	1 - WATCH GUARD FIREBOX - NEW - MID-COUNTY	2,500	
120-1025-415.60-02	1 - ALCATEL OS 4024F MODULE - NEW	2,600	
120-1025-415.60-02	1 - ALCATEL OS 6124M MODULE - NEW	1,200	
120-1025-415.60-02	1 - NT SERVER DASD - NEW	9,500	
120-1025-415.60-02	1 - IBM INFOPRINT 4520-001 PRINTER - REP	2,600	
120-1025-415.60-02	1 - GATEWAY SERVER - NEW	4,500	
120-1025-415.60-02	2 - IBM 2490 PRINTER	900	
120-1025-415.60-02	1 - TDK VELOCITY CD WRITER - NEW	350	
120-1025-415.60-02	1 - HP LASERJET 4100N - NEW	1,550	
120-1025-415.60-53	1 - IBM SOFTWARE SUBSCRIPTION - RENEW	15,000	
120-1025-415.60-53	1 - DOMINO APPLICATION SERVER SUBSCRIPTION - RENEW	530	
120-1025-415.60-53	1 - DOMINO DESIGNER SUBSCRIPTION - RENEW	147	
120-1025-415.60-53	1 - LOTUS NOTES LICENSE & SUPPORT - RENEW	6,350	
120-1025-415.60-53	1 - WALL DATA (RUMBA) SITE LICENSE - RENEW	2,700	
120-1025-415.60-53	1 - HAWKEYE-PATHFINDER MAINT - RENEW	500	
120-1025-415.60-53	1 - MS WINDOW XP SERVER LICENSE - NEW	2,100	
120-1025-415.60-53	1 - NORTON ANTIVIRUS - NEW	1,100	
120-1025-415.60-53	1 - ATOMZ WEB PAGE SEARCH - RENEW	600	
120-1025-415.60-53	1 - HTE DMS SUPPORT - RENEW	900	
120-1025-415.60-53	1 - DB2 QUERY MANAGER & SQL DEVELOPER	9,600	
			171,083

District Clerk

120-2031-414.60-01	2 - TIME CLOCKS	1,200	
			1,200

Sheriff's Office

120-3059-421.60-07	7 - REPLACEMENT VEHICLES PATROL	150,500	
120-3059-421.60-18	5 - REPLACEMENT VIDEO SYSTEMS	9,000	
120-3059-421.60-18	1 - REPLACEMENT SET OF TRUCK SCALES	6,720	
			166,220

Jail

120-3062-423.60-14	ROOF REPAIRS	72,826	
120-3062-423.60-18	2- FLOOR MACHINES	1,494	
			74,320

Juvenile Detention Home

120-3064-424.60-18	1 - COMMERCIAL VACUUM CLEANER 18"	588	
120-3064-424.60-18	1 - FLOOR BUFFER 175 RPM - 20" W/PAD	698	
			1,286

Constable Pct. 6

120-3070-425.60-07	1 - POLICE PACKAGE VEHICLE	23,000	
			23,000

County Morgue

120-3080-421.60-02	1 - INFOCUS LP5301 PROJECTOR	3,500	
120-3080-421.60-50	1 - DIGITAL CAMERA/PERMANENT MOUNT TO MICROSCOPE	2,500	
			6,000

Nurse Practitioner

120-5076-441.60-50	1 - PULSE OXIMETER	750	
			750

Mosquito Control

124-5081-448.60-18	2 - HONDA 8 HP GASOLINE ENGINES	1,400	
124-5081-448.60-18	2 - HONDA 11 HP GASOLINE ENGINES	1,800	
124-5081-448.60-18	2 - EL SMITH V-230 COMPRESSORS & PULLEY	1,800	
			5,000

**CAPITAL OUTLAY
DIVISION SUMMARY**

Courthouse & Annexes

120-6083-416.60-03	BUILDING - COURTHOUSE	40,000	40,000
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Port Arthur Buildings

120-6084-416.60-13	1 - 7 1/2 TON AIR HANDLER	6,000	6,000
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Mid-County Buildings

120-6085-416.60-14	BUILDINGS & STRUCTURES	3,000	
120-6085-416.60-18	POWER TOOLS & APPLIANCES	500	
			3,500

Road & Bridge Pct. #2

112-0208-431.60-14	BUILDINGS AND STRUCTURES	3,500	
112-0208-431.60-36	ROW CO. & LATERAL ROADS	20,000	
112-0208-431.60-37	BRIDGES	50,000	
			<u>73,500</u>

Total Capital Outlay

871,859

SPECIAL PURPOSE FUNDING

Special Purpose Funding is used to account for expenditures that are non-operational or non-departmental in nature. Transfers to other funds include transfers to Capital Projects and to the Airport Enterprise Fund to provide for improvements and operational expenditures. Contingency Appropriations are also noted here.

**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

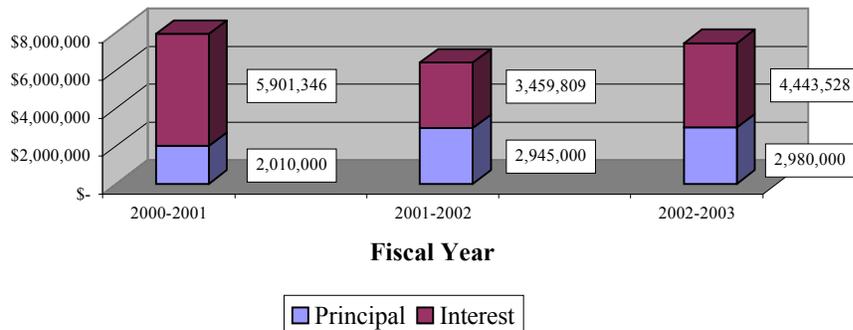
	<u>ACTUAL 2000-2001</u>	<u>ESTIMATED 2001-2002</u>	<u>APPROVED 2002-2003</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 1,100,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 1,100,000</u>
Transfers Out			
General Fund	\$ <u> 2,785,688</u>	\$ <u> 2,885,121</u>	\$ <u> 1,896,693</u>
Total Transfers Out	\$ <u> 2,785,688</u>	\$ <u> 2,885,121</u>	\$ <u> 1,896,693</u>

