

# **JEFFERSON COUNTY, TEXAS**

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## **ANNUAL BUDGET FISCAL YEAR 2008-2009**

**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

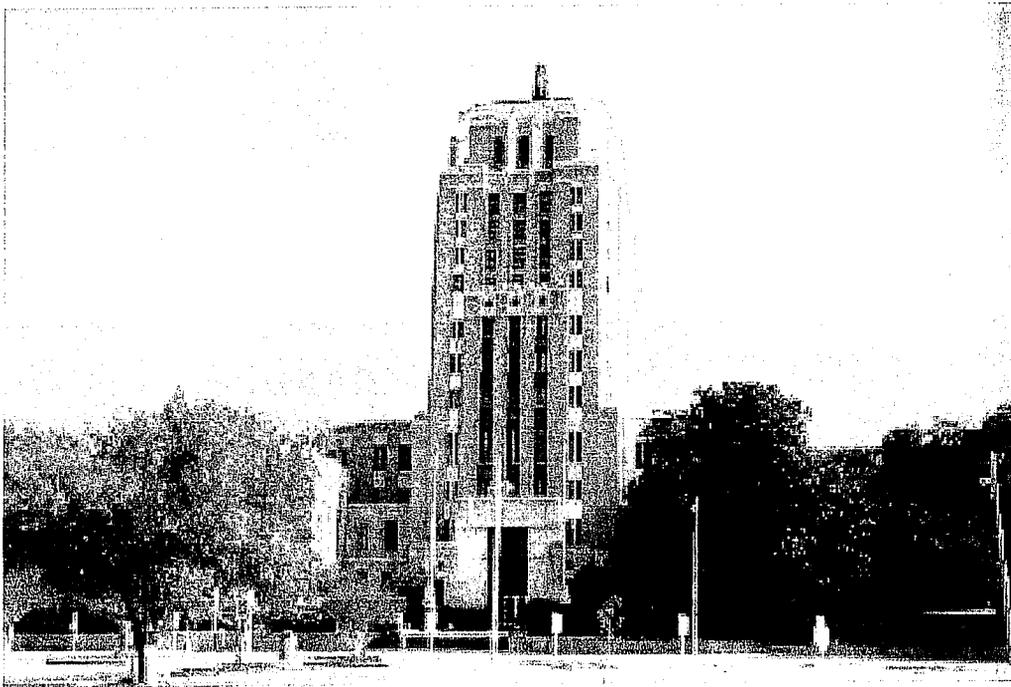
**PATRICK SWAIN**  
COUNTY AUDITOR

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# **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 \$3,085,631 or 4.4%, and of that amount, \$2,179,469 is tax revenue to be raised from new property added to the tax roll this year.



**Jefferson County Courthouse**

**FISCAL YEAR 2008-2009**

# HISTORY OF JEFFERSON COUNTY, TEXAS

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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.

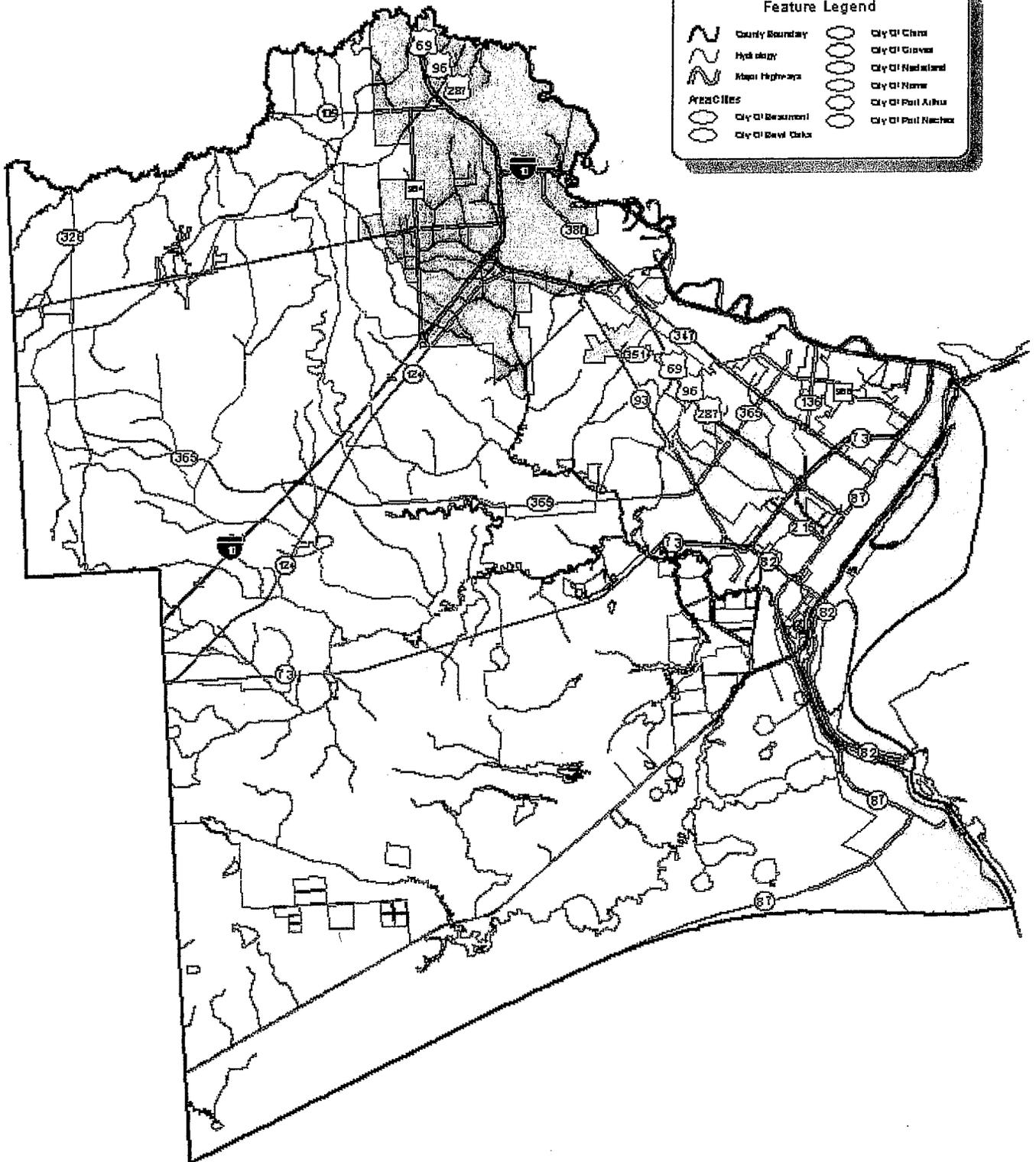
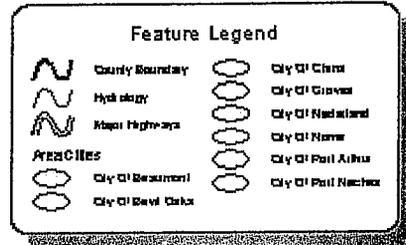
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# Jefferson County, Texas





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# **BUDGET SUMMARY**

**PATRICK SWAIN**  
COUNTY AUDITOR  
(409) 835-8500



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

September 29, 2008

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 2008-2009 are submitted for your consideration and approval.

This budget is prepared on the basis of \$20,796,495,516 of net taxable value after exemptions, which is an increase of 12.0% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 1.83% above the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

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

General Fund	.330793
Debt Service	.034207

The fiscal year 2008-2009 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$129,591,900. Contingencies in the amount of \$500,000 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.

Hurricane Ike made landfall on September 12, 2008 on the upper Texas coast causing significant damage to Jefferson County. The County is in the early stages of identifying property damage and will make all necessary emergency repairs to secure and protect County property. Federal Emergency Management Agency cost share reimbursement is anticipated for any uninsured losses.

The Capital Projects for fiscal year 2008-2009, adopted independently of the operating budget, provides for planned expenditures of \$8,700,139.

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,

A handwritten signature in black ink, appearing to read 'Patrick Swain', with a long horizontal flourish extending to the right.

Patrick Swain  
County Auditor

# **BUDGET INITIATIVES, MAJOR GOALS AND ISSUES**

The 2008-2009 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$118,012,487. Also, Commissioners' Court was able to reduce the property tax rate to .365 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 2 ½ cent tax rate decrease. Each penny of the tax rate equals approximately \$2 million in tax revenues. With increased property value appraisals, the County will collect approximately \$3 million in additional tax revenue.

Provide a 6% salary increase to all employees. The cost of this increase with fringe benefits is approximately \$2.3 million.

Provide an 8% salary increase for law enforcement and a 6% increase for correction officers in connection with the Deputy Sheriff's & Correction Officers Association contract. Also, provide a 6% salary increase for Constable Deputies in connection with the Deputy Constable Association contract. The increase in cost is approximately \$1.5 million including fringe benefits.

Provide additional funding to capital projects. The estimated cost is \$3.8 million. Commissioners' Court are continuing to fund capital projects in an effort to avoid adding to the debt levels of the county while continuing to add, replace, and update infrastructure.

Continue capital expenditures for durable goods to replace 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.

Ongoing petrochemical expansions at the Motiva, Total, and Valero facilities located in Jefferson County represent approximately \$12 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects.

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.

Cheniere, one of two companies building Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast has begun receiving shipments for their terminal. Golden Pass LNG anticipates opening of their terminal in mid 2009. Construction at each terminal is ongoing and has brought 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 who are able to handle the growing labor needs of the County.

*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 funds 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 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. Terminal repairs and renovations from Hurricane Rita are expected to be completed by Spring 2009.

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

*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.

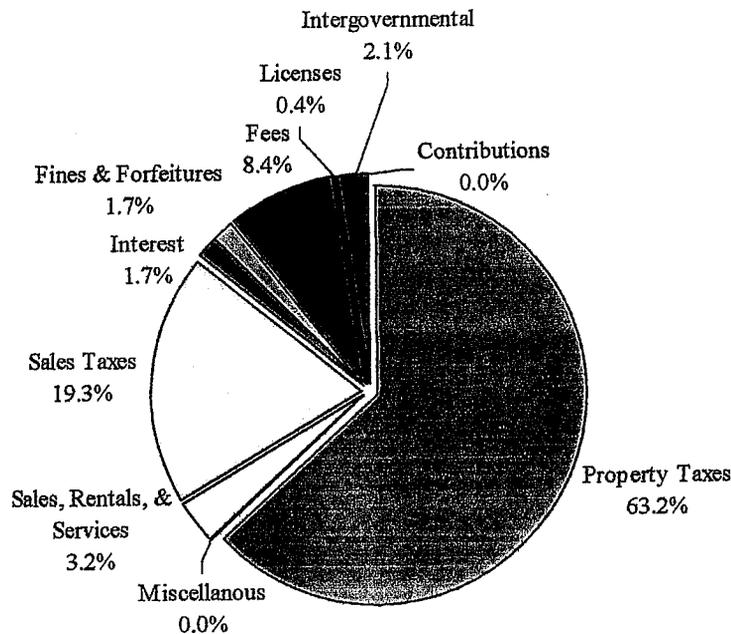
*Strategic Planning and Performance Measures* – The County is including in this budget, funding to contract with a firm to help develop a strategic plan for enhanced long term budget planning. In addition, the County is beginning to research and develop a model of performance measures to assist with 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 2008-2009



Property taxes in the amount of \$73,880,427 or 63.2% of the total budgeted revenue are budgeted for 2008-2009. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$20,796,495,516, and an adopted tax rate of .365¢. The County is anticipating a 97% collection rate for this budget year. Net taxable values have increased by 53.7% over the past five years as a result of increased commercial development.

Sales taxes represent 19.3% of the total budgeted revenue. The County collects ½ cent on all taxable sales within the County. The ½ cent sales tax was adopted in 1989, and has increased by 55.6% 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 8.4% of the total budgeted revenue. Fees are budgeted at \$9,803,600 for 2008-2009. 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 statutes.

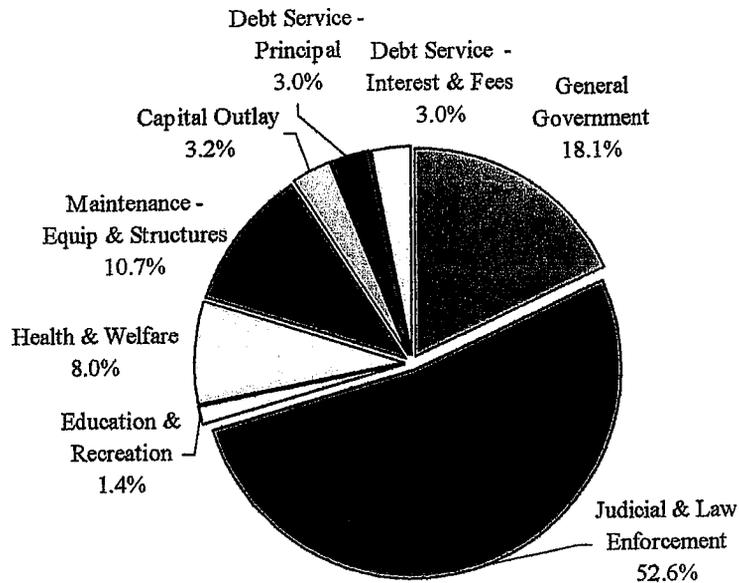
Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchase of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. This revenue is budgeted to generate \$10,716,390 in funds for 2008-2009.

## **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 2008-2009**



General Government comprises 18.1% of the budgeted expenditures, which is an increase of 15.7% from 2007-2008 estimated expenditures. 83.2% of the increase is related to general funds and will be discussed below. The increase in the Special Revenue funds is in large part due to the preservation project that the County Clerk is outsourcing for records prior to 1990.

Judicial and Law Enforcement comprises 52.6% of the budgeted expenditures. The budgeted expenditures in this category are 14.4% more than the 2007-2008 estimated expenditures. 88.4% of the increase is related to general funds and will be discussed below.

The Education and Recreation Division comprises 1.4% of the budgeted expenditures. The budgeted expenditures in this category are 12.5% more than the 2007-2008 estimated expenditures. 46% of the increase is due to over all increase in the operations of the Ben J. Rogers Regional Visitors' Center, which is funded by the Hotel Occupancy Tax Fund. The other 54% of the increase is related to general funds and will be discussed below.

Health & Welfare comprises 8.0% of the budgeted expenditures. The budgeted expenditures in this category are 16.1% more than the 2007-2008 estimated expenditures. All of the increase is related to General Funds and will be discussed below.

Maintenance – Equipment & Structures comprises 10.7% of the general fund budgeted expenditures. Budgeted expenditures are 14.1% over the 2007-2008 estimated expenditures. 94.4% 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 3.2% of the budgeted expenditures. Budgeted expenditures have decreased by 28.0% from the 2007-2008 estimated expenditures. Most of the decrease is related to Special Revenue Funds. Capital Outlay decreased in Special Revenue Funds due to large purchases by the Sheriff's forfeiture funds and the purchase of Courthouse security equipment in this last budget year.

Debt Service - Principal comprises 3.0% of the budgeted expenditures. Budgeted expenditures have increased by 4.3% from the 2007-2008 estimated expenditures.

Debt Service – Interest & Fees comprises 3.0% of the budgeted expenditures. Budgeted expenditures have reduced by 2.98% from the 2007-2008 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 2008-2009 including "transfers out" and contingency appropriation are approved at \$118,012,487. Revenues including "transfers in" are estimated at \$107,211,417.

Property Taxes represent 62.4% of the revenues generated by the General Fund. In 2008-2009 the budgeted property taxes for the General Fund increased by \$2,280,236 from the prior year's estimate. Budgeted property tax revenue for 2008-2009 is \$66,884,400 for the General Fund.

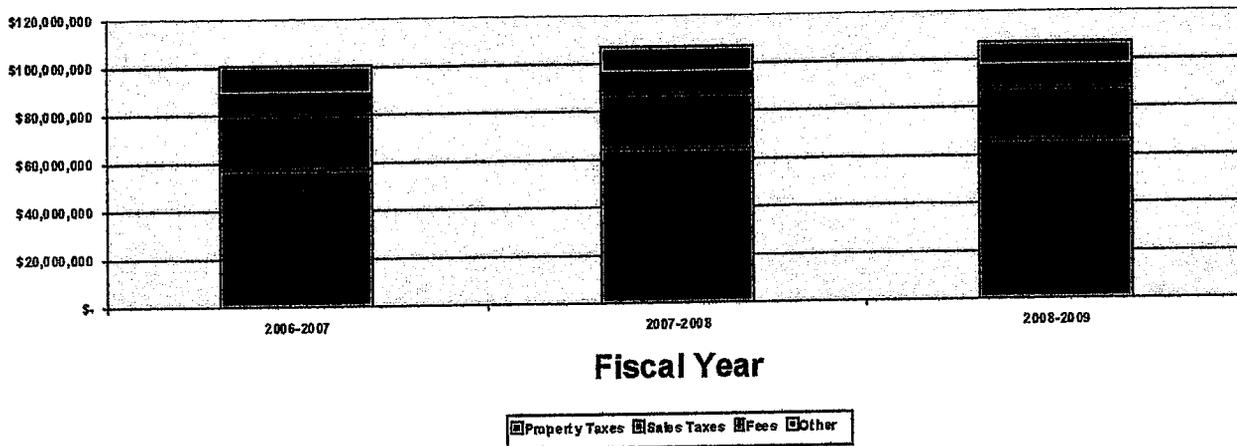
Budgeted sales tax revenue for 2008-2009 is \$21,500,000. Sales tax revenue represents 20.1% of the revenues generated by the General Fund. Sales tax revenues are expected to decrease by 6.04% from the prior year's estimate.

Fees collected by the County account for 8.1% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,730,600.

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 9.4% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$10,096,417.

The following graph shows the relationship of the major revenue sources for fiscal year 2006-2007 through 2008-2009:

### General Fund (Revenues)



Expenditures budgeted for the 2008-2009 fiscal year total \$118,012,487 including contingency appropriation and “transfers out”. Of this amount, there is 62% for personnel services, 28% for operating, 3% for capital, and 7% 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 6% salary increase for County employees including elected officials, Correctional officers, and Constable deputies, and 8% for Sheriff deputies. The County decreased budgeted personnel in the 2008-2009 year by 2 positions which included 9 new positions and 11 positions eliminated. The Pre-Trial department will be eliminated with one position being transferred to the County Courts at Law and the remaining 5 positions eliminated. Also, the District Attorney is eliminating 3 positions in exchange for increasing attorneys’ salaries to a more competitive rate. The Beaumont maintenance department is eliminating 3 positions. The Sheriff’s office is adding 2 deputies to increase patrol and 1 property clerk. An Associate Judge is being added to help the family courts. The County Clerk, MIS, Juvenile Detention, Constable Pct 6, and Environmental Control departments are each adding 1 position to help with work load.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services increased by 11.4% in 2008-2009 over the 2007-2008 budgeted amounts. This increase is due to overall increases in budgeted expenditures mostly related to increase in fuel prices and increases in contractual payments. Also, the County changed its budget process to budget any purchases of equipment under \$5,000 as operating expenditures instead of capital outlay. This results in an increase of about \$300,000 over last year’s budget.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, decreased by \$39,679 in 2008-2009. This decrease is the result of the change in the budget process to increase the dollar threshold from \$500 to \$5,000 for capital equipment purchases. This also includes continued 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 years. The County will be replacing 28 vehicles and several pieces of road machinery.

