JEFFERSON COUNTY, TEXAS

ANNUAL BUDGET
FISCAL YEAR 2007-2008

RONALD WALKER
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

Statement required by House Bill 3195

This budget will raise more total property taxes than last year's budget by $5,807,363 or 9.1%, and of that amount, $2,219,386 is tax revenue to be raised from new property added to the tax roll this year.

Jefferson County Courthouse

FISCAL YEAR 2007-2008

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.

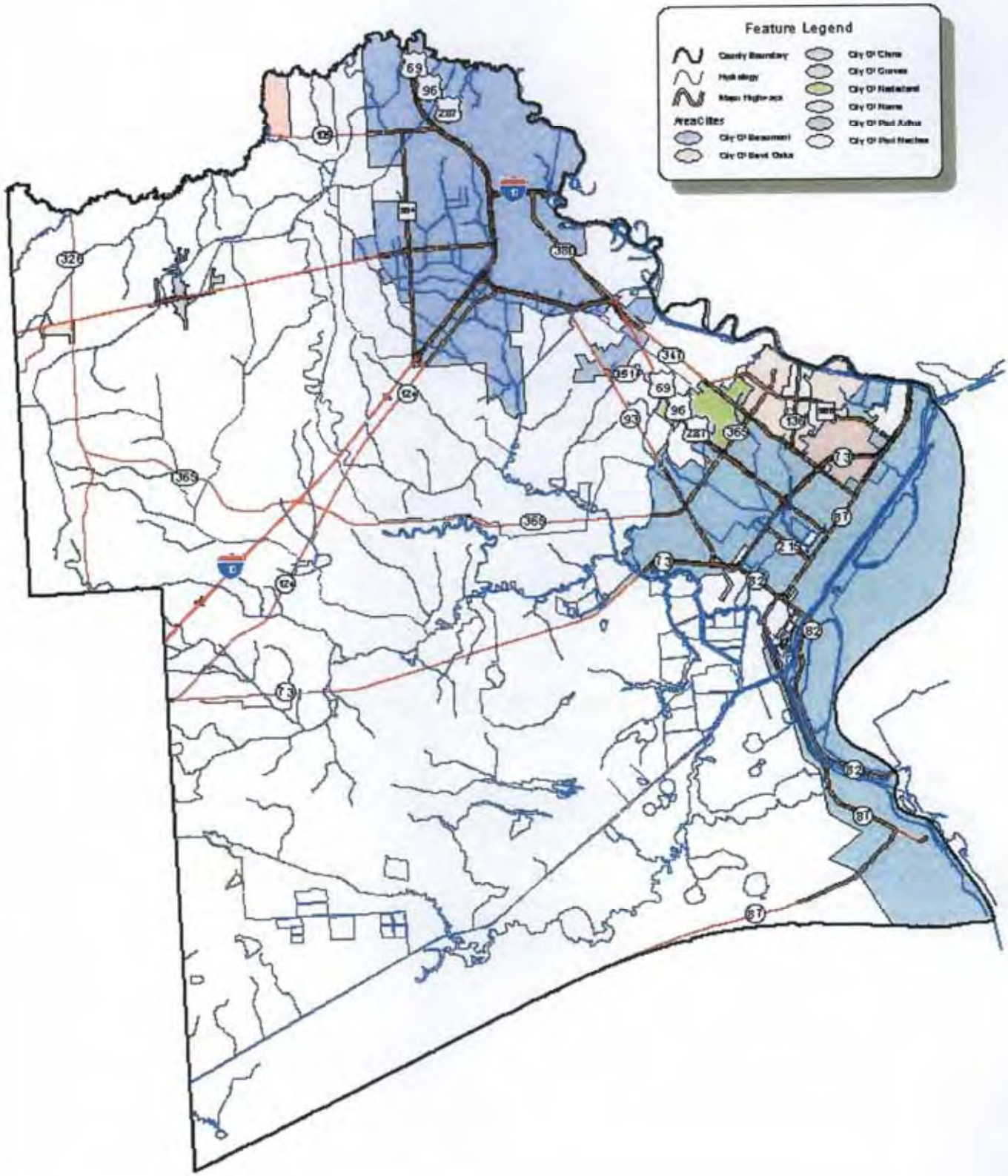
Jefferson County is the location of one of the fastest-growing industrial areas of Texas. The County endeavors to offer its citizens everything they seek in the way of employment, entertainment, cultural activities and educational facilities. Jefferson County not only seeks to increase economic development 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



JEFFERSON COUNTY

TEXAS

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JEFFERSON COUNTY

TEXAS

BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500

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

September 24, 2007

Honorable Commissioners' Court:

Ronald Walker, 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 2007-2008 are submitted for your consideration and approval.

This budget is prepared on the basis of $18,569,390,319 of net taxable value after exemptions, which is an increase of 12.3% over the previous year's net taxable value. The County's tax rate is $.39 per $100 of assessed value, 5.40% above the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

The County's $.39 tax rate is allocated as follows:

General Fund	.353076
Debt Service	.036924

The fiscal year 2007-2008 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling $121,612,715. 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 2007-2008, adopted independently of the operating budget, provides for planned expenditures of $7,528,861.

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 2007-2008 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of $110,247,921. Also, Commissioners' Court was able to reduce the property tax rate to .39 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 .1 cent tax rate decrease. Each penny of the tax rate equals approximately $1.8 million in tax revenues.

Provide a 7% salary increase to all employees. The cost of this increase with fringe benefits is approximately $2.5 million. The County had three years that employees were not able to receive COLAs. County employees have received 2% and 5% in the last two years and now with this 7%, County employees will be within 1% of the increase in the Consumer Price Index from 2001 to date.

Negotiate a new 4 year union contract the Deputy Sheriff's & Correction Officers Association and the Deputy Constable Association. First year increase in cost is approximately $1.7 million including fringe benefits. Total increased cost for the four year contract is estimated to be approximately $6 million with fringe benefits. This contract brings the officers' pay more in line with other local area law enforcement agencies.

Provide additional funding to capital projects. Cost will about $4.6 million.

Increase capital expenditures to continue replacing needed equipment. Cost is approximately $3 million.

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.

Eastman Chemical Company has announced plans to build a $1.6 billion gasification plant. The construction of this project is set to begin in early 2009 and should be up and running in 2011. This project will bring hundreds of construction and permanent jobs to the area.

Two companies are in process of building 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 has bought construction jobs and permanent jobs to the area.

Due to the large number of industrial expansion projects, the County is working with industry leaders, Texas Workforce Commission, Lamar Institute of Technology, and Lamar University to supply a workforce whose able to handle the growing labor needs of the County.

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 opened in June 2007.

Hotel/Motel Tax – The County collects a 2% hotel occupancy tax from Jefferson County hotels. This tax has generated over $800,000 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 coastal region between Sabine Pass and Galveston has seen steady growth. This transportation artery will enhance this current expansion. 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 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.

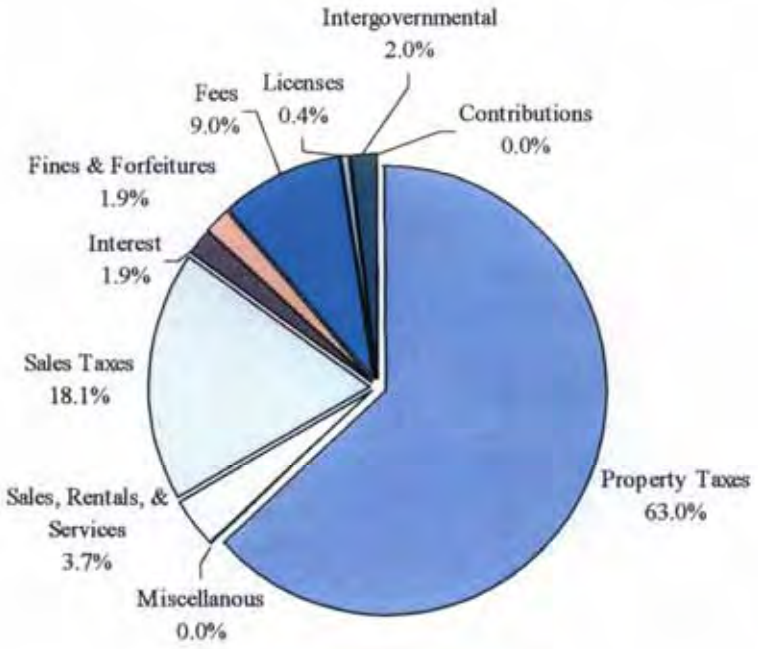
Strategic Planning and Performance Measures – The County is in the process of developing a strategic plan for enhanced long term budget planning. In addition, the County is beginning to research and develop a model of performance measures to assist with the budget process.

BUDGET HIGHLIGHTS

REVENUES

Jefferson County's budgeted revenues for the General Fund, Debt Service Fund, and Special Revenue Funds are derived as follows (excluding other sources):

Revenues by Source - All Funds Summary
Estimated for Fiscal Year 2007-2008



Property taxes in the amount of $70,844,796 or 63.0% of the total budgeted revenue are budgeted for 2007-2008. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of $18,569,390,319, and an adopted tax rate of .39¢. The County is anticipating a 97% collection rate for this budget year. Net taxable values have increased by 47.4% over the past five years as a result of increased commercial development.

Sales taxes represent 18.1% 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 32.9% over the past five years. Also, the County collects sales tax on alcoholic beverage. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center as well as tourism grants.

Fees represent 9.0% of the total budgeted revenue. Fees are budgeted at $10,138,169 for 2007-2008. Fees include all departmental fees. Fees are set by law or by the order of the Commissioners' Court.

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 statues.

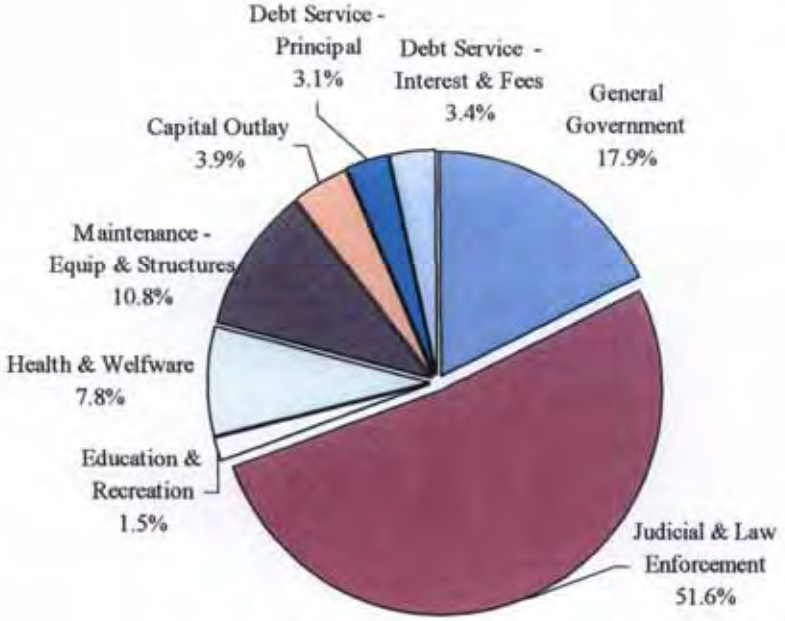
Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchase of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. This revenue is budgeted to generate $11,162,974 in funds for 2007-2008.

EXPENDITURES

Jefferson County's budgeted expenditures for the General Fund, Debt Service Fund, and Special Revenue Funds are derived as follows (excluding other uses):

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2007-2008



General Government comprises 17.9% of the budgeted expenditures, which is an increase of 14.2% from 2006-2007 estimated expenditures. 94% of the increase is related to general funds and will be discussed below.

Judicial and Law Enforcement comprises 51.6% of the budgeted expenditures. The budgeted expenditures in this category are 13.3% more than the 2006-2007 estimated expenditures. 98% of the increase is related to general funds and will be discussed below.

The Education and Recreation Division comprises 1.5% of the budgeted expenditures. The budgeted expenditures in this category are 32.3% more than the 2006-2007 estimated expenditures. Most of the increase is due to the opening of the Ben J. Rogers Regional Visitors' Center, which the operations will be funded by the Hotel Occupancy Tax Fund.

Health & Welfare comprises 7.8% of the budgeted expenditures. The budgeted expenditures in this category are 8.2% more than the 2006-2007 estimated expenditures. All of the increase is related to General Funds and will be discussed below.

Maintenance – Equipment & Structures comprises 10.8% of the general fund budgeted expenditures. Budgeted expenditures are 17.8% over the 2006-2007 estimated expenditures. 87% of the increase is related to general funds and will be discussed below. The other increase will be due to road work done using Lateral Road Funds.

Capital Outlay comprises 3.9% of the budgeted expenditures. Budgeted expenditures are 40.3% over the 2006-2007 estimated expenditures. All of the increase is related to general funds and will be discussed below. Capital Outlay decreased in Special Revenue Funds due to the completion of the Ben J. Rogers Regional Visitors' Center that was partially funded by the Hotel Occupancy Tax Fund.

Debt Service - Principal comprises 3.1% of the budgeted expenditures. Budgeted expenditures have reduced by 13.2% from the 2006-2007 estimated expenditures.

Debt Service – Interest & Fees comprises 3.4% of the budgeted expenditures. Budgeted expenditures have reduced by 3.4% from the 2006-2007 estimated expenditures.

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 2007-2008 including "transfers out" and contingency appropriation are approved at $110,247,921. Revenues including "transfers in" are estimated at $103,086,871.

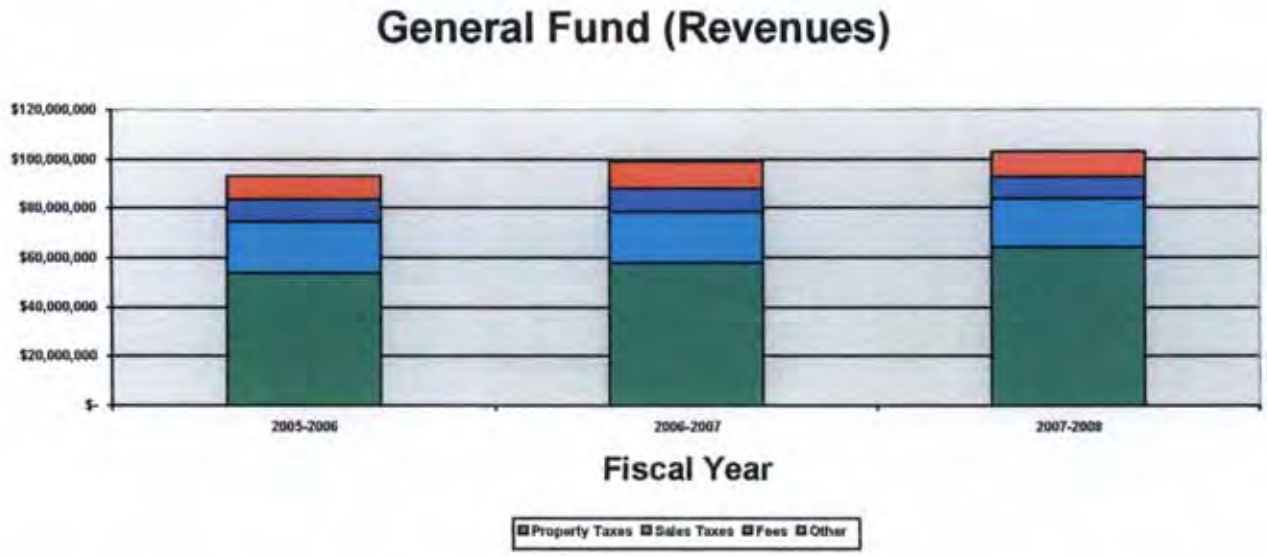
Property Taxes represent 62.3% of the revenues generated by the General Fund. In 2007-2008 the budgeted property taxes for the General Fund increased by $6,296,123 from the prior year's estimate. Budgeted property tax revenue for 2007-2008 is $64,186,778 for the General Fund.

Budgeted sales tax revenue for 2007-2008 is $19,490,000. Sales tax revenue represents 18.9% of the revenues generated by the General Fund. Sales tax revenues are expected to decrease by 5.9% from the prior year's estimate.

Fees collected by the County account for 8.8% of the General Fund revenues. Estimated revenues for fees are budgeted at $9,042,169.

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 accounts for 10.0% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at $10,367,924.

The following graph shows the relationship of the major revenue sources for fiscal year 2005-2006 through 2007-2008:



Expenditures budgeted for the 2007-2008 fiscal year total $110,247,921 including contingency appropriation and "transfers out". Of this amount, there is 62% for personnel services, 27% for operating, 3% for capital, and 8% for special purpose expenditures.

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The personnel services budget increased $6,499,469 due to a 7% salary increase for County employees, 14% for Sheriff deputies, 8% for Correctional officers, 12% for Constable deputies, and 9% for elected officials for County employees. The County increased budgeted personnel in the 2007-2008 year by 10 positions which included 12 new positions and 2 positions eliminated.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services increased by 7.2% in 2007-2008 over the 2006-2007 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 $3,062,705 in 2007-2008. This increase is the result of the County replacing capital items as needed. This also includes expected capital lease payments for a new telephone system for all county facilities. The system is estimated to be about $2 million and will be financed for 3 – 5 years. The County will be replacing 45 vehicles and several pieces of road machinery. In addition, 133 computers will be replaced and another 96 computers will be upgraded to run Windows XP.

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 - $2,599,630, Southeast Texas Regional Airport - $941,275, Capital Projects - $4,625,000, and County match for Grant funds - $217,676. Contingency appropriations are budgeted at $200,000.

In 2007-2008, the County will utilize $7,161,050 of the General Fund reserves to balance the operating requirements of the County. The County ending available fund balance will be 17.2% of budgeted expenditures which complies with the County's fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital and capital projects.

General Government comprises 17.79% of the general fund budgeted expenditures, which is an increase of 13.6% from 2006-2007 estimated expenditures. This increase is due to salary increases, two new positions, increase in appraisal 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 51.85% of the general fund budgeted expenditures. The budgeted expenditures in this category are 13.3% more than the 2006-2007 estimated expenditures. This increase is due to salary increases, six additional positions, increase cost for indigent defense, and other departmental increases in budgeted expenditures.