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
REVENUES			
Property Taxes	\$ 6,284,302	\$ 6,469,044	\$ 5,285,454
Interest	<u>154,048</u>	<u>155,966</u>	<u>155,250</u>
Total Revenues	<u>6,438,350</u>	<u>6,625,010</u>	<u>5,440,704</u>
OTHER SOURCES			
Transfers In	<u>-</u>	<u>-</u>	<u>1,584,470</u>
Total Other Sources	<u>-</u>	<u>-</u>	<u>1,584,470</u>
Total Revenues & Other Sources	<u>6,438,350</u>	<u>6,625,010</u>	<u>7,025,174</u>
EXPENDITURES			
Principal Payments	2,010,000	2,945,000	2,980,000
Interest Payments	5,901,346	3,459,809	4,443,528
Commissions and Exchanges	<u>3,649</u>	<u>5,049</u>	<u>12,000</u>
Total Expenditures	<u>7,914,995</u>	<u>6,409,858</u>	<u>7,435,528</u>
BEGINNING FUND BALANCE			
	<u>2,356,623</u>	<u>879,978</u>	<u>1,095,130</u>
Unreserved	<u>2,356,623</u>	<u>879,978</u>	<u>1,095,130</u>
ENDING FUND BALANCE	<u>\$ 879,978</u>	<u>\$ 1,095,130</u>	<u>\$ 684,776</u>

Principal & Interest Payments



DEBT SERVICE FUND
SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$ 2,980,000	\$ 4,443,528	\$ 7,423,528
2004	3,095,000	4,321,928	7,416,928
2005	3,215,000	4,193,814	7,408,814
2006	3,360,000	4,057,849	7,417,849
2007	3,520,000	3,911,936	7,431,936
2008	3,005,000	3,756,896	6,761,896
2009	3,170,000	3,616,564	6,786,564
2010	3,290,000	3,465,714	6,755,714
2011	3,400,000	3,307,314	6,707,314
2012	3,565,000	3,142,845	6,707,845
2013	3,755,000	2,966,908	6,721,908
2014	3,920,000	2,790,970	6,710,970
2015	4,135,000	2,576,989	6,711,989
2016	4,380,000	2,349,826	6,729,826
2017	4,600,000	2,109,076	6,709,076
2018	3,600,000	1,865,689	5,465,689
2019	3,795,000	1,658,689	5,453,689
2020	4,045,000	1,440,476	5,485,476
2021	4,220,000	1,228,114	5,448,114
2022	4,465,000	1,011,839	5,476,839
2023	4,705,000	783,008	5,488,008
2024	4,905,000	528,938	5,433,938
2025	5,170,000	271,425	5,441,425
	<u>\$ 88,295,000</u>	<u>\$ 59,800,335</u>	<u>\$ 148,095,335</u>

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/02</u>
1993 Certificates of Obligation	2010	6,000,000	1,225,000	4,775,000
1993 Refunding - General Obligation	2010	19,000,000	11,080,000	7,920,000
1999 Certificates of Obligation	2007	6,000,000	1,425,000	4,575,000
2000 Certificates of Obligation	2010	1,150,000		1,150,000
2002A Refunding - General Obligation	2025	57,625,000	840,000	56,785,000
2002B Certificates of Obligation	2017	13,090,000	-	13,090,000
Total				<u>88,295,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property \$12,874,817,840

Assessed Value of All Taxable Property \$15,783,189,430

**Bonds Issued Under Article III,
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt Limit, 25% of Real Property Assessed Value \$ 3,218,704,460

Amount of Debt Applicable to Constitutional

Debt Limit:

Total Bonded Applicable Debt	\$ 88,295,000	
Less Amount Available in Debt Service Fund	<u>683,776</u>	<u>87,611,224</u>

LEGAL DEBT MARGIN, BONDS ISSUED
UNDER ARTICLE III, SECTION 52
OF THE TEXAS CONSTITUTION

\$ 3,131,093,236

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a County is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provision of such Chapter is limited in the aggregate to 5% of the assessed valuation. The debt limit under Chapter 2, Title 22 is approximately \$789,159,472 compared to applicable bonds outstanding at October 1, 2002 of \$88,295,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/02	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/03
1993 Certificates of Obligation	\$ 4,775,000	500,000	229,213	2,000	731,213	4,275,000
1993 Refunding - General Obligation	7,920,000	840,000	380,075	2,000	1,222,075	7,080,000
1999 Certificates of Obligation	4,575,000	850,000	180,963	2,000	1,032,963	3,725,000
2000 Certificates of Obligation	1,150,000	-	61,375	2,000	63,375	1,150,000
2002A Refunding - General Obligation	56,785,000	140,000	3,022,289	2,000	3,164,289	56,645,000
2002B Certificates of Obligation	13,090,000	650,000	569,613	2,000	1,221,613	12,440,000
	<u>\$ 88,295,000</u>	<u>2,980,000</u>	<u>4,443,528</u>	<u>12,000</u>	<u>7,435,528</u>	<u>85,315,000</u>

ENTERPRISE FUNDS

ENTERPRISE FUNDS

The Enterprise Fund is used to account for certain activities that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges. Budgets are set for the operation and activities of the County's Enterprise Funds.

Southeast Texas Regional Airport – The Southeast Texas Regional Airport serves Southeast Texas and Southwest Louisiana with connections to the world. Each year, more than 50,000 passengers depart from the 45,000-square-foot commercial terminal and 20,000-square-foot executive terminal. An average of 5 flights a day provide non-stop service to major airline hubs in the state.

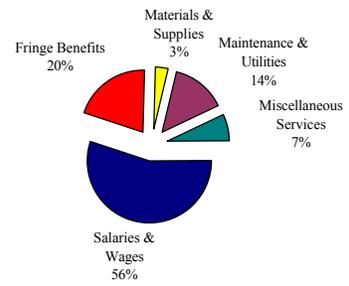
Southeast Texas Entertainment Complex – Upon completion this multipurpose facility will have a 9,500-seat multi-purpose arena, a 18,000 person capacity outdoor concert amphitheater, a regional visitor's center, fairgrounds complex, community parks and recreational facilities. The RV park, and the Softball fields are completed. Other amenities are scheduled to be completed by Fall 2003.

AIRPORT ENTERPRISE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
REVENUES			
Sales, Rentals & Services	\$ 2,254,268	\$ 1,893,022	\$ 1,711,200
Interest	7,219	1,688	1,500
Miscellaneous	<u>3,708</u>	<u>6,838</u>	<u>6,000</u>
Total Revenues	<u>2,265,195</u>	<u>1,901,548</u>	<u>1,718,700</u>
OTHER SOURCES			
Transfers In	<u>1,785,688</u>	<u>973,383</u>	<u>1,896,693</u>
Total Other Sources	<u>1,785,688</u>	<u>973,383</u>	<u>1,896,693</u>
Total Revenues & Other Sources	<u>4,050,883</u>	<u>2,874,931</u>	<u>3,615,393</u>
EXPENDITURES			
Salaries & Wages	1,210,903	1,254,796	1,162,751
Fringe Benefits	400,165	421,138	432,305
Materials & Supplies	499,068	536,258	71,680
Maintenance & Utilities	366,814	269,668	299,100
Miscellaneous Services	780,735	393,071	147,452
Capital Outlay	<u>-</u>	<u>-</u>	<u>145,195</u>
Total Expenditures	<u>3,257,685</u>	<u>2,874,931</u>	<u>2,258,483</u>
BEGINNING FUND BALANCE	<u>(364,420)</u>	<u>(1,356,910)</u>	<u>(1,356,910)</u>
Unreserved	<u>(2,150,108)</u>	<u>(1,356,910)</u>	<u>(1,356,910)</u>
ENDING FUND BALANCE	<u>\$ (1,356,910)</u>	<u>\$ (1,356,910)</u>	<u>\$ -</u>

