

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2005-2006

CARL GRIFFITH
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

MARK DOMINGUE
COMMISSIONER, PCT. 2

WAYMON HALLMARK
COMMISSIONER, PCT. 3

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET



Jefferson County Courthouse

FISCAL YEAR 2005-2006

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.

<<http://www.tsha.utexas.edu/handbook/online/articles/view/JJ/hcj5.html>> [Accessed Thu Sep 7 8:52:03 US/Central 2000].

"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

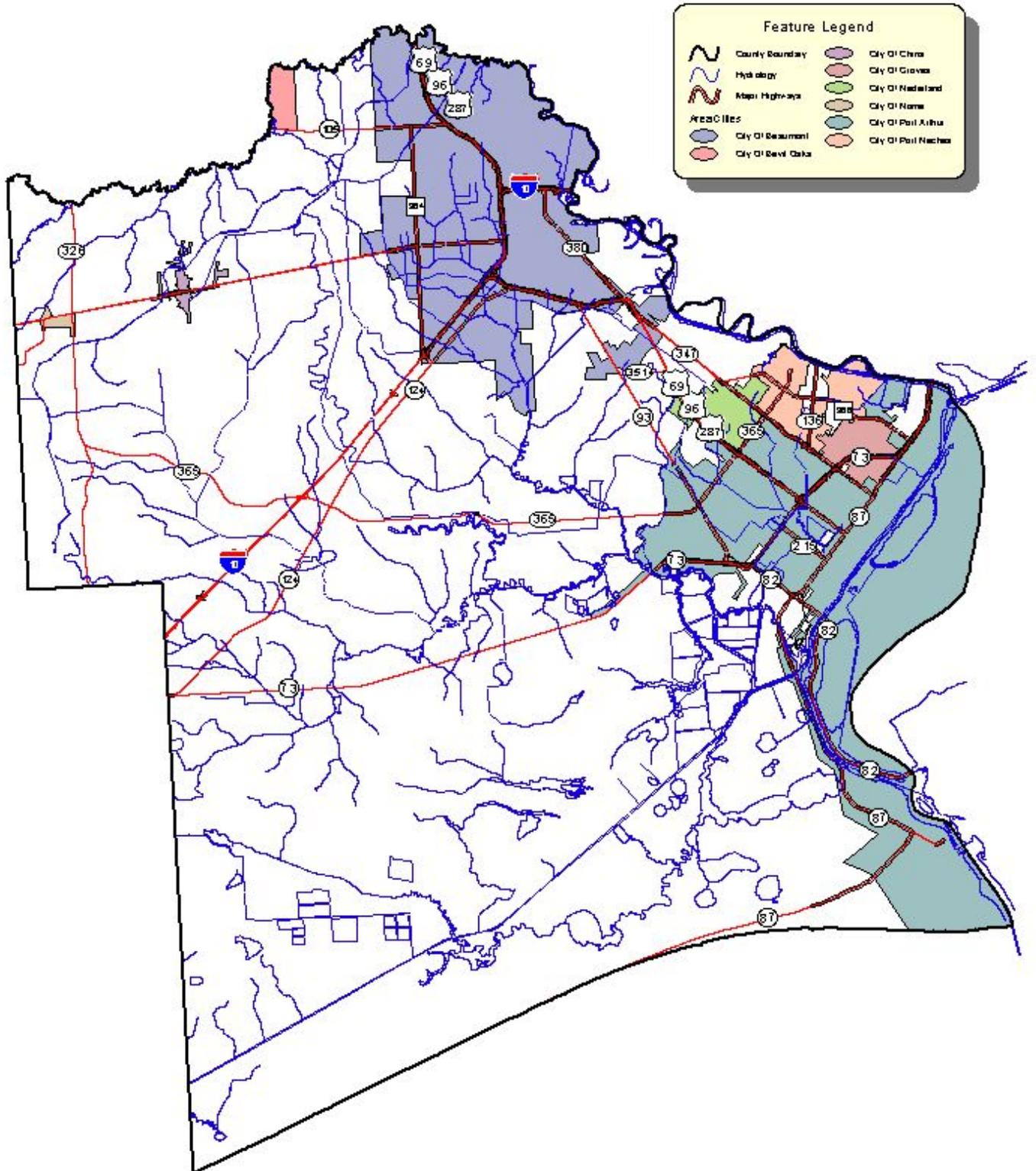


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PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

September 26, 2005

Honorable Commissioners' Court:

Carl Griffith, County Judge
Eddie Arnold, 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 2005-2006 are submitted for your consideration and approval.

This budget is prepared on the basis of \$14,370,665,340 of net taxable value after exemptions, which is an increase of 6.2% over the previous year's net taxable value. The County's tax rate is \$.425 per \$100 of assessed value, .16% above the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

The County's \$.425 tax rate is allocated as follows:

General Fund	.375029
Debt Service	.049971

The fiscal year 2005-2006 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$97,260,477. Contingencies in the amount of \$200,000 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 2005-2006, adopted independently of the operating budget, provides for planned expenditures of \$4,014,128.

Annual budgets are adopted for all funds except for enterprise funds, 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 2005-2006 budget year was a great challenge for the Commissioners' Court of Jefferson County. Department request exceeded ninety million dollars for the General Fund. This amount was reduced through the budget hearing process to the current General Fund budget of \$85,757,016. Also, Commissioners' Court maintained the same property tax rate of .425 cents per \$100 of taxable valuation. 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 .425.

Provide a 2% salary increase to all employees.

Reinstate dental insurance to all employees.

Provide funding to necessary capital projects.

Update classification/compensation pay scales to reflect current market rates.

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

Maintain 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 – Several large projects are in development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth.

Three companies are planning to build Liquefied Natural Gas Terminals on the border of the Texas/Louisiana coast along the Sabine/Neches waterway. Each terminal is estimated to take three years to build and would bring construction and permanent jobs to the area.

The low supply of gasoline has created the need for increased refining capacity for crude oil. Refineries are examining the viability of increased refining capacity in the area and Commissioners' Court will be reviewing incentives to attract this expansion.

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. The visitors' center is in its last phases of construction with an anticipated opening date of March 2006.

Hotel/Motel Tax – The County collects a 2% hotel occupancy tax from Jefferson County hotels. This tax has generated over \$600,000 annually enabling the County to enhance tourism in the area by funding a variety of events and projects. The County will fund the operational cost of the Ben J. Rogers Regional Visitors' Center with revenue from the Hotel/Motel Tax.

Airport Development – The Southeast Texas Regional Airport provides direct flights to Houston Intercontinental via Continental Express. The County, Area Chambers of Commerce, and other business leaders have been aggressively seeking a direct flight to the Dallas area to enhance the Airport's operations. Airport facility renovations are continual as part of the Airport's master plan approved by the FAA.

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

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. The Texas Department of Transportation has committed to funding the project once all necessary permits are issued.

Sabine-Neches Waterway - The County has participated 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.

Bridge Repair - The County is partnering with the State of Texas and other entities to upgrade three bridges in the County as part of the ongoing effort to rehabilitate County Bridges and Roads.

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

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.

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, and Special Revenue Funds is derived as follows (excluding transfers in):

Property Taxes	\$60,322,331	63.5%
Sales Taxes	15,595,910	16.5%
Fees	8,749,802	9.3%
Other	10,111,765	10.7%
Total	<u>\$94,779,808</u>	<u>100.0%</u>

Property taxes in the amount of \$60,322,331 are budgeted for 2005-2006. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$14,370,665,340, and an adopted tax rate of .425¢. The County is anticipating a 97% collection rate for this budget year. Net taxable values have increased by 3.6% over the past ten years as a result of increased commercial development and steady increases in home values.

Sales taxes represent 16.5% 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 increased by 9.2% over the past five years. For 2005-2006, the County is anticipating sales tax revenue to increase 3% over the prior year.

Fees represent 9.3% of the total budgeted revenue for 2005-2006. Fees include all departmental fees. 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	\$5,150,595	58.9%
Road and Bridge Fees	1,890,636	21.6%
Auto Registration Fees	1,652,171	18.9%
Jury Fees	56,400	.6%
Total	<u>\$8,749,802</u>	<u>100.0%</u>

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 \$10,111,765 in funds for the 2005-2006 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 2005-2006 including "transfers out" and contingency appropriation are approved at \$85,757,016. Revenues including "transfers in" are estimated at \$85,757,016.

Property Taxes represent 63% of the revenues generated by the General Fund. In 2005-2006 the budgeted property taxes for the General Fund increased by \$3,377,486 from the prior year's estimate. Budgeted property tax revenue for 2005-2006 is \$53,475,846 for the General Fund.

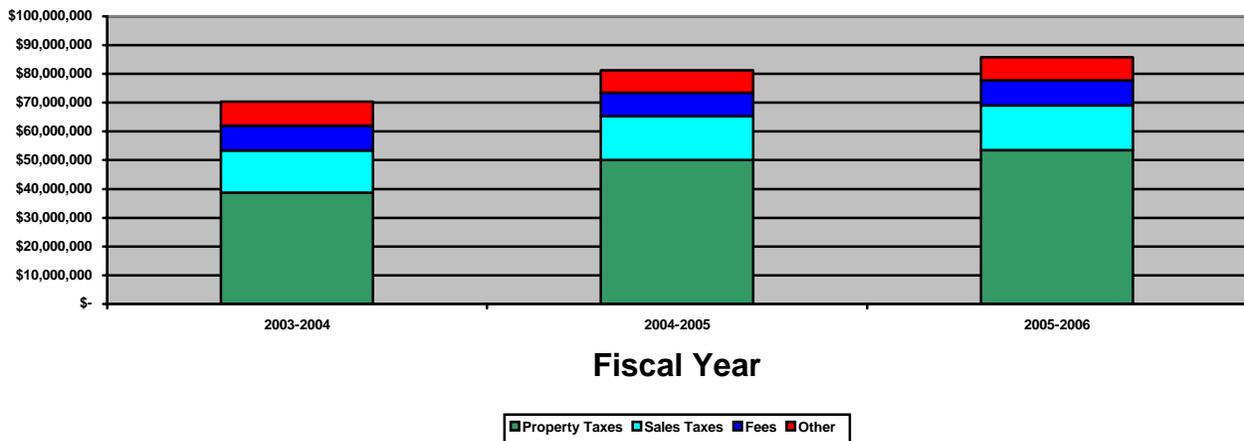
Budgeted sales tax revenue for 2005-2006 is \$15,595,910. Sale tax revenue represents 19% of the revenues generated by the General Fund. Sales tax revenues are expected to increase by 3% from the prior year's estimate.

Fees collected by the County account for 10% of the General Fund revenues. The 79th Session of the Texas Legislature increased certain County fees. Estimated revenues for fees are budgeted at \$8,749,802.

Other revenue sources include intergovernmental revenue, which represents contractual payments on the housing of state of Texas inmates, and interest revenue. Other revenue account for 8% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$7,935,458.

The following graph shows the relationship of the major revenue sources for fiscal year 2003-2004 through 2005-2006

General Fund (Revenues)



Expenditures budgeted for the 2005-2006 fiscal year total \$85,757,016 including contingency appropriation and “transfers out”. Of this amount, there is 67% for personnel services, 28% 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 \$2,771,278 due to a 2% overall salary increase, reinstate dental insurance to all County employees, and an approximate 15% increase in health insurance benefits for County employees. The County increased budgeted personnel in the 2005-2006 year by 5 positions in the Judicial & Law Enforcement area.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services increased by 8.7% in 2005-2006 over the 2004-2005 budgeted amounts. This increase is due to overall increases in budgeted expenditures.

Capital outlay, which includes all capital equipment purchases over \$500 made by the County, increased by \$518,632 in 2005-2006. This increase is the result of the County replacing necessary capital items.

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 the following transfers are budgeted: Ford Park - \$1,500,000, Southeast Texas Regional Airport - \$400,000, Capital Projects - \$1,115,000, and County match for Grant funds - \$206,547. Contingency appropriations are budgeted at \$200,000.

In 2005-2006, the County will not utilize the General Fund reserves to balance the operating requirements of the County.

General Government comprises 18.73% of the general fund budgeted expenditures, which is an increase of 17% from 2004-2005 estimated expenditures. This increase is due to salary increases, increase in health insurance costs for both County employees and retirees, reinstatement of dental insurance for all County employees, 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 54.44% of the general fund budgeted expenditures. The budgeted expenditures in this category are 10% more than the 2004-2005 estimated expenditures. This increase is due to salary increases, five additional positions, increases in health insurance, reinstatement of dental insurance, and other departmental increases in budgeted expenditures.

The Education and Recreation Division comprises .66% of the general fund budgeted expenditures. The budgeted expenditures in this category are 16% more than the 2004-2005 estimated expenditures. This increase is due to salary increases, increases in health insurance, reinstatement of dental insurance, and other departmental increases in budgeted expenditures. 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 an opportunity to obtain books, videos, and other media from the Jefferson County Library.

Health & Welfare comprises 9.26% of the general fund budgeted expenditures. The budgeted expenditures in this category are 8% more than the 2004-2005 estimated expenditures. This increase is due to salary increases, increases in health insurance, reinstatement of dental insurance, and increase in chemicals for Mosquito Control. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

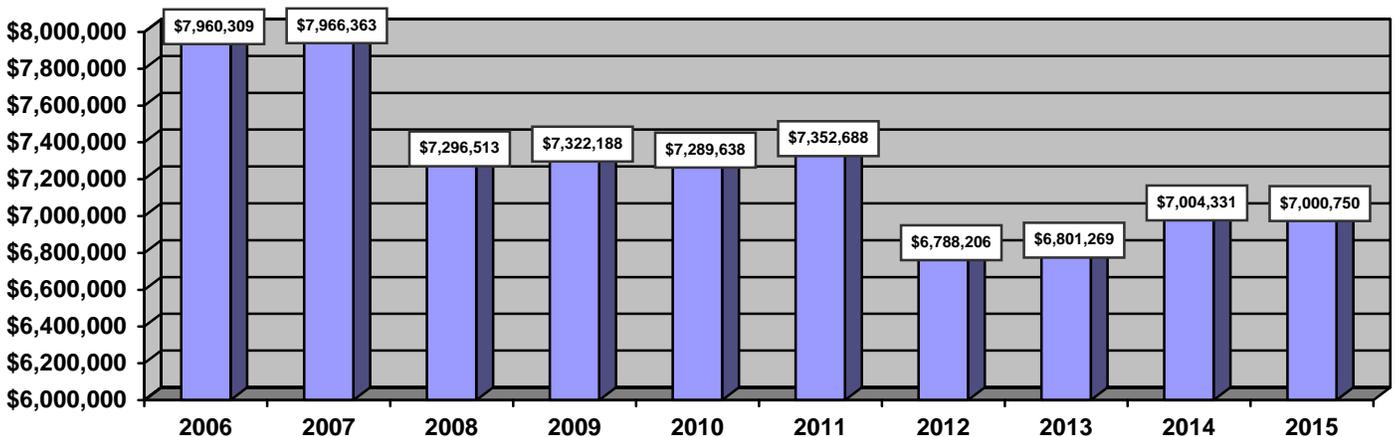
Maintenance – Equipment & Structures comprises 12.08% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 13% over the 2004-2005 estimated expenditures. This increase is due to salary increases, increases in health insurance, reinstatement of dental insurance, 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, 2005, the County has debt issues outstanding of \$83,430,000. In May 2005, the County issued \$3,000,000 of Tax Anticipation Notes. Revenues are budgeted at \$8,133,338 for 2005-2006, of which nearly 85% comes from the allocation of property taxes. The remaining portion of funding to debt service is a \$1,228,687 transfer of excess construction proceeds in the capital project fund for the 2002 Certificates of Obligation. Expenditures of \$7,980,060 are budgeted to meet the current debt service requirements.

