

# **JEFFERSON COUNTY, TEXAS**

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## **ANNUAL BUDGET FISCAL YEAR 2010-2011**

**RONALD WALKER**  
COUNTY JUDGE

**EDDIE ARNOLD**  
COMMISSIONER, PCT. 1

**MARK DOMINGUE**  
COMMISSIONER, PCT. 2

**MICHAEL "SHANE"  
SINEGAL**  
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 \$3,440,458 or 4.6%, and of that amount, \$8,357,123 is tax revenue to be raised from new property added to the tax roll this year.



**Jefferson County Courthouse**

**FISCAL YEAR 2010-2011**

# HISTORY OF JEFFERSON COUNTY, TEXAS

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Jefferson County is a 937 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 1893. It was the County's seat of justice until demolished to make room for the current building. The courthouse as it stands today was built in 1931 for \$1,000,000. Since the building of the original courthouse in 1931, there have been several extensions. The "New Courthouse" was built in the 1980's, and is attached to the original structure. The County also has a sub-courthouse located in Port Arthur. Other County Buildings and Annexes that house the operations and offices of the government are located at optimal points within the County.

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

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

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

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

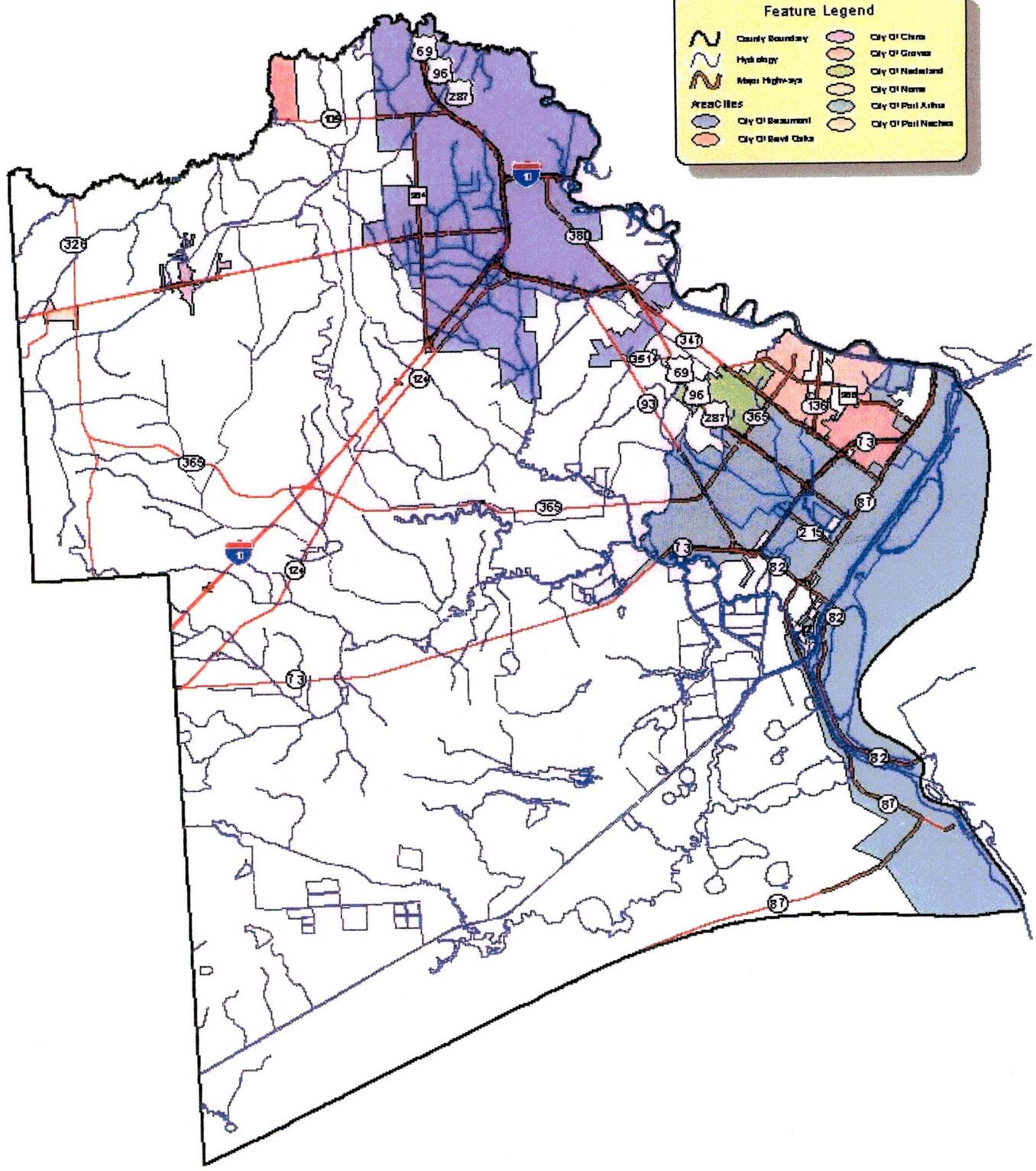
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"A History of Jefferson County, Texas From Wilderness To Reconstruction." W. T. Block, A Master of Arts Thesis at Lamar University. =<http://block.dynip.com/wtblockjr/History%20of%20Jefferson%20County/Introduction.htm> [Accessed Thu Sep 7 8:52:03 US/Central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

# Jefferson County, Texas

**Feature Legend**

	County Boundary		City Of China
	Hydrology		City Of Groves
	Major Highways		City Of Nederland
<b>Area Cities</b>			City Of Nemo
	City Of Beaumont		City Of Port Arthur
	City Of Baytown		City Of Port Neches





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# **BUDGET SUMMARY**

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



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

September 27, 2010

Honorable Commissioners' Court:

Ronald Walker, County Judge  
Eddie Arnold, Commissioner, Precinct No. 1  
Mark Domingue, Commissioner, Precinct No. 2  
Michael "Shane" Sinegal, Commissioner, Precinct No. 3  
Everette "Bo" Alfred, Commissioner, Precinct No. 4

The Commissioners' Court of Jefferson County, Texas faced a difficult budget for the year 2010-2011. The County was faced with decreases in net property tax revenue and sales tax revenue. The Southeast Texas economy has slowed down with industrial expansions winding down and recovery from Hurricane Ike leveling off. Commissioners' Court was committed to adopting a reduced budget which would not require an increase in the County's overall property tax rate.

Commissioners' Court along with the help of other County officials and department heads were dedicated to adopt a budget for the general fund with significant reductions while trying to minimize any negative effect on the level of service to citizens and fulfilling contractual obligations. We are proud to present a budget for the general fund that has 11.7% in reductions from the 2009-2010 adjusted budget and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2010-2011 are submitted for your consideration and approval.

This budget is prepared on the basis of \$22,135,465,691 of net taxable value after exemptions, which is an increase of 4.6% over the previous year's net taxable value. The County anticipates a net decrease in taxable revenue in the amount of \$2,660,972, as the result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code. The County's tax rate is \$.365 per \$100 of assessed value, 6.5% below the calculated effective tax rate. Net tax collections are estimated at 97% of the total levy.

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

General Fund	.33104
Debt Service	.03396

The fiscal year 2010-2011 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$106,698,286. Contingencies in the amount of \$318,574 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2010-2011, adopted independently of the operating budget, provides for planned expenditures of \$11,502,141.

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

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

Sincerely,



Patrick Swain  
County Auditor

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

The 2010-2011 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$107,016,860. Also, Commissioners' Court was able to maintain the same property tax rate of .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:

Maintain the same property tax rate despite a 6.5% reduction in the effective tax rate. Each penny of the tax rate equals approximately \$2.1 million in tax revenues. The County will have a net reduction of approximately \$2.7 million as a result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code.

Adjust staffing levels which will move 15 positions to Special Revenue funding, eliminate 22 additional positions on October 1, 2010 and one position on January 1, 2011. The County Library will be closed on January 1, 2011 which will eliminate another four positions. These decisions will provide approximately \$3 million reductions from the previous budget year.

Eliminate additional funding to capital projects. This is a \$3.8 million reduction from the previous year budget. Commissioners' Court will utilize previously budgeted funds to complete outstanding capital projects. Additional necessary capital projects will be funded by long term financing options.

Reduce capital expenditures for durable goods to replace needed equipment. Reduction from the previous year budget is approximately \$1.4 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
- \* Coastal Protection
- \* Organizational Development & Improvement

Economic Development - *Enhance the economic development climate in the County for future growth by focusing on workforce training and education and by exploiting our industrial infrastructure to attract and retain business and industry.*

*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.

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. Additionally, Cheniere has announced a \$2+ billion liquefaction project slated to begin in late 2011 or early 2012. Golden Pass LNG anticipates opening of their terminal in mid 2011. Construction at each terminal is ongoing and has brought construction jobs and permanent jobs to the area.

The County continues to work 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 \$1,000,000 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.

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 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.

Coastal Protection – *Provide protection of the County's natural resources.*

*Protection measures* – Hurricane Ike wiped out the beach dune system along the 20 miles of Jefferson County coastline. As a result, the 62,000 acres of marsh is being continually assaulted by normal saltwater tidal changes which will soon destroy the marshes' regenerative growth. This marsh area is critical economically, environmentally, and recreationally, and acts as a significant buffer against hurricane related tidal surges.

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.

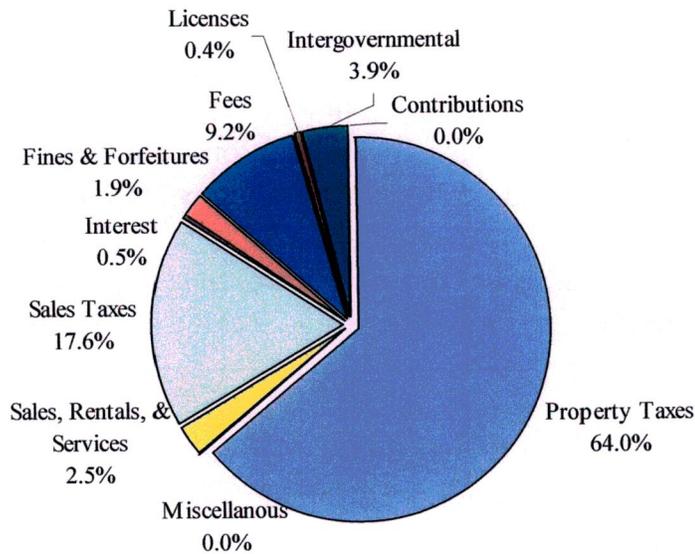
*Strategic Planning and Performance Measures* – The County is partnering with the Texas Association of Counties to develop a strategic plan for enhanced long term budget planning. In addition, the County has begun researching and developing a model of performance measures to assist with the budget process.

# 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 2010-2011



Property taxes in the amount of \$72,387,254 or 64.0% of the total budgeted revenue are budgeted for 2010-2011. This is a 5.8% reduction from the 2009-2010 estimated revenues as a result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code. This amount includes current and delinquent taxes and penalty and interest on property taxes. This amount is based on a net taxable value of \$22,135,465,691, 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 33.8% over the past five years as a result of increased commercial development.

Sales taxes represent 17.6% or \$19,891,730 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. Revenue from Sales taxes for fiscal years 2006 - 2009 had been high due to industrial expansions in the area as well as hurricane recoveries. The County anticipates

revenue from Sales taxes to continue to drop downward during the 2010-2011 budget year as shown by an 11.7% reduction from the 2009-2010 estimated revenues for Sales Taxes. Also, the County collects sales tax on alcoholic beverages. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center as well as tourism grants.

Fees represent 9.2% of the total budgeted revenue. Fees are budgeted at \$10,383,643 for 2010-2011. This is a 1.9% increase from 2009-2010 estimated revenues. 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.

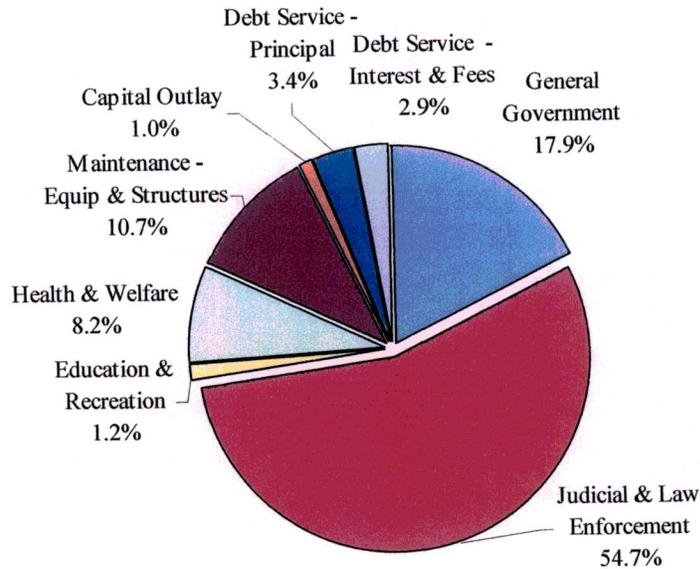
Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchases of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. This revenue is budgeted to generate \$10,531,923 in funds for 2010-2011. This is a decrease of 7.6% from the 2009-2010 estimated revenues. A county building was sold during the 2009 – 2010 fiscal year which provided \$2.1 million in additional funds for the General Fund. During fiscal 2010-2011, the Marine Division, which will be accounted for as a Special Revenue Fund, is continuing to build to provide security in the County waterways and is fully funded by the Sabine-Neches Navigation District, should receive about \$1 million in additional funding.

## **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 2010-2011



General Government comprises 17.9% of the budgeted expenditures, which is an increase of 3.8% from 2009-2010 estimated expenditures. 73.8% 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 increase for contractual services in the County Clerk Records Management fund.

Judicial and Law Enforcement comprises 54.7% of the budgeted expenditures. The budgeted expenditures in this category are 4.9% more than the 2009-2010 estimated expenditures. All of the increase is related to special revenue funds and will be discussed below.

The Education and Recreation Division comprises 1.2% of the budgeted expenditures. The budgeted expenditures in this category are 10% less than the 2009-2010 estimated expenditures. All of the decrease is related to general funds and will be discussed below.

Health & Welfare comprises 8.2% of the budgeted expenditures. The budgeted expenditures in this category are 7.3% more than the 2009-2010 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 8.6% over the 2009-2010 estimated

expenditures. 81.9% 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 1.0% of the budgeted expenditures. Budgeted expenditures have decreased by 42.6% from the 2009-2010 estimated expenditures. All of the decrease is related to general funds and will be discussed below.

Debt Service - Principal comprises 3.4% of the budgeted expenditures. Budgeted expenditures have increased by 5.6% from the 2009-2010 estimated expenditures.

Debt Service – Interest & Fees comprises 2.9% of the budgeted expenditures. Budgeted expenditures have reduced by 4.1% from the 2009-2010 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 2010-2011 including “transfers out” and contingency appropriation are approved at \$107,016,860. Revenues including “transfers in” are estimated at \$101,016,860.

Property Taxes represent 64.7% of the revenues generated by the General Fund. In 2010-2011 the budgeted property taxes for the General Fund decreased by \$4,167,285 from the prior year’s estimate. This decrease is a result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code. Budgeted property tax revenue for 2010-2011 is \$65,362,095 for the General Fund.

Budgeted sales tax revenue for 2010-2011 is \$18,941,730. Sales tax revenue represents 18.8% of the revenues generated by the General Fund. Sales tax revenues are expected to decrease by 12.0% from the prior year’s estimate. Revenue from Sales taxes for fiscal years 2006 - 2009 had been high due to industrial expansions in the area as well as hurricane recoveries. The County anticipates revenue from Sales taxes to continue to drop downward during the 2010-2011 budget year.

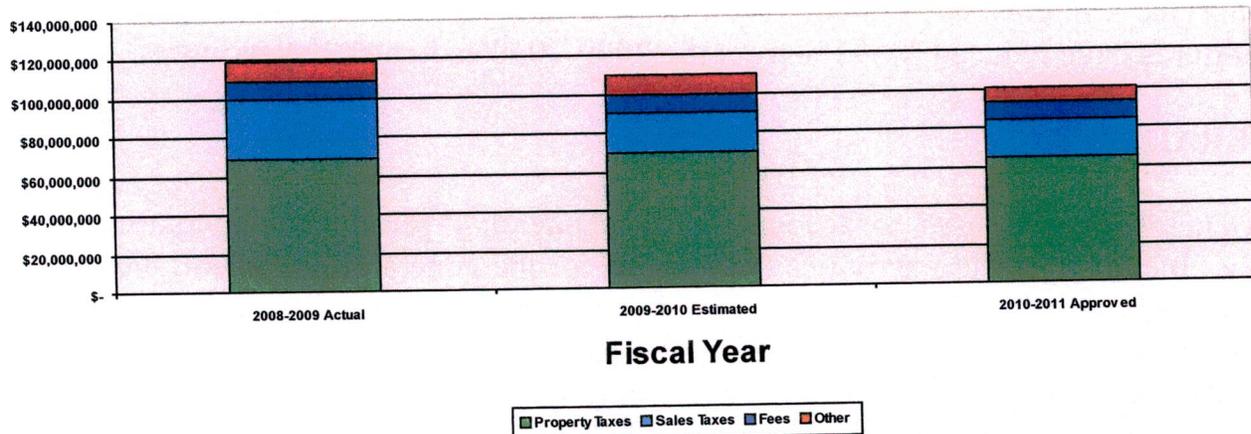
Fees collected by the County account for 9.1% of the General Fund revenues. Estimated revenues for fees are budgeted at \$9,228,718. Fees are expected to increase by 2.8% from the prior year’s estimate.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 7.4% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$7,484,317. Other revenue sources are expected to decrease by

29.5% from the prior year's estimate. This decrease is due to a sale of a county building during the 2009 – 2010 fiscal year for \$2.1 million. Also the Marine Division and the Absent Student Assistance Project (ASAP) expenditures are being reclassified to Special Revenue Funds since they are fully funded from intergovernmental revenue sources.