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 - \$2,437,832, Southeast Texas Regional Airport - \$1,250,000, Capital Projects - \$3,821,253, and County match for Grant funds - \$640,405. Contingency appropriations are budgeted at \$500,000.

In 2008-2009, the County will utilize \$10,801,070 of the General Fund reserves to balance the operating requirements of the County. The County ending available fund balance will be 16.8% 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 17.83% of the general fund budgeted expenditures, which is an increase of 13.3% from 2007-2008 estimated expenditures. This increase is due to salary increases, two new positions, 10% increase for health insurance premiums including retirees' health insurance 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 52.59% of the general fund budgeted expenditures. The budgeted expenditures in this category are 12.9% more than the 2007-2008 estimated expenditures. This increase is due to salary increases, 10% increase for health insurance premiums, increase cost for jail medical contract, and other departmental increases in budgeted expenditures.

The Education and Recreation Division comprises .57% of the general fund budgeted expenditures. The budgeted expenditures in this category are 14.6% more than the 2007-2008 estimated expenditures. This increase is due to salary increases, 10% increase for health insurance premiums, and other departmental increases in budgeted expenditures. This division offers the citizens of Jefferson County access to a wealth of knowledge, and experience on agricultural topics with the Agricultural Extension Agency, and an opportunity to obtain books, videos, and other media from the Jefferson County Library.

Health & Welfare comprises 8.26% of the general fund budgeted expenditures. The budgeted expenditures in this category are 16.1% more than the 2007-2008 estimated expenditures. This increase is due to salary increases, one new position, 10% increase for health insurance premiums, 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.

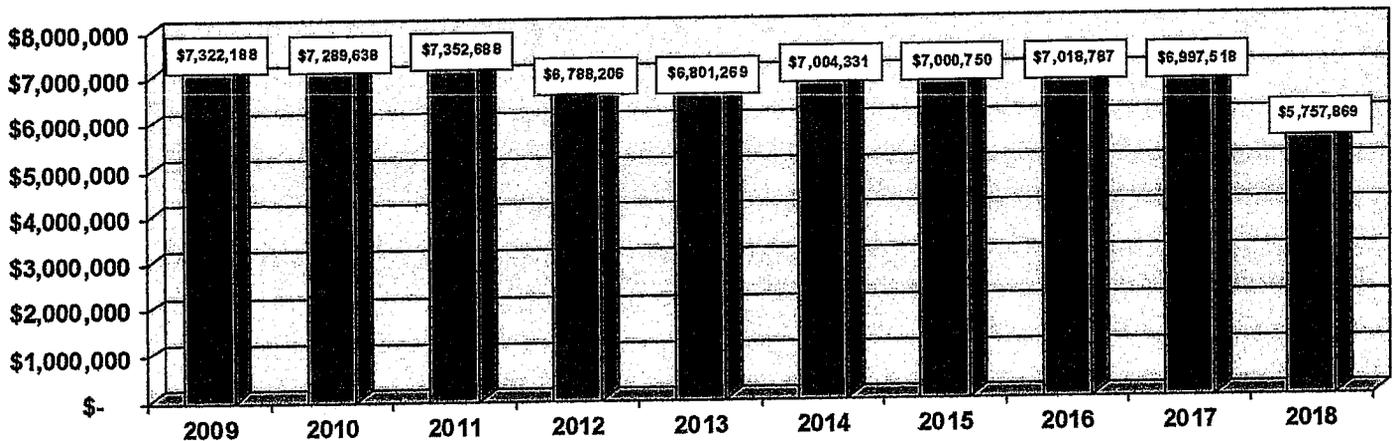
Maintenance – Equipment & Structures comprises 10.86% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 13.4% over the 2007-2008 estimated expenditures. This increase is due to salary increases, 10% increase for health insurance premiums, 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, 2008, the County has debt issues outstanding of \$71,985,000. Revenues are budgeted at \$7,074,027 for 2008-2009, of which 99% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$7,340,998 are budgeted to meet the current debt service requirements.

### Debt Service Requirements Next 10 Years



## **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County's funds are comprised of revenues generated from road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2008-2009 are budgeted at \$2,952,473 and expenditures are budgeted at \$4,738,425. 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. The County Clerk will also be working on a preservation project for records prior to 1990. Also, Courthouse security will be high priority. All equipment has been purchased and installation should be completed by October 1, 2008. The screening of incoming persons to the courthouse should begin early this budget year. Finally, the Ben J. Rogers Regional Visitors' Center has been open just a little over 1 year and the Hotel Occupancy Tax Fund will continue to fund the operations.

## **CAPITAL PROJECTS**

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

Expenditures of \$8,700,139 are estimated for projects in the 2008-2009 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, Central Gardens Drainage, Pine Island Road Bridge, Wilbur Road Bridge, Labelle Road Right of Way, North Fork Taylors Bayou, LNVA Bridge, and Sulphur Plant Road will increase road infrastructure. It will allow more access and wider roadways for the traffic that travels within the County, and open up land for development that was previously inaccessible.

*Entertainment Infrastructure* - More projects are funded in 2008-2009 for construction of a County park around the Keith Lake Fish Pass and Ford Park equipment and baseball fields.

*General Infrastructure* - Several projects are funded in 2008-2009 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 2008-2009 for improving air quality in Southeast Texas, shoreline protection, and erosion controls.

# AWARDS & ACKNOWLEDGMENTS

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**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, 2007. 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 2008-2009 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

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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 monthly 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<sup>th</sup> 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 includes information of Strategy, Scope, Objectives and Priorities, Responsibility and Control, Reporting, Institutions, Instruments, Procedures, Collateral and Safekeeping, and Policy Review and Amendments. The

complete policy can be reviewed in the separate Investment Policy Manual maintained by the Treasurer's office.

### *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 1<sup>st</sup> each year and ends on September 30<sup>th</sup>. 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

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## CALENDAR FOR BUDGET PREPARATION

Dates are approximate

**APRIL 28** – Budget preparation packets sent to all County departments by County Auditor.

**MAY 27** – Budget preparation packets are due back to the County Auditor’s office.

**JUNE 1 – JULY 11** – Compile initial budget requests, and estimate of available resources.

**JULY 14 – 18** – Budget Hearings.

**AUGUST 6** – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

**AUGUST 21** – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

**AUGUST 25** – Commissioners’ Court Meeting to discuss tax rate and schedule public hearing.

**SEPTEMBER 8** – Publish 1<sup>st</sup> Notice of public hearing on tax rate.

**SEPTEMBER 15** – 1<sup>st</sup> Public hearing on tax rate.

**SEPTEMBER 17** – Publish notice for budget public hearing. (Section 111.0385 LGC)

**SEPTEMBER 18** – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

**SEPTEMBER 19** – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

**SEPTEMBER 19** – File budget with County Clerk. (Section 111.037 LGC)

**SEPTEMBER 22** – 2<sup>nd</sup> Public hearing on tax rate.

**SEPTEMBER 24** – Advertise for Notice of Vote on Tax Rate.

**SEPTEMBER 29** – Adopt tax rate.

**SEPTEMBER 29** – 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, 2007**

*Oliver S. Cox*

President

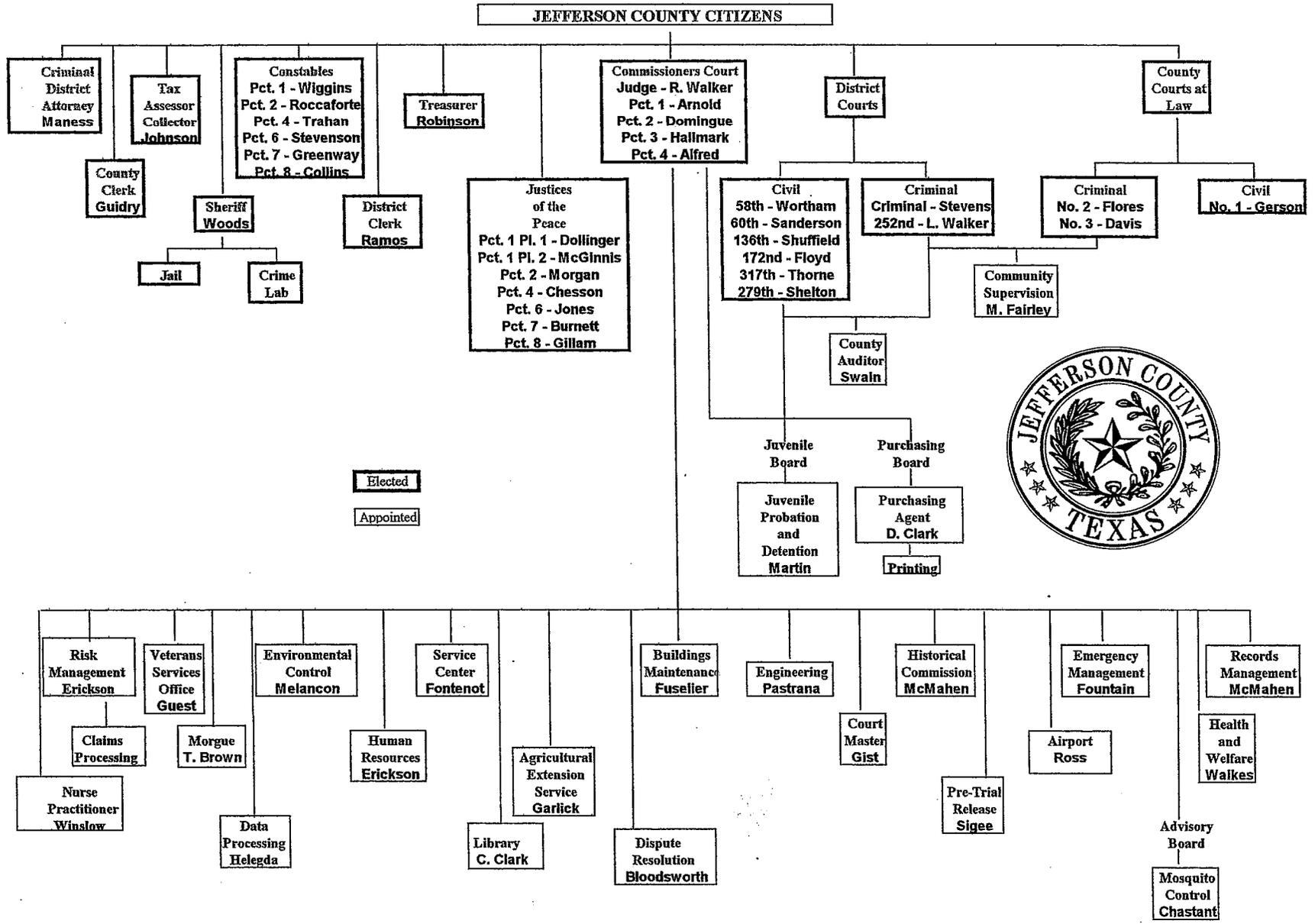
*Jeffrey R. Ennis*

Executive Director



# ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2008



**TAX REVENUES BY SOURCE - ALL FUNDS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
1999	\$ 42,347,242	\$ 13,157,940	\$ 344,736	\$ -	\$ 55,849,918
2000	42,624,272	13,501,842	358,948	-	56,485,062
2001	42,885,676	13,698,758	353,082	-	56,937,516
2002	44,994,723	14,579,230	371,551	-	59,945,504
2003	44,969,987	13,526,657	364,440	556,987 <sup>1</sup>	59,418,072
2004	46,276,630	14,375,228	395,653	606,190	61,653,701
2005	57,343,655	14,796,016	430,130	658,878	73,228,679
2006	61,103,193	20,150,358	494,201	894,368	82,642,120
2007	65,071,514	21,654,606	503,134	973,569	88,202,823
2008*	71,407,113	22,365,279	516,924	1,143,648	95,432,964

<sup>1</sup> 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		
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%
2007	4,045,000	3,938,978	7,983,978	116,795,960	6.84%

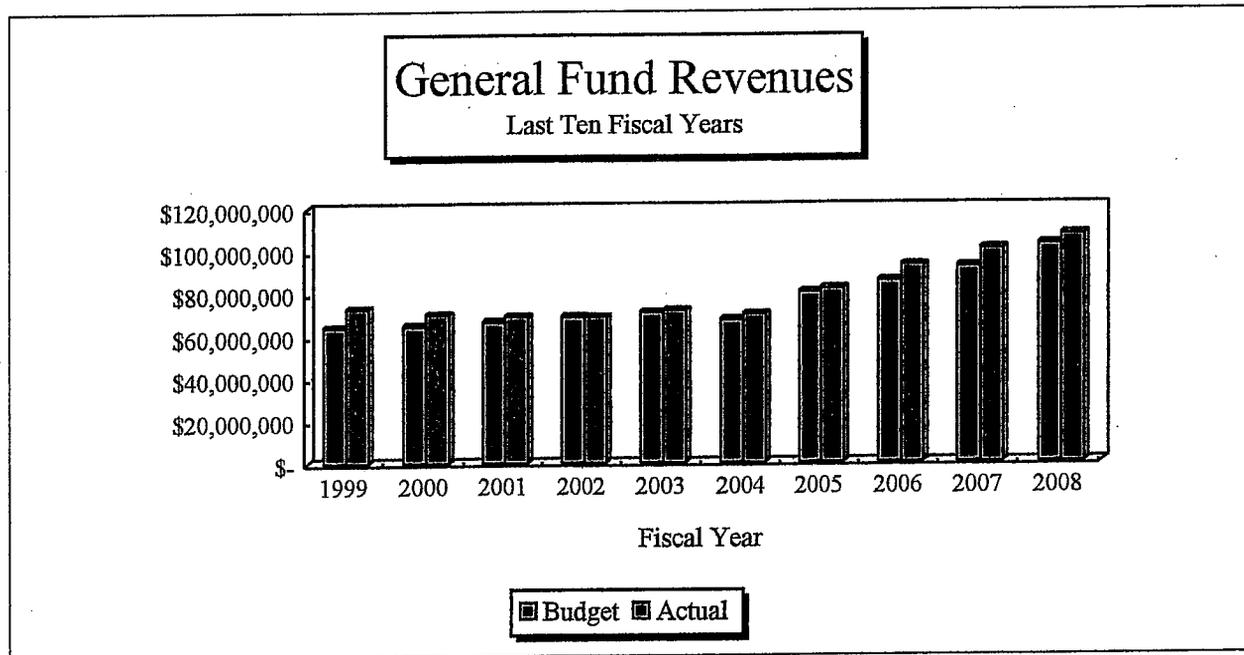
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**

Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
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
2007	18,113,814,274	3,824,142,770	14,289,671,504	4,279,718,815	18,569,390,319	100%	22,393,533,089

- (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 REVENUES & TRANSFERS**  
**LAST TEN FISCAL YEARS**

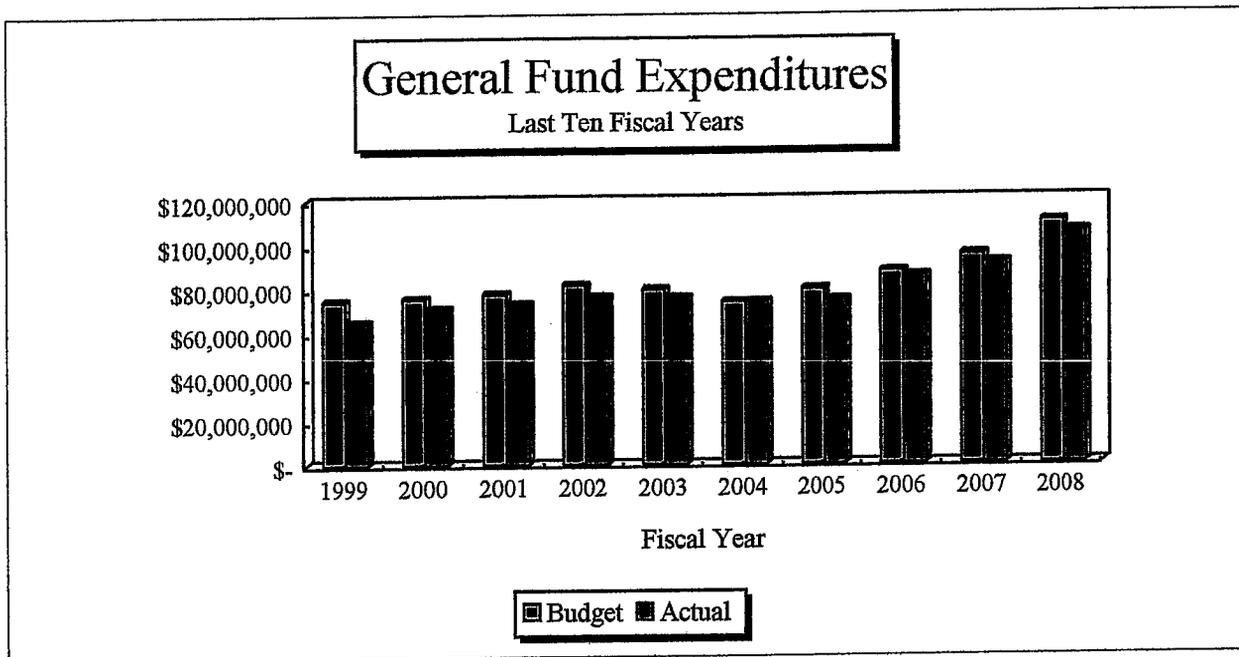
Fiscal Year	Adjusted Budget	Actual
1999	64,227,173	72,983,748
2000	64,918,602	70,221,854
2001	66,794,139	69,384,580
2002	69,230,684	69,093,257
2003	71,157,179	72,015,465
2004	67,624,899	70,315,511
2005	80,525,000	82,196,528
2006	85,757,016	93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	107,611,772 *



\* Estimate for current year.

**GENERAL FUND EXPENDITURES & TRANSFERS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Adjusted Budget	Actual
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	91,476,441
2008	110,247,921	105,670,110 *



\* Estimate for current year.