**AIRPORT ENTERPRISE FUND
FUND SUMMARY**

<u>APPROPRIATIONS CATEGORY</u>	<u>APPROVED 2002-2003</u>
Salaries & Wages	\$ 1,162,751
Fringe Benefits	432,305
Materials & Supplies	71,680
Maintenance & Utilities	299,100
Miscellaneous Services	147,452
 Total	 <u>\$ 2,113,288</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Airport	-	5	-	25	-	-	-	30
Total	-	5	-	25	-	-	-	30

CAPITAL OUTLAY SUMMARY

510-7091-463.60-14	NEW ROAD ENTRANCE SIGN 100% PFC REIMBURSABLE	30,000
510-7091-463.60-14	CHILLED WATER SYSTEM	550
510-7091-463.60-17	AIRPORT SAFETY IMPROVEMENTS 10% PFC	74,248
510-7091-463.60-18	2 - PROXIMITY FIRE SUITS W/HELMET COVER & SHROUD	2,600
510-7091-463.60-29	REPAIRS TO PARKING LOTS	5,500
510-7091-463.60-35	3- SP50 HAND-HELD RADIOS	1,000
510-7091-463.60-35	3 - ICA 200 AVIONICS RADIOS	6,297
510-7091-463.60-42	1 - UTILITY VEHICLE	25,000
		<u>145,195</u>

SOUTHEAST TEXAS ENTERTAINMENT COMPLEX ENTERPRISE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2000-2001</u>	<u>ESTIMATED</u> <u>2001-2002</u>	<u>APPROVED</u> <u>2002-2003</u>
REVENUES			
Sales, Rentals & Services	\$ -	\$ 18,850	\$ 2,527,484
Interest	-	50	20,000
Total Revenues	<u>-</u>	<u>18,900</u>	<u>2,547,484</u>
OTHER SOURCES			
Transfers In	-	190,211	-
Total Other Sources	<u>-</u>	<u>190,211</u>	<u>-</u>
Total Revenues & Other Sources	<u>-</u>	<u>209,111</u>	<u>2,547,484</u>
EXPENDITURES			
Materials & Supplies	-	58	-
Maintenance & Utilities	-	20,054	-
Miscellaneous Services	-	174,999	2,441,484
Capital Outlay	-	14,000	-
Total Expenditures	<u>-</u>	<u>209,111</u>	<u>2,441,484</u>
BEGINNING FUND BALANCE			
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,000</u>

SOUTHEAST TEXAS ENTERTAINMENT COMPLEX ENTERPRISE FUND
FUND SUMMARY

<u>APPROPRIATIONS CATEGORY</u>	<u>APPROVED</u> <u>2002-2003</u>
Salaries & Wages	\$ -
Fringe Benefits	-
Materials & Supplies	-
Maintenance & Utilities	-
Miscellaneous Services	<u>2,441,484</u>
Total	<u>\$ 2,441,484</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ESTIMATED BALANCE 10/1/02	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/03
Lateral Road - Precinct 1	\$ 47,333	10,100	20,000	37,433
Lateral Road - Precinct 2	198,900	15,500	-	214,400
Lateral Road - Precinct 3	194,359	15,500	-	209,859
Lateral Road - Precinct 4	50,854	9,600	60,000	454
Breath Alcohol Testing	60,407	3,600	8,650	55,357
Security Fee	646,993	165,000	88,571	723,422
Law Library	1,210	98,000	99,210	-
Voter Registration	25,118	1,050	4,100	22,068
Law Officer Training	(5,118)	44,505	36,423	2,964
County Clerk - Records Management	258,374	216,000	334,150	140,224
District Clerk - Records Management	203,464	69,200	107,976	164,688
D.A.R.E. Contributions	11,000	5,020	8,000	8,020
Deputy Sheriff Education	64,427	32,200	33,254	63,373
Constable Pct. 1 - Education	5,447	1,310	2,000	4,757
Constable Pct. 2 - Education	3,508	1,010	100	4,418
Constable Pct. 4 - Education	3,086	810	1,000	2,896
Constable Pct. 6 - Education	5,790	1,110	500	6,400
Constable Pct. 7 - Education	3,402	1,010	500	3,912
Constable Pct. 8 - Education	4,342	1,210	1,000	4,552
Tax Office Auto Dealer	83,034	37,500	44,832	75,702
J.P. Courtroom Technology Fee	38,412	30,410	36,135	32,687
Hotel Occupancy Tax	414,588	604,200	500	1,018,288
D.A.'s Forfeiture	65,186	40,500	90,500	15,186
Constable Pct. 4 Forfeiture	137	-	-	137
Sheriff's Forfeiture	240,986	40,000	108,000	172,986
D.A.'s Hot Check	135,911	184,000	119,000	200,911
Total	\$ 2,761,150	1,628,345	1,204,401	3,185,094

CAPITAL PROJECTS

CAPITAL PROJECTS
2002-2003

	BUDGETED	FYTD	ACTUAL		
	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999
Labelle Road	\$ 548,359	2,622	145,361	47,366	19,875
Spurlock Road - Phase III	735,152	36,931	26,929	988	-
Precinct 4 Bridge Work	600,000	-	-	-	-
Frontage Road - Highway 69	95,251	54,749	-	-	-
Farm to Market 365	144,997	54,464	387,539	-	-
Highway 87	171,146	169,286	97,753	150,677	267,957
Beach Nourishment	70,000	57,061	-	-	-
Courthouse Interior Repairs	39,657	15,341	23,019	-	-
Deepening & Widening of Shipchannel	166,666	166,666	166,666	-	-
Pleasure Island Ship Channel Water Line	178,200	-	102,976	-	-
Courthouse Roof	100,000	326,526	-	-	-
Stormwater Permits Consulting	44,310	5,690	-	-	-
Election System	2,798,530	-	554	1,570	-
Law Enforcement Radio System	3,000,000	19,600	31,104	-	-
Southeast Texas Entertainment Complex (SETEC)	39,157,159	17,660,875	8,924,349	1,917,407	-
SETEC - Non-debt related	77,840	264,343	1,353,975	1,347,869	189,460
Total Capital Projects	\$ 47,927,267	18,834,154	11,260,225	3,465,877	477,292

CAPITAL PROJECTS

2002-2003

Labelle Road

Project consists of acquiring 120 feet of right-of-way, adjusting utilities and reconstructing two-lane roadway with shoulders along with replacing two bridges from Farm to Market 365 to the BFI Landfill.