The following graph shows the relationship of the major revenue sources for fiscal year 2008-2009 through 2010-2011:

### General Fund (Revenues)



Expenditures budgeted for the 2010-2011 fiscal year total \$107,016,860 including contingency appropriation and “transfers out”. Of this amount, there is 67.89% for personnel services, 28.32% for operating, .35% for capital, and 3.44% for special purpose expenditures.

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The personnel services budget decreased \$4,042,879 from the 2009-2010 budgeted amounts. Twenty-two positions have been eliminated in budget for 2010-2011 with five additional positions scheduled to be eliminated on January 1, 2011. Fifteen positions have been reclassified to Special Revenue funds.

Operating expenditures, which include all materials and supplies, maintenance and utilities, and miscellaneous services decreased by 11.9% in 2010-2011 over the 2009-2010 budgeted amounts. These decreases are due to overall reductions in budgeted expenditures. All departments were very diligent in reducing their budgets wherever available.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, decreased by \$1,469,738 in 2010-2011. The County will only be replacing or purchasing necessary equipment. Other capital outlay needs, including most of the vehicles, will be purchased with other funding including grants where available.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and "transfers out". This budget year the following transfers are budgeted: Ford Park - \$1,675,710, Southeast Texas Regional Airport - \$1,044,342, and County match for Grant funds - \$645,220. Contingency appropriations are budgeted at \$318,574.

In 2010-2011, the County will utilize \$6,000,000 of the General Fund reserves to balance the operating requirements of the County. The County's ending available fund balance will be 26.3% 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 outlay and special purpose funding.

General Government comprises 18.69% of the general fund budgeted expenditures, which is an increase of 3% from 2009-2010 estimated expenditures. This increase is mainly due to retirees' health insurance, liability insurance, and other departmental increases in budgeted expenditures. These increases were offset by closing the Claims Processing department utilizing a third party administrator. This change eliminated four positions. Also, one position was eliminated in both the Tax office and the Auditor's office. Finally, one position will be eliminated effective January 1, 2011 in the County Judge's office. 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 56.43% of the general fund budgeted expenditures. The budgeted expenditures in this category are .1% less than the 2009-2010 estimated expenditures. This division was able to remain at essentially the same budget level due to reclassification of the Marine Division, which is fully funded by the Sabine Neches Navigation District, to a Special Revenue Fund which moved 10 positions and other related expenditures to this new fund. In addition, five positions and related expenditures for the ASAP program associated with Constable Precinct 8 were reclassified as a Special Revenue Fund since the program is fully funded by the Port Arthur Independent School District. Due to reduction of activity levels in the last several years in the Constable offices, eight Deputy Constable positions have been eliminated. In addition, the District Attorney's office has eliminated three positions and the Juvenile Alternative School has eliminated two positions. Finally, two full time positions have been removed in the 317<sup>th</sup> District Court and the work will be handled with part time help or contractual services.

The Education and Recreation Division comprises .43% of the general fund budgeted expenditures. The budgeted expenditures in this category are 29% less than the 2009-2010 estimated expenditures. This decrease is due to the decision to close the Library as of January 1, 2011. Four positions will be eliminated at that time. Interlocal agreements

will be in place to allow access for citizens to other area libraries. The remaining department in this division, the Agriculture Extension Service, offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

Health & Welfare comprises 9.05% of the general fund budgeted expenditures. The budgeted expenditures in this category are 7.3% less than the 2009-2010 estimated expenditures. This decrease is due to efforts underway to try to control and reduce cost for indigent health care. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

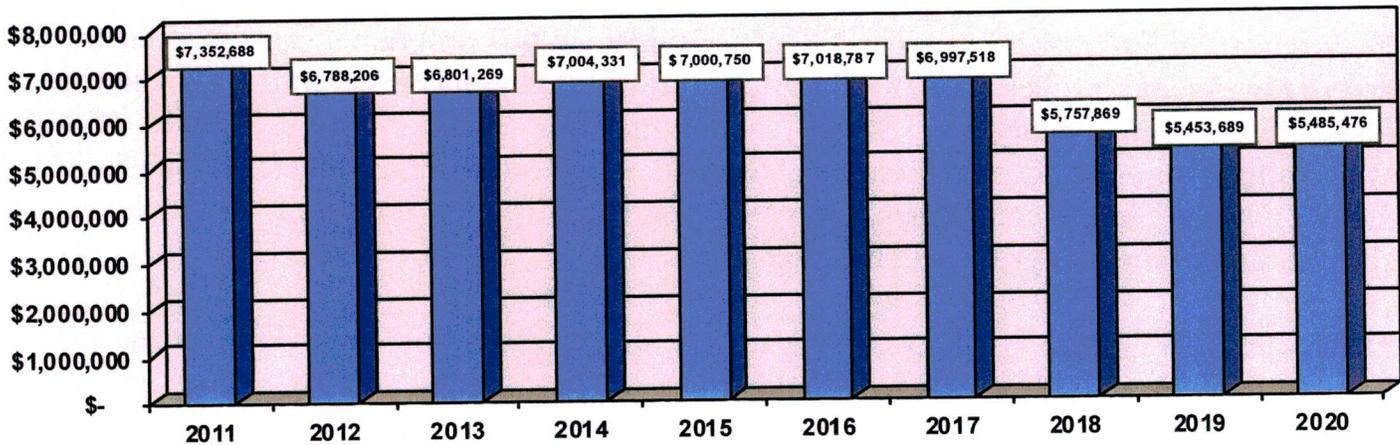
Maintenance – Equipment & Structures comprises 11.61% of the general fund budgeted expenditures. This division is responsible for the maintenance and operation of all County facilities and roadways. Budgeted expenditures are 7.4% over the 2009-2010 estimated expenditures. This increase is due to overall increases for maintenance of building and roads. This increase was offset due to the elimination of one clerical position.

## **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, 2010, the County has debt issues outstanding of \$64,565,000. Revenues are budgeted at \$7,043,569 for 2010-2011, of which 99.7% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$7,362,188 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 2010-2011 are budgeted at \$5,520,921 and expenditures are budgeted at \$7,172,360. 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. The Marine Division is being reclassified as a Special Revenue Fund since it is fully funded by the Sabine Neches Navigation District. The Marine Division provides law enforcement presence on the navigable waterways, terminals, and ship channels of the County. The ASAP program is also being reclassified as a Special Revenue Fund since it is fully funded by Port Arthur Independent School District to provide law enforcement personnel to help the school district with truancy issues. Also, Courthouse security will continue to be a high priority. Finally, the Ben J. Rogers Regional Visitors' Center is fully functioning 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. The main focus of the County's capital improvement program is related to Transportation, General Government Buildings, Quality of Life, and Environmental Infrastructure.

Expenditures of \$11,502,141 are estimated for projects in the 2010-2011 fiscal year. These expenditures will impact the County on several levels including:

*Transportation Infrastructure* – The County has deemed this program a priority to ensure that roadways and bridges are safe and reliable to handle the increased traffic flow in the rural areas. The County has funded capital improvements to bridges as part of a systematic bridge replacement program that will entail refurbishing nineteen bridges in the County. The County has completed fourteen bridges and will continue the construction of the two bridges in the next year.

The projects on Central Gardens Drainage, Labelle Road Right of Way, Garth Road, 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. The County is partnering with the Texas Department of Transportation (TXDOT) to modify and expand the County's rural roads. By partnering with TXDOT, the County can leverage the local taxpayer's dollars with Federal and State funding to provide a higher grade of roadway.

*General Government Infrastructure* – Several projects are funded in 2010-2011 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.

In the category of General Government, the largest project will be the restoration of the County's Historical Courthouse. The County has developed a seven phase approach to repairing and restoring the County Courthouse. Due to water intrusion the exterior and the interior of the Courthouse has been severely damaged by water and termites. The County has completed Phase I of the project by replacing the Courthouse roof to its historical equivalent built in the 1930's. In the current year budget, 6.7 million has been allocated from previous budgets and proceeds from the sale of the Annex III building in fiscal year 2009-2010 to replace the Courthouse windows and repair the exterior mortar. The County anticipates long term financings for Phases IV through VII which approximate \$14 million in cost. When completed, all seven phases will exceed \$23 million.

*Quality of Life* – Jefferson County has vast resources to draw from in the form of recreational activity for its residents and visitors. One area the County is investing in is recreational fishing along the estuaries of the Gulf of Mexico. The County has a long term project to partner with the Texas Parks and Wildlife Department to develop a portion of land that borders the Keith Lake Fish Pass. This fish pass provides excellent salt water fishing due to significant tidal flow changes through the pass. The County will provide parking and picnic grounds along with a boat launch. Residents and visitors will

be able to picnic and fish along the banks of the fish pass on concrete bulk heading and sidewalks.

*Environmental Measures* – The County has been working towards a resolution to re-open Highway 87 from Sea Rim Park to High Island. This twenty-five mile stretch of Highway runs along the Gulf of Mexico and has been closed since the late 1980's. As part of this long term project, the County has funded various environmental studies regarding shoreline erosion, sand source feasibility, and wetlands mitigation. The County is estimating to spend \$717,758 in 2010-2011 to fund these studies. The County will need Federal or State funding for this project as the total cost to relocate and rebuild this stretch of highway would not be economically feasible for the County.

## **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, 2009. 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 2010-2011 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, 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 include 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 26** – Budget preparation packets sent to all County departments by County Auditor.

**MAY 28** – Budget preparation packets are due back to the County Auditor's office.

**JUNE 1 – JULY 16** – Compile initial budget requests and estimate of available resources.

**JULY 19 – 23** – Budget Hearings.

**AUGUST 4** – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

**AUGUST 9** – Budget Workshop to discuss pending items for budget.

**AUGUST 19** – Public hearings on Auditor's and Court Reporters' budget with District Judges. (Section 152.905 LGC)

**SEPTEMBER 15** – Publish notice for budget public hearing. (Section 111.0385 LGC)

**SEPTEMBER 16** – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

**SEPTEMBER 17** – File budget with County Clerk. (Section 111.037 LGC)

**SEPTEMBER 27** – Adopt tax rate.

**SEPTEMBER 27** – Public hearing and adopt budget. (Section 111.039 LGC)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Jefferson County**

**Texas**

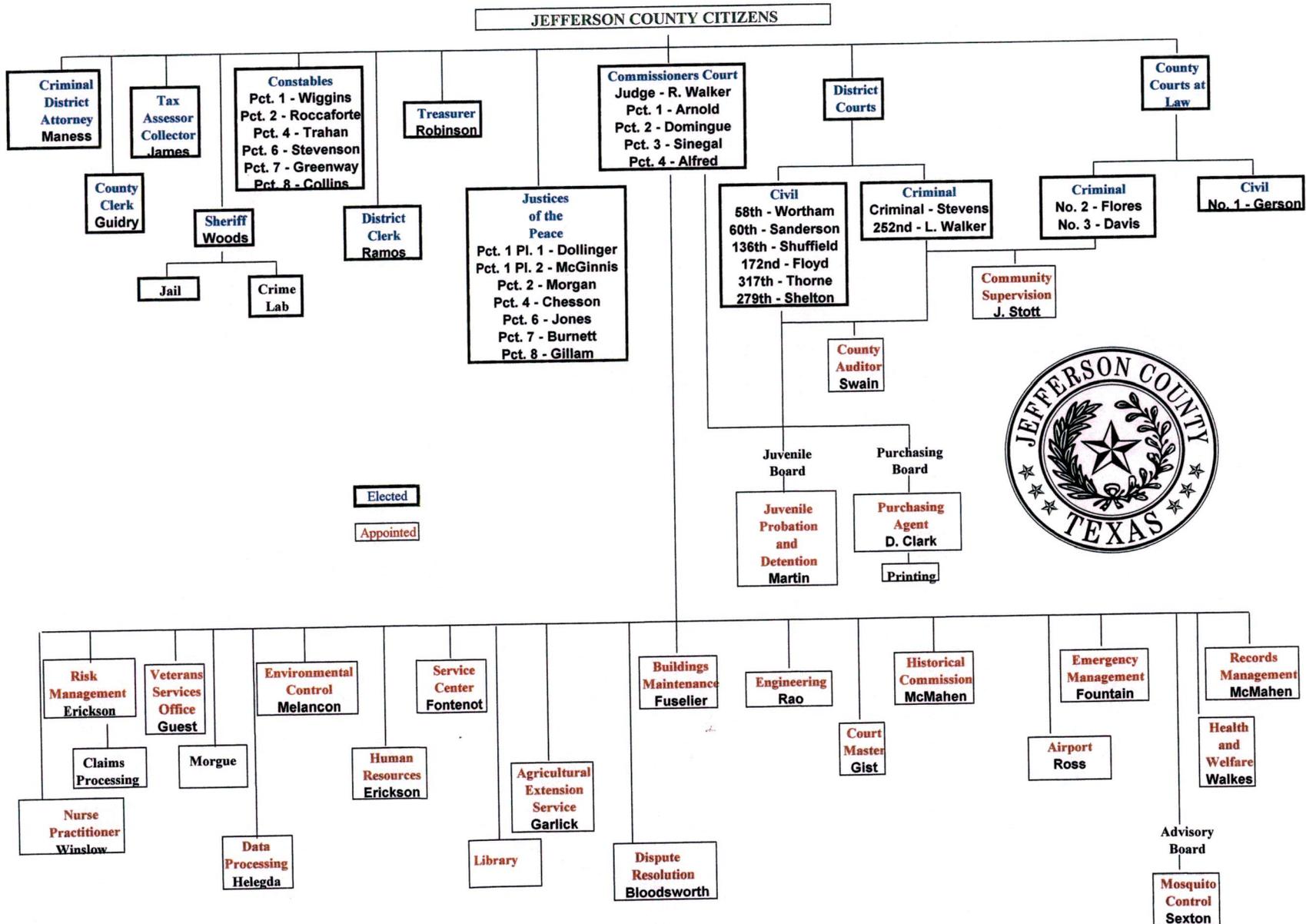
For the Fiscal Year Beginning

**October 1, 2009**

President

Executive Director

**ORGANIZATION CHART OF JEFFERSON COUNTY**  
As of September 30, 2010



Elected  
Appointed

**TAX REVENUES BY SOURCE - ALL FUNDS**

**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Hotel Occupancy Tax</u>	<u>Total</u>
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>	59,418,071
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	71,516,193	23,906,777	506,047	1,011,577	96,940,594
2009	75,912,693	30,410,633	614,474	1,294,063	108,231,863
2010*	76,875,825	20,984,808	547,498	992,820	99,400,951

<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		
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%
2008	3,510,000	3,794,062	7,304,062	129,426,472	5.64%
2009	3,660,000	3,671,261	7,331,261	149,958,683	4.89%

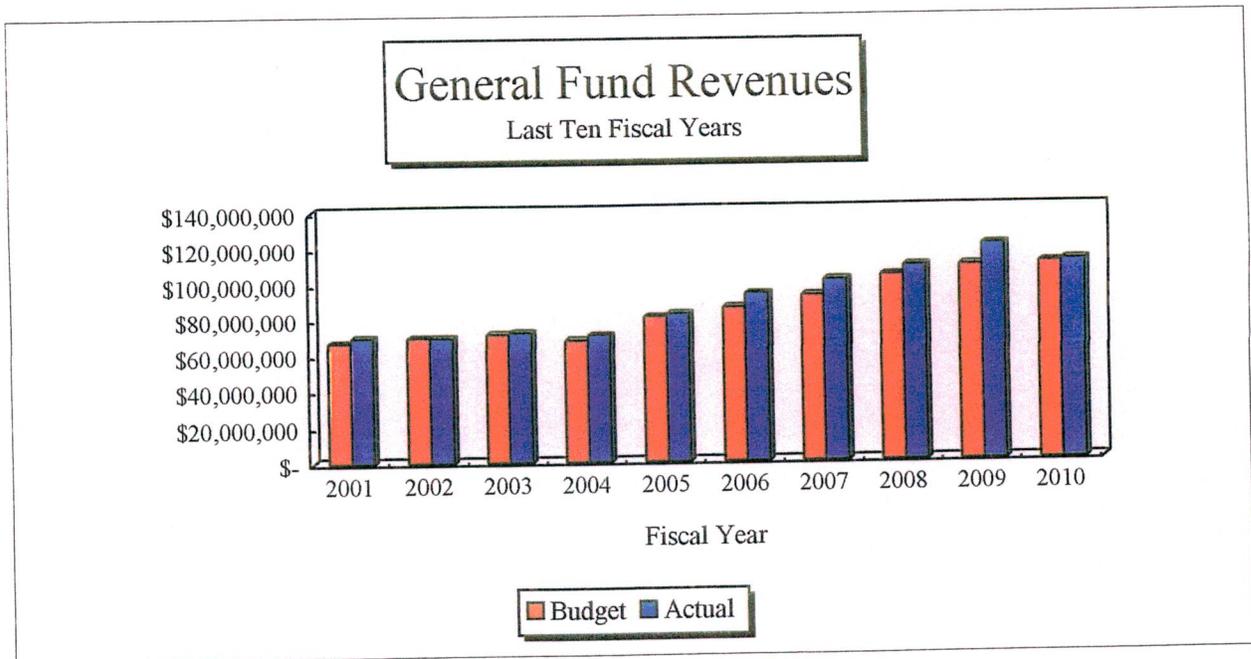
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**

Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
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	18,139,037,814	3,824,188,028	14,314,849,786	4,259,356,205	18,574,205,991	100%	22,398,394,019
2008	20,241,889,423	4,416,709,776	15,825,179,647	4,971,316,869	20,796,496,516	100%	25,213,206,292
2009	19,305,377,164	3,053,531,674	16,251,845,490	4,886,199,496	21,138,044,986	100%	24,191,576,660

- (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
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	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,646,562 *

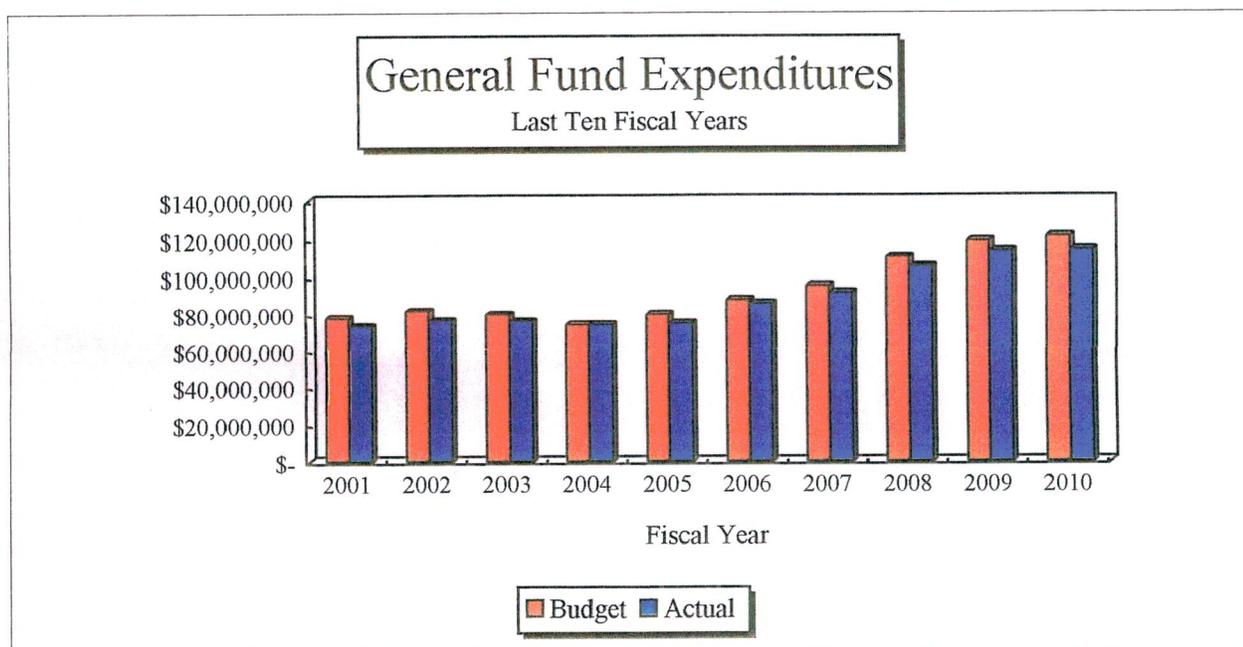


\* Estimate for current year.

## GENERAL FUND EXPENDITURES & TRANSFERS

### LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	105,605,328
2009	119,037,978	113,606,176
2010	121,214,444	114,161,618 *



\* Estimate for current year.

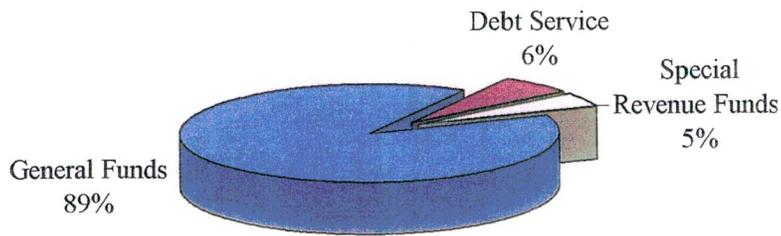
**JEFFERSON COUNTY, TEXAS**  
**ALL FUNDS SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>REVENUES</b>			
Property Taxes	\$ 75,912,693	\$ 76,875,825	\$ 72,387,254
Sales Taxes	32,319,170	22,525,126	19,891,730
Fees	10,192,214	10,190,339	10,383,643
Licenses	487,856	433,832	484,148
Sales, Rentals & Services	4,823,683	4,923,841	2,823,649
Intergovernmental	3,075,724	3,156,503	4,460,663
Fines & Forfeitures	2,076,417	2,264,580	2,138,036
Interest	1,012,239	595,836	598,955
Contributions	14,571	3,601	3,600
Miscellaneous	<u>29,275</u>	<u>22,872</u>	<u>22,872</u>
Total Revenues	<u>\$ 129,943,842</u>	<u>\$ 120,992,355</u>	<u>\$ 113,194,550</u>
<b>OTHER SOURCES</b>			
Insurance Proceeds	\$ 6,909	\$ -	\$ -
Transfers In	<u>1,304,775</u>	<u>574,775</u>	<u>386,800</u>
Total Other Sources	<u>\$ 1,311,684</u>	<u>\$ 574,775</u>	<u>\$ 386,800</u>
Total Revenues & Other Sources	<u>\$ 131,255,526</u>	<u>\$ 121,567,130</u>	<u>\$ 113,581,350</u>
<b>EXPENDITURES</b>			
General Government	\$ 19,732,298	\$ 20,304,376	\$ 21,082,630
Judicial & Law Enforcement	59,092,899	61,507,683	64,492,156
Education & Recreation	1,479,958	1,583,940	1,425,695
Health & Welfare	9,638,720	10,444,367	9,681,103
Maintenance - Equipment & Structures	11,368,013	11,610,218	12,604,152
Capital Outlay	2,888,892	2,125,636	1,219,638
Debt Service -			
Principal	3,660,000	3,760,000	3,970,000
Interest and Commission	3,662,186	3,527,190	3,382,688
Transaction Fees	<u>9,075</u>	<u>11,850</u>	<u>9,500</u>
Total Expenditures	<u>\$ 111,532,041</u>	<u>\$ 114,875,260</u>	<u>\$ 117,867,562</u>
<b>OTHER USES</b>			
Transfers Out	\$ 12,745,483	\$ 10,704,109	\$ 3,365,272
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>318,574</u>
Total Other Uses	<u>\$ 12,745,483</u>	<u>\$ 10,704,109</u>	<u>\$ 3,683,846</u>
Total Appropriations	<u>\$ 124,277,524</u>	<u>\$ 125,579,369</u>	<u>\$ 121,551,408</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 39,538,321</u>	<u>\$ 46,516,323</u>	<u>\$ 42,504,084</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 46,516,323</u>	<u>\$ 42,504,084</u>	<u>\$ 34,534,026</u>
<b>RESERVED FUND BALANCE</b>	<u>1,800,709</u>	<u>1,865,469</u>	<u>1,546,850</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 44,715,614</u>	<u>\$ 40,638,615</u>	<u>\$ 32,987,176</u>

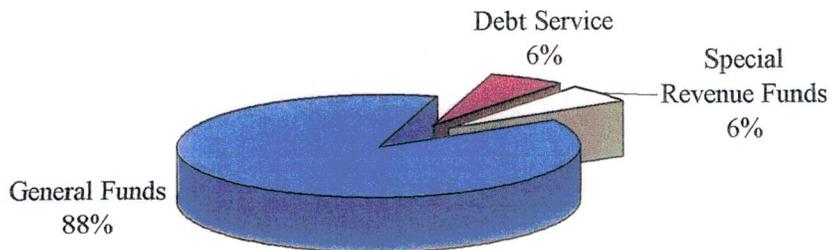
JEFFERSON COUNTY, TEXAS  
ALL FUNDS SUMMARY

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### FY2011 - Revenues and Other Sources



### FY2011 - Expenditures and Other Uses





**GENERAL FUND**

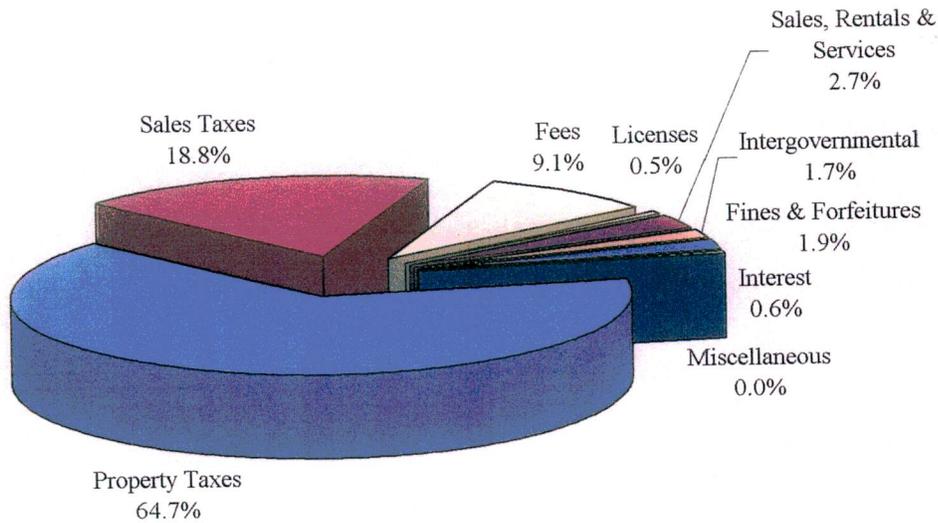
**GENERAL FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>REVENUES</b>			
Property Taxes	\$ 68,777,493	\$ 69,529,380	\$ 65,362,095
Sales Taxes	31,025,107	21,532,306	18,941,730
Fees	9,071,461	8,975,771	9,228,718
Licenses	487,856	433,832	484,148
Sales, Rentals & Services	4,609,622	4,747,648	2,735,149
Intergovernmental	2,939,163	2,998,285	1,758,052
Fines & Forfeitures	1,816,202	1,860,408	1,938,036
Interest	887,547	546,060	546,060
Miscellaneous	29,275	22,872	22,872
Total Revenues	<u>\$ 119,643,726</u>	<u>\$ 110,646,562</u>	<u>\$ 101,016,860</u>
<b>OTHER SOURCES</b>			
Insurance Proceeds	\$ 6,909	\$ -	\$ -
Transfers In	393,589	-	-
Total Other Sources	<u>\$ 400,498</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 120,044,224</u>	<u>\$ 110,646,562</u>	<u>\$ 101,016,860</u>
<b>EXPENDITURES</b>			
General Government	\$ 19,241,634	\$ 19,427,683	\$ 20,001,709
Judicial & Law Enforcement	58,081,584	60,466,401	60,391,658
Education & Recreation	617,034	648,481	460,614
Health & Welfare	9,638,720	10,444,367	9,681,103
Maintenance - Equipment & Structures	11,368,013	11,568,523	12,424,152
Capital Outlay	2,249,561	1,528,744	373,778
Total Expenditures	<u>\$ 101,196,546</u>	<u>\$ 104,084,199</u>	<u>\$ 103,333,014</u>
<b>OTHER USES</b>			
Transfers Out	\$ 12,409,630	\$ 10,077,419	\$ 3,365,272
Contingency Appropriation	-	-	318,574
Total Other Uses	<u>\$ 12,409,630</u>	<u>\$ 10,077,419</u>	<u>\$ 3,683,846</u>
Total Appropriations	<u>\$ 113,606,176</u>	<u>\$ 114,161,618</u>	<u>\$ 107,016,860</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 32,448,834</u>	<u>\$ 38,886,882</u>	<u>\$ 35,371,826</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 38,886,882</u>	<u>\$ 35,371,826</u>	<u>\$ 29,371,826</u>
<b>RESERVED FUND BALANCE</b>	<u>1,247,682</u>	<u>1,247,682</u>	<u>1,247,682</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 37,639,200</u>	<u>\$ 34,124,144</u>	<u>\$ 28,124,144</u>

**GENERAL FUND  
SUMMARY OF REVENUES**

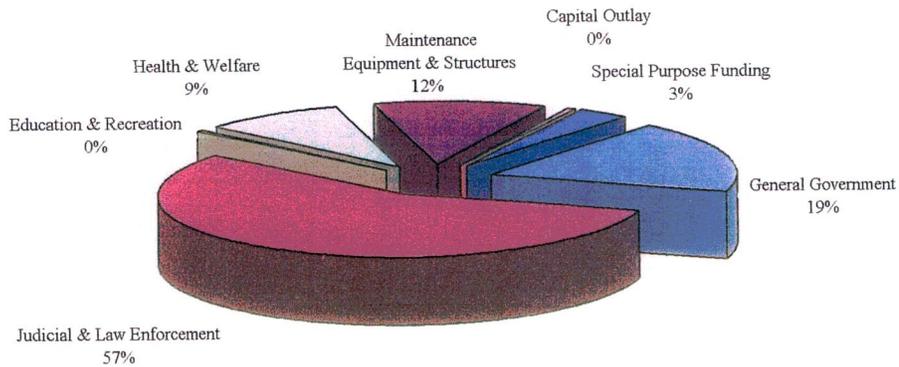
REVENUES	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
Property Taxes	\$ 68,777,493	\$ 69,529,380	\$ 65,362,095
Sales Taxes	31,025,107	21,532,306	18,941,730
Fees	9,071,461	8,975,771	9,228,718
Licenses	487,856	433,832	484,148
Sales, Rentals & Services	4,609,622	4,747,648	2,735,149
Intergovernmental	2,939,163	2,998,285	1,758,052
Fines & Forfeitures	1,816,202	1,860,408	1,938,036
Interest	887,547	546,060	546,060
Miscellaneous	29,275	22,872	22,872
<b>Total</b>	<b>\$ 119,643,726</b>	<b>\$ 110,646,562</b>	<b>\$ 101,016,860</b>

**Approved 2009-2010**

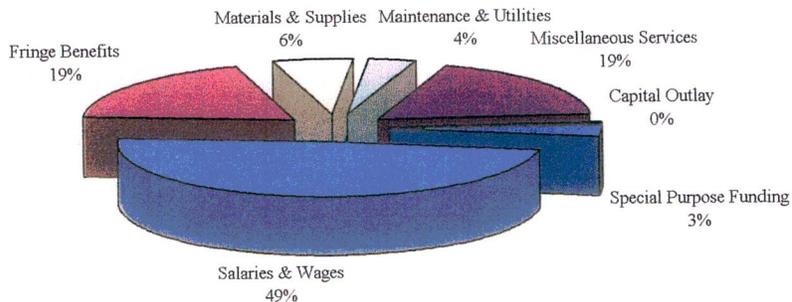


**GENERAL FUND  
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2010-2011 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 20,001,709	18.69%
Judicial & Law Enforcement	60,391,658	56.43%
Education & Recreation	460,614	0.43%
Health & Welfare	9,681,103	9.05%
Maintenance - Equipment Structures	12,424,152	11.61%
Capital Outlay	373,778	0.35%
Special Purpose Funding	3,683,846	3.44%
<b>Total</b>	<b>\$ 107,016,860</b>	<b>100.00%</b>



<u>Category</u>	<u>APPROVED 2010-2011 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 51,964,736	48.56%
Fringe Benefits	20,684,163	19.33%
Materials & Supplies	6,284,295	5.87%
Maintenance & Utilities	3,942,351	3.68%
Miscellaneous Services	20,083,691	18.77%
Capital Outlay	373,778	0.35%
Special Purpose Funding	3,683,846	3.44%
<b>Total</b>	<b>\$ 107,016,860</b>	<b>100.00%</b>