The Education and Recreation Division comprises .58% of the general fund budgeted expenditures. The budgeted expenditures in this category are 14.5% more than the 2006-2007 estimated expenditures. This increase is due to salary increases, 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 7.93% of the general fund budgeted expenditures. The budgeted expenditures in this category are 8.2% more than the 2006-2007 estimated expenditures. This increase is due to salary increases and increase cost for indigent health care including pharmaceuticals. 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.

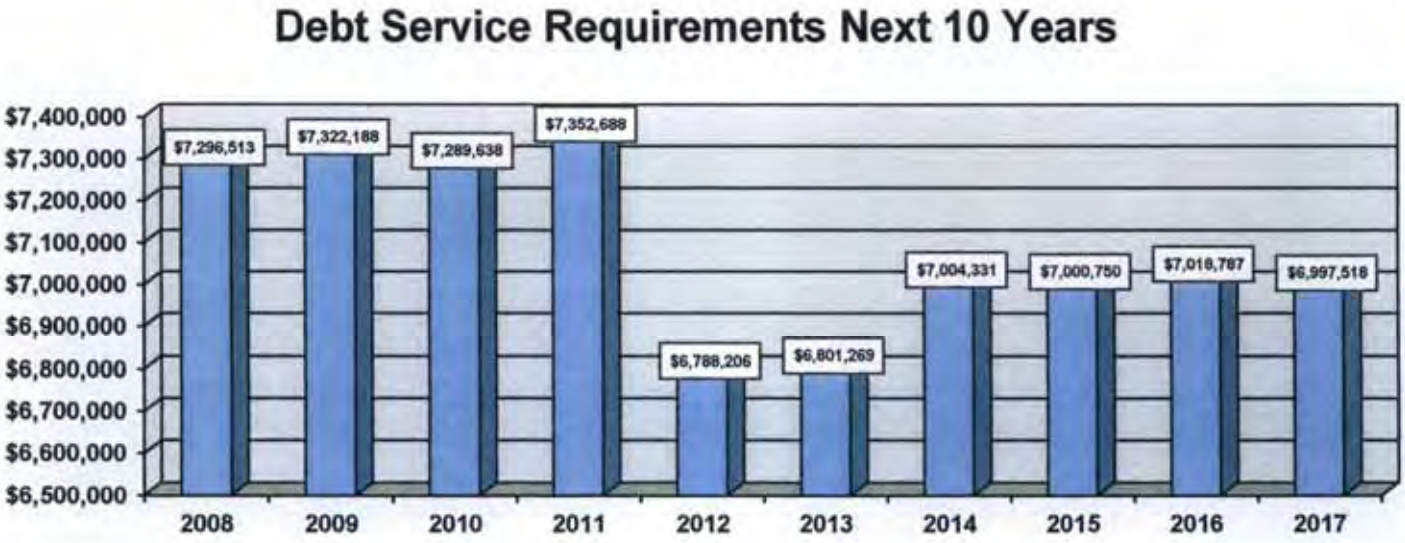
Maintenance – Equipment & Structures comprises 10.83% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 15.5% over the 2006-2007

estimated expenditures. This increase is due to salary increases, two new positions, increased cost for road materials and fuel.

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, 2007, the County has debt issues outstanding of $75,495,000. Revenues are budgeted at $6,788,218 for 2007-2008, of which 98% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of $7,315,313 are budgeted to meet the current debt service requirements.



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 2007-2008 are budgeted at $2,667,240 and expenditures are budgeted at $4,249,481. 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. Also, Courthouse security will be high priority in the upcoming budget year. An employee ID card system, controlled entrances with metal detectors, and video cameras will be installed. Finally, the Ben J. Rogers Regional Visitors' Center is open and the Hotel Occupancy Tax Fund will be funding the operations.

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 $7,528,861 are estimated for projects in the 2007-2008 fiscal year. These expenditures will impact the County on several levels including:

Transportation Infrastructure - The projects on Bond Road Bridge, Brooks Road Bridge, Hillebrandt Bayou Bridge, Walden Road Bridge, Central Gardens Drainage, Pine Island Levee Road Bridge, 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 – Another project is funded in 2007-2008 for construction of a County park around the Keith Lake Fish Pass.

General Infrastructure – Several projects are funded in 2007-2008 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 2007-2008 for improving air quality in Southeast Texas, shoreline protection, and erosion controls.

AWARDS & ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Texas for the Annual Budget beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2007-2008 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.

Guidelines

- ⌘ 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 Auditors' Office will review all departmental budgets to identify possible increases or reductions, and will analyze all budget requests in detail.

Interim Financial Reporting

- ⌘ Commissioners Court and all Departments will be provided with interim budget reports comparing actual versus budgeted revenue and expense activity.

Balanced Budget

- ⌘ The budget will be structurally balanced; total expenditures do not exceed total resources, or total estimated revenues plus reserves. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

Capital Improvement Policies

- ⌘ 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.

- ⌘ The County will establish an appropriate mix of general fund transfers, state grant funds, and general obligation debt in the funding of capital projects.

Debt Management Policies

- ⌘ The County will confine long-term debt to capital improvements or projects that cannot be financed from current revenues.

- ⌘ The County will not use long-term debt for current operations.

- ⌘ The County will strive to have the final maturity of general obligation bonds at, or below thirty years and within a period not to exceed the estimated useful life of the project.

Fund Balance Policies

- ⌘ 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 $1/12^{th}$ of the next year's debt principle payment requirements. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.

- ⌘ It is the intent of the County to use excess available fund balances above the 15% to help fund capital replacement and capital projects in order to reduce the need for future debt.

Investment Policies

- ⌘ These Investment Policies apply to the investment of short-term operating funds of the County in excess of those funds required to meet current expenditures. Topics included in the investment policy are quite detailed and included information of Strategy, Scope, Objectives and Priorities, Responsibility and Control, Reporting, Institutions, Instruments, Procedures, Collateral and Safekeeping, Policy Review and Amendments.

Capital Asset Procedures

- ⌘ Capital assets include buildings, roads, bridges, equipment, computers, furniture, and vehicles. Jefferson County's monetary criteria is $10,000 or more and with a useful life of more than one year. Once purchased, all capital assets are maintained in the physical inventory until disposed.

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 submitted estimated net loss. 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.

- The budget document does not include Enterprise Funds, Internal Service Funds, and Special Revenue Funds that are grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 26 – Budget preparation packets sent to all County departments by County Auditor.

MAY 25 – Budget preparation packets are due back to the County Auditor's office.

JUNE 1 – JULY 13 – Compile initial budget requests, and estimate of available resources.

JULY 16 – 20 – Budget Hearings.

AUGUST 1 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

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

AUGUST 20 – Commissioner Court Meeting to discuss tax rate and schedule public hearing.

SEPTEMBER 3 – Publish 1st Notice of public hearing on tax rate.

SEPTEMBER 10 – 1st Public hearing on tax rate.

SEPTEMBER 12 – Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 13 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 14 – Notice of proposed increases in elected officials' salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 14 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 17 – 2nd Public hearing on tax rate.

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

SEPTEMBER 24 – Adopt tax rate.

SEPTEMBER 24 – Public hearing and adopt budget. (Section 111.039 LGC)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Jefferson County

Texas

For the Fiscal Year Beginning

October 1, 2006

President

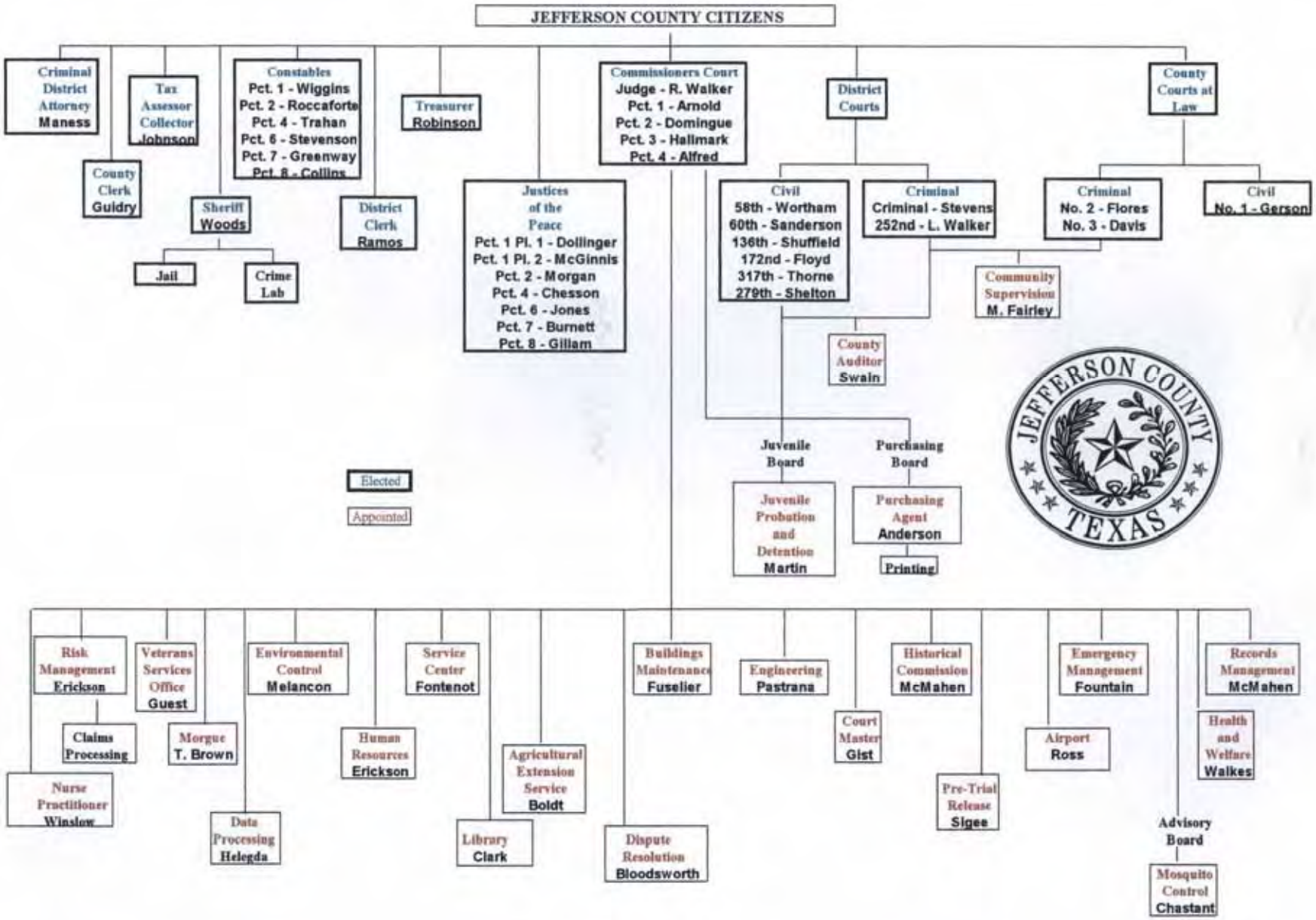
Executive Director

JEFFERSON COUNTY

TEXAS

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2007



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
1998	$ 39,950,551	$ 14,902,704	$ 344,736	$ -	$ 55,197,991
1999	42,347,242	13,143,728	358,948	-	55,849,918
2000	42,624,272	13,507,708	353,082	-	56,485,062
2001	42,885,676	13,680,289	371,551	-	56,937,516
2002	44,994,723	14,029,354	364,440	556,987 [1]	59,945,505
2003	44,969,987	13,446,241	395,653	606,190	59,418,071
2004	46,276,630	14,288,063	430,130	658,878	61,653,701
2005	57,343,655	14,743,209	431,874	709,941	73,228,679
2006	61,103,193	20,150,358	494,201	894,368	82,642,120
2007*	65,373,914	20,214,756	490,000	987,000	87,065,670

[1] First year of tax
* Estimate for current year

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		
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%
2006	3,890,000	4,084,539	7,974,539	135,159,034	5.90%

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN TAX YEARS

	Assessed Value						
Tax Year	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)	Assessment Ratio	Estimated Actual Value
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
2006	15,794,009,095	3,180,724,674	12,613,284,421	3,926,963,740	16,540,248,161	100%	19,720,972,835

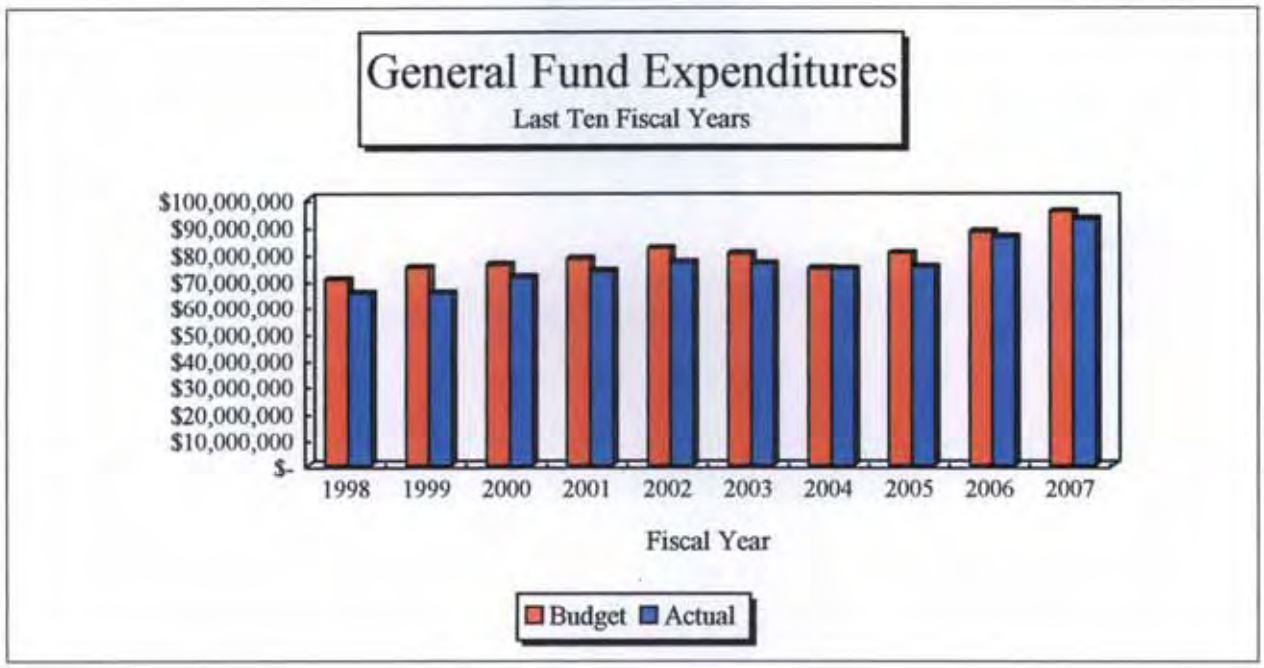
(a) Exemptions are evenly divided between regular homesteads, homestead property of person 65 years or older, veteran, abatements, charitable organizations, agriculture, and pollution control.

(b) Net of exemptions.

GENERAL FUND EXPENDITURES & TRANSFERS

LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	87,838,306	85,849,327
2007	95,229,520	92,493,389 *

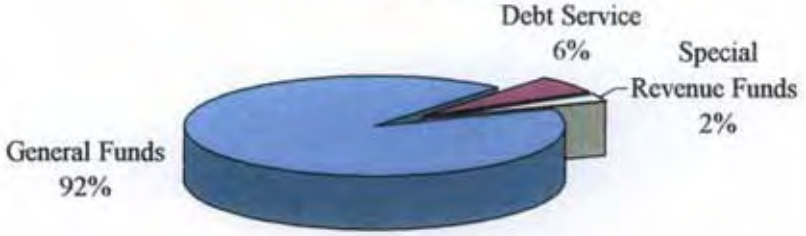


* Estimate for current year.