Debt Service Requirements Next 10 Years



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 2005-2006 are budgeted at \$2,118,141 and expenditures are budgeted at \$3,723,401. 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 and District Attorney's office. These systems will reduce the paperwork and create efficient ways to review the documents these offices manage.

CAPITAL PROJECTS

The County maintains 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 \$4,014,128 are estimated for projects in the 2005-2006 fiscal year. These expenditures will impact the County on several levels including:

Transportation Infrastructure - The projects on Brooks Road Bridge, Hillebrandt Bayou Bridge, Walden Road Bridge, Central Gardens Drainage, 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.

Entertainment Infrastructure – Project to finish the construction of the Regional Visitors Center is funded in 2005-2006. This project in connection with Ford Park will help bring economic development to the area in tourism and employment for County citizens.

General Infrastructure – Several projects are funded in 2005-2006 for the repair, maintenance, and remodel of County buildings. These projects will increase the stability and soundness of the buildings, and assure their continued use in the future.

AWARDS & ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2005-2006 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 (loss) is necessary and/or useful to sound financial management.
- ⌘ Annual budgets are legally adopted for the General Fund and Debt Service Fund. Budgets for Special Revenue Funds are established pursuant to statute guidelines, and budgets for Capital Projects are established on a project basis. Enterprise funds have informal budgets. The amount of the annual subsidy needed for the Enterprise funds are budgeted in the General Fund as a transfer.
- ⌘ 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 the 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.
- ⌘ 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 2 – Budget preparation packets sent to all County departments by County Auditor.

JUNE 3 – Budget preparation packets are due back to the County Auditor’s office.

JUNE 3 – JULY 18 – Compile initial budget requests, and estimate of available resources.

JULY 18 – 29 – Budget Hearings.

AUGUST 7 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 18 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

AUGUST 26 – Commissioner Court Meeting to discuss tax rate and schedule public hearing.

SEPTEMBER 2 – Advertise for public hearing on tax rate.

SEPTEMBER 12 – 1st Public hearing on tax rate.

SEPTEMBER 16 – Advertise for budget public hearing. (Section 111.0385 LGC)

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

SEPTEMBER 16 – 2nd Public hearing on tax rate.

SEPTEMBER 16 – File budget with County Clerk. (Section 111.037 LGC)

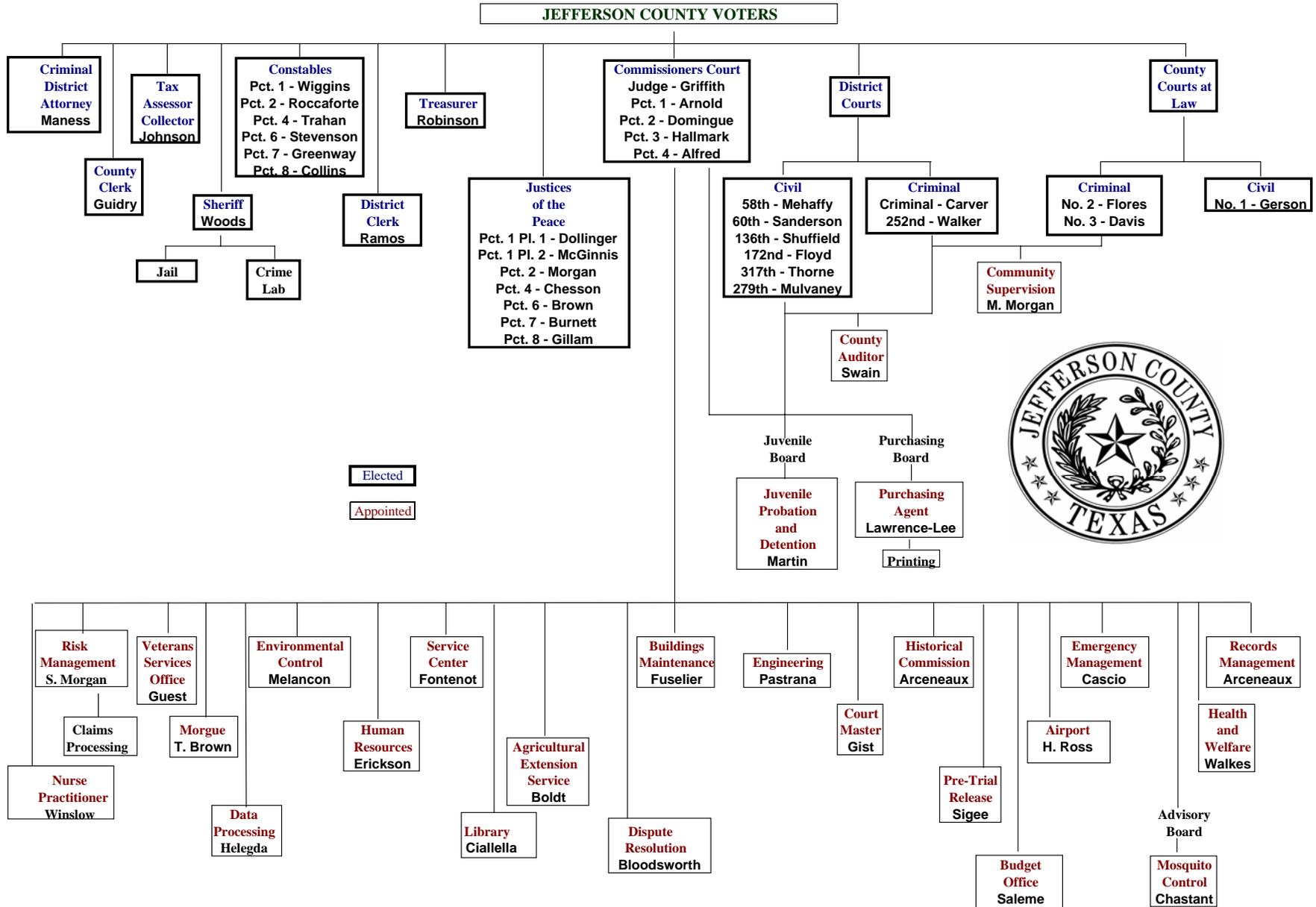
SEPTEMBER 19 – Advertise for Notice of Vote on Tax Rate.

SEPTEMBER 26 – Adopt tax rate.

SEPTEMBER 26 – Public hearing and adopt budget. (Section 111.039 LGC)

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2005

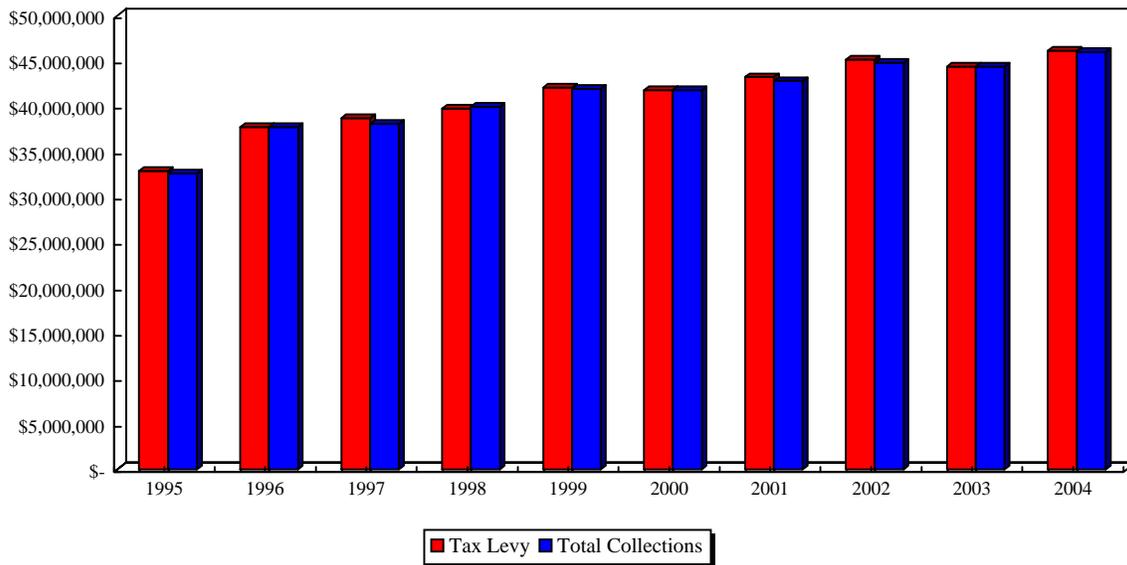


PROPERTY TAX LEVIES AND COLLECTIONS

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
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
2002	45,121,395	44,239,041	98.04%	549,226	44,788,267	99.26%	974,866	2,839,324
2003	44,319,875	43,495,625	98.14%	855,279	44,350,904	100.07%	972,629	2,718,041
2004	46,085,188	45,211,674	98.10%	714,333	45,926,007	99.65%	974,771	2,679,144

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		
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%
2002	2,945,000	3,459,809	6,404,809	120,329,165	5.32%
2003	2,980,000	4,355,169	7,335,169	126,404,555	5.80%
2004	3,250,000	4,351,299	7,601,299	106,854,206	7.11%

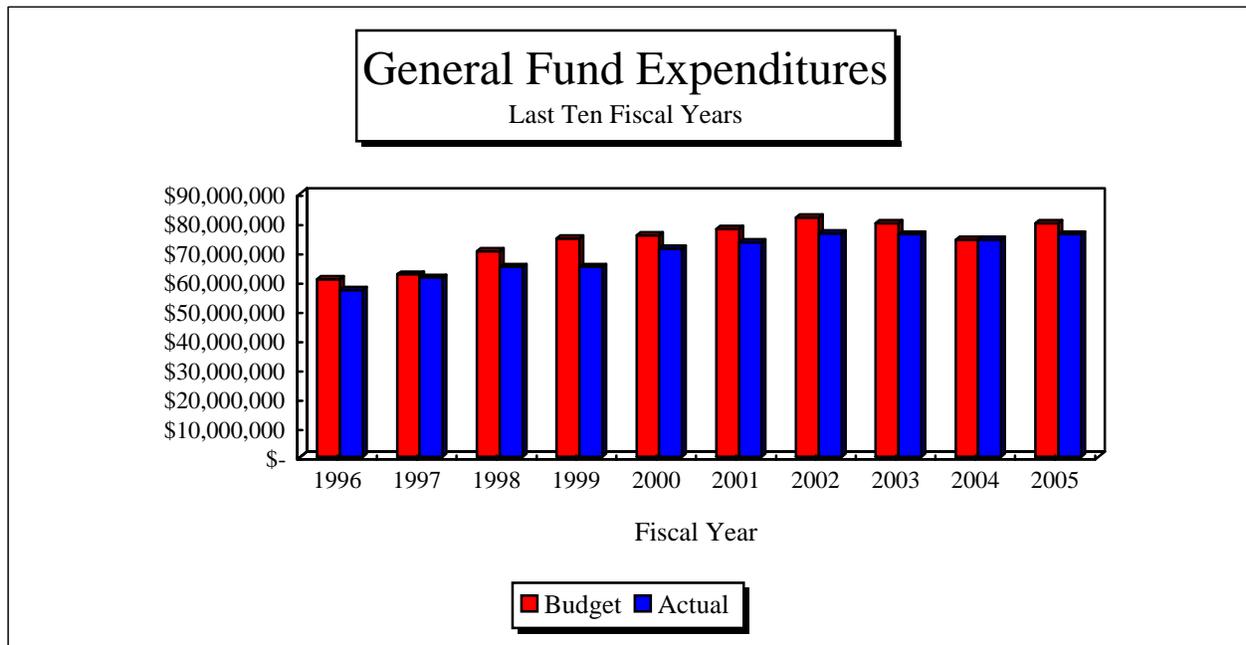
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

TAX YEAR	ASSESSED VALUE					ASSESSMENT RATIO	ESTIMATED ACTUAL VALUE
	REAL PROPERTY	LESS (a) EXEMPTIONS	REAL PROPERTY (NET)	PERSONAL PROPERTY	TOTAL (b)		
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	2,686,528,239	9,354,631,602	2,511,856,478	11,866,488,080	100%	14,553,016,319
2001	12,874,817,840	3,387,835,847	9,486,981,993	2,908,371,590	12,395,353,583	100%	15,783,189,430
2002	13,172,689,320	3,752,507,933	9,420,181,387	2,755,215,650	12,175,397,037	100%	15,927,904,970
2003	13,879,174,631	4,159,350,333	9,719,824,298	2,881,856,940	12,601,681,238	100%	16,761,031,571
2004	14,557,527,010	4,091,571,282	10,465,955,728	3,062,622,300	13,528,578,028	100%	17,620,149,310

- (a) Exemptions are evenly divided between regular homesteads, homestead property of person 65 years or older, veteran, abatements, charitable organizations, agriculture, and pollution control.
- (b) Net of exemptions.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
1996	60,819,436	57,081,753
1997	62,433,095	61,351,506
1998	70,317,801	65,062,346
1999	74,661,095	65,052,256
2000	75,784,812	71,164,920
2001	77,925,601	73,367,989
2002	81,904,383	76,431,219
2003	79,871,230	76,124,519
2004	74,259,145	74,229,530
2005	79,965,411	76,161,632 *



* Estimate for current year.