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

<u>Department / Division</u>	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>General Government</b>			
Tax Assessor-Collector	\$ 3,420,522	\$ 3,456,903	\$ 3,617,790
Human Resources	377,151	383,610	394,328
County Auditor	1,353,880	1,348,334	1,348,143
County Clerk	2,369,273	2,393,001	2,430,699
County Judge	866,431	875,809	852,180
Risk Management	207,610	216,952	217,066
County Treasurer	252,475	251,418	267,000
Printing	140,632	140,808	127,611
Claims Processing	423,778	321,785	-
Purchasing Agent	404,328	509,174	529,304
General Services	7,657,665	7,729,672	8,351,727
Management Information Systems	1,535,267	1,558,979	1,612,896
Veterans Services	232,622	241,238	252,965
<b>Total General Government</b>	<b>\$ 19,241,634</b>	<b>\$ 19,427,683</b>	<b>\$ 20,001,709</b>
<b>Judicial &amp; Law Enforcement</b>			
District Attorney	\$ 5,229,902	\$ 5,231,740	\$ 5,192,573
District Clerk	1,527,349	1,503,367	1,647,655
District Courts	4,794,460	4,546,519	4,499,877
Jury	1,105,852	953,604	1,211,569
Justice of the Peace	2,162,590	2,194,385	2,236,445
County Courts at Law	1,571,415	1,592,987	1,575,945
Court Master	447,662	427,520	405,351
Dispute Resolution Center	214,665	234,947	239,193
Marine Division	456,450	992,887	-
Juvenile Alternative School	282,864	300,574	312,935
Community Supervision	16,141	15,782	14,156
Sheriff	10,110,459	10,581,206	10,993,014
Crime Laboratory	974,716	1,013,995	1,150,738
Jail	22,416,563	23,875,845	24,472,669
Juvenile Probation	1,314,920	1,318,181	1,405,018
Juvenile Detention Home	1,583,318	1,655,686	1,868,889
Constables	3,368,283	3,520,356	2,615,631
County Morgue	503,975	506,820	550,000
<b>Total Judicial &amp; Law Enforcement</b>	<b>\$ 58,081,584</b>	<b>\$ 60,466,401</b>	<b>\$ 60,391,658</b>
<b>Education &amp; Recreation</b>			
Library	\$ 270,417	\$ 282,328	\$ 90,084
Agricultural Extension Service	346,617	366,153	370,530
<b>Total Education &amp; Recreation</b>	<b>\$ 617,034</b>	<b>\$ 648,481</b>	<b>\$ 460,614</b>

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

<u>Department / Division</u>	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>Health &amp; Welfare</b>			
Health & Welfare Unit 1	\$ 1,080,705	\$ 1,078,631	\$ 1,092,340
Health & Welfare Unit 2	1,038,275	1,054,681	1,106,463
Nurse Practitioner	284,189	288,463	288,091
Child Welfare	135,259	136,175	158,900
Environmental Control	323,603	331,426	344,473
Indigent Medical Service	4,545,198	5,258,753	4,397,548
Mosquito Control	1,983,191	2,027,481	2,009,593
Emergency Management	198,300	218,757	233,695
Tobacco Settlement	50,000	50,000	50,000
Total Health & Welfare	\$ 9,638,720	\$ 10,444,367	\$ 9,681,103
<b>Maintenance - Equipment &amp; Structures</b>			
Courthouse & Annexes	\$ 2,868,948	\$ 2,662,339	\$ 2,775,797
Port Arthur Buildings	603,988	605,519	645,449
Mid-County Buildings	135,181	143,371	158,760
Road & Bridge Pct. #1	1,450,871	1,441,172	1,554,617
Road & Bridge Pct. #2	1,359,457	1,417,119	1,581,728
Road & Bridge Pct. #3	1,297,846	1,397,469	1,494,283
Road & Bridge Pct. #4	1,807,098	1,854,494	1,968,326
Engineering	815,958	853,307	920,997
Parks & Recreation	101,654	143,048	199,150
Service Center	927,012	1,050,685	1,125,045
Total Maintenance - Equipment & Structures	\$ 11,368,013	\$ 11,568,523	\$ 12,424,152
<b>Capital Outlay</b>	\$ 2,249,561	\$ 1,528,744	\$ 373,778
<b>Special Purpose Funding</b>			
Contingency Appropriation	\$ -	\$ -	\$ 318,574
Transfers Out	12,409,630	10,077,419	3,365,272
Total Special Purpose Funding	\$ 12,409,630	\$ 10,077,419	\$ 3,683,846
<b>Total General Fund Expenditures</b>	\$ 113,606,176	\$ 114,161,618	\$ 107,016,860

# 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. A third party administrator began processing health and dental claims on January 1, 2010.

**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.

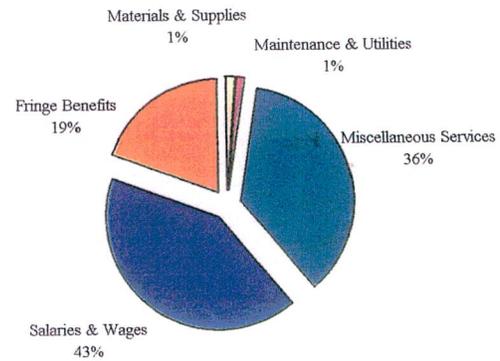
**Veterans Services Office** – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<b>DEPARTMENTS</b>			
Tax Assessor-Collector	\$ 3,420,522	\$ 3,456,903	\$ 3,617,790
Human Resources	377,151	383,610	394,328
County Auditor	1,353,880	1,348,334	1,348,143
County Clerk	2,369,273	2,393,001	2,430,699
County Judge	866,431	875,809	852,180
Risk Management	207,610	216,952	217,066
County Treasurer	252,475	251,418	267,000
Printing	140,632	140,808	127,611
Claims Processing	423,778	321,785	-
Purchasing Agent	404,328	509,174	529,304
General Services	7,657,665	7,729,672	8,351,727
Management Information Systems	1,535,267	1,558,979	1,612,896
Veterans Services	232,622	241,238	252,965
<b>Total</b>	<b>\$ 19,241,634</b>	<b>\$ 19,427,683</b>	<b>\$ 20,001,709</b>

**APPROPRIATIONS CATEGORY**

Salaries & Wages	\$ 8,355,401
Fringe Benefits	3,868,837
Materials & Supplies	264,630
Maintenance & Utilities	252,975
Miscellaneous Services	7,259,866
<b>Total</b>	<b>\$ 20,001,709</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	56	-	-	-	-	-	57
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	16	-	-	-	-	-	16
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	-	-	-	-	-	-	-	-
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>147</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>161</b>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,278,730	\$ 2,287,116	\$ 2,360,785
Fringe Benefits	933,095	926,016	994,448
Materials & Supplies	43,347	40,870	53,300
Maintenance & Utilities	110,913	138,401	127,900
Miscellaneous Services	54,437	64,500	81,357
Total	<u>\$ 3,420,522</u>	<u>\$ 3,456,903</u>	<u>\$ 3,617,790</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 241,339	\$ 248,460	\$ 254,745
Fringe Benefits	99,388	102,312	106,233
Materials & Supplies	4,659	2,250	3,500
Maintenance & Utilities	1,717	1,465	1,500
Miscellaneous Services	30,048	29,123	28,350
Total	<u>\$ 377,151</u>	<u>\$ 383,610</u>	<u>\$ 394,328</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 937,528	\$ 937,548	\$ 930,248
Fringe Benefits	342,701	335,808	333,995
Materials & Supplies	7,977	8,086	13,000
Maintenance & Utilities	3,444	3,293	4,750
Miscellaneous Services	62,230	63,599	66,150
Total	<u>\$ 1,353,880</u>	<u>\$ 1,348,334</u>	<u>\$ 1,348,143</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,424,613	\$ 1,483,324	\$ 1,510,341
Fringe Benefits	577,006	595,264	629,613
Materials & Supplies	78,971	60,771	75,200
Maintenance & Utilities	32,883	30,454	28,500
Miscellaneous Services	255,800	223,188	187,045
Total	<u>\$ 2,369,273</u>	<u>\$ 2,393,001</u>	<u>\$ 2,430,699</u>
<u>County Judge</u>			
Salaries & Wages	\$ 570,342	\$ 587,964	\$ 526,554
Fringe Benefits	227,617	233,016	211,997
Materials & Supplies	4,797	3,546	5,671
Maintenance & Utilities	1,630	1,243	3,108
Miscellaneous Services	62,045	50,040	104,850
Total	<u>\$ 866,431</u>	<u>\$ 875,809</u>	<u>\$ 852,180</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 148,977	\$ 158,040	\$ 158,576
Fringe Benefits	51,142	52,488	53,307
Materials & Supplies	393	372	1,000
Maintenance & Utilities	899	586	700
Miscellaneous Services	6,199	5,466	3,483
Total	<u>\$ 207,610</u>	<u>\$ 216,952</u>	<u>\$ 217,066</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 172,464	\$ 171,864	\$ 178,509
Fringe Benefits	56,159	57,480	62,539
Materials & Supplies	3,084	1,825	3,349
Maintenance & Utilities	12,386	12,615	14,960
Miscellaneous Services	8,382	7,634	7,643
Total	<u>\$ 252,475</u>	<u>\$ 251,418</u>	<u>\$ 267,000</u>
<u>Printing</u>			
Salaries & Wages	\$ 49,863	\$ 52,812	\$ 51,426
Fringe Benefits	20,303	22,548	23,413
Materials & Supplies	41,555	32,718	25,000
Maintenance & Utilities	201	200	-
Miscellaneous Services	28,710	32,530	27,772
Total	<u>\$ 140,632</u>	<u>\$ 140,808</u>	<u>\$ 127,611</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 154,014	\$ 99,168	\$ -
Fringe Benefits	60,909	39,480	-
Materials & Supplies	1,990	2,729	-
Maintenance & Utilities	2,082	2,147	-
Miscellaneous Services	204,783	178,261	-
Total	<u>\$ 423,778</u>	<u>\$ 321,785</u>	<u>\$ -</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 259,968	\$ 324,840	\$ 337,524
Fringe Benefits	107,088	135,924	144,208
Materials & Supplies	3,262	3,735	3,200
Maintenance & Utilities	727	991	1,000
Miscellaneous Services	33,283	43,684	43,372
Total	<u>\$ 404,328</u>	<u>\$ 509,174</u>	<u>\$ 529,304</u>
<u>General Services</u>			
Salaries & Wages	\$ 728,679	\$ 775,560	\$ 790,000
Fringe Benefits	777,027	762,487	827,007
Materials & Supplies	48,688	39,768	50,000
Maintenance & Utilities	20	20	-
Miscellaneous Services	6,103,251	6,151,837	6,684,720
Total	<u>\$ 7,657,665</u>	<u>\$ 7,729,672</u>	<u>\$ 8,351,727</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,021,062	\$ 1,041,868	\$ 1,091,205
Fringe Benefits	373,431	385,752	403,255
Materials & Supplies	34,744	29,263	30,400
Maintenance & Utilities	59,450	66,518	69,700
Miscellaneous Services	46,580	35,578	18,336
Total	<u>\$ 1,535,267</u>	<u>\$ 1,558,979</u>	<u>\$ 1,612,896</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 156,648	\$ 161,364	\$ 165,488
Fringe Benefits	66,451	67,536	78,822
Materials & Supplies	2,136	4,672	1,010
Maintenance & Utilities	847	735	857
Miscellaneous Services	6,540	6,931	6,788
Total	<u>\$ 232,622</u>	<u>\$ 241,238</u>	<u>\$ 252,965</u>

# JUDICIAL & LAW ENFORCEMENT

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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, Marine Division, Juvenile Alternative School, Community Supervision, Sheriff, Crime Laboratory, Jail, Juvenile Correctional Probation, Juvenile Detention Home, Constables, and County Morgue.

**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 **Marine Division** is allocated all expenditures associated with the law enforcement of the County's waterways. The Marine Division is being reclassified as a special revenue fund beginning October 1, 2010. 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.

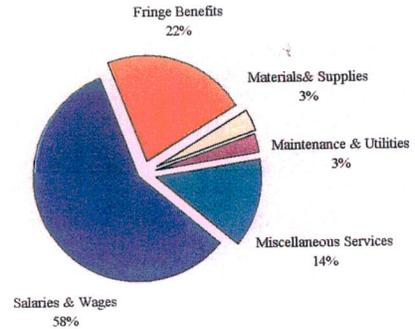
**Constables** – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. 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 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<b><u>DEPARTMENTS</u></b>			
District Attorney	\$ 5,229,902	\$ 5,231,740	\$ 5,192,573
District Clerk	1,527,349	1,503,367	1,647,655
District Courts	4,794,460	4,546,519	4,499,877
Jury	1,105,852	953,604	1,211,569
Justice of the Peace	2,162,590	2,194,385	2,236,445
County Courts at Law	1,571,415	1,592,987	1,575,945
Court Master	447,662	427,520	405,351
Dispute Resolution Center	214,665	234,947	239,193
Marine Division	456,450	992,887	-
Juvenile Alternative School	282,864	300,574	312,935
Community Supervision	16,141	15,782	14,156
Sheriff	10,110,459	10,581,206	10,993,014
Crime Laboratory	974,716	1,013,995	1,150,738
Jail	22,416,563	23,875,845	24,472,669
Juvenile Probation	1,314,920	1,318,181	1,405,018
Juvenile Detention Home	1,583,318	1,655,686	1,868,889
Constables	3,368,283	3,520,356	2,615,631
County Morgue	503,975	506,820	550,000
<b>Total</b>	<b>\$ 58,081,584</b>	<b>\$ 60,466,401</b>	<b>\$ 60,391,658</b>