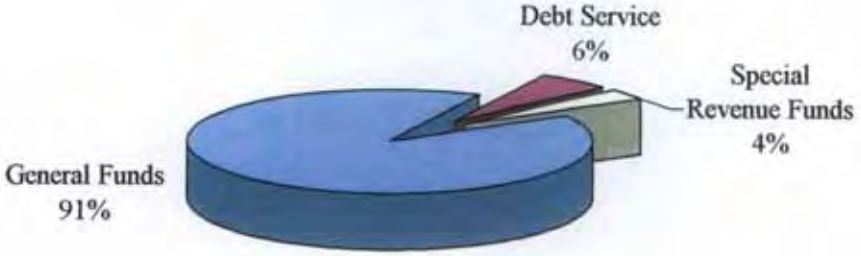
JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
REVENUES			
Property Taxes	$ 61,103,193	$ 65,373,914	$ 70,844,796
Sales Taxes	21,538,928	21,691,756	20,390,000
Fees	10,235,901	10,788,465	10,138,169
Licenses	425,438	421,778	423,300
Sales, Rentals & Services	4,796,209	4,867,555	4,180,810
Intergovernmental	1,338,622	2,300,206	2,309,039
Fines & Forfeitures	3,534,803	2,539,355	2,115,500
Interest	1,980,333	2,327,432	2,112,825
Contributions	5,186	1,050	1,500
Miscellaneous	11,881	20,000	20,000
Total Revenues	104,970,494	110,331,511	112,535,939
OTHER SOURCES			
Transfers In	1,396,849	5,055	6,390
Total Other Sources	1,396,849	5,055	6,390
Total Revenues & Other Sources	106,367,343	110,336,566	112,542,329
EXPENDITURES			
General Government	14,972,254	17,675,343	20,187,801
Judicial & Law Enforcement	44,575,383	51,383,189	58,192,167
Education & Recreation	1,051,080	1,269,374	1,679,585
Health & Welfare	7,409,050	8,081,907	8,744,481
Maintenance - Equipment & Structures	9,659,039	10,334,002	12,176,837
Capital Outlay	1,493,719	3,160,352	4,432,950
Debt Service -			
Principal	3,890,000	4,045,000	3,510,000
Interest and Commission	4,070,309	3,921,363	3,786,513
Transaction Fees	14,230	19,750	18,800
Total Expenditures	87,135,064	99,890,280	112,729,134
OTHER USES			
Transfers Out	9,079,621	4,414,025	8,883,581
Contingency Appropriation	-	-	200,000
Total Other Uses	9,079,621	4,414,025	9,083,581
Total Appropriations	96,214,685	104,304,305	121,812,715
BEGINNING FUND BALANCE	18,552,535	28,705,193	34,737,454
ENDING FUND BALANCE	28,705,193	34,737,454	25,467,068
RESERVED FUND BALANCE	2,264,839	1,933,675	1,406,580
ENDING AVAILABLE FUND BALANCE	$ 26,440,354	$ 32,803,779	$ 24,060,488

FY2007 - Revenues and Other Sources



FY2007 - Expenditures and Other Uses



JEFFERSON COUNTY

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GENERAL FUND

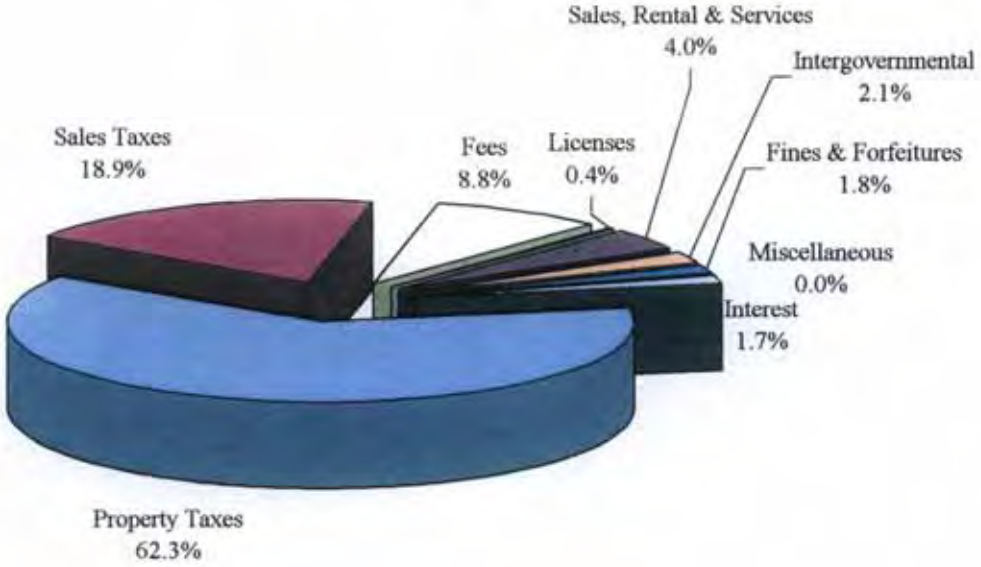
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
REVENUES			
Property Taxes	$ 53,907,974	$ 57,890,655	$ 64,186,778
Sales Taxes	20,644,559	20,704,756	19,490,000
Fees	9,071,754	9,550,320	9,042,169
Licenses	425,438	421,778	423,300
Sales, Rentals & Services	4,651,807	4,745,555	4,180,810
Intergovernmental	1,260,506	2,176,928	2,203,314
Fines & Forfeitures	1,813,509	1,899,483	1,815,500
Interest	1,474,003	1,769,405	1,725,000
Miscellaneous	11,881	20,000	20,000
Total Revenues	93,261,431	99,178,880	103,086,871
EXPENDITURES			
General Government	14,689,334	17,257,561	19,612,317
Judicial & Law Enforcement	43,952,234	50,470,103	57,164,688
Education & Recreation	499,111	561,762	643,312
Health & Welfare	7,409,050	8,081,907	8,744,481
Maintenance - Equipment & Structures	9,641,101	10,334,002	11,936,837
Capital Outlay	578,876	1,674,029	3,062,705
Total Expenditures	76,769,706	88,379,364	101,164,340
OTHER USES			
Transfers Out	9,079,621	4,114,025	8,883,581
Contingency Appropriation	-	-	200,000
Total Other Uses	9,079,621	4,114,025	9,083,581
Total Appropriations	85,849,327	92,493,389	110,247,921
BEGINNING FUND BALANCE	13,134,482	20,546,586	27,232,077
ENDING FUND BALANCE	20,546,586	27,232,077	20,071,027
RESERVED FUND BALANCE	1,101,397	1,101,397	1,101,397
ENDING AVAILABLE FUND BALANCE	$ 19,445,189	$ 26,130,680	$ 18,969,630

GENERAL FUND
SUMMARY OF REVENUES

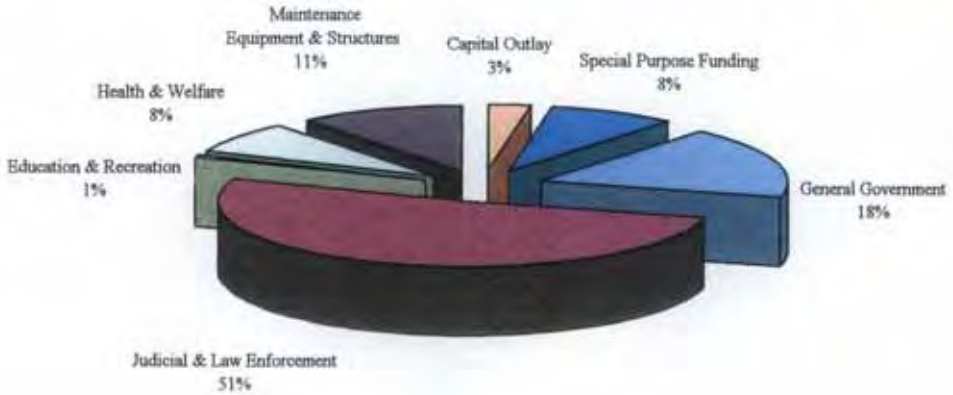
REVENUES	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Property Taxes	$ 53,907,974	$ 57,890,655	$ 64,186,778
Sales Taxes	20,644,559	20,704,756	19,490,000
Fees	9,071,754	9,550,320	9,042,169
Licenses	425,438	421,778	423,300
Sales, Rentals & Services	4,651,807	4,745,555	4,180,810
Intergovernmental	1,260,506	2,176,928	2,203,314
Fines & Forfeitures	1,813,509	1,899,483	1,815,500
Interest	1,474,003	1,769,405	1,725,000
Miscellaneous	11,881	20,000	20,000
Total	$ 93,261,431	$ 99,178,880	$ 103,086,871

Approved 2007-2008



GENERAL FUND
SUMMARY OF EXPENDITURES

Department	APPROVED 2007-2008 BUDGET	% OF TOTAL
General Government	$ 19,612,317	17.79%
Judicial & Law Enforcement	57,164,688	51.85%
Education & Recreation	643,312	0.58%
Health & Welfare	8,744,481	7.93%
Maintenance - Equipment Structures	11,936,837	10.83%
Capital Outlay	3,062,705	2.78%
Special Purpose Funding	9,083,581	8.24%
Total	$ 110,247,921	100.00%



Category	APPROVED 2007-2008 BUDGET	% OF TOTAL
Salary & Wages	$ 48,961,334	44.41%
Fringe Benefits	19,383,903	17.58%
Materials & Supplies	6,096,184	5.53%
Maintenance & Utilities	4,280,431	3.88%
Miscellaneous Services	19,379,783	17.58%
Capital Outlay	3,062,705	2.78%
Special Purpose Funding	9,083,581	8.24%
Total	$ 110,247,921	100.00%

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
General Government			
Tax Assessor-Collector	$ 2,790,173	$ 2,941,372	$ 3,467,710
Human Resources	265,384	303,710	334,732
County Auditor	1,076,648	1,200,501	1,326,074
County Clerk	1,650,691	2,085,443	2,268,165
County Judge	691,930	739,815	852,843
Risk Management	163,664	183,871	212,242
County Treasurer	196,064	211,623	240,410
Printing	111,606	139,177	89,843
Claims Processing	343,989	365,972	428,645
Budget Office	18,553	-	-
Purchasing Agent	446,537	456,993	530,063
General Services	5,672,520	7,223,747	8,169,961
Management Information Systems	1,075,473	1,198,579	1,447,994
Veterans Services	186,102	206,758	243,635
Total General Government	$ 14,689,334	$ 17,257,561	$ 19,612,317
Judicial & Law Enforcement			
Pre-Trial Release	$ 229,056	$ 280,457	$ 388,417
District Attorney	4,184,669	4,618,246	5,117,722
District Clerk	1,209,731	1,344,907	1,573,445
District Courts	3,210,334	3,825,092	4,281,457
Jury	343,053	1,257,710	1,615,338
Justice of the Peace	1,637,548	1,819,704	2,060,368
County Courts at Law	1,188,955	1,310,174	1,409,274
Court Master	388,932	302,459	443,377
Dispute Resolution Center	172,022	188,358	218,093
Juvenile Alternative School	326,334	355,366	417,621
Community Supervision	8,463	8,900	13,495
Sheriff	7,168,266	8,152,517	9,581,331
Crime Laboratory	601,589	657,764	1,047,720
Jail	18,346,626	20,759,438	22,369,025
Juvenile Probation	1,009,608	1,139,691	1,373,490
Juvenile Detention Home	1,167,209	1,362,659	1,704,553
Constables	2,390,803	2,634,217	3,129,962
County Morgue	369,036	452,444	420,000
Total Judicial & Law Enforcement	$ 43,952,234	$ 50,470,103	$ 57,164,688
Education & Recreation			
Library	$ 210,717	$ 241,762	$ 288,141
Agricultural Extension Service	288,394	320,000	355,171
Total Education & Recreation	$ 499,111	$ 561,762	$ 643,312

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Health & Welfare			
Health & Welfare Unit 1	$ 783,716	$ 899,815	$ 975,687
Health & Welfare Unit 2	753,328	856,256	957,861
Nurse Practitioner	229,003	258,602	277,937
Child Welfare	176,708	186,656	188,600
Environmental Control	244,040	264,772	293,030
Indigent Medical Service	3,063,340	3,488,201	3,827,904
Mosquito Control	1,987,227	1,899,901	1,965,249
Emergency Management	171,688	177,704	208,213
Tobacco Settlement	-	50,000	50,000
Total Health & Welfare	$ 7,409,050	$ 8,081,907	$ 8,744,481
Maintenance - Equipment & Structures			
Courthouse & Annexes	$ 2,661,914	$ 2,779,991	$ 3,008,885
Port Arthur Buildings	510,717	551,356	596,768
Mid-County Buildings	42,651	58,840	124,722
Road & Bridge Pct. #1	1,294,857	1,356,997	1,467,781
Road & Bridge Pct. #2	1,082,688	1,157,746	1,406,108
Road & Bridge Pct. #3	1,181,730	1,193,197	1,400,529
Road & Bridge Pct. #4	1,275,344	1,417,553	1,856,468
Engineering	655,534	709,095	862,646
Parks & Recreation	78,507	146,076	207,752
Service Center	857,159	963,151	1,005,178
Total Maintenance - Equipment & Structures	$ 9,641,101	$ 10,334,002	$ 11,936,837
Capital Outlay	$ 578,876	$ 1,674,029	$ 3,062,705
Special Purpose Funding			
Contingency Appropriation	$ -	$ -	$ 200,000
Transfers Out	9,079,621	4,114,025	8,883,581
Total Special Purpose Funding	$ 9,079,621	$ 4,114,025	$ 9,083,581
Total General Fund Expenditures	$ 85,849,327	$ 92,493,389	$ 110,247,921

JEFFERSON COUNTY
TEXAS

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.

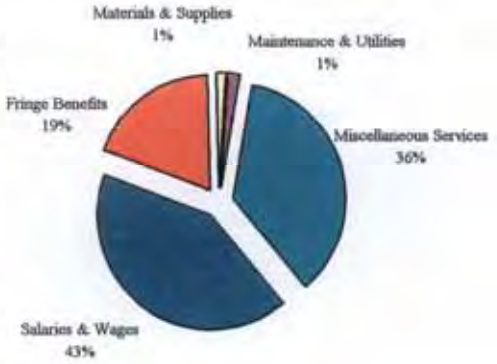
Management Information Systems (M.I.S.) – provides all County departments with computer based systems support. This includes analysis of manual and automated procedures and the feasibility of implementing data and word processing systems. M.I.S. is also the interface between departments and users in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

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Tax Assessor-Collector	$ 2,790,173	$ 2,941,372	$ 3,467,710
Human Resources	265,384	303,710	334,732
County Auditor	1,076,648	1,200,501	1,326,074
County Clerk	1,650,691	2,085,443	2,268,165
County Judge	691,930	739,815	852,843
Risk Management	163,664	183,871	212,242
County Treasurer	196,064	211,623	240,410
Printing	111,606	139,177	89,843
Claims Processing	343,989	365,972	428,645
Budget Office	18,553	-	-
Purchasing Agent	446,537	456,993	530,063
General Services	5,672,520	7,223,747	8,169,961
Management Information Systems	1,075,473	1,198,579	1,447,994
Veterans Services	186,102	206,758	243,635
Total	$ 14,689,334	$ 17,257,561	$ 19,612,317

APPROPRIATIONS CATEGORY	APPROVED 2007-2008
Salaries & Wages	$ 8,170,275
Fringe Benefits	3,765,914
Materials & Supplies	291,968
Maintenance & Utilities	292,210
Miscellaneous Services	7,091,950
Total	$ 19,612,317



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	57	-	-	-	-	-	58
Human Resources	-	3	-	-	-	-	-	3
County Auditor	-	17	-	-	-	-	-	17
County Clerk	1	32	-	1	-	-	-	34
County Judge	1	6	-	-	-	-	2	9
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	-	17	-	-	-	-	-	17
Veterans Services	-	2	-	-	-	2	-	4
Total	8	151	-	2	-	2	2	165

GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Tax Assessor-Collector			
Salaries & Wages	$ 1,886,568	$ 1,948,220	$ 2,242,202
Fringe Benefits	706,452	773,546	932,424
Materials & Supplies	53,425	50,616	65,442
Maintenance & Utilities	107,237	108,604	152,900
Miscellaneous Services	36,491	60,386	74,742
Total	$ 2,790,173	$ 2,941,372	$ 3,467,710
Human Resources			
Salaries & Wages	$ 180,121	$ 193,906	$ 216,342
Fringe Benefits	57,136	72,273	81,470
Materials & Supplies	1,620	1,932	1,920
Maintenance & Utilities	787	1,608	2,050
Miscellaneous Services	25,720	33,991	32,950
Total	$ 265,384	$ 303,710	$ 334,732
County Auditor			
Salaries & Wages	$ 765,647	$ 841,399	$ 915,386
Fringe Benefits	248,170	297,312	334,328
Materials & Supplies	7,730	7,300	8,950
Maintenance & Utilities	2,898	3,400	4,700
Miscellaneous Services	52,203	51,090	62,710
Total	$ 1,076,648	$ 1,200,501	$ 1,326,074
County Clerk			
Salaries & Wages	$ 998,087	$ 1,198,581	$ 1,368,758
Fringe Benefits	382,952	503,253	559,301
Materials & Supplies	62,868	77,362	85,058
Maintenance & Utilities	30,360	35,976	34,000
Miscellaneous Services	176,424	270,271	221,048
Total	$ 1,650,691	$ 2,085,443	$ 2,268,165
County Judge			
Salaries & Wages	$ 464,666	$ 494,739	$ 558,365
Fringe Benefits	175,618	190,088	223,815
Materials & Supplies	4,836	5,316	6,671
Maintenance & Utilities	1,890	2,100	3,108
Miscellaneous Services	44,920	47,572	60,884
Total	$ 691,930	$ 739,815	$ 852,843
Risk Management			
Salaries & Wages	$ 118,459	$ 131,413	$ 151,263
Fringe Benefits	40,783	47,141	52,902
Materials & Supplies	2,299	2,444	3,327
Maintenance & Utilities	586	372	880
Miscellaneous Services	1,537	2,501	3,870
Total	$ 163,664	$ 183,871	$ 212,242

GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
County Treasurer			
Salaries & Wages	$ 137,964	$ 147,501	$ 165,632
Fringe Benefits	44,792	49,587	57,216
Materials & Supplies	1,979	2,200	2,899
Maintenance & Utilities	5,617	7,000	8,000
Miscellaneous Services	5,712	5,335	6,663
Total	$ 196,064	$ 211,623	$ 240,410
Printing			
Salaries & Wages	$ 40,401	$ 50,933	$ 42,646
Fringe Benefits	15,427	19,244	18,079
Materials & Supplies	35,978	45,000	2,000
Maintenance & Utilities	-	-	250
Miscellaneous Services	19,800	24,000	26,868
Total	$ 111,606	$ 139,177	$ 89,843
Claims Processing			
Salaries & Wages	$ 117,003	$ 122,152	$ 155,283
Fringe Benefits	42,547	45,284	59,091
Materials & Supplies	3,038	1,900	3,626
Maintenance & Utilities	2,331	1,975	2,350
Miscellaneous Services	179,070	194,661	208,295
Total	$ 343,989	$ 365,972	$ 428,645
Budget Office			
Salaries & Wages	$ 13,426	$ -	$ -
Fringe Benefits	4,302	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	825	-	-
Total	$ 18,553	$ -	$ -
Purchasing Agent			
Salaries & Wages	$ 300,913	$ 297,449	$ 349,827
Fringe Benefits	109,808	112,462	138,489
Materials & Supplies	4,780	4,500	1,820
Maintenance & Utilities	1,961	2,268	5,100
Miscellaneous Services	29,075	40,314	34,827
Total	$ 446,537	$ 456,993	$ 530,063
General Services			
Salaries & Wages	$ 760,715	$ 817,500	$ 912,750
Fringe Benefits	531,975	817,048	876,858
Materials & Supplies	42,274	52,000	72,000
Maintenance & Utilities	125	1,000	3,000
Miscellaneous Services	4,337,431	5,536,199	6,305,353
Total	$ 5,672,520	$ 7,223,747	$ 8,169,961

GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Management Information Systems			
Salaries & Wages	$ 704,068	$ 790,264	$ 937,258
Fringe Benefits	229,370	277,964	351,861
Materials & Supplies	35,671	33,675	36,723
Maintenance & Utilities	57,703	53,000	74,980
Miscellaneous Services	48,661	43,676	47,172
Total	$ 1,075,473	$ 1,198,579	$ 1,447,994
Veterans Services			
Salaries & Wages	$ 129,143	$ 139,995	$ 154,563
Fringe Benefits	47,768	55,992	80,080
Materials & Supplies	1,434	2,722	1,532
Maintenance & Utilities	1,187	1,292	892
Miscellaneous Services	6,570	6,757	6,568
Total	$ 186,102	$ 206,758	$ 243,635

JEFFERSON COUNTY

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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.