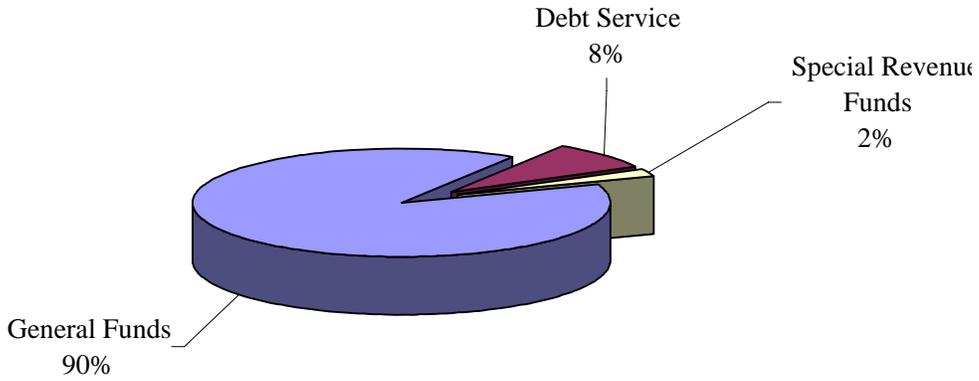
JEFFERSON COUNTY, TEXAS**ALL FUNDS SUMMARY**

	<u>FY 2005</u>		<u>AVAILABLE FUND BALANCE</u>	<u>FY 2006</u>		<u>AVAILABLE FUND BALANCE</u>
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/2005</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/2006</u>
General Fund	\$ 81,205,650	76,161,632	6,729,837	85,757,016	85,757,016	6,729,837
Debt Service Funds	<u>7,125,424</u>	<u>7,392,879</u>	<u>510,587</u>	<u>8,133,338</u>	<u>7,980,060</u>	<u>663,865</u>
Total Governmental Funds	<u>88,331,074</u>	<u>83,554,511</u>	<u>7,240,424</u>	<u>93,890,354</u>	<u>93,737,076</u>	<u>7,393,702</u>
Special Revenue Funds	<u>3,061,024</u>	<u>3,819,519</u>	<u>4,034,818</u>	<u>2,118,141</u>	<u>3,723,401</u>	<u>2,429,558</u>
Total Special Revenue Funds	<u>3,061,024</u>	<u>3,819,519</u>	<u>4,034,818</u>	<u>2,118,141</u>	<u>3,723,401</u>	<u>2,429,558</u>
Total All Funds	<u>\$ 91,392,098</u>	<u>87,374,030</u>	<u>11,275,242</u>	<u>96,008,495</u>	<u>97,460,477</u>	<u>9,823,260</u>

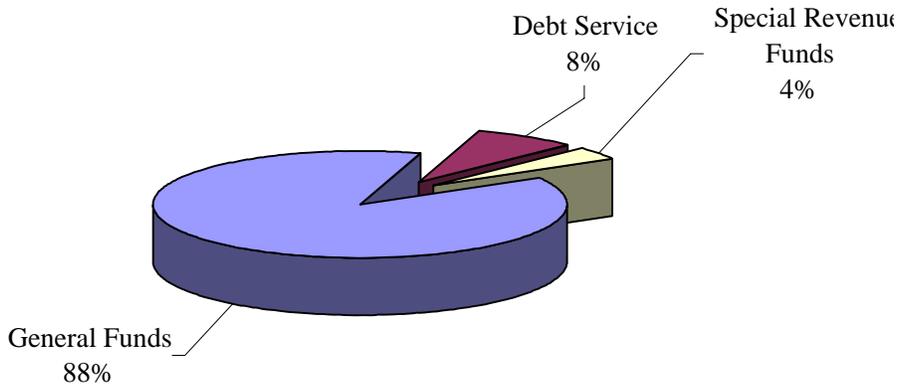
JEFFERSON COUNTY, TEXAS

ALL FUNDS SUMMARY

FY2006 - Revenues



FY2006 - Expenditures



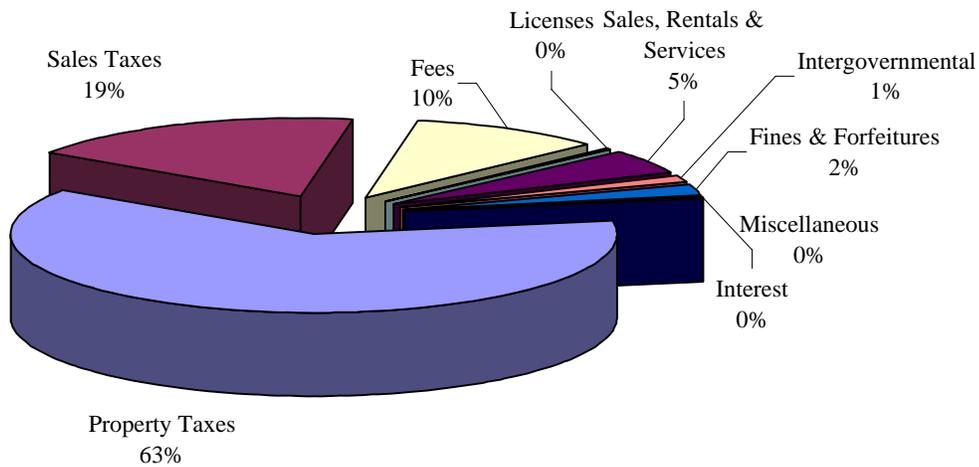
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2003-2004	ESTIMATED 2004-2005	APPROVED 2005-2006
REVENUES			
Property Taxes	\$ 38,693,229	\$ 50,098,360	\$ 53,475,846
Sales Taxes	14,718,193	15,188,437	15,595,910
Fees	8,607,702	8,242,239	8,749,802
Licenses	421,116	415,346	413,500
Sales, Rentals & Services	4,911,817	3,770,518	4,253,572
Intergovernmental	664,451	1,147,564	1,064,442
Fines & Forfeitures	2,027,507	2,036,509	2,036,444
Interest	262,608	297,784	165,000
Miscellaneous	8,888	8,893	2,500
	<u>70,315,511</u>	<u>81,205,650</u>	<u>85,757,016</u>
EXPENDITURES			
General Government	12,852,042	13,766,061	16,064,907
Judicial & Law Enforcement	42,971,666	42,463,317	46,688,705
Education & Recreation	498,451	487,407	563,884
Health & Welfare	7,238,803	7,373,170	7,943,141
Maintenance - Equipment & Structures	8,882,593	9,166,585	10,357,539
Capital Outlay	510,912	215,429	717,293
	<u>72,954,467</u>	<u>73,471,969</u>	<u>82,335,469</u>
OTHER USES			
Transfers Out	1,275,063	2,689,663	3,221,547
Contingency Appropriation	-	-	200,000
	<u>1,275,063</u>	<u>2,689,663</u>	<u>3,421,547</u>
Total Appropriations	<u>74,229,530</u>	<u>76,161,632</u>	<u>85,757,016</u>
BEGINNING FUND BALANCE	<u>9,058,141</u>	<u>5,144,122</u>	<u>10,188,140</u>
ENDING FUND BALANCE	5,144,122	10,188,140	10,188,140
RESERVED FOR ADVANCES	<u>3,458,303</u>	<u>3,458,303</u>	<u>3,458,303</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 1,685,819</u>	<u>\$ 6,729,837</u>	<u>\$ 6,729,837</u>

**GENERAL FUND
SUMMARY OF REVENUES**

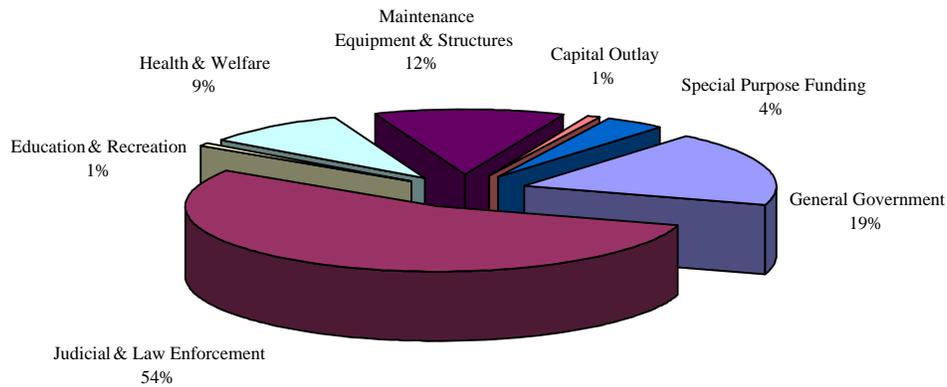
REVENUES	ACTUAL 2003-2004	ESTIMATED 2004-2005	APPROVED 2005-2006
Property Taxes	\$ 38,693,229	\$ 50,098,360	\$ 53,475,846
Sales Taxes	14,718,193	15,188,437	15,595,910
Fees	8,607,702	8,242,239	8,749,802
Licenses	421,116	415,346	413,500
Sales, Rentals & Services	4,911,817	3,770,518	4,253,572
Intergovernmental	664,451	1,147,564	1,064,442
Fines & Forfeitures	2,027,507	2,036,509	2,036,444
Interest	262,608	297,784	165,000
Miscellaneous	8,888	8,893	2,500
Total	\$ 70,315,511	\$ 81,205,650	\$ 85,757,016

Approved 2005-2006

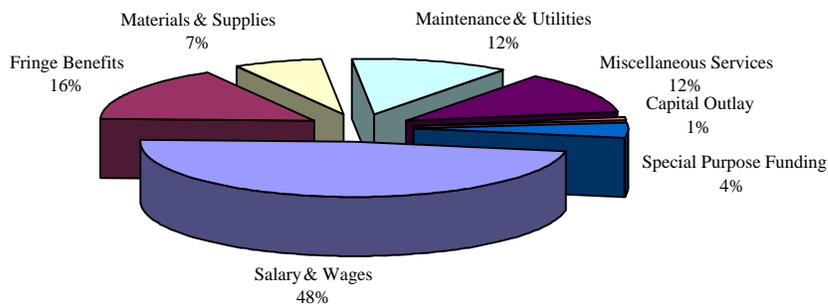


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2005-2006 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 16,064,907	18.73%
Judicial & Law Enforcement	46,688,705	54.44%
Education & Recreation	563,884	0.66%
Health & Welfare	7,943,141	9.26%
Maintenance - Equipment Structures	10,357,539	12.08%
Capital Outlay	717,293	0.84%
Special Purpose Funding	3,421,547	3.99%
 Total	 <u>\$ 85,757,016</u>	 <u>100.00%</u>



<u>Category</u>	<u>APPROVED 2005-2006 BUDGET</u>	<u>% OF TOTAL</u>
Salary & Wages	\$ 37,747,809	47.91%
Fringe Benefits	12,571,174	15.95%
Materials & Supplies	5,382,865	6.83%
Maintenance & Utilities	9,237,584	11.72%
Miscellaneous Services	9,714,248	12.33%
Capital Outlay	717,293	0.91%
Special Purpose Funding	3,421,547	4.34%
 Total	 <u>\$ 78,792,520</u>	 <u>100.00%</u>



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
General Government			
Tax Assessor-Collector	\$ 2,836,351	\$ 2,681,757	\$ 3,003,216
Human Resources	254,196	253,328	271,357
County Auditor	1,049,797	1,043,942	1,141,432
County Clerk	1,514,044	1,660,826	1,869,928
County Judge	721,773	695,505	748,795
Risk Management	205,157	189,033	214,769
County Treasurer	203,500	203,572	210,572
Printing	100,030	114,063	142,774
Claims Processing	375,618	351,947	391,986
Budget Office	177,605	177,768	122,345
Purchasing Agent	447,410	444,686	474,119
General Services	3,749,006	4,738,171	6,141,516
Management Information Systems	1,040,660	1,031,317	1,127,796
Veterans Services	176,895	180,146	204,302
	<u>12,852,042</u>	<u>13,766,061</u>	<u>16,064,907</u>
Total General Government	\$ <u>12,852,042</u>	\$ <u>13,766,061</u>	\$ <u>16,064,907</u>
Judicial & Law Enforcement			
Court Coordinator	\$ 230,496	\$ 225,302	\$ 291,217
District Attorney	4,267,705	4,124,433	4,463,412
District Clerk	1,241,437	1,229,705	1,340,607
District Courts	3,429,407	3,240,628	3,213,875
Jury	363,430	360,645	366,293
Justice of the Peace	1,553,351	1,609,243	1,735,564
County Courts at Law	1,242,858	1,162,007	1,258,524
Court Master	286,521	357,041	435,693
Dispute Resolution Center	180,267	172,852	181,201
Juvenile Alternative School	333,065	338,102	360,972
Community Supervision	9,701	11,254	15,250
Sheriff	7,044,659	6,556,788	7,545,872
Crime Laboratory	441,756	491,789	732,902
Jail	17,668,858	17,798,796	19,379,487
Juvenile Probation	1,007,689	1,014,316	1,216,124
Juvenile Detention Home	1,181,837	1,166,271	1,411,686
Constables	2,278,966	2,340,661	2,455,026
County Morgue	209,663	263,484	285,000
	<u>42,971,666</u>	<u>42,463,317</u>	<u>46,688,705</u>
Total Judicial & Law Enforcement	\$ <u>42,971,666</u>	\$ <u>42,463,317</u>	\$ <u>46,688,705</u>
Education & Recreation			
Library	\$ 208,066	\$ 220,451	\$ 255,775
Agricultural Extension Service	290,385	266,956	308,109
	<u>498,451</u>	<u>487,407</u>	<u>563,884</u>
Total Education & Recreation	\$ <u>498,451</u>	\$ <u>487,407</u>	\$ <u>563,884</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
Department / Division			
Health & Welfare			
Health & Welfare Unit 1	\$ 779,190	\$ 741,154	\$ 876,335
Health & Welfare Unit 2	786,549	786,187	843,253
Nurse Practitioner	225,110	227,456	243,558
Child Welfare	156,762	162,516	182,600
Environmental Control	237,945	238,495	249,031
Indigent Medical Service	3,412,713	3,476,588	3,617,723
Mosquito Control	1,471,339	1,573,858	1,753,181
Emergency Management	<u>169,195</u>	<u>166,916</u>	<u>177,460</u>
Total Health & Welfare	<u>\$ 7,238,803</u>	<u>\$ 7,373,170</u>	<u>\$ 7,943,141</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,486,555	\$ 2,551,964	\$ 2,620,220
Port Arthur Buildings	489,582	508,668	546,263
Mid-County Buildings	29,223	34,049	46,800
Road & Bridge Pct. #1	1,230,547	1,151,798	1,398,232
Road & Bridge Pct. #2	1,125,481	1,133,611	1,214,313
Road & Bridge Pct. #3	990,459	1,258,282	1,495,648
Road & Bridge Pct. #4	1,214,611	1,237,316	1,390,177
Engineering	588,612	520,720	692,814
Parks & Recreation	80,535	82,353	139,110
Service Center	<u>646,988</u>	<u>687,824</u>	<u>813,962</u>
Total Maintenance - Equipment & Structure	<u>\$ 8,882,593</u>	<u>\$ 9,166,585</u>	<u>\$ 10,357,539</u>
Capital Outlay	<u>\$ 510,912</u>	<u>\$ 215,429</u>	<u>\$ 717,293</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 200,000
Transfers Out	<u>1,275,063</u>	<u>2,689,663</u>	<u>3,221,547</u>
Total Special Purpose Funding	<u>\$ 1,275,063</u>	<u>\$ 2,689,663</u>	<u>\$ 3,421,547</u>
Total General Fund Expenditures	<u><u>\$ 74,229,530</u></u>	<u><u>\$ 76,161,632</u></u>	<u><u>\$ 85,757,016</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, Budget Office, 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.

Budget Office – provides support services to Commissioners' Court for the budget process.

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.