	<u>APPROVED 2010-2011</u>
Salaries & Wages	\$ 35,074,264
Fringe Benefits	13,449,489
Materials & Supplies	2,003,470
Maintenance & Utilities	1,607,472
Miscellaneous Services	8,256,963
<b>Total</b>	<b>\$ 60,391,658</b>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney	1	24	-	-	-	-	34	59
District Clerk	1	26	-	-	-	-	-	27
District Courts	8	18	-	-	-	1	9	36
Jury	-	1	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	9	-	-	-	-	3	15
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Marine Division	-	-	-	-	-	-	-	-
Juvenile Alternative School	-	-	-	-	-	-	4	4
Sheriff	1	19	14	-	-	-	94	128
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	-	-	-	-	13	27
County Morgue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27</b>	<b>145</b>	<b>45</b>	<b>8</b>	<b>1</b>	<b>20</b>	<b>402</b>	<b>648</b>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,702,256	\$ 3,706,452	\$ 3,666,875
Fringe Benefits	1,356,692	1,349,256	1,350,603
Materials & Supplies	33,237	35,403	43,673
Maintenance & Utilities	21,904	20,947	21,000
Miscellaneous Services	115,813	119,682	110,422
Total	<u>\$ 5,229,902</u>	<u>\$ 5,231,740</u>	<u>\$ 5,192,573</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,056,870	\$ 1,037,748	\$ 1,130,752
Fringe Benefits	434,351	432,792	476,743
Materials & Supplies	18,629	15,728	19,000
Maintenance & Utilities	12,503	12,812	16,500
Miscellaneous Services	4,996	4,287	4,660
Total	<u>\$ 1,527,349</u>	<u>\$ 1,503,367</u>	<u>\$ 1,647,655</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 233,921	\$ 239,632	\$ 244,601
Fringe Benefits	79,949	82,548	97,672
Materials & Supplies	6,564	5,351	8,755
Maintenance & Utilities	1,296	1,371	2,200
Miscellaneous Services	843,225	758,998	690,650
Total	<u>\$ 1,164,955</u>	<u>\$ 1,087,900</u>	<u>\$ 1,043,878</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 172,127	\$ 180,696	\$ 181,137
Fringe Benefits	73,964	76,416	78,819
Materials & Supplies	3,234	2,888	3,025
Maintenance & Utilities	87	75	400
Miscellaneous Services	6,492	5,896	10,385
Total	<u>\$ 255,904</u>	<u>\$ 265,971</u>	<u>\$ 273,766</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 174,402	\$ 176,940	\$ 177,614
Fringe Benefits	72,668	73,548	74,309
Materials & Supplies	2,414	1,421	2,551
Maintenance & Utilities	333	199	700
Miscellaneous Services	6,233	7,577	7,680
Total	<u>\$ 256,050</u>	<u>\$ 259,685</u>	<u>\$ 262,854</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 168,706	\$ 174,480	\$ 175,287
Fringe Benefits	74,646	75,960	78,542
Materials & Supplies	20,099	14,478	10,574
Maintenance & Utilities	290	256	430
Miscellaneous Services	5,124	5,502	5,776
Total	<u>\$ 268,865</u>	<u>\$ 270,676</u>	<u>\$ 270,609</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 171,124	\$ 176,832	\$ 175,886
Fringe Benefits	70,850	72,552	71,670
Materials & Supplies	1,813	1,882	5,000
Maintenance & Utilities	493	516	1,000
Miscellaneous Services	5,970	6,774	8,226
Total	<u>\$ 250,250</u>	<u>\$ 258,556</u>	<u>\$ 261,782</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 350,900	\$ 365,836	\$ 367,327
Fringe Benefits	130,578	138,816	146,462
Materials & Supplies	4,247	14,255	8,000
Maintenance & Utilities	6,485	8,198	7,128
Miscellaneous Services	1,024,595	800,783	849,000
Total	<u>\$ 1,516,805</u>	<u>\$ 1,327,888</u>	<u>\$ 1,377,917</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 178,191	\$ 181,200	\$ 137,135
Fringe Benefits	60,716	61,392	52,295
Materials & Supplies	5,544	1,492	3,025
Maintenance & Utilities	406	135	500
Miscellaneous Services	177,636	204,602	188,785
Total	<u>\$ 422,493</u>	<u>\$ 448,821</u>	<u>\$ 381,740</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 314,765	\$ 324,354	\$ 280,369
Fringe Benefits	88,027	89,868	102,988
Materials & Supplies	2,856	2,962	3,600
Maintenance & Utilities	207	190	674
Miscellaneous Services	253,283	209,648	239,700
Total	<u>\$ 659,138</u>	<u>\$ 627,022</u>	<u>\$ 627,331</u>
<u>Jury</u>			
Salaries & Wages	\$ 118,748	\$ 120,804	\$ 121,312
Fringe Benefits	43,530	44,076	44,958
Materials & Supplies	114	5,813	6,799
Maintenance & Utilities	-	-	-
Miscellaneous Services	943,460	782,911	1,038,500
Total	<u>\$ 1,105,852</u>	<u>\$ 953,604</u>	<u>\$ 1,211,569</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 215,450	\$ 221,807	\$ 218,406
Fringe Benefits	88,726	91,282	86,196
Materials & Supplies	1,892	1,913	2,154
Maintenance & Utilities	2,282	2,555	3,000
Miscellaneous Services	4,827	4,863	4,091
Total	<u>\$ 313,177</u>	<u>\$ 322,420</u>	<u>\$ 313,847</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 218,134	\$ 220,608	\$ 223,788
Fringe Benefits	85,364	85,776	87,370
Materials & Supplies	2,958	2,824	1,900
Maintenance & Utilities	2,136	2,211	2,400
Miscellaneous Services	4,562	4,754	5,490
Total	<u>\$ 313,154</u>	<u>\$ 316,173</u>	<u>\$ 320,948</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 182,734	\$ 186,036	\$ 204,554
Fringe Benefits	74,019	73,284	88,972
Materials & Supplies	1,921	2,560	2,700
Maintenance & Utilities	1,748	1,324	1,850
Miscellaneous Services	3,161	3,914	6,647
Total	<u>\$ 263,583</u>	<u>\$ 267,118</u>	<u>\$ 304,723</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 205,417	\$ 208,632	\$ 210,966
Fringe Benefits	83,387	84,252	85,571
Materials & Supplies	2,230	2,286	2,000
Maintenance & Utilities	3,961	3,488	4,300
Miscellaneous Services	3,783	3,976	3,256
Total	<u>\$ 298,778</u>	<u>\$ 302,634</u>	<u>\$ 306,093</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 217,861	\$ 217,887	\$ 220,439
Fringe Benefits	92,392	82,837	96,124
Materials & Supplies	5,308	5,293	5,500
Maintenance & Utilities	2,042	2,088	3,100
Miscellaneous Services	5,916	5,878	6,221
Total	<u>\$ 323,519</u>	<u>\$ 313,983</u>	<u>\$ 331,384</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 220,748	\$ 226,032	\$ 222,096
Fringe Benefits	83,172	87,672	88,010
Materials & Supplies	4,737	5,436	4,834
Maintenance & Utilities	9,462	10,383	10,350
Miscellaneous Services	4,674	4,034	4,330
Total	<u>\$ 322,793</u>	<u>\$ 333,557</u>	<u>\$ 329,620</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 216,052	\$ 225,828	\$ 221,788
Fringe Benefits	87,884	92,028	90,674
Materials & Supplies	13,919	10,423	7,763
Maintenance & Utilities	3,339	2,898	3,500
Miscellaneous Services	6,392	7,323	6,105
Total	<u>\$ 327,586</u>	<u>\$ 338,500</u>	<u>\$ 329,830</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 296,966	\$ 302,316	\$ 302,516
Fringe Benefits	97,407	98,592	101,921
Materials & Supplies	2,123	1,969	2,200
Maintenance & Utilities	546	655	600
Miscellaneous Services	4,632	5,229	8,061
Total	<u>\$ 401,674</u>	<u>\$ 408,761</u>	<u>\$ 415,298</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 377,042	\$ 380,496	\$ 382,746
Fringe Benefits	120,758	121,476	124,045
Materials & Supplies	3,413	8,211	6,127
Maintenance & Utilities	1,397	600	1,750
Miscellaneous Services	83,529	93,139	72,637
Total	<u>\$ 586,139</u>	<u>\$ 603,922</u>	<u>\$ 587,305</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 361,495	\$ 365,004	\$ 366,883
Fringe Benefits	116,033	116,820	120,537
Materials & Supplies	5,508	2,161	3,100
Maintenance & Utilities	1,844	2,344	1,750
Miscellaneous Services	98,722	93,975	81,072
Total	<u>\$ 583,602</u>	<u>\$ 580,304</u>	<u>\$ 573,342</u>
<u>Court Master</u>			
Salaries & Wages	\$ 201,987	\$ 207,132	\$ 208,465
Fringe Benefits	79,867	82,908	84,869
Materials & Supplies	1,778	3,744	3,500
Maintenance & Utilities	1,221	1,322	1,700
Miscellaneous Services	162,809	132,414	106,817
Total	<u>\$ 447,662</u>	<u>\$ 427,520</u>	<u>\$ 405,351</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 143,536	\$ 146,244	\$ 153,525
Fringe Benefits	45,686	59,016	62,985
Materials & Supplies	1,712	1,185	1,185
Maintenance & Utilities	1,434	1,452	1,923
Miscellaneous Services	22,297	27,050	19,575
Total	<u>\$ 214,665</u>	<u>\$ 234,947</u>	<u>\$ 239,193</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 251,471	\$ 550,316	\$ -
Fringe Benefits	114,476	247,706	-
Materials & Supplies	60,833	140,530	-
Maintenance & Utilities	27,124	41,919	-
Miscellaneous Services	2,546	12,416	-
Total	<u>\$ 456,450</u>	<u>\$ 992,887</u>	<u>\$ -</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 197,622	\$ 210,612	\$ 218,408
Fringe Benefits	79,414	83,280	87,027
Materials & Supplies	3,472	4,326	4,000
Maintenance & Utilities	1,178	1,178	1,500
Miscellaneous Services	1,178	1,178	2,000
Total	<u>\$ 282,864</u>	<u>\$ 300,574</u>	<u>\$ 312,935</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	6,275	6,128	4,169
Maintenance & Utilities	849	666	1,000
Miscellaneous Services	9,017	8,988	8,987
Total	<u>\$ 16,141</u>	<u>\$ 15,782</u>	<u>\$ 14,156</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 6,940,647	\$ 7,322,568	\$ 7,481,087
Fringe Benefits	2,580,852	2,645,700	2,822,163
Materials & Supplies	238,456	255,867	244,364
Maintenance & Utilities	126,125	117,939	133,350
Miscellaneous Services	224,379	239,132	312,050
Total	<u>\$ 10,110,459</u>	<u>\$ 10,581,206</u>	<u>\$ 10,993,014</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 626,385	\$ 663,840	\$ 746,319
Fringe Benefits	220,174	230,088	251,142
Materials & Supplies	54,982	49,982	57,050
Maintenance & Utilities	7,326	8,778	9,200
Miscellaneous Services	65,849	61,307	87,027
Total	<u>\$ 974,716</u>	<u>\$ 1,013,995</u>	<u>\$ 1,150,738</u>
<u>Jail</u>			
Salaries & Wages	\$ 11,965,082	\$ 12,703,545	\$ 13,153,336
Fringe Benefits	4,539,211	4,810,403	5,150,433
Materials & Supplies	1,286,504	1,341,049	1,394,500
Maintenance & Utilities	1,186,326	1,117,697	1,156,400
Miscellaneous Services	3,439,440	3,903,151	3,618,000
Total	<u>\$ 22,416,563</u>	<u>\$ 23,875,845</u>	<u>\$ 24,472,669</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 809,508	\$ 811,128	\$ 931,453
Fringe Benefits	321,145	332,664	357,845
Materials & Supplies	7,503	7,806	9,849
Maintenance & Utilities	5,535	5,466	6,567
Miscellaneous Services	171,229	161,117	99,304
Total	<u>\$ 1,314,920</u>	<u>\$ 1,318,181</u>	<u>\$ 1,405,018</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 916,934	\$ 967,752	\$ 1,107,686
Fringe Benefits	333,768	357,337	413,248
Materials & Supplies	91,423	96,676	102,490
Maintenance & Utilities	189,853	174,717	187,700
Miscellaneous Services	51,340	59,204	57,765
Total	<u>\$ 1,583,318</u>	<u>\$ 1,655,686</u>	<u>\$ 1,868,889</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 525,930	\$ 551,508	\$ 461,647
Fringe Benefits	195,216	204,492	169,553
Materials & Supplies	14,845	9,067	7,826
Maintenance & Utilities	6,291	5,060	6,500
Miscellaneous Services	8,286	12,687	9,875
Total	<u>\$ 750,568</u>	<u>\$ 782,814</u>	<u>\$ 655,401</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 327,239	\$ 338,940	\$ 226,710
Fringe Benefits	121,573	125,964	79,438
Materials & Supplies	6,184	7,864	3,175
Maintenance & Utilities	518	266	1,200
Miscellaneous Services	3,510	5,527	3,434
Total	<u>\$ 459,024</u>	<u>\$ 478,561</u>	<u>\$ 313,957</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 249,892	\$ 268,908	\$ 276,524
Fringe Benefits	96,160	100,644	104,340
Materials & Supplies	7,599	11,195	4,372
Maintenance & Utilities	2,479	2,566	3,100
Miscellaneous Services	3,813	5,969	6,884
Total	<u>\$ 359,943</u>	<u>\$ 389,282</u>	<u>\$ 395,220</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 405,308	\$ 430,716	\$ 334,218
Fringe Benefits	158,252	168,072	130,371
Materials & Supplies	23,703	16,070	5,810
Maintenance & Utilities	1,183	1,583	3,000
Miscellaneous Services	7,531	9,110	18,375
Total	<u>\$ 595,977</u>	<u>\$ 625,551</u>	<u>\$ 491,774</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 303,199	\$ 319,716	\$ 268,038
Fringe Benefits	111,525	106,764	99,676
Materials & Supplies	1,243	4,300	2,900
Maintenance & Utilities	2,894	2,749	3,000
Miscellaneous Services	3,979	5,934	4,624
Total	<u>\$ 422,840</u>	<u>\$ 439,463</u>	<u>\$ 378,238</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 556,255	\$ 571,320	\$ 274,371
Fringe Benefits	202,670	212,916	91,918
Materials & Supplies	13,003	8,835	6,000
Maintenance & Utilities	2,056	2,960	3,200
Miscellaneous Services	5,947	8,654	5,552
Total	<u>\$ 779,931</u>	<u>\$ 804,685</u>	<u>\$ 381,041</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	5,265	4,662	5,000
Miscellaneous Services	498,710	502,158	545,000
Total	<u>\$ 503,975</u>	<u>\$ 506,820</u>	<u>\$ 550,000</u>

# EDUCATION & RECREATION

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

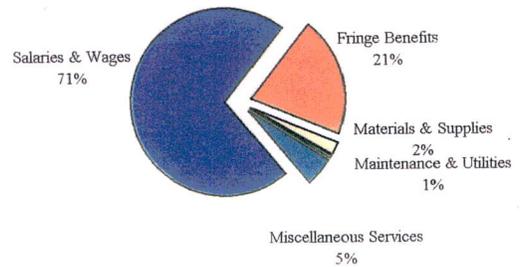
**Library** – represents expenditures associated with the operation of a 43,500 item library located in the Mid-County area near the Southeast Texas Regional Airport. The Jefferson County Library is an accredited member of the Houston Area Library System. Also, this department maintains a bookmobile, which serves the citizens of Jefferson County. The Library will be eliminated as of January 1, 2011.

**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 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<b><u>DEPARTMENTS</u></b>			
Library	\$ 270,417	\$ 282,328	\$ 90,084
Agricultural Extension Service	<u>346,617</u>	<u>366,153</u>	<u>370,530</u>
Total	\$ <u>617,034</u>	\$ <u>648,481</u>	\$ <u>460,614</u>

	<u>APPROVED 2010-2011</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 329,775
Fringe Benefits	95,376
Materials & Supplies	9,745
Maintenance & Utilities	2,810
Miscellaneous Services	<u>22,908</u>
Total	\$ <u>460,614</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	-	<u>3</u>	-	-	-	<u>4</u>	<u>5</u>	<u>12</u>

**EDUCATION & RECREATION  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Library</u>			
Salaries & Wages	\$ 148,554	\$ 154,812	\$ 54,931
Fringe Benefits	69,091	70,716	25,178
Materials & Supplies	35,527	41,512	3,150
Maintenance & Utilities	10,203	7,233	1,975
Miscellaneous Services	7,042	8,055	4,850
Total	<u>\$ 270,417</u>	<u>\$ 282,328</u>	<u>\$ 90,084</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 250,198	\$ 267,552	\$ 274,844
Fringe Benefits	64,956	67,080	70,198
Materials & Supplies	11,367	10,334	6,595
Maintenance & Utilities	439	560	835
Miscellaneous Services	19,657	20,627	18,058
Total	<u>\$ 346,617</u>	<u>\$ 366,153</u>	<u>\$ 370,530</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.

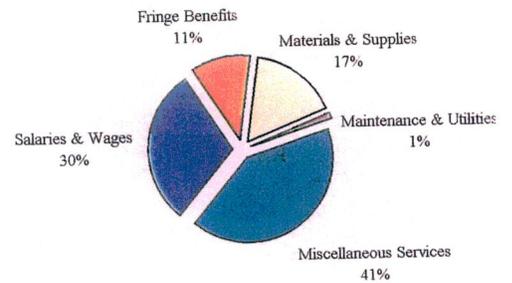
**Emergency Management** – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<b>DEPARTMENTS</b>			
Health & Welfare Unit 1	\$ 1,080,705	\$ 1,078,631	\$ 1,092,340
Health & Welfare Unit 2	1,038,275	1,054,681	1,106,463
Nurse Practitioner	284,189	288,463	288,091
Child Welfare	135,259	136,175	158,900
Environmental Control	323,603	331,426	344,473
Indigent Medical Service	4,545,198	5,258,753	4,397,548
Mosquito Control	1,983,191	2,027,481	2,009,593
Emergency Management	198,300	218,757	233,695
Tobacco Settlement	50,000	50,000	50,000
<b>Total</b>	<b>\$ 9,638,720</b>	<b>\$ 10,444,367</b>	<b>\$ 9,681,103</b>

	<u>APPROVED 2010-2011</u>
Salaries & Wages	\$ 2,874,932
Fringe Benefits	1,098,763
Materials & Supplies	1,613,337
Maintenance & Utilities	116,349
Miscellaneous Services	3,977,722
<b>Total</b>	<b>\$ 9,681,103</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	-	-	-	1	3
Tobacco Settlement	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10</b>	<b>1</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>1</b>	<b>51</b>

**HEALTH & WELFARE  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Health &amp; Welfare Unit 1</u>			
Salaries & Wages	\$ 591,712	\$ 608,652	\$ 637,291
Fringe Benefits	243,153	239,685	241,134
Materials & Supplies	26,212	22,999	24,800
Maintenance & Utilities	5,132	4,793	6,800
Miscellaneous Services	214,496	202,502	182,315
Total	<u>\$ 1,080,705</u>	<u>\$ 1,078,631</u>	<u>\$ 1,092,340</u>
<u>Health &amp; Welfare Unit 2</u>			
Salaries & Wages	\$ 586,214	\$ 594,336	\$ 643,605
Fringe Benefits	262,049	269,406	251,784
Materials & Supplies	19,325	15,579	22,442
Maintenance & Utilities	3,944	4,358	4,709
Miscellaneous Services	166,743	171,002	183,923
Total	<u>\$ 1,038,275</u>	<u>\$ 1,054,681</u>	<u>\$ 1,106,463</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 183,872	\$ 186,888	\$ 191,185
Fringe Benefits	70,285	70,884	60,509
Materials & Supplies	14,026	13,529	20,010
Maintenance & Utilities	259	364	350
Miscellaneous Services	15,747	16,798	16,037
Total	<u>\$ 284,189</u>	<u>\$ 288,463</u>	<u>\$ 288,091</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	135,259	136,175	158,900
Total	<u>\$ 135,259</u>	<u>\$ 136,175</u>	<u>\$ 158,900</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 217,284	\$ 222,108	\$ 226,544
Fringe Benefits	97,023	100,392	104,181
Materials & Supplies	2,382	2,144	3,150
Maintenance & Utilities	3,654	3,760	3,900
Miscellaneous Services	3,260	3,022	6,698
Total	<u>\$ 323,603</u>	<u>\$ 331,426</u>	<u>\$ 344,473</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 117,126	\$ 194,685	\$ 195,038
Fringe Benefits	37,525	43,937	54,974
Materials & Supplies	887,911	958,303	795,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,502,636	4,061,828	3,352,036
Total	<u>\$ 4,545,198</u>	<u>\$ 5,258,753</u>	<u>\$ 4,397,548</u>

**HEALTH & WELFARE  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 796,502	\$ 685,884	\$ 815,376
Fringe Benefits	305,523	285,768	320,579
Materials & Supplies	764,549	918,771	746,285
Maintenance & Utilities	89,715	108,913	100,090
Miscellaneous Services	26,902	28,145	27,263
Total	<u>\$ 1,983,191</u>	<u>\$ 2,027,481</u>	<u>\$ 2,009,593</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 144,795	\$ 165,132	\$ 165,893
Fringe Benefits	43,158	52,200	65,602
Materials & Supplies	1,476	575	1,150
Maintenance & Utilities	873	600	500
Miscellaneous Services	7,998	250	550
Total	<u>\$ 198,300</u>	<u>\$ 218,757</u>	<u>\$ 233,695</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.