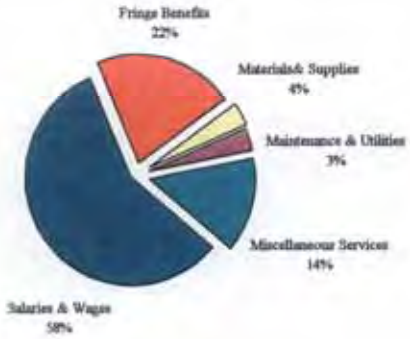
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Pre-Trial Release	229,056	280,457	388,417
District Attorney	4,184,669	4,618,246	5,117,722
District Clerk	1,209,731	1,344,907	1,573,445
District Courts	3,210,334	3,825,092	4,281,457
Jury	343,053	1,257,710	1,615,338
Justice of the Peace	1,637,548	1,819,704	2,060,368
County Courts at Law	1,188,955	1,310,174	1,409,274
Court Master	388,932	302,459	443,377
Dispute Resolution Center	172,022	188,358	218,093
Juvenile Alternative School	326,334	355,366	417,621
Community Supervision	8,463	8,900	13,495
Sheriff	7,168,266	8,152,517	9,581,331
Crime Laboratory	601,589	657,764	1,047,720
Jail	18,346,626	20,759,438	22,369,025
Juvenile Probation	1,009,608	1,139,691	1,373,490
Juvenile Detention Home	1,167,209	1,362,659	1,704,553
Constables	2,390,803	2,634,217	3,129,962
County Morgue	369,036	452,444	420,000
Total	$ 43,952,234	$ 50,470,103	$ 57,164,688

APPROPRIATIONS CATEGORY	APPROVED 2007-2008
Salaries & Wages	$ 32,790,564
Fringe Benefits	12,496,270
Materials & Supplies	1,916,420
Maintenance & Utilities	1,894,470
Miscellaneous Services	8,066,964
Total	$ 57,164,688



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	16	2	-	-	2	9	37
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	-	-	-	92	124
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	-	-	-	-	25	39
County Morgue	-	-	-	-	-	-	-	-
Total	27	145	49	8	1	22	418	670

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Pre-Trial Release			
Salaries & Wages	$ 159,953	$ 191,650	$ 271,764
Fringe Benefits	65,464	81,285	106,530
Materials & Supplies	1,382	3,500	3,447
Maintenance & Utilities	942	2,500	3,025
Miscellaneous Services	1,315	1,522	3,651
Total	$ 229,056	$ 280,457	$ 388,417
District Attorney			
Salaries & Wages	$ 3,008,545	$ 3,254,655	$ 3,586,342
Fringe Benefits	1,012,948	1,174,015	1,317,507
Materials & Supplies	29,253	30,756	43,673
Maintenance & Utilities	21,000	27,000	21,000
Miscellaneous Services	112,923	131,820	149,200
Total	$ 4,184,669	$ 4,618,246	$ 5,117,722
District Clerk			
Salaries & Wages	$ 859,796	$ 939,073	$ 1,081,650
Fringe Benefits	303,119	361,380	427,433
Materials & Supplies	17,308	16,880	24,702
Maintenance & Utilities	22,420	22,660	32,500
Miscellaneous Services	7,088	4,914	7,160
Total	$ 1,209,731	$ 1,344,907	$ 1,573,445
Criminal District Court			
Salaries & Wages	$ 184,795	$ 195,988	$ 216,957
Fringe Benefits	57,795	65,904	86,445
Materials & Supplies	4,352	5,183	7,575
Maintenance & Utilities	1,675	1,704	4,700
Miscellaneous Services	585,111	689,087	792,000
Total	$ 833,728	$ 957,866	$ 1,107,677
58th District Court			
Salaries & Wages	$ 147,253	$ 153,093	$ 163,558
Fringe Benefits	54,141	57,392	65,116
Materials & Supplies	1,146	1,761	2,525
Maintenance & Utilities	877	1,104	1,000
Miscellaneous Services	6,868	6,812	11,000
Total	$ 210,285	$ 220,162	$ 243,199
60th District Court			
Salaries & Wages	$ 147,950	$ 154,999	$ 164,458
Fringe Benefits	52,545	61,138	67,257
Materials & Supplies	1,487	1,801	2,304
Maintenance & Utilities	1,858	534	2,075
Miscellaneous Services	5,596	6,539	6,546
Total	$ 209,436	$ 225,011	$ 242,640

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
136th District Court			
Salaries & Wages	$ 142,586	$ 149,387	$ 159,091
Fringe Benefits	58,036	64,999	70,196
Materials & Supplies	6,743	8,499	6,574
Maintenance & Utilities	326	408	672
Miscellaneous Services	6,512	5,476	5,992
Total	$ 214,203	$ 228,769	$ 242,525
172nd District Court			
Salaries & Wages	$ 145,121	$ 151,934	$ 161,311
Fringe Benefits	58,794	63,886	67,626
Materials & Supplies	1,304	1,704	5,000
Maintenance & Utilities	609	744	4,000
Miscellaneous Services	7,625	7,754	8,226
Total	$ 213,453	$ 226,022	$ 246,163
252nd District Court			
Salaries & Wages	$ 192,892	$ 202,804	$ 334,573
Fringe Benefits	69,883	79,317	130,393
Materials & Supplies	2,094	2,700	3,763
Maintenance & Utilities	4,189	6,000	6,128
Miscellaneous Services	612,626	870,333	802,200
Total	$ 881,684	$ 1,161,154	$ 1,277,057
279th District Court			
Salaries & Wages	$ 113,206	$ 116,813	$ 127,328
Fringe Benefits	35,763	41,229	47,586
Materials & Supplies	3,270	3,689	2,525
Maintenance & Utilities	521	189	1,000
Miscellaneous Services	125,535	163,449	186,000
Total	$ 278,295	$ 325,369	$ 364,439
317th District Court			
Salaries & Wages	$ 157,478	$ 203,460	$ 256,601
Fringe Benefits	42,988	63,492	107,775
Materials & Supplies	4,915	4,192	3,162
Maintenance & Utilities	75	150	674
Miscellaneous Services	163,794	209,445	189,545
Total	$ 369,250	$ 480,739	$ 557,757
Jury			
Salaries & Wages	$ 98,267	$ 102,948	$ 112,270
Fringe Benefits	28,150	32,196	35,654
Materials & Supplies	3,067	3,204	7,633
Maintenance & Utilities	-	-	-
Miscellaneous Services	213,569	1,119,362	1,459,781
Total	$ 343,053	$ 1,257,710	$ 1,615,338

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
J.P. Precinct No. 1 - Place No. 1			
Salaries & Wages	$ 180,801	$ 183,792	$ 203,492
Fringe Benefits	60,875	69,294	78,997
Materials & Supplies	1,474	1,584	1,854
Maintenance & Utilities	1,403	1,740	2,800
Miscellaneous Services	2,368	3,105	4,527
Total	$ 246,921	$ 259,515	$ 291,670
J.P. Precinct No. 1 - Place No. 2			
Salaries & Wages	$ 172,026	$ 188,587	$ 205,960
Fringe Benefits	59,851	72,108	79,540
Materials & Supplies	1,712	1,364	3,890
Maintenance & Utilities	1,280	1,416	2,200
Miscellaneous Services	2,364	3,287	3,615
Total	$ 237,233	$ 266,762	$ 295,205
J.P. Precinct No. 2			
Salaries & Wages	$ 162,077	$ 170,071	$ 189,267
Fringe Benefits	61,965	69,792	76,726
Materials & Supplies	1,814	1,664	2,300
Maintenance & Utilities	1,616	1,745	1,850
Miscellaneous Services	1,678	1,571	3,216
Total	$ 229,150	$ 244,843	$ 273,359
J.P. Precinct No. 4			
Salaries & Wages	$ 161,553	$ 174,203	$ 193,405
Fringe Benefits	61,637	70,642	77,636
Materials & Supplies	2,755	2,332	3,177
Maintenance & Utilities	4,136	4,300	5,900
Miscellaneous Services	2,074	3,866	4,350
Total	$ 232,155	$ 255,343	$ 284,468
J.P. Precinct No. 6			
Salaries & Wages	$ 164,848	$ 181,586	$ 202,997
Fringe Benefits	63,040	75,767	86,266
Materials & Supplies	3,607	4,288	6,194
Maintenance & Utilities	2,200	2,200	3,100
Miscellaneous Services	3,877	6,154	6,500
Total	$ 237,572	$ 269,995	$ 305,057
J.P. Precinct No. 7			
Salaries & Wages	$ 175,532	182,011	$ 206,591
Fringe Benefits	64,651	74,728	83,816
Materials & Supplies	3,768	4,420	4,879
Maintenance & Utilities	5,000	9,590	9,690
Miscellaneous Services	1,129	1,840	3,215
Total	$ 250,080	$ 272,589	$ 308,191

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
J.P. Precinct No. 8			
Salaries & Wages	$ 144,828	$ 172,543	$ 203,112
Fringe Benefits	51,927	68,739	82,163
Materials & Supplies	4,101	3,975	6,464
Maintenance & Utilities	2,139	3,000	4,000
Miscellaneous Services	1,442	2,400	6,679
Total	$ 204,437	$ 250,657	$ 302,418
County Court at Law #1			
Salaries & Wages	$ 265,935	$ 276,714	$ 286,151
Fringe Benefits	75,091	85,665	94,379
Materials & Supplies	1,007	1,392	2,137
Maintenance & Utilities	393	500	700
Miscellaneous Services	6,285	5,856	10,300
Total	$ 348,711	$ 370,127	$ 393,667
County Court at Law #2			
Salaries & Wages	$ 305,112	$ 318,807	$ 333,498
Fringe Benefits	78,988	95,112	106,122
Materials & Supplies	3,168	4,190	5,357
Maintenance & Utilities	209	240	1,000
Miscellaneous Services	46,250	63,872	70,774
Total	$ 433,727	$ 482,221	$ 516,751
County Court at Law #3			
Salaries & Wages	$ 295,163	$ 308,157	$ 320,698
Fringe Benefits	76,654	90,061	103,271
Materials & Supplies	1,021	1,900	3,752
Maintenance & Utilities	607	624	1,000
Miscellaneous Services	33,072	57,084	70,135
Total	$ 406,517	$ 457,826	$ 498,856
Court Master			
Salaries & Wages	$ 148,109	$ 170,599	$ 187,445
Fringe Benefits	34,776	47,136	76,448
Materials & Supplies	4,760	1,820	2,809
Maintenance & Utilities	1,231	1,520	2,400
Miscellaneous Services	200,056	81,384	174,275
Total	$ 388,932	$ 302,459	$ 443,377
Dispute Resolution Center			
Salaries & Wages	$ 120,122	$ 127,042	$ 141,516
Fringe Benefits	39,057	44,028	50,742
Materials & Supplies	865	1,322	1,185
Maintenance & Utilities	1,103	1,200	1,300
Miscellaneous Services	10,875	14,766	23,350
Total	$ 172,022	$ 188,358	$ 218,093

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Juvenile Alternative School			
Salaries & Wages	$ 231,257	$ 252,652	$ 293,744
Fringe Benefits	89,727	95,902	116,377
Materials & Supplies	2,698	3,312	4,000
Maintenance & Utilities	961	1,500	1,500
Miscellaneous Services	1,691	2,000	2,000
Total	$ 326,334	$ 355,366	$ 417,621
Community Supervision			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	1,845
Maintenance & Utilities	592	1,000	3,750
Miscellaneous Services	7,871	7,900	7,900
Total	$ 8,463	$ 8,900	$ 13,495
Sheriff			
Salaries & Wages	$ 5,043,804	$ 5,642,975	$ 6,606,913
Fringe Benefits	1,760,646	2,038,144	2,449,750
Materials & Supplies	106,217	118,470	157,173
Maintenance & Utilities	94,081	121,280	125,220
Miscellaneous Services	163,518	231,648	242,275
Total	$ 7,168,266	$ 8,152,517	$ 9,581,331
Crime Laboratory			
Salaries & Wages	$ 393,574	$ 419,595	$ 689,755
Fringe Benefits	122,168	138,987	232,702
Materials & Supplies	47,716	48,800	50,400
Maintenance & Utilities	4,914	4,804	6,200
Miscellaneous Services	33,217	45,578	68,663
Total	$ 601,589	$ 657,764	$ 1,047,720
Jail			
Salaries & Wages	$ 9,366,144	$ 10,808,110	$ 11,844,549
Fringe Benefits	3,268,716	3,767,880	4,631,708
Materials & Supplies	1,237,706	1,417,193	1,395,400
Maintenance & Utilities	1,275,007	1,407,403	1,391,368
Miscellaneous Services	3,199,053	3,358,852	3,106,000
Total	$ 18,346,626	$ 20,759,438	$ 22,369,025
Juvenile Probation			
Salaries & Wages	$ 681,298	$ 730,788	$ 859,193
Fringe Benefits	236,611	279,820	331,435
Materials & Supplies	5,479	4,832	7,207
Maintenance & Utilities	6,615	6,664	7,393
Miscellaneous Services	79,605	117,587	168,262
Total	$ 1,009,608	$ 1,139,691	$ 1,373,490

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Juvenile Detention Home			
Salaries & Wages	$ 667,087	$ 776,424	$ 992,784
Fringe Benefits	225,719	280,487	374,165
Materials & Supplies	71,113	81,011	90,365
Maintenance & Utilities	181,562	193,888	214,500
Miscellaneous Services	21,728	30,849	32,739
Total	$ 1,167,209	$ 1,362,659	$ 1,704,553
Constable Precinct No. 1			
Salaries & Wages	$ 402,105	$ 461,171	$ 493,317
Fringe Benefits	131,876	163,980	188,540
Materials & Supplies	6,760	9,018	11,944
Maintenance & Utilities	3,968	5,440	6,900
Miscellaneous Services	6,247	7,226	8,213
Total	$ 550,956	$ 646,835	$ 708,914
Constable Precinct No. 2			
Salaries & Wages	$ 250,320	$ 264,707	$ 312,902
Fringe Benefits	89,405	98,472	115,580
Materials & Supplies	2,045	1,738	3,119
Maintenance & Utilities	545	588	1,200
Miscellaneous Services	1,589	1,992	2,318
Total	$ 343,904	$ 367,497	$ 435,119
Constable Precinct No. 4			
Salaries & Wages	$ 150,183	$ 158,477	$ 226,604
Fringe Benefits	50,680	57,660	87,461
Materials & Supplies	3,455	2,551	7,953
Maintenance & Utilities	2,226	2,172	3,100
Miscellaneous Services	427	3,224	5,004
Total	$ 206,971	$ 224,084	$ 330,122
Constable Precinct No. 6			
Salaries & Wages	$ 271,947	$ 287,399	$ 339,893
Fringe Benefits	91,325	109,976	134,295
Materials & Supplies	7,240	9,356	11,790
Maintenance & Utilities	789	650	3,275
Miscellaneous Services	3,736	5,763	14,340
Total	$ 375,037	$ 413,144	$ 503,593
Constable Precinct No. 7			
Salaries & Wages	$ 242,299	$ 253,977	$ 287,508
Fringe Benefits	75,021	88,848	111,202
Materials & Supplies	2,283	1,576	2,329
Maintenance & Utilities	2,327	2,786	2,950
Miscellaneous Services	956	1,935	1,813
Total	$ 322,886	$ 349,122	$ 405,802

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Constable Precinct No. 8			
Salaries & Wages	$ 436,649	$ 457,287	$ 533,367
Fringe Benefits	146,741	166,452	197,431
Materials & Supplies	3,194	3,428	6,014
Maintenance & Utilities	1,743	1,900	4,400
Miscellaneous Services	2,722	4,468	5,200
Total	$ 591,049	$ 633,535	$ 746,412
County Morgue			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	3,643	-	10,000
Maintenance & Utilities	9,908	8,600	10,000
Miscellaneous Services	355,485	443,844	400,000
Total	$ 369,036	$ 452,444	$ 420,000

JEFFERSON COUNTY

TEXAS

EDUCATION & RECREATION

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

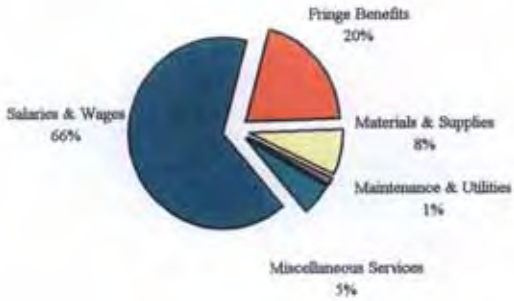
Library – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a book bookmobile,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

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Library	$ 210,717	$ 241,762	$ 288,141
Agricultural Extension Service	288,394	320,000	355,171
Total	$ 499,111	$ 561,762	$ 643,312

APPROPRIATIONS CATEGORY	APPROVED 2007-2008
Salaries & Wages	$ 419,142
Fringe Benefits	130,377
Materials & Supplies	50,058
Maintenance & Utilities	8,512
Miscellaneous Services	35,223
Total	$ 643,312



PERSONNEL SUMMARY

	Elected Official	Clerical, 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	-	3	-	-	-	4	5	12

EDUCATION & RECREATION
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Library			
Salaries & Wages	$ 120,771	$ 132,825	$ 165,144
Fringe Benefits	47,804	59,802	70,597
Materials & Supplies	33,108	41,411	37,700
Maintenance & Utilities	7,623	6,264	7,300
Miscellaneous Services	1,411	1,460	7,400
Total	$ 210,717	$ 241,762	$ 288,141
Agriculture Extension Service			
Salaries & Wages	$ 213,364	$ 229,771	$ 253,998
Fringe Benefits	43,638	52,692	59,780
Materials & Supplies	11,629	11,681	12,358
Maintenance & Utilities	460	956	1,212
Miscellaneous Services	19,303	24,900	27,823
Total	$ 288,394	$ 320,000	$ 355,171

JEFFERSON COUNTY

TEXAS

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.