Spurlock Road – Phase III

Project consists of acquiring necessary right-of-way and relocating existing pipelines to provide for future realignment of Spurlock Road.

Precinct 4 Bridge Work

Project consists of rebuilding two bridges in Precinct 4. Projects are located on Johnson Road and McDermit Road.

Frontage Road – Highway 69

Project consists of engineering design work and County match on extending Hwy 69 access road from Jerry Ware Drive to Nederland Avenue.

Farm to Market 365

This project is for improvements to Farm to Market 365 from US Hwy 69 to Spur 93. The County will participate with the City of Port Arthur to share the cost of engineering, right of way purchases, and utility relocations.

Highway 87

Project consists of continued funding to study effects of shoreline erosion on Hwy 87 from Sabine Pass to High Island.

Beach Nourishment

The purpose of the Sabine Pass to Galveston Bay Shoreline Erosion Study is to address the severe shoreline erosion occurring along the upper Gulf Coast of Texas between the Sabine-Neches Waterway (Sabine Pass), the Galveston Entrance Channel (Galveston Bay) and the entire Gulf shoreline of Galveston Island. The study area encompasses approximately 90 miles of shoreline.

Courthouse Interior Repairs

This project will provide funding for repairs to the interior of the main Courthouse, and the Courthouse expansion of 1980. Many of the repairs to be made are a result of leaks in the roofing, which caused water damage throughout the Courthouse. In conjunction with the restoration on the Courthouse in 2000, the roof has been reconstructed which will prevent future water damage.

Deepening & Widening of Shipchannel

This funding represents the last installment of the County's portion in a cost study to deepen and widen the Sabine-Neches waterway. This project would allow ports in Southeast Texas to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. The cost of the study has been funded over three years with the County's share being \$166,667 for the 2002-2003 budget year.

Pleasure Island Ship Channel Water Line

The County, the Port Arthur Economic Development Corporation and the Pleasure Island Commission joined with the City of Port Arthur to provide water system improvements to the island. The overall project consists of the canal crossing and a water storage facility. This will provide water infrastructure to the golf course and future development such as hotels, condos, etc.

Courthouse Roof

This project will fund the cost of a new roof for the Courthouse annex completed in the early 1980's. The new roof will stop water damage caused by leaks.

Stormwater Permits Consulting

The Storm-water Permits Consulting will develop National Pollutant Discharge Elimination System (NPDES) Permits as required by EPA regulations for the County. This will be a joint effort with adjoining cities.

Election System

This funding will provide a portion of the monies necessary to purchase an electronic election system to replace the existing system. The new election system will provide for faster tabulation and will require less manpower

Law Enforcement Radio System

The 800 MHz will replace the County's current 400 MHz system, and will give the County compatibility with other law enforcement agencies using the 800 MHz system within the County.

Southeast Texas Entertainment Complex (SETEC)

The Southeast Texas Entertainment Complex is a planned \$70 million complex. The facilities of the complex will include an arena, amphitheater, convention center, carnival midway, softball diamonds, RV park, visitors center, public park and nature fields. The facilities will have the capability to attract different types of events from those currently being booked in the areas theaters and civic centers. Visitors to the complex will impact Southeast Texas' economy. Many of the visitors will be the 4.4 million people who live within 90 miles of the complex.

SETEC – Non-debt related

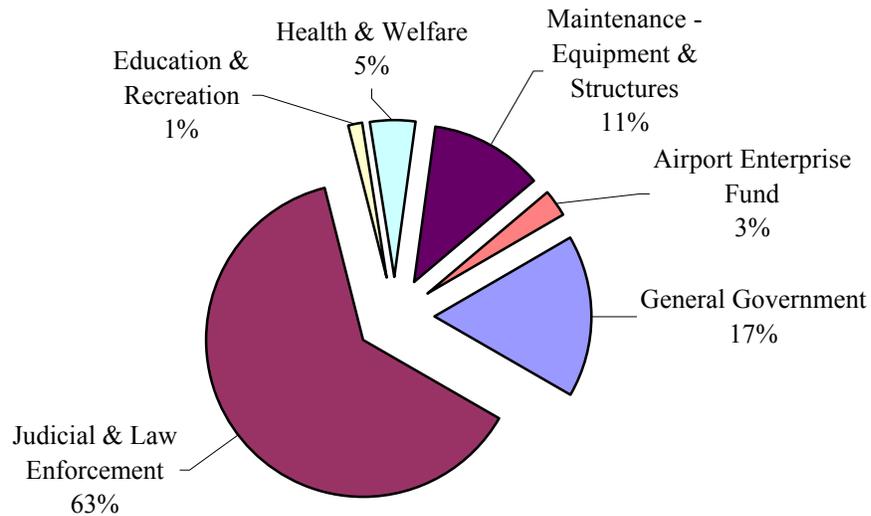
This project is funded for expenditures at the Southeast Texas Entertainment Complex which will not be funded by Certificates of Obligation. The estimated cost for 2002-2003 is \$77,840, which will include expenditures for professional services for contract management, and pre-opening contractual services.

MISCELLANEOUS

PERSONNEL SCHEDULES
SUMMARY BY DEPARTMENT

	Fiscal Year		
	2000-2001	2001-2002	2002-2003
General Government	170	171	171
Judicial & Law Enforcement	657	655	651
Education & Recreation	14	14	14
Health & Welfare	48	48	50
Maintenance - Equipment & Structures	116	117	118
Airport Enterprise Fund	32	32	30
	<u>1,037</u>	<u>1,037</u>	<u>1,034</u>

FY 2002-2003 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
24	13,881	20,822
25	14,228	21,342
26	14,584	21,876
27	14,948	22,423
28	15,322	22,983
29	15,705	23,558
30	16,098	24,147
31	16,500	24,750
32	16,913	25,369
33	17,336	26,003
34	17,769	26,653
35	18,213	27,320
36	18,668	28,003
37	19,135	28,703
38	19,614	29,420
39	20,104	30,156
40	20,607	30,910
41	21,122	31,682
42	21,650	32,475
43	22,191	33,286
44	22,746	34,119
45	23,314	34,972
46	23,897	35,846
47	24,495	36,742
48	25,107	37,661
49	25,735	38,602
50	26,378	39,567
51	27,038	40,556
52	27,713	41,570
53	28,406	42,609
54	29,116	43,675
55	29,844	44,767
56	30,590	45,886
57	31,355	47,033
58	32,139	48,209
59	32,943	49,414
60	33,766	50,649
61	34,610	51,915
62	35,476	53,213
63	36,362	54,544
64	37,272	55,907
65	38,203	57,305
66	39,158	58,738
67	40,137	60,206
68	41,141	61,711
69	42,169	63,254
70	43,224	64,835
71	44,304	66,456
72	45,412	68,118
73	46,547	69,821
74	47,711	71,566
75	48,903	73,355
76	50,126	75,189
77	51,379	77,069
78	52,664	78,996
79	53,980	80,970
80	55,330	82,995
81	56,713	85,070
82	58,131	87,196
83	59,584	89,376
84	61,074	91,611

