

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2006-2007

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 2006-2007

HISTORY OF JEFFERSON COUNTY, TEXAS

Jefferson County is a 904 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

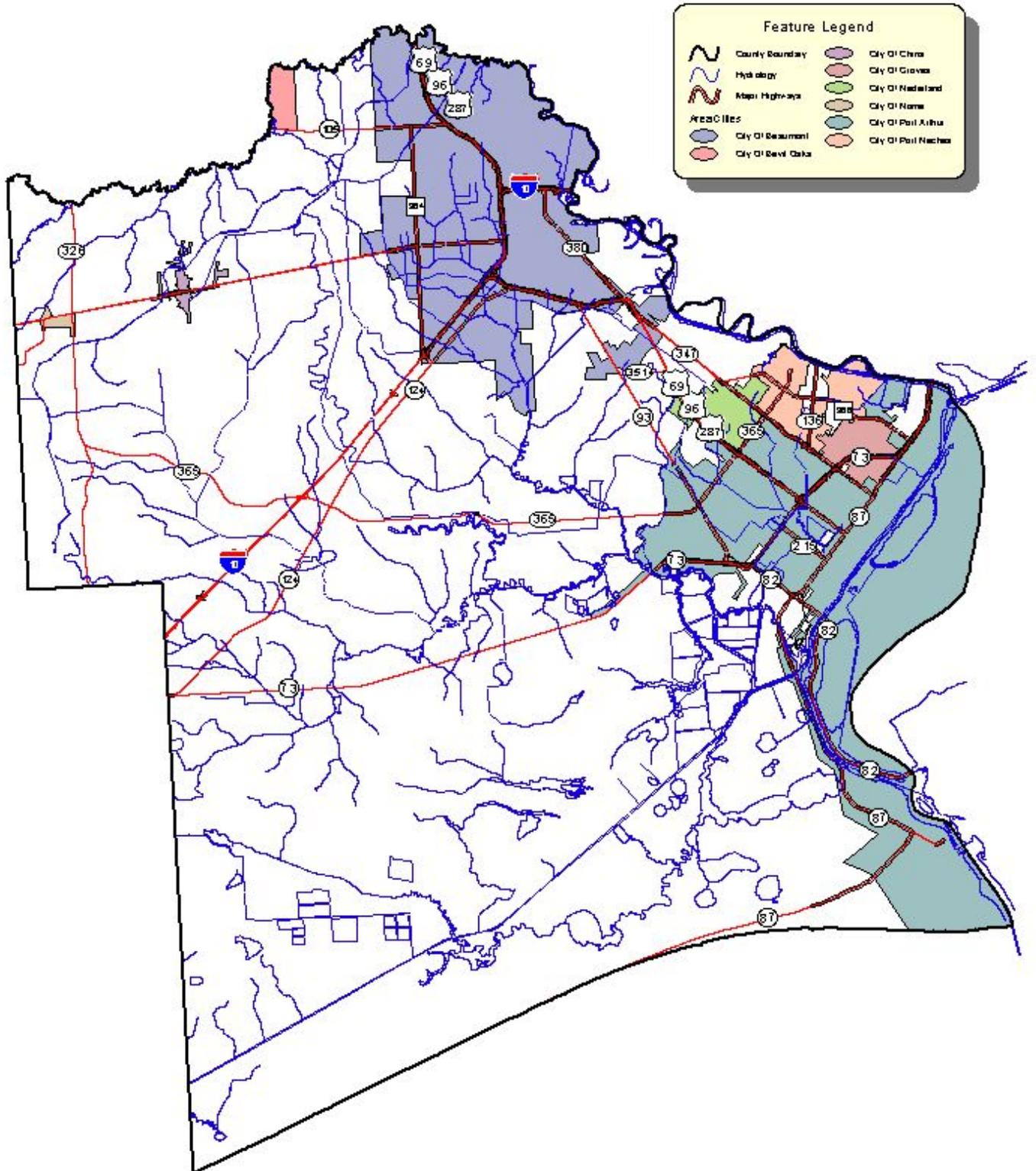


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BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

September 25, 2006

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 2006-2007 are submitted for your consideration and approval.

This budget is prepared on the basis of \$16,540,387,401 of net taxable value after exemptions, which is an increase of 15.1% over the previous year's net taxable value. The County's tax rate is \$.40 per \$100 of assessed value, 5.83% above the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

The County's \$.40 tax rate is allocated as follows:

General Fund	.35453
Debt Service	.04547

The fiscal year 2006-2007 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$107,000,209. 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 2006-2007, adopted independently of the operating budget, provides for planned expenditures of \$4,991,180.

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 2006-2007 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$95,229,520. Also, Commissioners' Court was able to reduce the property tax rate to .40 cents per \$100 of taxable valuation. 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:

Provide taxpayers a .025 cent tax rate decrease.

Provide a 5% salary increase to all employees.

Increase the retirement contribution rate to a 2 to 1 match for all employees.

Provide a 4% cost of living increase for all County retirees.

Provide funding to necessary capital projects.

Increase capital expenditures to begin replacing needed equipment.

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 May 2007.

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 five 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.

Strategic Planning and Performance Measures – The County is in the process of developing a strategic plan for enhanced long term budget planning. In addition, the County is beginning to research and develop a model of performance measures to assist with the budget process.

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	\$65,287,432	63.9%
Sales Taxes	16,450,000	16.1%
Fees	8,198,487	8.0%
Other	12,194,245	12.0%
Total	<u>\$102,130,164</u>	<u>100.0%</u>

Property taxes in the amount of \$65,287,432 are budgeted for 2006-2007. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$16,540,387,401, and an adopted tax rate of .40¢. The County is anticipating a 97% collection rate for this budget year. Net taxable values have increased by 35.8% over the past five years as a result of increased commercial development.

Sales taxes represent 16.1% 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 18.8% over the past five years. For 2006-2007, the County is anticipating sales tax revenue to decrease 12% over the prior year. The County realized a significant increase in sales taxes during fiscal year 2005-2006 due in large part to the rebuilding efforts associated with Hurricane Rita.

Fees represent 8.0% of the total budgeted revenue for 2006-2007. 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	\$4,655,680	56.8%
Road and Bridge Fees	1,890,636	23.1%
Auto Registration Fees	1,652,171	20.1%
Total	<u>\$8,198,487</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 \$12,194,245 in funds for the 2006-2007 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 2006-2007 including "transfers out" and contingency appropriation are approved at \$95,229,520. Revenues including "transfers in" are estimated at \$92,460,602.

Property Taxes represent 62.6% of the revenues generated by the General Fund. In 2006-2007 the budgeted property taxes for the General Fund increased by \$4,084,873 from the prior year's estimate. Budgeted property tax revenue for 2006-2007 is \$57,841,998 for the General Fund.

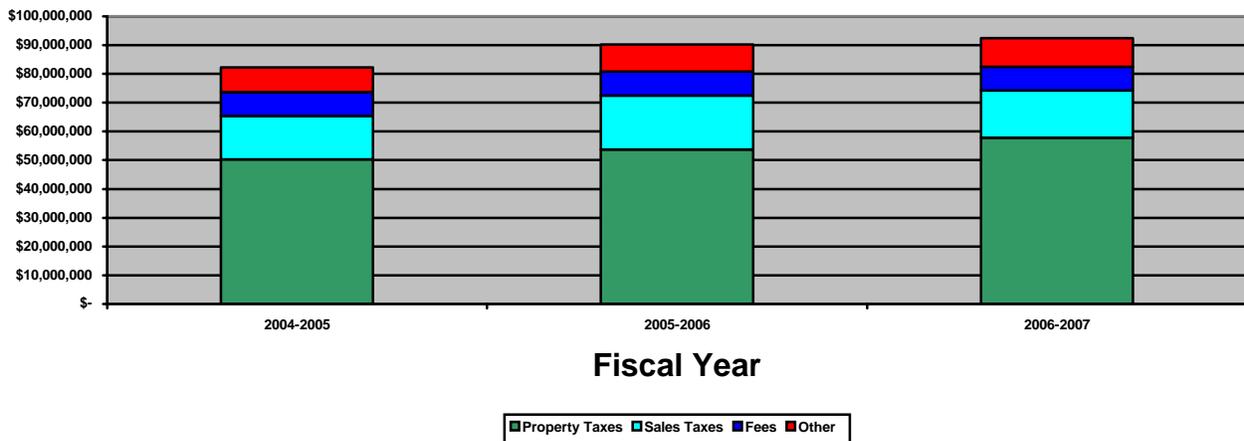
Budgeted sales tax revenue for 2006-2007 is \$16,450,000. Sale tax revenue represents 17.8% of the revenues generated by the General Fund. Sales tax revenues are expected to decrease by 12% from the prior year's estimate.

Fees collected by the County account for 8.9% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,198,487.

Other revenue sources include intergovernmental revenue, which represents contractual payments on the housing of inmates for area cities, federal and state of Texas, and interest revenue. Other revenue account for 10.7% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$9,970,117.

The following graph shows the relationship of the major revenue sources for fiscal year 2004-2005 through 2006-2007:

General Fund (Revenues)



Expenditures budgeted for the 2006-2007 fiscal year total \$95,229,520 including contingency appropriation and “transfers out”. Of this amount, there is 65% for personnel services, 29% for operating, 2% 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 \$8,498,969 due to a 5% overall salary increases, increases the retirement contribution rate to a 2 to 1 match, and 4% increase in health insurance benefits for County employees. The County increased budgeted personnel in the 2006-2007 year by 10 positions which included 15 new positions and 5 positions eliminated.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services increased by 11.9% in 2006-2007 over the 2005-2006 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 \$819,213 in 2006-2007. This increase is the result of the County replacing necessary capital items and providing current technology for forensic in the Sheriff’s office.

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 - \$1,788,371, Southeast Texas Regional Airport - \$400,000, Capital

Projects - \$1,310,000, and County match for Grant funds - \$191,456. Contingency appropriations are budgeted at \$200,000.

In 2006-2007, the County will utilize \$2,768,918 of the General Fund reserves to balance the operating requirements of the County. The County ending available fund balance will be 15.4% of budgeted expenditures which complies with the County's fund balance policy.

General Government comprises 19.17% of the general fund budgeted expenditures, which is an increase of 17.5% from 2005-2006 estimated expenditures. This increase is due to salary increases, increase in retirement contribution rates, three new positions, increase in liability insurance, appraisals fees 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 53.92% of the general fund budgeted expenditures. The budgeted expenditures in this category are 16.0% more than the 2005-2006 estimated expenditures. This increase is due to salary increases, nine additional positions, increases in retirement contribution rate, and other departmental increases in budgeted expenditures.

The Education and Recreation Division comprises .63% of the general fund budgeted expenditures. The budgeted expenditures in this category are 20.6% more than the 2005-2006 estimated expenditures. This increase is due to salary increases, increases in retirement contribution rate, 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 8.72% of the general fund budgeted expenditures. The budgeted expenditures in this category are 9.4% more than the 2005-2006 estimated expenditures. This increase is due to salary increases, increases in retirement contribution rate, increase in indigent health care, and open positions in Health and Welfare that were not filled until late in the fiscal year. 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 11.49% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 8.0% over the 2005-2006

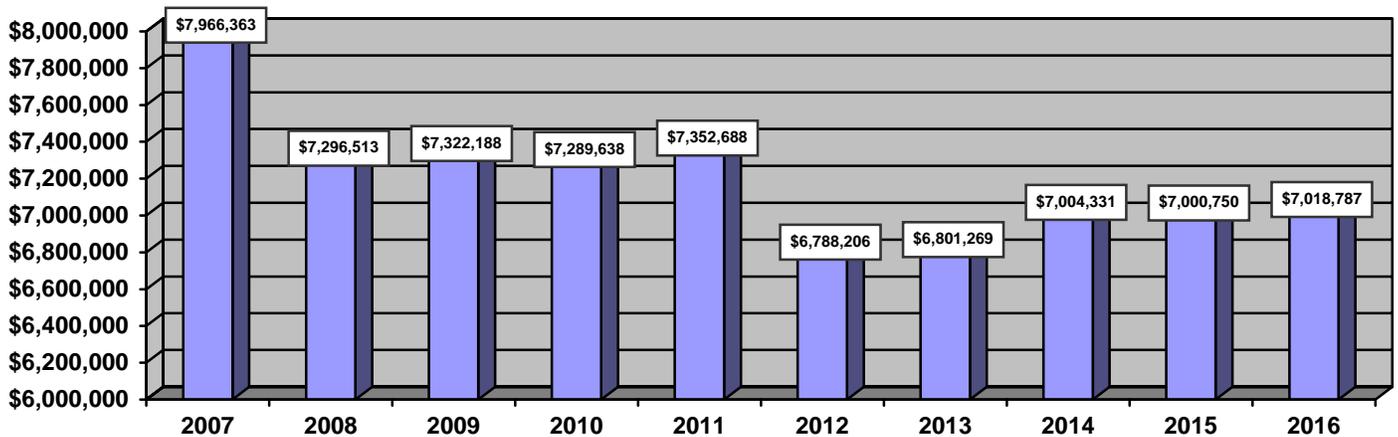
estimated expenditures. This increase is due to salary increases, increases in retirement contribution rate, and other departmental budgeted expenditures.

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, 2006, the County has debt issues outstanding of \$79,540,000. Revenues are budgeted at \$7,506,684 for 2006-2007, of which nearly 99% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$7,986,113 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 2006-2007 are budgeted at \$2,162,878 and expenditures are budgeted at \$3,984,576. 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 \$4,991,180 are estimated for projects in the 2006-2007 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, Wilbur Road Bridge & Big Hill, Wilbur Road Bridge @ Craigen, and Labelle Road Right of Way 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 2006-2007. This project in connection with Ford Park will help bring economic development to the area in tourism and employment for County citizens. Another project is funded in 2006-2007 for construction of a County park around the Keith Lake Fish Pass.

General Infrastructure – Several projects are funded in 2006-2007 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.

Environmental Measures – Several projects are funded in 2006-2007 for improving air quality in Southeast Texas, shoreline protection, and erosion controls.

AWARDS & ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2006-2007 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 will strive to maintain an unreserved, available fund balance of approximately 15% of budgeted expenditures for the General Fund. Fund balance for Debt Service funds will be maintained according to debt covenants, usually 1/12th of the next year's debt payment requirements. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.

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). The CAFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 24 – Budget preparation packets sent to all County departments by County Auditor.

MAY 31 – Budget preparation packets are due back to the County Auditor’s office.

JUNE 1 – JULY 14 – Compile initial budget requests, and estimate of available resources.

JULY 17 – 21 – Budget Hearings.

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

AUGUST 17 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

AUGUST 28 – Commissioner Court Meeting to discuss tax rate and schedule public hearing.

SEPTEMBER 4 – Publish 1st Notice of public hearing on tax rate.

SEPTEMBER 11 – 1st Public hearing on tax rate.

SEPTEMBER 11 – Publish 2nd Notice of public hearing on tax rate.