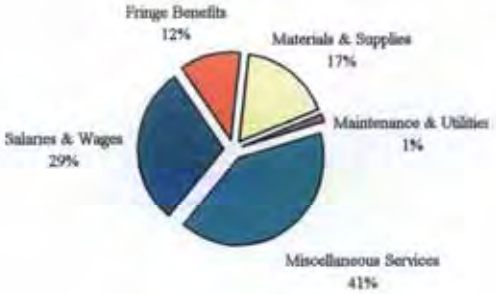
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

HEALTH & WELFARE
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Health & Welfare Unit 1	$ 783,716	$ 899,815	$ 975,687
Health & Welfare Unit 2	753,328	856,256	957,861
Nurse Practitioner	229,003	258,602	277,937
Child Welfare	176,708	186,656	188,600
Environmental Control	244,040	264,772	293,030
Indigent Medical Service	3,063,340	3,488,201	3,827,904
Mosquito Control	1,987,227	1,899,901	1,965,249
Emergency Management	171,688	177,704	208,213
Tobacco Settlement	-	50,000	50,000
Total	$ 7,409,050	$ 8,081,907	$ 8,744,481

APPROPRIATIONS CATEGORY	APPROVED 2007-2008
Salaries & Wages	$ 2,559,239
Fringe Benefits	1,015,808
Materials & Supplies	1,505,619
Maintenance & Utilities	120,075
Miscellaneous Services	3,543,740
Total	$ 8,744,481



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	-	8	1	15	15	9	1	49

HEALTH & WELFARE
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Health & Welfare Unit 1			
Salaries & Wages	$ 478,122	$ 529,665	$ 585,916
Fringe Benefits	177,741	214,098	241,395
Materials & Supplies	15,953	16,872	18,340
Maintenance & Utilities	3,243	5,212	7,726
Miscellaneous Services	108,657	133,968	122,310
Total	$ 783,716	$ 899,815	$ 975,687
Health & Welfare Unit 2			
Salaries & Wages	$ 467,723	$ 513,964	$ 568,926
Fringe Benefits	181,604	216,400	248,040
Materials & Supplies	5,363	11,584	15,735
Maintenance & Utilities	4,034	4,464	5,209
Miscellaneous Services	94,604	109,844	119,951
Total	$ 753,328	$ 856,256	$ 957,861
Nurse Practitioner			
Salaries & Wages	$ 149,894	$ 160,632	$ 177,065
Fringe Benefits	51,052	59,616	65,437
Materials & Supplies	13,062	21,684	18,050
Maintenance & Utilities	317	312	350
Miscellaneous Services	14,678	16,358	17,035
Total	$ 229,003	$ 258,602	$ 277,937
Child Welfare			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	3,233	3,300	4,000
Maintenance & Utilities	65	600	400
Miscellaneous Services	173,410	182,756	184,200
Total	$ 176,708	$ 186,656	$ 188,600
Environmental Control			
Salaries & Wages	$ 175,928	$ 186,961	$ 203,678
Fringe Benefits	62,236	70,092	77,042
Materials & Supplies	1,529	1,908	3,110
Maintenance & Utilities	2,582	3,280	5,600
Miscellaneous Services	1,765	2,531	3,600
Total	$ 244,040	$ 264,772	$ 293,030
Indigent Medical Service			
Salaries & Wages	$ 93,350	$ 99,144	$ 115,479
Fringe Benefits	26,171	30,972	36,211
Materials & Supplies	469,932	501,825	665,134
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,473,887	2,856,260	3,011,080
Total	$ 3,063,340	$ 3,488,201	$ 3,827,904

HEALTH & WELFARE
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Mosquito Control			
Salaries & Wages	$ 680,275	$ 691,370	$ 763,386
Fringe Benefits	225,400	248,557	296,109
Materials & Supplies	994,555	862,552	777,400
Maintenance & Utilities	59,430	71,472	98,790
Miscellaneous Services	27,567	25,950	29,564
Total	$ 1,987,227	$ 1,899,901	$ 1,965,249
Emergency Management			
Salaries & Wages	$ 124,493	$ 127,174	$ 144,789
Fringe Benefits	38,815	43,680	51,574
Materials & Supplies	896	1,011	3,850
Maintenance & Utilities	4,079	3,244	2,000
Miscellaneous Services	3,405	2,595	6,000
Total	$ 171,688	$ 177,704	$ 208,213
Tobacco Settlement			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	50,000	50,000
Total	$ -	$ 50,000	$ 50,000

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.

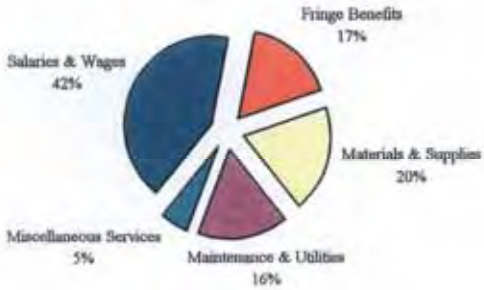
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Courthouse & Annexes	$ 2,661,914	$ 2,779,991	$ 3,008,885
Port Arthur Buildings	510,717	551,356	596,768
Mid-County Buildings	42,651	58,840	124,722
Road & Bridge Pct. #1	1,294,857	1,356,997	1,467,781
Road & Bridge Pct. #2	1,082,688	1,157,746	1,406,108
Road & Bridge Pct. #3	1,181,730	1,193,197	1,400,529
Road & Bridge Pct. #4	1,275,344	1,417,553	1,856,468
Engineering	655,534	709,095	862,646
Parks & Recreation	78,507	146,076	207,752
Service Center	857,159	963,151	1,005,178
Total	$ 9,641,101	$ 10,334,002	$ 11,936,837

APPROPRIATIONS CATEGORY	APPROVED 2007-2008
Salaries & Wages	$ 5,022,114
Fringe Benefits	1,975,534
Materials & Supplies	2,332,119
Maintenance & Utilities	1,965,164
Miscellaneous Services	641,906
Total	$ 11,936,837



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	-	-	-	1	-	-	-	1
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	-	14	-	-	1	18
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
Total	4	11	-	91	-	-	1	107

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Courthouse & Annexes			
Salaries & Wages	$ 728,578	$ 764,457	$ 854,386
Fringe Benefits	259,583	293,376	333,953
Materials & Supplies	59,967	63,818	77,750
Maintenance & Utilities	1,288,637	1,328,378	1,386,800
Miscellaneous Services	325,149	329,962	355,996
Total	$ 2,661,914	$ 2,779,991	$ 3,008,885
Port Arthur Buildings			
Salaries & Wages	$ 244,998	$ 262,629	$ 293,281
Fringe Benefits	91,582	105,610	117,112
Materials & Supplies	7,257	8,640	7,276
Maintenance & Utilities	128,641	137,361	136,715
Miscellaneous Services	38,239	37,116	42,384
Total	$ 510,717	$ 551,356	$ 596,768
Mid-County Buildings			
Salaries & Wages	$ -	$ -	$ 34,558
Fringe Benefits	-	-	17,174
Materials & Supplies	1,347	1,608	2,450
Maintenance & Utilities	22,744	29,488	42,400
Miscellaneous Services	18,560	27,744	28,140
Total	$ 42,651	$ 58,840	$ 124,722
Road & Bridge Pct. #1			
Salaries & Wages	$ 590,633	$ 624,925	$ 698,053
Fringe Benefits	217,020	239,676	265,860
Materials & Supplies	423,512	432,130	415,793
Maintenance & Utilities	47,376	45,974	60,000
Miscellaneous Services	16,316	14,292	28,075
Total	$ 1,294,857	$ 1,356,997	$ 1,467,781
Road & Bridge Pct. #2			
Salaries & Wages	$ 648,956	$ 626,358	$ 764,947
Fringe Benefits	256,992	258,742	303,476
Materials & Supplies	124,237	218,688	270,800
Maintenance & Utilities	43,861	43,760	46,475
Miscellaneous Services	8,642	10,198	20,410
Total	$ 1,082,688	$ 1,157,746	$ 1,406,108
Road & Bridge Pct. #3			
Salaries & Wages	$ 588,765	$ 654,315	$ 752,729
Fringe Benefits	223,709	251,388	319,294
Materials & Supplies	323,960	221,556	233,394
Maintenance & Utilities	38,469	48,388	70,564
Miscellaneous Services	6,827	17,550	24,548
Total	$ 1,181,730	$ 1,193,197	$ 1,400,529

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Road & Bridge Pct. #4			
Salaries & Wages	$ 644,872	$ 726,521	$ 854,033
Fringe Benefits	234,058	268,574	326,117
Materials & Supplies	326,065	318,238	587,818
Maintenance & Utilities	54,735	79,632	62,250
Miscellaneous Services	15,614	24,588	26,250
Total	$ 1,275,344	$ 1,417,553	$ 1,856,468
Engineering			
Salaries & Wages	$ 450,798	$ 476,583	$ 556,988
Fringe Benefits	166,985	184,332	219,726
Materials & Supplies	14,404	28,288	29,638
Maintenance & Utilities	1,365	1,908	2,760
Miscellaneous Services	21,982	17,984	53,534
Total	$ 655,534	$ 709,095	$ 862,646
Parks & Recreation			
Salaries & Wages	$ 13,448	$ 51,473	$ 32,756
Fringe Benefits	3,698	15,280	7,227
Materials & Supplies	19,049	23,076	64,100
Maintenance & Utilities	28,173	40,548	49,700
Miscellaneous Services	14,139	15,699	53,969
Total	$ 78,507	$ 146,076	$ 207,752
Service Center			
Salaries & Wages	$ 156,798	$ 164,071	$ 180,383
Fringe Benefits	53,575	59,436	65,595
Materials & Supplies	542,239	630,440	643,100
Maintenance & Utilities	99,144	103,168	107,500
Miscellaneous Services	5,403	6,036	8,600
Total	$ 857,159	$ 963,151	$ 1,005,178

CAPITAL OUTLAY

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

CAPITAL OUTLAY
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Tax Assessor-Collector	$ 29,833	$ 14,357	$ 47,734
Human Resources	-	3,000	1,500
County Auditor	2,244	10,000	8,000
County Clerk	-	-	-
County Judge	-	600	1,500
Risk Management	-	1,400	-
County Treasurer	1,488	-	1,500
Printing	1,653	3,000	-
Claims Processing	1,108	650	-
Budget Office	-	-	-
Purchasing Agent	9,174	-	27,500
General Services	-	-	833,000
Management Information Systems	117,911	127,842	189,410
Veterans Services	-	-	5,125
Pre-Trial Release	-	3,000	1,500
District Attorney	1,351	108,620	33,750
District Clerk	-	-	-
District Courts	11,928	21,150	39,336
Jury Fund	-	-	1,500
Justice of the Peace	1,611	5,941	11,760
County Courts at Law	5,700	3,600	1,500
Court Master	-	8,113	9,800
Dispute Resolution Center	-	3,000	3,000
Juvenile Alternative School	-	4,530	-
Community Supervision	400	2,758	19,004
Sheriff	62,696	502,450	793,345
Crime Laboratory	6,931	10,900	107,500
Jail	-	128,988	174,065
Juvenile Probation	-	23,598	-
Juvenile Detention Home	-	5,525	8,000
Constables	209,879	260,923	108,391
County Morgue	-	19,750	-
Agricultural Extension Service	1,500	2,175	8,866
Library	24,435	-	4,000
Health & Welfare Unit 1	949	5,674	42,000
Health & Welfare Unit 2	-	14,350	14,400
Nurse Practitioner	-	-	3,000
Environmental Control	-	4,500	3,000
Indigent Medical Services	-	8,199	5,000
Emergency Management	-	1,185	4,300
Mosquito Control	-	66,881	21,450
Courthouse & Annexes	17,450	114,359	56,805
Port Arthur Buildings	3,484	18,041	18,500
Mid-County Buildings	-	-	-
Road & Bridge Pct. #1	-	6,495	43,000
Road & Bridge Pct. #2	3,565	3,100	129,000
Road & Bridge Pct. #3	49,458	38,437	33,800
Road & Bridge Pct. #4	12,155	59,044	40,000
Engineering	438	55,899	41,264
Parks & Recreation	-	-	143,000
Service Center	1,535	1,995	23,600
Total Capital Outlay	$ 578,876	$ 1,674,029	$ 3,062,705

CAPITAL OUTLAY
DIVISION SUMMARY

Tax Assessor-Collector			
120-1011-415-60-01	PITNEY BOWES D1900 FOLDER INSERTER	37,838	
120-1011-415-60-02	1 - LAPTOP COMPUTER	2,300	
120-1011-415-60-02	4 - HP 2100M LASER PRINTERS	2,596	
120-1011-415-60-22	CARPENTER SHOP TO BUILD VARIOUS PROJECTS	5,000	
			47,734
Human Resources			
120-1012-415-60-02	1 - COMPUTER	1,500	
			1,500
County Auditor			
120-1013-415-60-01	1 - FAX MACHINE	500	
120-1013-415-60-02	5 - COMPUTERS	7,500	
			8,000
County Judge			
120-1015-413-60-02	1 - COMPUTER	1,500	
			1,500
Treasurer Office			
120-1017-415-6002	1 - COMPUTER	1,500	
			1,500
Purchasing			
120-1022-415-60-02	BARCODE INVENTORY EQUIPMENT & SOFTWARE	27,500	
			27,500
General Services			
120-1024-419.60-01	15 - DEFIBRILLATORS FOR COURTHOUSE BUILDINGS	33,000	
120-1024-419.60-35	CAPITAL LEASE PAYMENTS ON NEW PHONE SYSTEM	500,000	
120-1024-419.60-99	CAPITAL CONTINGENCY	300,000	
			833,000
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	2 - JCDMS SERVERS	6,000	
120-1025-415-60-02	WATCHGUARD FIREBOX X8500E FIREWALL	11,000	
120-1025-415-60-02	1 - LAPTOP COMPUTER	1,600	
120-1025-415-60-02	5 - COMPUTERS	7,500	
120-1025-415-60-02	PSMAILERS LMQII - SEALER AND FOLDING MACHINE	4,000	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	4,800	
120-1025-415-60-02	3 - RACK MOUNT KEYBOARD/MONITOR/MOUSE	3,900	
120-1025-415-60-02	BOSANOVA E-TWINAX CONTROLLER - 28 PORTS	4,485	
120-1025-415-60-02	25 - RAM UPGRADES - RAMBUS	8,600	
120-1025-415-60-02	2 - RAM UPGRADES - 256MB	200	
120-1025-415-60-02	52 - RAM UPGRADES - 512 MB	5,536	
120-1025-415-60-02	JC E-MAIL/COLLABORATION SERVICES	10,800	
120-1025-415-60-02	JC WEB HOSTING SERVICES	13,700	
120-1025-415-60-02	43 - RAM UPGRADES - 512 MB	3,870	
120-1025-415-60-02	POWER POINT PROJECTOR	1,500	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION - EXPIRES 09/27/07	4,700	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION - EXPIRES 09/27/08	4,500	
120-1025-415-60-53	WALL DATE (RUMBA) SITE LICENSE RENEWAL	1,050	
120-1025-415-60-53	HAWKEYE PATHFINDER - PROGRAMMING TOOL AS/400	650	
120-1025-415-60-53	NORTON ANTIVIRUS - 300 USERS	4,500	
120-1025-415-60-53	LINOMA TRANSFER ANYWHERE MAINTENANCE - FTP TRANSFER	1,100	
120-1025-415-60-53	VISUAL BASIC 6.0 NET	1,805	
120-1025-415-60-53	WINDOWS XP OPERATING SYSTEM UPGRADES - 137	16,714	
120-1025-415-60-53	JC E-MAIL/COLLABORATION SERVICES	7,100	
120-1025-415-60-53	JC WEB HOSTING SERVICES	5,800	
			189,410
Veterans Service			
120-8096-419-60-02	3 - COMPUTERS	4,500	
120-8096-419-60-22	BOOKSHELF IN OFFICE	625	
			5,125

Pre-Trial Release			
120-2029-412-60-02	1 - COMPUTER	1,500	
			1,500
District Attorney			
120-2030-412-60-02	18 - COMPUTERS	27,000	
120-2030-412-60-02	UPGRADE 10 COMPUTERS	4,000	
120-2030-412-60-02	UPGRADE SOFTWARE	750	
120-2030-412-60-02	REPLACEMENT PRINTERS	2,000	
			33,750
Criminal District Court			
120-2032-412-60-02	IBM 1532 INFOPRINT 1532 PRINTER W/ 128MB MEMORY & WARRANTY	3,000	
120-2032-412-60-02	1 - COMPUTER	1,500	
120-2032-412-60-22	DESK & CREDENZA FOR JUDGE'S CHAMBERS	825	
120-2032-412-60-22	COURT COORDINATOR'S WORK STATION MODIFCATION	550	
120-2032-412-60-22	SHELVING & CABINETS FOR CHAMBERS	366	
120-2032-412-60-22	FORMICA FACADES FOR OFFICE DESKS	350	
120-2032-412-60-22	SHELVING CT REPORTER STORAGE ROOM	500	
120-2032-412-60-22	OTHER FURNITURE	409	
			7,500
58th District Court			
120-2033-412-60-02	1 - LAPTOP	1,600	
120-2033-412-60-22	UPDATED WORKSPACES FOR COURT COORDINATOR & BAILIFF	2,500	
			4,100
60th District Court			
120-2034-412-60-02	4 - COMPUTERS	6,000	
			6,000
136th District Court			
120-2035-412-60-02	1 - COMPUTER	1,500	
120-2035-412-60-22	1 - JUDGE'S CHAIR WITH SEAL	455	
120-2035-412-60-22	1 - EXECUTIVE CHAIR	409	
			2,364
172nd District Court			
120-2036-412-60-02	1 - LAPTOP	1,600	
			1,600
252nd District Court			
120-2037-412-60-02	IBM 1532 INFOPRINT 1532 PRINTER W/ 128MB MEMORY & WARRANTY	2,572	
120-2037-412-60-02	4 - COMPUTERS	6,000	
			8,572
279th District Court			
120-2038-412-60-02	1 - COMPUTER	1,500	
			1,500
317th District Court			
120-2039-412-60-02	2 - LAPTOPS	3,200	
120-2039-412-60-02	3 - COMPUTERS	4,500	
			7,700
Jury Fund			
110-2027-412-60-02	1 - COMPUTER	1,500	
			1,500
Justice of the Peace Pct 1, Pl 2			
120-2042-412-60-22	8 - CHAIRS IN JURY ROOM	1,200	
			1,200
Justice of the Peace Pct 6			
120-2047-412-60-22	3 WORKSTATIONS	5,235	
120-2047-412-60-22	4 GUEST CHAIRS	1,648	
120-2047-412-60-22	INSTALLATION OF WINDOW & MOVING OF COUNTER	600	
			7,483