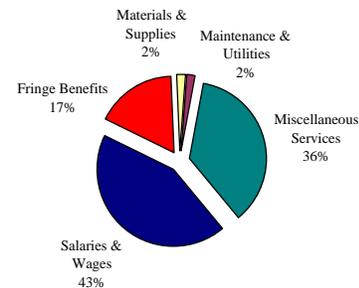
Management Information Systems (M.I.S.) – provides all County departments with computer based systems support. This includes analysis of manual and automated procedures and the feasibility of implementing data and word processing systems. M.I.S. is also the interface between departments and users in 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 2003-2004</u>	<u>ESTIMATED 2004-2005</u>	<u>APPROVED 2005-2006</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 2,836,351	\$ 2,681,757	\$ 3,003,216
Human Resources	254,196	253,328	271,357
County Auditor	1,049,797	1,043,942	1,141,432
County Clerk	1,514,044	1,660,826	1,869,928
County Judge	721,773	695,505	748,795
Risk Management	205,157	189,033	214,769
County Treasurer	203,500	203,572	210,572
Printing	100,030	114,063	142,774
Claims Processing	375,618	351,947	391,986
Budget Office	177,605	177,768	122,345
Purchasing Agent	447,410	444,686	474,119
General Services	3,749,006	4,738,171	6,141,516
Management Information Systems	1,040,660	1,031,317	1,127,796
Veterans Services	176,895	180,146	204,302
Total	\$ <u>12,852,042</u>	\$ <u>13,766,061</u>	\$ <u>16,064,907</u>

	<u>APPROVED 2005-2006</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 6,964,496
Fringe Benefits	2,761,608
Materials & Supplies	304,000
Maintenance & Utilities	265,986
Miscellaneous Services	5,768,817
Total	\$ <u>16,064,907</u>



PERSONNEL SUMMARY

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other		TOTAL
	Elected	Administrative					Un-Classified	or Contract	
	Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services			
Tax Assessor-Collector	1	57	-	-	-	-	-	-	58
Human Resources	-	3	-	-	-	-	-	-	3
County Auditor	-	17	-	-	-	-	-	-	17
County Clerk	1	29	-	1	-	-	-	-	31
County Judge	1	5	-	-	-	-	2	-	8
Risk Management	-	3	-	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	-	1
Claims Processing	-	4	-	-	-	-	-	-	4
Budget Office	-	2	-	-	-	-	-	-	2
Purchasing Agent	-	8	-	-	-	-	-	-	8
General Services	4	-	-	-	-	-	-	-	4
Management Information Systems	-	14	-	-	-	-	-	-	14
Veterans Services	-	4	-	-	-	-	-	-	4
Total	8	148	-	2	-	-	2	-	160

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 1,908,679	\$ 1,840,688	\$ 1,992,974
Fringe Benefits	711,128	654,756	758,042
Materials & Supplies	44,854	43,437	57,049
Maintenance & Utilities	137,024	99,210	142,521
Miscellaneous Services	34,666	43,666	52,630
Total	<u>\$ 2,836,351</u>	<u>\$ 2,681,757</u>	<u>\$ 3,003,216</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 179,670	\$ 175,962	\$ 185,553
Fringe Benefits	54,216	52,253	57,599
Materials & Supplies	1,128	1,800	1,800
Maintenance & Utilities	814	617	1,155
Miscellaneous Services	18,368	22,696	25,250
Total	<u>\$ 254,196</u>	<u>\$ 253,328</u>	<u>\$ 271,357</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 747,856	\$ 750,915	\$ 803,430
Fringe Benefits	247,961	237,286	267,002
Materials & Supplies	5,265	6,406	9,150
Maintenance & Utilities	2,643	3,070	3,200
Miscellaneous Services	46,072	46,265	58,650
Total	<u>\$ 1,049,797</u>	<u>\$ 1,043,942</u>	<u>\$ 1,141,432</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 976,274	\$ 1,004,848	\$ 1,114,999
Fringe Benefits	369,837	360,140	432,694
Materials & Supplies	49,638	78,101	82,000
Maintenance & Utilities	26,358	25,892	32,350
Miscellaneous Services	91,937	191,845	207,885
Total	<u>\$ 1,514,044</u>	<u>\$ 1,660,826</u>	<u>\$ 1,869,928</u>
<u>County Judge</u>			
Salaries & Wages	\$ 467,694	\$ 454,419	\$ 490,193
Fringe Benefits	166,296	160,255	179,589
Materials & Supplies	4,922	4,519	5,100
Maintenance & Utilities	2,143	1,642	2,508
Miscellaneous Services	80,718	74,670	71,405
Total	<u>\$ 721,773</u>	<u>\$ 695,505</u>	<u>\$ 748,795</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 156,781	\$ 146,957	\$ 160,396
Fringe Benefits	44,931	38,618	48,348
Materials & Supplies	1,555	1,273	2,300
Maintenance & Utilities	910	800	800
Miscellaneous Services	980	1,385	2,925
Total	<u>\$ 205,157</u>	<u>\$ 189,033</u>	<u>\$ 214,769</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 144,442	\$ 142,786	\$ 145,931
Fringe Benefits	43,060	43,425	45,934
Materials & Supplies	2,164	2,200	2,507
Maintenance & Utilities	7,563	7,711	8,000
Miscellaneous Services	6,271	7,450	8,200
Total	<u>\$ 203,500</u>	<u>\$ 203,572</u>	<u>\$ 210,572</u>
<u>Printing</u>			
Salaries & Wages	\$ 38,402	\$ 37,054	\$ 48,505
Fringe Benefits	14,229	14,009	18,769
Materials & Supplies	29,738	45,000	45,000
Maintenance & Utilities	-	-	500
Miscellaneous Services	17,661	18,000	30,000
Total	<u>\$ 100,030</u>	<u>\$ 114,063</u>	<u>\$ 142,774</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 136,289	\$ 124,895	\$ 139,056
Fringe Benefits	45,144	42,542	51,486
Materials & Supplies	2,050	700	3,100
Maintenance & Utilities	2,537	1,499	2,200
Miscellaneous Services	189,598	182,311	196,144
Total	<u>\$ 375,618</u>	<u>\$ 351,947</u>	<u>\$ 391,986</u>
<u>Budget Office</u>			
Salaries & Wages	\$ 87,547	\$ 86,518	\$ 88,096
Fringe Benefits	28,712	28,244	30,053
Materials & Supplies	240	156	451
Maintenance & Utilities	1	50	100
Miscellaneous Services	61,105	62,800	3,645
Total	<u>\$ 177,605</u>	<u>\$ 177,768</u>	<u>\$ 122,345</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 307,135	\$ 306,637	\$ 309,564
Fringe Benefits	102,746	101,243	113,245
Materials & Supplies	3,839	4,730	5,320
Maintenance & Utilities	2,293	2,433	4,100
Miscellaneous Services	31,397	29,643	41,890
Total	<u>\$ 447,410</u>	<u>\$ 444,686</u>	<u>\$ 474,119</u>
<u>General Services</u>			
Salaries & Wages	\$ 360,360	\$ 627,293	\$ 611,783
Fringe Benefits	216,349	215,816	459,577
Materials & Supplies	38,170	39,000	52,000
Maintenance & Utilities	971	206	3,000
Miscellaneous Services	3,133,156	3,855,856	5,015,156
Total	<u>\$ 3,749,006</u>	<u>\$ 4,738,171</u>	<u>\$ 6,141,516</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	ACTUAL 2003-2004	ESTIMATED 2004-2005	APPROVED 2005-2006
<u>Management Information Systems</u>			
Salaries & Wages	\$ 682,835	\$ 669,058	\$ 736,545
Fringe Benefits	214,292	209,196	242,460
Materials & Supplies	28,797	34,143	36,723
Maintenance & Utilities	66,370	72,938	64,365
Miscellaneous Services	48,366	45,982	47,703
Total	<u>\$ 1,040,660</u>	<u>\$ 1,031,317</u>	<u>\$ 1,127,796</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 123,585	\$ 127,368	\$ 137,471
Fringe Benefits	43,737	43,517	56,810
Materials & Supplies	1,902	1,461	1,500
Maintenance & Utilities	867	746	1,187
Miscellaneous Services	6,804	7,054	7,334
Total	<u>\$ 176,895</u>	<u>\$ 180,146</u>	<u>\$ 204,302</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.

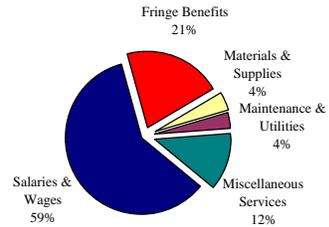
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. In that capacity, Constables serve subpoenas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

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

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2003-2004</u>	<u>ESTIMATED 2004-2005</u>	<u>APPROVED 2005-2006</u>
<u>DEPARTMENTS</u>			
Pre-Trial Release	230,496	225,302	291,217
District Attorney	4,267,705	4,124,433	4,463,412
District Clerk	1,241,437	1,229,705	1,340,607
District Courts	3,429,407	3,240,628	3,213,875
Jury	363,430	360,645	366,293
Justice of the Peace	1,553,351	1,609,243	1,735,564
County Courts at Law	1,242,858	1,162,007	1,258,524
Court Master	286,521	357,041	435,693
Dispute Resolution Center	180,267	172,852	181,201
Juvenile Alternative School	333,065	338,102	360,972
Community Supervision	9,701	11,254	15,250
Sheriff	7,044,659	6,556,788	7,545,872
Crime Laboratory	441,756	491,789	732,902
Jail	17,668,858	17,798,796	19,379,487
Juvenile Probation	1,007,689	1,014,316	1,216,124
Juvenile Detention Home	1,181,837	1,166,271	1,411,686
Constables	2,278,966	2,340,661	2,455,026
County Morgue	209,663	263,484	285,000
Total	\$ 42,971,666	\$ 42,463,317	\$ 46,688,705

	<u>APPROVED 2005-2006</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 27,897,871
Fringe Benefits	9,733,922
Materials & Supplies	1,762,567
Maintenance & Utilities	1,637,915
Miscellaneous Services	5,656,430
Total	\$ 46,688,705



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	25	-	-	-	-	-	26
District Courts	8	13	2	-	-	2	8	33
Jury	-	1	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	10	1	-	-	-	-	14
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Juvenile Alternative School	-	-	-	-	-	-	6	6
Sheriff	1	17	12	-	-	-	88	118
Crime Laboratory	-	1	10	-	-	-	-	11
Jail	-	12	3	8	1	-	243	267
Juvenile Probation	-	3	-	-	-	15	-	18
Juvenile Detention Home	-	-	17	-	-	1	-	18
Constables	6	7	-	-	-	-	23	36
County Morgue	-	-	-	-	-	-	-	-
Total	27	144	45	8	1	22	408	655