SEPTEMBER 13 – Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 14 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 15 – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 15 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 18 – 2nd Public hearing on tax rate.

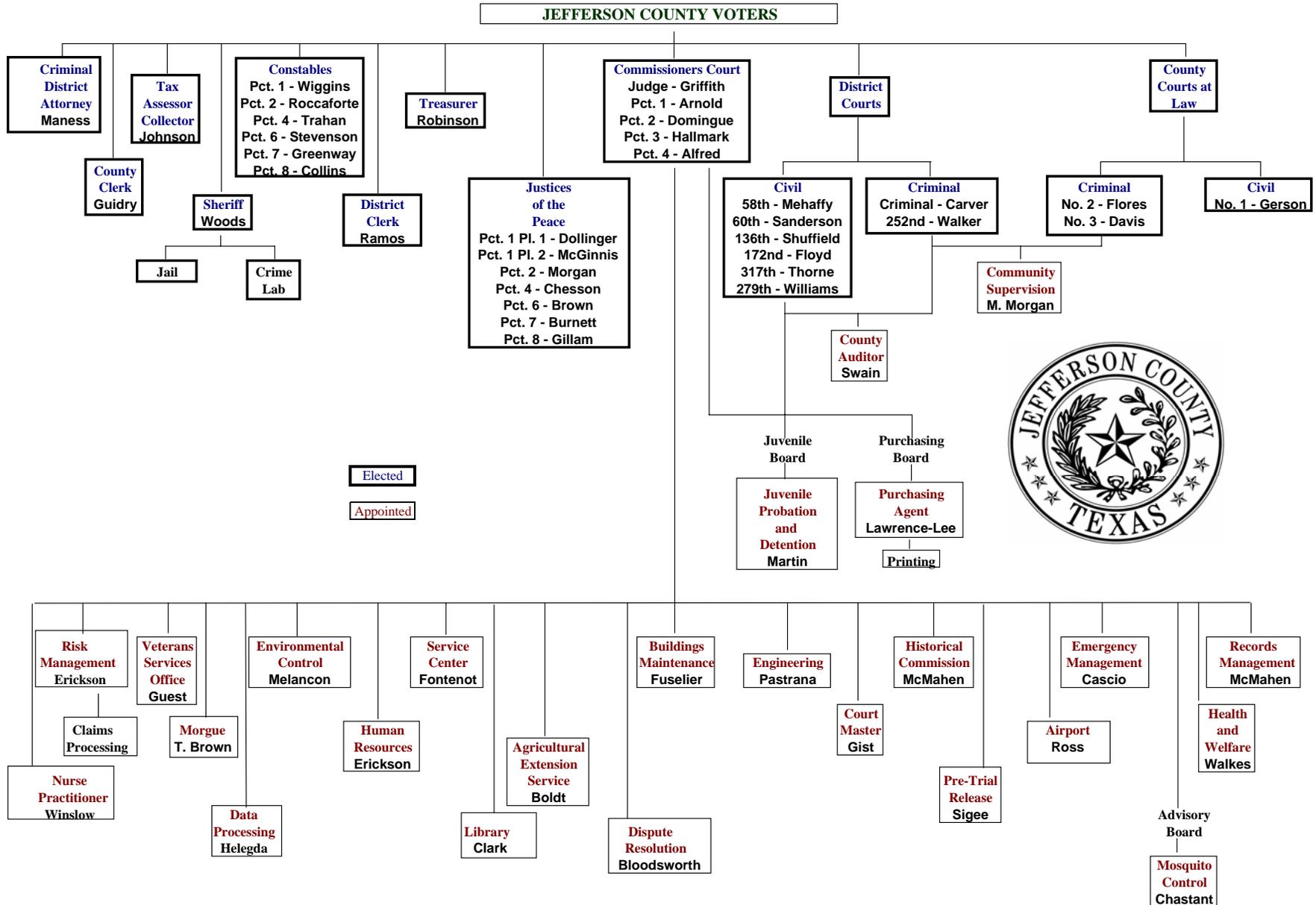
SEPTEMBER 20 – Advertise for Notice of Vote on Tax Rate.

SEPTEMBER 25 – Adopt tax rate.

SEPTEMBER 25 – Public hearing and adopt budget. (Section 111.039 LGC)

ORGANIZATION CHART OF JEFFERSON COUNTY

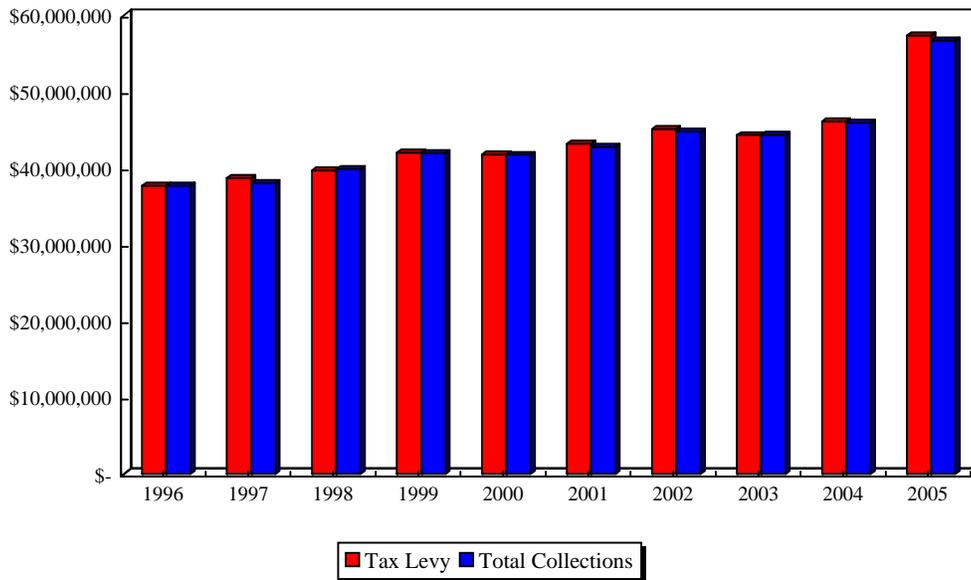
As of September 30, 2005



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	TOTAL TAX COLLECTIONS	RATIO
				TAX COLLECTIONS (b)		COLLECTIONS TO CURRENT TAX LEVY
1996	37,684,064	37,006,664	98.20%	656,942	37,663,606	99.95%
1997	38,690,064	37,691,228	97.42%	353,536	38,044,764	98.33%
1998	39,702,445	39,100,364	98.48%	802,333	39,902,697	100.50%
1999	42,022,635	41,426,352	98.58%	487,145	41,913,497	99.74%
2000	41,752,443	41,099,423	98.44%	637,887	41,737,310	99.96%
2001	43,189,589	42,274,843	97.88%	491,497	42,766,340	99.02%
2002	45,121,395	44,239,041	98.04%	549,226	44,788,267	99.26%
2003	44,319,875	43,495,625	98.14%	855,279	44,350,904	100.07%
2004	46,085,188	45,211,674	98.10%	714,333	45,926,007	99.65%
2005	57,311,457	56,137,699	97.95%	529,143	56,666,842	98.88%

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.

**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		
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%
2005	3,335,000	4,057,373	7,392,373	98,764,803	7.48%

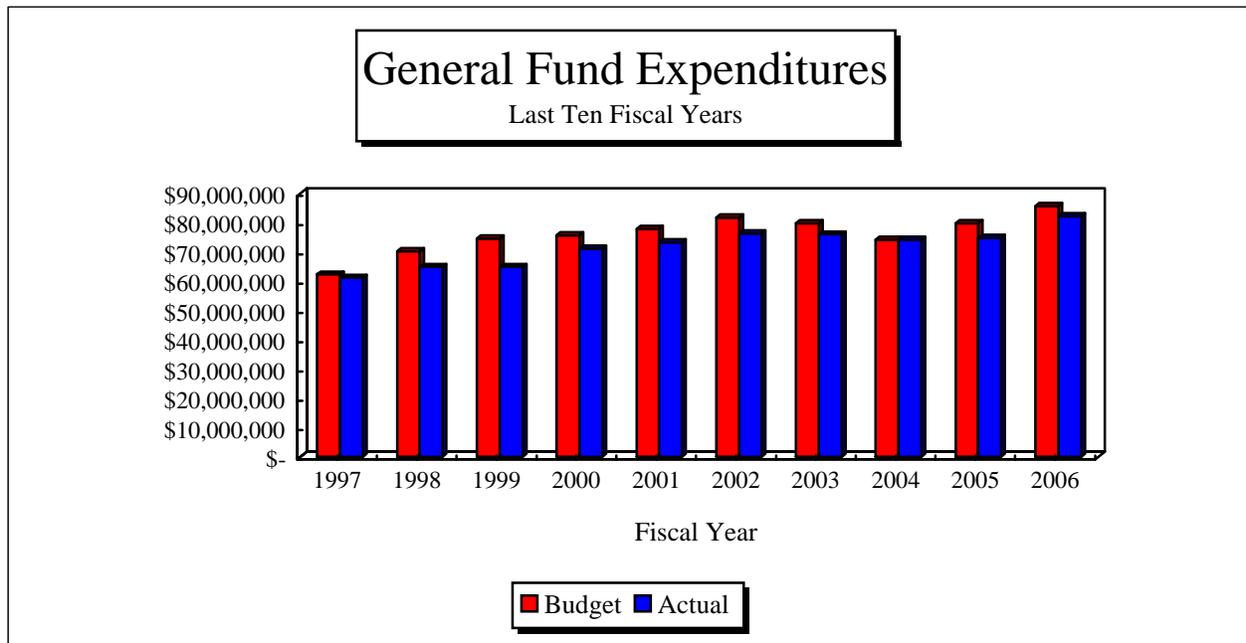
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

TAX YEAR	ASSESSED VALUE					ASSESSMENT RATIO	ESTIMATED ACTUAL VALUE
	REAL PROPERTY	LESS (a) EXEMPTIONS	REAL PROPERTY (NET)	PERSONAL PROPERTY	TOTAL (b)		
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
2005	15,598,910,420	4,601,530,770	10,997,379,650	3,373,285,690	14,370,665,340	100%	18,972,196,110

- (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
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	74,890,305
2006	85,757,016	82,296,257 *



* Estimate for current year.

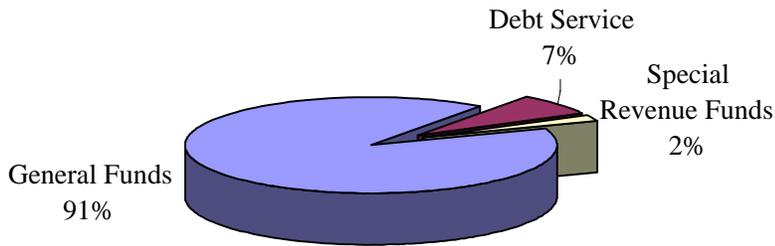
JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

	<u>FY 2006</u>		AVAILABLE FUND BALANCE	<u>FY 2007</u>		AVAILABLE FUND BALANCE
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/2006</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>9/30/2007</u>
General Fund	\$ 90,215,202	82,296,257	17,392,858	92,460,602	95,229,520	14,623,940
Debt Service Funds	<u>8,525,090</u>	<u>7,980,060</u>	<u>1,087,473</u>	<u>7,506,684</u>	<u>7,986,113</u>	<u>608,044</u>
Total Governmental Funds	<u>98,740,292</u>	<u>90,276,317</u>	<u>18,480,331</u>	<u>99,967,286</u>	<u>103,215,633</u>	<u>15,231,984</u>
Special Revenue Funds	<u>4,002,244</u>	<u>2,695,039</u>	<u>6,182,817</u>	<u>2,162,878</u>	<u>3,984,576</u>	<u>4,361,119</u>
Total Special Revenue Funds	<u>4,002,244</u>	<u>2,695,039</u>	<u>6,182,817</u>	<u>2,162,878</u>	<u>3,984,576</u>	<u>4,361,119</u>
Total All Funds	<u>\$ 102,742,536</u>	<u>92,971,356</u>	<u>24,663,148</u>	<u>102,130,164</u>	<u>107,200,209</u>	<u>19,593,103</u>

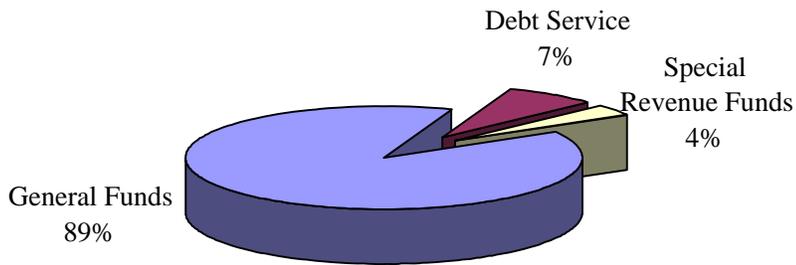
JEFFERSON COUNTY, TEXAS

ALL FUNDS SUMMARY

FY2007 - Revenues



FY2007 - Expenditures



GENERAL FUND

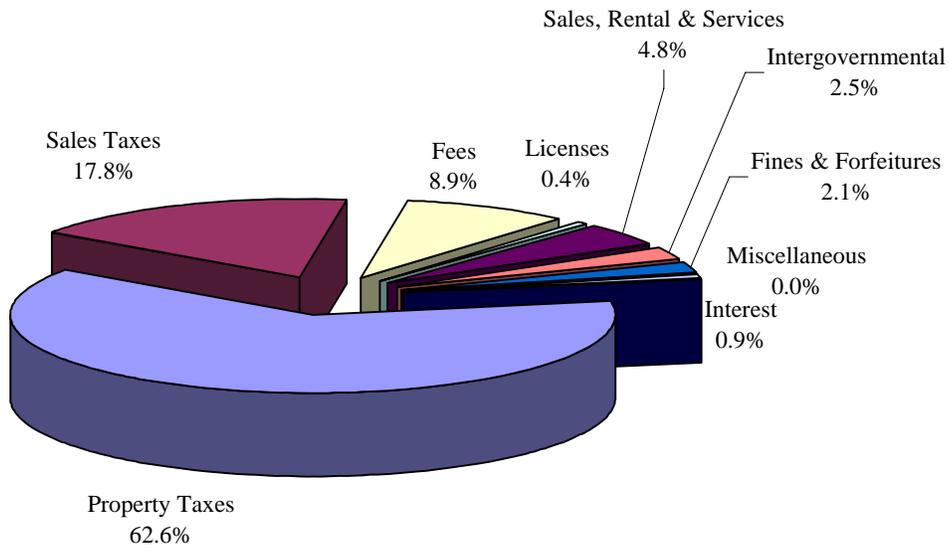
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2004-2005	ESTIMATED 2005-2006	APPROVED 2006-2007
REVENUES			
Property Taxes	\$ 50,249,372	\$ 53,757,125	\$ 57,841,998
Sales Taxes	15,175,083	18,685,707	16,450,000
Fees	8,277,876	8,367,589	8,198,487
Licenses	404,647	412,509	411,780
Sales, Rentals & Services	4,313,279	4,719,601	4,476,038
Intergovernmental	1,136,563	1,243,309	2,327,899
Fines & Forfeitures	2,047,997	1,813,794	1,901,900
Interest	580,219	1,212,918	850,000
Miscellaneous	8,256	2,650	2,500
Total Revenues	82,193,292	90,215,202	92,460,602
OTHER SOURCES			
Transfers In	3,236	-	-
Total Other Sources	3,236	-	-
Total Revenues & Other Sources	82,196,528	90,215,202	92,460,602
EXPENDITURES			
General Government	13,403,582	15,533,190	18,259,141
Judicial & Law Enforcement	42,045,916	44,251,155	51,344,638
Education & Recreation	478,460	498,262	600,867
Health & Welfare	6,853,582	7,591,122	8,302,844
Maintenance - Equipment & Structures	9,278,921	10,134,562	10,946,571
Capital Outlay	162,726	1,066,419	1,885,632
Total Expenditures	72,223,187	79,074,710	91,339,693
OTHER USES			
Transfers Out	2,667,118	3,221,547	3,689,827
Contingency Appropriation	-	-	200,000
Total Other Uses	2,667,118	3,221,547	3,889,827
Total Appropriations	74,890,305	82,296,257	95,229,520
BEGINNING FUND BALANCE	5,828,259	13,134,482	21,053,427
ENDING FUND BALANCE	13,134,482	21,053,427	18,284,509
RESERVED FUND BALANCE	3,660,569	3,660,569	3,660,569
ENDING AVAILABLE FUND BALANCE	\$ 9,473,913	\$ 17,392,858	\$ 14,623,940