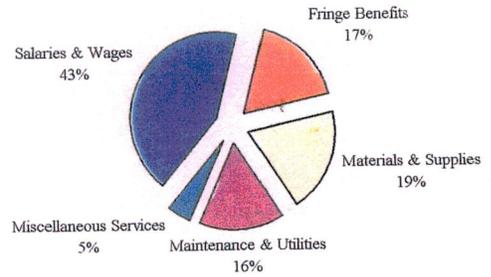
**Parks and Recreation** – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b><u>DEPARTMENTS</u></b>			
Courthouse & Annexes	\$ 2,868,948	\$ 2,662,339	\$ 2,775,797
Port Arthur Buildings	603,988	605,519	645,449
Mid-County Buildings	135,181	143,371	158,760
Road & Bridge Pct. #1	1,450,871	1,441,172	1,554,617
Road & Bridge Pct. #2	1,359,457	1,417,119	1,581,728
Road & Bridge Pct. #3	1,297,846	1,397,469	1,494,283
Road & Bridge Pct. #4	1,807,098	1,854,494	1,968,326
Engineering	815,958	853,307	920,997
Parks & Recreation	101,654	143,048	199,150
Service Center	927,012	1,050,685	1,125,045
<b>Total</b>	<b>\$ 11,368,013</b>	<b>\$ 11,568,523</b>	<b>\$ 12,424,152</b>

	<u>APPROVED</u> <u>2010-2011</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 5,330,364
Fringe Benefits	2,171,698
Materials & Supplies	2,393,113
Maintenance & Utilities	1,962,745
Miscellaneous Services	566,232
<b>Total</b>	<b>\$ 12,424,152</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	1	-	12	-	-	-	14
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>10</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>103</b>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Courthouse &amp; Annexes</u>			
Salaries & Wages	\$ 764,518	\$ 780,468	\$ 791,476
Fringe Benefits	299,795	305,700	313,557
Materials & Supplies	71,512	80,970	74,800
Maintenance & Utilities	1,463,268	1,205,221	1,267,000
Miscellaneous Services	269,855	289,980	328,964
Total	<u>\$ 2,868,948</u>	<u>\$ 2,662,339</u>	<u>\$ 2,775,797</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 300,901	\$ 307,188	\$ 316,157
Fringe Benefits	125,213	127,680	132,514
Materials & Supplies	11,616	9,190	13,535
Maintenance & Utilities	128,914	124,265	135,630
Miscellaneous Services	37,344	37,196	47,613
Total	<u>\$ 603,988</u>	<u>\$ 605,519</u>	<u>\$ 645,449</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 39,827	\$ 41,544	\$ 47,746
Fringe Benefits	20,073	20,616	22,464
Materials & Supplies	1,887	3,256	4,750
Maintenance & Utilities	41,424	43,845	48,200
Miscellaneous Services	31,970	34,110	35,600
Total	<u>\$ 135,181</u>	<u>\$ 143,371</u>	<u>\$ 158,760</u>
<u>Road &amp; Bridge Pct. #1</u>			
Salaries & Wages	\$ 731,950	\$ 732,552	\$ 729,027
Fringe Benefits	285,306	286,284	292,340
Materials & Supplies	331,976	340,378	425,800
Maintenance & Utilities	91,697	72,894	93,650
Miscellaneous Services	9,942	9,064	13,800
Total	<u>\$ 1,450,871</u>	<u>\$ 1,441,172</u>	<u>\$ 1,554,617</u>
<u>Road &amp; Bridge Pct. #2</u>			
Salaries & Wages	\$ 785,803	\$ 818,988	\$ 823,291
Fringe Benefits	311,094	325,788	345,544
Materials & Supplies	203,553	223,665	332,868
Maintenance & Utilities	44,589	35,127	65,675
Miscellaneous Services	14,418	13,551	14,350
Total	<u>\$ 1,359,457</u>	<u>\$ 1,417,119</u>	<u>\$ 1,581,728</u>
<u>Road &amp; Bridge Pct. #3</u>			
Salaries & Wages	\$ 724,222	\$ 774,569	\$ 799,094
Fringe Benefits	297,852	321,033	350,589
Materials & Supplies	202,961	232,872	237,300
Maintenance & Utilities	57,522	57,580	93,800
Miscellaneous Services	15,289	11,415	13,500
Total	<u>\$ 1,297,846</u>	<u>\$ 1,397,469</u>	<u>\$ 1,494,283</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Road &amp; Bridge Pct. #4</u>			
Salaries & Wages	\$ 873,513	\$ 914,696	\$ 964,256
Fringe Benefits	342,978	377,248	382,358
Materials & Supplies	493,366	456,075	513,647
Maintenance & Utilities	72,148	72,399	69,450
Miscellaneous Services	25,093	34,076	38,615
Total	<u>\$ 1,807,098</u>	<u>\$ 1,854,494</u>	<u>\$ 1,968,326</u>
<u>Engineering</u>			
Salaries & Wages	\$ 542,268	\$ 574,800	\$ 601,346
Fringe Benefits	226,788	230,604	246,366
Materials & Supplies	28,769	31,813	31,775
Maintenance & Utilities	1,946	2,026	2,890
Miscellaneous Services	16,187	14,064	38,620
Total	<u>\$ 815,958</u>	<u>\$ 853,307</u>	<u>\$ 920,997</u>
<u>Parks &amp; Recreation</u>			
Salaries & Wages	\$ 36,576	\$ 64,703	\$ 61,775
Fringe Benefits	11,403	19,148	13,517
Materials & Supplies	21,265	11,763	40,338
Maintenance & Utilities	24,887	37,179	58,850
Miscellaneous Services	7,523	10,255	24,670
Total	<u>\$ 101,654</u>	<u>\$ 143,048</u>	<u>\$ 199,150</u>
<u>Service Center</u>			
Salaries & Wages	\$ 191,275	\$ 194,820	\$ 196,196
Fringe Benefits	70,389	71,220	72,449
Materials & Supplies	534,249	651,267	718,300
Maintenance & Utilities	123,171	124,603	127,600
Miscellaneous Services	7,928	8,775	10,500
Total	<u>\$ 927,012</u>	<u>\$ 1,050,685</u>	<u>\$ 1,125,045</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**

<u>DEPARTMENTS</u>	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
Tax Assessor-Collector	\$ 2,500	\$ -	\$ -
Human Resources	1,250	-	-
County Auditor	7,501	9,612	-
County Clerk	236,134	51,254	-
County Judge	-	-	-
Risk Management	-	-	-
County Treasurer	1,250	1,308	-
Printing	-	-	-
Claims Processing	-	-	-
Purchasing Agent	-	-	-
General Services	-	-	-
Management Information Systems	154,935	164,595	126,070
Veterans Services	2,500	-	-
District Attorney	-	21,518	-
District Clerk	-	-	-
District Courts	2,751	13,553	19,000
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	1,452	2,739	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Marine Division	-	40,700	-
Juvenile Alternative School	-	-	-
Community Supervision	-	7,759	8,875
Sheriff	550,248	394,234	9,550
Crime Laboratory	24,500	-	-
Jail	80,869	130,019	37,951
Juvenile Probation	-	29,126	2,450
Juvenile Detention Home	51,215	5,000	-
Constables	88,367	113,079	5,000
County Morgue	-	-	-
Agricultural Extension Service	2,450	2,328	-
Library	4,929	-	-
Health & Welfare Unit 1	-	-	-
Health & Welfare Unit 2	-	-	-
Nurse Practitioner	-	-	-
Environmental Control	-	-	-
Indigent Medical Services	2,123	-	-
Emergency Management	-	-	-
Mosquito Control	63,352	-	21,437
Courthouse & Annexes	17,466	116,461	59,140
Port Arthur Buildings	-	1,312	-
Mid-County Buildings	-	6,999	-
Road & Bridge Pct. #1	591,107	193,536	76,500
Road & Bridge Pct. #2	90,001	104,268	-
Road & Bridge Pct. #3	1,454	1,308	1,500
Road & Bridge Pct. #4	220,888	86,100	-
Engineering	40,769	19,436	6,305
Parks & Recreation	9,550	12,500	-
Service Center	-	-	-
Total Capital Outlay	<u>\$ 2,249,561</u>	<u>\$ 1,528,744</u>	<u>\$ 373,778</u>

**CAPITAL OUTLAY  
DIVISION SUMMARY**

**Management Information Systems**

120-1025-415-60-02	1 - SERVER	\$ 7,500	
120-1025-415-60-02	1 - EQUAL LOGIC PS6000E STORAGE AREA NETWORK	48,300	
120-1025-415-60-02	4 - COMPUTERS	6,000	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	5,000	
120-1025-415-60-02	1 - CISCO VOIP 2801 ROUTERS	2,530	
120-1025-415-60-02	1 - CISCO VOIP 3560 - 48 SWITCHES	4,120	
120-1025-415-60-02	1 - RACK MOUNT KEYBOARD/MONITOR/MOUSE	1,300	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTIONS	6,000	
120-1025-415-60-53	WALL DATA RUMBA SITE LICENSE	1,100	
120-1025-415-60-53	HAWKEYE PATHFINDER	650	
120-1025-415-60-53	NORTON ANTIVIRUS	10,500	
120-1025-415-60-53	LINOMA TRANSFER ANYWHERE MAINTENANCE	1,100	
120-1025-415-60-53	PREMIUM IMAIL ANTIVIRUS	2,300	
120-1025-415-60-53	WATCHGARD XTM1050 FIREWALL SW SUITE	9,500	
120-1025-415-60-53	WINDOWS SERVER 2008 DATA CENTER	3,200	
120-1025-415-60-53	4 - VMWARE VSPHERE ENTERPRISE LICENSES	2,300	
120-1025-415-60-53	1 - VMWARE XCENTER ENTERPRISE LICENSES	1,000	
120-1025-415-60-53	SERVER 2008 LICENSES	7,600	
120-1025-415-60-53	PER-ZIP ADDRESS VERIFICATION	2,400	
120-1025-415-60-53	250 - NORTON GHOST LICENSES	500	
120-1025-415-60-53	SUPER ANTI SPY WARE ANTIVIRUS/ANTISPYWARE	1,495	
120-1025-415-60-53	INTERALLSHIELD 2010 EXPRESS	675	
120-1025-415-60-53	WINDOWS OFFICE 2010	1,000	
		\$	126,070

**Criminal District Court**

120-2032-412-60-22	AUDIO & VIDEO EQUIPMENT FOR COURTROOM	12,500	12,500
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**252nd District Court**

120-2037-412-60-01	SOUND SYSTEM, SPEAKERS & MICROPHONES FOR COURTROOM	6,500	6,500
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**Community Supervision**

120-3058-424-60-09	CAMERA/CVTV - PORT ARTHUR	8,875	8,875
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**Sheriff's Office**

120-3059-421-60-18	REPLACEMENT 20' GOOSENECK STOCK TRAILER	9,550	9,550
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**Jail**

120-3062-423-60-18	5 - UNIMAC UM 60 WASHING MACHINES	37,951	37,951
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**Juvenile Probation**

120-3063-424-60-02	2 - COMPUTERS AND PRINTERS	2,450	2,450
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**Constable Pct 2**

120-3066-425-60-18	WATCH GUARD - CAR CAMERA SYSTEM	5,000	5,000
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**Mosquito Control**

124-5081-448-60-42	1 1/2 TON PICKUP WITH DUAL DRIVE CONVERSIONS	21,437	21,437
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**Courthouse & Annexes**

120-6083-416-60-03	AIR CONDITIONING, DUCT WORK & INSULATION ANNEX IV	5,640	
120-6083-416-60-03	CHILLER #2 TEARDOWN/INSPECTION	12,500	
120-6083-416-60-03	REPAIR OF FIRE ALARM EQUIPMENT	41,000	
			59,140

**Road & Bridge Pct. #1**

111-0109-431-60-02	1 - COMPUTER	1,500	
111-0109-431-60-42	1 - REPLACE UNIT A-9 WITH NEW HOLLAND SLOPE MOWER WITH BOOM	60,150	
111-0109-431-60-42	1 - NEW DIESEL ENGINE FOR TRACTOR A-10	14,850	
			76,500

**CAPITAL OUTLAY  
DIVISION SUMMARY**

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**Road & Bridge Pct. #3**

113-0309-431-60-02	1 - COMPUTER	1,500	1,500
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**Engineering**

115-0501-431-60-02	1 - COMPUTER SERVER	6,305	<u>6,305</u>
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<b>Total Capital Outlay</b>		<b>\$ <u><u>373,778</u></u></b>
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## **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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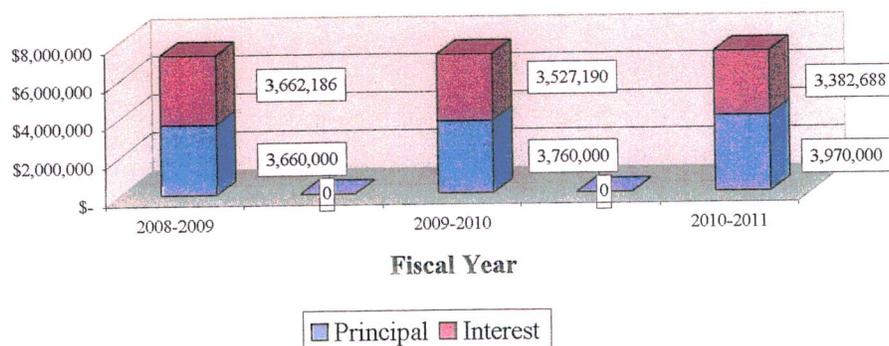
	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</u>
<b><u>DEPARTMENTS</u></b>			
Contingency Appropriation			
General Fund	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>    318,574</u>
Total Contingency Appropriation	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>    318,574</u>
Transfers Out			
General Fund	\$ <u>  12,409,630</u>	\$ <u>  10,077,419</u>	\$ <u>   3,365,272</u>
Total Transfers Out	\$ <u>  12,409,630</u>	\$ <u>  10,077,419</u>	\$ <u>   3,365,272</u>

# **DEBT SERVICE**

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>REVENUES</b>			
Property Taxes	\$ 7,135,200	\$ 7,346,445	\$ 7,025,159
Interest	32,710	17,355	18,410
Total Revenues	<u>\$ 7,167,910</u>	<u>\$ 7,363,800</u>	<u>\$ 7,043,569</u>
<b>OTHER SOURCES</b>			
Transfers In	<u>\$ 351,811</u>	<u>\$ 87,375</u>	<u>\$ -</u>
Total Other Sources	<u>\$ 351,811</u>	<u>\$ 87,375</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 7,519,721</u>	<u>\$ 7,451,175</u>	<u>\$ 7,043,569</u>
<b>EXPENDITURES</b>			
Principal Payments	\$ 3,660,000	\$ 3,760,000	\$ 3,970,000
Interest Payments	3,662,186	3,527,190	3,382,688
Transaction Fees	9,075	11,850	9,500
Total Expenditures	<u>\$ 7,331,261</u>	<u>\$ 7,299,040</u>	<u>\$ 7,362,188</u>
<b>OTHER USES</b>			
Transfers Out	<u>\$ -</u>	<u>\$ 87,375</u>	<u>\$ -</u>
Total Other Uses	<u>\$ -</u>	<u>\$ 87,375</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 7,331,261</u>	<u>\$ 7,386,415</u>	<u>\$ 7,362,188</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 364,567</u>	<u>\$ 553,027</u>	<u>\$ 617,787</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 553,027</u>	<u>\$ 617,787</u>	<u>\$ 299,168</u>
<b>RESERVED FOR DEBT SERVICE</b>	<u><u>\$ 553,027</u></u>	<u><u>\$ 617,787</u></u>	<u><u>\$ 299,168</u></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>
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>\$ 64,565,000</u>	<u>\$ 28,383,906</u>	<u>\$ 92,948,906</u>