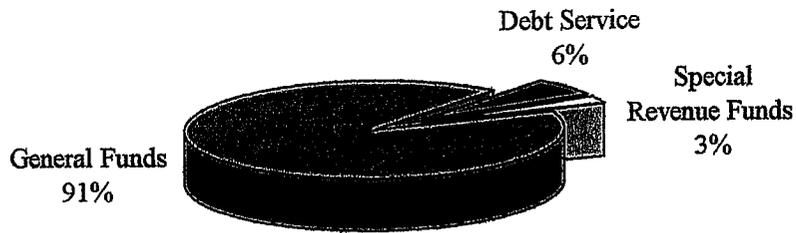
**JEFFERSON COUNTY, TEXAS**  
**ALL FUNDS SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>REVENUES</b>			
Property Taxes	\$ 65,071,514	\$ 71,407,113	\$ 73,880,427
Sales Taxes	23,131,309	24,025,851	22,500,000
Fees	10,370,516	10,139,110	9,803,600
Licenses	423,313	427,272	421,050
Sales, Rentals & Services	5,430,035	4,425,763	3,794,400
Intergovernmental	2,390,591	2,470,044	2,482,212
Fines & Forfeitures	3,008,196	2,051,688	1,995,200
Interest	2,627,037	2,526,709	2,003,248
Contributions	8,074	3,603	3,000
Miscellaneous	17,539	17,320	17,280
<b>Total Revenues</b>	<u>112,478,124</u>	<u>117,494,473</u>	<u>116,900,417</u>
<b>OTHER SOURCES</b>			
Transfers In	45,348	107,890	337,500
<b>Total Other Sources</b>	<u>45,348</u>	<u>107,890</u>	<u>337,500</u>
<b>Total Revenues &amp; Other Sources</b>	<u>112,523,472</u>	<u>117,602,363</u>	<u>117,237,917</u>
<b>EXPENDITURES</b>			
General Government	17,728,864	18,966,362	21,940,381
Judicial & Law Enforcement	50,252,922	55,851,448	63,884,135
Education & Recreation	1,206,366	1,499,913	1,687,078
Health & Welfare	7,909,181	8,395,836	9,746,249
Maintenance - Equipment & Structures	9,779,805	11,422,531	13,031,000
Capital Outlay	2,388,556	5,294,453	3,812,579
Debt Service -			
Principal	4,045,000	3,510,000	3,660,000
Interest and Commission	3,921,363	3,786,513	3,662,188
Transaction Fees	17,615	7,550	18,800
<b>Total Expenditures</b>	<u>97,249,672</u>	<u>108,734,606</u>	<u>121,442,410</u>
<b>OTHER USES</b>			
Transfers Out	5,024,888	8,723,338	8,149,490
Contingency Appropriation	-	-	500,000
<b>Total Other Uses</b>	<u>5,024,888</u>	<u>8,723,338</u>	<u>8,649,490</u>
<b>Total Appropriations</b>	<u>102,274,560</u>	<u>117,457,944</u>	<u>130,091,900</u>
<b>BEGINNING FUND BALANCE</b>	<u>28,705,193</u>	<u>38,954,105</u>	<u>39,098,524</u>
<b>ENDING FUND BALANCE</b>	38,954,105	39,098,524	26,244,541
<b>RESERVED FUND BALANCE</b>	<u>1,997,182</u>	<u>1,579,953</u>	<u>1,312,992</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 36,956,923</u>	<u>\$ 37,518,571</u>	<u>\$ 24,931,549</u>

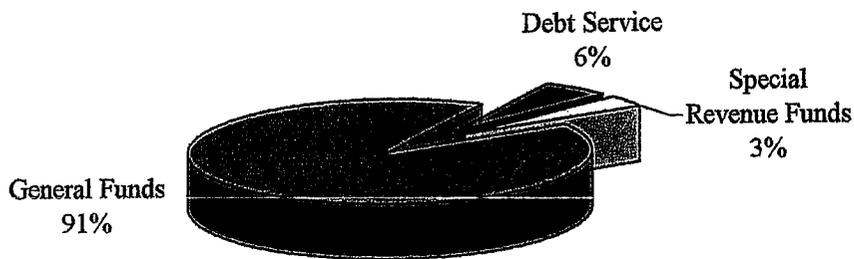
**JEFFERSON COUNTY, TEXAS**  
**ALL FUNDS SUMMARY**

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**FY2009 - Revenues and  
Other Sources**



**FY2009 - Expenditures and  
Other Uses**



# **GENERAL FUND**

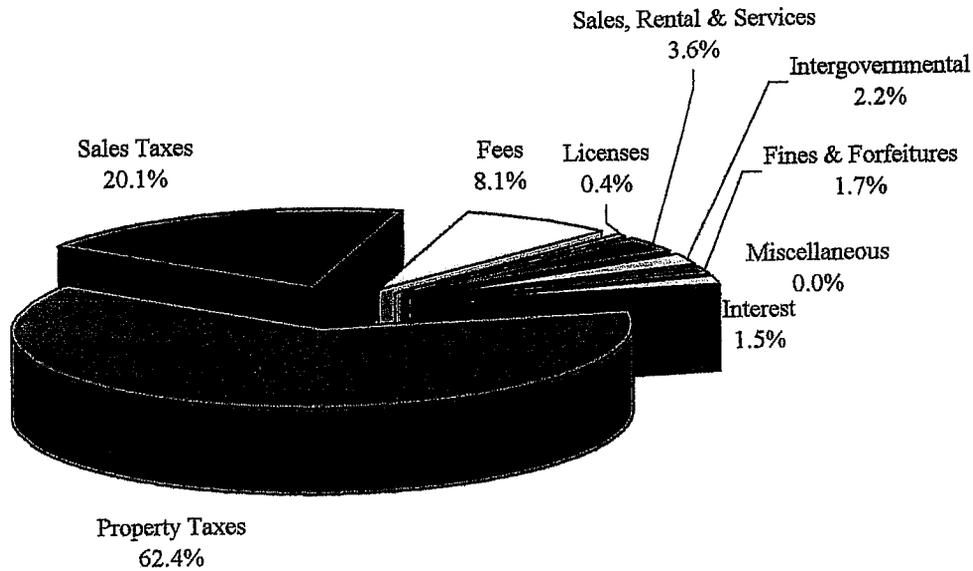
**-GENERAL FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>REVENUES</b>			
Property Taxes	\$ 57,673,868	\$ 64,604,164	\$ 66,884,400
Sales Taxes	22,157,740	22,882,203	21,500,000
Fees	9,215,915	9,007,890	8,730,600
Licenses	423,313	427,272	421,050
Sales, Rentals & Services	5,158,327	4,338,293	3,794,400
Intergovernmental	2,315,462	2,355,377	2,368,487
Fines & Forfeitures	1,903,095	1,901,688	1,845,200
Interest	1,985,128	2,077,565	1,650,000
Miscellaneous	17,539	17,320	17,280
<b>Total Revenues</b>	<u>100,850,387</u>	<u>107,611,772</u>	<u>107,211,417</u>
<b>EXPENDITURES</b>			
General Government	17,366,354	18,566,396	21,040,230
Judicial & Law Enforcement	49,469,884	54,960,141	62,062,488
Education & Recreation	559,563	588,999	675,004
Health & Welfare	7,909,181	8,395,836	9,746,249
Maintenance - Equipment & Structures	9,779,805	11,297,531	12,816,000
Capital Outlay	1,594,551	3,200,626	3,023,026
<b>Total Expenditures</b>	<u>86,679,338</u>	<u>97,009,529</u>	<u>109,362,997</u>
<b>OTHER USES</b>			
Transfers Out	4,797,103	8,660,581	8,149,490
Contingency Appropriation	-	-	500,000
<b>Total Other Uses</b>	<u>4,797,103</u>	<u>8,660,581</u>	<u>8,649,490</u>
<b>Total Appropriations</b>	<u>91,476,441</u>	<u>105,670,110</u>	<u>118,012,487</u>
<b>BEGINNING FUND BALANCE</b>	<u>20,546,586</u>	<u>29,920,532</u>	<u>31,862,194</u>
<b>ENDING FUND BALANCE</b>	29,920,532	31,862,194	21,061,124
<b>RESERVED FUND BALANCE</b>	<u>1,196,058</u>	<u>1,196,058</u>	<u>1,196,058</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 28,724,474</u>	<u>\$ 30,666,136</u>	<u>\$ 19,865,066</u>

**GENERAL FUND  
SUMMARY OF REVENUES**

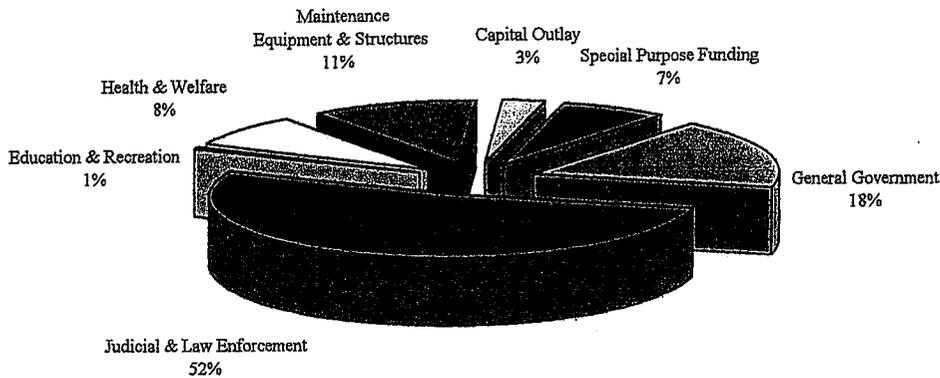
<b>REVENUES</b>	<b>ACTUAL 2006-2007</b>	<b>ESTIMATED 2007-2008</b>	<b>APPROVED 2008-2009</b>
Property Taxes	\$ 57,673,868	\$ 64,604,164	\$ 66,884,400
Sales Taxes	22,157,740	22,882,203	21,500,000
Fees	9,215,915	9,007,890	8,730,600
Licenses	423,313	427,272	421,050
Sales, Rentals & Services	5,158,327	4,338,293	3,794,400
Intergovernmental	2,315,462	2,355,377	2,368,487
Fines & Forfeitures	1,903,095	1,901,688	1,845,200
Interest	1,985,128	2,077,565	1,650,000
Miscellaneous	17,539	17,320	17,280
<b>Total</b>	<b>\$ 100,850,387</b>	<b>\$ 107,611,772</b>	<b>\$ 107,211,417</b>

**Approved 2008-2009**

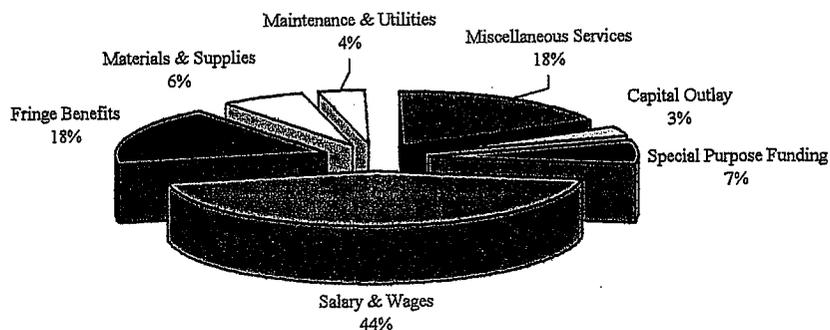


**GENERAL FUND  
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2008-2009 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 21,040,230	17.83%
Judicial & Law Enforcement	62,062,488	52.59%
Education & Recreation	675,004	0.57%
Health & Welfare	9,746,249	8.26%
Maintenance - Equipment Structures	12,816,000	10.86%
Capital Outlay	3,023,026	2.56%
Special Purpose Funding	8,649,490	7.33%
<b>Total</b>	<b>\$ 118,012,487</b>	<b>100.00%</b>



<u>Category</u>	<u>APPROVED 2008-2009 BUDGET</u>	<u>% OF TOTAL</u>
Salary & Wages	\$ 52,328,328	44.34%
Fringe Benefits	20,866,359	17.68%
Materials & Supplies	7,285,322	6.17%
Maintenance & Utilities	4,540,911	3.85%
Miscellaneous Services	21,319,051	18.07%
Capital Outlay	3,023,026	2.56%
Special Purpose Funding	8,649,490	7.33%
<b>Total</b>	<b>\$ 118,012,487</b>	<b>100.00%</b>



**GENERAL FUND**  
**SUMMARY OF EXPENDITURES BY DIVISION**

<u>Department / Division</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>General Government</b>			
Tax Assessor-Collector	\$ 2,932,300	\$ 3,266,972	\$ 3,672,492
Human Resources	303,405	362,952	406,701
County Auditor	1,202,226	1,217,853	1,413,817
County Clerk	1,865,885	2,087,454	2,503,360
County Judge	725,858	765,834	910,633
Risk Management	183,552	189,980	227,298
County Treasurer	213,569	238,840	259,293
Printing	134,438	96,639	115,860
Claims Processing	369,672	396,830	457,089
Purchasing Agent	461,821	478,399	516,773
General Services	7,565,279	7,887,966	8,644,791
Management Information Systems	1,207,728	1,373,604	1,656,714
Veterans Services	200,621	203,073	255,409
<b>Total General Government</b>	<b>\$ 17,366,354</b>	<b>\$ 18,566,396</b>	<b>\$ 21,040,230</b>
<b>Judicial &amp; Law Enforcement</b>			
Pre-Trial Release	\$ 279,435	\$ 295,416	\$ -
District Attorney	4,524,321	4,890,348	5,407,710
District Clerk	1,342,087	1,436,904	1,687,109
District Courts	3,902,503	4,447,152	4,704,445
Jury	1,360,521	1,431,815	1,629,760
Justice of the Peace	1,807,614	2,034,289	2,229,188
County Courts at Law	1,318,489	1,423,744	1,596,156
Court Master	266,207	314,469	526,317
Dispute Resolution Center	183,777	195,147	232,129
Juvenile Alternative School	354,623	382,961	450,005
Community Supervision	8,262	9,360	19,636
Sheriff	8,029,257	9,266,999	10,683,482
Crime Laboratory	665,348	838,771	1,128,419
Jail	19,982,289	21,998,200	24,360,902
Juvenile Probation	1,075,500	1,120,104	1,454,257
Juvenile Detention Home	1,331,697	1,452,591	1,886,774
Constables	2,627,670	2,988,365	3,481,199
County Morgue	410,284	433,506	585,000
<b>Total Judicial &amp; Law Enforcement</b>	<b>\$ 49,469,884</b>	<b>\$ 54,960,141</b>	<b>\$ 62,062,488</b>
<b>Education &amp; Recreation</b>			
Library	\$ 240,918	\$ 261,201	\$ 292,878
Agricultural Extension Service	318,645	327,798	382,126
<b>Total Education &amp; Recreation</b>	<b>\$ 559,563</b>	<b>\$ 588,999</b>	<b>\$ 675,004</b>

**GENERAL FUND**  
**SUMMARY OF EXPENDITURES BY DIVISION**

<u>Department / Division</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>Health &amp; Welfare</b>			
Health & Welfare Unit 1	\$ 861,822	\$ 859,260	\$ 1,127,838
Health & Welfare Unit 2	835,500	916,547	1,140,021
Nurse Practitioner	257,296	268,380	297,564
Child Welfare	166,734	164,772	205,300
Environmental Control	264,661	288,808	334,709
Indigent Medical Service	3,584,224	3,910,704	4,272,289
Mosquito Control	1,715,344	1,758,233	2,094,317
Emergency Management	173,600	179,132	224,211
Tobacco Settlement	50,000	50,000	50,000
<b>Total Health &amp; Welfare</b>	<b>\$ 7,909,181</b>	<b>\$ 8,395,836</b>	<b>\$ 9,746,249</b>
<b>Maintenance - Equipment &amp; Structures</b>			
Courthouse & Annexes	\$ 2,738,007	\$ 2,856,345	\$ 2,839,086
Port Arthur Buildings	533,215	600,652	651,998
Mid-County Buildings	63,300	112,929	169,131
Road & Bridge Pct. #1	1,320,319	1,385,677	1,603,233
Road & Bridge Pct. #2	1,080,478	1,229,328	1,556,722
Road & Bridge Pct. #3	1,137,274	1,263,285	1,582,304
Road & Bridge Pct. #4	1,172,328	1,757,861	2,053,903
Engineering	687,649	751,615	906,863
Parks & Recreation	135,206	180,505	200,348
Service Center	912,029	1,159,334	1,252,412
<b>Total Maintenance - Equipment &amp; Structures</b>	<b>\$ 9,779,805</b>	<b>\$ 11,297,531</b>	<b>\$ 12,816,000</b>
<b>Capital Outlay</b>	<b>\$ 1,594,551</b>	<b>\$ 3,200,626</b>	<b>\$ 3,023,026</b>
<b>Special Purpose Funding</b>			
Contingency Appropriation	\$ -	\$ -	\$ 500,000
Transfers Out	4,797,103	8,660,581	8,149,490
<b>Total Special Purpose Funding</b>	<b>\$ 4,797,103</b>	<b>\$ 8,660,581</b>	<b>\$ 8,649,490</b>
<b>Total General Fund Expenditures</b>	<b>\$ 91,476,441</b>	<b>\$ 105,670,110</b>	<b>\$ 118,012,487</b>



# GENERAL GOVERNMENT

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

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

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

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

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

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

**Risk Management** – provides staff support services for benefits and risk administration. The benefits function includes administering the health and dental plan for the County, 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.