**GENERAL FUND
SUMMARY OF REVENUES**

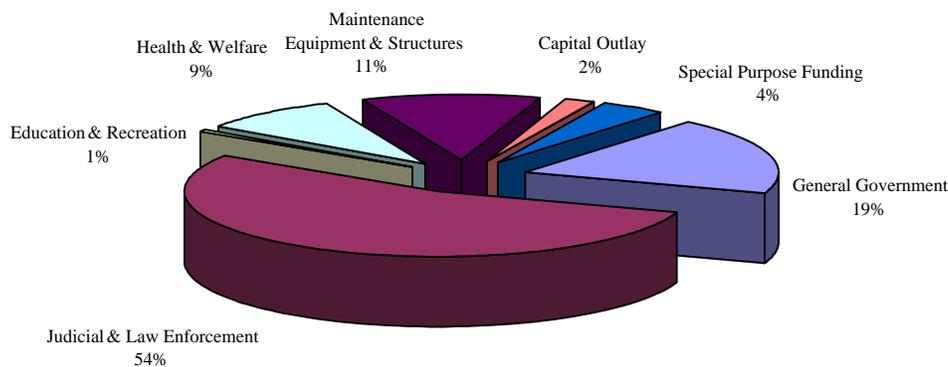
REVENUES	ACTUAL 2004-2005	ESTIMATED 2005-2006	APPROVED 2006-2007
Property Taxes	\$ 50,249,372	\$ 53,757,125	\$ 57,841,998
Sales Taxes	15,175,083	18,685,707	16,450,000
Fees	8,277,876	8,367,589	8,198,487
Licenses	404,647	412,509	411,780
Sales, Rentals & Services	4,313,279	4,719,601	4,476,038
Intergovernmental	1,136,563	1,243,309	2,327,899
Fines & Forfeitures	2,047,997	1,813,794	1,901,900
Interest	580,219	1,212,918	850,000
Miscellaneous	8,256	2,650	2,500
Total	\$ 82,193,292	\$ 90,215,202	\$ 92,460,602

Approved 2006-2007

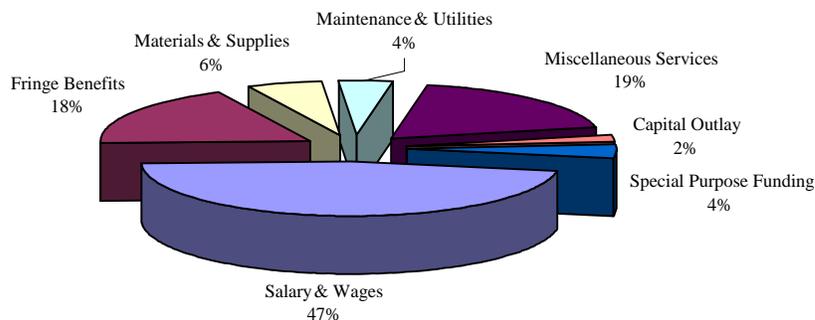


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2006-2007 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 18,259,141	19.17%
Judicial & Law Enforcement	51,344,638	53.92%
Education & Recreation	600,867	0.63%
Health & Welfare	8,302,844	8.72%
Maintenance - Equipment Structures	10,946,571	11.49%
Capital Outlay	1,885,632	1.98%
Special Purpose Funding	3,889,827	4.09%
 Total	 <u>\$ 95,229,520</u>	 <u>100.00%</u>



<u>Category</u>	<u>APPROVED 2006-2007 BUDGET</u>	<u>% OF TOTAL</u>
Salary & Wages	\$ 44,355,082	46.58%
Fringe Benefits	17,490,686	18.37%
Materials & Supplies	5,659,540	5.94%
Maintenance & Utilities	3,915,892	4.11%
Miscellaneous Services	18,032,861	18.94%
Capital Outlay	1,885,632	1.98%
Special Purpose Funding	3,889,827	4.08%
 Total	 <u>\$ 95,229,520</u>	 <u>100.00%</u>



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2004-2005	ESTIMATED 2005-2006	APPROVED 2006-2007
General Government			
Tax Assessor-Collector	\$ 2,678,079	\$ 2,848,526	\$ 3,205,614
Human Resources	252,521	261,838	304,434
County Auditor	1,037,495	1,078,929	1,217,587
County Clerk	1,618,597	1,701,750	2,153,916
County Judge	651,137	707,610	798,637
Risk Management	191,046	164,812	195,551
County Treasurer	201,065	197,897	227,162
Printing	96,985	122,747	142,547
Claims Processing	330,458	364,554	401,407
Budget Office	147,697	24,901	-
Purchasing Agent	425,215	454,058	512,061
General Services	4,564,734	6,346,095	7,573,631
Management Information Systems	1,028,288	1,069,612	1,304,400
Veterans Services	180,265	189,861	222,194
	<u>13,403,582</u>	<u>15,533,190</u>	<u>18,259,141</u>
Total General Government	\$ <u>13,403,582</u>	\$ <u>15,533,190</u>	\$ <u>18,259,141</u>
Judicial & Law Enforcement			
Court Coordinator	\$ 208,704	\$ 224,450	\$ 359,039
District Attorney	4,047,802	4,252,291	4,789,210
District Clerk	1,222,310	1,232,702	1,481,754
District Courts	3,200,301	3,198,775	3,516,054
Jury	363,410	362,933	1,603,225
Justice of the Peace	1,592,033	1,638,486	1,870,102
County Courts at Law	1,109,432	1,192,556	1,347,811
Court Master	350,398	401,532	496,421
Dispute Resolution Center	168,178	172,682	197,182
Juvenile Alternative School	331,899	344,076	388,621
Community Supervision	8,454	8,246	14,629
Sheriff	6,498,586	7,266,435	8,372,496
Crime Laboratory	479,585	609,397	784,585
Jail	17,734,470	18,390,535	20,204,895
Juvenile Probation	963,223	1,019,404	1,294,976
Juvenile Detention Home	1,127,393	1,183,027	1,575,399
Constables	2,346,083	2,394,425	2,723,239
County Morgue	293,655	359,203	325,000
	<u>42,045,916</u>	<u>44,251,155</u>	<u>51,344,638</u>
Total Judicial & Law Enforcement	\$ <u>42,045,916</u>	\$ <u>44,251,155</u>	\$ <u>51,344,638</u>
Education & Recreation			
Library	\$ 216,412	\$ 214,381	\$ 267,367
Agricultural Extension Service	262,048	283,881	333,500
	<u>478,460</u>	<u>498,262</u>	<u>600,867</u>
Total Education & Recreation	\$ <u>478,460</u>	\$ <u>498,262</u>	\$ <u>600,867</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Department / Division</u>			
Health & Welfare			
Health & Welfare Unit 1	\$ 735,294	\$ 764,143	\$ 930,699
Health & Welfare Unit 2	782,099	751,538	907,278
Nurse Practitioner	223,502	238,591	260,225
Child Welfare	171,606	154,306	188,600
Environmental Control	233,854	244,936	271,929
Indigent Medical Service	2,925,405	3,282,098	3,628,290
Mosquito Control	1,615,024	1,980,498	1,876,197
Emergency Management	166,798	175,012	189,626
Tobacco Settlement	-	-	50,000
	<u> </u>	<u> </u>	<u> </u>
Total Health & Welfare	\$ <u>6,853,582</u>	\$ <u>7,591,122</u>	\$ <u>8,302,844</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,544,512	\$ 2,809,661	\$ 2,839,115
Port Arthur Buildings	500,820	523,420	565,533
Mid-County Buildings	29,462	38,928	63,640
Road & Bridge Pct. #1	1,336,467	1,318,707	1,411,141
Road & Bridge Pct. #2	1,080,089	1,176,695	1,341,578
Road & Bridge Pct. #3	1,229,812	1,325,857	1,315,473
Road & Bridge Pct. #4	1,193,255	1,262,890	1,531,021
Engineering	611,114	648,901	749,225
Parks & Recreation	73,333	78,807	147,900
Service Center	680,057	950,696	981,945
	<u> </u>	<u> </u>	<u> </u>
Total Maintenance - Equipment & Structures	\$ <u>9,278,921</u>	\$ <u>10,134,562</u>	\$ <u>10,946,571</u>
Capital Outlay	\$ <u>162,726</u>	\$ <u>1,066,419</u>	\$ <u>1,885,632</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 200,000
Transfers Out	2,667,118	3,221,547	3,689,827
	<u> </u>	<u> </u>	<u> </u>
Total Special Purpose Funding	\$ <u>2,667,118</u>	\$ <u>3,221,547</u>	\$ <u>3,889,827</u>
Total General Fund Expenditures	\$ <u><u>74,890,305</u></u>	\$ <u><u>82,296,257</u></u>	\$ <u><u>95,229,520</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, workers' compensation program, safety program, and retirement 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. Elected for a four-year term by the voters of the County.

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. This office was eliminated in December 2005 by order of Commissioners' Court.

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.

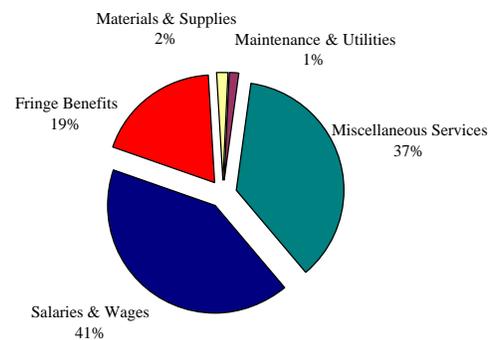
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 2,678,079	\$ 2,848,526	\$ 3,205,614
Human Resources	252,521	261,838	304,434
County Auditor	1,037,495	1,078,929	1,217,587
County Clerk	1,618,597	1,701,750	2,153,916
County Judge	651,137	707,610	798,637
Risk Management	191,046	164,812	195,551
County Treasurer	201,065	197,897	227,162
Printing	96,985	122,747	142,547
Claims Processing	330,458	364,554	401,407
Budget Office	147,697	24,901	-
Purchasing Agent	425,215	454,058	512,061
General Services	4,564,734	6,346,095	7,573,631
Management Information Systems	1,028,288	1,069,612	1,304,400
Veterans Services	180,265	189,861	222,194
	<u>13,403,582</u>	<u>15,533,190</u>	<u>18,259,141</u>
Total	\$ <u>13,403,582</u>	\$ <u>15,533,190</u>	\$ <u>18,259,141</u>