CAPITAL OUTLAY
DIVISION SUMMARY

Justice of the Peace Pct 7			
120-2048-412-60-22	1 - JUDGE'S CHAIR WITH SEAL	777	
			777
Justice of the Peace Pct 8			
120-2049-412-60-22	1 SECRETARIAL DESK, CHAIRS & RECONSTRUCTION OF LOBBY AREA	2,300	
			2,300
County Court at Law #3			
120-2053-412-60-02	1 - COMPUTER	1,500	
			1,500
Court Master			
120-2052-412-60-01	FILING CABINET	1,300	
120-2052-412-60-01	60" COURT ROOM TELEVISION W/ CABLES & CONNECTIONS	5,500	
120-2052-412-60-02	2 - COMPUTERS	3,000	
			9,800
Dispute Resolution			
120-2060-412-60-02	2 - COMPUTERS	3,000	
			3,000
Community Supervision			
120-3058-424-60-01	1 - TYPEWRITER	500	
120-3058-424-60-01	1 - SHREDDER	1,500	
120-3058-424-60-02	3 - LAPTOPS WITH PRINTERS	5,400	
120-3058-424-60-09	SECURITY/PANIC SYSTEM FOR PA OFFICE	2,502	
120-3058-424-60-09	ALERT SYSTEM FOR BEAUMONT OFFICE	2,646	
120-3058-424-60-09	CAMERA/CCTV BEAUMONT OFFICE	5,200	
120-3058-424-60-22	2 - DESK	1,256	
			19,004
Sheriff's Office			
120-3059-421-60-01	1 - SHREDDER - CIVIL	1,500	
120-3059-421-60-01	1 - PAPER SHREDDER - CI	800	
120-3059-421-60-02	8 - COMPUTERS WITH 16 PRINTERS	16,800	
120-3059-421-60-02	LEXMARK 2491 PRINTER	600	
120-3059-421-60-02	17" MONITOR	200	
120-3059-421-60-02	PRINTER - COMMUNICATION	380	
120-3059-421-60-02	1 - LAPTOP	1,600	
120-3059-421-60-02	1 - COMPUTER	1,500	
120-3059-421-60-02	1 - ALL-IN-ONE PRINTER	400	
120-3059-421-60-02	ROUTERS FOR T-1 LINE FOR INTERNET - NARCOTICS	3,500	
120-3059-421-60-02	INJET PRINTER - TRAINING	200	
120-3059-421-60-07	1 VEHICLE - BMT WARRANTS	25,000	
120-3059-421-60-07	5 VEHICLES - CI	115,000	
120-3059-421-60-07	1 HD UTILITY VEHICLE - ID	46,000	
120-3059-421-60-07	2 VEHICLES - ID	25,000	
120-3059-421-60-07	3 VEHICLES - IA	69,000	
120-3059-421-60-07	1 VEHICLE - LT UT	25,000	
120-3059-421-60-07	1 4X4 TRUCK LIVESTOCK DEPUTY	25,000	
120-3059-421-60-07	3 POLICE UNITS	75,000	
120-3059-421-60-07	2 ADDITIONAL POLICE UNITS	50,000	
120-3059-421-60-07	1 HD UTILITY VEHICLE - SERVICE	25,000	
120-3059-421-60-07	3 VEHICLES - TRAINING	69,000	
120-3059-421-60-18	AVIDYNE 610 TRAFFIC ALERT	17,000	
120-3059-421-60-18	HOT SECTION ENGINE INSPECTION	65,000	
120-3059-421-60-18	6 TASERS AND HOLSTERS	4,200	
120-3059-421-60-18	2 TASERS	1,620	
120-3059-421-60-18	KRIMESITE IMAGER DIRECT VIEW KIT W/ 8 HR TRAINING	16,495	
120-3059-421-60-18	CANON REBEL XT DIGITAL CAMERA	900	
120-3059-421-60-18	20 REPLACEMENT VEST ALLOWANCES	12,000	
120-3059-421-60-18	UNDERCOVER CAMERAS	1,250	
120-3059-421-60-18	11 - X26 TASERS	9,900	
120-3059-421-60-18	10 IN-CAR VIDEO SYSTEMS	52,000	
120-3059-421-60-18	2 NEW IN-CAR VIDEO SYSTEMS	10,400	
120-3059-421-60-18	2 TRAFFIC RADARS	2,900	
120-3059-421-60-35	2 CORDLESS HEADSETS	1,200	
120-3059-421-60-35	2 MOTOROLA MOBILE RADIOS	7,000	

Sheriff's Office - continued			
120-3059-421-60-35	2 ENCRYPTED MOBILE RADIOS	8,000	
120-3059-421-60-35	2 ADDITIONAL MOBILE RADIOS	7,000	
			793,345
Crime Laboratory			
120-3060-421-6007	4 DOOR SUV	25,000	
120-3060-421-6020	GC/MS #1	80,000	
120-3060-421-6020	ADDITIONAL SECURITY FOR REVERSAL DRUG ROOM	1,200	
120-3060-421-6020	REPLACE FLOW CHECKER/LEAK DETECTOR FOR INSTRUMENT MAINTENANCE	1,300	
			107,500
Jail			
120-3062-423-60-02	1 - COMPUTER	1,500	
120-3062-423-60-07	2 - POLICE PACKAGE VEHICLES	50,000	
120-3062-423-60-14	FIRE ALARM PANELS AND DETECTORS VISITATION/EDUCATION/J & L DORM	22,080	
120-3062-423-60-18	4 - TAXERS - X26E	3,304	
120-3062-423-60-18	5 - UNIMAC UM 60 WASHING MACHINES	32,600	
120-3062-423-60-18	3 - AMERICAN ADC 50 34" GAS DRYER 115 VOLT	8,130	
120-3062-423-60-18	UNIMAC ELECTRIC DRYER 75 POUNDS	6,728	
120-3062-423-60-22	24 - 4 MAN PEDESTAL TABLES WITH STAINLESS STEEL TOPS (FA & A DORMS)	18,946	
120-3062-423-60-22	60 - FLOOR MOUNTED SINGLE BUNK - A DORM	15,484	
120-3062-423-60-22	12 - LADDER BUNK	503	
120-3062-423-60-22	60 - STORAGE DRAWER FOR BUNK	6,540	
120-3062-423-60-35	25 - KENWOOD TK-372 UHF PORTABLE RADIOS	8,250	
			174,065
Juvenile Detention			
120-3064-424-6018	1 - 6 BURNER, TWO OVEN GAS RANGE	3,000	
120-3064-424-6018	1 - EAGLE 2000 APT IHP GATE OPERATOR SYSTEM	5,000	
			8,000
Constable Pct 1			
120-3065-425-60-02	5 - COMPUTERS	7,500	
120-3065-425-60-18	2 - X26 TASERS	1,800	
120-3065-425-60-22	1 GUN SAFE	1,800	
			11,100
Constable Pct 2			
120-3066-425-60-02	5 - COMPUTERS	7,500	
120-3066-425-60-07	1 - POLICE PACKAGE VEHICLE - CRUISE & KEYLESS ENTRY	23,600	
120-3066-425-60-07	DECAL	250	
120-3066-425-60-07	LIGHTBAR	1,500	
120-3066-425-60-07	PUSH BUMPER	300	
120-3066-425-60-07	MOUNTED CAMERA	3,000	
120-3066-425-60-18	2 - TASER	1,800	
			37,950
Constable Pct 4			
120-3068-425-60-02	2 - COMPUTERS	3,000	
120-3068-425-60-07	1 - POLICE PACKAGE VEHICLE WITH EQUIPMENT	30,000	
120-3068-425-60-18	2 - BULLET PROOF VEST	1,250	
120-3068-425-60-18	SET OF TRAFFIC LIGHTS	790	
120-3068-425-60-18	1 - TASER	900	
			35,940
Constable Pct. 6			
120-3070-425-60-02	2 - COMPUTERS	3,000	
120-3070-425-60-07	COVER FOR TRUCK	745	
120-3070-425-60-07	MARKINGS FOR PRESENT CARS	800	
			4,545
Constable Pct. 7			
120-3071-425-60-02	2 - COMPUTERS	3,000	
			3,000

CAPITAL OUTLAY
DIVISION SUMMARY

Constable Pct. 8			
120-3072-425-60-02	2 - COMPUTERS	3,000	
120-3072-425.60-18	4 - MOBILE VISION IN CAR VIDEO SYSTEM	9,800	
120-3072-425.60-18	4 - SIGHT AND SOUND PACKAGE	1,956	
120-3072-425.60-18	INSTALLATION ON ABOVE	1,100	
			15,856
Agriculture Extension Services			
120-4071-461-60-02	3 - COST SHARE DESKTOP COMPUTERS	2,175	
120-4071-461-60-02	1 - COST SHARE INFOCUS PROJECTOR	425	
120-4071-461-60-22	25 - FOLDING TABLES	4,375	
120-4071-461-60-22	50 - STACKABLE CHAIRS	1,600	
120-4071-461-60-22	3 - STACKING CHAIR CARTS	291	
			8,866
Library			
121-4072-455-60-02	2 - COMPUTERS	3,000	
121-4072-455-60-22	REPLACE LIBRARY FURNITURE & SHELVING	1,000	
			4,000
Health & Welare I			
120-5074-441-60-01	2 - FAX MACHINES	1,000	
120-5074-441-60-01	1 - SHREDDER	1,400	
120-5074-441-60-02	10 - COMPUTERS	15,000	
120-5074-441-60-07	1 - 15 PASSENGER VAN	17,200	
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	6 - FILE CABINETS	2,400	
			42,000
Health & Welare II			
120-5075-441-60-01	2 - FAX MACHINES	1,000	
120-5075-441-60-01	1 - SHREDDER	1,400	
120-5075-441-60-02	8 - COMPUTERS	12,000	
			14,400
Nurse Practitioner			
120-5076-441-60-02	2 - COMPUTERS	3,000	
			3,000
Environmental Control			
120-5078-446-60-02	2 - COMPUTERS	3,000	
			3,000
Indigent Medical Services			
120-5079-442-60-02	2 - COMPUTERS	3,000	
120-5079-442-60-18	60 LITER VACCINE FRIDGE FREEZER	2,000	
			5,000
Emergency Management			
120-5080-429-60-02	MULTI DVD/CD BURNER TOWER	1,300	
120-5080-429-60-02	1 - COMPUTER	1,500	
120-5080-429-60-22	ADDITIONAL SHELVING, CABINETS, TABLES & CHAIRS	1,500	
			4,300
Mosquito Control			
124-5081-448-60-18	EAGLE LIFT HYDRAULIC LIFTGATE WITH FLIP EXTENSION	1,750	
124-5081-448-60-18	GENISYS SYSTEM 2.0 VEHICLE ANALYZER	2,200	
124-5081-448-60-42	1 - 1/2 TON SPRAY TRUCK	17,500	
			21,450

CAPITAL OUTLAY
DIVISION SUMMARY

Courthouse & Annexes			
120-6083-416-60-01	SHREDDER	13,500	
120-6083-416-60-02	2 - COMPUTERS	3,000	
120-6083-416-60-03	HAND RAILS - OLD COURTHOUSE	5,720	
120-6083-416-60-03	SOUND SYSTEM - 58TH DISTRICT COURT	5,855	
120-6083-416-60-07	1 - PICKUP TRUCK	15,867	
120-6083-416-60-22	ELECTRIC STOVE - CAFÉ	7,663	
120-6083-416-60-35	16 - HAND HELD RADIOS	5,200	
			56,805
Port Arthur Buildings			
120-6084-416-60-14	2 SERIES 6100 ADA SWING DOOR UNITS FOR SUB COURTHOUSE	3,600	
120-6084-416-60-18	KUBOTA BX2350 4WD TRACTOR W/ 60" MID MOUNT MOWER DECK GRASS BAGGER	14,900	
			18,500
Road & Bridge Pct. #1			
111-0109-431-60-02	2 - COMPUTERS	3,000	
111-0109-431-60-42	2 - UTILITY SERVICE 3/4 TON EXT CAB PICK UP	40,000	
			43,000
Road & Bridge Pct. #2			
112-0208-431-60-14	COST TO MOVE TO NEW BUILDING	6,000	
112-0209-431-60-11	2 - 8 CU. YARD DIESEL POWERED DUMP TRUCKS	93,000	
112-0209-431-60-11	1 - 70HP 4X4 TRACTOR	30,000	
			129,000
Road & Bridge Pct. #3			
113-0309-431-60-02	1 - LAPTOP AND PRINTER	1,800	
113-0309-431-60-18	PLASMA CUTTER	2,000	
113-0309-431-60-18	1 3/4" SOCKET SET, 1 7/8" UP TO 2" END WRENCH AND A LARGE SET OF BOLT CUTTERS	1,500	
113-0309-431-60-42	1 - F150 PICKUP TRUCK	21,000	
113-0309-431-60-42	1 - 4 WHEELER	7,500	
			33,800
Road & Bridge Pct. #4			
114-0409-431-60-11	95 HP TRACTOR & BAT WING	40,000	
			40,000
Engineering			
115-0501-431-60-02	2 - COMPUTERS - HIGH END SYSTEMS	8,000	
115-0501-431-60-02	3 - COMPUTERS	5,400	
115-0501-431-60-07	1 - FORD EXPEDITION	27,864	
			41,264
Parks & Recreation			
116-0608-452-60-11	2 - F-750 DUMP TRUCKS	110,000	
116-0608-452-60-11	1 - 35 TO 40 HP 4X4 TRACTOR W/ 5' HD MOWER, 6' BOX BLADE & FRONT END LOADER	33,000	
			143,000
Service Center			
120-8095-419-60-07	1 - FULL SIZE VEHICLE FOR MOTOR POOL	23,600	
			23,600
Total Capital Outlay			3,062,705

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

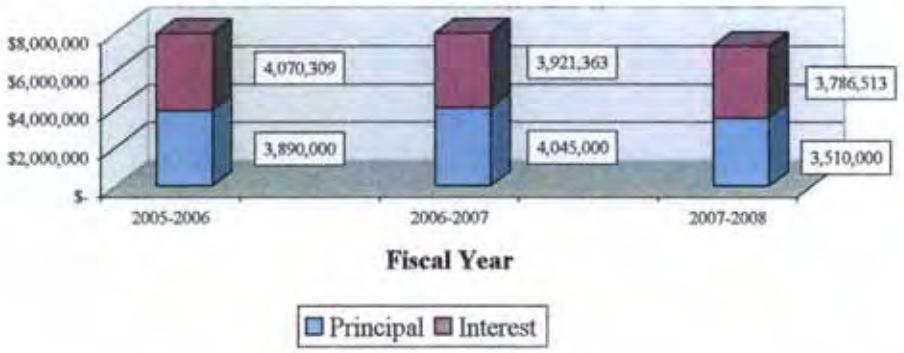
	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
DEPARTMENTS			
Contingency Appropriation			
General Fund	$ -	$ -	$ 200,000
Total Contingency Appropriation	$ -	$ -	$ 200,000
Transfers Out			
General Fund	$ 9,079,621	$ 4,114,025	$ 8,883,581
Total Transfers Out	$ 9,079,621	$ 4,114,025	$ 8,883,581

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
REVENUES			
Property Taxes	$ 7,195,219	$ 7,483,259	$ 6,658,018
Interest	171,632	171,690	130,200
Total Revenues	7,366,851	7,654,949	6,788,218
OTHER SOURCES			
Transfers In	1,228,687	-	-
Total Other Sources	1,228,687	-	-
Total Revenues & Other Sources	8,595,538	7,654,949	6,788,218
EXPENDITURES			
Principal Payments	3,890,000	4,045,000	3,510,000
Interest Payments	4,070,309	3,921,363	3,786,513
Transaction Fees	14,230	19,750	18,800
Total Expenditures	7,974,539	7,986,113	7,315,313
BEGINNING FUND BALANCE	542,443	1,163,442	832,278
ENDING FUND BALANCE	1,163,442	832,278	305,183
RESERVED FOR DEBT SERVICE	$ 1,163,442	$ 832,278	$ 305,183

Principal & Interest Payments



DEBT SERVICE FUND
SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
	$ 75,495,000	$ 39,362,245	$ 114,857,245

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2007
2000 Certificates of Obligation	2010	1,150,000	-	1,150,000
2002A Refunding - General Obligation	2025	57,625,000	1,580,000	56,045,000
2002B Certificates of Obligation	2017	13,090,000	3,505,000	9,585,000
2003A Refunding - General Obligation	2010	11,550,000	6,335,000	5,215,000
2003B Certificates of Obligation	2018	1,505,000	80,000	1,425,000
2005 Tax Anticipation Notes	2011	3,000,000	925,000	2,075,000
Total				75,495,000

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	$14,008,840,361
Assessed Value of All Taxable Property	$17,440,001,541

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		$ 3,502,210,090
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Applicable Debt	$ 75,495,000	
Less Amount Available in Debt Service Fund	832,278	74,662,722
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION		$ 3,427,547,368

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 approximately $872,000,077 compared to applicable bonds outstanding at October 1, 2007 of $75,495,000.