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

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

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

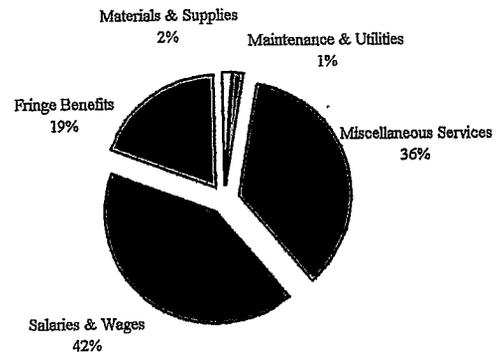
**Veterans Services Office** – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<b><u>DEPARTMENTS</u></b>			
Tax Assessor-Collector	\$ 2,932,300	\$ 3,266,972	\$ 3,672,492
Human Resources	303,405	362,952	406,701
County Auditor	1,202,226	1,217,853	1,413,817
County Clerk	1,865,885	2,087,454	2,503,360
County Judge	725,858	765,834	910,633
Risk Management	183,552	189,980	227,298
County Treasurer	213,569	238,840	259,293
Printing	134,438	96,639	115,860
Claims Processing	369,672	396,830	457,089
Purchasing Agent	461,821	478,399	516,773
General Services	7,565,279	7,887,966	8,644,791
Management Information Systems	1,207,728	1,373,604	1,656,714
Veterans Services	200,621	203,073	255,409
<b>Total</b>	<b>\$ 17,366,354</b>	<b>\$ 18,566,396</b>	<b>\$ 21,040,230</b>

**APPROPRIATIONS CATEGORY**

Salaries & Wages	\$ 8,776,614
Fringe Benefits	4,015,150
Materials & Supplies	327,338
Maintenance & Utilities	282,515
Miscellaneous Services	7,638,613
<b>Total</b>	<b>\$ 21,040,230</b>



**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	-	4	-	-	-	-	-	4
County Auditor	-	17	-	-	-	-	-	17
County Clerk	1	33	-	1	-	-	-	35
County Judge	1	6	-	-	-	-	2	9
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Claims Processing	-	4	-	-	-	-	-	4
Purchasing Agent	-	7	-	-	-	-	-	7
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	18	-	-	-	-	-	18
Veterans Services	-	2	-	-	-	2	-	4
<b>Total</b>	<b>8</b>	<b>153</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>167</b>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 1,945,645	\$ 2,146,368	\$ 2,385,943
Fringe Benefits	784,914	873,888	996,078
Materials & Supplies	42,997	47,696	84,229
Maintenance & Utilities	106,446	140,868	127,900
Miscellaneous Services	52,298	58,152	78,342
Total	<u>\$ 2,932,300</u>	<u>\$ 3,266,972</u>	<u>\$ 3,672,492</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 194,065	\$ 237,600	\$ 258,360
Fringe Benefits	73,023	88,980	100,045
Materials & Supplies	1,789	2,136	8,696
Maintenance & Utilities	1,534	1,008	2,150
Miscellaneous Services	32,994	33,228	37,450
Total	<u>\$ 303,405</u>	<u>\$ 362,952</u>	<u>\$ 406,701</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 845,291	\$ 847,743	\$ 966,242
Fringe Benefits	296,396	301,359	357,325
Materials & Supplies	6,780	8,950	15,704
Maintenance & Utilities	3,500	3,642	6,700
Miscellaneous Services	50,259	56,159	67,846
Total	<u>\$ 1,202,226</u>	<u>\$ 1,217,853</u>	<u>\$ 1,413,817</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,138,288	\$ 1,267,707	\$ 1,506,435
Fringe Benefits	486,244	524,391	612,233
Materials & Supplies	70,433	71,340	85,100
Maintenance & Utilities	31,071	32,484	40,000
Miscellaneous Services	139,849	191,532	259,592
Total	<u>\$ 1,865,885</u>	<u>\$ 2,087,454</u>	<u>\$ 2,503,360</u>
<u>County Judge</u>			
Salaries & Wages	\$ 493,117	\$ 504,595	\$ 591,154
Fringe Benefits	188,158	195,255	236,850
Materials & Supplies	4,309	4,884	6,671
Maintenance & Utilities	1,743	1,140	3,108
Miscellaneous Services	38,531	59,960	72,850
Total	<u>\$ 725,858</u>	<u>\$ 765,834</u>	<u>\$ 910,633</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 132,291	\$ 137,100	\$ 160,650
Fringe Benefits	46,815	48,444	56,878
Materials & Supplies	1,573	1,548	2,400
Maintenance & Utilities	456	660	1,000
Miscellaneous Services	2,417	2,228	6,370
Total	<u>\$ 183,552</u>	<u>\$ 189,980</u>	<u>\$ 227,298</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 147,802	\$ 163,776	\$ 176,123
Fringe Benefits	49,880	56,448	61,503
Materials & Supplies	2,157	2,436	3,749
Maintenance & Utilities	8,967	10,032	10,110
Miscellaneous Services	4,763	6,148	7,808
Total	<u>\$ 213,569</u>	<u>\$ 238,840</u>	<u>\$ 259,293</u>
<u>Printing</u>			
Salaries & Wages	\$ 49,238	\$ 42,456	\$ 45,383
Fringe Benefits	18,487	17,856	19,455
Materials & Supplies	42,809	10,359	23,000
Maintenance & Utilities	-	-	250
Miscellaneous Services	23,904	25,968	27,772
Total	<u>\$ 134,438</u>	<u>\$ 96,639</u>	<u>\$ 115,860</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 118,476	\$ 124,179	\$ 166,299
Fringe Benefits	47,345	48,611	68,275
Materials & Supplies	2,807	2,640	3,550
Maintenance & Utilities	1,808	1,944	2,575
Miscellaneous Services	199,236	219,456	216,390
Total	<u>\$ 369,672</u>	<u>\$ 396,830</u>	<u>\$ 457,089</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 298,751	\$ 317,053	\$ 329,521
Fringe Benefits	113,798	121,623	140,125
Materials & Supplies	3,852	1,512	2,200
Maintenance & Utilities	1,789	1,140	5,000
Miscellaneous Services	43,631	37,071	39,927
Total	<u>\$ 461,821</u>	<u>\$ 478,399</u>	<u>\$ 516,773</u>
<u>General Services</u>			
Salaries & Wages	\$ 790,324	\$ 895,116	\$ 944,400
Fringe Benefits	762,995	806,928	888,445
Materials & Supplies	49,473	57,000	52,000
Maintenance & Utilities	440	396	3,000
Miscellaneous Services	5,962,047	6,128,526	6,756,946
Total	<u>\$ 7,565,279</u>	<u>\$ 7,887,966</u>	<u>\$ 8,644,791</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 797,586	\$ 912,956	\$ 1,082,945
Fringe Benefits	280,235	327,192	396,433
Materials & Supplies	30,448	32,080	37,124
Maintenance & Utilities	57,823	55,800	79,680
Miscellaneous Services	41,636	45,576	60,532
Total	<u>\$ 1,207,728</u>	<u>\$ 1,373,604</u>	<u>\$ 1,656,714</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 136,792	\$ 140,893	\$ 163,159
Fringe Benefits	54,092	53,364	81,505
Materials & Supplies	2,616	1,532	2,915
Maintenance & Utilities	607	672	1,042
Miscellaneous Services	6,514	6,612	6,788
Total	<u>\$ 200,621</u>	<u>\$ 203,073</u>	<u>\$ 255,409</u>



# JUDICIAL & LAW ENFORCEMENT

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

**Pre-Trial Release** – this department is designed to aid individuals after arraignment and prior to their trial date for options in obtaining a jail release. This office is eliminated as of October 1, 2008 by adoption of this year's budget.

**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, 58<sup>th</sup>, 60<sup>th</sup>, 136<sup>th</sup>, 172<sup>nd</sup>, 252<sup>nd</sup>, 279<sup>th</sup>, and the 317<sup>th</sup>. Elected for a four-year term by the voters of the County.

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

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

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

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

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

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

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

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

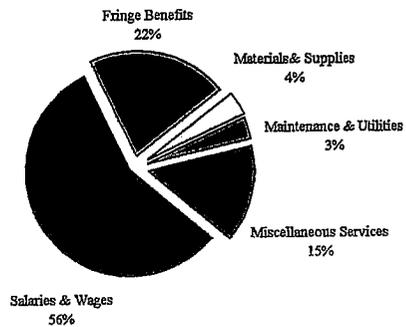
**Constables** – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

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

**JUDICIAL & LAW ENFORCEMENT  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<b><u>DEPARTMENTS</u></b>			
Pre-Trial Release	279,435	295,416	-
District Attorney	4,524,321	4,890,348	5,407,710
District Clerk	1,342,087	1,436,904	1,687,109
District Courts	3,902,503	4,447,152	4,704,445
Jury	1,360,521	1,431,815	1,629,760
Justice of the Peace	1,807,614	2,034,289	2,229,188
County Courts at Law	1,318,489	1,423,744	1,596,156
Court Master	266,207	314,469	526,317
Dispute Resolution Center	183,777	195,147	232,129
Juvenile Alternative School	354,623	382,961	450,005
Community Supervision	8,262	9,360	19,636
Sheriff	8,029,257	9,266,999	10,683,482
Crime Laboratory	665,348	838,771	1,128,419
Jail	19,982,289	21,998,200	24,360,902
Juvenile Probation	1,075,500	1,120,104	1,454,257
Juvenile Detention Home	1,331,697	1,452,591	1,886,774
Constables	2,627,670	2,988,365	3,481,199
County Morgue	410,284	433,506	585,000
<b>Total</b>	<b>\$ 49,469,884</b>	<b>\$ 54,960,141</b>	<b>\$ 62,062,488</b>

	<u>APPROVED 2008-2009</u>
Salaries & Wages	\$ 35,146,236
Fringe Benefits	13,469,210
Materials & Supplies	2,309,452
Maintenance & Utilities	2,067,904
Miscellaneous Services	9,069,686
<b>Total</b>	<b>\$ 62,062,488</b>



**PERSONNEL SUMMARY**

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other		TOTAL
	Elected	Administrative					Unclassified	or Contract	
	Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services			
Pre-Trial Release	-	-	-	-	-	-	-	-	-
District Attorney	1	26	-	-	-	-	36	-	63
District Clerk	1	26	-	-	-	-	-	-	27
District Courts	8	16	2	-	-	2	10	-	38
Jury	-	1	-	-	-	-	1	-	2
Justice of the Peace	7	21	-	-	-	-	-	-	28
County Courts at Law	3	8	1	-	-	-	3	-	15
Court Master	-	3	-	-	-	-	1	-	4
Dispute Resolution Center	-	-	-	-	-	3	-	-	3
Juvenile Alternative School	-	-	-	-	-	-	6	-	6
Sheriff	1	18	14	-	-	-	94	-	127
Crime Laboratory	-	1	10	-	-	-	-	-	11
Jail	-	12	2	8	1	-	243	-	266
Juvenile Probation	-	3	-	-	-	15	-	-	18
Juvenile Detention Home	-	-	19	-	-	1	-	-	20
Constables	6	8	-	-	-	-	26	-	40
County Morgue	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27</b>	<b>143</b>	<b>48</b>	<b>8</b>	<b>1</b>	<b>21</b>	<b>420</b>	<b>-</b>	<b>668</b>

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Pre-Trial Release</u>			
Salaries & Wages	\$ 191,034	\$ 202,332	\$ -
Fringe Benefits	80,740	85,080	-
Materials & Supplies	3,278	3,192	-
Maintenance & Utilities	2,916	3,384	-
Miscellaneous Services	1,467	1,428	-
Total	<u>\$ 279,435</u>	<u>\$ 295,416</u>	<u>\$ -</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,193,031	\$ 3,442,992	\$ 3,795,810
Fringe Benefits	1,145,658	1,240,320	1,398,027
Materials & Supplies	37,188	38,796	43,673
Maintenance & Utilities	27,000	28,164	21,000
Miscellaneous Services	121,444	140,076	149,200
Total	<u>\$ 4,524,321</u>	<u>\$ 4,890,348</u>	<u>\$ 5,407,710</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 936,006	\$ 982,992	\$ 1,151,388
Fringe Benefits	365,051	404,376	470,561
Materials & Supplies	16,460	23,544	25,500
Maintenance & Utilities	20,218	21,720	32,500
Miscellaneous Services	4,352	4,272	7,160
Total	<u>\$ 1,342,087</u>	<u>\$ 1,436,904</u>	<u>\$ 1,687,109</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 196,768	\$ 212,508	\$ 238,133
Fringe Benefits	62,112	70,884	90,222
Materials & Supplies	7,645	7,575	11,575
Maintenance & Utilities	1,890	2,340	4,700
Miscellaneous Services	761,027	854,247	792,100
Total	<u>\$ 1,029,442</u>	<u>\$ 1,147,554</u>	<u>\$ 1,136,730</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 153,034	\$ 161,652	\$ 171,747
Fringe Benefits	57,673	67,776	73,998
Materials & Supplies	2,248	2,077	5,025
Maintenance & Utilities	407	108	1,000
Miscellaneous Services	7,428	6,792	11,000
Total	<u>\$ 220,790</u>	<u>\$ 238,405</u>	<u>\$ 262,770</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 155,073	\$ 163,692	\$ 174,075
Fringe Benefits	61,422	67,536	72,172
Materials & Supplies	1,882	2,293	3,301
Maintenance & Utilities	245	252	2,075
Miscellaneous Services	6,282	6,926	7,046
Total	<u>\$ 224,904</u>	<u>\$ 240,699</u>	<u>\$ 258,669</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 149,472	\$ 158,436	\$ 168,285
Fringe Benefits	65,362	69,288	75,300
Materials & Supplies	8,999	8,074	14,574
Maintenance & Utilities	376	636	672
Miscellaneous Services	5,551	5,688	5,992
Total	<u>\$ 229,760</u>	<u>\$ 242,122</u>	<u>\$ 264,823</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 151,887	\$ 160,692	\$ 170,611
Fringe Benefits	63,862	67,776	72,537
Materials & Supplies	727	828	5,000
Maintenance & Utilities	574	444	4,000
Miscellaneous Services	7,601	7,226	8,226
Total	<u>\$ 224,651</u>	<u>\$ 236,966</u>	<u>\$ 260,374</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 204,631	\$ 327,744	\$ 356,061
Fringe Benefits	79,323	124,080	137,136
Materials & Supplies	2,051	7,038	8,333
Maintenance & Utilities	5,650	6,624	6,128
Miscellaneous Services	890,153	1,013,702	928,200
Total	<u>\$ 1,181,808</u>	<u>\$ 1,479,188</u>	<u>\$ 1,435,858</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 117,740	\$ 122,700	\$ 182,483
Fringe Benefits	41,357	46,308	66,839
Materials & Supplies	3,680	2,500	6,467
Maintenance & Utilities	189	360	500
Miscellaneous Services	164,117	183,660	185,650
Total	<u>\$ 327,083</u>	<u>\$ 355,528</u>	<u>\$ 441,939</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 210,032	\$ 244,210	\$ 319,761
Fringe Benefits	66,659	73,152	129,390
Materials & Supplies	3,150	2,764	3,162
Maintenance & Utilities	167	228	674
Miscellaneous Services	184,057	186,336	190,295
Total	<u>\$ 464,065</u>	<u>\$ 506,690</u>	<u>\$ 643,282</u>
<u>Jury</u>			
Salaries & Wages	\$ 103,261	\$ 111,036	\$ 118,659
Fringe Benefits	32,484	38,220	43,802
Materials & Supplies	263	1,320	6,799
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,224,513	1,281,239	1,460,500
Total	<u>\$ 1,360,521</u>	<u>\$ 1,431,815</u>	<u>\$ 1,629,760</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 183,558	\$ 203,460	\$ 218,888
Fringe Benefits	70,085	82,776	85,639
Materials & Supplies	1,301	1,416	2,154
Maintenance & Utilities	1,990	1,908	3,220
Miscellaneous Services	2,859	3,036	5,967
Total	<u>\$ 259,793</u>	<u>\$ 292,596</u>	<u>\$ 315,868</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 182,843	\$ 201,744	\$ 219,204
Fringe Benefits	71,617	78,552	85,708
Materials & Supplies	2,326	3,888	4,950
Maintenance & Utilities	1,908	2,472	2,400
Miscellaneous Services	3,150	3,396	5,755
Total	<u>\$ 261,844</u>	<u>\$ 290,052</u>	<u>\$ 318,017</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 170,381	\$ 186,384	\$ 201,361
Fringe Benefits	70,222	75,924	82,660
Materials & Supplies	2,115	2,300	2,300
Maintenance & Utilities	1,781	1,752	1,850
Miscellaneous Services	1,642	2,071	4,176
Total	<u>\$ 246,141</u>	<u>\$ 268,431</u>	<u>\$ 292,347</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 173,213	\$ 189,756	\$ 206,199
Fringe Benefits	70,865	76,613	83,741
Materials & Supplies	1,537	1,848	3,400
Maintenance & Utilities	4,310	4,716	5,600
Miscellaneous Services	2,269	3,428	6,142
Total	<u>\$ 252,194</u>	<u>\$ 276,361</u>	<u>\$ 305,082</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 181,004	\$ 210,908	\$ 221,047
Fringe Benefits	76,124	87,407	94,048
Materials & Supplies	4,269	5,018	6,900
Maintenance & Utilities	2,400	2,412	3,100
Miscellaneous Services	6,737	6,416	5,961
Total	<u>\$ 270,534</u>	<u>\$ 312,161</u>	<u>\$ 331,056</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 179,779	200,856	\$ 219,644
Fringe Benefits	73,942	77,868	85,812
Materials & Supplies	4,359	4,001	6,334
Maintenance & Utilities	9,566	8,784	10,000
Miscellaneous Services	2,086	2,472	4,780
Total	<u>\$ 269,732</u>	<u>\$ 293,981</u>	<u>\$ 326,570</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 169,566	\$ 204,984	\$ 223,105
Fringe Benefits	68,928	82,152	90,076
Materials & Supplies	4,337	6,068	17,032
Maintenance & Utilities	2,992	3,312	4,000
Miscellaneous Services	1,553	4,191	6,035
Total	<u>\$ 247,376</u>	<u>\$ 300,707</u>	<u>\$ 340,248</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 276,702	\$ 285,660	\$ 295,964
Fringe Benefits	86,002	91,404	99,708
Materials & Supplies	1,350	1,200	2,600
Maintenance & Utilities	644	660	700
Miscellaneous Services	5,595	8,852	10,600
Total	<u>\$ 370,293</u>	<u>\$ 387,776</u>	<u>\$ 409,572</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 318,847	\$ 332,424	\$ 379,519
Fringe Benefits	95,918	103,860	122,693
Materials & Supplies	3,318	8,500	7,550
Maintenance & Utilities	253	180	1,750
Miscellaneous Services	68,641	67,090	76,507
Total	<u>\$ 486,977</u>	<u>\$ 512,054</u>	<u>\$ 588,019</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 308,050	\$ 319,284	\$ 363,963
Fringe Benefits	90,547	100,181	123,614
Materials & Supplies	1,759	8,210	7,350
Maintenance & Utilities	450	432	1,750
Miscellaneous Services	60,413	95,807	101,888
Total	<u>\$ 461,219</u>	<u>\$ 523,914</u>	<u>\$ 598,565</u>
<u>Court Master</u>			
Salaries & Wages	\$ 166,910	\$ 177,025	\$ 193,711
Fringe Benefits	47,426	50,364	80,956
Materials & Supplies	1,754	2,628	3,500
Maintenance & Utilities	1,322	1,428	2,400
Miscellaneous Services	48,795	83,024	245,750
Total	<u>\$ 266,207</u>	<u>\$ 314,469</u>	<u>\$ 526,317</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 124,174	\$ 131,244	\$ 153,347
Fringe Benefits	42,544	42,420	51,747
Materials & Supplies	1,307	1,140	1,285
Maintenance & Utilities	1,446	2,028	2,000
Miscellaneous Services	14,306	18,315	23,750
Total	<u>\$ 183,777</u>	<u>\$ 195,147</u>	<u>\$ 232,129</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 251,806	\$ 269,509	\$ 316,380
Fringe Benefits	96,843	106,944	126,125
Materials & Supplies	3,869	3,940	4,000
Maintenance & Utilities	873	1,344	1,500
Miscellaneous Services	1,232	1,224	2,000
Total	<u>\$ 354,623</u>	<u>\$ 382,961</u>	<u>\$ 450,005</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	1,200	6,275
Maintenance & Utilities	391	288	3,750
Miscellaneous Services	7,871	7,872	9,611
Total	<u>\$ 8,262</u>	<u>\$ 9,360</u>	<u>\$ 19,636</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 5,533,683	\$ 6,459,972	\$ 7,221,828
Fringe Benefits	2,027,263	2,308,267	2,699,699
Materials & Supplies	126,589	136,904	340,035
Maintenance & Utilities	114,688	130,788	136,500
Miscellaneous Services	227,034	231,068	285,420
Total	<u>\$ 8,029,257</u>	<u>\$ 9,266,999</u>	<u>\$ 10,683,482</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 423,428	\$ 536,293	\$ 732,974
Fringe Benefits	142,394	184,259	247,145
Materials & Supplies	48,863	45,804	59,050
Maintenance & Utilities	3,522	6,468	8,200
Miscellaneous Services	47,141	65,947	81,050
Total	<u>\$ 665,348</u>	<u>\$ 838,771</u>	<u>\$ 1,128,419</u>
<u>Jail</u>			
Salaries & Wages	\$ 10,621,850	\$ 11,520,218	\$ 12,714,322
Fringe Benefits	3,812,419	4,205,772	4,975,212
Materials & Supplies	1,425,084	1,304,880	1,519,000
Maintenance & Utilities	1,268,848	1,321,267	1,536,368
Miscellaneous Services	2,854,088	3,646,063	3,616,000
Total	<u>\$ 19,982,289</u>	<u>\$ 21,998,200</u>	<u>\$ 24,360,902</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 703,970	\$ 728,996	\$ 911,591
Fringe Benefits	267,149	283,112	357,510
Materials & Supplies	5,468	6,884	7,724
Maintenance & Utilities	6,905	6,528	7,067
Miscellaneous Services	92,008	94,584	170,365
Total	<u>\$ 1,075,500</u>	<u>\$ 1,120,104</u>	<u>\$ 1,454,257</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 768,311	\$ 847,182	\$ 1,089,000
Fringe Benefits	272,244	300,437	428,466
Materials & Supplies	78,076	81,330	97,148
Maintenance & Utilities	184,191	196,432	226,500
Miscellaneous Services	28,875	27,210	45,660
Total	<u>\$ 1,331,697</u>	<u>\$ 1,452,591</u>	<u>\$ 1,886,774</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 460,625	\$ 483,414	\$ 536,748
Fringe Benefits	163,608	164,532	196,168
Materials & Supplies	9,231	12,288	16,330
Maintenance & Utilities	6,422	4,908	7,200
Miscellaneous Services	6,473	5,380	8,693
Total	<u>\$ 646,359</u>	<u>\$ 670,522</u>	<u>\$ 765,139</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 263,607	\$ 302,172	\$ 334,689
Fringe Benefits	99,061	112,368	124,621
Materials & Supplies	1,574	2,040	6,250
Maintenance & Utilities	709	684	1,200
Miscellaneous Services	1,388	1,416	4,758
Total	<u>\$ 366,339</u>	<u>\$ 418,680</u>	<u>\$ 471,518</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 157,421	\$ 221,436	\$ 252,308
Fringe Benefits	57,669	85,428	97,649
Materials & Supplies	2,069	5,483	7,836
Maintenance & Utilities	2,116	2,160	3,100
Miscellaneous Services	2,649	4,484	6,144
Total	<u>\$ 221,924</u>	<u>\$ 318,991</u>	<u>\$ 367,037</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 285,993	\$ 321,160	\$ 416,985
Fringe Benefits	106,307	123,299	162,169
Materials & Supplies	9,549	9,099	25,200
Maintenance & Utilities	724	1,656	5,300
Miscellaneous Services	5,502	10,596	8,812
Total	<u>\$ 408,075</u>	<u>\$ 465,810</u>	<u>\$ 618,466</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 253,748	\$ 281,184	\$ 306,564
Fringe Benefits	89,333	102,413	119,788
Materials & Supplies	1,507	2,086	2,879
Maintenance & Utilities	2,636	2,698	3,000
Miscellaneous Services	1,776	1,351	4,653
Total	<u>\$ 349,000</u>	<u>\$ 389,732</u>	<u>\$ 436,884</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 459,694	\$ 518,220	\$ 569,882
Fringe Benefits	168,806	196,176	218,272
Materials & Supplies	2,874	5,022	18,961
Maintenance & Utilities	1,856	2,816	6,200
Miscellaneous Services	2,743	2,396	8,840
Total	<u>\$ 635,973</u>	<u>\$ 724,630</u>	<u>\$ 822,155</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	8,597	1,000	10,000
Miscellaneous Services	401,687	432,506	575,000
Total	<u>\$ 410,284</u>	<u>\$ 433,506</u>	<u>\$ 585,000</u>