**DEBT SERVICE FUND  
SUMMARY OF TOTAL INDEBTEDNESS**

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2010</u>
2002A Refunding - General Obligation	2025	\$ 57,625,000	\$ 2,095,000	\$ 55,530,000
2002B Certificates of Obligation	2017	13,090,000	5,960,000	7,130,000
2003B Certificates of Obligation	2018	1,505,000	145,000	1,360,000
2005 Tax Anticipation Notes	2011	3,000,000	2,455,000	545,000
Total				<u>\$ 64,565,000</u>

**COMPUTATION OF LEGAL DEBT MARGIN**

Assessed Value of Real Property \$19,305,377,164

Assessed Value of All Taxable Property \$21,138,044,986

**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 \$ 4,826,344,291

Amount of Debt Applicable to Constitutional

Debt Limit:

Total Bonded Applicable Debt	\$ 64,565,000	
Less Amount Available in Debt Service Fund	<u>617,787</u>	<u>63,947,213</u>

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

\$ 4,762,397,078

**Bonds Issued Under Article VIII, Section 9:**

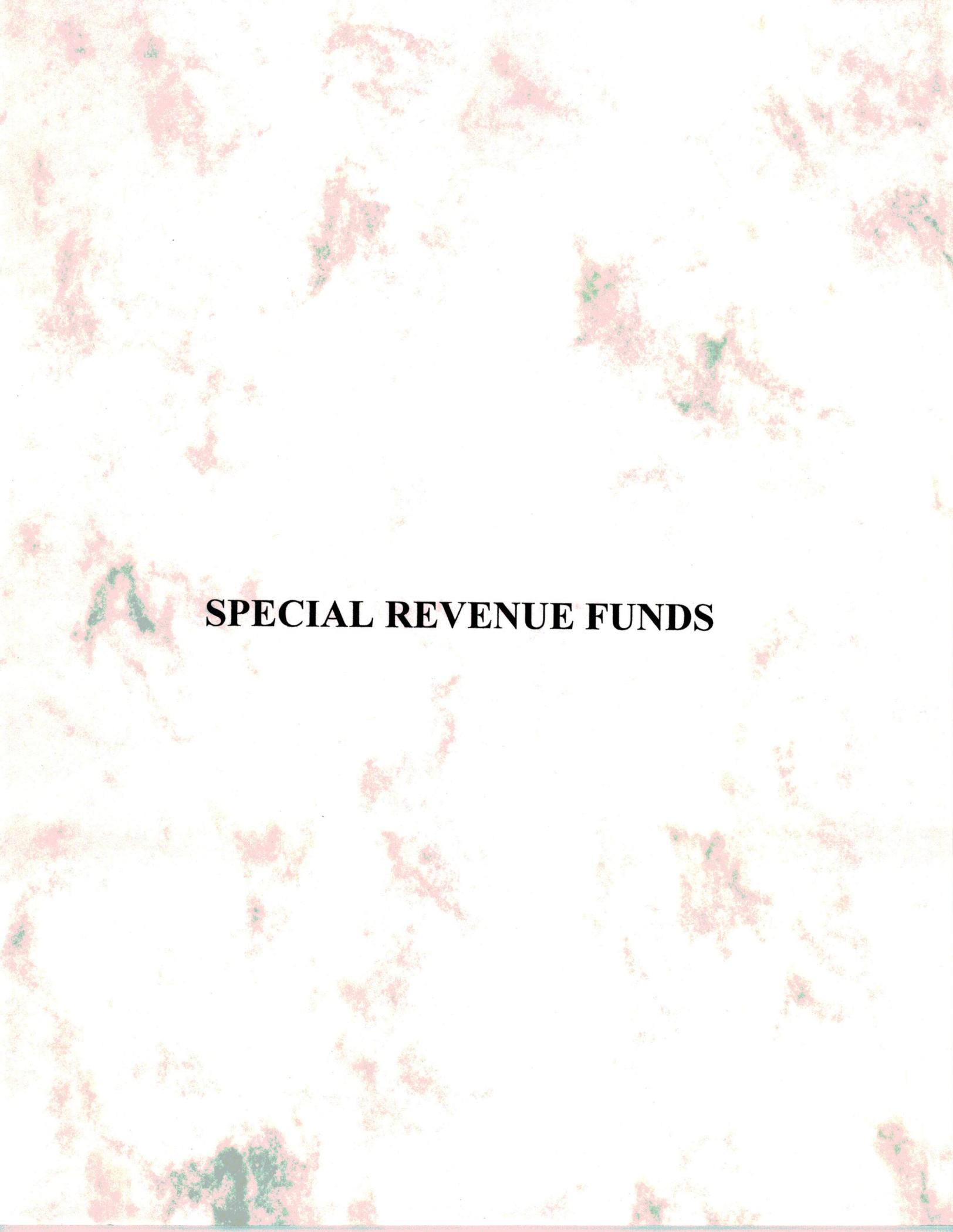
In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a County is limited to an ad valorem tax rate of \$0.80 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 \$1,056,902,249 compared to applicable bonds outstanding at October 1, 2010 of \$64,565,000.

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

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ISSUE	BALANCE OUTSTANDING 10/1/2010	PRINCIPAL	INTEREST	FEES	TOTAL	BALANCE OUTSTANDING 10/1/2011
2002A Refunding - General Obligation \$	55,530,000	\$ 2,515,000	\$ 2,972,739	\$ 3,500	\$ 5,491,239	\$ 53,015,000
2002B Certificates of Obligation	7,130,000	885,000	334,575	2,500	1,222,075	6,245,000
2003B Certificates of Obligation	1,360,000	25,000	56,299	2,500	83,799	1,335,000
2005 Tax Anticipation Notes	545,000	545,000	19,075	1,000	565,075	-
	<u>\$ 64,565,000</u>	<u>\$ 3,970,000</u>	<u>\$ 3,382,688</u>	<u>\$ 9,500</u>	<u>\$ 7,362,188</u>	<u>\$ 60,595,000</u>



**SPECIAL REVENUE FUNDS**

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>REVENUES</b>			
Sales Taxes	\$ 1,294,063	\$ 992,820	\$ 950,000
Fees	1,120,753	1,214,568	1,154,925
Sales, Rentals & Services	214,061	176,193	88,500
Intergovernmental	136,561	158,218	2,702,611
Fines & Forfeitures	260,215	404,172	200,000
Interest	91,982	32,421	34,485
Contributions	14,571	3,601	3,600
	<u>3,132,206</u>	<u>2,981,993</u>	<u>5,134,121</u>
Total Revenues	\$	\$	\$
<b>OTHER SOURCES</b>			
Transfers In	\$ 559,375	\$ 487,400	\$ 386,800
Total Other Sources	\$ 559,375	\$ 487,400	\$ 386,800
Total Revenues & Other Sources	\$ 3,691,581	\$ 3,469,393	\$ 5,520,921
<b>EXPENDITURES</b>			
General Government	\$ 490,664	\$ 876,693	\$ 1,080,921
Judicial & Law Enforcement	1,011,315	1,041,282	4,100,498
Education & Recreation	862,924	935,459	965,081
Maintenance - Equipment & Structures	-	41,695	180,000
Capital Outlay	639,331	596,892	845,860
Total Expenditures	\$ 3,004,234	\$ 3,492,021	\$ 7,172,360
<b>OTHER USES</b>			
Transfers Out	\$ 335,853	\$ 539,315	\$ -
Total Other Uses	\$ 335,853	\$ 539,315	\$ -
Total Appropriations	\$ 3,340,087	\$ 4,031,336	\$ 7,172,360
<b>BEGINNING FUND BALANCE</b>	\$ 6,724,920	\$ 7,076,414	\$ 6,514,471
<b>ENDING AVAILABLE FUND BALANCE</b>	\$ 7,076,414	\$ 6,514,471	\$ 4,863,032

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

<u>Department / Division</u>	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>General Government</b>			
Voter Registration	\$ 33,981	\$ 18,582	\$ -
County Clerk - Records Management	221,366	223,057	363,908
County Clerk - Records Archive	193,355	591,421	631,320
County Records Management	32,612	29,904	37,787
Tax Office Auto Dealer	9,350	13,729	47,906
Total General Government	\$ 490,664	\$ 876,693	\$ 1,080,921
<b>Judicial &amp; Law Enforcement</b>			
Breath Alcohol Testing	\$ 2,844	\$ -	\$ 12,500
Security Fee	584,460	522,664	543,358
Bail Bond Board	12,476	16,400	17,800
Law Officer Training	49,441	34,900	71,759
SCAAP Grant	6,208	-	-
D.A.R.E. Contributions	3,539	2,500	8,300
Family Protection Fee Fund	22,500	15,000	15,000
Deputy Sheriff Education	20,874	18,912	30,000
Constable Pct 1 - Education	1,069	2,500	3,000
Constable Pct 2 - Education	1,962	400	3,000
Constable Pct 4 - Education	1,360	2,800	1,000
Constable Pct 6 - Education	2,774	-	1,800
Constable Pct 7 - Education	-	-	2,000
Constable Pct 8 - Education	976	2,800	3,500
J.P. Courtroom Technology Fee	388	2,548	20,000
District Clerk - Records Management	30,638	37,890	59,752
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	54,375	149,548	396,180
Sheriff's Forfeiture	152,543	195,998	231,188
D.A.'s Hot Check	62,888	35,422	170,000
Guardianship Fee	-	1,000	20,000
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	-
District Court Records Technology Fund	-	-	-
Marine Division	-	-	2,058,034
ASAP - Constable Pct 8	-	-	432,327
Total Judicial & Law Enforcement	\$ 1,011,315	\$ 1,041,282	\$ 4,100,498
<b>Education &amp; Recreation</b>			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	861,124	933,659	963,281
Total Education & Recreation	\$ 862,924	\$ 935,459	\$ 965,081
<b>Maintenance - Equipment &amp; Structures</b>			
Lateral Road - Precinct 1	\$ -	\$ -	\$ 30,000
Lateral Road - Precinct 2	-	-	60,000
Lateral Road - Precinct 3	-	-	90,000
Lateral Road - Precinct 4	-	41,695	-
Total Maintenance - Equipment & Structures	\$ -	\$ 41,695	\$ 180,000

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

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	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b>Capital Outlay</b>	\$ <u>639,331</u>	\$ <u>596,892</u>	\$ <u>845,860</u>
<b>Special Purpose Funding</b>			
Transfers Out	<u>335,853</u>	<u>539,315</u>	<u>-</u>
Total Special Purpose Funding	\$ <u>335,853</u>	\$ <u>539,315</u>	\$ <u>-</u>
<b>Total Special Fund Expenditures</b>	\$ <u><u>3,340,087</u></u>	\$ <u><u>4,031,336</u></u>	\$ <u><u>7,172,360</u></u>

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

	<b>ESTIMATED BALANCE 10/1/2010</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>PROPOSED BALANCE 9/30/2011</b>
Lateral Road - Precinct 1	\$ 129,199	\$ 8,741	\$ 30,000	\$ 107,940
Lateral Road - Precinct 2	288,668	9,690	60,000	238,358
Lateral Road - Precinct 3	167,720	7,700	90,000	85,420
Lateral Road - Precinct 4	9	8,744	-	8,753
Breath Alcohol Testing	10,877	6,045	12,500	4,422
Security Fee	116,719	532,000	543,358	105,361
Law Library	319,180	92,250	76,800	334,630
Voter Registration	-	-	-	-
Bail Bond Board	-	17,800	17,800	-
Law Officer Training	149,215	43,400	71,759	120,856
County Clerk - Records Management	482,790	239,000	488,908	232,882
County Clerk - Records Archive	480,889	253,400	641,320	92,969
SCAAP Grant	29,214	50,300	-	79,514
County Records Management	219,922	138,500	139,587	218,835
D.A.R.E. Contributions	22,307	3,770	8,300	17,777
Family Protection Fee Fund	18,341	17,050	15,000	20,391
Deputy Sheriff Education	63,551	25,250	30,000	58,801
Constable Pct. 1 - Education	2,715	780	3,000	495
Constable Pct. 2 - Education	5,138	640	3,000	2,778
Constable Pct. 4 - Education	2,778	620	1,000	2,398
Constable Pct. 6 - Education	1,906	764	1,800	870
Constable Pct. 7 - Education	6,055	645	2,000	4,700
Constable Pct. 8 - Education	2,482	1,020	3,500	2
Tax Office Auto Dealer	239,039	8,536	107,906	139,669
J.P. Courtroom Technology Fee	354,606	52,575	60,000	347,181
Hotel Occupancy Tax	514,712	953,375	963,281	504,806
District Clerk - Records Management	45,300	25,345	69,752	893
Justice Court Building Security	35,686	12,240	25,000	22,926
Child Abuse Prevention	713	305	-	1,018
D.A.'s Forfeiture	375,496	203,700	481,180	98,016
Sheriff's Forfeiture	2,168,455	175,000	527,748	1,815,707
D.A.'s Hot Check	100,917	75,000	170,000	5,917
Guardianship Fee	74,523	27,000	20,000	81,523
Juvenile Delinquency Prevention	62,019	-	-	62,019
County & District Court Technology Fund	100	2,400	2,500	-
District Court Records Technology Fund	23,230	36,975	15,000	45,205
Marine Division	-	2,058,034	2,058,034	-
ASAP - Constable Pct 8	-	432,327	432,327	-
<b>Total</b>	<b>\$ 6,514,471</b>	<b>\$ 5,520,921</b>	<b>\$ 7,172,360</b>	<b>\$ 4,863,032</b>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Voter Registration</u>			
Salaries & Wages	\$ -	\$ 1,421	\$ -
Fringe Benefits	-	682	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	33,981	16,479	-
Total	<u>\$ 33,981</u>	<u>\$ 18,582</u>	<u>\$ -</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	221,366	223,057	363,908
Total	<u>\$ 221,366</u>	<u>\$ 223,057</u>	<u>\$ 363,908</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 148,863	\$ 190,685	\$ 210,376
Fringe Benefits	37,905	45,736	62,944
Materials & Supplies	6,587	-	8,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	355,000	350,000
Total	<u>\$ 193,355</u>	<u>\$ 591,421</u>	<u>\$ 631,320</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 18,383	\$ 17,748	\$ 20,213
Fringe Benefits	4,115	3,924	4,424
Materials & Supplies	3,228	3,734	4,500
Maintenance & Utilities	196	175	450
Miscellaneous Services	6,690	4,323	8,200
Total	<u>\$ 32,612</u>	<u>\$ 29,904</u>	<u>\$ 37,787</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ 300	\$ 5,100	\$ 6,487
Fringe Benefits	-	-	1,419
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	9,050	8,629	30,000
Total	<u>\$ 9,350</u>	<u>\$ 13,729</u>	<u>\$ 47,906</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	5,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,844	-	7,500
Total	<u>\$ 2,844</u>	<u>\$ -</u>	<u>\$ 12,500</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 429,736	\$ 396,240	\$ 404,306
Fringe Benefits	115,058	105,984	113,652
Materials & Supplies	37,629	18,500	19,900
Maintenance & Utilities	1,147	1,000	500
Miscellaneous Services	890	940	5,000
Total	<u>\$ 584,460</u>	<u>\$ 522,664</u>	<u>\$ 543,358</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 10,845	\$ 10,800	\$ 10,800
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,631	5,600	7,000
Total	<u>\$ 12,476</u>	<u>\$ 16,400</u>	<u>\$ 17,800</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	5,689
Materials & Supplies	49,188	28,600	35,070
Maintenance & Utilities	-	-	-
Miscellaneous Services	253	6,300	5,000
Total	<u>\$ 49,441</u>	<u>\$ 34,900</u>	<u>\$ 71,759</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,208	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 6,208</u>	<u>\$ -</u>	<u>\$ -</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	3,539	2,500	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 3,539</u>	<u>\$ 2,500</u>	<u>\$ 8,300</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	22,500	15,000	15,000
Total	<u>\$ 22,500</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	20,874	18,912	30,000
Total	<u>\$ 20,874</u>	<u>\$ 18,912</u>	<u>\$ 30,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,069	2,500	3,000
Total	<u>\$ 1,069</u>	<u>\$ 2,500</u>	<u>\$ 3,000</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,962	400	3,000
Total	<u>\$ 1,962</u>	<u>\$ 400</u>	<u>\$ 3,000</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,360	2,800	1,000
Total	<u>\$ 1,360</u>	<u>\$ 2,800</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,774	-	1,800
Total	<u>\$ 2,774</u>	<u>\$ -</u>	<u>\$ 1,800</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	2,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	976	2,800	3,500
Total	<u>\$ 976</u>	<u>\$ 2,800</u>	<u>\$ 3,500</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	388	2,548	20,000
Total	<u>\$ 388</u>	<u>\$ 2,548</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 17,382	\$ 22,000	\$ 40,000
Fringe Benefits	3,887	4,866	8,752
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	9,369	11,024	11,000
Total	<u>\$ 30,638</u>	<u>\$ 37,890</u>	<u>\$ 59,752</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>Child Abuse Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 46,944	112,221	\$ 240,741
Fringe Benefits	-	21,327	65,439
Materials & Supplies	-	-	-
Maintenance & Utilities	4,618	6,000	70,000
Miscellaneous Services	2,813	10,000	20,000
Total	\$ <u>54,375</u>	\$ <u>149,548</u>	\$ <u>396,180</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 3,686	\$ 6,228	\$ 10,000
Fringe Benefits	857	1,440	2,188
Materials & Supplies	5,202	7,500	22,000
Maintenance & Utilities	89,299	80,165	182,000
Miscellaneous Services	53,499	100,665	15,000
Total	\$ <u>152,543</u>	\$ <u>195,998</u>	\$ <u>231,188</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 60,637	\$ 31,632	\$ 150,000
Fringe Benefits	-	-	-
Materials & Supplies	109	165	8,000
Maintenance & Utilities	-	125	2,000
Miscellaneous Services	2,142	3,500	10,000
Total	\$ <u>62,888</u>	\$ <u>35,422</u>	\$ <u>170,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	20,000
Total	\$ <u>-</u>	\$ <u>1,000</u>	\$ <u>20,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>County &amp; District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Marine Division</u>			
Salaries & Wages	\$ -	\$ -	\$ 1,104,739
Fringe Benefits	-	-	502,470
Materials & Supplies	-	-	301,875
Maintenance & Utilities	-	-	132,910
Miscellaneous Services	-	-	16,040
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,058,034</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ -	\$ -	\$ 295,002
Fringe Benefits	-	-	114,175
Materials & Supplies	-	-	12,750
Maintenance & Utilities	-	-	7,600
Miscellaneous Services	-	-	2,800
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 432,327</u>