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	100,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	5,000	110,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	15.3058	15.3058
2	16.1827	16.1827
3	16.8750	16.8750
4	17.5731	17.5731
5	18.1904	18.1904
6	18.8192	18.8192
7	19.3788	19.3788
8	19.6673	19.6673
10	24.3058	24.3058

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	14.5731	14.5731
2	16.1827	16.1827
3	16.8750	16.8750
4	17.5731	17.5731
5	18.1904	18.1904
6	18.8192	18.8192
7	19.3846	19.3846
8	19.6731	19.6731
45	20.5962	20.5962
46	21.6000	21.6000
47	24.3058	24.3058
48	26.6654	26.6654

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	11.5904	11.5904
2	13.2231	13.2231
3	14.1288	14.1288
4	14.8212	14.8212
5	15.8596	15.8596
6	16.1827	16.1827
7	16.6673	16.6673
8	16.9154	16.9154
45	20.5962	20.5962
46	21.6000	21.6000
47	24.3058	24.3058
48	26.6654	26.6654

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
<u>Elected Official</u>	ELE	1
		38
<u>Clerical, Administrative & Fiscal</u>		
OFFICE ASSISTANT	CCG	32
		3
RECEPTIONIST/CLERK	CCG	34
		10
OFFICE SPECIALIST	CCG	36
		25
SENIOR OFFICE SPECIALIST	CCG	43
		17
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46
		3
OFFICE MANAGER	CCG	51
		2
ELECTIONS ADMINISTRATOR	CCG	56
		1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	56
		2
DEPUTY COUNTY CLERK	CCG	40
		22
SENIOR DEPUTY COUNTY CLERK	CCG	43
		1
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	51
		6
CHIEF DEPUTY COUNTY CLERK	CCG	65
		1
COUNTY CLERK ADMINISTRATOR	CCG	61
		1
SECRETARY	CCG	38
		17
SENIOR SECRETARY	CCG	45
		15
ADMINISTRATIVE SECRETARY	CCG	47
		15
ACCOUNT CLERK	CCG	40
		48
SENIOR ACCOUNT CLERK	CCG	43
		11
ACCOUNTING TECHNICIAN	CCG	51
		7
SENIOR DEPUTY TAX CLERK	CCG	43
		1
COURT CLERK	CCG	40
		11
SENIOR COURT CLERK	CCG	43
		11
COURT REPORTER	CCG	61
		13
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	51
		1
COURT COORDINATOR	CCG	51
		14
ASSOCIATE COURT ADMINISTRATOR	CCG	51
		11
CHIEF APPELLATE	CCG	56
		1
DEPUTY DISTRICT CLERK	CCG	40
		15
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	51
		3
CHIEF DEPUTY DISTRICT CLERK	CCG	65
		1
SENIOR DEPUTY DISTRICT CLERK	CCG	43
		2
BUYER	CCG	43
		1
SENIOR BUYER	CCG	48
		2
ASSISTANT PURCHASING AGENT	CCG	61
		1
PURCHASING AGENT	CCG	72
		1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49
		1
PERSONAL COMPUTER TECHNICIAN	CCG	49
		2
ANALYST/PROGRAMMER	CCG	60
		1
PROGRAMMER/ANALYST	CCG	62
		3