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 7,545,114
Fringe Benefits	3,477,410
Materials & Supplies	310,093
Maintenance & Utilities	241,666
Miscellaneous Services	6,684,858
	<u>18,259,141</u>
Total	\$ <u>18,259,141</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
Human Resources	-	3	-	-	-	-	-	3
County Auditor	-	17	-	-	-	-	-	17
County Clerk	1	32	-	1	-	-	-	34
County Judge	1	5	-	-	-	-	2	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Claims Processing	-	4	-	-	-	-	-	4
Budget Office	-	-	-	-	-	-	-	-
Purchasing Agent	-	8	-	-	-	-	-	8
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	16	-	-	-	-	-	16
Veterans Services	-	2	-	-	-	2	-	4
Total	<u>8</u>	<u>149</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>163</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 1,838,333	\$ 1,904,896	\$ 2,099,422
Fringe Benefits	652,808	710,528	858,530
Materials & Supplies	40,682	55,474	61,451
Maintenance & Utilities	103,803	135,605	117,471
Miscellaneous Services	42,453	42,023	68,740
Total	<u>\$ 2,678,079</u>	<u>\$ 2,848,526</u>	<u>\$ 3,205,614</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 175,688	\$ 178,884	\$ 199,047
Fringe Benefits	51,831	56,705	75,073
Materials & Supplies	1,561	2,058	1,800
Maintenance & Utilities	615	907	2,050
Miscellaneous Services	22,826	23,284	26,464
Total	<u>\$ 252,521</u>	<u>\$ 261,838</u>	<u>\$ 304,434</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 746,962	\$ 767,584	\$ 841,056
Fringe Benefits	236,228	248,632	302,221
Materials & Supplies	5,311	7,811	9,400
Maintenance & Utilities	2,915	3,001	3,500
Miscellaneous Services	46,079	51,901	61,410
Total	<u>\$ 1,037,495</u>	<u>\$ 1,078,929</u>	<u>\$ 1,217,587</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 999,799	\$ 1,010,551	\$ 1,275,916
Fringe Benefits	356,392	400,583	536,610
Materials & Supplies	67,406	71,274	82,000
Maintenance & Utilities	27,909	27,825	32,350
Miscellaneous Services	167,091	191,517	227,040
Total	<u>\$ 1,618,597</u>	<u>\$ 1,701,750</u>	<u>\$ 2,153,916</u>
<u>County Judge</u>			
Salaries & Wages	\$ 445,235	\$ 467,017	\$ 514,658
Fringe Benefits	160,485	176,481	204,966
Materials & Supplies	3,910	4,829	5,100
Maintenance & Utilities	1,224	2,866	2,508
Miscellaneous Services	40,283	56,417	71,405
Total	<u>\$ 651,137</u>	<u>\$ 707,610</u>	<u>\$ 798,637</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 147,736	\$ 119,600	\$ 137,083
Fringe Benefits	40,091	40,492	52,118
Materials & Supplies	1,596	2,780	2,800
Maintenance & Utilities	668	481	880
Miscellaneous Services	955	1,459	2,670
Total	<u>\$ 191,046</u>	<u>\$ 164,812</u>	<u>\$ 195,551</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 143,555	\$ 137,938	\$ 152,433
Fringe Benefits	42,923	42,346	56,472
Materials & Supplies	1,505	2,255	2,200
Maintenance & Utilities	7,167	7,525	8,000
Miscellaneous Services	5,915	7,833	8,057
Total	<u>\$ 201,065</u>	<u>\$ 197,897</u>	<u>\$ 227,162</u>
<u>Printing</u>			
Salaries & Wages	\$ 37,280	\$ 40,699	\$ 50,969
Fringe Benefits	14,258	15,246	19,260
Materials & Supplies	30,073	43,300	45,200
Maintenance & Utilities	-	-	250
Miscellaneous Services	15,374	23,502	26,868
Total	<u>\$ 96,985</u>	<u>\$ 122,747</u>	<u>\$ 142,547</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 119,454	\$ 116,167	\$ 145,254
Fringe Benefits	40,803	41,783	51,787
Materials & Supplies	467	2,720	3,350
Maintenance & Utilities	1,507	1,972	2,350
Miscellaneous Services	168,227	201,912	198,666
Total	<u>\$ 330,458</u>	<u>\$ 364,554</u>	<u>\$ 401,407</u>
<u>Budget Office</u>			
Salaries & Wages	\$ 86,917	\$ 18,389	\$ -
Fringe Benefits	27,828	5,687	-
Materials & Supplies	105	-	-
Maintenance & Utilities	28	-	-
Miscellaneous Services	32,819	825	-
Total	<u>\$ 147,697</u>	<u>\$ 24,901</u>	<u>\$ -</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 297,259	\$ 303,178	\$ 325,378
Fringe Benefits	97,257	110,119	126,916
Materials & Supplies	4,095	5,056	5,320
Maintenance & Utilities	1,863	1,873	4,100
Miscellaneous Services	24,741	33,832	50,347
Total	<u>\$ 425,215</u>	<u>\$ 454,058</u>	<u>\$ 512,061</u>
<u>General Services</u>			
Salaries & Wages	\$ 626,201	\$ 759,393	\$ 817,500
Fringe Benefits	207,164	544,857	817,048
Materials & Supplies	36,772	52,000	52,000
Maintenance & Utilities	166	200	3,000
Miscellaneous Services	3,694,431	4,989,645	5,884,083
Total	<u>\$ 4,564,734</u>	<u>\$ 6,346,095</u>	<u>\$ 7,573,631</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	ACTUAL 2004-2005	ESTIMATED 2005-2006	APPROVED 2006-2007
<u>Management Information Systems</u>			
Salaries & Wages	\$ 674,995	\$ 700,086	\$ 841,972
Fringe Benefits	209,049	228,298	308,798
Materials & Supplies	28,322	37,957	36,723
Maintenance & Utilities	68,750	54,449	63,915
Miscellaneous Services	47,172	48,822	52,992
Total	<u>\$ 1,028,288</u>	<u>\$ 1,069,612</u>	<u>\$ 1,304,400</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 127,739	\$ 132,103	\$ 144,426
Fringe Benefits	42,886	48,145	67,611
Materials & Supplies	1,545	1,379	2,749
Maintenance & Utilities	1,049	955	1,292
Miscellaneous Services	7,046	7,279	6,116
Total	<u>\$ 180,265</u>	<u>\$ 189,861</u>	<u>\$ 222,194</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 following: 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. Elected for a four-year term by the voters of the County.

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.

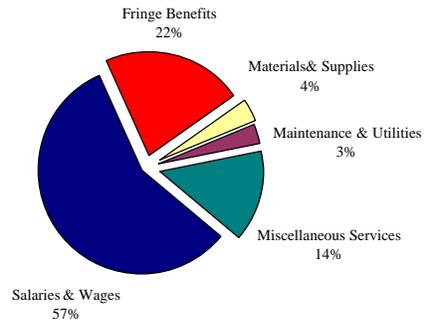
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. Elected for a four-year term by the voters of the County.

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

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2004-2005</u>	<u>ESTIMATED 2005-2006</u>	<u>APPROVED 2006-2007</u>
<u>DEPARTMENTS</u>			
Pre-Trial Release	208,704	224,450	359,039
District Attorney	4,047,802	4,252,291	4,789,210
District Clerk	1,222,310	1,232,702	1,481,754
District Courts	3,200,301	3,198,775	3,516,054
Jury	363,410	362,933	1,603,225
Justice of the Peace	1,592,033	1,638,486	1,870,102
County Courts at Law	1,109,432	1,192,556	1,347,811
Court Master	350,398	401,532	496,421
Dispute Resolution Center	168,178	172,682	197,182
Juvenile Alternative School	331,899	344,076	388,621
Community Supervision	8,454	8,246	14,629
Sheriff	6,498,586	7,266,435	8,372,496
Crime Laboratory	479,585	609,397	784,585
Jail	17,734,470	18,390,535	20,204,895
Juvenile Probation	963,223	1,019,404	1,294,976
Juvenile Detention Home	1,127,393	1,183,027	1,575,399
Constables	2,346,083	2,394,425	2,723,239
County Morgue	293,655	359,203	325,000
Total	\$ 42,045,916	\$ 44,251,155	\$ 51,344,638

	<u>APPROVED 2006-2007</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 29,433,358
Fringe Benefits	11,146,723
Materials & Supplies	1,860,204
Maintenance & Utilities	1,678,866
Miscellaneous Services	7,225,487
Total	\$ 51,344,638



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	-	3	2	-	-	1	-	6
District Attorney	1	27	-	-	-	-	38	66
District Clerk	1	26	-	-	-	-	-	27
District Courts	8	14	2	-	-	2	8	34
Jury	-	1	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	7	1	-	-	-	3	14
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Juvenile Alternative School	-	-	-	-	-	-	6	6
Sheriff	1	17	14	-	-	-	90	122
Crime Laboratory	-	1	10	-	-	-	-	11
Jail	-	12	2	8	1	-	243	266
Juvenile Probation	-	3	-	-	-	15	-	18
Juvenile Detention Home	-	-	18	-	-	1	-	19
Constables	6	8	-	-	-	-	24	38
County Morgue	-	-	-	-	-	-	-	-
Total	27	143	49	8	1	22	414	664

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Pre-Trial Release</u>			
Salaries & Wages	\$ 150,707	\$ 158,202	\$ 250,780
Fringe Benefits	55,815	62,337	100,794
Materials & Supplies	993	1,436	2,250
Maintenance & Utilities	338	1,400	3,025
Miscellaneous Services	851	1,075	2,190
Total	<u>\$ 208,704</u>	<u>\$ 224,450</u>	<u>\$ 359,039</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 2,948,153	\$ 3,031,037	\$ 3,353,744
Fringe Benefits	938,859	1,020,471	1,222,266
Materials & Supplies	31,464	38,882	43,000
Maintenance & Utilities	25,763	24,230	21,000
Miscellaneous Services	103,563	137,671	149,200
Total	<u>\$ 4,047,802</u>	<u>\$ 4,252,291</u>	<u>\$ 4,789,210</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 883,437	\$ 863,667	\$ 1,010,156
Fringe Benefits	292,778	311,013	407,438
Materials & Supplies	13,479	23,586	24,500
Maintenance & Utilities	27,236	27,079	32,500
Miscellaneous Services	5,380	7,357	7,160
Total	<u>\$ 1,222,310</u>	<u>\$ 1,232,702</u>	<u>\$ 1,481,754</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 177,532	\$ 184,715	\$ 193,688
Fringe Benefits	53,356	57,695	70,568
Materials & Supplies	8,265	8,477	10,040
Maintenance & Utilities	1,994	1,768	4,900
Miscellaneous Services	665,083	606,813	678,550
Total	<u>\$ 906,230</u>	<u>\$ 859,468</u>	<u>\$ 957,746</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 107,184	\$ 146,000	\$ 154,687
Fringe Benefits	37,027	53,479	61,138
Materials & Supplies	1,542	1,280	3,219
Maintenance & Utilities	743	1,200	1,600
Miscellaneous Services	6,825	6,176	8,500
Total	<u>\$ 153,321</u>	<u>\$ 208,135</u>	<u>\$ 229,144</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 106,428	\$ 146,643	\$ 155,047
Fringe Benefits	36,467	52,013	59,043
Materials & Supplies	1,162	2,051	2,304
Maintenance & Utilities	204	275	2,075
Miscellaneous Services	4,286	5,474	5,046
Total	<u>\$ 148,547</u>	<u>\$ 206,456</u>	<u>\$ 223,515</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 130,122	\$ 142,542	\$ 149,594
Fringe Benefits	50,484	57,872	66,095
Materials & Supplies	5,645	5,756	6,499
Maintenance & Utilities	527	553	672
Miscellaneous Services	7,013	6,012	5,992
Total	<u>\$ 193,791</u>	<u>\$ 212,735</u>	<u>\$ 228,852</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 108,558	\$ 144,089	\$ 151,934
Fringe Benefits	40,194	58,970	63,547
Materials & Supplies	2,833	2,588	5,000
Maintenance & Utilities	742	782	4,000
Miscellaneous Services	8,241	9,154	8,226
Total	<u>\$ 160,568</u>	<u>\$ 215,583</u>	<u>\$ 232,707</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 184,530	\$ 192,784	\$ 202,804
Fringe Benefits	63,748	69,701	79,581
Materials & Supplies	2,455	2,700	2,700
Maintenance & Utilities	5,468	4,500	4,500
Miscellaneous Services	792,896	617,875	622,200
Total	<u>\$ 1,049,097</u>	<u>\$ 887,560</u>	<u>\$ 911,785</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 126,750	\$ 114,413	\$ 120,309
Fringe Benefits	45,806	36,380	48,592
Materials & Supplies	3,297	3,150	3,300
Maintenance & Utilities	52	42	189
Miscellaneous Services	117,283	130,294	144,971
Total	<u>\$ 293,188</u>	<u>\$ 284,279</u>	<u>\$ 317,361</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 126,172	\$ 157,849	\$ 200,393
Fringe Benefits	42,002	43,166	80,362
Materials & Supplies	4,613	4,795	6,066
Maintenance & Utilities	62	73	674
Miscellaneous Services	122,710	118,676	127,449
Total	<u>\$ 295,559</u>	<u>\$ 324,559</u>	<u>\$ 414,944</u>
<u>Jury</u>			
Salaries & Wages	\$ 96,779	\$ 98,137	\$ 103,393
Fringe Benefits	26,846	28,081	32,418
Materials & Supplies	3,434	3,550	7,633
Maintenance & Utilities	-	-	-
Miscellaneous Services	236,351	233,165	1,459,781
Total	<u>\$ 363,410</u>	<u>\$ 362,933</u>	<u>\$ 1,603,225</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 176,893	\$ 179,361	\$ 190,041
Fringe Benefits	52,265	60,793	70,324
Materials & Supplies	1,355	1,666	1,825
Maintenance & Utilities	1,785	1,743	2,800
Miscellaneous Services	2,870	3,153	3,619
Total	<u>\$ 235,168</u>	<u>\$ 246,716</u>	<u>\$ 268,609</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 166,728	\$ 170,631	\$ 190,594
Fringe Benefits	57,966	59,436	70,435
Materials & Supplies	2,452	1,903	3,650
Maintenance & Utilities	1,856	1,594	2,200
Miscellaneous Services	2,665	2,852	3,531
Total	<u>\$ 231,667</u>	<u>\$ 236,416</u>	<u>\$ 270,410</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 159,586	\$ 161,900	\$ 172,176
Fringe Benefits	56,258	61,855	70,682
Materials & Supplies	1,933	2,200	2,200
Maintenance & Utilities	1,749	1,750	1,850
Miscellaneous Services	1,625	2,605	2,376
Total	<u>\$ 221,151</u>	<u>\$ 230,310</u>	<u>\$ 249,284</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 157,102	\$ 161,361	\$ 175,336
Fringe Benefits	52,014	61,534	71,341
Materials & Supplies	2,386	2,570	2,700
Maintenance & Utilities	4,174	3,611	4,300
Miscellaneous Services	3,436	3,853	4,699
Total	<u>\$ 219,112</u>	<u>\$ 232,929</u>	<u>\$ 258,376</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 165,980	\$ 164,139	\$ 182,288
Fringe Benefits	52,815	62,137	79,259
Materials & Supplies	2,533	3,454	4,700
Maintenance & Utilities	1,853	2,113	2,400
Miscellaneous Services	1,816	4,330	7,181
Total	<u>\$ 224,997</u>	<u>\$ 236,173</u>	<u>\$ 275,828</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 173,394	176,849	\$ 187,428
Fringe Benefits	60,750	65,147	77,115
Materials & Supplies	2,740	3,520	4,485
Maintenance & Utilities	8,782	7,540	9,690
Miscellaneous Services	2,313	2,564	3,135
Total	<u>\$ 247,979</u>	<u>\$ 255,620</u>	<u>\$ 281,853</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 152,608	\$ 139,774	\$ 176,434
Fringe Benefits	52,229	51,844	77,158
Materials & Supplies	2,327	4,265	4,700
Maintenance & Utilities	1,591	2,139	3,000
Miscellaneous Services	3,204	2,300	4,450
Total	<u>\$ 211,959</u>	<u>\$ 200,322</u>	<u>\$ 265,742</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 240,429	\$ 264,703	\$ 276,714
Fringe Benefits	67,703	75,689	88,859
Materials & Supplies	1,103	961	2,000
Maintenance & Utilities	453	486	700
Miscellaneous Services	5,742	7,654	10,300
Total	<u>\$ 315,430</u>	<u>\$ 349,493</u>	<u>\$ 378,573</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 278,694	\$ 303,533	\$ 318,891
Fringe Benefits	77,053	79,408	98,961
Materials & Supplies	2,029	2,281	4,900
Maintenance & Utilities	302	344	1,000
Miscellaneous Services	42,971	42,006	66,889
Total	<u>\$ 401,049</u>	<u>\$ 427,572</u>	<u>\$ 490,641</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 269,075	\$ 293,813	\$ 308,253
Fringe Benefits	73,984	77,340	96,709
Materials & Supplies	1,461	1,744	3,200
Maintenance & Utilities	657	703	1,000
Miscellaneous Services	47,776	41,891	69,435
Total	<u>\$ 392,953</u>	<u>\$ 415,491</u>	<u>\$ 478,597</u>
<u>Court Master</u>			
Salaries & Wages	\$ 149,057	\$ 139,791	\$ 170,246
Fringe Benefits	35,160	30,923	69,545
Materials & Supplies	1,610	5,797	2,500
Maintenance & Utilities	1,382	1,415	2,000
Miscellaneous Services	163,189	223,606	252,130
Total	<u>\$ 350,398</u>	<u>\$ 401,532</u>	<u>\$ 496,421</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 120,023	\$ 120,611	\$ 132,359
Fringe Benefits	36,763	38,992	47,041
Materials & Supplies	1,251	1,013	1,322
Maintenance & Utilities	1,154	1,072	1,200
Miscellaneous Services	8,987	10,994	15,260
Total	<u>\$ 168,178</u>	<u>\$ 172,682</u>	<u>\$ 197,182</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 243,220	\$ 246,069	\$ 272,008
Fringe Benefits	83,430	92,268	109,113
Materials & Supplies	3,852	3,932	4,000
Maintenance & Utilities	632	1,043	1,500
Miscellaneous Services	765	764	2,000
Total	<u>\$ 331,899</u>	<u>\$ 344,076</u>	<u>\$ 388,621</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	2,979
Maintenance & Utilities	1,187	977	3,750
Miscellaneous Services	7,267	7,269	7,900
Total	<u>\$ 8,454</u>	<u>\$ 8,246</u>	<u>\$ 14,629</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 4,658,111	\$ 5,089,361	\$ 5,726,656
Fringe Benefits	1,528,782	1,776,477	2,164,452
Materials & Supplies	96,635	122,772	141,500
Maintenance & Utilities	98,791	95,331	111,500
Miscellaneous Services	116,267	182,494	228,388
Total	<u>\$ 6,498,586</u>	<u>\$ 7,266,435</u>	<u>\$ 8,372,496</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 312,197	\$ 396,679	\$ 497,503
Fringe Benefits	94,395	122,878	176,780
Materials & Supplies	40,324	47,928	50,400
Maintenance & Utilities	5,208	5,320	6,700
Miscellaneous Services	27,461	36,592	53,202
Total	<u>\$ 479,585</u>	<u>\$ 609,397</u>	<u>\$ 784,585</u>
<u>Jail</u>			
Salaries & Wages	\$ 9,533,056	\$ 9,646,052	\$ 10,740,649
Fringe Benefits	3,112,970	3,283,469	4,124,637
Materials & Supplies	1,296,011	1,270,889	1,362,041
Maintenance & Utilities	1,109,678	1,233,232	1,231,368
Miscellaneous Services	2,682,755	2,956,893	2,746,200
Total	<u>\$ 17,734,470</u>	<u>\$ 18,390,535</u>	<u>\$ 20,204,895</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 675,197	\$ 682,428	\$ 805,258
Fringe Benefits	226,602	239,087	307,447
Materials & Supplies	5,281	6,472	6,721
Maintenance & Utilities	5,745	7,067	7,393
Miscellaneous Services	50,398	84,350	168,157
Total	<u>\$ 963,223</u>	<u>\$ 1,019,404</u>	<u>\$ 1,294,976</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 681,592	\$ 674,272	\$ 930,762
Fringe Benefits	216,226	229,082	342,961
Materials & Supplies	64,494	89,602	89,717
Maintenance & Utilities	142,575	165,179	183,116
Miscellaneous Services	22,506	24,892	28,843
Total	<u>\$ 1,127,393</u>	<u>\$ 1,183,027</u>	<u>\$ 1,575,399</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 409,833	\$ 403,338	\$ 463,943
Fringe Benefits	125,760	131,620	168,460
Materials & Supplies	8,937	7,181	12,459
Maintenance & Utilities	4,122	3,968	4,800
Miscellaneous Services	4,571	5,863	7,243
Total	<u>\$ 553,223</u>	<u>\$ 551,970</u>	<u>\$ 656,905</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 247,073	\$ 250,025	\$ 268,327
Fringe Benefits	84,466	89,312	100,547
Materials & Supplies	991	1,651	2,400
Maintenance & Utilities	677	726	1,000
Miscellaneous Services	1,952	1,833	2,830
Total	<u>\$ 335,159</u>	<u>\$ 343,547</u>	<u>\$ 375,104</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 157,482	\$ 150,110	\$ 160,877
Fringe Benefits	46,884	50,622	58,248
Materials & Supplies	1,873	3,631	3,194
Maintenance & Utilities	1,680	2,429	2,400
Miscellaneous Services	1,230	1,803	3,328
Total	<u>\$ 209,149</u>	<u>\$ 208,595</u>	<u>\$ 228,047</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 268,981	\$ 270,619	\$ 311,028
Fringe Benefits	83,400	90,944	118,267
Materials & Supplies	4,305	6,093	7,850
Maintenance & Utilities	1,607	1,925	2,075
Miscellaneous Services	4,208	4,978	6,903
Total	<u>\$ 362,501</u>	<u>\$ 374,559</u>	<u>\$ 446,123</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 239,591	\$ 240,805	\$ 255,789
Fringe Benefits	73,250	70,546	95,028
Materials & Supplies	1,737	2,611	2,200
Maintenance & Utilities	2,478	2,423	2,950
Miscellaneous Services	1,648	1,643	2,223
Total	<u>\$ 318,704</u>	<u>\$ 318,028</u>	<u>\$ 358,190</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 418,184	\$ 438,605	\$ 473,269
Fringe Benefits	140,632	148,483	171,512
Materials & Supplies	3,888	4,269	5,050
Maintenance & Utilities	1,353	2,562	3,039
Miscellaneous Services	3,290	3,807	6,000
Total	<u>\$ 567,347</u>	<u>\$ 597,726</u>	<u>\$ 658,870</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	5,000	15,000
Maintenance & Utilities	5,220	13,435	10,000
Miscellaneous Services	288,435	340,768	300,000
Total	<u>\$ 293,655</u>	<u>\$ 359,203</u>	<u>\$ 325,000</u>