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Pre-Trial Release</u>			
Salaries & Wages	\$ 161,814	\$ 164,061	\$ 208,621
Fringe Benefits	65,997	58,725	77,972
Materials & Supplies	1,069	1,070	1,900
Maintenance & Utilities	579	397	900
Miscellaneous Services	1,037	1,049	1,824
Total	<u>\$ 230,496</u>	<u>\$ 225,302</u>	<u>\$ 291,217</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,070,949	\$ 2,980,078	\$ 3,190,011
Fringe Benefits	1,004,851	950,906	1,060,133
Materials & Supplies	30,690	38,097	43,000
Maintenance & Utilities	27,770	27,062	21,000
Miscellaneous Services	133,445	128,290	149,268
Total	<u>\$ 4,267,705</u>	<u>\$ 4,124,433</u>	<u>\$ 4,463,412</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 878,600	880,184	\$ 941,009
Fringe Benefits	301,412	291,055	334,801
Materials & Supplies	21,091	18,842	25,250
Maintenance & Utilities	34,532	33,346	32,392
Miscellaneous Services	5,802	6,278	7,155
Total	<u>\$ 1,241,437</u>	<u>\$ 1,229,705</u>	<u>\$ 1,340,607</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 181,692	\$ 176,523	\$ 178,704
Fringe Benefits	58,890	54,021	60,844
Materials & Supplies	9,297	8,000	4,700
Maintenance & Utilities	2,875	2,740	4,200
Miscellaneous Services	593,523	690,889	623,635
Total	<u>\$ 846,277</u>	<u>\$ 932,173</u>	<u>\$ 872,083</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 143,816	\$ 107,236	\$ 141,192
Fringe Benefits	52,545	37,234	52,830
Materials & Supplies	1,303	1,723	1,415
Maintenance & Utilities	1,650	941	1,600
Miscellaneous Services	3,925	5,914	7,500
Total	<u>\$ 203,239</u>	<u>\$ 153,048</u>	<u>\$ 204,537</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 140,037	\$ 106,354	\$ 141,612
Fringe Benefits	49,210	37,367	50,852
Materials & Supplies	1,914	2,261	2,304
Maintenance & Utilities	793	165	2,075
Miscellaneous Services	4,184	4,355	5,046
Total	<u>\$ 196,138</u>	<u>\$ 150,502</u>	<u>\$ 201,889</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 138,950	\$ 129,334	\$ 136,483
Fringe Benefits	54,473	50,584	57,663
Materials & Supplies	7,319	5,812	6,499
Maintenance & Utilities	1,361	321	672
Miscellaneous Services	5,372	6,657	7,173
Total	<u>\$ 207,475</u>	<u>\$ 192,708</u>	<u>\$ 208,490</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 133,444	\$ 108,618	\$ 138,943
Fringe Benefits	49,887	41,205	57,293
Materials & Supplies	4,181	3,373	5,000
Maintenance & Utilities	1,856	691	4,043
Miscellaneous Services	9,471	8,543	9,276
Total	<u>\$ 198,839</u>	<u>\$ 162,430</u>	<u>\$ 214,555</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 186,691	\$ 182,822	\$ 186,764
Fringe Benefits	67,525	64,693	69,028
Materials & Supplies	2,288	2,700	2,700
Maintenance & Utilities	4,218	5,670	4,500
Miscellaneous Services	829,188	747,759	622,700
Total	<u>\$ 1,089,910</u>	<u>\$ 1,003,644</u>	<u>\$ 885,692</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 132,778	\$ 126,259	\$ 108,098
Fringe Benefits	47,749	46,646	43,589
Materials & Supplies	3,111	2,470	3,270
Maintenance & Utilities	189	150	189
Miscellaneous Services	147,877	136,418	140,066
Total	<u>\$ 331,704</u>	<u>\$ 311,943</u>	<u>\$ 295,212</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 131,148	\$ 124,950	\$ 145,624
Fringe Benefits	43,593	42,393	51,604
Materials & Supplies	5,546	5,497	6,066
Maintenance & Utilities	439	84	674
Miscellaneous Services	175,099	161,256	127,449
Total	<u>\$ 355,825</u>	<u>\$ 334,180</u>	<u>\$ 331,417</u>
<u>Jury</u>			
Salaries & Wages	\$ 94,351	\$ 96,212	\$ 98,407
Fringe Benefits	28,711	27,205	28,087
Materials & Supplies	3,701	5,965	7,633
Maintenance & Utilities	-	-	-
Miscellaneous Services	236,667	231,263	232,166
Total	<u>\$ 363,430</u>	<u>\$ 360,645</u>	<u>\$ 366,293</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 178,752	\$ 176,742	\$ 181,062
Fringe Benefits	54,275	52,895	64,446
Materials & Supplies	1,498	1,047	1,825
Maintenance & Utilities	2,203	2,191	2,800
Miscellaneous Services	4,912	2,947	3,153
Total	<u>\$ 241,640</u>	<u>\$ 235,822</u>	<u>\$ 253,286</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 174,125	\$ 168,578	\$ 180,217
Fringe Benefits	56,032	58,618	65,108
Materials & Supplies	1,744	1,559	2,600
Maintenance & Utilities	1,973	2,000	2,000
Miscellaneous Services	6,802	2,734	3,410
Total	<u>\$ 240,676</u>	<u>\$ 233,489</u>	<u>\$ 253,335</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 155,193	\$ 158,679	\$ 163,833
Fringe Benefits	51,576	56,955	62,114
Materials & Supplies	1,662	1,935	2,200
Maintenance & Utilities	1,600	1,600	1,750
Miscellaneous Services	4,081	1,685	2,755
Total	<u>\$ 214,112</u>	<u>\$ 220,854</u>	<u>\$ 232,652</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 158,941	\$ 158,336	\$ 161,974
Fringe Benefits	52,797	51,698	61,773
Materials & Supplies	1,751	1,834	3,080
Maintenance & Utilities	3,850	4,260	4,366
Miscellaneous Services	5,810	4,710	5,439
Total	<u>\$ 223,149</u>	<u>\$ 220,838</u>	<u>\$ 236,632</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 165,028	\$ 169,751	\$ 171,735
Fringe Benefits	54,497	55,051	73,310
Materials & Supplies	3,125	2,190	4,200
Maintenance & Utilities	1,569	1,369	2,200
Miscellaneous Services	5,264	2,541	4,875
Total	<u>\$ 229,483</u>	<u>\$ 230,902</u>	<u>\$ 256,320</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 176,649	172,845	\$ 179,534
Fringe Benefits	59,224	61,505	67,227
Materials & Supplies	2,892	3,042	4,445
Maintenance & Utilities	7,142	7,035	9,300
Miscellaneous Services	5,086	2,685	3,235
Total	<u>\$ 250,993</u>	<u>\$ 247,112</u>	<u>\$ 263,741</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 114,909	\$ 157,559	\$ 166,113
Fringe Benefits	34,021	54,337	62,946
Materials & Supplies	2,706	2,977	4,100
Maintenance & Utilities	1,100	1,600	2,000
Miscellaneous Services	562	3,753	4,439
Total	<u>\$ 153,298</u>	<u>\$ 220,226</u>	<u>\$ 239,598</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 240,419	\$ 239,149	\$ 259,181
Fringe Benefits	69,296	68,362	76,404
Materials & Supplies	1,204	1,333	2,000
Maintenance & Utilities	390	453	644
Miscellaneous Services	4,884	7,241	8,775
Total	<u>\$ 316,193</u>	<u>\$ 316,538</u>	<u>\$ 347,004</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 278,888	\$ 277,132	\$ 298,518
Fringe Benefits	78,847	78,383	89,633
Materials & Supplies	2,084	1,717	3,900
Maintenance & Utilities	434	300	600
Miscellaneous Services	99,460	65,591	70,039
Total	<u>\$ 459,713</u>	<u>\$ 423,123</u>	<u>\$ 462,690</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 269,137	\$ 267,456	\$ 288,512
Fringe Benefits	77,765	73,344	87,783
Materials & Supplies	1,578	1,559	2,650
Maintenance & Utilities	509	620	500
Miscellaneous Services	117,963	79,367	69,385
Total	<u>\$ 466,952</u>	<u>\$ 422,346</u>	<u>\$ 448,830</u>
<u>Court Master</u>			
Salaries & Wages	\$ 147,148	\$ 150,529	\$ 162,567
Fringe Benefits	40,962	35,980	55,897
Materials & Supplies	1,485	1,414	6,094
Maintenance & Utilities	1,645	1,564	2,000
Miscellaneous Services	95,281	167,554	209,135
Total	<u>\$ 286,521</u>	<u>\$ 357,041</u>	<u>\$ 435,693</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 128,135	\$ 121,239	\$ 126,170
Fringe Benefits	39,516	38,406	41,216
Materials & Supplies	721	893	1,050
Maintenance & Utilities	1,221	1,200	1,200
Miscellaneous Services	10,674	11,114	11,565
Total	<u>\$ 180,267</u>	<u>\$ 172,852</u>	<u>\$ 181,201</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 241,999	\$ 244,071	\$ 257,367
Fringe Benefits	86,618	86,959	96,105
Materials & Supplies	1,322	3,908	4,000
Maintenance & Utilities	1,141	1,178	1,500
Miscellaneous Services	1,985	1,986	2,000
Total	<u>\$ 333,065</u>	<u>\$ 338,102</u>	<u>\$ 360,972</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	1,413	2,754	3,750
Miscellaneous Services	8,288	8,500	11,500
Total	<u>\$ 9,701</u>	<u>\$ 11,254</u>	<u>\$ 15,250</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 5,026,034	\$ 4,695,203	\$ 5,307,291
Fringe Benefits	1,697,147	1,545,600	1,842,718
Materials & Supplies	89,742	98,553	125,063
Maintenance & Utilities	103,933	101,651	108,000
Miscellaneous Services	127,803	115,781	162,800
Total	<u>\$ 7,044,659</u>	<u>\$ 6,556,788</u>	<u>\$ 7,545,872</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 288,506	\$ 316,208	\$ 473,239
Fringe Benefits	92,401	103,873	164,413
Materials & Supplies	32,476	36,351	47,980
Maintenance & Utilities	6,285	5,665	7,000
Miscellaneous Services	22,088	29,692	40,270
Total	<u>\$ 441,756</u>	<u>\$ 491,789</u>	<u>\$ 732,902</u>
<u>Jail</u>			
Salaries & Wages	\$ 9,585,062	\$ 9,696,943	\$ 10,483,486
Fringe Benefits	3,285,794	3,174,053	3,720,636
Materials & Supplies	1,289,557	1,295,302	1,313,041
Maintenance & Utilities	1,098,758	1,166,517	1,231,324
Miscellaneous Services	2,409,687	2,465,981	2,631,000
Total	<u>\$ 17,668,858</u>	<u>\$ 17,798,796</u>	<u>\$ 19,379,487</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 665,336	\$ 675,260	\$ 770,541
Fringe Benefits	231,285	240,426	263,312
Materials & Supplies	5,637	6,469	6,721
Maintenance & Utilities	7,733	6,560	7,393
Miscellaneous Services	97,698	85,601	168,157
Total	<u>\$ 1,007,689</u>	<u>\$ 1,014,316</u>	<u>\$ 1,216,124</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 713,646	\$ 700,792	\$ 856,095
Fringe Benefits	239,795	223,333	298,370
Materials & Supplies	69,074	74,406	76,217
Maintenance & Utilities	139,620	142,979	153,316
Miscellaneous Services	19,702	24,761	27,688
Total	<u>\$ 1,181,837</u>	<u>\$ 1,166,271</u>	<u>\$ 1,411,686</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 408,168	\$ 400,828	\$ 415,099
Fringe Benefits	129,304	126,977	130,019
Materials & Supplies	3,931	8,666	7,205
Maintenance & Utilities	3,644	3,785	3,968
Miscellaneous Services	3,843	4,682	6,445
Total	<u>\$ 548,890</u>	<u>\$ 544,938</u>	<u>\$ 562,736</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 250,093	\$ 248,301	\$ 254,895
Fringe Benefits	87,537	86,337	91,420
Materials & Supplies	1,274	1,666	2,100
Maintenance & Utilities	672	672	800
Miscellaneous Services	1,654	1,883	1,900
Total	<u>\$ 341,230</u>	<u>\$ 338,859</u>	<u>\$ 351,115</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 147,785	\$ 157,442	\$ 153,448
Fringe Benefits	47,386	47,057	51,185
Materials & Supplies	92	1,705	3,727
Maintenance & Utilities	1,946	1,640	2,170
Miscellaneous Services	2,039	1,274	1,809
Total	<u>\$ 199,248</u>	<u>\$ 209,118</u>	<u>\$ 212,339</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 265,139	\$ 270,128	\$ 278,767
Fringe Benefits	86,551	84,863	92,906
Materials & Supplies	2,840	5,211	6,850
Maintenance & Utilities	1,482	1,648	2,000
Miscellaneous Services	3,260	3,392	6,417
Total	<u>\$ 359,272</u>	<u>\$ 365,242</u>	<u>\$ 386,940</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 241,595	\$ 238,751	\$ 249,040
Fringe Benefits	73,678	73,537	84,128
Materials & Supplies	826	984	2,555
Maintenance & Utilities	2,550	2,506	2,950
Miscellaneous Services	1,596	1,841	2,481
Total	<u>\$ 320,245</u>	<u>\$ 317,619</u>	<u>\$ 341,154</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 373,206	\$ 414,421	\$ 443,719
Fringe Benefits	129,254	142,773	146,157
Materials & Supplies	3,727	3,420	4,227
Maintenance & Utilities	1,951	742	2,139
Miscellaneous Services	1,943	3,529	4,500
Total	<u>\$ 510,081</u>	<u>\$ 564,885</u>	<u>\$ 600,742</u>
 <u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	15,000
Maintenance & Utilities	6,363	6,194	10,000
Miscellaneous Services	203,300	257,290	260,000
Total	<u>\$ 209,663</u>	<u>\$ 263,484</u>	<u>\$ 285,000</u>

EDUCATION & RECREATION

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

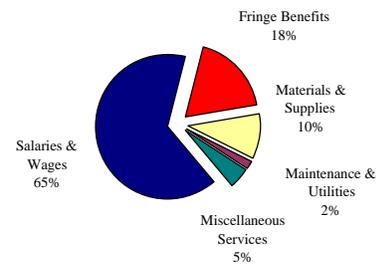
Library – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a book bookmobile, 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</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>DEPARTMENTS</u>			
Library	\$ 208,066	\$ 220,451	\$ 255,775
Agricultural Extension Service	<u>290,385</u>	<u>266,956</u>	<u>308,109</u>
Total	\$ <u>498,451</u>	\$ <u>487,407</u>	\$ <u>563,884</u>

	<u>APPROVED</u> <u>2005-2006</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 368,581
Fringe Benefits	102,615
Materials & Supplies	56,937
Maintenance & Utilities	9,818
Miscellaneous Services	<u>25,933</u>
Total	\$ <u>563,884</u>



PERSONNEL SUMMARY

	Clerical, Elected Administrative Official & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Library	-	-	-	-	4	-	4
Agricultural Extension Service	-	3	-	-	-	5	8
Total	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>5</u>	<u>12</u>

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Library</u>			
Salaries & Wages	\$ 122,756	\$ 123,376	\$ 142,636
Fringe Benefits	51,001	49,854	56,922
Materials & Supplies	27,609	38,030	45,037
Maintenance & Utilities	5,602	8,170	8,800
Miscellaneous Services	1,098	1,021	2,380
Total	<u>\$ 208,066</u>	<u>\$ 220,451</u>	<u>\$ 255,775</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 219,876	\$ 198,545	\$ 225,945
Fringe Benefits	42,654	40,803	45,693
Materials & Supplies	8,855	7,470	11,900
Maintenance & Utilities	363	420	1,018
Miscellaneous Services	18,637	19,718	23,553
Total	<u>\$ 290,385</u>	<u>\$ 266,956</u>	<u>\$ 308,109</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.

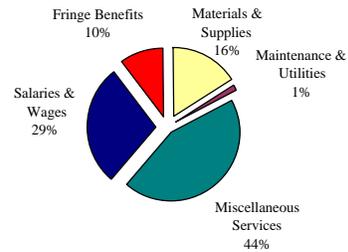
Mosquito Control – represents expenditures associated with the control of mosquitoes in the County. By significantly reducing the mosquito population, the event of epidemic disease from occurring is reduced.

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>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 779,190	\$ 741,154	\$ 876,335
Health & Welfare Unit 2	786,549	786,187	843,253
Nurse Practitioner	225,110	227,456	243,558
Child Welfare	156,762	162,516	182,600
Environmental Control	237,945	238,495	249,031
Indigent Medical Service	3,412,713	3,476,588	3,617,723
Mosquito Control	1,471,339	1,573,858	1,753,181
Emergency Management	<u>169,195</u>	<u>166,916</u>	<u>177,460</u>
 Total	 <u>\$ 7,238,803</u>	 <u>\$ 7,373,170</u>	 <u>\$ 7,943,141</u>

	<u>APPROVED</u> <u>2005-2006</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 2,279,642
Fringe Benefits	816,671
Materials & Supplies	1,279,704
Maintenance & Utilities	92,259
Miscellaneous Services	<u>3,474,865</u>
 Total	 <u>\$ 7,943,141</u>



PERSONNEL SUMMARY

	Clerical,			Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other		TOTAL
	Elected Official	Administrative & Fiscal	Law Enforcement				Un-Classified or Contract		
Health & Welfare Unit 1	-	3	-	1	5	4	-	-	13
Health & Welfare Unit 2	-	3	-	1	3	5	-	-	12
Nurse Practitioner	-	-	-	-	3	-	-	-	3
Environmental Control	-	1	-	-	3	-	-	-	4
Indigent Medical Services	-	-	-	-	1	-	-	-	1
Mosquito Control	-	1	-	13	-	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	-	2
 Total	 -	 8	 1	 15	 15	 9	 1	 -	 49

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 495,482	\$ 457,820	\$ 523,774
Fringe Benefits	174,976	163,976	203,605
Materials & Supplies	6,684	13,209	18,925
Maintenance & Utilities	3,783	3,273	4,150
Miscellaneous Services	98,265	102,876	125,881
Total	<u>\$ 779,190</u>	<u>\$ 741,154</u>	<u>\$ 876,335</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 487,851	\$ 487,416	\$ 509,473
Fringe Benefits	189,717	182,124	194,070
Materials & Supplies	6,944	11,095	15,370
Maintenance & Utilities	3,681	3,388	5,209
Miscellaneous Services	98,356	102,164	119,131
Total	<u>\$ 786,549</u>	<u>\$ 786,187</u>	<u>\$ 843,253</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 148,092	\$ 146,322	\$ 157,449
Fringe Benefits	54,037	50,596	52,231
Materials & Supplies	7,585	14,920	17,369
Maintenance & Utilities	-	-	350
Miscellaneous Services	15,396	15,618	16,159
Total	<u>\$ 225,110</u>	<u>\$ 227,456</u>	<u>\$ 243,558</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	4,095	2,952	6,500
Maintenance & Utilities	66	232	400
Miscellaneous Services	152,601	159,332	175,700
Total	<u>\$ 156,762</u>	<u>\$ 162,516</u>	<u>\$ 182,600</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 169,013	\$ 170,067	\$ 175,467
Fringe Benefits	59,367	58,133	62,014
Materials & Supplies	1,985	1,709	2,250
Maintenance & Utilities	5,768	5,564	5,700
Miscellaneous Services	1,812	3,022	3,600
Total	<u>\$ 237,945</u>	<u>\$ 238,495</u>	<u>\$ 249,031</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 88,735	\$ 84,857	\$ 102,691
Fringe Benefits	11,432	11,052	28,752
Materials & Supplies	464,930	460,082	481,200
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,847,616	2,920,597	3,005,080
Total	<u>\$ 3,412,713</u>	<u>\$ 3,476,588</u>	<u>\$ 3,617,723</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 650,769	\$ 647,713	\$ 681,969
Fringe Benefits	211,023	204,120	237,148
Materials & Supplies	521,114	630,569	736,900
Maintenance & Utilities	64,684	66,497	72,250
Miscellaneous Services	23,749	24,959	24,914
Total	<u>\$ 1,471,339</u>	<u>\$ 1,573,858</u>	<u>\$ 1,753,181</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 123,066	\$ 119,146	\$ 128,819
Fringe Benefits	36,295	35,202	38,851
Materials & Supplies	1,988	1,871	1,190
Maintenance & Utilities	4,231	5,000	4,200
Miscellaneous Services	3,615	5,697	4,400
Total	<u>\$ 169,195</u>	<u>\$ 166,916</u>	<u>\$ 177,460</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.