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
SENIOR PROGRAMMER/ANALYST	CCG 68	1
COMPUTER SYSTEMS ADMINISTRATOR	CCG 64	2
SYSTEMS ANALYST	CCG 64	2
ASSISTANT DIRECTOR OF MIS	CCG 76	1
DIRECTOR OF MIS	CCG 82	1
FINANCIAL TECHNICIANS	CCG 48	7
FINANCIAL ANALYST	CCG 57	3
TAX OFFICE MANAGER	CCG 61	1
FINANCIAL MANAGER	CCG 69	3
CHIEF DEPUTY TAX ASSESSOR	CCG 66	1
CHIEF DEPUTY COUNTY TREASURER	CCG 54	1
FEE COLLECTIONS MANAGER	CCG 65	1
1ST ASSISTANT COUNTY AUDITOR	CCG 76	1
COUNTY AUDITOR	CCG 84	1
CLAIMS ADMINISTRATOR SUPERVISOR	CCG 54	1
CLAIMS ASSISTANT	CCG 40	2
CLAIMS ADJUSTER	CCG 46	2
BENEFITS SPECIALIST	CCG 52	1
HUMAN RESOURCES ASSISTANT	CCG 48	1
SENIOR BENEFITS ANALYST	CCG 54	1
EMP RELATIONS/COMPENSATION MGR	CCG 60	1
DIRECTOR OF HR & LABOR RELATIONS	CCG 80	1
SENIOR PERSONNEL SPECIALIST	CCG 54	1
INSURANCE AND RISK MANAGER	CCG 80	1
<u>Law Enforcement</u>		
CIVIL BAILIFF	CCG 36	3
TELECOMMUNICATOR	CCG 42	7
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 51	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG 71	2
CHIEF DEPUTY SHERIFF	CCG 77	3
JUVENILE DETENTION OFFICER	CCG 41	11
LEAD JUVENILE DETENTION OFFICE	CCG 46	4
JUVENILE DETENTION SUPERINTENDENT	CCG 69	1
PRE-TRIAL ASSESSMENT SPECIALIST	CCG 51	2
COOK	CCG 31	1
PATHOLOGY ASSISTANT	CCG 58	1
CRIME LAB TECHNICIAN	CCG 46	1
FORENSIC TECHNICIAN	CCG 56	5
DIRECTOR OF CRIME LAB	CCG 70	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
<u>Labor, Trades & Maintenance</u>		
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG 53	1
CONSTRUCTION FOREMAN	CCG 56	1
PRINTER	CCG 42	1
PAINTER	CCG 46	3
CARPENTER	CCG 50	6
PLUMBER	CCG 47	2
HEATING, VENT & AC MECHANIC	CCG 54	3
WELDER	CCG 44	2
ELECTRICIAN	CCG 54	1
LEAD PRINTER	CCG 47	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 39	6
UTILITY MAINT. WORKER - ST&HWY	CCG 39	4
UTILITY/MAINT. WORKER/MULTICRAFT AP	CCG 39	3
VAN DRIVER	CCG 35	2
EQUIP OPERATOR/MAINT WORKER	CCG 43	19
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 48	17
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 50	8
DIRECTOR OF SERVICE CENTER	CCG 59	1
VOTING MACHINE TECHNICIAN	CCG 46	1
CUSTODIAN	CCG 27	4
CUSTODIAL SUPERVISOR	CCG 47	2
ASSISTANT SUPERINTENDENT	CCG 57	2
GROUNDSKEEPER	CCG 32	5
BUILDING MAINTENANCE SUPERVISOR	CCG 58	2
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG 59	1
DIRECTOR OF BUILDING MAINTENANCE	CCG 66	1
ROAD FOREMAN	CCG 53	8
PRECINCT ROAD SUPERINTENDENT	CCG 68	4
FUEL SERVICE LINEMAN/ARFF	CCG 44	8
LEAD FUEL SERVICE LINEMAN/ARFF	CCG 46	4
AIRPORT MAINTENANCE SUPERVISOR	CCG 54	1
AIRPORT OPERATIONS MANAGER	CCG 61	1
AIRPORT DIRECTOR	CCG 73	1
ENGINEERING ASSISTANT	CCG 41	1
ENGINEERING TECHNICIAN	CCG 47	1
SENIOR ENGINEERING TECHNICIAN	CCG 56	4
SURVEY PARTY CHIEF	CCG 51	1
ASSISTANT COUNTY ENGINEER	CCG 68	1
COUNTY ENGINEER	CCG 83	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
PILOT/AIRCRAFT MECHANIC	CCG 61	1
CHIEF PILOT/AIRCRAFT MECHANIC	CCG 65	1
HERBICIDE APPL & MAINT WORKER	CCG 42	2
PESTICIDE APPL & MAINT WORKER	CCG 42	3
PESTICIDE APPL & VOTING MACHINE TECH	CCG 43	1
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG 51	2
ENTOMOLOGIST	CCG 58	1
DIRECTOR OF MOSQUITO CONTROL	CCG 72	1
<u>Nursing & Public Health</u>		
PUBLIC HEALTH NURSE	CCG 62	4
LICENSED VOCATIONAL NURSE	CCG 48	2
PUBLIC HEALTH NURSING SUPERVISOR	CCG 64	2
NURSE PRACTITIONER	CCG 76	1
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG 52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG 49	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG 63	1
<u>Human & Social Services</u>		
JUVENILE PROBATION OFFICER	CCG 51	9
JUVENILE CASEWORK SUPERVISOR	CCG 61	4
JUVENILE CASEWORK MANAGER	CCG 67	2
WELFARE CASEWORKER	CCG 49	7
WELFARE CASEWORK SUPERVISOR	CCG 58	2
VETERANS SERVICE SUPERVISOR	CCG 49	1
VETERANS COUNTY SERVICE OFFICER	CCG 57	1
CASEWORKER AID	CCG 32	2
DIRECTOR OF JUV PROB & DETENTION	CCG 82	1
WITNESS COORDINATOR	CCG 47	1
SENIOR MEDIATION SUPERVISOR/CASE MANAGER	CCG 50	1
CASE MANAGER	CCG 36	1
CASEWORK COORDINATOR	CCG 36	1
DIRECTOR OF DISPUTE RESOLUTION	CCG 69	1
DIRECTOR OF PRETRIAL RELEASE	CCG 67	1
BOOKMOBILE DRIVER/LIBRARY ASSISTANT	CCG 34	1
LIBRARY ASSISTANT	CCG 34	1
LIBRARY SERVICES SPECIALIST	CCG 38	2
COUNTY LIBRARIAN	CCG 57	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	Grade	FTE
<u>Other Un-Classified or Contract</u>		
DETENTION OFFICER	CL2 1-7	225
BAILIFF	CLE 1-7	7
SHERIFF'S DEPUTY	CLE 1-7	58
SERGEANT	CL2/CLE 45	19
LIEUTENANT	CL2/CLE 46	19
CAPTAIN	CL2/CLE 47	6
MAJOR	CL2/CLE 48	3
CONSTABLE DEPUTY	CON 1-10	21
GRAND JURY BAILIFF	OTH 1	2
ATTORNEY	OTH 1	31
INVESTIGATOR	OTH 1	6
ASSISTANT TO COUNTY JUDGE	OTH 1	2
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	6
Total		1,034

PERSONNEL SCHEDULES

2002/2003 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

I. RECLASSIFICATIONS

- a. No reclassifications will be considered unless the reclassification results in a net reduction in the department's authorized headcount and budget. Any consolidation of positions must result in an increase in level of responsibility or a significant increase in the scope of the position for a reclassification to be considered. The final salary assigned to an employee who is reclassified in accordance with this section should be commensurate with that of similarly situated employees, subject to the approval of Commissioners' Court.

II. PROMOTIONS

- a. As openings occur, qualified county employees may be eligible for promotion.
- b. In the event of a promotion, the employee will be moved into the new classification range at:
 1. A rate not to exceed a (3%) three percent increase over the employee's previous rate of pay or;
 2. At 80% of the new range if a 3% increase would place the employee's salary below the minimum of the new range, or;
 3. A rate comparable to the salaries of similarly situated employees, subject to the approval of Commissioners' Court.
- c. In no instance should a promoted employee's rate of pay exceed the maximum of the newly assigned range.
- d. Once the promotional increase is determined, the promoted employee will progress through the applicable range as indicated in Attachment "A".

III. DEMOTIONS

- a. An involuntary demotion is the reassignment of an employee to a position in a class whose grade is less than that of the employee's current position. When an employee is demoted into a lower pay range, he/she will be paid at a rate within that lower pay range.
- b. An employee may be voluntarily demoted at his/her request when such demotion would be to the advantage of the employee and the County. Voluntary demotion shall not be considered disciplinary action or disqualify the employee for consideration for later advancement. The new rate of pay after the demotion may be at the maximum of the lower pay range.

PERSONNEL SCHEDULES

2002/2003 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

IV. STAFFING

- a. In departments/offices of six or more full-time regular employees, any position remaining open after all internal transfers/promotions/reclassifications will not be filled (will be “frozen”) for the remainder of the budget year.
- b. In departments/offices with less than six employees, any position remaining open after all internal transfers/promotions will be budgeted at 80% of the applicable range.
- c. A Department Head or Elected Official may petition the Commissioners’ Court to fill “frozen” positions with the salary to be budgeted at 80% of the range. Such petitions shall be in writing and should include specific reasons for the need to fill positions. The Court will vote on such requests during regularly scheduled sessions of Commissioners’ Court.
- d. Retirees - Some employees who are eligible for and considering retirement may possess critical and/or hard to find expertise. Should these employees opt for retirement, Commissioners’ Court will consider, on a case-by-case basis, requests from Department Heads and Elected Officials to extend the following types of employment to the retiree:
 - 1). Part-time employment (not to exceed 900 hours per year) or;
 - 2). An employment contract.