# EDUCATION & RECREATION

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

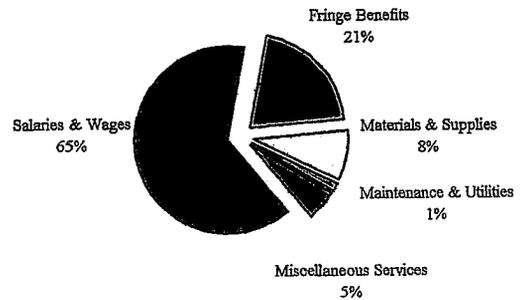
**Library** – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a book bookmobile,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

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

**EDUCATION & RECREATION  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b><u>DEPARTMENTS</u></b>			
Library	\$ 240,918	\$ 261,201	\$ 292,878
Agricultural Extension Service	<u>318,645</u>	<u>327,798</u>	<u>382,126</u>
Total	\$ <u>559,563</u>	\$ <u>588,999</u>	\$ <u>675,004</u>

	<u>APPROVED</u> <u>2008-2009</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 431,195
Fringe Benefits	141,198
Materials & Supplies	57,304
Maintenance & Utilities	9,522
Miscellaneous Services	<u>35,785</u>
Total	\$ <u>675,004</u>



**PERSONNEL SUMMARY**

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

**EDUCATION & RECREATION  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Library</u>			
Salaries & Wages	\$ 130,707	\$ 143,458	\$ 160,434
Fringe Benefits	61,496	64,537	72,539
Materials & Supplies	41,995	37,211	44,000
Maintenance & Utilities	5,369	8,447	8,300
Miscellaneous Services	1,351	7,548	7,605
Total	<u>\$ 240,918</u>	<u>\$ 261,201</u>	<u>\$ 292,878</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 230,343	\$ 236,323	\$ 270,761
Fringe Benefits	52,963	55,224	68,659
Materials & Supplies	10,600	11,264	13,304
Maintenance & Utilities	1,210	975	1,222
Miscellaneous Services	23,529	24,012	28,180
Total	<u>\$ 318,645</u>	<u>\$ 327,798</u>	<u>\$ 382,126</u>



# HEALTH & WELFARE

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

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

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

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

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

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

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

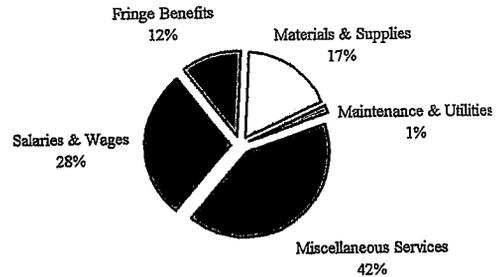
**Emergency Management** – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>DEPARTMENTS</b>			
Health & Welfare Unit 1	\$ 861,822	\$ 859,260	\$ 1,127,838
Health & Welfare Unit 2	835,500	916,547	1,140,021
Nurse Practitioner	257,296	268,380	297,564
Child Welfare	166,734	164,772	205,300
Environmental Control	264,661	288,808	334,709
Indigent Medical Service	3,584,224	3,910,704	4,272,289
Mosquito Control	1,715,344	1,758,233	2,094,317
Emergency Management	173,600	179,132	224,211
Tobacco Settlement	50,000	50,000	50,000
<b>Total</b>	<b>\$ 7,909,181</b>	<b>\$ 8,395,836</b>	<b>\$ 9,746,249</b>

	<u>APPROVED</u> <u>2008-2009</u>
<b>APPROPRIATIONS CATEGORY</b>	
Salaries & Wages	\$ 2,752,483
Fringe Benefits	1,125,289
Materials & Supplies	1,698,005
Maintenance & Utilities	124,575
Miscellaneous Services	4,045,897
<b>Total</b>	<b>\$ 9,746,249</b>



**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	-	2	-	-	3	-	-	5
Indigent Medical Services	-	-	-	-	1	-	-	1
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
Tobacco Settlement	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>9</b>	<b>1</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>1</b>	<b>50</b>

**HEALTH & WELFARE  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Health &amp; Welfare Unit 1</u>			
Salaries & Wages	\$ 509,224	\$ 518,657	\$ 620,963
Fringe Benefits	205,683	207,432	268,130
Materials & Supplies	15,275	18,136	26,715
Maintenance & Utilities	5,041	4,828	7,726
Miscellaneous Services	126,599	110,207	204,304
Total	\$ <u>861,822</u>	\$ <u>859,260</u>	\$ <u>1,127,838</u>
<u>Health &amp; Welfare Unit 2</u>			
Salaries & Wages	\$ 500,686	\$ 543,861	\$ 629,334
Fringe Benefits	212,000	230,286	270,539
Materials & Supplies	13,556	15,533	21,120
Maintenance & Utilities	3,614	2,812	5,209
Miscellaneous Services	105,644	124,055	213,819
Total	\$ <u>835,500</u>	\$ <u>916,547</u>	\$ <u>1,140,021</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 161,074	\$ 171,804	\$ 188,190
Fringe Benefits	60,062	64,428	71,149
Materials & Supplies	19,766	15,456	20,660
Maintenance & Utilities	311	312	350
Miscellaneous Services	16,083	16,380	17,215
Total	\$ <u>257,296</u>	\$ <u>268,380</u>	\$ <u>297,564</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	846	468	4,000
Maintenance & Utilities	583	432	400
Miscellaneous Services	165,305	163,872	200,900
Total	\$ <u>166,734</u>	\$ <u>164,772</u>	\$ <u>205,300</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 186,817	\$ 201,458	\$ 221,685
Fringe Benefits	70,500	78,534	99,774
Materials & Supplies	1,375	2,576	3,110
Maintenance & Utilities	3,693	3,672	5,600
Miscellaneous Services	2,276	2,568	4,540
Total	\$ <u>264,661</u>	\$ <u>288,808</u>	\$ <u>334,709</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 99,516	\$ 110,904	\$ 126,074
Fringe Benefits	31,272	34,944	39,715
Materials & Supplies	545,670	705,746	795,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,907,766	3,059,110	3,311,000
Total	\$ <u>3,584,224</u>	\$ <u>3,910,704</u>	\$ <u>4,272,289</u>

**HEALTH & WELFARE  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 664,971	\$ 670,488	\$ 812,999
Fringe Benefits	241,414	245,529	319,864
Materials & Supplies	695,492	716,864	824,050
Maintenance & Utilities	85,811	97,428	103,290
Miscellaneous Services	27,656	27,924	34,114
Total	<u>\$ 1,715,344</u>	<u>\$ 1,758,233</u>	<u>\$ 2,094,317</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 125,283	\$ 132,936	\$ 153,238
Fringe Benefits	42,231	40,008	56,118
Materials & Supplies	1,226	1,980	2,850
Maintenance & Utilities	2,503	680	2,000
Miscellaneous Services	2,357	3,528	10,005
Total	<u>\$ 173,600</u>	<u>\$ 179,132</u>	<u>\$ 224,211</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	50,000	50,000	50,000
Total	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

# **MAINTENANCE – EQUIPMENT & STRUCTURES**

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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 manages inter-local agreements for engineering and construction projects. This department provides survey work for the County.

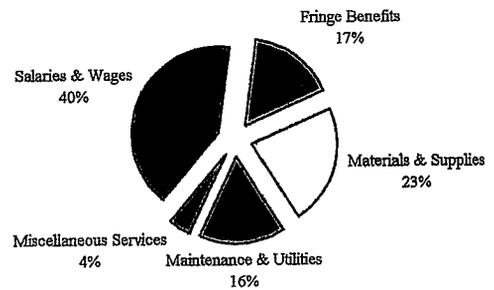
**Parks and Recreation** – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<b>DEPARTMENTS</b>			
Courthouse & Annexes	\$ 2,738,007	\$ 2,856,345	\$ 2,839,086
Port Arthur Buildings	533,215	600,652	651,998
Mid-County Buildings	63,300	112,929	169,131
Road & Bridge Pct. #1	1,320,319	1,385,677	1,603,233
Road & Bridge Pct. #2	1,080,478	1,229,328	1,556,722
Road & Bridge Pct. #3	1,137,274	1,263,285	1,582,304
Road & Bridge Pct. #4	1,172,328	1,757,861	2,053,903
Engineering	687,649	751,615	906,863
Parks & Recreation	135,206	180,505	200,348
Service Center	912,029	1,159,334	1,252,412
<b>Total</b>	<b>\$ 9,779,805</b>	<b>\$ 11,297,531</b>	<b>\$ 12,816,000</b>

	<u>APPROVED 2008-2009</u>
<b>APPROPRIATIONS CATEGORY</b>	
Salaries & Wages	\$ 5,221,800
Fringe Benefits	2,115,512
Materials & Supplies	2,893,223
Maintenance & Utilities	2,056,395
Miscellaneous Services	529,070
<b>Total</b>	<b>\$ 12,816,000</b>



**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	-	15	-	-	-	17
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
<b>Total</b>	<b>4</b>	<b>11</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>104</b>

**MAINTENANCE - EQUIPMENT & STRUCTURES**  
**DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Courthouse &amp; Annexes</u>			
Salaries & Wages	\$ 757,240	\$ 759,861	\$ 783,340
Fringe Benefits	292,026	294,151	314,491
Materials & Supplies	67,889	65,472	78,000
Maintenance & Utilities	1,293,669	1,461,531	1,421,800
Miscellaneous Services	327,183	275,330	241,455
Total	<u>\$ 2,738,007</u>	<u>\$ 2,856,345</u>	<u>\$ 2,839,086</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 261,730	\$ 286,772	\$ 312,339
Fringe Benefits	106,253	116,792	129,321
Materials & Supplies	6,296	5,712	15,273
Maintenance & Utilities	124,256	131,461	139,530
Miscellaneous Services	34,680	59,915	55,535
Total	<u>\$ 533,215</u>	<u>\$ 600,652</u>	<u>\$ 651,998</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ -	\$ 29,256	\$ 40,783
Fringe Benefits	-	13,305	20,448
Materials & Supplies	1,573	1,848	2,650
Maintenance & Utilities	34,019	40,668	42,650
Miscellaneous Services	27,708	27,852	62,600
Total	<u>\$ 63,300</u>	<u>\$ 112,929</u>	<u>\$ 169,131</u>
<u>Road &amp; Bridge Pct. #1</u>			
Salaries & Wages	\$ 627,098	\$ 676,932	\$ 742,706
Fringe Benefits	241,747	261,240	290,527
Materials & Supplies	397,364	381,104	481,850
Maintenance & Utilities	41,560	56,013	72,800
Miscellaneous Services	12,550	10,388	15,350
Total	<u>\$ 1,320,319</u>	<u>\$ 1,385,677</u>	<u>\$ 1,603,233</u>
<u>Road &amp; Bridge Pct. #2</u>			
Salaries & Wages	\$ 648,807	\$ 707,987	\$ 813,235
Fringe Benefits	260,178	277,678	337,752
Materials & Supplies	128,283	196,079	342,000
Maintenance & Utilities	32,603	36,904	50,175
Miscellaneous Services	10,607	10,680	13,560
Total	<u>\$ 1,080,478</u>	<u>\$ 1,229,328</u>	<u>\$ 1,556,722</u>
<u>Road &amp; Bridge Pct. #3</u>			
Salaries & Wages	\$ 644,173	\$ 677,470	\$ 802,932
Fringe Benefits	247,489	272,289	337,572
Materials & Supplies	186,955	213,690	330,800
Maintenance & Utilities	50,210	92,096	89,000
Miscellaneous Services	8,447	7,740	22,000
Total	<u>\$ 1,137,274</u>	<u>\$ 1,263,285</u>	<u>\$ 1,582,304</u>

**MAINTENANCE - EQUIPMENT & STRUCTURES**  
**DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Road &amp; Bridge Pct. #4</u>			
Salaries & Wages	\$ 675,234	\$ 789,854	\$ 909,641
Fringe Benefits	254,718	300,047	360,719
Materials & Supplies	142,851	586,932	686,418
Maintenance & Utilities	75,212	52,968	59,250
Miscellaneous Services	24,313	28,060	37,875
Total	<u>\$ 1,172,328</u>	<u>\$ 1,757,861</u>	<u>\$ 2,053,903</u>
<u>Engineering</u>			
Salaries & Wages	\$ 464,925	\$ 507,912	\$ 590,141
Fringe Benefits	180,430	197,859	246,300
Materials & Supplies	27,703	28,600	34,192
Maintenance & Utilities	1,842	1,372	2,890
Miscellaneous Services	12,749	15,872	33,340
Total	<u>\$ 687,649</u>	<u>\$ 751,615</u>	<u>\$ 906,863</u>
<u>Parks &amp; Recreation</u>			
Salaries & Wages	\$ 49,279	\$ 52,901	\$ 34,699
Fringe Benefits	14,778	21,842	7,754
Materials & Supplies	27,953	47,792	69,440
Maintenance & Utilities	33,603	48,176	50,800
Miscellaneous Services	9,593	9,794	37,655
Total	<u>\$ 135,206</u>	<u>\$ 180,505</u>	<u>\$ 200,348</u>
<u>Service Center</u>			
Salaries & Wages	\$ 164,636	\$ 177,456	\$ 191,984
Fringe Benefits	60,138	64,920	70,628
Materials & Supplies	582,132	805,545	852,600
Maintenance & Utilities	99,725	103,960	127,500
Miscellaneous Services	5,398	7,453	9,700
Total	<u>\$ 912,029</u>	<u>\$ 1,159,334</u>	<u>\$ 1,252,412</u>

# CAPITAL OUTLAY

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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**

<b>DEPARTMENTS</b>	<b>ACTUAL 2006-2007</b>	<b>ESTIMATED 2007-2008</b>	<b>APPROVED 2008-2009</b>
Tax Assessor-Collector	\$ 6,272	\$ 47,734	\$ 3,000
Human Resources	2,998	1,411	1,500
County Auditor	7,495	7,555	9,000
County Clerk	-	-	162,517
County Judge	599	1,411	-
Risk Management	1,395	2,822	-
County Treasurer	-	1,411	1,500
Printing	1,299	-	-
Claims Processing	558	-	-
Purchasing Agent	4,158	7,500	-
General Services	-	682,300	1,000,000
Management Information Systems	125,890	189,410	157,930
Veterans Services	-	4,858	3,000
Pre-Trial Release	2,998	1,411	-
District Attorney	88,887	33,750	-
District Clerk	-	-	-
District Courts	16,246	37,785	3,100
Jury Fund	-	1,411	-
Justice of the Peace	5,407	11,438	-
County Courts at Law	2,998	2,735	8,000
Court Master	7,742	9,622	-
Dispute Resolution Center	2,998	2,822	5,425
Juvenile Alternative School	4,530	-	-
Community Supervision	-	25,450	-
Sheriff	501,387	796,487	576,930
Crime Laboratory	10,665	99,607	27,000
Jail	106,846	160,060	90,202
Juvenile Probation	23,491	-	-
Juvenile Detention Home	4,358	8,000	90,000
Constables	254,551	112,750	67,090
County Morgue	19,750	-	-
Agricultural Extension Service	2,175	8,923	2,200
Library	997	4,000	6,000
Health & Welfare Unit 1	1,499	45,834	-
Health & Welfare Unit 2	11,992	35,938	-
Nurse Practitioner	-	2,822	-
Environmental Control	4,497	2,822	-
Indigent Medical Services	7,075	4,822	-
Emergency Management	1,185	4,102	-
Mosquito Control	58,892	23,277	48,632
Courthouse & Annexes	114,272	69,910	-
Port Arthur Buildings	17,674	17,486	-
Mid-County Buildings	-	-	-
Road & Bridge Pct. #1	6,494	42,802	360,000
Road & Bridge Pct. #2	3,072	106,185	100,000
Road & Bridge Pct. #3	38,437	35,361	246,500
Road & Bridge Pct. #4	66,243	339,792	-
Engineering	54,634	36,645	45,500
Parks & Recreation	-	141,300	8,000
Service Center	1,895	28,865	-
<b>Total Capital Outlay</b>	<b>\$ 1,594,551</b>	<b>\$ 3,200,626</b>	<b>\$ 3,023,026</b>