DEBT SERVICE FUND

SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING 10/1/2007	PRINCIPAL	INTEREST	FEES	TOTAL	BALANCE OUTSTANDING 10/1/2008
2000 Certificates of Obligation	$ 1,150,000	350,000	61,375	2,100	413,475	800,000
2002A Refunding - General Obligation	56,045,000	165,000	2,995,501	3,600	3,164,101	55,880,000
2002B Certificates of Obligation	9,585,000	785,000	434,475	3,800	1,223,275	8,800,000
2003A Refunding - General Obligation	5,215,000	1,695,000	165,350	3,100	1,863,450	3,520,000
2003B Certificates of Obligation	1,425,000	20,000	58,424	3,100	81,524	1,405,000
2005 Tax Anticipation Notes	2,075,000	495,000	71,388	3,100	569,488	1,580,000
	$ 75,495,000	3,510,000	3,786,513	18,800	7,315,313	71,985,000

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
REVENUES			
Sales Taxes	$ 894,369	$ 987,000	$ 900,000
Fees	1,164,147	1,238,145	1,096,000
Sales, Rentals & Services	144,402	122,000	-
Intergovernmental	78,116	123,278	105,725
Fines & Forfeitures	1,721,294	639,872	300,000
Interest	334,698	386,337	257,625
Contributions	5,186	1,050	1,500
Total Revenues	4,342,212	3,497,682	2,660,850
OTHER SOURCES			
Transfers In	168,162	5,055	6,390
Total Other Sources	168,162	5,055	6,390
Total Revenues & Other Sources	4,510,374	3,502,737	2,667,240
EXPENDITURES			
General Government	282,920	417,782	575,484
Judicial & Law Enforcement	623,149	913,086	1,027,479
Education & Recreation	551,969	707,612	1,036,273
Maintenance - Equipment & Structures	17,938	-	240,000
Capital Outlay	914,843	1,486,323	1,370,245
Total Expenditures	2,390,819	3,524,803	4,249,481
OTHER USES			
Transfers Out	-	300,000	-
Total Other Uses	-	300,000	-
Total Appropriations	2,390,819	3,824,803	4,249,481
BEGINNING FUND BALANCE	4,875,610	6,995,165	6,673,099
ENDING AVAILABLE FUND BALANCE	$ 6,995,165	$ 6,673,099	$ 5,090,858

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
General Government			
Voter Registration	$ 193	$ 2,000	$ 17,500
County Clerk - Records Management	115,790	161,000	151,500
County Clerk - Records Archive	140,928	210,881	326,892
County Records Management	21,934	25,901	32,268
Tax Office Auto Dealer	4,075	18,000	47,324
Total General Government	$ 282,920	$ 417,782	$ 575,484
Judicial & Law Enforcement			
Breath Alcohol Testing	$ 3,653	$ 21,500	$ 20,562
Security Fee	88,004	149,790	256,805
Bail Bond Board	9,000	9,000	10,890
Law Officer Training	7,594	13,652	61,206
SCAAP Grant	-	-	-
D.A.R.E. Contributions	4,662	5,000	9,712
Family Protection Fee Fund	18,750	22,500	22,500
Deputy Sheriff Eduction	22,352	24,432	39,582
Constable Pct 1 - Education	2,479	1,000	3,000
Constable Pct 2 - Education	411	800	400
Constable Pct 4 - Education	-	1,000	3,000
Constable Pct 6 - Education	1,947	4,000	3,658
Constable Pct 7 - Education	1,417	1,392	2,000
Constable Pct 8 - Education	595	1,000	2,500
J.P. Courtroom Technology Fee	-	-	-
District Clerk - Records Management	6,743	9,540	71,040
Justice Court Building Security	-	-	-
D.A.'s Forfeiture	119,345	144,632	208,000
Sheriff's Forfeiture	191,234	361,496	148,512
D.A.'s Hot Check	144,963	142,352	164,112
Total Judicial & Law Enforcement	$ 623,149	$ 913,086	$ 1,027,479
Education & Recreation			
Law Library	$ 2,672	$ 1,800	$ 1,800
Hotel Occupancy Tax	549,297	705,812	1,034,473
Total Education & Recreation	$ 551,969	$ 707,612	$ 1,036,273
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	$ -	$ -	$ 30,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	200,000
Lateral Road - Precinct 4	17,938	-	10,000
Total Maintenance - Equipment & Structures	$ 17,938	$ -	$ 240,000
Capital Outlay	$ 914,843	$ 1,486,323	$ 1,370,245

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Special Purpose Funding			
Transfers Out	-	300,000	-
Total Special Purpose Funding	$ -	$ 300,000	$ -
Total Special Fund Expenditures	$ 2,390,819	$ 3,824,803	$ 4,249,481

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Voter Registration			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	500	500
Maintenance & Utilities	-	-	-
Miscellaneous Services	193	1,500	17,000
Total	$ 193	$ 2,000	$ 17,500
County Clerk - Records Management			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	115,790	161,000	151,500
Total	$ 115,790	$ 161,000	$ 151,500
County Clerk - Records Archive			
Salaries & Wages	$ 110,257	$ 148,543	$ 223,052
Fringe Benefits	29,146	50,814	84,415
Materials & Supplies	1,525	6,524	13,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	5,000	6,425
Total	$ 140,928	$ 210,881	$ 326,892
County Records Management			
Salaries & Wages	$ 13,550	$ 15,240	$ 18,233
Fringe Benefits	1,800	2,736	4,023
Materials & Supplies	1,688	1,912	2,762
Maintenance & Utilities	279	228	550
Miscellaneous Services	4,617	5,785	6,700
Total	$ 21,934	$ 25,901	$ 32,268
Tax Office Auto Dealer			
Salaries & Wages	$ -	$ -	$ 6,000
Fringe Benefits	-	-	1,324
Materials & Supplies	719	3,000	10,000
Maintenance & Utilities	-	15,000	-
Miscellaneous Services	3,356	-	30,000
Total	$ 4,075	$ 18,000	$ 47,324

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Breath Alcohol Testing			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	484	2,000	5,000
Maintenance & Utilities	-	-	3,500
Miscellaneous Services	3,169	19,500	12,062
Total	$ 3,653	$ 21,500	$ 20,562
Security Fee			
Salaries & Wages	$ 59,694	$ 102,622	$ 175,859
Fringe Benefits	22,610	41,636	72,371
Materials & Supplies	4,902	2,432	4,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	798	3,100	4,075
Total	$ 88,004	$ 149,790	$ 256,805
Bail Bond Board			
Salaries & Wages	$ 9,000	$ 9,000	$ 9,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	1,890
Total	$ 9,000	$ 9,000	$ 10,890
Law Officer Training			
Salaries & Wages	$ -	$ -	$ 26,000
Fringe Benefits	-	-	5,736
Materials & Supplies	7,493	13,652	24,470
Maintenance & Utilities	-	-	-
Miscellaneous Services	101	-	5,000
Total	$ 7,594	$ 13,652	$ 61,206
SCAAP Grant			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
D.A.R.E. Contributions			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	4,662	5,000	9,712
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 4,662	$ 5,000	$ 9,712

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Family Protection Fee Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,750	22,500	22,500
Total	$ 18,750	$ 22,500	$ 22,500
Deputy Sheriff Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	22,352	24,432	39,582
Total	$ 22,352	$ 24,432	$ 39,582
Constable Pct 1 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,479	1,000	3,000
Total	$ 2,479	$ 1,000	$ 3,000
Constable Pct 2 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	411	800	400
Total	$ 411	$ 800	$ 400
Constable Pct 4 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	3,000
Total	$ -	$ 1,000	$ 3,000
Constable Pct 6 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,947	4,000	3,658
Total	$ 1,947	$ 4,000	$ 3,658

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Constable Pct 7 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,417	1,392	2,000
Total	$ 1,417	$ 1,392	$ 2,000
Constable Pct 8 - Education			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	595	1,000	2,500
Total	$ 595	$ 1,000	$ 2,500
J.P. Courtoom Technology Fee			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
District Clerk - Records Management			
Salaries & Wages	$ -	$ -	$ 50,000
Fringe Benefits	-	-	11,040
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,743	9,540	10,000
Total	$ 6,743	$ 9,540	$ 71,040
Justice Court Building Security			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
D.A. Forfeiture			
Salaries & Wages	$ 111,715	130,000	$ 168,000
Fringe Benefits	-	-	-
Materials & Supplies	66	-	-
Maintenance & Utilities	5,692	4,632	20,000
Miscellaneous Services	1,872	10,000	20,000
Total	$ 119,345	$ 144,632	$ 208,000

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Sheriff's Forfeiture			
Salaries & Wages	$ 84,658	$ 19,260	$ 20,000
Fringe Benefits	27,354	4,176	4,412
Materials & Supplies	3,937	25,808	22,000
Maintenance & Utilities	17,743	65,464	75,000
Miscellaneous Services	57,542	246,788	27,100
Total	$ 191,234	$ 361,496	$ 148,512
D.A.'s Hot Check			
Salaries & Wages	$ 139,356	$ 135,000	$ 147,000
Fringe Benefits	-	-	-
Materials & Supplies	166	168	5,112
Maintenance & Utilities	-	200	2,000
Miscellaneous Services	5,441	6,984	10,000
Total	$ 144,963	$ 142,352	$ 164,112

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Law Library			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,672	1,800	1,800
Total	$ 2,672	$ 1,800	$ 1,800
Hotel Occupancy Tax			
Salaries & Wages	$ 43,514	$ 78,601	$ 262,650
Fringe Benefits	15,165	29,368	111,468
Materials & Supplies	1,340	18,346	46,000
Maintenance & Utilities	598	18,502	68,000
Miscellaneous Services	488,680	560,995	546,355
Total	$ 549,297	$ 705,812	$ 1,034,473

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Lateral Road - Precinct 1			
Materials & Supplies	$ -	$ -	$ 30,000
Total	$ -	$ -	$ 30,000
Lateral Road - Precinct 2			
Materials & Supplies	$ -	$ -	$ -
Total	$ -	$ -	$ -
Lateral Road - Precinct 3			
Materials & Supplies	$ -	$ -	$ 200,000
Total	$ -	$ -	$ 200,000
Lateral Road - Precinct 4			
Materials & Supplies	$ 17,938	$ -	$ 10,000
Total	$ 17,938	$ -	$ 10,000

CAPITAL PROJECTS

CAPITAL OUTLAY
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
Voter Registration	$ -	$ 1,383	$ 5,000
County Clerk - Records Management	70,405	120,000	98,500
County Clerk - Records Archive	-	-	36,000
County Records Management	146,120	50,000	91,800
Tax Office Auto Dealer	-	-	60,000
Breath Alcohol Testing	-	1,449	6,100
Security Fee	36,431	28,000	336,945
Bail Bond Board	-	-	-
Law Officer Training	-	2,373	7,500
SCAAP Grant	600	71,318	-
D.A.R.E. Contributions	-	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Eduction	-	-	-
Constable Pct 1 - Education	-	-	-
Constable Pct 2 - Education	-	-	-
Constable Pct 4 - Education	-	-	-
Constable Pct 6 - Education	-	-	-
Constable Pct 7 - Education	-	-	-
Constable Pct 8 - Education	-	-	-
J.P. Courtroom Technology Fee	48,373	15,000	60,000
District Clerk - Records Management	11,089	17,000	20,000
Justice Court Building Security	-	3,800	18,000
D.A.'s Forfeiture	1,969	3,000	35,000
Sheriff's Forfeiture	542,651	395,000	500,000
D.A.'s Hot Check	-	-	-
Law Library	57,205	60,000	60,000
Hotel Occupancy Tax	-	718,000	35,400
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
Total Capital Outlay	$ 914,843	$ 1,486,323	$ 1,370,245

SPECIAL REVENUE FUNDS - TRANSFER OUTS
DEPARTMENT SUMMARY

	ACTUAL 2005-2006	ESTIMATED 2006-2007	APPROVED 2007-2008
DEPARTMENTS			
Transfers Out			
Hotel Occupancy Tax	$ -	$ 300,000	$ -
Total Transfers Out	$ -	$ 300,000	$ -

CAPITAL PROJECTS
2007-2008

	BUDGETED 2007-2008	FYTD 2006-2007	ACTUAL 2005-2006	ACTUAL 2004-2005	ACTUAL 2003-2004
Agricultural Extension Remodeling	$ 975,000	50,000	-	-	-
Alternative Fuel Vehicle Project	23,000	26,423	42,923	380,798	-
Annex III Renovations	700,000	-	-	-	-
Bond Road Bridge Replacement	100,000	-	-	-	-
Brooks Road Bridge @ Willow Marsh Bayou	60,000	-	-	-	-
Central Gardens Drainage	250,000	-	-	-	-
County Election Building Remodeling	65,261	-	4,739	-	-
Courthouse Parking Lots	100,000	-	-	-	-
Courthouse Restoration	2,850,000	165,000	-	-	-
Hillebrandt Bayou Bridge @ Hillibrandt Road	250,000	-	-	-	-
Keith Lake Fish Pass	260,000	-	155,000	-	-
Keith Lake Park	450,000	-	-	-	-
Labelle Road Right of Way	150,000	-	-	-	-
Mid County Office Remodeling	750,000	-	-	-	-
Pine Island Levee Road Bridge Replacement	100,000	-	-	-	-
Shoreline Protection	200,000	-	-	-	-
Walden Road Bridge @ Willow Marsh Bayou	60,000	-	-	-	-
Wilbur Road Bridge @ Mayhaw Bayou	92,800	7,800	-	-	-
Wilbur Road Bridge @ S. Fork Taylor Bayou	92,800	7,800	-	-	-
Total Capital Projects	$ 7,528,861	257,023	202,662	380,798	-

CAPITAL PROJECTS
2007-2008

Agricultural Extension Remodeling

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

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 Commission on Environmental Quality.

Annex III Renovations

Project consists of replacing roof and repair to air conditioning system at Annex III.

Bond Road Bridge Replacement

Project consists of complete bridge replacement for Bond Road Bridge at Green Pond Gulley. Cost of replacement will be shared with Texas Department of Transportation.

Brooks Road Bridge @ Willow Marsh Bayou

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

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.

County Election Building Remodeling

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

Courthouse Parking Lots

Project consists of mitigating standing water in Beaumont Courthouse parking lot by leveling and seal coating.

Courthouse Restoration

Project consists of developing a master plan, along with design and engineering fees to repair and replace damages to the Courthouse. Funding will cover repairs for the roof cap along with interior repairs caused by termite and water damage.

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.

Keith Lake Fish Pass

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

Keith Lake Park

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

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.

Mid County Office Remodeling

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

Pine Island Levee Road Bridge Replacement

Project consists of complete bridge replacement for Pine Island Levee Road Bridge at Green Pond Gulley. Cost of replacement will be shared with Texas Department of Transportation.

Shoreline Protection

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

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.

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.

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.

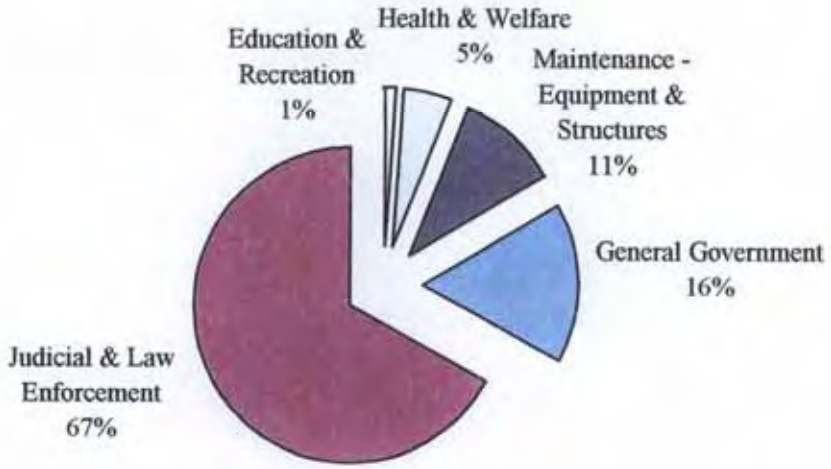
MISCELLANEOUS

PERSONNEL SCHEDULES

SUMMARY BY DEPARTMENT

	Fiscal Year		
	2005-2006	2006-2007	2007-2008
General Government	160	163	165
Judicial & Law Enforcement	655	664	670
Education & Recreation	12	12	12
Health & Welfare	49	49	49
Maintenance - Equipment & Structures	107	105	107
	983	993	1,003

FY 2006-2007 Personnel



COMPENSATION PLAN

Classified (CCG)

Grade	Minimum	Maximum
27	16,794	25,192
28	17,214	25,821
29	17,645	26,467
30	18,086	27,129
31	18,538	27,807
32	19,002	28,502
33	19,477	29,214
34	19,963	29,945
35	20,462	30,694
36	20,973	31,461
37	21,498	32,248
38	22,036	33,053
39	22,587	33,880
40	23,152	34,727
41	23,731	35,595
42	24,324	36,486
43	24,932	37,397
44	25,555	38,333
45	26,193	39,291
46	26,848	40,273
47	27,520	41,280
48	28,208	42,312
49	28,913	43,369
50	29,636	44,454
51	30,377	45,565
52	31,136	46,704
53	31,914	47,871
54	32,712	49,069
55	33,530	50,296
56	34,368	51,553
57	35,227	52,842
58	36,108	54,163
59	37,011	55,517
60	37,936	56,904
61	38,884	58,327
62	39,857	59,785
63	40,853	61,280
64	41,875	62,812
65	42,921	64,382
66	43,994	65,992
67	45,094	67,641
68	46,222	69,332
69	47,377	71,066
70	48,562	72,842
71	49,776	74,663
72	51,020	76,531
73	52,296	78,444
74	53,603	80,404
75	54,943	82,414
76	56,317	84,475
77	57,724	86,587
78	59,168	88,752
79	60,647	90,970
80	62,163	93,245
81	63,717	95,576
82	65,310	97,965
83	66,943	100,414
84	68,617	102,925
85	70,332	105,498
86	72,091	108,135
87	73,893	110,839
88	75,740	113,609
89	77,633	116,450
90	79,574	119,361

Classified (CCG) (continued)

Grade	Minimum	Maximum
91	81,563	122,345
92	83,602	125,404
93	85,693	128,539
94	87,835	131,752

Other Un-Classified (OTH)

Grade	Minimum	Maximum
1	10,000	120,000

Elected Official (ELE)

Grade	Minimum	Maximum
1	7,500	140,000

Constable's Contract per Hour (CON)