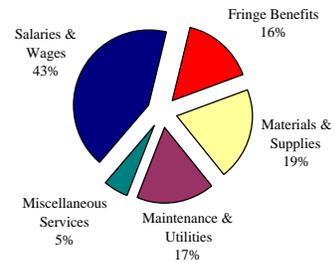
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,486,555	\$ 2,551,964	\$ 2,620,220
Port Arthur Buildings	489,582	508,668	546,263
Mid-County Buildings	29,223	34,049	46,800
Road & Bridge Pct. #1	1,230,547	1,151,798	1,398,232
Road & Bridge Pct. #2	1,125,481	1,133,611	1,214,313
Road & Bridge Pct. #3	990,459	1,258,282	1,495,648
Road & Bridge Pct. #4	1,214,611	1,237,316	1,390,177
Engineering	588,612	520,720	692,814
Parks & Recreation	80,535	82,353	139,110
Service Center	646,988	687,824	813,962
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Total	\$ <u>8,882,593</u>	\$ <u>9,166,585</u>	\$ <u>10,357,539</u>

	<u>APPROVED</u> <u>2005-2006</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 4,440,107
Fringe Benefits	1,613,966
Materials & Supplies	2,017,671
Maintenance & Utilities	1,728,775
Miscellaneous Services	557,020
	<hr/>
Total	\$ <u>10,357,539</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	-	2	-	18	-	-	-	20
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	-	-	-	-	-
Road & Bridge Pct. #1	1	2	-	13	-	-	-	16
Road & Bridge Pct. #2	1	1	-	15	-	-	-	17
Road & Bridge Pct. #3	1	1	-	14	-	-	-	16
Road & Bridge Pct. #4	1	3	-	13	-	-	-	17
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
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Total	4	12	-	91	-	-	-	107

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 738,064	\$ 741,961	\$ 774,841
Fringe Benefits	260,770	256,051	276,736
Materials & Supplies	55,828	66,222	71,150
Maintenance & Utilities	1,093,925	1,129,294	1,165,800
Miscellaneous Services	337,968	358,436	331,693
Total	<u>\$ 2,486,555</u>	<u>\$ 2,551,964</u>	<u>\$ 2,620,220</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 249,157	\$ 248,316	\$ 256,731
Fringe Benefits	88,504	89,270	95,781
Materials & Supplies	4,013	4,545	7,722
Maintenance & Utilities	107,467	128,060	142,515
Miscellaneous Services	40,441	38,477	43,514
Total	<u>\$ 489,582</u>	<u>\$ 508,668</u>	<u>\$ 546,263</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	261	1,138	1,750
Maintenance & Utilities	18,407	18,291	25,300
Miscellaneous Services	10,555	14,620	19,750
Total	<u>\$ 29,223</u>	<u>\$ 34,049</u>	<u>\$ 46,800</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 659,733	\$ 594,016	\$ 650,036
Fringe Benefits	247,508	202,039	231,506
Materials & Supplies	276,996	305,043	450,950
Maintenance & Utilities	31,132	36,651	47,800
Miscellaneous Services	15,178	14,049	17,940
Total	<u>\$ 1,230,547</u>	<u>\$ 1,151,798</u>	<u>\$ 1,398,232</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 682,113	\$ 657,851	\$ 685,938
Fringe Benefits	261,270	248,428	275,287
Materials & Supplies	124,091	174,900	190,550
Maintenance & Utilities	45,309	49,037	45,150
Miscellaneous Services	12,698	3,395	17,388
Total	<u>\$ 1,125,481</u>	<u>\$ 1,133,611</u>	<u>\$ 1,214,313</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 581,045	\$ 585,689	\$ 686,151
Fringe Benefits	216,324	211,507	251,275
Materials & Supplies	132,172	379,481	442,524
Maintenance & Utilities	47,028	53,895	84,300
Miscellaneous Services	13,890	27,710	31,398
Total	<u>\$ 990,459</u>	<u>\$ 1,258,282</u>	<u>\$ 1,495,648</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 656,921	\$ 645,815	\$ 725,906
Fringe Benefits	232,783	212,978	251,221
Materials & Supplies	247,720	293,861	324,200
Maintenance & Utilities	54,205	68,271	64,950
Miscellaneous Services	22,982	16,391	23,900
Total	<u>\$ 1,214,611</u>	<u>\$ 1,237,316</u>	<u>\$ 1,390,177</u>
<u>Engineering</u>			
Salaries & Wages	\$ 406,599	\$ 333,430	\$ 479,409
Fringe Benefits	155,772	159,277	178,952
Materials & Supplies	14,547	12,835	12,825
Maintenance & Utilities	2,868	2,032	2,260
Miscellaneous Services	8,826	13,146	19,368
Total	<u>\$ 588,612</u>	<u>\$ 520,720</u>	<u>\$ 692,814</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 30,569	\$ 19,568	\$ 20,584
Fringe Benefits	6,748	6,598	3,757
Materials & Supplies	2,432	5,400	26,600
Maintenance & Utilities	26,911	31,632	43,700
Miscellaneous Services	13,875	19,155	44,469
Total	<u>\$ 80,535</u>	<u>\$ 82,353</u>	<u>\$ 139,110</u>
<u>Service Center</u>			
Salaries & Wages	\$ 149,618	\$ 150,302	\$ 160,511
Fringe Benefits	45,995	45,727	49,451
Materials & Supplies	344,557	381,222	489,400
Maintenance & Utilities	102,934	104,573	107,000
Miscellaneous Services	3,884	6,000	7,600
Total	<u>\$ 646,988</u>	<u>\$ 687,824</u>	<u>\$ 813,962</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 2003-2004	ESTIMATED 2004-2005	APPROVED 2005-2006
Tax Assessor-Collector	\$ -	\$ -	\$ 5,000
Human Resources	-	-	-
County Auditor	-	3,620	8,000
County Clerk	-	-	-
County Judge	-	-	-
Risk Management	-	-	-
County Treasurer	1,114	-	-
Printing	-	-	-
Claims Processing	-	-	712
Budget Office	-	-	-
Purchasing Agent	-	-	1,455
General Services	-	-	300,000
Management Information Systems	109,344	67,088	117,743
Veterans Services	1,114	-	365
Pre-Trial Release	-	-	-
District Attorney	9,641	5,092	1,442
District Clerk	-	-	-
District Courts	1,114	-	4,566
Justice of the Peace	525	7,055	2,870
County Courts at Law	970	-	5,000
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	-
Community Supervision	-	1,370	3,271
Sheriff	231,279	2,783	44,791
Crime Laboratory	-	2,258	14,214
Jail	17,909	-	-
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	24,467	3,429	169,256
County Morgue	-	-	-
Library	-	-	800
Agricultural Extension Service	1,450	2,225	1,675
Health & Welfare Unit 1	-	-	-
Health & Welfare Unit 2	-	-	-
Nurse Practitioner	-	-	-
Environmental Control	2,293	-	-
Mosquito Control	10,057	-	725
Emergency Management	-	-	-
Courthouse & Annexes	66,534	106,510	18,000
Port Arthur Buildings	1,275	-	2,797
Mid-County Buildings	-	-	-
Road & Bridge Pct. #1	-	-	-
Road & Bridge Pct. #2	-	-	-
Road & Bridge Pct. #3	-	10,100	10,800
Road & Bridge Pct. #4	29,026	3,899	-
Engineering	2,800	-	-
Parks & Recreation	-	-	-
Service Center	-	-	3,811
Total Capital Outlay	\$ 510,912	\$ 215,429	\$ 717,293

**CAPITAL OUTLAY
DIVISION SUMMARY**

Tax Assessor-Collector

120-1011-415-60-22 DESK, FILE CABINETS, SHELVES, CABINETS AND TWO WORKSTATIONS 5,000

County Auditor

120-1013-415-60-02 1 - HP LASER JET PRINTER 2,450
120-1013-415-60-02 1 - HP BUSINESS JET PRINTER 550
120-1013-415-60-02 FIXED ASSET SOFTWARE SYSTEM 5,000

Claims Processing

120-1019-441-60-02 2 - 21 INCH MONITORS 712

Purchasing Agent

120-1019-441-60-02 1 - GATEWAY E-6300 SSSB COMPUTER 1,455

General Services

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

Management Information Systems

120-1025-415-60-02 1 - IBM AS/400 MODEL 730 FINANCING 54,000
120-1025-415-60-02 1 - ALCATEL OMNI ACCESS 602 4,200
120-1025-415-60-02 1 - ALCATEL OS6600 24 FIBER PORT SWITCH 3,000
120-1025-415-60-02 1 - ALCATEL OS6602 48 PORT SWITCH 2,800
120-1025-415-60-02 1 - ALCATEL OS6602 24 PORT SWITCH 2,000
120-1025-415-60-02 1 - ALCATEL 100 BASE - FX SFP FIBER CONVERTER 4,200
120-1025-415-60-02 1 - INFOCUS PROJECTOR AND LAPTOP COMPUTER 3,300
120-1025-415-60-02 1 - ALCATEL 6024 REPLACEMENT SWITCHES 4,800
120-1025-415-60-02 1 - WAVE WIRELESS LAN (ISBN REPLACEMENT) 10,400
120-1025-415-60-02 1 - BOSANOVA E-TWINAX CONTROLLER 16 PORTS 2,325
120-1025-415-60-02 1 - BOSANOVA E-TWINAX CONTROLLER 28 PORTS 4,485
120-1025-415-60-02 1 - NEW SERVER 8,800
120-1025-415-60-53 WALL DATA (RUMBA) SITE LICENSE RENEWAL 1,000
120-1025-415-60-53 HAWKEYE PATHFINDER - PROGRAMMING TOOL 650
120-1025-415-60-53 NORTON ANTIVIRUS - 300 USERS 7,050
120-1025-415-60-53 ALCATEL OMNIVISTA 2500 NETWORK MANAGER 3,000
120-1025-415-60-53 ATOMZ WEB PAGE SEARCH 650
120-1025-415-60-53 VISUAL BASIC 6 NET - INTERNET BROWSER INTERFACE 1,083

Veterans Services

120-8096-419-60-22 BOOKSHELF 365

District Attorney

120-2030-412-60-02 1 - LAPTOP COMPUTER 1,442

136th District Court

120-2035-412-60-01 1 - PANASONIC OVERHEAD PROJECTOR 580
120-2035-412-60-22 DESK/SHELVING UNIT 1,076

252th District Court

120-2037-412-60-02 1 - LAPTOP COMPUTER 1,442
120-2037-412-60-22 WRAP AROUND DESK AND CREDENZA 1,468

Justice of the Peace Pct 4

120-2045-412-60-01 1 - AUTOMATIC TIME-DATE STAMP 710
120-2045-412-60-22 16 - STACKING CHAIRS WITH ARMS 704

**CAPITAL OUTLAY
DIVISION SUMMARY**

Justice of the Peace Pct 8

120-2049-412-60-01	1 - PLAIN PAPER FAX MACHINE	500
120-2049-412-60-22	1 - JUDGE'S CHAIR WITH SEAL	456
120-2049-412-60-22	1 - SMALL SECRETARIAL DESK	500

County Court at Law 2

120-2052-412-60-22	4 - COURTROOM CHAIRS AND 12 - JURY ROOM CHAIRS	5,000
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Community Supervision

120-3058-424-60-22	3 - FILING CABINETS (4 DRAWER/LOCK)	945
120-3058-424-60-22	3 - DESK	1,887
120-3058-424-60-22	1 - COMPUTER DESK	150
120-3058-424-60-22	1 - FILING CABINET (2 DRAWER/LOCK)	289

Sheriff's Office

120-3059-421-60-02	3 - SOFTWARE FOR TLETS	351
120-3059-421-60-02	1 - SERVER FOR TLETS - COMMUNICATIONS	2,814
120-3059-421-60-02	3 - LAPTOP COMPUTERS	4,326
120-3059-421-60-18	4 - BULLETPROOF VESTS	2,540
120-3059-421-60-18	1 - TRUCK SCALE	3,872
120-3059-421-60-18	3 - DECATUR RADARS	5,700
120-3059-421-60-18	3 - MOBILVISION CAMERAS	9,000
120-3059-421-60-18	1 - DECATUR GENESIS II DIRECTIONAL POLICE RADAR	2,500
120-3059-421-60-18	1 - SOFT BODY ARMOR	650
120-3059-421-60-18	1 - OTHER POWER TOOLS	238
120-3059-421-60-22	1 - LEGAL SIZE FILE CABINET	512
120-3059-421-60-22	1 - DRY SALFE DRYING CABINET	4,900
120-3059-421-60-22	5 - BLADE INSTRUCTORS CHAIRS	722
120-3059-421-60-22	1 - OTHER FURNITURE	66
120-3059-421-60-35	2 - MOBILE 800 MHZ RADIOS	6,600

Crime Labortary

120-3060-421-6022	4 - SAFETY CHEMICAL FUME ABSORBERS	6,700
120-3060-421-6022	1 - LAB COMPRESSOR FOR FT-IR PURGE	1,950
120-3060-421-6022	1 - PURGE GAS GENERATOR FOR FT-IR	2,964
120-3060-421-6022	1 - HEAD FOR REICHERT MICROSCOPE	600
120-3060-421-6022	1 - DIGITAL CAMERA 8.1 MEGA PIXELS	1,000
120-3060-421-6022	1 - SCANNER	1,000

Constable Pct 1

120-3065-425-60-07	4 - POLICE PACKAGE VEHICLES	83,090
120-3065-425-60-22	3 - CLERK STATIONS AND 5 - DEPUTY WORK STATIONS	7,350

Constable Pct. 6

120-3070-425-60-18	4 - MOBILE VIDEO EQUIPMENT	9,800
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Constable Pct. 7

120-3071-425-60-01	3 - ABA EXTREMO 111A FULLSIDE PROTECTIVE VESTS	1,770
120-3071-425-60-07	2 - POLICE PACKAGE VEHICLES	46,344

Constable Pct. 8

120-3072-425.60-07	1 - POLICE PACKAGE VEHICLE	20,902
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Library

121-4072-455-60-22	1 - FURNITURE	800
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Agriculture Extension Services

120-4071-461-60-02	1 - COST SHARE NOTEBOOK COMPUTER	875
120-4071-461-60-02	1 - COST SHARE DESKTOP COMPUTER	800

**CAPITAL OUTLAY
DIVISION SUMMARY**

Mosquito Control

124-5081-448-60-18 1 - AIR COMPRESSOR FOR SPRAY UNIT 725

Courthouse & Annexes

120-6083-416-60-03 FIRE HOSES 4,416

120-6083-416-60-03 HANDRAIL FOR OLD COURTHOUSE 5,000

120-6083-416-60-03 CARPENTER SHOP BUILDING SUPPLIES 8,584

Port Arthur Buildings

120-6084-416-60-07 1 - 6 1/2 X 10 OPEN TRAILER 1,499

120-6084-416-60-13 1 - HEATER AND CONDENSING UNIT 1,298

Road & Bridge Pct. #3

113-0309-431-60-18 1 - SHOP FAN - PORTACOOOL 2,600

113-0309-431-60-18 1 - STEAMCLEANER 5,200

113-0309-431-60-18 1 - MIG-WELDER 3,000

Service Center

120-8095-417-60-18 1 - FUEL PUMP 3,811

Total Capital Outlay

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, Southeast Texas Regional Airport Enterprise Fund, and to Ford Park Enterprise Fund to provide for improvements and operational expenditures. Contingency Appropriations are also noted here.