EDUCATION & RECREATION

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

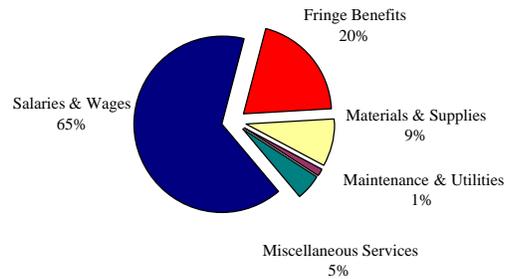
Library – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a book bookmobile, 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>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Library	\$ 216,412	\$ 214,381	\$ 267,367
Agricultural Extension Service	<u>262,048</u>	<u>283,881</u>	<u>333,500</u>
Total	\$ <u>478,460</u>	\$ <u>498,262</u>	\$ <u>600,867</u>

	<u>APPROVED</u> <u>2006-2007</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 391,721
Fringe Benefits	120,877
Materials & Supplies	52,196
Maintenance & Utilities	8,287
Miscellaneous Services	<u>27,786</u>
Total	\$ <u>600,867</u>



PERSONNEL SUMMARY

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

**EDUCATION & RECREATION
DIVISION SUMMARY**

	ACTUAL 2004-2005	ESTIMATED 2005-2006	APPROVED 2006-2007
<u>Library</u>			
Salaries & Wages	\$ 126,743	\$ 119,527	\$ 154,146
Fringe Benefits	49,058	43,351	64,191
Materials & Supplies	32,034	40,081	40,350
Maintenance & Utilities	7,715	9,984	7,100
Miscellaneous Services	862	1,438	1,580
Total	<u>\$ 216,412</u>	<u>\$ 214,381</u>	<u>\$ 267,367</u>
 <u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 198,316	\$ 210,633	\$ 237,575
Fringe Benefits	40,149	45,250	56,686
Materials & Supplies	8,224	11,487	11,846
Maintenance & Utilities	465	537	1,187
Miscellaneous Services	14,894	15,974	26,206
Total	<u>\$ 262,048</u>	<u>\$ 283,881</u>	<u>\$ 333,500</u>

HEALTH & WELFARE

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

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.

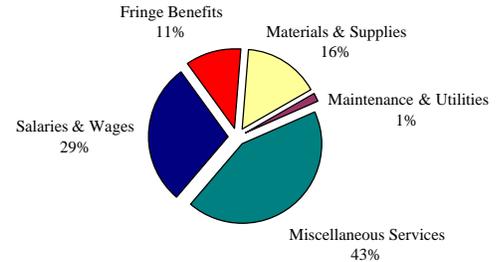
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

Tobacco Settlement – represents expenditures for special indigent health related services using tobacco settlement proceeds.

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 735,294	\$ 764,143	\$ 930,699
Health & Welfare Unit 2	782,099	751,538	907,278
Nurse Practitioner	223,502	238,591	260,225
Child Welfare	171,606	154,306	188,600
Environmental Control	233,854	244,936	271,929
Indigent Medical Service	2,925,405	3,282,098	3,628,290
Mosquito Control	1,615,024	1,980,498	1,876,197
Emergency Management	166,798	175,012	189,626
Tobacco Settlement	-	-	50,000
	<hr/>	<hr/>	<hr/>
Total	\$ <u>6,853,582</u>	\$ <u>7,591,122</u>	\$ <u>8,302,844</u>

	<u>APPROVED</u> <u>2006-2007</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 2,395,777
Fringe Benefits	939,753
Materials & Supplies	1,309,360
Maintenance & Utilities	122,659
Miscellaneous Services	<u>3,535,295</u>
	<hr/>
Total	\$ <u>8,302,844</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	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
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	8	1	15	15	9	1	49

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 459,272	\$ 464,393	\$ 548,759
Fringe Benefits	164,856	177,901	235,037
Materials & Supplies	8,722	11,597	18,000
Maintenance & Utilities	3,178	3,597	4,150
Miscellaneous Services	99,266	106,655	124,753
Total	<u>\$ 735,294</u>	<u>\$ 764,143</u>	<u>\$ 930,699</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 490,253	\$ 457,832	\$ 532,954
Fringe Benefits	179,004	178,743	231,277
Materials & Supplies	7,467	8,903	15,445
Maintenance & Utilities	3,434	4,839	5,209
Miscellaneous Services	101,941	101,221	122,393
Total	<u>\$ 782,099</u>	<u>\$ 751,538</u>	<u>\$ 907,278</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 147,217	\$ 152,878	\$ 165,396
Fringe Benefits	50,622	51,564	60,730
Materials & Supplies	10,648	17,484	17,450
Maintenance & Utilities	-	327	350
Miscellaneous Services	15,015	16,338	16,299
Total	<u>\$ 223,502</u>	<u>\$ 238,591</u>	<u>\$ 260,225</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	3,870	3,593	5,000
Maintenance & Utilities	254	114	400
Miscellaneous Services	167,482	150,599	183,200
Total	<u>\$ 171,606</u>	<u>\$ 154,306</u>	<u>\$ 188,600</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 169,348	\$ 176,173	\$ 189,085
Fringe Benefits	57,115	62,273	71,394
Materials & Supplies	1,345	1,433	2,250
Maintenance & Utilities	4,620	3,349	5,600
Miscellaneous Services	1,426	1,708	3,600
Total	<u>\$ 233,854</u>	<u>\$ 244,936</u>	<u>\$ 271,929</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 89,614	\$ 92,463	\$ 107,880
Fringe Benefits	11,063	26,004	33,205
Materials & Supplies	397,867	481,063	482,125
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,426,861	2,682,568	3,005,080
Total	<u>\$ 2,925,405</u>	<u>\$ 3,282,098</u>	<u>\$ 3,628,290</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 660,873	\$ 673,584	\$ 716,398
Fringe Benefits	205,633	223,323	263,579
Materials & Supplies	660,724	986,824	767,400
Maintenance & Utilities	63,007	70,235	102,750
Miscellaneous Services	24,787	26,532	26,070
Total	<u>\$ 1,615,024</u>	<u>\$ 1,980,498</u>	<u>\$ 1,876,197</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 120,786	\$ 125,255	\$ 135,305
Fringe Benefits	35,134	40,918	44,531
Materials & Supplies	1,698	1,095	1,690
Maintenance & Utilities	4,692	3,729	4,200
Miscellaneous Services	4,488	4,015	3,900
Total	<u>\$ 166,798</u>	<u>\$ 175,012</u>	<u>\$ 189,626</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	50,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</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.

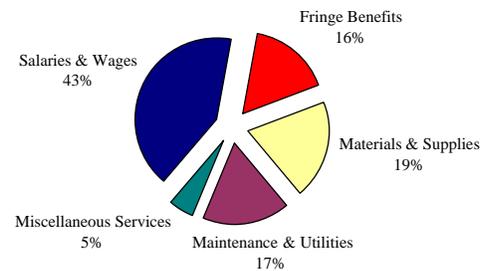
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,544,512	\$ 2,809,661	\$ 2,839,115
Port Arthur Buildings	500,820	523,420	565,533
Mid-County Buildings	29,462	38,928	63,640
Road & Bridge Pct. #1	1,336,467	1,318,707	1,411,141
Road & Bridge Pct. #2	1,080,089	1,176,695	1,341,578
Road & Bridge Pct. #3	1,229,812	1,325,857	1,315,473
Road & Bridge Pct. #4	1,193,255	1,262,890	1,531,021
Engineering	611,114	648,901	749,225
Parks & Recreation	73,333	78,807	147,900
Service Center	680,057	950,696	981,945
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Total	\$ <u>9,278,921</u>	\$ <u>10,134,562</u>	\$ <u>10,946,571</u>

	<u>APPROVED</u> <u>2006-2007</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 4,589,112
Fringe Benefits	1,805,923
Materials & Supplies	2,127,687
Maintenance & Utilities	1,864,414
Miscellaneous Services	559,435
	<hr/>
Total	\$ <u>10,946,571</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	-	12	-	-	-	15
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	14	-	-	-	16
Road & Bridge Pct. #4	1	2	-	13	-	-	1	17
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
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Total	4	11	-	89	-	-	1	105