Step	Minimum	Maximum
1	18.9128	18.9128
2	19.9928	19.9928
3	20.8509	20.8509
4	21.7091	21.7091
5	22.4773	22.4773
6	23.2522	23.2522
7	23.9441	23.9441
8	24.6502	24.6502
10	29.1553	29.1553

Law Enforcement Contract per Hour (CLE)

Step	Minimum	Maximum
1	17.7962	17.7962
2	19.7575	19.7575
3	20.6069	20.6069
4	21.4563	21.4563
5	22.2089	22.2089
6	22.9754	22.9754
7	23.6662	23.6662
8	24.0183	24.0183
45	25.1440	25.1440
46	26.3731	26.3731
47	29.6740	29.6740
48	32.5538	32.5538

Detention Contract per Hour (CL2)

Step	Minimum	Maximum
1	13.4053	13.4053
2	15.2959	15.2959
3	16.3427	16.3427
4	17.1409	17.1409
5	18.3446	18.3446
6	18.7176	18.7176
7	19.2802	19.2802
8	19.5681	19.5681
45	23.8206	23.8206
46	24.9850	24.9850
47	28.1122	28.1122
48	30.8405	30.8405

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	Grade		FTE
Elected Official	ELE	1	39
Clerical, Administrative & Fiscal			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	9
OFFICE SPECIALIST	CCG	38	21
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	16
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	4
SENIOR COURT CLERK	CCG	43	18
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	16
ASSOCIATE COURT ADMINISTRATOR	CCG	53	13
COURT APPELATE COORDINATOR	CCG	60	1
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	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

	Grade		FTE
SENIOR PROGRAMMER/ANALYST	CCG	70	2
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68	2
SYSTEMS ANALYST	CCG	66	2
JUNIOR PROGRAMMER/ANALYST	CCG	49	1
ASSISTANT DIRECTOR OF MIS	CCG	79	1
DIRECTOR OF MIS	CCG	86	1
FINANCIAL TECHNICIANS	CCG	48	6
FINANCIAL ANALYST	CCG	59	3
SENIOR FINANCIAL TECHNICIAN	CCG	54	1
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	69	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
Law Enforcement			
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 SCIENTISTS	CCG	68	7
DIRECTOR OF CRIME LAB	CCG	72	1

PERSONNEL SCHEDULES

SUMMARY BY MAJOR FUNCTION

	Grade		FTE
Labor, Trades & Maintenance			
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG	54	1
SIGN FABRICATOR	CCG	42	1
PAINTER	CCG	46	3
CARPENTER	CCG	55	4
PLUMBER	CCG	56	1
HEATING, VENT & AC MECHANIC	CCG	57	3
WELDER	CCG	50	1
ELECTRICIAN	CCG	58	2
LEAD PRINTER	CCG	49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG	40	10
UTILITY MAINT. WORKER - ST&HWY	CCG	44	4
VAN DRIVER	CCG	36	2
EQUIP OPERATOR/MAINT. WORKER	CCG	47	9
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG	52	21
AUTOMOBILE MECHANIC	CCG	48	3
HEAVY EQUIPMENT MECHANIC	CCG	53	5
DIRECTOR OF SERVICE CENTER	CCG	59	1
VOTING MACHINE TECHNICIAN	CCG	46	1
CUSTODIAL SUPERVISOR	CCG	47	1
GROUNDSKEEPER	CCG	32	3
BUILDING MAINTENANCE SUPERVISOR	CCG	58	3
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG	62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG	69	1
ROAD FOREMAN	CCG	59	7
ASSISTANT SUPERINTENDENT	CCG	58	2
PRECINCT ROAD SUPERINTENDENT	CCG	69	4
ENGINEERING SPECIALIST	CCG	62	6
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

	Grade		FTE
Nursing & Public Health			
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
Human & Social Services			
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

	Grade		FTE
Other Un-Classified or Contract			
DETENTION OFFICER	CL2	1-8	226
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	62
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	25
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	14
EMERGENCY MANAGEMENT COORDINATOR	OTH	1	1
AGRICULTURE EXTENSION AGENT	OTH	1	5
Total			1,003

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

ELECTED COUNTY OFFICIALS

Commissioners' Court	Length of Service	Term Expires
Ronald Walker, County Judge	< 1 Year	12/31/2010
William "Eddie" Arnold, Commissioner, Pct. 1	1 Year	12/31/2008
Mark Domingue, Commissioner, Pct. 2	15 Years	12/31/2010
Waymon Hallmark, Commissioner, Pct. 3	13 Years	12/31/2008
Everette "Bo" Alfred, Commissioner, Pct. 4	4 Years	12/31/2010

OTHER ELECTED COUNTY OFFICIALS

Name	Position	Length of Service	Term Expires
Carolyn Guidry	County Clerk	2 Year	12/31/2010
Tom Maness	District Attorney	20 Years	12/31/2010
Miriam Johnson	Tax Assessor Collector	12 Years	12/31/2008
Linda Robinson	County Treasurer	19 Years	12/31/2010
Mitch Woods	Sheriff	10 Years	12/31/2008
Lolita Ramos	District Clerk	4 Years	12/31/2010
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	10 Years	12/31/2008
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	20 Years	12/31/2010
Robert Morgan	Justice of the Peace Pct. 2	10 Years	12/31/2010
Ray Chesson	Justice of the Peace Pct. 4	10 Years	12/31/2010
Ransome "Duce" Jones	Justice of the Peace Pct. 6	< 1 Year	12/31/2010
James Burnett	Justice of the Peace Pct. 7	4 Years	12/31/2010
Tom Gillam	Justice of the Peace Pct. 8	3 Years	12/31/2010
Charles Wiggins	Constable Pct. 1	2 Year	12/31/2008
Leonard Roccaforte	Constable Pct. 2	20 Years	12/31/2008
James Trahan	Constable Pct. 4	2 Year	12/31/2008
Joe Stevenson	Constable Pct. 6	10 Years	12/31/2008
Jeffrey Greenway	Constable Pct. 7	10 Years	12/31/2008
Eddie Collins	Constable Pct. 8	14 Years	12/31/2008
Al Gerson	Judge, County Court at Law #1	22 Years	12/31/2010
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	4 Years	12/31/2010
John Davis	Judge, County Court at Law #3	17 Years	12/31/2010
John Stevens	Judge, Criminal District Court	< 1 Year	12/31/2010
Layne Walker	Judge, 252nd District Court	4 Years	12/31/2010
Robert Wortham	Judge, 58th District Court	< 1 Year	12/31/2010
Gary Sanderson	Judge, 60th District Court	29 Years	12/31/2008
Milton Shuffield	Judge, 136th District Court	12 Years	12/31/2008
Donald Floyd	Judge, 172nd District Court	23 Years	12/31/2010
Jeffrey "Randy" Shelton	Judge, 279th District Court	< 1 Year	12/31/2010
Lawrence Thorne	Judge, 317th District Court	8 Years	12/31/2010

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

Name	Position	Length of Service	Term Expires
Patrick Swain	County Auditor	11 Years	12/31/2008
Douglas Anderson III	Purchasing Agent	< 1 Year	12/31/2007
Jose Pastrana	County Engineer	7 Years	
Kelby Boldt	Agricultural Extension Service	2 Year	
Hal Ross	Airport	4 Years	
David Fontenot	Service Center	18 Years	
Harry Fuselier	Buildings Maintenance	10 Years	
Larry Gist	Court Master	10 Years	
Paul Helegda	MIS	9 Years	
Cindy Bloodsworth	Dispute Resolution Center	19 Years	
Greg Fountain	Emergency Management	< 1 Year	
Michael Melancon	Environmental Control	11 Years	
Dr. Cecil Walkes	Health and Welfare Units	18 Years	
Cary Erickson	Human Resources & Risk Management	14 Years	
James Martin	Juvenile Probation & Detention	18 Years	
Chad Clark	Library	1 Year	
Lee Chastant	Mosquito Control	16 Years	
Dr. Tommy Brown	Morgue	9 Years	
Thomas Sigee	Pre-Trial Release	4 Years	
Hilary Guest	Veterans Services Offices	5 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)

Year	County	City of Beaumont	City of Port Arthur	Beaumont, Port Arthur, Orange MSA
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

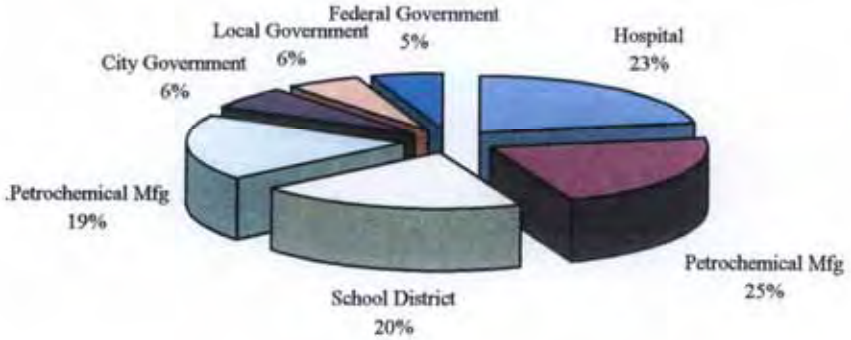
(A) Source: U.S. Census

Employment Statistics (A)

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
1998	117,411	109,399	8,012	6.8%
1999	117,130	107,563	9,567	8.2%
2000	112,629	105,249	7,380	6.6%
2001	111,335	103,359	7,976	7.2%
2002	113,248	104,374	8,874	7.8%
2003	115,033	105,139	9,894	8.6%
2004	113,256	103,999	9,257	8.2%
2005	113,120	104,382	8,738	7.7%
2006	114,074	107,024	7,050	6.2%
2007 (B)	114,407	108,114	6,293	5.5%

Top Ten Major Employers County and MSA (C)

Company	Industry	Employees
State of Texas	State Government	4,372
Christus Saint Elizabeth Hospital	Hospital	3,003
Beaumont ISD	School District	2,890
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,150
E.I. Dupont - Sabine River Works	Petrochemical Mfg.	1,686
Memorial Hermann Baptist Hospital	Hospital	1,556
City of Beaumont	City Government	1,283
Port Arthur ISD	School District	1,235
Jefferson County	Local Government	1,147
U.S. Postal Encoding Center	Federal Government	1,081



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

(B) Average through end of December, 2005 (not finalized).

(C) Source: Texas Workforce Commission

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Land Area (A)	904 square miles
Maintained Roads	368.1021
Bond Rating	"A1" Moody's Investors Service, Inc. "A+" Standard & Poor's Ratings Services

Housing, 2000 (A)

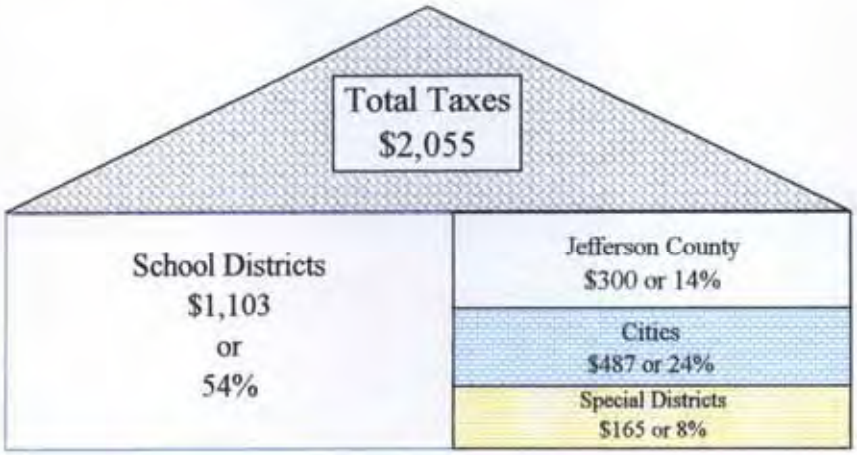
Total units	103,286
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%

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

Property Tax Analysis for a $75,000 Home in Tax Year 2006 (A)



County taxes for fiscal year 2006-2007 for a $75,000 home would be $300.00 based on the property tax rate of .40¢ per $100 valuation. County taxes for fiscal year 2007-2008 for a $75,000 home would be $292.50 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
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
2006	14	1,616,254,070	6,465,016	0.00400
			33,539,003	

(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.

Actual - Final audited revenue or expenditure data for the fiscal year indicated.

Ad Valorem Tax — A tax levied against the value of real or personal property. Valuations are assessed by Jefferson County Appraisal District.

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.

Appraisal Value – To make an estimate of value for the purpose of taxation.

Appraisal District – An independent governmental entity responsible for appraising property within a county. The Appraisal District certifies the county assessed valuations.

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.

Available Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and may be used for general appropriation.

Balanced Budget – According to GAAP a balanced budget is one in which the total expenditure do not exceed the total resources, or total estimated revenues plus reserves.

Bond—A written promise to pay to things: 1) a principle amount on a specified date, and 2) a series of interest payments for the term of the bond.

Bond Rating—Organizations like Standard and Poor's and Moody's rate the riskiness of government-issued securities and gives each security a bond rating.

Bonded Indebtedness – The total amount of principle and interest due on bonds which have been sold to finance capital projects such as streets, bridges, and buildings. The most prevalent types of bonds are general obligation or revenue bonds.

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

GLOSSARY OF TERMS

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.

Budget Amendment – A change in the authorized level of funding for an organization or line item account code that increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court approval.

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.

Callable – A financing term referring to debt service bonds which means the bonds can be retired, or paid off, earlier than the due date without penalty.

Capital Expenditures – Includes all purchases that will be capitalized, both items purchased within individual departments and purchase with capital project funds. Also includes items formerly classified as capital whose purchase amount is between $500 and $9,999.99 for content insurance purposes.

Capital Outlay—(Also known as capital assets) - Fixed assets which meets the estimated useful life and monetary cost criteria and warrants capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them. Jefferson County's monetary criteria is $10,000 or more and with a useful life of more than one year.

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

Capital Project Fund – A fund used to account for the financial resources designated for major capital acquisitions of construction. Separate funds are required for each capital project per GAAP.

Capitalization – An accounting treatment whereby an item is recorded as an asset on the balance sheet rather than as an expense of the current period.

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

GLOSSARY OF TERMS

Categorical – A method of accounting for expenditures in summary format (i.e. salaries & wages, fringe benefits, materials & supplies, maintenance & utilities, & miscellaneous services).

Certificates of Obligation – Debt instruments, similar to bonds, sold to the public to finance the county's capital projects. This type of debt is usually repaid in annual installments over a period of 5 – 25 years.

Charges for Services – see Fees of Office.

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.

Current Taxes – Taxes that are levied and collected prior to being delinquent. The tax year begins October 1st. Taxes are delinquent on February 1st, after which time penalty and interest charges accrue.

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

Debt Service Fund – A fund used to account for the accumulation and disbursement of resources associated with the county's debt obligations. Statutorily separate funds are required for each debt obligation.

Delinquent Taxes – Taxes that remain unpaid at February 1st. Taxes are delinquent on February 1st, after which time penalty and interest charges accrue. Attorney fees are assessed beginning July 1st.

Department (Organization) – The organizational unit which is functioning separately in its delivery of service.

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.

Estimated Revenue – The amount of projected revenue for the fiscal cycle. Projections are generally based on prior experiences or increased fees.

GLOSSARY OF TERMS

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.

Fees (Fees of Office) – Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fines and Forfeitures – Revenue generated through fines assessed by various courts. Forfeitures are payment as penalty assessed by the Courts through bail bond and property forfeitures.

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, and financial reporting purposes. Jefferson County's fiscal year is October 1st through September 30th.

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.

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

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

Goal – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government agency or other organization to support a particular function. Grants may be classified as either operational or capital and they are restricted for specific purposes. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings is maintained separately from this document.

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.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state, and local government sources in the form of grants and shared revenues.

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.

Mandate – A formal order from State authorities to County government to make mandatory.

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.

Modified Accrual Basis – Revenue are recognized in the accounting in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Non-callable – A financing term referring to debt service bonds which means the bonds cannot be retired, or paid off, earlier than the due date.

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.

Output Indicators – A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Other Financing Sources – Includes transfers from other funds, sale of capital assets, insurance proceeds, bond proceeds, and other funding that is not considered to be revenue according to GAAP.

Other Financing Uses – Includes transfers to other funds and other funding that is not considered expenditures according to GAAP.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are purchased from current resources rather than through borrowing.

Performance Indicators – Specific quantitative and/or qualitative measures of work performed as an objective of specific departments or programs. Data is collected to establish trend patterns concerning workloads and/or determine how effective or efficient a program is in achieving its objectives.

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.

Records Management – This term applies to the management of county records and government documents. Fees are budgeted for collection and expenses for the safeguarding of records according to the Texas Records Management Act.

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.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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

Revenue—Sources of income financing the operations of government.

Salaries & Wages – The cost of all labor related expenses required for a department to function, including but not limited to salaries, merit, cost of living adjustments, etc.

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

Special Revenue Funds – These funds are set up to keep track of segregated revenue activities.

Statute – A law enacted by the legislative assembly.

Tax Rate – A percentage applies to all taxable property to raise general revenues.

Tax Rate Limit – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state, and local, having jurisdiction in a given area.

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.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

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.

GLOSSARY OF TERMS

ACROYNMS

ADA - American with Disabilities Act

BMT - Beaumont

CAFR - Comprehensive Annual Financial Report

CCTV - Close Circuit Television

CD - Compact Disc

CI - Criminal Investigation

COLA - Cost of Living Increase

CPI - Consumer Price Index

DA - District Attorney

DR - Doctor

DVD - Digital Versatile Disk

FAA - Federal Aviation Administration

FTE - Full-time Equivalent

GAAP - General Accepted Accounting Principles

GC/MC - Gas chromatograph mass spectrometer

GFOA - Government Finance Officer Association

HP - Hewlett Packard

HP - Horse Power

HR - Hour

HR - Human Resources

IA - Internal Affairs

GLOSSARY OF TERMS

IBM - International Business Machines

ACROYNMS - continued

ID - Identification

JC - Jefferson County

LGC - Local Government Code

LT - Lieutenant

MB - Megabyte

MFG - Manufacturing

MIS - Management Information Systems

PA - Port Arthur

RAM – Random Access Memory

RFP - Request for Proposal

ROW – Right of Way

SUV - Sports Utility Vehicle

UHF - Ultra High Frequency