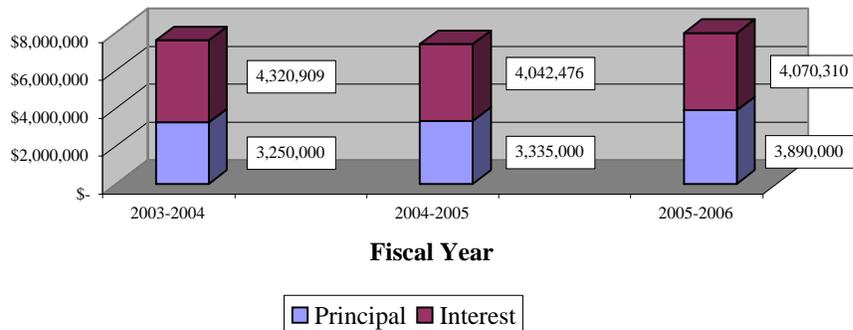
**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

	<u>ACTUAL 2003-2004</u>	<u>ESTIMATED 2004-2005</u>	<u>APPROVED 2005-2006</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 200,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 200,000</u>
Transfers Out			
General Fund	\$ <u> 1,275,063</u>	\$ <u> 2,689,663</u>	\$ <u> 3,221,547</u>
Total Transfers Out	\$ <u> 1,275,063</u>	\$ <u> 2,689,663</u>	\$ <u> 3,221,547</u>

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2003-2004</u>	<u>ESTIMATED</u> <u>2004-2005</u>	<u>APPROVED</u> <u>2005-2006</u>
REVENUES			
Property Taxes	\$ 7,583,401	\$ 7,080,978	\$ 6,846,485
Interest	<u>42,513</u>	<u>44,446</u>	<u>58,166</u>
Total Revenues	<u>7,625,914</u>	<u>7,125,424</u>	<u>6,904,651</u>
OTHER SOURCES			
Transfers In	<u>-</u>	<u>-</u>	<u>1,228,687</u>
Total Other Sources	<u>-</u>	<u>-</u>	<u>1,228,687</u>
Total Revenues & Other Sources	<u>7,625,914</u>	<u>7,125,424</u>	<u>8,133,338</u>
EXPENDITURES			
Principal Payments	3,250,000	3,335,000	3,890,000
Interest Payments	4,320,909	4,042,476	4,070,310
Commissions and Exchanges	<u>30,390</u>	<u>15,403</u>	<u>19,750</u>
Total Expenditures	<u>7,601,299</u>	<u>7,392,879</u>	<u>7,980,060</u>
BEGINNING FUND BALANCE	<u>753,427</u>	<u>778,042</u>	<u>510,587</u>
ENDING FUND BALANCE	<u>778,042</u>	<u>510,587</u>	<u>663,865</u>
RESERVED FOR DEBT SERVICE	<u>\$ 778,042</u>	<u>\$ 510,587</u>	<u>\$ 663,865</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>
2006	\$ 3,890,000	\$ 4,070,309	\$ 7,960,309
2007	4,045,000	3,921,363	7,966,363
2008	3,510,000	3,786,513	7,296,513
2009	3,660,000	3,662,188	7,322,188
2010	3,760,000	3,529,638	7,289,638
2011	3,970,000	3,382,688	7,352,688
2012	3,590,000	3,198,206	6,788,206
2013	3,780,000	3,021,269	6,801,269
2014	4,160,000	2,844,331	7,004,331
2015	4,380,000	2,620,750	7,000,750
2016	4,635,000	2,383,787	7,018,787
2017	4,865,000	2,132,518	6,997,518
2018	3,880,000	1,877,869	5,757,869
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	528,937	5,433,937
2025	<u>5,170,000</u>	<u>271,425</u>	<u>5,441,425</u>
	\$ <u><u>83,430,000</u></u>	\$ <u><u>47,353,917</u></u>	\$ <u><u>130,783,917</u></u>

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2005</u>
1999 Certificates of Obligation	2007	6,000,000	4,050,000	1,950,000
2000 Certificates of Obligation	2010	1,150,000	-	1,150,000
2002A Refunding - General Obligation	2025	57,625,000	1,270,000	56,355,000
2002B Certificates of Obligation	2017	13,090,000	2,025,000	11,065,000
2003A Refunding - General Obligation	2010	11,550,000	3,105,000	8,445,000
2003B Certificates of Obligation	2018	1,505,000	40,000	1,465,000
2005 Tax Anticipation Notes	2011	3,000,000	-	3,000,000
Total				<u>83,430,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$14,557,527,010</u>
Assessed Value of All Taxable Property	<u>\$17,620,149,310</u>

**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	\$ 3,639,381,753
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 83,430,000
Less Amount Available in Debt Service Fund	<u>510,587</u>
	<u>82,919,413</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	<u>\$ 3,556,462,340</u>

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 Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately \$881,007,466 compared to applicable bonds outstanding at October 1, 2005 of \$83,430,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2005	PRINCIPAL	INTEREST	FEEs	TOTAL	10/1/2006
1999 Certificates of Obligation	\$ 1,950,000	950,000	79,000	1,000	1,030,000	1,000,000
2000 Certificates of Obligation	1,150,000	-	61,375	3,250	64,625	1,150,000
2002A Refunding - General Obligation	56,355,000	150,000	3,008,301	3,100	3,161,401	56,205,000
2002B Certificates of Obligation	11,065,000	725,000	493,675	3,100	1,221,775	10,340,000
2003A Refunding - General Obligation	8,445,000	1,600,000	242,100	3,100	1,845,200	6,845,000
2003B Certificates of Obligation	1,465,000	20,000	59,324	3,100	82,424	1,445,000
2005 Tax Anticipation Notes	3,000,000	445,000	126,535	3,100	574,635	2,555,000
	<u>\$ 83,430,000</u>	<u>3,890,000</u>	<u>4,070,310</u>	<u>19,750</u>	<u>7,980,060</u>	<u>79,540,000</u>

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ESTIMATED BALANCE 10/1/2005	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/2006
Lateral Road - Precinct 1	\$ 72,364	8,100	-	80,464
Lateral Road - Precinct 2	196,641	10,900	150,000	57,541
Lateral Road - Precinct 3	233,094	10,200	-	243,294
Lateral Road - Precinct 4	18,808	8,100	25,000	1,908
Breath Alcohol Testing	48,317	650	48,967	-
Security Fee	406,057	151,500	131,771	425,786
Law Library	10,980	141,000	93,300	58,680
Voter Registration	21,558	400	13,500	8,458
Bail Bond Board	1,444	7,556	9,000	-
Law Officer Training	77,516	32,950	66,244	44,222
County Clerk - Records Management	288,465	243,000	250,000	281,465
County Clerk - Records Archive	358,707	256,500	331,846	283,361
SCAAP Grant	139	50,300	50,000	439
County Records Management	205,624	53,000	175,715	82,909
D.A.R.E. Contributions	15,215	4,825	18,000	2,040
Family Protection Fee Fund	17,921	18,075	22,500	13,496
Deputy Sheriff Education	13,058	24,125	24,783	12,400
Constable Pct. 1 - Education	1,749	1,030	915	1,864
Constable Pct. 2 - Education	3,809	960	3,000	1,769
Constable Pct. 4 - Education	3,449	780	3,000	1,229
Constable Pct. 6 - Education	6,090	1,090	3,000	4,180
Constable Pct. 7 - Education	4,239	960	3,000	2,199
Constable Pct. 8 - Education	1,323	1,140	2,463	-
Tax Office Auto Dealer	82,421	13,750	48,539	47,632
J.P. Courtroom Technology Fee	166,028	1,250	167,278	-
Hotel Occupancy Tax	449,333	605,000	1,000,000	54,333
District Clerk - Records Management	50,100	30,000	50,000	30,100
D.A.'s Forfeiture	171,898	101,000	235,000	37,898
Constable Pct. 4 Forfeiture	-	-	-	-
Sheriff's Forfeiture	971,937	230,000	550,095	651,842
D.A.'s Hot Check	136,049	110,000	246,000	49
Constable Pct 8 Forfeiture	485	-	485	-
Total	\$ 4,034,818	2,118,141	3,723,401	2,429,558

CAPITAL PROJECTS
2005-2006

	BUDGETED	FYTD	ACTUAL		
	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002
Frontage Road - Highway 69	\$ 10,028	29,972	31,780	12,472	54,749
Brooks Road Bridge	30,000	-	-	-	-
Hillebrandt Bayou Bridge	200,000	-	-	-	-
Walden Road Bridge	60,000	-	-	-	-
Courthouse Interior Restoration	150,000	-	-	-	15,341
Courthouse Remodeling	1,475,892	340,133	-	-	-
Central Gardens Drainage	125,000	-	-	-	-
Agricultural Extension Remodeling	700,000	-	-	-	-
Regional Visitors Center	1,038,140	1,007,758	225,948	-	-
Election County Barn Remodeling	60,000	-	-	-	-
Capital Equipment Financed with TAN's	165,068	958,981	-	-	-
Total Capital Projects	\$ 4,014,128	2,336,844	257,728	12,472	70,090

CAPITAL PROJECTS

2005-2006

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.

Brooks Road Bridge

Project consists of rebuilding approach to Brooks Road Bridge. Project is located in Precinct 1.

Hillebrandt Bayou Bridge

Project consists of rebuilding Hillibrandt Bayou Bridge in Precinct 2. The County will participate with State of Texas to share the cost of construction.

Walden Road Bridge

Project consists of rebuilding approach to Brooks Road Bridge. Project is located in Precinct 1 and 4.

Courthouse Interior Restoration

This project is for assessing and preparing to make repairs to the Courthouse interior due to termite damage.

Courthouse Remodeling

Project consists of remodeling Annex for Justice of Peace Precinct 6 and Constable Precinct 6 and replacing of the Downtown Jail locking system.

Central Gardens Drainage

Project consists of redirecting the existing road ditches that slope toward the west and reversing them to slope toward the east to improve drainage in the Central Gardens area. The project is located in Precinct 2.

Agricultural Extension Remodeling

This project will expand the space needed for the Agricultural Extension offices.

Regional Visitors Center

This project is for the construction of a regional visitors information center. The project is funded with money from the Texas Department of Transportation and Hotel Occupancy Tax funds.

Election County Barn Remodeling

This project will remodel the existing election county barn to properly house the new electronic election systems.

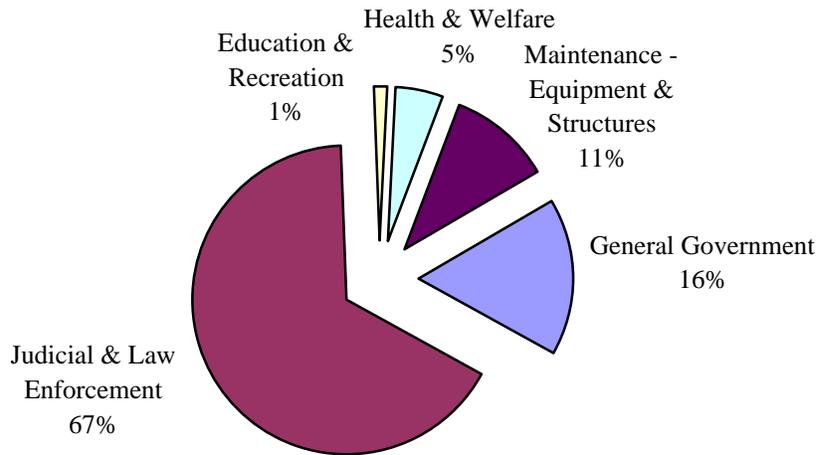
Capital Equipment Financed with TAN's

This project consisted of purchases of capital equipment which was financed with Tax Anticipation Notes in May 2005.

PERSONNEL SCHEDULES
SUMMARY BY DEPARTMENT

	Fiscal Year		
	2003-2004	2004-2005	2005-2006
General Government	165	160	160
Judicial & Law Enforcement	653	650	655
Education & Recreation	13	12	12
Health & Welfare	49	49	49
Maintenance - Equipment & Structures	114	107	107
	<u>994</u>	<u>978</u>	<u>983</u>

FY 2005-2006 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
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
82	58,131	87,196
83	59,584	89,376
84	61,074	91,611
85	62,601	93,901
86	64,166	96,248
87	65,770	98,655

Classified (CCG) (continued)		
Grade	Minimum	Maximum
88	67,414	101,121
89	69,099	103,649
90	70,827	106,240
91	72,597	108,896

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

Elected Official (ELE)		
Grade	Minimum	Maximum
1	4,650	110,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	16.0823	16.0823
2	17.0007	17.0007
3	17.7304	17.7304
4	18.4601	18.4601
5	19.1133	19.1133
6	19.7723	19.7723
7	20.3607	20.3607
8	20.9610	20.9610
10	24.7919	24.7919

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	14.8673	14.8673
2	16.5058	16.5058
3	17.2154	17.2154
4	17.9250	17.9250
5	18.5538	18.5538
6	19.1942	19.1942
7	19.7712	19.7712
8	20.0654	20.0654
45	21.0058	21.0058
46	22.0327	22.0327
47	24.7903	24.7903
48	27.1962	27.1962

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	11.8212	11.8212
2	13.4885	13.4885
3	14.4115	14.4115
4	15.1154	15.1154
5	16.1769	16.1769
6	16.5058	16.5058
7	17.0019	17.0019
8	17.2558	17.2558
45	21.0058	21.0058
46	22.0327	22.0327
47	24.7903	24.7903
48	27.1962	27.1962