V. NEW EMPLOYEES

- a. As indicated in Sec. IV (b) on the previous page, newly hired employees will be compensated at 80% of the applicable range and progress through the range as indicated in Attachment “A”.
- b. Department Heads or Elected Officials may petition the Commissioners’ Court to set the rate of pay for a newly hired employee at a rate of greater than 80% of the range. Such requests will be considered on a case by-case basis and will be based on:
 1. A critical need for the skills the new employee possesses.
 2. The level of education, experience and knowledge the new employee possesses.

VI. CLASSIFICATION/COMPENSATION

- a. Retain current 40% Spread (80% to 120%).
- b. Current employees budgeted slots/salaries will remain at the current levels until a vacancy occurs.

PERSONNEL SCHEDULES

2002/2003 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

- c. Employees at or above the maximum of their assigned ranges are not eligible to receive an increase in base salary until his/her salary once again falls within their assigned range.
 - 1. Optional -These employees may be eligible for a lump sum award which would be granted on October 1, and would be a percentage of their range midpoint, rather than their base salary.
- d. After reaching the market rate of 100%, all employee increases will be awarded on October.

Note: These guidelines do not apply to:

- 1). *Positions that are not classified, or;*
- 2). **To offices or positions that are set by the District Judges or the Purchasing Board, unless they continue participation in the Classification/Compensation Program.**

PERSONNEL SCHEDULES

2002/2003 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

ATTACHMENT "A"

SALARY PROGRESSION

40% Spread (80% - 120%)

<i>Entry Level Hire- Minimal Experience</i>	80%
<i>Completion of 90-day Orientation</i>	85%
<i>1 Year</i>	90%
<i>18 Months</i>	95%
<i>2 Years</i>	100%

PROJECTED MOVEMENT ANNUALLY THROUGH THE REMAINDER OF THE SALARY RANGE

After reaching 100% of the range (Market Rate), the Court may award, on an annual basis, up to 2.5% increase to classified employees whose salaries fall between 100% and 110%. After a classified employee's salary reaches 110%, the Court may grant up to a 1.5% increase annually until an employee's salary reaches the maximum of their assigned range. It is projected that movement from the minimum to the maximum of a range would take 13 years.

Note: All increases are dependent upon availability of budgeted funds.

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

ELECTED COUNTY OFFICIALS

<u>Commissioners' Court</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carl Griffith, County Judge	5 Years	12/31/02
Jimmie Cokinos, Commissioner, Pct. 1	9 Years	12/31/04
Mark Domingue, Commissioner, Pct. 2	11 Years	12/31/02
Waymon Hallmark, Commissioner, Pct. 3	9 Years	12/31/04
Everette "Bo" Alfred, Commissioner, Pct. 4	<1 Year	12/31/02

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Sandy Walker	County Clerk	6 Years	12/31/02
Tom Maness	District Attorney	15 Years	12/31/02
Miriam Johnson	Tax Assessor Collector	6 Years	12/31/04
Linda Robinson	County Treasurer	14 Years	12/31/02
Mitch Woods	Sheriff	6 Years	12/31/04
John Appleman	District Clerk	38 Years	12/31/02
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	6 Years	12/31/04
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	15 Years	12/31/02
Robert Morgan	Justice of the Peace Pct. 2	5 Years	12/31/02
Ray Chesson	Justice of the Peace Pct. 4	5 Years	12/31/02
Paul Brown	Justice of the Peace Pct. 6	9 Years	12/31/02
John Borne	Justice of the Peace Pct. 7	20 Years	12/31/02
Thurman Bartie	Justice of the Peace Pct. 8	7 Years	12/31/02
Charles Conn	Constable Pct. 1	24 Years	12/31/04
Leonard Roccaforte	Constable Pct. 2	5 Years	12/31/04
Brandon Crowder	Constable Pct. 4	5 Years	12/31/04
Joe Stevenson	Constable Pct. 6	5 Years	12/31/04
Jeffrey Greenway	Constable Pct. 7	5 Years	12/31/04
Eddie Collins	Constable Pct. 8	9 Years	12/31/04
Al Gerson	Judge, County Court at Law #1	17 Years	12/31/02
Harold Plessala	Judge, County Court at Law #2	15 Years	12/31/02
John Davis	Judge, County Court at Law #3	12 Years	12/31/02
Charles Carver	Judge, Criminal District Court	7 Years	12/31/02
Leonard Giblin	Judge, 252nd District Court	25 Years	12/31/02
James Mehaffy	Judge, 58th District Court	8 Years	12/31/02
Gary Sanderson	Judge, 60th District Court	24 Years	12/31/04
Milton Shuffield	Judge, 136th District Court	7 Years	12/31/04
Donald Floyd	Judge, 172nd District Court	18 Years	12/31/02
Thomas Mulvaney	Judge, 279th District Court	4 Years	12/31/02
Lawrence Thorne	Judge, 317th District Court	4 Years	12/31/02

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Patrick Swain	County Auditor	7 Years	12/31/02
Naomi Lawrence-Lee	Purchasing Agent	<1 Year	12/31/03
Jose Pastrana	County Engineer	2 Years	
Vince Mannino	Agricultural Extension Service	10 Years	
Byron Broussard	Airport	9 Years	
David Fontenot	Service Center	13 Years	
Harry Fuselier	Buildings Maintenance	5 Years	
Larry Gist	Court Master	5 Years	
Paul Helegda	MIS	4 Years	
Cindy Bloodsworth	Dispute Resolution Center	13 Years	
John Cascio	Emergency Management	7 Years	
Michael Melancon	Environmental Control	6 Years	
Dr. Cecil Walkes	Health and Welfare Units	13 Years	
Cary Erickson	Human Resources	9 Years	
James Martin	Juvenile Probation & Detention	13 Years	
Emil Ciallela	Library	2 Year	
Lee Chastant	Mosquito Control	11 Years	
Dr. Tommy Brown	Morgue	4 Years	
Russell Ortego	Pre-Trial Release	12 Years	
Shannon Morgan	Risk Management	4 Years	
Tanya Harper	Fee Collections	3 Years	
Hilary Guest	Veterans Services Offices	<1 Year	

CONSULTANTS AND ADVISORS

Certified Public Accountants

Charles E. Reed & Associates
Port Arthur, Texas

Co-Bond Counsel

Orgain, Bell & Tucker, L.L.P.,
and Germer, Bernson & Gertz, L.L.P.
Beaumont, Texas

Financial Advisor

Coastal Securities, Houston, Texas

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location

Upper Texas Coast
Component of Beaumont-Port Arthur MSA

County Seat

Beaumont, Texas

Economy Base

Petroleum refining
Production and processing of petrochemicals
Fabrication of steel and steel products
Shipping activity
Manufacture of wood, pulp, food and feed products
Agriculture
Health care services