**CAPITAL OUTLAY  
DIVISION SUMMARY**

**Tax Assessor-Collector**

120-1011-415-60-02	2 - DESKTOP COMPUTERS	3,000	3,000
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**Human Resources**

120-1012-415-60-02	1 - DESKTOP COMPUTER	1,500	1,500
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**County Auditor**

120-1013-415-60-02	6 - DESKTOP COMPUTERS	9,000	9,000
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**County Clerk**

120-1014-415-60-22	6 - KARDEX LEKTRIEVER UNITS	142,517	
120-1014-415-60-42	1 - FORD F-250 SUPER CAB WITH LIFT	20,000	
			162,517

**Treasurer Office**

120-1017-415-6002	1 - DESKTOP COMPUTER	1,500	1,500
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**General Services**

120-1024-419-60-35	CAPITAL LEASE PAYMENTS ON NEW PHONE SYSTEM	700,000	
120-1024-419-60-99	CAPITAL CONTINGENCY	300,000	
			1,000,000

**Management Information Systems**

120-1025-415-60-02	IBM AS/400 MODEL 810 FINANCING - CONTINUATION OF CONTRACTUAL PAYMENTS	9,000	
120-1025-415-60-02	SERVER - BACKUPS/NETWORK	7,500	
120-1025-415-60-02	ALCATEL CORE SWITCHES - ADD 96 PORTS	18,750	
120-1025-415-60-02	2 - HIGH END LAPTOPS	4,400	
120-1025-415-60-02	1 - HIGH END DESKTOP COMPUTER	2,500	
120-1025-415-60-02	5 - DESKTOP COMPUTERS	7,500	
120-1025-415-60-02	POWERSHIELD TL4000 TAPE BACKUP DRIVE	13,150	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	21,000	
120-1025-415-60-02	EMAIL/WEB MIRROR SERVERS	9,500	
120-1025-415-60-02	3 - RACKMOUNT KEYBOARD/MONITOR/MOUSE	3,900	
120-1025-415-60-02	BOSANOVA E-TWINAX - 28 PORTS	5,170	
120-1025-415-60-02	25 RAM UPGRADES - 512 MGB	3,100	
120-1025-415-60-02	REPLACEMENT MONITORS	3,420	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION RENEWAL	4,700	
120-1025-415-60-53	WALL DATA RUMBA SITE LICENSE	1,050	
120-1025-415-60-53	HAWKEYE-PATHFINDER - AS/400	650	
120-1025-415-60-53	NORTON ANTIVIRUS - 400 USERS	6,000	
120-1025-415-60-53	LINOMA TRANSFER ANYWHERE MAINTENANCE - FTP TRANSFER SOFTWARE	1,100	
120-1025-415-60-53	PREMIUM IMAIL ANTIVIRUS	2,160	
120-1025-415-60-53	WATCHGUARD X8500E FIREWALL SW SUITE	4,775	
120-1025-415-60-53	MICROSOFT WINDOWS 2003 SERVER LICENSE	4,000	
120-1025-415-60-53	SOLARWINDS ENGINEERS TOOLSET AND LAN SURVEYOR	3,400	
120-1025-415-60-53	ALLIGATE FOR IMAIL SPAM FILTER	1,800	
120-1025-415-60-53	DOUBLE TAKE MIRROR SERVICES FOR WINDOWS	5,900	
120-1025-415-60-53	ASPNETEMAIL VB INTEGRATE	600	
120-1025-415-60-53	6 - VISUAL BASIC NET 6.0	1,805	
120-1025-415-60-53	40 - WINDOWS XP OPERATING SYSTEMS UPGRADES	4,880	
120-1025-415-60-53	20 XP2003 OFFICE PROFESSIONAL UPGRADES	6,220	
			157,930

**Veterans Service**

120-8096-419-60-02	2 - DESKTOP COMPUTERS	3,000	3,000
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**Criminal District Court**

120-2032-412-60-02	1 - LAPTOP	1,600	1,600
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**279th District Court**

120-2038-412-60-02	1 - DESKTOP COMPUTER	1,500	1,500
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**CAPITAL OUTLAY  
DIVISION SUMMARY**

**County Court at Law #2**

120-2052-412-60-01	1 - PUBLIC ADDRESS SYSTEM	8,000	
			8,000

**Dispute Resolution**

120-2060-412-60-22	CARPET FOR OFFICE	5,425	
			5,425

**Sheriff's Office**

120-3059-421-60-02	10 - DESKTOP COMPUTERS	15,000	
120-3059-421-60-02	1 - DESKTOP COMPUTERS	1,600	
120-3059-421-60-02	2 - LAPTOPS	3,200	
120-3059-421-60-02	2 - LAPTOPS	10,000	
120-3059-421-60-02	3 - LAPTOPS FOR PATROL	15,000	
120-3059-421-60-07	2 - VEHICLES - BMT WARRANTS	50,000	
120-3059-421-60-07	1 - POLICE VEHICLE - CI	23,000	
120-3059-421-60-07	1 - UNDERCOVER VEHICLE	25,000	
120-3059-421-60-07	1 - VEHICLE - PA WARRANTS	23,000	
120-3059-421-60-07	12 - PATROL POLICE VEHICLES	300,000	
120-3059-421-60-07	2 - PATROL POLICE VEHICLES	50,000	
120-3059-421-60-14	CARPET 3 OFFICES	6,200	
120-3059-421-60-18	7 - IN-CAR CAMERA SYSTEMS	39,900	
120-3059-421-60-35	3 - ENCRYPTED PORTABLE RADIOS	15,030	
			576,930

**Crime Laboratory**

120-3060-421-6007	1 - FORD EXPEDITION	27,000	
			27,000

**Jail**

120-3062-423-60-07	2 - POLICE PACKAGE VEHICLES	46,000	
120-3062-423-60-14	LAARS PENNANT SERIES BOILER WITH 200,000 BTU INPUT	13,223	
120-3062-423-60-18	5 - UNIMAC UM 60 WASHING MACHINES	30,979	
			90,202

**Juvenile Detention**

120-3064-424-6022	40 ADDITIONAL CAMERAS - DIABOS UNIT	90,000	
			90,000

**Constable Pct 2**

120-3066-425-60-07	1 - POLICE PACKAGE VEHICLE WITH LIGHT BARS	25,000	
			25,000

**Constable Pct 4**

120-3068-425-60-02	1 - DESKTOP COMPUTERS	1,600	
			1,600

**Constable Pct. 6**

120-3070-425-60-02	1 - DESKTOP COMPUTER	1,500	
120-3070-425-60-07	1 - VEHICLE WITH MOBILE VISION	29,190	
			30,690

**Constable Pct. 7**

120-3071-425-60-02	2 - DESKTOP COMPUTERS	3,000	
			3,000

**Constable Pct. 8**

120-3072-425-60-02	3 - DESKTOP COMPUTERS	5,100	
120-3072-425-60-02	1 - LAPTOP	1,700	
			6,800

**Agriculture Extension Services**

120-4071-461-60-02	1 - COST SHARE DESKTOP COMPUTERS	1,400	
120-4071-461-60-02	1 - COST SHARE LAPTOP	800	
			2,200

**Library**

121-4072-455-60-02	2 - SEMI-RUGGED NOTEBOOKS FOR BOOKMOBILE	6,000	
			6,000

**CAPITAL OUTLAY  
DIVISION SUMMARY**

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**Mosquito Control**

124-5081-448-60-14	1 - 14X24 PORTABLE BUILDING	18,020	
124-5081-448-60-18	17 - BASIC MODEL 110 VOLT MOSQUITO TRAPS	5,712	
124-5081-448-60-42	1 - F-350 X-CAB HERBICIDE UNIT	22,000	
124-5081-448-60-42	1 - 500 GALLON FIBERGLASS HERBICIDE TANK	2,900	
			48,632

**Road & Bridge Pct. #1**

111-0109-431-60-18	1 - CONVEYOR	10,000	
111-0109-431-60-42	2 - RECYCLER - WIRTGEN WR 2000XL	350,000	
			360,000

**Road & Bridge Pct. #2**

112-0208-431-60-14	COST TO MOVE TO NEW BUILDING	10,000	
112-0209-431-60-11	1 - F-750 DUMP TRUCK	59,000	
112-0209-431-60-11	1 - F-250 CREW CAB DIESEL	31,000	
			100,000

**Road & Bridge Pct. #3**

113-0309-431-60-02	1 - DESKTOP COMPUTER	1,500	
113-0309-431-60-11	1 - GRADALL	240,000	
113-0309-431-60-18	1 - LASER GRADE INSTRUMENT	5,000	
			246,500

**Engineering**

115-0501-431-60-02	1 - HP DESIGNJET Z6100 PRINTER PLOTTER	17,000	
115-0501-431-60-02	1 - COMPUTER SERVER	6,500	
115-0501-431-60-07	1 - FORD TRUCK	22,000	
			45,500

**Parks & Recreation**

116-0608-452-60-11	1 - ZERO TURN MOWER	8,000	
			8,000

**Total Capital Outlay**

3,023,026



## **SPECIAL PURPOSE FUNDING**

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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**

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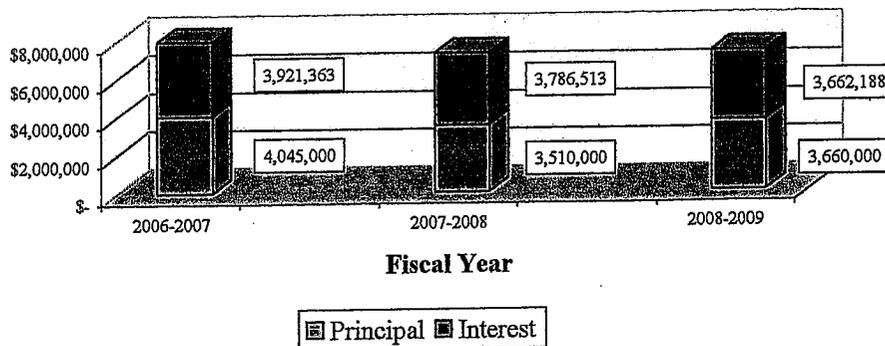
	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<b><u>DEPARTMENTS</u></b>			
Contingency Appropriation			
General Fund	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>    500,000</u>
Total Contingency Appropriation	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>    500,000</u>
Transfers Out			
General Fund	\$ <u>  4,797,103</u>	\$ <u>  8,660,581</u>	\$ <u>  8,149,490</u>
Total Transfers Out	\$ <u>  4,797,103</u>	\$ <u>  8,660,581</u>	\$ <u>  8,149,490</u>

# **DEBT SERVICE**

**DEBT SERVICE FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<b>REVENUES</b>			
Property Taxes	\$ 7,397,646	\$ 6,802,949	\$ 6,996,027
Interest	198,998	83,885	78,000
<b>Total Revenues</b>	<u>7,596,644</u>	<u>6,886,834</u>	<u>7,074,027</u>
<b>OTHER SOURCES</b>			
Transfers In	40,793	-	-
<b>Total Other Sources</b>	<u>40,793</u>	<u>-</u>	<u>-</u>
<b>Total Revenues &amp; Other Sources</b>	<u>7,637,437</u>	<u>6,886,834</u>	<u>7,074,027</u>
<b>EXPENDITURES</b>			
Principal Payments	4,045,000	3,510,000	3,660,000
Interest Payments	3,921,363	3,786,513	3,662,188
Transaction Fees	17,615	7,550	18,800
<b>Total Expenditures</b>	<u>7,983,978</u>	<u>7,304,063</u>	<u>7,340,988</u>
<b>OTHER USES</b>			
Transfers Out	15,777	-	-
<b>Total Other Uses</b>	<u>15,777</u>	<u>-</u>	<u>-</u>
<b>Total Appropriations</b>	<u>7,999,755</u>	<u>7,304,063</u>	<u>7,340,988</u>
<b>BEGINNING FUND BALANCE</b>	<u>1,163,442</u>	<u>801,124</u>	<u>383,895</u>
<b>ENDING FUND BALANCE</b>	<u>801,124</u>	<u>383,895</u>	<u>116,934</u>
<b>RESERVED FOR DEBT SERVICE</b>	\$ <u>801,124</u>	\$ <u>383,895</u>	\$ <u>116,934</u>

## Principal & Interest Payments



**DEBT SERVICE FUND**  
**SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS**

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$ 3,660,000	\$ 3,662,188	\$ 7,322,188
2010	3,760,000	3,529,638	7,289,638
2011	3,970,000	3,382,688	7,352,688
2012	3,590,000	3,198,206	6,788,206
2013	3,780,000	3,021,269	6,801,269
2014	4,160,000	2,844,331	7,004,331
2015	4,380,000	2,620,750	7,000,750
2016	4,635,000	2,383,787	7,018,787
2017	4,865,000	2,132,518	6,997,518
2018	3,880,000	1,877,869	5,757,869
2019	3,795,000	1,658,689	5,453,689
2020	4,045,000	1,440,476	5,485,476
2021	4,220,000	1,228,114	5,448,114
2022	4,465,000	1,011,839	5,476,839
2023	4,705,000	783,008	5,488,008
2024	4,905,000	528,937	5,433,937
2025	5,170,000	271,425	5,441,425
	<u>\$ 71,985,000</u>	<u>\$ 35,575,732</u>	<u>\$ 107,560,732</u>

**DEBT SERVICE FUND**  
**SUMMARY OF TOTAL INDEBTEDNESS**

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2008
2000 Certificates of Obligation	2010	1,150,000	350,000	800,000
2002A Refunding - General Obligation	2025	57,625,000	1,745,000	55,880,000
2002B Certificates of Obligation	2017	13,090,000	4,290,000	8,800,000
2003A Refunding - General Obligation	2010	11,550,000	8,030,000	3,520,000
2003B Certificates of Obligation	2018	1,505,000	100,000	1,405,000
2005 Tax Anticipation Notes	2011	3,000,000	1,420,000	1,580,000
Total				71,985,000

**COMPUTATION OF LEGAL DEBT MARGIN**

Assessed Value of Real Property \$15,794,009,095

Assessed Value of All Taxable Property \$19,720,972,835

**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 \$ 3,948,502,274

Amount of Debt Applicable to Constitutional  
 Debt Limit:

Total Bonded Applicable Debt	\$ 71,985,000	
Less Amount Available in Debt Service Fund	383,895	71,601,105

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

\$ 3,876,901,169

**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 \$986,048,642 compared to applicable bonds outstanding at October 1, 2008 of \$71,985,000.

**DEBT SERVICE FUND**  
**SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS**

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ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2008	PRINCIPAL	INTEREST	FEEES	TOTAL	10/1/2009
2000 Certificates of Obligation . . . \$	800,000	400,000	43,000	2,100	445,100	400,000
2002A Refunding - General Obligation	55,880,000	170,000	2,988,489	3,600	3,162,089	55,710,000
2002B Certificates of Obligation	8,800,000	820,000	403,075	3,800	1,226,875	7,980,000
2003A Refunding - General Obligation	3,520,000	1,740,000	114,500	3,100	1,857,600	1,780,000
2003B Certificates of Obligation	1,405,000	20,000	57,824	3,100	80,924	1,385,000
2005 Tax Anticipation Notes	1,580,000	510,000	55,300	3,100	568,400	1,070,000
	<u>\$ 71,985,000</u>	<u>3,660,000</u>	<u>3,662,188</u>	<u>18,800</u>	<u>7,340,988</u>	<u>68,325,000</u>

# **SPECIAL REVENUE FUNDS**

**SPECIAL REVENUE FUNDS**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>REVENUES</b>			
Sales Taxes	\$ 973,569	\$ 1,143,648	\$ 1,000,000
Fees	1,154,601	1,131,220	1,073,000
Sales, Rentals & Services	271,708	87,470	-
Intergovernmental	75,129	114,667	113,725
Fines & Forfeitures	1,105,101	150,000	150,000
Interest	442,911	365,259	275,248
Contributions	8,074	3,603	3,000
Total Revenues	<u>4,031,093</u>	<u>2,995,867</u>	<u>2,614,973</u>
<b>OTHER SOURCES</b>			
Transfers In	<u>4,555</u>	<u>107,890</u>	<u>337,500</u>
Total Other Sources	<u>4,555</u>	<u>107,890</u>	<u>337,500</u>
Total Revenues & Other Sources	<u>4,035,648</u>	<u>3,103,757</u>	<u>2,952,473</u>
<b>EXPENDITURES</b>			
General Government	362,510	399,966	900,151
Judicial & Law Enforcement	783,038	891,307	1,821,647
Education & Recreation	646,803	910,914	1,012,074
Maintenance - Equipment & Structures	-	125,000	215,000
Capital Outlay	<u>794,005</u>	<u>2,093,827</u>	<u>789,553</u>
Total Expenditures	<u>2,586,356</u>	<u>4,421,014</u>	<u>4,738,425</u>
<b>OTHER USES</b>			
Transfers Out	<u>212,008</u>	<u>62,757</u>	<u>-</u>
Total Other Uses	<u>212,008</u>	<u>62,757</u>	<u>-</u>
Total Appropriations	<u>2,798,364</u>	<u>4,483,771</u>	<u>4,738,425</u>
<b>BEGINNING FUND BALANCE</b>	<u>6,995,165</u>	<u>8,232,449</u>	<u>6,852,435</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 8,232,449</u>	<u>\$ 6,852,435</u>	<u>\$ 5,066,483</u>