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 742,896	\$ 726,537	\$ 810,128
Fringe Benefits	254,075	256,875	311,443
Materials & Supplies	61,078	74,089	76,750
Maintenance & Utilities	1,131,872	1,420,872	1,310,800
Miscellaneous Services	354,591	331,288	329,994
Total	<u>\$ 2,544,512</u>	<u>\$ 2,809,661</u>	<u>\$ 2,839,115</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 250,840	\$ 254,670	\$ 267,530
Fringe Benefits	87,629	95,287	111,175
Materials & Supplies	4,066	6,153	7,593
Maintenance & Utilities	120,163	126,087	136,715
Miscellaneous Services	38,122	41,223	42,520
Total	<u>\$ 500,820</u>	<u>\$ 523,420</u>	<u>\$ 565,533</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,034	1,175	2,300
Maintenance & Utilities	14,687	19,309	33,300
Miscellaneous Services	13,741	18,444	28,040
Total	<u>\$ 29,462</u>	<u>\$ 38,928</u>	<u>\$ 63,640</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 582,748	\$ 589,431	\$ 649,213
Fringe Benefits	200,587	216,625	250,812
Materials & Supplies	505,027	448,127	440,550
Maintenance & Utilities	45,982	49,053	51,500
Miscellaneous Services	2,123	15,471	19,066
Total	<u>\$ 1,336,467</u>	<u>\$ 1,318,707</u>	<u>\$ 1,411,141</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 661,969	\$ 666,832	\$ 709,628
Fringe Benefits	247,963	264,976	301,815
Materials & Supplies	130,160	187,468	265,300
Maintenance & Utilities	31,930	51,921	45,975
Miscellaneous Services	8,067	5,498	18,860
Total	<u>\$ 1,080,089</u>	<u>\$ 1,176,695</u>	<u>\$ 1,341,578</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 596,429	\$ 615,016	\$ 701,860
Fringe Benefits	213,322	231,635	282,457
Materials & Supplies	358,987	404,526	238,194
Maintenance & Utilities	44,505	56,779	70,564
Miscellaneous Services	16,569	17,901	22,398
Total	<u>\$ 1,229,812</u>	<u>\$ 1,325,857</u>	<u>\$ 1,315,473</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 632,375	\$ 652,552	\$ 762,961
Fringe Benefits	205,841	228,905	285,810
Materials & Supplies	263,240	296,644	396,000
Maintenance & Utilities	74,278	64,758	62,100
Miscellaneous Services	17,521	20,031	24,150
Total	<u>\$ 1,193,255</u>	<u>\$ 1,262,890</u>	<u>\$ 1,531,021</u>
<u>Engineering</u>			
Salaries & Wages	\$ 434,497	\$ 449,910	\$ 497,587
Fringe Benefits	148,687	166,615	197,040
Materials & Supplies	12,296	12,219	28,500
Maintenance & Utilities	1,077	1,553	2,760
Miscellaneous Services	14,557	18,604	23,338
Total	<u>\$ 611,114</u>	<u>\$ 648,901</u>	<u>\$ 749,225</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 15,448	\$ 19,704	\$ 21,613
Fringe Benefits	3,872	7,107	4,518
Materials & Supplies	13,903	18,888	35,100
Maintenance & Utilities	26,763	19,793	43,700
Miscellaneous Services	13,347	13,315	42,969
Total	<u>\$ 73,333</u>	<u>\$ 78,807</u>	<u>\$ 147,900</u>
<u>Service Center</u>			
Salaries & Wages	\$ 151,161	\$ 156,270	\$ 168,592
Fringe Benefits	45,487	53,429	60,853
Materials & Supplies	377,274	633,948	637,400
Maintenance & Utilities	100,282	101,166	107,000
Miscellaneous Services	5,853	5,883	8,100
Total	<u>\$ 680,057</u>	<u>\$ 950,696</u>	<u>\$ 981,945</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**

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ -	\$ 34,836	\$ 10,745
Human Resources	-	-	3,000
County Auditor	3,620	8,000	10,000
County Clerk	-	-	-
County Judge	-	-	-
Risk Management	-	-	1,400
County Treasurer	-	1,500	-
Printing	-	1,700	3,000
Claims Processing	-	1,108	650
Budget Office	-	-	-
Purchasing Agent	-	9,175	-
General Services	-	-	300,000
Management Information Systems	67,027	117,743	111,427
Veterans Services	-	365	-
Pre-Trial Release	-	-	-
District Attorney	2,347	1,351	108,620
District Clerk	-	-	-
District Courts	-	7,289	14,150
Justice of the Peace	5,888	3,878	3,646
County Courts at Law	-	8,000	-
Court Master	-	-	6,554
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	4,530
Community Supervision	1,354	3,271	2,758
Sheriff	2,783	67,027	443,900
Crime Laboratory	2,258	14,214	10,900
Jail	-	-	128,988
Juvenile Probation	-	-	23,598
Juvenile Detention Home	-	-	5,525
Constables	3,252	216,246	252,963
County Morgue	-	-	-
Library	-	3,500	-
Agricultural Extension Service	2,225	1,675	2,100
Health & Welfare Unit 1	-	1,000	9,250
Health & Welfare Unit 2	-	-	14,350
Nurse Practitioner	-	-	-
Environmental Control	-	-	4,500
Indigent Medical Services	-	-	6,199
Mosquito Control	-	500,725	59,300
Emergency Management	-	-	-
Courthouse & Annexes	56,103	18,000	261,288
Port Arthur Buildings	-	2,797	4,291
Mid-County Buildings	-	-	-
Road & Bridge Pct. #1	-	-	1,500
Road & Bridge Pct. #2	-	3,565	5,000
Road & Bridge Pct. #3	9,899	25,204	38,500
Road & Bridge Pct. #4	2,900	11,000	4,000
Engineering	3,070	439	29,000
Parks & Recreation	-	-	-
Service Center	-	2,811	-
Total Capital Outlay	<u>\$ 162,726</u>	<u>\$ 1,066,419</u>	<u>\$ 1,885,632</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

Tax Assessor-Collector

120-1011-415-60-01	MARTIN-YALE DECOLLATOR MODEL 63251	2,500	
120-1011-415-60-02	5 - PRINTERS	3,245	
120-1011-415-60-22	CARPENTER SHOP TO BUILD VARIOUS PROJECTS	5,000	
			10,745

Human Resources

120-1012-415-60-02	2 - COMPUTERS	3,000	
			3,000

County Auditor

120-1013-415-60-02	5 - COMPUTERS	7,500	
120-1013-415-60-02	FIXED ASSET SYSTEM	2,500	
			10,000

Risk Management

120-1016-415-60-02	5 - FLAT PANEL MONITORS	1,400	
			1,400

Printing

120-1018-419-60-01	TABLETOP BUSINESS CARD SLITTER BCSH12	2,000	
120-1018-419-60-01	BROTHER STAMP CREATER SC2000	1,000	
			3,000

Claims Processing

120-1019-441-60-02	2 - FLAT PANEL MONITOR FOR SPLIT SCREEN REPRICING	650	
			650

General Services

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

Management Information Systems

120-1025-415-60-02	IBM AS/400 MODEL 810 FINANCING - CONTINUATION OF CONTRACTUAL PAYMENTS	54,000	
120-1025-415-60-02	ALCATEL OS6602 48 PORT SWITCH - REPLACE ANNEX IV	2,794	
120-1025-415-60-02	JUNIPER J4300 ROUTER - REPLACE ANNEX IV	4,326	
120-1025-415-60-02	ALCATEL OS6602 24 PORT SWITCH - REPLACE JAIL	2,913	
120-1025-415-60-02	JUNIPER J4300 ROUTER - JAIL	5,046	
120-1025-415-60-02	ALCATEL 100 BASE - FX SFP FIBER CONVERTER - REPLACE JAIL	1,008	
	PACKETSHAPER 2500 AND GIGABIT LAN EXPANSION MODULE - NETWORK/INTERNET		
120-1025-415-60-02	ADMIN TOOL - TO MONITOR/CONTROL NETWORK TRAFFIC AND BANDWIDTH USAGE	11,500	
120-1025-415-60-02	2 - COMPUTERS	3,000	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	4,800	
120-1025-415-60-02	BOSANOVA E-TWINAX CONTROLLER - 28 PORTS	4,485	
120-1025-415-60-02	CISCO WIRELESS ROUTERS AND ASSESS POINT	3,600	
120-1025-415-60-53	IBM SOFTWARE SUSCRPTION	4,200	
120-1025-415-60-53	WALL DATA (RUMBA) SITE LICENSE RENEWAL	1,050	
120-1025-415-60-53	HAWKEYE-PATHFINDER - PROGRAMMING TOOL AS400	650	
120-1025-415-60-53	NORTON ANTIVIRUS - 400 USERS	5,600	
120-1025-415-60-53	ATOMZ WEB PAGE SEARCH	650	
120-1025-415-60-53	VISUAL BASIC 6.0 NET	1,805	
			111,427

District Attorney

120-2030-412-60-01	WOLF VISION PROJECTORS	10,620	
120-2030-412-60-02	13 - COMPUTERS & 4 LAPTOP COMPUTERS	25,500	
120-2030-412-60-02	THERMAL PHOTOGRAPHIC PRINTER	15,000	
120-2030-412-60-07	2 - VEHICLES	50,000	
120-2030-412-60-22	25 - CHAIRS	7,500	
			108,620

Criminal District Court

120-2032-412-60-02	2 - COMPUTERS	3,000	
120-2032-412-60-02	1 - LAPTOP FOR COURTROOM	1,500	
120-2032-412-60-22	CABINETS AND ADD DOORS TO FILING SHELVES IN CLERK'S OFFICE	1,117	
120-2032-412-60-22	1 - 78" WIDE DESK FOR JUDGE'S OFFICE	1,165	
120-2032-412-60-22	1 - 70" WIDE CREDENZA FOR JUDGE'S OFFICE	718	
			7,500

**CAPITAL OUTLAY
DIVISION SUMMARY**

58th District Court

120-2033-412-60-22	FURNITURE FOR JUDGE'S CHAMBER & UPDATED WORKSPACES FOR COURT COORDINATOR & BAILIFF	2,650		2,650
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136th District Court

120-2035-412-60-02	1 - COMPUTER	1,500		1,500
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279th District Court

120-2038-412-60-02	1 - COMPUTER	1,500		
120-2038-412-60-02	2 - PRINTERS	1,000		2,500

Justice of the Peace Pct 7

120-2048-412-60-01	1 - TYPEWRITER	525		525
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Justice of the Peace Pct 8

120-2049-412-60-01	3 - TYPEWRITERS	1,437		
120-2049-412-60-22	SETTEE, WOOD,TRADITION TWO PLACE, DIAMOND TUFTED LEATHER SOFA - NAVY BLUE	310		
120-2049-412-60-22	3 - CLUB CHAIRS - WOOD	534		
120-2049-412-60-22	1 SECRETARIAL DESK, JUDGE DESK, SHELVES, & CABINETS	840		3,121

Court Master

120-2052-412-60-01	2 MICROPHONES AND 1 AMPLIFER FOR COURTROOM	1,454		
120-2052-412-60-02	3 - COMPUTERS	5,100		6,554

Alternative School

120-3057-423-60-02	2 - COMPUTERS	2,880		
120-3057-423-60-35	5 - KENWOOD RADIOS	1,650		4,530

Community Supervision

120-3058-424-60-01	1 - SHREDDER	1,500		
120-3058-424-60-22	2 - DESK	1,258		2,758

Sheriff's Office

120-3059-421-60-01	2 - TIME STAMP MACHINES	1,600		
120-3059-421-60-02	2 - COMPUTERS	3,400		
120-3059-421-60-02	FORENSIC COMPUTER	10,700		
120-3059-421-60-02	4 - LAPTOP COMPUTERS	6,300		
120-3059-421-60-02	SERVER FOR TLETS	8,900		
120-3059-421-60-07	9 - POLICE UNIT VEHICLES	217,000		
120-3059-421-60-07	3 - 4 DOOR SEDANS	69,000		
120-3059-421-60-07	1 - HD UTILITY VEHICLE	27,000		
120-3059-421-60-18	DATAWORKS PLUS DIGITAL CRIME SCENE SYSTEM	37,790		
120-3059-421-60-18	3 - CANON REBEL XT DIGITAL CAMERAS	2,550		
120-3059-421-60-18	AUDIO/VIDEO EQUIPMENT - OUTFIT ROOM FOR INTERVIEWS	1,000		
120-3059-421-60-18	SONY DIGITAL VIDEO CAMERA	900		
120-3059-421-60-18	6 - TASERS	4,860		
120-3059-421-60-18	ULTRA SONIC CLEANER - AIRCRAFT PARTS	700		
120-3059-421-60-18	TURBINE TEMPERATURE TESTER - AIRCRAFT PARTS	3,000		
120-3059-421-60-18	SATELITE PHONE HEADPHONE JACK	700		
120-3059-421-60-18	10 = X26 TASERS	9,000		
120-3059-421-60-18	VOICE RECORDING SYSTEM	12,000		
120-3059-421-60-18	40 - BULLETPROOF VESTS	24,000		
120-3059-421-60-22	VINYL FLOORING IN CIVIL	3,500		443,900

Crime Labortary

120-3060-421-6002	2 - COMPUTERS	3,000		
120-3060-421-6020	FORENSIC EVIDENCE DRYING CABINET	5,000		
120-3060-421-6020	DWS DOWNFLOW FINGERPRINT WORKSTATION	2,900		10,900

**CAPITAL OUTLAY
DIVISION SUMMARY**

Jail

120-3062-423-60-02	9 - COMPUTERS	12,960	
120-3062-423-60-13	MAINTENANCE ON 2 WATER COOLED SCREW CHILLERS	2,922	
120-3062-423-60-14	REPLACE 20 VENTS/FANS IN M AND N DORMS	42,389	
120-3062-423-60-18	5 - WASHERS AND DRYERS	39,295	
120-3062-423-60-18	4 - GATE OPENERS	6,854	
120-3062-423-60-18	WIRE TRACER KIT	900	
120-3062-423-60-18	2 - EXMARK ZERO TURN MOWERS	15,198	
120-3062-423-60-18	2 - CLARKE 1700 FLOOR BURNISHERS	1,870	
120-3062-423-60-35	20 - KENWOOD RADIOS	6,600	
			128,988

Juvenile Probation

120-3063-424-60-07	1 - VAN	23,598	
			23,598

Juvenile Detention

120-3064-424-6018	1 - GRIND PUMP	1,200	
120-3064-424-6018	1 - DISHWASHER	4,325	
			5,525

Constable Pct 1

120-3065-425-60-02	2 - DESKTOP COMPUTERS	3,000	
120-3065-425-60-07	1 - POLICE INTERCEPTOR PACKAGE	23,006	
120-3065-425-60-07	1 - VEHICLE PRISONER CAGE	432	
120-3065-425-60-18	1 - BULLET PROOF VEST	625	
120-3065-425-60-22	2 - COMPLETE TASER UNITS WITH SUPPORT	1,788	
120-3065-425-60-35	MOBILE RADIO	3,673	
120-3065-425-60-35	PORTABLE RADIO	3,229	
			35,753

Constable Pct 2

120-3066-425-60-01	RADAR UNIT	1,010	
120-3066-425-60-02	1 - COMPUTER	1,500	
120-3066-425-60-07	2 - POLICE PACKAGE VEHICLES	44,000	
			46,510

Constable Pct 4

120-3068-425-60-02	1 - COMPUTER	1,500	
120-3068-425-60-07	2 - F-150 S/C SWB TRUCKS	50,600	
			52,100

Constable Pct. 6

120-3070-425-60-02	3 - COMPUTERS	4,500	
120-3070-425-60-07	1 - POLICE PACKAGE VEHICLE	23,000	
			27,500

Constable Pct. 7

120-3071-425-60-07	1 - POLICE PACKAGE VEHICLE	23,600	
			23,600

Constable Pct. 8

120-3072-425-60-02	1 - COMPUTER	1,500	
120-3072-425-60-07	3 - POLICE PACKAGE VEHICLE	66,000	
			67,500

Agriculture Extension Services

120-4071-461-60-02	3 - COST SHARE DEKTOP COMPUTERS	2,100	
			2,100

Health & Welare I

120-5074-441-60-01	FAX MACHINE	750	
120-5074-441-60-01	2 - ELECTRONIC TYPEWRITERS	1,100	
120-5074-441-60-02	1 - COMPUTER	1,500	
120-5074-441-60-02	1 - COMPUTER SCANNER	400	
120-5074-441-60-22	NORTH COUNTY OFFICE IMPROVEMENT - COMPUTER CABINET, WALL CABINETS & WALL SHELVES - DR WALKES OFFICE	5,000	
120-5074-441-60-22	2 - 9300 SERIES OFFICE CHAIRS	500	
			9,250