Population (A)

<u>Year</u>	<u>County</u>	<u>City of Beaumont</u>	<u>City of Port Arthur</u>	<u>Beaumont, Port Arthur, Orange MSA</u>
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000 (B)	252,051	113,866	57,755	385,090

(A) Source: U.S. Census

(B) www.census.gov

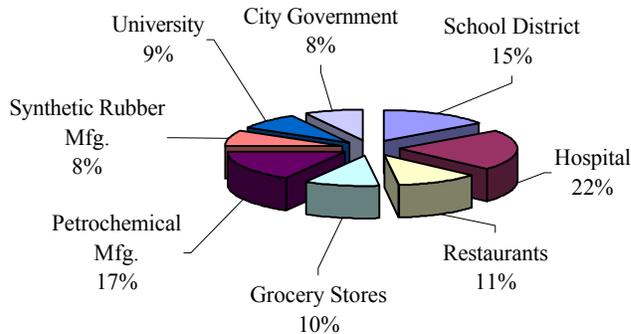
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
1992	121,262	110,559	10,703	8.83%
1993	120,862	108,304	12,558	10.39%
1994	119,328	107,900	11,428	9.58%
1995	118,929	108,026	10,903	9.17%
1996	116,281	106,190	10,091	8.68%
1997	116,262	107,549	8,713	7.49%
1998	116,920	108,941	7,979	6.82%
1999	116,584	107,065	9,519	8.16%
2000	115,737	106,782	8,955	7.74%
2001 (B)	115,490	106,420	9,070	7.85%

Top Ten Major Employers County and MSA (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
Beaumont ISD	School District	2,903
Christus Saint Elizabeth Hospital	Hospital	2,600
McDonald's Restaurants	Restaurants	2,200
Market Basket Food Stores	Grocery Stores	2,000
DuPont Sabine River Works	Petrochemical Mfg.	1,702
Lamar University	University	1,670
Memorial Hermann Baptist Hospital	Hospital	1,600
Bayer Corporation	Synthetic Rubber Mfg.	1,600
City of Beaumont	City Government	1,550
Huntsman	Petrochemical Mfg.	1,535



(A) Source: Labor Market Statistics - Texas Workforce Commission

(B) Average through end of September, 2001.

(C) Source: Beaumont Chamber of Commerce

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

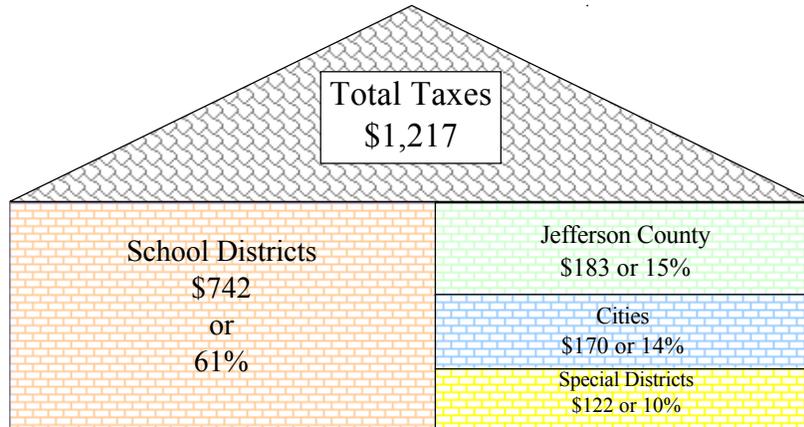
Land Area (A)	903.55 square miles
Maintained Roads	446.87
Bond Rating	"Aa" Moody's Investors Service, Inc. "A+" Standard & Poor's Ratings Services
Housing, 2000 (A)	
Total units	102,080
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%
Education, 1990 (A)	
Elementary and high school enrollment, 1990	44,547
Percent in public schools	91.60%
Persons 25 years and over, 1990	152,608
Percent high school graduates	74.40%
Percent college graduates	15.50%

(A) Source: <http://www.census.gov>

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Property Tax Analysis for a \$50,000 Home in Tax Year 2001 (A)



County taxes for fiscal year 2001-2002 for a \$50,000 would be \$182.50 based on the property tax rate of .365¢ per \$100 valuation. County taxes for fiscal year 2002-2003 will not change if the valuation on the taxpayers home remained the same.

History of Abated Property Tax Values (B)

<u>Tax Year</u>	<u># of Companies</u>	<u>Value Loss Due to Abatement</u>	<u>Tax Loss</u>	<u>Tax Rate</u>
1986	1	23,080,800	55,393.92	0.00240
1987	5	81,451,300	195,483.12	0.00240
1988	7	82,955,250	174,206.03	0.00210
1989	8	188,201,440	442,273.38	0.00235
1990	10	248,748,240	684,057.66	0.00275
1991	12	443,191,240	1,369,460.93	0.00309
1992	13	843,313,680	2,723,903.19	0.00323
1993	15	1,194,837,830	3,823,481.06	0.00320
1994	15	1,239,897,050	4,215,649.97	0.00340
1995	11	1,162,565,900	4,301,493.83	0.00370
1996	9	881,916,620	3,263,091.49	0.00370
1997	6	608,238,850	2,220,071.80	0.00365
1998	2	209,380,310	764,238.13	0.00365
1999	6	158,258,690	577,644.22	0.00365
2000	6	358,711,210	1,309,295.92	0.00365
2001	8	1,098,048,620	4,007,877.46	0.00365
			<u>30,127,622.11</u>	

(A) Source: http://www.jcad.org/reports_taxlevy.asp

(B) Source: http://www.jcad.org/reports_abate.asp#1

GLOSSARY OF TERMS

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem—Property taxes.

Allocation—Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Appropriation—A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation—The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset—Resources owned or held by a government which have monetary value.

Bond—A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation Bond—This type of bond is backed by the full faith, credit and taxing power of the government.

Bond Refinancing—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis—This refers to the basis of accounting used to estimate financing sources and uses in the budget. These generally take one of three forms: GAAP, cash, or modified accrual.

Budget Calendar—The schedule of key dates, which a government follows in the preparation, and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Outlay—Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Cash Basis—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency—A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Depreciation—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement—The expenditure of monies from an account.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure—The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fund—A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves and carryover.

GAAP—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Hourly—An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

Levy—To impose taxes for the support of government activities.

Line-Item Budget—A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt—Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies—Expendable materials and operating supplies necessary to conduct departmental operations.

Objective—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses—The cost for personnel, materials and equipment required for a department to function.

Personal Services—Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Reserve—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—Sources of income financing the operations of government.

Source of Revenue—Revenues are classified according to their source or point of origin.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.