**SPECIAL REVENUE FUNDS**  
**SUMMARY OF EXPENDITURES BY DIVISION**

<u>Department / Division</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>General Government</b>			
Voter Registration	\$ 256	\$ -	\$ 17,500
County Clerk - Records Management	117,261	155,842	163,148
County Clerk - Records Archive	206,439	197,511	636,260
County Records Management	24,681	29,017	35,461
Tax Office Auto Dealer	13,873	17,596	47,782
<b>Total General Government</b>	<b>\$ 362,510</b>	<b>\$ 399,966</b>	<b>\$ 900,151</b>
<b>Judicial &amp; Law Enforcement</b>			
Breath Alcohol Testing	\$ 20,957	\$ 10,945	\$ 6,262
Security Fee	152,252	220,863	480,281
Bail Bond Board	9,000	10,890	15,000
Law Officer Training	12,397	12,435	105,741
SCAAP Grant	-	-	-
D.A.R.E. Contributions	5,062	5,140	8,300
Family Protection Fee Fund	22,500	22,500	18,000
Deputy Sheriff Education	18,668	18,000	40,000
Constable Pct 1 - Education	224	500	3,000
Constable Pct 2 - Education	645	1,000	400
Constable Pct 4 - Education	653	1,500	1,000
Constable Pct 6 - Education	3,216	3,000	2,700
Constable Pct 7 - Education	796	1,500	2,000
Constable Pct 8 - Education	682	750	3,500
J.P. Courtroom Technology Fee	-	-	-
District Clerk - Records Management	9,552	32,836	71,185
Justice Court Building Security	-	-	-
D.A.'s Forfeiture	133,329	146,512	208,000
Sheriff's Forfeiture	260,054	265,541	756,235
D.A.'s Hot Check	133,051	137,395	100,043
<b>Total Judicial &amp; Law Enforcement</b>	<b>\$ 783,038</b>	<b>\$ 891,307</b>	<b>\$ 1,821,647</b>
<b>Education &amp; Recreation</b>			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	645,003	909,114	1,010,274
<b>Total Education &amp; Recreation</b>	<b>\$ 646,803</b>	<b>\$ 910,914</b>	<b>\$ 1,012,074</b>
<b>Maintenance - Equipment &amp; Structures</b>			
Lateral Road - Precinct 1	\$ -	\$ 25,000	\$ 30,000
Lateral Road - Precinct 2	-	-	85,000
Lateral Road - Precinct 3	-	100,000	90,000
Lateral Road - Precinct 4	-	-	10,000
<b>Total Maintenance - Equipment &amp; Structures</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 215,000</b>
<b>Capital Outlay</b>	<b>\$ 794,005</b>	<b>\$ 2,093,827</b>	<b>\$ 789,553</b>

**SPECIAL REVENUE FUNDS**  
**SUMMARY OF EXPENDITURES BY DIVISION**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b>Special Purpose Funding</b>			
Transfers Out	<u>212,008</u>	<u>62,757</u>	<u>-</u>
 Total Special Purpose Funding	 \$ <u>212,008</u>	 \$ <u>62,757</u>	 \$ <u>-</u>
 Total Special Fund Expenditures	 \$ <u><u>2,798,364</u></u>	 \$ <u><u>4,483,771</u></u>	 \$ <u><u>4,738,425</u></u>

**SPECIAL REVENUE FUNDS**  
**SUMMARY OF CHANGES IN FUND BALANCE BY FUND**

	<b>ESTIMATED BALANCE 10/1/2008</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>PROPOSED BALANCE 9/30/2009</b>
Lateral Road - Precinct 1	\$ 86,183	12,084	30,000	68,267
Lateral Road - Precinct 2	267,487	17,706	85,000	200,193
Lateral Road - Precinct 3	198,070	11,902	90,000	119,972
Lateral Road - Precinct 4	23,354	9,758	10,000	23,112
Breath Alcohol Testing	11,662	700	12,362	-
Security Fee	60,146	470,000	482,081	48,065
Law Library	278,094	85,000	61,800	301,294
Voter Registration	27,579	1,250	22,500	6,329
Bail Bond Board	-	15,000	15,000	-
Law Officer Training	234,594	68,500	105,741	197,353
County Clerk - Records Management	558,568	270,000	261,648	566,920
County Clerk - Records Archive	743,023	303,000	646,260	399,763
SCAAP Grant	2,896	51,500	-	54,396
County Records Management	142,873	86,000	96,761	132,112
D.A.R.E. Contributions	8,831	3,400	8,300	3,931
Family Protection Fee Fund	20,546	18,200	18,000	20,746
Deputy Sheriff Education	45,409	27,500	40,000	32,909
Constable Pct. 1 - Education	4,833	1,100	3,000	2,933
Constable Pct. 2 - Education	5,573	1,060	400	6,233
Constable Pct. 4 - Education	4,591	950	1,000	4,541
Constable Pct. 6 - Education	1,557	1,160	2,700	17
Constable Pct. 7 - Education	3,995	1,035	2,000	3,030
Constable Pct. 8 - Education	3,629	1,360	3,500	1,489
Tax Office Auto Dealer	221,607	49,000	107,782	162,825
J.P. Courtroom Technology Fee	300,592	67,000	60,000	307,592
Hotel Occupancy Tax	672,393	1,010,000	1,357,127	325,266
District Clerk - Records Management	72,494	30,500	91,185	11,809
Justice Court Building Security	29,536	12,800	25,000	17,336
Child Abuse Prevention	159	8	-	167
D.A.'s Forfeiture	146,551	105,000	243,000	8,551
Sheriff's Forfeiture	2,645,567	150,000	756,235	2,039,332
D.A.'s Hot Check	30,043	70,000	100,043	-
<b>Total</b>	<b>\$ 6,852,435</b>	<b>2,952,473</b>	<b>4,738,425</b>	<b>5,066,483</b>

**SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Voter Registration</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	500
Maintenance & Utilities	-	-	-
Miscellaneous Services	256	-	17,000
Total	<u>\$ 256</u>	<u>\$ -</u>	<u>\$ 17,500</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	117,261	155,842	163,148
Total	<u>\$ 117,261</u>	<u>\$ 155,842</u>	<u>\$ 163,148</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 150,011	\$ 149,655	\$ 201,386
Fringe Benefits	51,577	46,848	71,874
Materials & Supplies	4,094	-	8,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	757	1,008	355,000
Total	<u>\$ 206,439</u>	<u>\$ 197,511</u>	<u>\$ 636,260</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 14,914	\$ 16,860	\$ 19,327
Fringe Benefits	2,785	3,720	3,984
Materials & Supplies	1,704	1,677	3,500
Maintenance & Utilities	358	360	550
Miscellaneous Services	4,920	6,400	8,100
Total	<u>\$ 24,681</u>	<u>\$ 29,017</u>	<u>\$ 35,461</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 6,360
Fringe Benefits	-	-	1,422
Materials & Supplies	2,625	1,876	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	11,248	15,720	30,000
Total	<u>\$ 13,873</u>	<u>\$ 17,596</u>	<u>\$ 47,782</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,777	2,820	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	19,180	8,125	6,262
Total	\$ <u>20,957</u>	\$ <u>10,945</u>	\$ <u>6,262</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 106,189	\$ 165,252	\$ 342,962
Fringe Benefits	42,620	50,352	100,312
Materials & Supplies	964	3,915	31,760
Maintenance & Utilities	-	-	1,247
Miscellaneous Services	2,479	1,344	4,000
Total	\$ <u>152,252</u>	\$ <u>220,863</u>	\$ <u>480,281</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 9,000	\$ 9,000	\$ 10,800
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,890	4,200
Total	\$ <u>9,000</u>	\$ <u>10,890</u>	\$ <u>15,000</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	5,811
Materials & Supplies	12,397	12,435	68,930
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	5,000
Total	\$ <u>12,397</u>	\$ <u>12,435</u>	\$ <u>105,741</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	5,062	5,140	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>5,062</u>	\$ <u>5,140</u>	\$ <u>8,300</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	22,500	22,500	18,000
Total	\$ <u>22,500</u>	\$ <u>22,500</u>	\$ <u>18,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,668	18,000	40,000
Total	\$ <u>18,668</u>	\$ <u>18,000</u>	\$ <u>40,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	224	500	3,000
Total	\$ <u>224</u>	\$ <u>500</u>	\$ <u>3,000</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	645	1,000	400
Total	\$ <u>645</u>	\$ <u>1,000</u>	\$ <u>400</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	653	1,500	1,000
Total	\$ <u>653</u>	\$ <u>1,500</u>	\$ <u>1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,216	3,000	2,700
Total	\$ <u>3,216</u>	\$ <u>3,000</u>	\$ <u>2,700</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	796	1,500	2,000
Total	<u>\$ 796</u>	<u>\$ 1,500</u>	<u>\$ 2,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	682	750	3,500
Total	<u>\$ 682</u>	<u>\$ 750</u>	<u>\$ 3,500</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ 18,098	\$ 50,000
Fringe Benefits	-	3,998	11,185
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	9,552	10,740	10,000
Total	<u>\$ 9,552</u>	<u>\$ 32,836</u>	<u>\$ 71,185</u>
<u>Justice Court Building Security</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 121,477	136,612	\$ 168,000
Fringe Benefits	-	-	-
Materials & Supplies	9	-	-
Maintenance & Utilities	4,096	4,900	20,000
Miscellaneous Services	7,747	5,000	20,000
Total	<u>\$ 133,329</u>	<u>\$ 146,512</u>	<u>\$ 208,000</u>

**SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 11,398	\$ 7,500	\$ 10,000
Fringe Benefits	2,597	1,813	2,235
Materials & Supplies	12,802	20,408	12,000
Maintenance & Utilities	58,175	131,000	67,000
Miscellaneous Services	175,082	104,820	665,000
Total	\$ <u>260,054</u>	\$ <u>265,541</u>	\$ <u>756,235</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 126,489	\$ 130,895	\$ 78,043
Fringe Benefits	-	-	-
Materials & Supplies	39	4,000	10,000
Maintenance & Utilities	168	-	2,000
Miscellaneous Services	6,355	2,500	10,000
Total	\$ <u>133,051</u>	\$ <u>137,395</u>	\$ <u>100,043</u>

**SPECIAL REVENUE FUNDS - EDUCATION & RECREATION  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,800	1,800	1,800
Total	\$ <u>1,800</u>	\$ <u>1,800</u>	\$ <u>1,800</u>
 <u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 85,609	\$ 209,116	\$ 282,396
Fringe Benefits	30,038	73,519	113,470
Materials & Supplies	17,247	18,918	16,700
Maintenance & Utilities	17,282	45,384	47,798
Miscellaneous Services	494,827	562,177	549,910
Total	\$ <u>645,003</u>	\$ <u>909,114</u>	\$ <u>1,010,274</u>

**SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES**  
**DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ -	\$ 25,000	\$ 30,000
Total	\$ -	\$ 25,000	\$ 30,000
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ 85,000
Total	\$ -	\$ -	\$ 85,000
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ 100,000	\$ 90,000
Total	\$ -	\$ 100,000	\$ 90,000
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000

**CAPITAL OUTLAY  
DEPARTMENT SUMMARY**

<u>DEPARTMENTS</u>	<u>ACTUAL 2006-2007</u>	<u>ESTIMATED 2007-2008</u>	<u>APPROVED 2008-2009</u>
Voter Registration	\$ -	\$ -	\$ 5,000
County Clerk - Records Management	16,281	136,060	98,500
County Clerk - Records Archive	-	-	10,000
County Records Management	67,137	75,000	61,300
Tax Office Auto Dealer	-	-	60,000
Breath Alcohol Testing	1,449	6,040	6,100
Security Fee	17,424	417,828	1,800
Bail Bond Board	-	-	-
Law Officer Training	2,414	9,493	-
SCAAP Grant	26,470	109,081	-
D.A.R.E. Contributions	-	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Education	-	-	-
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	9,138	5,000	60,000
District Clerk - Records Management	16,693	-	20,000
Justice Court Building Security	3,800	-	25,000
D.A.'s Forfeiture	2,998	-	35,000
Sheriff's Forfeiture	125,927	703,236	-
D.A.'s Hot Check	-	-	-
Law Library	59,305	65,000	60,000
Hotel Occupancy Tax	444,969	567,089	346,853
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
Total Capital Outlay	<u>\$ 794,005</u>	<u>\$ 2,093,827</u>	<u>\$ 789,553</u>

**SPECIAL REVENUE FUNDS - TRANSFER OUTS**  
**DEPARTMENT SUMMARY**

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	<u>ACTUAL</u> <u>2006-2007</u>	<u>ESTIMATED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<b><u>DEPARTMENTS</u></b>			
Transfers Out			
Hotel Occupancy Tax	\$ <u>212,008</u>	\$ <u>62,757</u>	\$ <u>-</u>
Total Transfers Out	\$ <u><u>212,008</u></u>	\$ <u><u>62,757</u></u>	\$ <u><u>-</u></u>



# **CAPITAL PROJECTS**

## CAPITAL PROJECTS

2008-2009

	BUDGETED	FYTD	ACTUAL		
	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
Courthouse Interior Restoration	\$ 2,282,430	527,642	154,927	-	-
Courthouse Parking Lots	300,000	-	-	-	-
Health & Welfare Building	600,000	-	-	-	-
Mid County Office Remodeling	880,000	6,002	8,698	4,739	-
Keith Lake Park	521,376	10,882	-	-	-
Keith Lake Boat Ramp Construction	500,000	-	-	-	-
Keith Lake Fish Pass	175,000	99,500	-	-	-
Central Gardens Drainage	200,000	50,000	-	-	-
Shoreline Protection Pleasure Island	100,000	109,793	-	-	-
Sabine to Galveston Shoreline Protection	100,000	-	-	-	-
Sand Source Feasibility	200,000	113,576	-	-	-
CEPRA - Shoreline Protection Matching Funds	350,000	-	-	-	-
Labell Road Right of Way	305,570	19,430	-	-	-
Hillebrandt Bayou Bridge @ Hillebrandt Road	226,000	22,000	2,000	-	-
Bond Road Bridge Replacement	100,000	-	-	-	-
Pine Island Road Bridge Replacement	100,000	-	-	-	-
Wilbur Road Bridge & S. Fork Taylor Bayou	13,850	57	78,937	-	-
Brooks Road Bridge @ Willow Marsh Bayou	48,660	11,340	-	-	-
Craigen at North Fork Taylors Bayou	150,000	-	-	-	-
Boondocks Road at North Fork Taylors Bayou	150,000	-	-	-	-
Humble Camp Road at Hillebrandt Bayou	350,000	-	-	-	-
North 27th at LNVA	150,000	-	-	-	-
Garth Road Pct 4	150,000	-	-	-	-
Sulphur Plant Road Pct 4	251,000	-	-	-	-
Ford Park Baseball Fields	335,853	-	-	-	-
Ford Park Basketball Court	100,000	-	-	-	-
Ford Park Chairs and Equipment	60,400	-	-	-	-
<b>Total Capital Projects</b>	<b>\$ 8,700,139</b>	<b>970,222</b>	<b>244,562</b>	<b>4,739</b>	<b>-</b>

# CAPITAL PROJECTS

## 2008-2009

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### **Courthouse Interior 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.

### **Courthouse Parking Lots**

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

### **Health & Welfare Building**

Project consists of acquiring land or a building to relocate the Beaumont Health and Welfare offices.

### **Mid County Office Remodeling**

This project will remodel several Mid County offices including the county election building to properly house the new electronic election system.

### **Keith Lake Park**

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

### **Keith Lake Boat Ramp Construction**

Project consists of the construction of bulkheading and channel excavation at Keith Lake Park.

### **Keith Lake Fish Pass**

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

### **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.

### **Shoreline Protection Pleasure Island**

Project consists of continued funding for engineering services for Shoreline Protection on Pleasure Island.

### **Sabine to Galveston Shoreline Protection**

Project consists of continued funding for the Sabine Pass to Galveston Shoreline Protection Feasibility Study. The County has partnered with Galveston and the Corps of Engineers, to study what steps are necessary to slow down erosion along the upper Texas Gulf Coast.

### **Sand Source Feasibility**

Project consists of funding engineering services for the Sand Source Project which is in conjunction with the Sabine Pass to Galveston Shoreline Protection Feasibility Study.

### **CEPRA – Shoreline Protection Matching Funds**

Project consists of Jefferson County's match for CEPRA grant funds to be used for Shoreline protection projects on Pleasure Island.

### **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.

### **Hillebrandt Bayou Bridge on Hillebrandt Road**

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

### **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.

### **Pine Island Road Bridge Replacement**

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

### **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.

### **Brooks Road Bridge @ Willow Marsh Bayou**

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

### **Craigen at North Fork Taylors Bayou**

Project consists of rebuilding bridges and approaches on Craigen Road at North Fork Taylors Bayou located in Precinct 2. The County will participate with State of Texas to share the cost of construction.

### **Boondocks Road at North Fork Taylors Bayou**

Project consists of rebuilding bridges and approaches on Boondocks Road at North Fork Taylors Bayou. The County will participate with State of Texas to share the cost of construction.

### **Humble Camp Road at Hillebrandt Bayou**

Project consists of rebuilding bridges and approaches on Humble Camp Road at Hillebrandt Bayou located in Precinct 2. The County will participate with State of Texas to share the cost of construction.

### **North 27<sup>th</sup> at LNVA**

Project consists of rebuilding bridges and approaches on North 27<sup>th</sup> at LNVA located in Precinct 2. The County will participate with State of Texas to share the cost of construction.

### **Garth Road Pct 4**

Project consists of rehabilitation of Garth Road located in Precinct 4. Funding of this project will come from Precinct 4 funds.

### **Sulphur Plant Road Pct 4**

Project consists of rehabilitation of Sulphur Plant road located in Precinct 4. Funding for this project will come from Precinct 4 funds.

### **Ford Park Baseball Fields**

Project consists of replacing turf on two fields at Ford Park. This project is a continuation of the County's effort to rehabilitate the Ford Park Ball Fields.

### **Ford Park Basketball Court**

Project consists of purchasing basketball court and related items for the Ford park Arena. This asset will enhance For Park Arena's usage and will serve as the home court for the Southeast Texas Mustangs. Also, this will allow Ford Park to attract a variety of basketball tournaments.

### **Ford Park Chairs and Equipment**

Project consists of replacing chairs at the Ford Park Pavilion and purchasing computer equipment to enhance the internet service for exhibitors when utilizing the Ford Park Exhibition Hall.