**CAPITAL OUTLAY
DIVISION SUMMARY**

Health & Welare II

120-5075-441-60-01	FAX MACHINE	750	
120-5075-441-60-01	2 - MASTERPIECE ELECTRONIC TYPEWRITERS	1,100	
120-5075-441-60-02	8 - COMPUTERS	12,000	
120-5075-441-60-22	2 - 9300 SERIES OFFICE CHAIRS	500	14,350

Environmental Control

120-5078-446-60-02	3 - COMPUTERS	4,500	4,500
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Indigent Medical Services

120-5079-442-60-50	2 - FLO-GARD 6201 VOLUMETRIC INFUSION PUMP	5,300	
120-5079-442-60-50	1 - PS 238 HIGH FREQUENCY DESICCATORS	899	6,199

Mosquito Control

124-5081-448-60-18	2 - 11HP HONDA GASOLINE ENGINES FOR SPRAY UNITS	1,900	
124-5081-448-60-18	2 - AIR COMPRESSORS FOR SPRAY UNITS	1,500	
124-5081-448-60-18	1 - AIRCRAFT TUG	5,000	
124-5081-448-60-18	1 - 48 ZERO TURN RADIUS MOWER	5,100	
124-5081-448-60-18	1 - 2 TON ELECTRIC CHAIN HOIST	2,300	
124-5081-448-60-42	3 - 1/2 TON PICKUP TRUCKS	43,500	59,300

Courthouse & Annexes

120-6083-416-60-03	HOT WATER REPLACEMENT FOR DOWNTOWN JAIL	37,400	
120-6083-416-60-03	REMOVAL OF DUNHAM BUSH CHILLER ROOF TOP OF JAIL	8,460	
120-6083-416-60-03	BOILER REPLACEMENT FOR COURTHOUSE COMPLEX: 3 BOILERS AND 3 PUMPS FOR MULTI- STAGE SYSTEM	146,875	
120-6083-416-60-03	2 - AIR COMPRESSORS	15,553	
120-6083-416-60-03	PAINT DISTRICT ATTORNEY'S OFFICE COMPLEX	3,000	
120-6083-416-60-03	PARTS FOR ELEVATORS	50,000	261,288

Port Arthur Buildings

120-6084-416-60-13	1 - 7.5 TON UNIT TO REPLACE OLD UNIT AT H&W	1,985	
120-6084-416-60-18	1 - DRAIN CLEANING SNAKE	2,306	4,291

Road & Bridge Pct. #1

111-0109-431-60-02	1 - COMPUTER	1,500	1,500
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Road & Bridge Pct. #2

112-0208-431-60-14	COST TO MOVE TO NEW BUILDING	3,500	
112-0209-431-60-02	1 - COMPUTER	1,500	5,000

Road & Bridge Pct. #3

113-0309-431-60-11	1 - HYDRAULIC TRUCK CONVEYOR MODEL W/ MOTER 1800G	9,500	
113-0309-431-60-42	1 TON CREW CAB PICKUP	29,000	38,500

Road & Bridge Pct. #4

114-0409-431-60-02	EPSON POWERLITE 62C MULTIMEDIA PROJECTOR	1,009	
114-0409-431-60-02	EPSON POWERLITE 760C PROJECTOR	1,209	
114-0409-431-60-02	EPSON POWERLITE 750C LCD MULTIMEDIA PROJECTOR	1,409	
114-0409-431-60-02	BRETFORD MANUFACTURING IN SERIES 65 WALL SCREEN 70IN X 70IN	373	4,000

Engineering

115-0501-431-60-02	2 - COMPUTERS	3,000	
115-0501-431-60-07	FORD ESCAPE HYBRID	26,000	29,000

Total Capital Outlay

1,885,632

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**

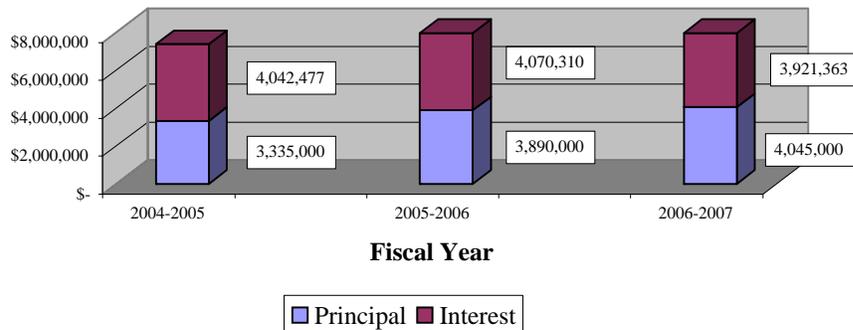
	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 200,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 200,000</u>
Transfers Out			
General Fund	\$ <u> 2,667,118</u>	\$ <u> 3,221,547</u>	\$ <u> 3,689,827</u>
Total Transfers Out	\$ <u> 2,667,118</u>	\$ <u> 3,221,547</u>	\$ <u> 3,689,827</u>

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2004-2005</u>	<u>ESTIMATED</u> <u>2005-2006</u>	<u>APPROVED</u> <u>2006-2007</u>
REVENUES			
Property Taxes	\$ 7,094,283	\$ 7,168,118	\$ 7,445,434
Interest	<u>62,384</u>	<u>128,285</u>	<u>61,250</u>
Total Revenues	<u>7,156,667</u>	<u>7,296,403</u>	<u>7,506,684</u>
OTHER SOURCES			
Transfers In	<u>107</u>	<u>1,228,687</u>	<u>-</u>
Total Other Sources	<u>107</u>	<u>1,228,687</u>	<u>-</u>
Total Revenues & Other Sources	<u>7,156,774</u>	<u>8,525,090</u>	<u>7,506,684</u>
EXPENDITURES			
Principal Payments	3,335,000	3,890,000	4,045,000
Interest Payments	4,042,477	4,070,310	3,921,363
Transaction Fees	<u>14,896</u>	<u>19,750</u>	<u>19,750</u>
Total Expenditures	<u>7,392,373</u>	<u>7,980,060</u>	<u>7,986,113</u>
BEGINNING FUND BALANCE	<u>778,042</u>	<u>542,443</u>	<u>1,087,473</u>
ENDING FUND BALANCE	<u>542,443</u>	<u>1,087,473</u>	<u>608,044</u>
RESERVED FOR DEBT SERVICE	<u>\$ 542,443</u>	<u>\$ 1,087,473</u>	<u>\$ 608,044</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>
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	5,170,000	271,425	5,441,425
	<u>\$ 79,540,000</u>	<u>\$ 43,283,608</u>	<u>\$ 122,823,608</u>

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2006</u>
1999 Certificates of Obligation	2007	6,000,000	5,000,000	1,000,000
2000 Certificates of Obligation	2010	1,150,000	-	1,150,000
2002A Refunding - General Obligation	2025	57,625,000	1,420,000	56,205,000
2002B Certificates of Obligation	2017	13,090,000	2,750,000	10,340,000
2003A Refunding - General Obligation	2010	11,550,000	4,705,000	6,845,000
2003B Certificates of Obligation	2018	1,505,000	60,000	1,445,000
2005 Tax Anticipation Notes	2011	3,000,000	445,000	2,555,000
Total				<u>79,540,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$15,598,910,420</u>
Assessed Value of All Taxable Property	<u>\$18,972,196,110</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	\$ 3,899,727,605
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 79,540,000
Less Amount Available in Debt Service Fund	<u>1,087,473</u>
	<u>78,452,527</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	<u>\$ 3,821,275,078</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 \$948,609,805 compared to applicable bonds outstanding at October 1, 2006 of \$79,540,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2006	PRINCIPAL	INTEREST	FEEES	TOTAL	10/1/2007
1999 Certificates of Obligation	\$ 1,000,000	1,000,000	41,000	1,000	1,042,000	-
2000 Certificates of Obligation	1,150,000	-	61,375	3,250	64,625	1,150,000
2002A Refunding - General Obligation	56,205,000	160,000	3,002,301	3,100	3,165,401	56,045,000
2002B Certificates of Obligation	10,340,000	755,000	464,675	3,100	1,222,775	9,585,000
2003A Refunding - General Obligation	6,845,000	1,630,000	206,100	3,100	1,839,200	5,215,000
2003B Certificates of Obligation	1,445,000	20,000	58,924	3,100	82,024	1,425,000
2005 Tax Anticipation Notes	2,555,000	480,000	86,988	3,100	570,088	2,075,000
	<u>\$ 79,540,000</u>	<u>4,045,000</u>	<u>3,921,363</u>	<u>19,750</u>	<u>7,986,113</u>	<u>75,495,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ESTIMATED BALANCE 10/1/2006	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/2007
Lateral Road - Precinct 1	\$ 83,665	8,512	30,000	62,177
Lateral Road - Precinct 2	73,382	9,115	-	82,497
Lateral Road - Precinct 3	252,489	12,735	200,000	65,224
Lateral Road - Precinct 4	2,056	7,388	-	9,444
Breath Alcohol Testing	46,629	1,753	48,382	-
Security Fee	417,805	140,500	193,424	364,881
Law Library	114,870	142,000	53,300	203,570
Voter Registration	23,774	750	13,500	11,024
Bail Bond Board	-	9,000	9,000	-
Law Officer Training	106,736	30,250	60,091	76,895
County Clerk - Records Management	352,447	237,500	250,000	339,947
County Clerk - Records Archive	505,310	262,500	348,023	419,787
SCAAP Grant	27,735	25,500	50,000	3,235
County Records Management	132,824	60,000	128,066	64,758
D.A.R.E. Contributions	2,476	5,000	7,476	-
Family Protection Fee Fund	26,561	18,300	22,500	22,361
Deputy Sheriff Education	11,608	16,200	27,733	75
Constable Pct. 1 - Education	3,129	1,050	1,000	3,179
Constable Pct. 2 - Education	4,202	975	-	5,177
Constable Pct. 4 - Education	4,564	825	1,900	3,489
Constable Pct. 6 - Education	3,944	1,075	-	5,019
Constable Pct. 7 - Education	4,300	975	3,000	2,275
Constable Pct. 8 - Education	374	1,225	-	1,599
Tax Office Auto Dealer	129,365	18,000	48,715	98,650
J.P. Courtroom Technology Fee	156,560	2,000	50,000	108,560
Hotel Occupancy Tax	1,158,119	660,000	1,265,882	552,237
District Clerk - Records Management	53,964	28,750	50,000	32,714
D.A.'s Forfeiture	194,283	101,000	243,000	52,283
Sheriff's Forfeiture	2,158,187	250,000	648,208	1,759,979
D.A.'s Hot Check	131,459	110,000	231,376	10,083
Total	\$ 6,182,817	2,162,878	3,984,576	4,361,119

CAPITAL PROJECTS

CAPITAL PROJECTS
2006-2007

	BUDGETED	FYTD	ACTUAL		
	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003
Brooks Road Bridge @ Willow Marsh Bayou	\$ 30,000	-	-	-	-
Hillebrandt Bayou Bridge @ Hillibrandt Road	250,000	-	-	-	-
Walden Road Bridge @ Willow Marsh Bayou	60,000	-	-	-	-
Courthouse Interior Restoration	150,000	-	-	-	-
Courthouse Remodeling	998,085	573,669	181,975	-	-
Central Gardens Drainage	350,000	-	-	-	-
Agricultural Extension Remodeling	825,000	-	-	-	-
Regional Visitors Center	1,038,140	-	1,007,758	225,948	-
County Election Building Remodeling	65,261	4,739	-	-	-
Shoreline Protection	100,000	-	-	-	-
Keith Lake Park	275,000	-	-	-	-
Wilbur Road Bridge @ Mayhaw Bayou	100,000	-	-	-	-
Mid County Office Remodeling	250,000	-	-	-	-
Wilbur Road Bridge @ S. Fork Taylor Bayou	100,000	-	-	-	-
Labelle Road Right of Way	75,000	-	-	-	-
Keith Lake Fish Pass	248,849	155,000	-	-	-
Alternative Fuel Vehicle Project	62,687	42,923	380,798	-	-
West Port Arthur Ambient Air Monitoring System	1,610	350,503	-	-	-
Southeast Texas Regional Air Monitoring System	11,548	322,488	-	-	-
Total Capital Projects	\$ 4,991,180	1,449,322	1,570,531	225,948	-

CAPITAL PROJECTS

2006-2007

Brooks Road Bridge @ Willow Marsh Bayou

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

Hillebrandt Bayou Bridge on Hillebrant Road

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 @ Willow Marsh Bayou

Project consists of rebuilding Walden Road Bridge in Precinct 1. The County will participate with State of Texas to share the cost of construction.

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.

County Election Building Remodeling

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

Shoreline Protection

This project consists of estimated design fees necessary for continuing shoreline protection measures in the County.

Keith Lake Park

This project consists of developing a County Park around the Keith Lake Fish Pass and Keith Lake.

Wilbur Road Bridge @ Mayhaw Bayou

Project consists of rebuilding Wilbur Road Bridge at Mayhaw Bayou located in Precinct 3. The County will participate with State of Texas to share the cost of construction.

Mid County Office Remodeling

Project consists of remodeling the National Guard Facility to move several Mid County offices to one location.

Wilbur Road Bridge @ S. Fork of Taylor Bayou

Project consists of rebuilding Wilbur Road Bridge at S. Fork of Taylor Bayou located in Precinct 3. The County will participate with State of Texas to share the cost of construction.

Labelle Road Right of Way

Project consists of acquiring right-of-ways for Labelle Road reconstruction and realignment to SH124 at Farm to Market 365. Project is located in Precinct 4.

Keith Lake Fish Pass

Project consists of construction of erosion control devices in the Keith Lake Fish Pass.

Alternative Fuel Vehicle Project

Project consists replacing County vehicles and equipment with alternative fueled vehicles. Examples of equipment purchases are hybrid (gas & electric) vehicles. Funds to purchase this equipment are from penalties assessed by the Texas Commissioner on Environmental Quality.