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
<u>Elected Official</u>	ELE	1
		39
<u>Clerical, Administrative & Fiscal</u>		
OFFICE ASSISTANT	CCG	34
RECEPTIONIST/CLERK	CCG	34
OFFICE SPECIALIST	CCG	38
SENIOR OFFICE SPECIALIST	CCG	43
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46
OFFICE MANAGER	CCG	51
ELECTIONS COORDINATOR	CCG	56
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59
DEPUTY COUNTY CLERK	CCG	40
SENIOR DEPUTY COUNTY CLERK	CCG	43
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53
CHIEF DEPUTY COUNTY CLERK	CCG	65
COUNTY CLERK ADMINISTRATOR	CCG	61
SECRETARY	CCG	38
SENIOR SECRETARY	CCG	45
ADMINISTRATIVE SECRETARY	CCG	50
ACCOUNT CLERK	CCG	40
SENIOR ACCOUNT CLERK	CCG	43
ACCOUNTING TECHNICIAN	CCG	53
COURT CLERK	CCG	40
SENIOR COURT CLERK	CCG	43
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53
COURT COORDINATOR	CCG	53
ASSOCIATE COURT ADMINISTRATOR	CCG	53
COURT APPELATE COORDINATOR	CCG	60
DEPUTY DISTRICT CLERK	CCG	40
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53
CHIEF DEPUTY DISTRICT CLERK	CCG	65
SENIOR DEPUTY DISTRICT CLERK	CCG	43
BUYER	CCG	44
SENIOR BUYER	CCG	49
ASSISTANT PURCHASING AGENT	CCG	61
PURCHASING AGENT	CCG	75
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49
PERSONAL COMPUTER TECHNICIAN	CCG	49
ANALYST/PROGRAMMER	CCG	62
PROGRAMMER/ANALYST	CCG	65
SENIOR PROGRAMMER/ANALYST	CCG	70
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
SYSTEMS ANALYST	CCG 66	2
ASSISTANT DIRECTOR OF MIS	CCG 79	1
DIRECTOR OF MIS	CCG 86	1
FINANCIAL TECHNICIANS	CCG 48	7
FINANCIAL ANALYST	CCG 59	3
BUDGET ASSISTANT	CCG 61	1
TAX OFFICE MANAGER	CCG 61	1
FINANCIAL MANAGER	CCG 71	3
CHIEF DEPUTY TAX ASSESSOR	CCG 69	1
CHIEF DEPUTY COUNTY TREASURER	CCG 54	1
1ST ASSISTANT COUNTY AUDITOR	CCG 79	1
COUNTY AUDITOR	CCG 91	1
CLAIMS ADMINISTRATOR SUPERVISOR	CCG 58	1
CLAIMS ASSISTANT	CCG 40	2
CLAIMS ADJUSTER	CCG 43	1
BENEFITS/SAFETY COORDINATOR	CCG 57	1
SENIOR BENEFITS ANALYST	CCG 56	1
EMP RELATIONS/COMPENSATION MGR	CCG 66	1
DIRECTOR OF HR & LABOR RELATIONS	CCG 81	1
SENIOR PERSONNEL SPECIALIST	CCG 56	1
DIRECTOR OF INSURANCE & RISK MANAGEMENT	CCG 81	1
<u>Law Enforcement</u>		
CIVIL BAILIFF	CCG 36	3
TELECOMMUNICATOR	CCG 42	8
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 53	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG 71	2
CHIEF DEPUTY SHERIFF	CCG 77	3
JUVENILE DETENTION OFFICER	CCG 42	11
LEAD JUVENILE DETENTION OFFICE	CCG 50	4
JUVENILE DETENTION SUPERINTENDENT	CCG 70	1
PRE-TRIAL ASSESSMENT SPECIALIST	CCG 53	2
COOK	CCG 31	1
CRIME LAB TECHNICIAN	CCG 48	2
FORENSIC ANALYST	CCG 48	7
DIRECTOR OF CRIME LAB	CCG 72	1
<u>Labor, Trades & Maintenance</u>		
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG 54	1
SIGN FABRICATOR	CCG 42	1
CONSTRUCTION FOREMAN	CCG 58	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
Painter	CCG 46	3
Carpenter	CCG 52	4
Plumber	CCG 53	1
Heating, Vent & AC Mechanic	CCG 54	3
Welder	CCG 47	1
Electrician	CCG 55	2
Lead Printer	CCG 49	1
Utility Maint. Worker/Multicraft	CCG 40	7
Utility Maint. Worker - St&Hwy	CCG 42	5
Van Driver	CCG 36	2
Equip Operator/Maint Worker	CCG 44	10
Senior Equip Operator/Maint. Worker	CCG 49	20
Automobile Mechanic	CCG 48	3
Heavy Equipment Mechanic	CCG 50	4
Director of Service Center	CCG 59	1
Voting Machine Technician	CCG 46	1
Custodian	CCG 27	1
Custodial Supervisor	CCG 47	1
Groundskeeper	CCG 32	4
Building Maintenance Supervisor	CCG 58	2
Superintendent of Building Maintenance	CCG 62	1
Director of Building Maintenance	CCG 69	1
Road Foreman	CCG 56	8
Assistant Superintendent	CCG 58	2
Precinct Road Superintendent	CCG 69	4
Engineering Assistant	CCG 48	1
Senior Engineering Technician	CCG 56	4
Survey Party Chief	CCG 53	1
Engineering Superintendent	CCG 71	1
County Engineer	CCG 86	1
Aircraft Mechanic	CCG 62	1
Pilot/Aircraft Mechanic	CCG 63	1
Chief Pilot/Aircraft Mechanic	CCG 67	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 52	2
Entomologist	CCG 62	1
Director of Mosquito Control	CCG 75	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
<u>Nursing & Public Health</u>		
PUBLIC HEALTH NURSE	CCG 63	5
LICENSED VOCATIONAL NURSE	CCG 51	1
PUBLIC HEALTH NURSING SUPERVISOR	CCG 65	2
PHARMACIST	CCG 86	1
NURSE PRACTITIONER	CCG 80	1
PHARMACY TECHICIAN	CCG 36	1
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG 52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG 50	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG 64	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 60	1
DIRECTOR OF JUV PROB & DETENTION	CCG 85	1
INDIGENT DEFENSE COORDINATOR	CCG 47	1
SENIOR MEDIATION SUPERVISOR/CASE MANAGER	CCG 53	1
CASE COORDINATOR	CCG 38	1
CASEWORK SUPERVISOR	CCG 53	1
DIRECTOR OF DISPUTE RESOLUTION	CCG 69	1
DIRECTOR OF PRETRIAL RELEASE	CCG 67	1
BOOKMOBILE DRIVER/LIBRARY ASSISTANT	CCG 34	1
LIBRARY SERVICES SPECIALIST	CCG 38	2
COUNTY LIBRARIAN	CCG 57	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
<u>Other Un-Classified or Contract</u>		
DETENTION OFFICER	CL2 1-8	226
BAILIFF	CLE 1-8	7
SHERIFF'S DEPUTY	CLE 1-8	58
SERGEANT	CL2/CLE 45	19
LIEUTENANT	CL2/CLE 46	18
CAPTAIN	CL2/CLE 47	6
MAJOR	CL2/CLE 48	3
CONSTABLE DEPUTY	CON 1-10	23
GRAND JURY BAILIFF	OTH 1	2
ATTORNEY	OTH 1	30
INVESTIGATOR	OTH 1	6
EXECUTIVE ASSISTANT	OTH 1	1
ASSISTANT TO COUNTY JUDGE	OTH 1	2
COURT REPORTER	OTH 1	13
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	<u>5</u>
Total		<u><u>983</u></u>

PERSONNEL SCHEDULES

2005/2006 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

I. STAFFING

- a. When openings occur in a department reporting to Commissioners' Court, after all internal transfers, promotions, or reclassifications, the remaining position will not be filled (will be "frozen") for the remainder of the budget year.
- b. A Department Head may request to fill a "frozen" position with the salary to be paid at 80% of the range. The request shall be forwarded to Human Resources, who will assess the need to fill the frozen position. Such requests shall be in writing and should include specific reasons for the need to fill the position. Human Resources will then submit a recommendation to Commissioners' Court. The Commissioners' Court will review and consider approving the recommendation during regularly scheduled sessions of Commissioners' Court.
- c. Elected Officials are encouraged to comply with these guidelines; however, participation by elected officials is entirely voluntary, within the limits of that officials' budget.

II. PROMOTIONS

As openings occur, qualified county employees may be eligible for promotion.

- a. 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. Under certain circumstances, a promoted employee may be placed at a rate higher than 80% but not to exceed 100% of the new range, with Commissioners' Court approval. Justification for promotional increases exceeding the 80% or 3% guidelines will be assessed based on critical skills and/or experience and/or expertise.
- b. In no instance should a promoted employee's rate of pay exceed the maximum of the newly assigned range.
- c. Once the promotional increase is determined, the promoted employee will progress through the applicable range as indicated in Attachment "A".

III. RECLASSIFICATIONS/CONSOLIDATION OF POSITIONS

PERSONNEL SCHEDULES

2005/2006 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

- a. Normally, all requests for reclassifications should be considered during the budget process. In unusual circumstances, request for reclassifications will be considered outside of the budget process.
- b. In order for a reclassification to be considered, the proposed reclassification or consolidation of positions must result in: 1). An increase in level of responsibility or a significant increase in the scope of the position; 2). A permanent reduction in headcount and 3). A significant budgetary savings. The savings should be a minimum of at least 75% of the salary for the position eliminated. In no instance should a reclassified employee's rate of pay exceed the maximum of the newly assigned range.
- c. Newly created positions should be classified or a market analysis done to determine the appropriate salary range. The final salary assigned to an employee who is reclassified will be determined by the Human Resources Department and subject to the approval of Commissioners' Court.

IV. 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 amount budgeted for the lower assigned position but in no instance shall the employee's new rate of pay exceed the maximum of the newly assigned range.

V. NEW EMPLOYEES

- a. As indicated in Sec. I (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 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.

PERSONNEL SCHEDULES

2005/2006 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

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.
- 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. These employees may be eligible for a lump sum award which would be granted on October 1, payable on the first pay period in November.

Note: **These guidelines do not apply to:**

- 1). *Positions that are not classified, or;*
- 2). **Offices or positions that are set by the District Judges, Juvenile Board, Judicial Administration Board for Community Supervision & Corrections, or the Purchasing Board, unless they continue participation in the Classification/Compensation Program.**

PERSONNEL SCHEDULES

2005/2006 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

ATTACHMENT "A"

SALARY PROGRESSION

40% Spread (80% - 120%)

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

After reaching 102% of the range (Market Rate), the Department Head may award, on an annual basis, up to 2.5% increase to classified employees provided that budgeted funds are available for the position slot.

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	8 Years	12/31/2006
William "Eddie" Arnold, Commissioner, Pct. 1	<1 Year	12/31/2008
Mark Domingue, Commissioner, Pct. 2	14 Years	12/31/2006
Waymon Hallmark, Commissioner, Pct. 3	12 Years	12/31/2008
Everette "Bo" Alfred, Commissioner, Pct. 4	3 Years	12/31/2006

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	<1 Year	12/31/2006
Tom Maness	District Attorney	18 Years	12/31/2006
Miriam Johnson	Tax Assessor Collector	10 Years	12/31/2008
Linda Robinson	County Treasurer	17 Years	12/31/2006
Mitch Woods	Sheriff	8 Years	12/31/2008
Lolita Ramos	District Clerk	2 Years	12/31/2006
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	8 Years	12/31/2008
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	18 Years	12/31/2006
Robert Morgan	Justice of the Peace Pct. 2	8 Years	12/31/2006
Ray Chesson	Justice of the Peace Pct. 4	8 Years	12/31/2006
Paul Brown	Justice of the Peace Pct. 6	12 Years	12/31/2006
James Burnett	Justice of the Peace Pct. 7	2 Years	12/31/2006
Tom Gillam	Justice of the Peace Pct. 8	1 Years	12/31/2006
Charles Wiggins	Constable Pct. 1	<1 Year	12/31/2008
Leonard Roccaforte	Constable Pct. 2	18 Years	12/31/2008
James Trahan	Constable Pct. 4	<1 Year	12/31/2008
Joe Stevenson	Constable Pct. 6	8 Years	12/31/2008
Jeffrey Greenway	Constable Pct. 7	8 Years	12/31/2008
Eddie Collins	Constable Pct. 8	12 Years	12/31/2008
Al Gerson	Judge, County Court at Law #1	20 Years	12/31/2006
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	2 Years	12/31/2006
John Davis	Judge, County Court at Law #3	15 Years	12/31/2006
Charles Carver	Judge, Criminal District Court	10 Years	12/31/2006
Layne Walker	Judge, 252nd District Court	2 Years	12/31/2006
James Mehaffy	Judge, 58th District Court	11 Years	12/31/2006
Gary Sanderson	Judge, 60th District Court	27 Years	12/31/2008
Milton Shuffield	Judge, 136th District Court	10 Years	12/31/2008
Donald Floyd	Judge, 172nd District Court	21 Years	12/31/2006
Thomas Mulvaney	Judge, 279th District Court	6 Years	12/31/2006
Lawrence Thorne	Judge, 317th District Court	6 Years	12/31/2006

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	9 Years	12/31/2006
Naomi Lawrence-Lee	Purchasing Agent	3 Years	12/31/2007
Jose Pastrana	County Engineer	5 Years	
Kelby Boldt	Agricultural Extension Service	<1 Year	
Hal Ross	Airport	2 Years	
David Fontenot	Service Center	16 Years	
Harry Fuselier	Buildings Maintenance	8 Years	
Larry Gist	Court Master	8 Years	
Paul Helegda	MIS	7 Years	
Cindy Bloodsworth	Dispute Resolution Center	17 Years	
John Cascio	Emergency Management	10 Years	
Michael Melancon	Environmental Control	9 Years	
Dr. Cecil Walkes	Health and Welfare Units	16 Years	
Cary Erickson	Human Resources	12 Years	
James Martin	Juvenile Probation & Detention	16 Years	
Emil Ciallela	Library	5 Years	
Lee Chastant	Mosquito Control	14 Years	
Dr. Tommy Brown	Morgue	7 Years	
Thomas Sigee	Pre-Trial Release	2 Years	
Shannon Morgan	Risk Management	7 Years	
LeRoy Saleme	Budget Office	2 Years	
Hilary Guest	Veterans Services Offices	3 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Edwards, Tate & Fontente, L.L.P. Beaumont, Texas
Co-Bond Counsel	Orgain, Bell & Tucker, L.L.P., and Germer 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	252,051	113,866	57,755	385,090

(A) Source: U.S. Census

JEFFERSON COUNTY, TEXAS

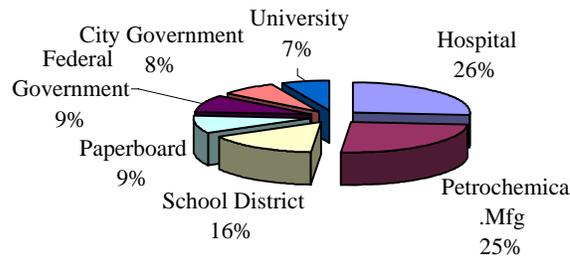
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
1995	118,987	108,077	10,910	9.17%
1996	116,775	106,641	10,134	8.68%
1997	116,861	108,103	8,758	7.49%
1998	117,411	109,399	8,012	6.82%
1999	117,130	107,563	9,567	8.17%
2000	118,716	109,687	9,029	7.61%
1998	116,367	107,308	9,059	7.78%
1999	115,830	106,675	9,155	7.90%
2000	119,222	108,483	10,739	9.01%
2004 (B)	119,209	109,023	10,186	8.54%

Top Ten Major Employers County and MSA (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
Beaumont ISD	School District	2,840
Christus Saint Elizabeth Hospital	Hospital	2,500
Memorial Hermann Baptist Hospital	Hospital	2,250
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,150
Westvaco	Paperboard	1,690
U.S. Postal Encoding Center	Federal Government	1,686
E.I. DuPont Nemours	Petrochemical Mfg.	1,450
City of Beaumont	City Government	1,450
Lamar University	University	1,200
Huntsman	Petrochemical Mfg.	1,041



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

(B) Average through end of September, 2004.

(C) Source: Beaumont Chamber of Commerce

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

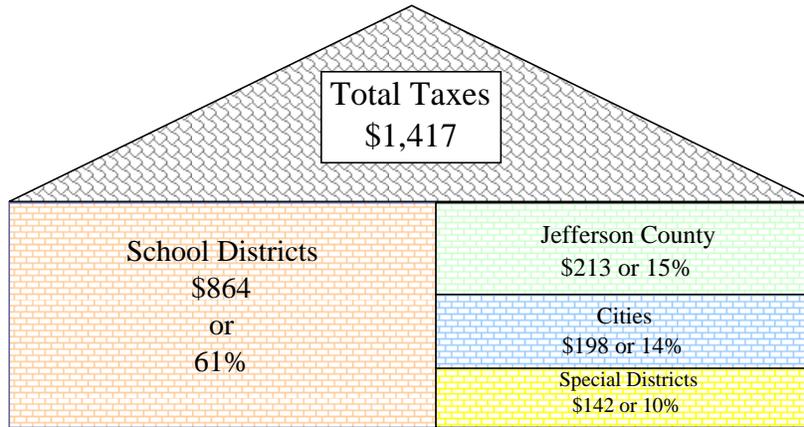
Land Area (A)	904 square miles
Maintained Roads	413.09
Bond Rating	"A1" Moody's Investors Service, Inc. "A+" Standard & Poor's Ratings Services
Housing, 2000 (A)	
Total units	103,286
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%
Education, 2000 (A)	
Elementary and high school enrollment, 2000	56,235
Percent in public schools	89.37%
Persons 25 years and over, 2000	161,261
Percent high school graduates	78.50%
Percent college graduates	16.30%

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

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Property Tax Analysis for a \$50,000 Home in Tax Year 2004 (A)



County taxes for fiscal year 2004-2005 for a \$50,000 home would be \$212.50 based on the property tax rate of .425¢ per \$100 valuation. County taxes for fiscal year 2005-2006 will not change if the valuation on the taxpayer's 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>
1995	11	1,162,565,900	4,301,494	0.00370
1996	9	881,916,620	3,263,091	0.00370
1997	6	608,238,850	2,220,072	0.00365
1998	2	209,380,310	764,238	0.00365
1999	6	158,258,690	577,644	0.00365
2000	8	358,711,210	1,309,296	0.00365
2001	9	889,499,960	3,246,675	0.00365
2002	9	1,099,286,320	4,012,395	0.00365
2003	9	1,282,618,720	4,681,558	0.00365
2004	12	1,034,344,310	4,395,963	0.00425
			28,772,426	

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

(B) Source: http://www.jcad.org/reports_abate.aspx

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 Refunding—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 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.

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.

Maintenance and Utilities—Expenditures made for maintenance of buildings, vehicles and equipment and utilities such as electricity, water and gas necessary to conduct departmental operations.

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.