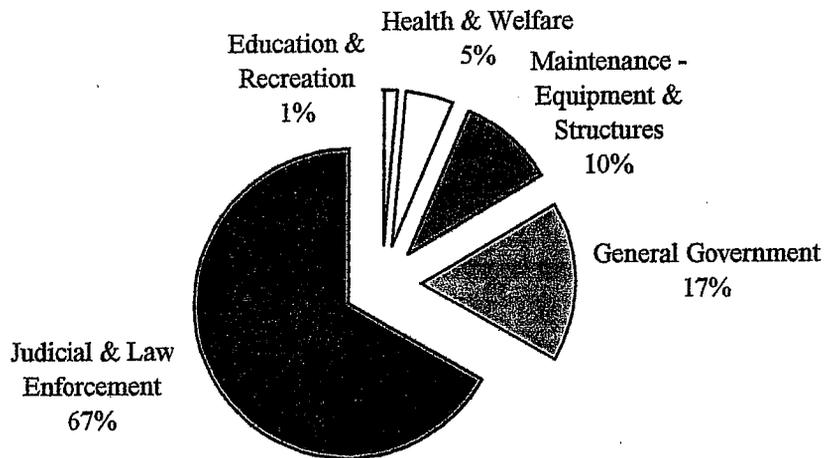


# MISCELLANEOUS

**PERSONNEL SCHEDULES**  
**SUMMARY BY DEPARTMENT**

	Fiscal Year		
	2006-2007	2007-2008	2008-2009
General Government	163	165	167
Judicial & Law Enforcement	664	670	668
Education & Recreation	12	12	12
Health & Welfare	49	49	50
Maintenance - Equipment & Structures	105	107	104
	<u>993</u>	<u>1,003</u>	<u>1,001</u>

**FY 2008-2009 Personnel**



**PERSONNEL SCHEDULES**  
**COMPENSATION PLAN**

Classified (CCG)		
Grade	Minimum	Maximum
27	17,802	26,704
28	18,247	27,371
29	18,703	28,055
30	19,171	28,757
31	19,650	29,475
32	20,142	30,212
33	20,646	30,967
34	21,161	31,741
35	21,690	32,536
36	22,232	33,349
37	22,788	34,183
38	23,359	35,037
39	23,942	35,913
40	24,541	36,811
41	25,154	37,730
42	25,783	38,675
43	26,427	39,641
44	27,088	40,633
45	27,765	41,649
46	28,459	42,689
47	29,171	43,756
48	29,900	44,851
49	30,648	45,972
50	31,414	47,121
51	32,200	48,299
52	33,004	49,506
53	33,829	50,743
54	34,675	52,013
55	35,542	53,313
56	36,430	54,646
57	37,341	56,012
58	38,275	57,413
59	39,232	58,848
60	40,212	60,318
61	41,217	61,826
62	42,249	63,372
63	43,304	64,957
64	44,388	66,580
65	45,496	68,245
66	46,634	69,952
67	47,800	71,700
68	48,995	73,492
69	50,219	75,330
70	51,476	77,213
71	52,762	79,143
72	54,082	81,122
73	55,433	83,151
74	56,820	85,229
75	58,239	87,359
76	59,696	89,543
77	61,188	91,782
78	62,718	94,077
79	64,285	96,428
80	65,893	98,840
81	67,540	101,311
82	69,229	103,843
83	70,959	106,439
84	72,734	109,100
85	74,552	111,828
86	76,416	114,623
87	78,326	117,489
88	80,284	120,426
89	82,291	123,437
90	84,349	126,522

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	86,456	129,685
92	88,618	132,928
93	90,834	136,251
94	93,105	139,657

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	150,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	7,500	140,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	20.0476	20.0476
2	21.1924	21.1924
3	22.1020	22.1020
4	23.0116	23.0116
5	23.8259	23.8259
6	24.6473	24.6473
7	25.3807	25.3807
8	26.1292	26.1292
10	30.9046	30.9046

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	19.2199	19.2199
2	21.3381	21.3381
3	22.2555	22.2555
4	23.1728	23.1728
5	23.9856	23.9856
6	24.8134	24.8134
7	25.5595	25.5595
8	25.9398	25.9398
45	27.1555	27.1555
46	28.4829	28.4829
47	32.0479	32.0479
48	35.1581	35.1581

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	14.2096	14.2096
2	16.2137	16.2137
3	17.3233	17.3233
4	18.1694	18.1694
5	19.4453	19.4453
6	19.8407	19.8407
7	20.4370	20.4370
8	20.7422	20.7422
45	25.2498	25.2498
46	26.4841	26.4841
47	29.7989	29.7989
48	32.6909	32.6909

**PERSONNEL SCHEDULES**  
**SUMMARY BY MAJOR FUNCTION**

	<u>Grade</u>		<u>FTE</u>
	ELE	1	
<b><u>Elected Official</u></b>			39
<b><u>Clerical, Administrative &amp; Fiscal</u></b>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	9
OFFICE SPECIALIST	CCG	38	23
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	8
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	3
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	14
SENIOR SECRETARY	CCG	45	16
ADMINISTRATIVE SECRETARY	CCG	50	15
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	3
SENIOR COURT CLERK	CCG	43	15
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	19
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	3
SENIOR PROGRAMMER/ANALYST	CCG	70	2

**PERSONNEL SCHEDULES**  
**SUMMARY BY MAJOR FUNCTION**

	<u>Grade</u>	<u>FTE</u>
COMPUTER SYSTEMS ADMINISTRATOR	CCG 68	3
SYSTEMS ANALYST	CCG 66	2
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 60	1
CLAIMS ASSISTANT	CCG 40	2
CLAIMS ADJUSTER	CCG 45	1
BENEFITS MANAGER	CCG 69	1
SENIOR BENEFITS ANALYST	CCG 56	2
HUMAN RESOURCE ASSISTANT	CCG 45	1
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
<b><u>Law Enforcement</u></b>		
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	13
LEAD JUVENILE DETENTION OFFICE	CCG 50	4
JUVENILE DETENTION SUPERINTENDENT	CCG 70	1
COOK	CCG 31	1
CRIME LAB TECHNICIAN	CCG 48	2
FORENSIC SCIENTISTS	CCG 68	7
DIRECTOR OF CRIME LAB	CCG 72	1
<b><u>Labor, Trades &amp; Maintenance</u></b>		
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG 54	1
SIGN FABRICATOR	CCG 42	1
PAINTER	CCG 46	3

**PERSONNEL SCHEDULES**  
**SUMMARY BY MAJOR FUNCTION**

	<u>Grade</u>	<u>FTE</u>
CARPENTER	CCG 55	4
PLUMBER	CCG 56	1
HEATING, VENT & AC MECHANIC	CCG 57	3
WELDER	CCG 50	1
ELECTRICIAN	CCG 58	1
LEAD PRINTER	CCG 49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 40	9
UTILITY MAINT. WORKER - ST&HWY	CCG 44	5
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	2
BUILDING MAINTENANCE SUPERVISOR	CCG 58	2
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG 62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG 69	1
ROAD FOREMAN	CCG 56	6
ASSISTANT SUPERINTENDENT	CCG 58	3
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
<b><u>Nursing &amp; Public Health</u></b>		
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 TECHNICIAN	CCG 36	1

**PERSONNEL SCHEDULES**  
**SUMMARY BY MAJOR FUNCTION**

	<u>Grade</u>	<u>FTE</u>
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG 52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG 52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG 66	1
<b><u>Human &amp; Social Services</u></b>		
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
BOOKMOBILE DRIVER/LIBRARY ASSISTANT	CCG 34	1
LIBRARY SERVICES SPECIALIST	CCG 38	2
COUNTY LIBRARIAN	CCG 57	1
<b><u>Other Un-Classified or Contract</u></b>		
DETENTION OFFICER	CL2 1-8	226
BAILIFF	CLE 1-8	7
SHERIFF'S DEPUTY	CLE 1-8	60
UNION ADMIN ASSISTANT	CLE 45	5
SERGEANT	CL2/CLE 45	18
LIEUTENANT	CL2/CLE 46	18
CAPTAIN	CL2/CLE 47	6
MAJOR	CL2/CLE 48	3
CONSTABLE DEPUTY	CON 1-10	26
GRAND JURY BAILIFF	OTH 1	2
ATTORNEY	OTH 1	29
INVESTIGATOR	OTH 1	5
EXECUTIVE ASSISTANT	OTH 1	1
ASSISTANT TO COUNTY JUDGE	OTH 1	2
COURT REPORTER	OTH 1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
ASSOCIATE JUDGE	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	5
<b>Total</b>		<u><u>1,001</u></u>

**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**ELECTED COUNTY OFFICIALS**

<u>Commissioners' Court</u>	<u>Length of Service</u>	<u>Term Expires</u>
Ronald Walker, County Judge	1 Year	12/31/2010
William "Eddie" Arnold, Commissioner, Pct. 1	3 Years	12/31/2008
Mark Domingue, Commissioner, Pct. 2	16 Years	12/31/2010
Waymon Hallmark, Commissioner, Pct. 3	14 Years	12/31/2008
Everette "Bo" Alfred, Commissioner, Pct. 4	5 Years	12/31/2010

**OTHER ELECTED COUNTY OFFICIALS**

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	3 Years	12/31/2010
Tom Maness	District Attorney	21 Years	12/31/2010
Miriam Johnson	Tax Assessor Collector	13 Years	12/31/2008
Linda Robinson	County Treasurer	20 Years	12/31/2010
Mitch Woods	Sheriff	11 Years	12/31/2008
Lolita Ramos	District Clerk	5 Years	12/31/2010
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	11 Years	12/31/2008
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	21 Years	12/31/2010
Robert Morgan	Justice of the Peace Pct. 2	11 Years	12/31/2010
Ray Chesson	Justice of the Peace Pct. 4	11 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	5 Years	12/31/2010
Tom Gillam	Justice of the Peace Pct. 8	4 Years	12/31/2010
Charles Wiggins	Constable Pct. 1	3 Years	12/31/2008
Leonard Roccaforte	Constable Pct. 2	21 Years	12/31/2008
James Trahan	Constable Pct. 4	3 Years	12/31/2008
Joe Stevenson	Constable Pct. 6	11 Years	12/31/2008
Jeffrey Greenway	Constable Pct. 7	11 Years	12/31/2008
Eddie Collins	Constable Pct. 8	15 Years	12/31/2008
Al Gerson	Judge, County Court at Law #1	23 Years	12/31/2010
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	5 Years	12/31/2010
John Davis	Judge, County Court at Law #3	18 Years	12/31/2010
John Stevens	Judge, Criminal District Court	1 Year	12/31/2010
Layne Walker	Judge, 252nd District Court	5 Years	12/31/2010
Robert Wortham	Judge, 58th District Court	1 Year	12/31/2010
Gary Sanderson	Judge, 60th District Court	30 Years	12/31/2008
Milton Shuffield	Judge, 136th District Court	13 Years	12/31/2008
Donald Floyd	Judge, 172nd District Court	24 Years	12/31/2010
Jeffrey "Randy" Shelton	Judge, 279th District Court	1 Year	12/31/2010
Lawrence Thorne	Judge, 317th District Court	9 Years	12/31/2010

**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**APPOINTED OFFICIALS**

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Patrick Swain	County Auditor	12 Years	12/31/2008
Deborah Clark	Purchasing Agent - Interim	< 1 Year	12/31/2009
Jose Pastrana	County Engineer	8 Years	
Starla Garlick	Agricultural Extension Service	< 1 Year	
Hal Ross	Airport	5 Years	
David Fontenot	Service Center	19 Years	
Harry Fuselier	Buildings Maintenance	11 Years	
Larry Gist	Court Master	11 Years	
Paul Helegda	MIS	10 Years	
Cindy Bloodsworth	Dispute Resolution Center	20 Years	
Greg Fountain	Emergency Management	1 Year	
Michael Melancon	Environmental Control	12 Years	
Dr. Cecil Walkes	Health and Welfare Units	19 Years	
	Human Resources & Risk		
Cary Erickson	Management	15 Years	
James Martin	Juvenile Probation & Detention	19 Years	
Chad Clark	Library	2 Years	
Lee Chastant	Mosquito Control	17 Years	
Dr. Tommy Brown	Morgue	10 Years	
Hilary Guest	Veterans Services Offices	6 Years	

**CONSULTANTS AND ADVISORS**

Certified Public Accountants	Gayle W. Botley & Associates Port Arthur, Texas
Co-Bond Counsel	Orgain, Bell & Tucker, L.L.P., and Germer Gertz, L.L.P. Beaumont, Texas
Financial Advisor	Coastal Securities, Houston, Texas

**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**Date of Creation**                    1836

**Date of Organization**            1837

**Location**

Upper Texas Coast  
 Component of Beaumont-Port Arthur MSA

**County Seat**

Beaumont, Texas

**Economy Base**

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

**Population (A)**

<u>Year</u>	<u>County</u>	<u>City of Beaumont</u>	<u>City of Port Arthur</u>	<u>Beaumont- Port Arthur MSA</u>
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2006 Estimate	241,413	108,828	55,161	374,435
2007 Estimate	241,975	109,579	55,313	376,241

(A) Source: U.S. Census

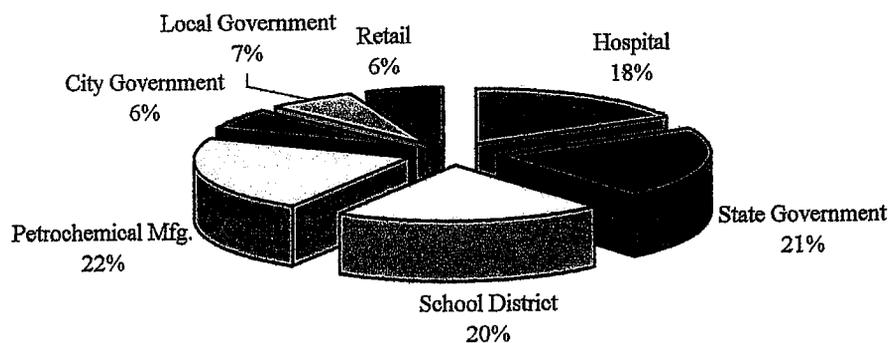
**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**Employment Statistics (A)**

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	114,673	104,815	9,858	8.6%
2004	112,687	103,474	9,213	8.2%
2005	112,269	103,556	8,713	7.8%
2006	112,391	105,554	6,837	6.1%
2007	112,688	106,464	6,224	5.5%
2008 (B)	113,205	106,398	6,807	6.0%

**Top Ten Major Employers County and MSA (C)**

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,485
Beaumont ISD	School District	2,975
Conex International	Petrochemical Mfg.	2,475
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,215
Christus Saint Elizabeth Hospital	Hospital	2,100
Memorial Hermann Baptist Hospital	Hospital	1,597
Jefferson County	Local Government	1,407
Port Arthur ISD	School District	1,300
Wal-Mart Associates	Retail	1,245
City of Beaumont	City Government	1,235



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

(B) Average through end of July, 2008 (not finalized).

(C) Source: Texas Workforce Commission

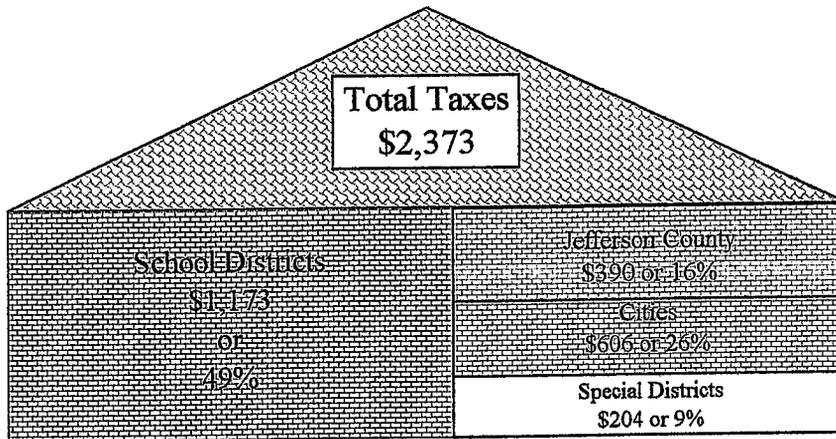
**JEFFERSON COUNTY, TEXAS**  
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**MISCELLANEOUS STATISTICS**

<b>Land Area (A)</b>	904 square miles
<b>Maintained Roads</b>	369.9949
<b>Bond Rating</b>	"A1" Moody's Investors Service, Inc. "A+" Standard & Poor's Ratings Services
<b>Housing, 2000 (A)</b>	
Total units	103,286
Occupied units/households	92,880
Persons per household	2.55
Percent owner occupied	66.00%
<b>Education, 2000 (A)</b>	
Elementary and high school enrollment, 2000	56,235
Percent in public schools	89.37%
Persons 25 years and over, 2000	161,261
Percent high school graduates	78.50%
Percent bachelor's degree or higher	16.30%

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

**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**Property Tax Analysis for a \$100,000 Home in Tax Year 2007 (A)**



County taxes for fiscal year 2007-2008 for a \$10,000 home would be \$390.00 based on the property tax rate of .39¢ per \$100 valuation. County taxes for fiscal year 2008-2009 for a \$100,000 home would be \$365.00 based on the property tax rate of .365¢ per \$100 valuation.

**History of Abated Property Tax Values (B)**

<b>Tax Year</b>	<b># of Companies</b>	<b>Value Loss Due to Abatement</b>	<b>Tax Loss</b>	<b>Tax Rate</b>
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
2007	14	1,814,398,530	7,076,154	0.00390
			<u>38,395,085</u>	

(A) Source: <http://www.jcad.org>

(B) Source: [http://www.jcad.org/reports\\_abate.aspx](http://www.jcad.org/reports_abate.aspx)

## **GLOSSARY OF TERMS**

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**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 expenditures 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

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**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 purchased with capital project funds. Also includes items formerly classified as capital whose purchase amount is between \$5,000 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

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**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 1<sup>st</sup>. Taxes are delinquent on February 1<sup>st</sup>, 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 1<sup>st</sup>. Taxes are delinquent on February 1<sup>st</sup>, after which time penalty and interest charges accrue. Attorney fees are assessed beginning July 1<sup>st</sup>.

**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

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**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 1<sup>st</sup> through September 30<sup>th</sup>.

**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 are 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.

## GLOSSARY OF TERMS

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**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** – Revenues are recognized in the accounting period 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.

## GLOSSARY OF TERMS

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**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.

## GLOSSARY OF TERMS

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**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**

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### **ACROYNMS**

<b>ADA -</b>	American with Disabilities Act
<b>BMT -</b>	Beaumont
<b>CAFR -</b>	Comprehensive Annual Financial Report
<b>CCTV -</b>	Close Circuit Television
<b>CD -</b>	Compact Disc
<b>CI -</b>	Criminal Investigation
<b>COLA -</b>	Cost of Living Increase
<b>CPI -</b>	Consumer Price Index
<b>DA -</b>	District Attorney
<b>DR -</b>	Doctor
<b>DVD -</b>	Digital Versatile Disk
<b>FAA -</b>	Federal Aviation Administration
<b>FTE -</b>	Full-time Equivalent
<b>GAAP -</b>	General Accepted Accounting Principles
<b>GC/MC -</b>	Gas chromatograph mass spectrometer
<b>GFOA -</b>	Government Finance Officer Association
<b>HP -</b>	Hewlett Packard
<b>HP -</b>	Horse Power
<b>HR -</b>	Hour
<b>HR -</b>	Human Resources
<b>IA -</b>	Internal Affairs

## GLOSSARY OF TERMS

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### ACROYNMS - continued

<b>IBM -</b>	International Business Machines
<b>ID -</b>	Identification
<b>JC -</b>	Jefferson County
<b>LGC -</b>	Local Government Code
<b>LNG -</b>	Liquified Natural Gas
<b>LT -</b>	Lieutenant
<b>MB -</b>	Megabyte
<b>MFG -</b>	Manufacturing
<b>MIS -</b>	Management Information Systems
<b>PA -</b>	Port Arthur
<b>RAM -</b>	Random Access Memory
<b>RFP -</b>	Request for Proposal
<b>ROW -</b>	Right of Way
<b>SUV -</b>	Sports Utility Vehicle
<b>UHF -</b>	Ultra High Frequency