West Port Arthur Ambient Air Monitoring Station

Project consists of installation, operation, and maintenance of an ambient air monitoring station in the vicinity of the Memorial High Ninth Grade Campus in Port Arthur. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

Southeast Texas Regional Air Monitoring Network

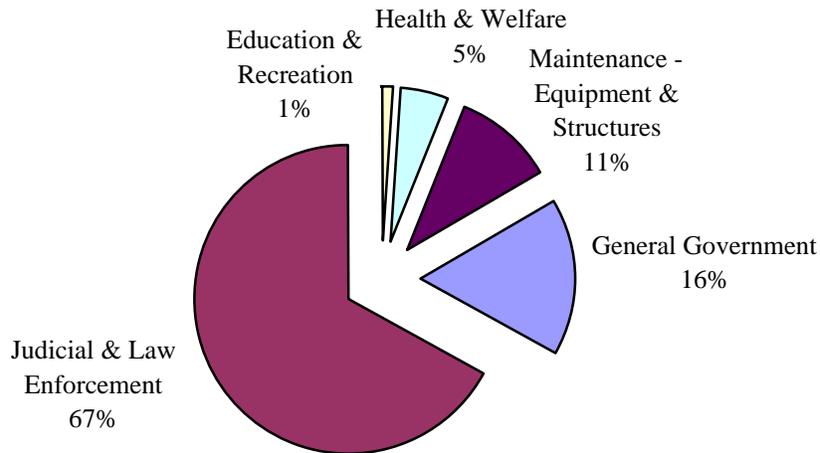
Project consists of the enhancement of seven air monitoring stations in Southeast Texas. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

MISCELLANEOUS

PERSONNEL SCHEDULES
SUMMARY BY DEPARTMENT

	Fiscal Year		
	2004-2005	2005-2006	2006-2007
General Government	160	160	163
Judicial & Law Enforcement	650	655	664
Education & Recreation	12	12	12
Health & Welfare	49	49	49
Maintenance - Equipment & Structures	107	107	105
	<u>978</u>	<u>983</u>	<u>993</u>

FY 2006-2007 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	15,695	23,544
28	16,088	24,132
29	16,490	24,736
30	16,903	25,354
31	17,325	25,988
32	17,759	26,637
33	18,203	27,303
34	18,657	27,986
35	19,124	28,686
36	19,601	29,403
37	20,092	30,138
38	20,595	30,891
39	21,109	31,664
40	21,637	32,456
41	22,178	33,266
42	22,733	34,099
43	23,301	34,950
44	23,883	35,825
45	24,480	36,721
46	25,092	37,638
47	25,720	38,579
48	26,362	39,544
49	27,022	40,532
50	27,697	41,545
51	28,390	42,584
52	29,099	43,649
53	29,826	44,739
54	30,572	45,859
55	31,336	47,005
56	32,120	48,180
57	32,923	49,385
58	33,746	50,619
59	34,590	51,885
60	35,454	53,181
61	36,341	54,511
62	37,250	55,874
63	38,180	57,271
64	39,136	58,702
65	40,113	60,170
66	41,116	61,675
67	42,144	63,216
68	43,198	64,797
69	44,277	66,417
70	45,385	68,077
71	46,519	69,779
72	47,683	71,524
73	48,874	73,312
74	50,097	75,144
75	51,348	77,023
76	52,632	78,948
77	53,948	80,922
78	55,297	82,946
79	56,679	85,019
80	58,097	87,145
81	59,549	89,324
82	61,038	91,556
83	62,563	93,845
84	64,128	96,192
82	61,038	91,556
83	62,563	93,845
84	64,128	96,192
85	65,731	98,596
86	67,374	101,060
87	69,059	103,588

Classified (CCG) (continued)		
Grade	Minimum	Maximum
88	70,785	106,177
89	72,554	108,831
90	74,368	111,552
91	76,227	114,341

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	120,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	4,650	140,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	16.8864	16.8864
2	17.8507	17.8507
3	18.6169	18.6169
4	19.3831	19.3831
5	20.0690	20.0690
6	20.7609	20.7609
7	21.3787	21.3787
8	22.0091	22.0091
10	26.0315	26.0315

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	15.6107	15.6107
2	17.3311	17.3311
3	18.0762	18.0762
4	18.8213	18.8213
5	19.4815	19.4815
6	20.1539	20.1539
7	20.7598	20.7598
8	21.0687	21.0687
45	22.0561	22.0561
46	23.1343	23.1343
47	26.0298	26.0298
48	28.5560	28.5560

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	12.4123	12.4123
2	14.1629	14.1629
3	15.1321	15.1321
4	15.8712	15.8712
5	16.9857	16.9857
6	17.3311	17.3311
7	17.8520	17.8520
8	18.1186	18.1186
45	22.0561	22.0561
46	23.1343	23.1343
47	26.0298	26.0298
48	28.5560	28.5560

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
		2
RECEPTIONIST/CLERK	CCG	34
		9
OFFICE SPECIALIST	CCG	38
		22
SENIOR OFFICE SPECIALIST	CCG	43
		16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46
		4
OFFICE MANAGER	CCG	51
		1
ELECTIONS COORDINATOR	CCG	56
		1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59
		2
DEPUTY COUNTY CLERK	CCG	40
		15
SENIOR DEPUTY COUNTY CLERK	CCG	43
		7
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53
		3
CHIEF DEPUTY COUNTY CLERK	CCG	65
		1
COUNTY CLERK ADMINISTRATOR	CCG	61
		1
SECRETARY	CCG	38
		15
SENIOR SECRETARY	CCG	45
		17
ADMINISTRATIVE SECRETARY	CCG	50
		15
ACCOUNT CLERK	CCG	40
		43
SENIOR ACCOUNT CLERK	CCG	43
		8
ACCOUNTING TECHNICIAN	CCG	53
		6
COURT CLERK	CCG	40
		12
SENIOR COURT CLERK	CCG	43
		11
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53
		1
COURT COORDINATOR	CCG	53
		15
ASSOCIATE COURT ADMINISTRATOR	CCG	53
		13
COURT APPELATE COORDINATOR	CCG	60
		1
DEPUTY DISTRICT CLERK	CCG	40
		15
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53
		3
CHIEF DEPUTY DISTRICT CLERK	CCG	65
		1
SENIOR DEPUTY DISTRICT CLERK	CCG	43
		2
BUYER	CCG	44
		1
SENIOR BUYER	CCG	49
		2
ASSISTANT PURCHASING AGENT	CCG	61
		1
PURCHASING AGENT	CCG	75
		1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49
		1
PERSONAL COMPUTER TECHNICIAN	CCG	49
		4
ANALYST/PROGRAMMER	CCG	62
		1
PROGRAMMER/ANALYST	CCG	65
		2
SENIOR PROGRAMMER/ANALYST	CCG	70
		2
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68
		2

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
TAX OFFICE MANAGER	CCG 61	1
FINANCIAL MANAGER	CCG 71	4
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 MANAGER	CCG 66	1
SENIOR BENEFITS ANALYST	CCG 56	2
EMP RELATIONS/COMPENSATION MGR	CCG 66	1
DIRECTOR OF HR & RISK MANAGEMENT	CCG 88	1
SENIOR PERSONNEL SPECIALIST	CCG 56	1
VOTING ASSISTANTS	CCG 41	2
<u>Law Enforcement</u>		
CIVIL BAILIFF	CCG 36	3
TELECOMMUNICATOR	CCG 42	9
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 53	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG 71	1
CHIEF DEPUTY SHERIFF	CCG 77	4
JUVENILE DETENTION OFFICER	CCG 42	12
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
PAINTER	CCG 46	3

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	<u>Grade</u>	<u>FTE</u>
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	9
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 49	19
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 50	4
DIRECTOR OF SERVICE CENTER	CCG 59	1
VOTING MACHINE TECHNICIAN	CCG 46	1
CUSTODIAL SUPERVISOR	CCG 47	1
GROUNDSKEEPER	CCG 32	5
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	60
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	24
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>993</u></u>

PERSONNEL SCHEDULES

2006/2007 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".

PERSONNEL SCHEDULES

2006/2007 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

III. RECLASSIFICATIONS/CONSOLIDATION OF POSITIONS

- 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:

PERSONNEL SCHEDULES

2006/2007 CLASSIFICATION/COMPENSATION & STAFFING CHANGES

1. A critical need for the skills the new employee possesses.
2. The level of education, experience and knowledge the new employee possesses.

VI. CLASSIFICATION/COMPENSATION

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

2006/2007 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 100% 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.

The Department Head may award additional increases with the approval of their Commissioners' Court liaison, County Auditor, and Human Resource Director 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	9 Years	12/31/2006
William "Eddie" Arnold, Commissioner, Pct. 1	1 Year	12/31/2008
Mark Domingue, Commissioner, Pct. 2	15 Years	12/31/2006
Waymon Hallmark, Commissioner, Pct. 3	13 Years	12/31/2008
Everette "Bo" Alfred, Commissioner, Pct. 4	4 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	19 Years	12/31/2006
Miriam Johnson	Tax Assessor Collector	11 Years	12/31/2008
Linda Robinson	County Treasurer	18 Years	12/31/2006
Mitch Woods	Sheriff	9 Years	12/31/2008
Lolita Ramos	District Clerk	3 Years	12/31/2006
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	9 Years	12/31/2008
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	19 Years	12/31/2006
Robert Morgan	Justice of the Peace Pct. 2	9 Years	12/31/2006
Ray Chesson	Justice of the Peace Pct. 4	9 Years	12/31/2006
Paul Brown	Justice of the Peace Pct. 6	13 Years	12/31/2006
James Burnett	Justice of the Peace Pct. 7	3 Years	12/31/2006
Tom Gillam	Justice of the Peace Pct. 8	2 Years	12/31/2006
Charles Wiggins	Constable Pct. 1	1 Year	12/31/2008
Leonard Roccaforte	Constable Pct. 2	19 Years	12/31/2008
James Trahan	Constable Pct. 4	1 Year	12/31/2008
Joe Stevenson	Constable Pct. 6	9 Years	12/31/2008
Jeffrey Greenway	Constable Pct. 7	9 Years	12/31/2008
Eddie Collins	Constable Pct. 8	13 Years	12/31/2008
Al Gerson	Judge, County Court at Law #1	21 Years	12/31/2006
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	3 Years	12/31/2006
John Davis	Judge, County Court at Law #3	16 Years	12/31/2006
Charles Carver	Judge, Criminal District Court	11 Years	12/31/2006
Layne Walker	Judge, 252nd District Court	3 Years	12/31/2006
James Mehaffy	Judge, 58th District Court	12 Years	12/31/2006
Gary Sanderson	Judge, 60th District Court	28 Years	12/31/2008
Milton Shuffield	Judge, 136th District Court	11 Years	12/31/2008
Donald Floyd	Judge, 172nd District Court	22 Years	12/31/2006
Rickey Williams	Judge, 279th District Court	< 1 Year	12/31/2006
Lawrence Thorne	Judge, 317th District Court	7 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	10 Years	12/31/2006
Naomi Lawrence-Lee	Purchasing Agent	4 Years	12/31/2007
Jose Pastrana	County Engineer	6 Years	
Kelby Boldt	Agricultural Extension Service	1 Year	
Hal Ross	Airport	3 Years	
David Fontenot	Service Center	17 Years	
Harry Fuselier	Buildings Maintenance	9 Years	
Larry Gist	Court Master	9 Years	
Paul Helegda	MIS	8 Years	
Cindy Bloodsworth	Dispute Resolution Center	18 Years	
John Cascio	Emergency Management	11 Years	
Michael Melancon	Environmental Control	10 Years	
Dr. Cecil Walkes	Health and Welfare Units	17 Years	
	Human Resources & Risk		
Cary Erickson	Management	13 Years	
James Martin	Juvenile Probation & Detention	17 Years	
Chad Clark	Library	< 1 Year	
Lee Chastant	Mosquito Control	15 Years	
Dr. Tommy Brown	Morgue	8 Years	
Thomas Sigee	Pre-Trial Release	3 Years	
Hilary Guest	Veterans Services Offices	4 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Edwards, Tate & Fontenote, 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

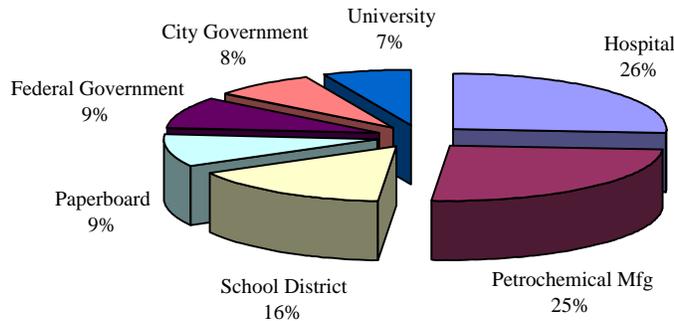
MISCELLANEOUS STATISTICS

Employment Statistics (A)

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
1996	116,775	106,641	10,134	8.7%
1997	116,861	108,103	8,758	7.5%
1998	117,411	109,399	8,012	6.8%
1999	117,130	107,563	9,567	8.2%
2000	112,767	105,437	7,330	6.5%
2001	111,524	103,503	8,021	7.2%
2002	112,786	103,875	8,911	7.9%
2003	114,516	104,505	10,011	8.7%
2004	113,919	104,385	9,534	8.4%
2005 (B)	114,434	105,382	9,052	7.9%

Top Ten Major Employers County and MSA (C)

Company	Industry	Employees
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 December, 2005 (not finalized).

(C) Source: Beaumont Chamber of Commerce

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

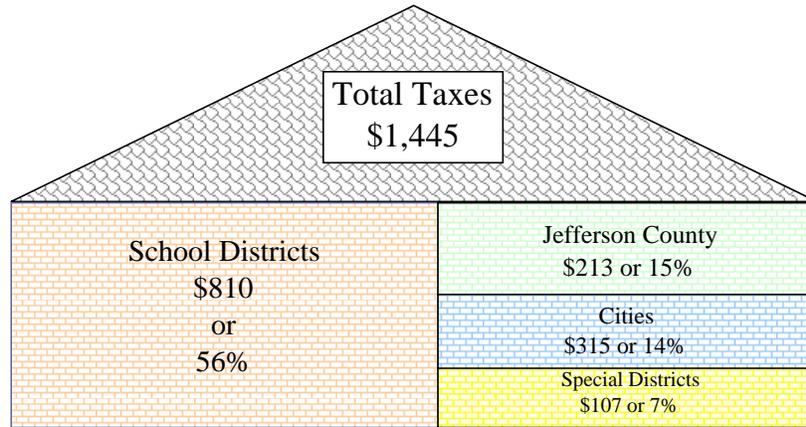
Land Area (A)	904 square miles
Maintained Roads	413.09
Bond Rating	"A1" Moody's Investors Service, Inc. "A+" Standard & Poor's Ratings Services
Housing, 2000 (A)	
Total units	103,286
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%
Education, 2000 (A)	
Elementary 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 bachelor's degree or higher	16.30%

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

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Property Tax Analysis for a \$50,000 Home in Tax Year 2005 (A)



County taxes for fiscal year 2005-2006 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 2006-2007 for a \$50,000 home would be \$200 based on the property tax rate of .40¢ per \$100 valuation.

History of Abated Property Tax Values (B)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
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
2005	12	1,380,269,700	5,866,146	0.00425
			30,337,078	

(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.