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

	<u>ACTUAL 2008-2009</u>	<u>ESTIMATED 2009-2010</u>	<u>APPROVED 2010-2011</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	\$ 225,049	\$ 243,800	\$ 258,615
Fringe Benefits	82,459	83,196	98,545
Materials & Supplies	13,800	12,437	15,700
Maintenance & Utilities	42,527	42,558	48,000
Miscellaneous Services	497,289	551,668	542,421
Total	<u>\$ 861,124</u>	<u>\$ 933,659</u>	<u>\$ 963,281</u>

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

	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ -	\$ -	\$ 30,000
Total	\$ -	\$ -	\$ 30,000
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ 60,000
Total	\$ -	\$ -	\$ 60,000
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ -	\$ 90,000
Total	\$ -	\$ -	\$ 90,000
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ -	\$ 41,695	\$ -
Total	\$ -	\$ 41,695	\$ -

**CAPITAL OUTLAY  
DEPARTMENT SUMMARY**

<b>DEPARTMENTS</b>	<b>ACTUAL 2008-2009</b>	<b>ESTIMATED 2009-2010</b>	<b>APPROVED 2010-2011</b>
Voter Registration	\$ -	\$ -	\$ -
County Clerk - Records Management	93,059	11,460	125,000
County Clerk - Records Archive	2,493	-	10,000
County Records Management	37,251	65,000	101,800
Tax Office Auto Dealer	250	-	60,000
Breath Alcohol Testing	6,240	-	-
Security Fee	98,979	8,000	-
Bail Bond Board	-	-	-
Law Officer Training	1,676	91,200	-
SCAAP Grant	53,168	41,284	-
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	43,679	7,500	40,000
District Clerk - Records Management	6,328	1,500	10,000
Justice Court Building Security	6,917	12,948	25,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	5,870	2,000	85,000
Sheriff's Forfeiture	197,626	281,000	296,560
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	2,500
District Court Records Technology Fund	-	-	15,000
Marine Division	-	-	-
ASAP - Constable Pct 8	-	-	-
Law Library	74,979	75,000	75,000
Hotel Occupancy Tax	10,816	-	-
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
<b>Total Capital Outlay</b>	<b>\$ <u>639,331</u></b>	<b>\$ <u>596,892</u></b>	<b>\$ <u>845,860</u></b>

**SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING**  
**DEPARTMENT SUMMARY**

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	<u>ACTUAL</u> <u>2008-2009</u>	<u>ESTIMATED</u> <u>2009-2010</u>	<u>APPROVED</u> <u>2010-2011</u>
<b><u>DEPARTMENTS</u></b>			
Transfers Out			
Hotel Occupancy Tax	\$ <u>335,853</u>	\$ <u>539,315</u>	\$ <u>-</u>
Total Transfers Out	\$ <u><u>335,853</u></u>	\$ <u><u>539,315</u></u>	\$ <u><u>-</u></u>



**CAPITAL PROJECTS**

**CAPITAL PROJECTS**  
**2010-2011**

	<b>BUDGETED</b>	<b>FYTD</b>	<b>ACTUAL</b>		
	<b>2010-2011</b>	<b>2009-2010</b>	<b>2008-2009</b>	<b>2007-2008</b>	<b>2006-2007</b>
Courthouse Restoration	\$ 6,700,000	\$ 688,986	\$ 870,099	\$ 90,301	\$ 154,927
Health & Welfare Building	600,000	-	-	-	-
Mid County Office Remodeling	75,000	161,488	196,072	3,542	8,698
Keith Lake Park	500,528	64,770	87,670	9,582	-
Keith Lake Boat Ramp Construction	500,000	-	-	-	-
Keith Lake Fish Pass	175,000	-	-	99,500	-
Central Gardens Drainage	257,730	42,270	41,450	8,550	-
Shoreline Protection Pleasure Island	110,587	-	-	-	-
Sabine to Galveston Shoreline Protection	100,000	-	-	-	-
Beach Erosion and Dune Restoration	59,943	35,331	28,433	-	-
CEPRA - Shoreline Protection Matching Funds	447,228	78,820	97,228	190,610	-
Labelle Road Right of Way	335,000	15,000	18,073	9,430	-
North 27th Street Bridge Replacement	476,507	-	-	-	-
Sulphur Plant Road Pct 4	74,555	-	-	-	-
Island Park Bridge Replacement	96,470	-	-	-	-
County Wide Phone System	611,312	662,921	19,173	-	-
Airport Hanger Rehabilitation	331,281	1,168,719	-	-	-
Building Inspection Program	15,000	-	-	-	-
Security Measures-Mid County Tax	18,000	-	-	-	-
Security Measures-Port Arthur Tax	18,000	-	-	-	-
<b>Total Capital Projects</b>	<b>\$ 11,502,141</b>	<b>\$ 2,918,305</b>	<b>\$ 1,358,198</b>	<b>\$ 411,515</b>	<b>\$ 163,625</b>

# CAPITAL PROJECTS

## 2010-2011

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### **Courthouse Restoration**

This project is part of the County's long term plan to restore the Historical Courthouse. The 2010-2011 funding of \$6.7 million is a carry-over from prior budgets of \$4.6 million and \$2.1 million in proceeds from the sale of a County Annex in April 2010. This funding will cover repairs to the Courthouse exterior in order to waterproof the interior. Additional phases to this restoration project will likely come from long term financing.

### **Health & Welfare Building**

The County is approaching a need to relocate the Beaumont location of the Health and Welfare Department. This project consists of acquiring land or a building. This project is a carry-over from prior budgets. Funds have been set aside in previous budgets to complete this phase of the project. Estimated funds available are \$600,000. It is likely that additional funding will be needed in the future for the construction of the building or renovation, if an existing building is acquired.

### **Mid County Office Remodeling**

Several County offices are located at a Mid County building complex, which is in need of remodeling and repair. This project will remodel several offices including the county election building to properly house the new electronic election system. This project is a carry-over from prior budgets and funds in the amount of \$75,000 are available to complete this project.

The **Keith Lake Park**, **Keith Lake Boat Ramp Construction**, and the **Keith Lake Fish Pass** are related to the development of a County park for improving the quality of life for the citizens of Jefferson County. The County has broken this project into three different projects in order to track separate funding sources for each phase of the park. The following is a breakdown of each phase:

### **Keith Lake Park**

This project consists of developing a County Park around the Keith Lake Fish Pass and Keith Lake. This project is a carry-over from prior budgets and funds in the amount of \$500,528 are available to complete this project.

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

This phase of the Keith Lake Park project consists of the construction of bulk heading and channel excavation at Keith Lake Park. This boat ramp is a joint venture with the Texas Parks and Wildlife Department in which the County has committed \$500,000 of General Fund resources to help complete construction. This project is a carry-over from prior budgets.

### **Keith Lake Fish Pass**

This phase of the Keith Lake Park project consists of construction of erosion control devices in the Keith Lake Fish Pass. Funding for this phase is from resources with the Texas Parks and Wildlife Department. The remaining balance of \$175,000 will be utilized to complete this phase.

### **Central Gardens Drainage**

The County is partnering with Drainage District #7 to alleviate flooding in the Central Gardens area. The 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. This project is a carry-over from prior budgets and funds in the amount of \$257,730 are available to complete this project. Funding for this project has come from General Fund resources.

**Shoreline Protection -** The next four projects emphasize the County's commitment to Shoreline Protection for the County's natural resources. The County's shorelines are an important component to the natural resources that citizens and visitors of the County enjoy. The protection of freshwater marshes from saltwater intrusion is necessary for the marshes continued viability.

### **Shoreline Protection Pleasure Island**

The Pleasure Island shoreline has suffered significant erosion as the result of shipping traffic along the inter-coastal canal. The storm surge from Hurricane Ike accelerated that erosion. This project consists of continued funding for engineering services for Shoreline Protection on Pleasure Island. This project is a carry-over from prior budgets with \$100,587 available in funding.

### **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. The available funding for this project is \$100,000 which comes from prior year transfers from the General Fund. This project is being put on hold until the effect of the storm surge from Hurricane Ike can be factored into the erosion models.

### **Beach Erosion and Dune Restoration**

This project consists of engineering services to analyze the damages to the shoreline and dunes as a result of the storm surge from Hurricane Ike. Engineers will provide detailed analysis to aid the County in securing funding for large scale dune restoration from Sabine Pass to High Island. This project has carry-over funding in the amount of \$59,943 to complete this analysis.

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

The County has three projects on Pleasure Island that are currently experiencing severe erosion problems. The locations represents 4,125 feet of shoreline to be repaired utilizing these grant funds. This project consists of Jefferson County's 64% match for CEPRA grant funds to be used for these three projects. This project is a carry-over from prior years and funds in the amount of \$447,228 are available to complete this project.

### **Labelle Road Right of Way**

The County has been acquiring right of way along Labelle Road from State Highway 124 to FM 365. This right of way acquisition is necessary for the widening and realignment of Labelle Road as it intersects with State Highway 124. The County will partner with Texas Department of Transportation to fund the reconstruction of this roadway. Funding of \$335,000 from prior years is available to complete this project.

### **North 27<sup>th</sup> Street Bridge Replacement**

This project consists of rebuilding the North 27<sup>th</sup> Street Bridge over the LNVA Canal. The County was able to reallocate funds from other capital projects that have been completed or put on hold in order to fund the estimated project cost of \$476,507.

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

This project consists of rehabilitation of Sulphur Plant road located in Precinct 4. Funds in the amount of \$74,555 which were transferred from Road and Bridge Precinct # 4 in prior years are available to complete this project.

### **Island Park Bridge Replacement**

This project consists of rebuilding the bridge on Island Park Road at Brakes Bayou. This project is 90 % funded by the Texas Department of Transportation. The 10% local match of \$96,470 has been funded by two local private entities and has been earmarked for this project.

### **County Wide Phone System**

This project consists of replacing the entire phone system for all County buildings with new integrated system for enhanced communications. The new phone system will be paid for with a combination of capital project funds and long term capital leases. Prior year funding in the amount of \$611,312 is available for the lease obligation payment due in August 2011.

### **Airport Hanger Rehabilitation**

This project consists of replacing two hangers and upgrades to the Jerry Ware Terminal at the Southeast Texas Regional Airport. The hangers to be replaced were damaged as result of Hurricanes Rita and Ike. The County continues to research other funding sources related to the Hurricane Ike recovery effort for a possible cost share for the upgrades to the Jerry Ware Terminal. Prior year funding of \$331,281 is available for this project.

### **Building Inspection Program**

This project is for continuation of asbestos inspections of County buildings. The County has implemented a project to have all County buildings inspected for various health hazards. Prior year allocations of \$15,000 from the General Fund are available to fund asbestos inspections for various County buildings.

### **Security Measures-Mid County Tax Office**

This project is for enhanced security measures at the Mid County Tax office as part of the County's commitment to provide a safer work environment. Prior year allocations of \$18,000 from the General Fund are available for security measures at the Mid County Tax office.

### **Security Measures-Port Arthur Tax Office**

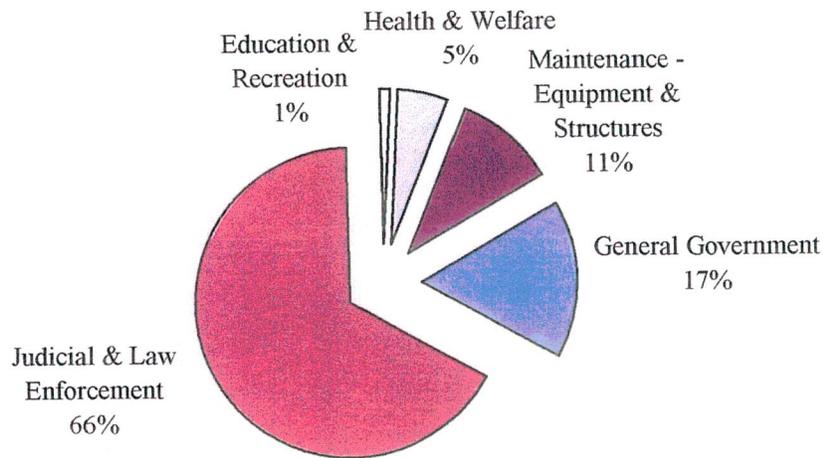
This project is for enhanced security measures at the Port Arthur Tax office as part of the County's commitment to provide a safer work environment. Prior year allocations of \$18,000 from the General Fund are available for security measures at the Port Arthur Tax office.

**MISCELLANEOUS**

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

	Fiscal Year		
	2008-2009	2009-2010	2010-2011
General Government	167	167	161
Judicial & Law Enforcement	675	678	648
Education & Recreation	12	12	12
Health & Welfare	50	51	51
Maintenance - Equipment & Structures	104	104	103
	<u>1,008</u>	<u>1,012</u>	<u>975</u>

**FY 2010-2011 Personnel**



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

Classified (CCG)		
Grade	Minimum	Maximum
27	18,158	27,238
28	18,612	27,918
29	19,077	28,616
30	19,554	29,332
31	20,043	30,065
32	20,545	30,816
33	21,059	31,586
34	21,584	32,376
35	22,124	33,187
36	22,677	34,016
37	23,244	34,867
38	23,826	35,738
39	24,421	36,631
40	25,032	37,547
41	25,657	38,485
42	26,299	39,449
43	26,956	40,434
44	27,630	41,446
45	28,320	42,482
46	29,028	43,543
47	29,754	44,631
48	30,498	45,748
49	31,261	46,891
50	32,042	48,063
51	32,844	49,265
52	33,664	50,496
53	34,506	51,758
54	35,369	53,053
55	36,253	54,379
56	37,159	55,739
57	38,088	57,132
58	39,041	58,561
59	40,017	60,025
60	41,016	61,524
61	42,041	63,063
62	43,094	64,639
63	44,170	66,256
64	45,276	67,912
65	46,406	69,610
66	47,567	71,351
67	48,756	73,134
68	49,975	74,962
69	51,223	76,837
70	52,506	78,757
71	53,817	80,726
72	55,164	82,744
73	56,542	84,814
74	57,956	86,934
75	59,404	89,106
76	60,890	91,334
77	62,412	93,618
78	63,972	95,959
79	65,571	98,357
80	67,211	100,817
81	68,891	103,337
82	70,614	105,920
83	72,378	108,568
84	74,189	111,282
85	76,043	114,065
86	77,944	116,915
87	79,893	119,839
88	81,890	122,835
89	83,937	125,906
90	86,036	129,052

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	88,185	132,279
92	90,390	135,587
93	92,651	138,976
94	94,967	142,450

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	22.1025	22.1025
2	23.3646	23.3646
3	24.3675	24.3675
4	25.3703	25.3703
5	26.2681	26.2681
6	27.1737	27.1737
7	27.9822	27.9822
8	28.8075	28.8075
10	34.0723	34.0723

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	20.1809	20.1809
2	22.4050	22.4050
3	23.3683	23.3683
4	24.3314	24.3314
5	25.1849	25.1849
6	26.0541	26.0541
7	26.8375	26.8375
8	27.2368	27.2368
45	28.5133	28.5133
46	29.9070	29.9070
47	33.6503	33.6503
48	36.9160	36.9160

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	14.9201	14.9201
2	17.0244	17.0244
3	18.1895	18.1895
4	19.0779	19.0779
5	20.4176	20.4176
6	20.8327	20.8327
7	21.4589	21.4589
8	21.7793	21.7793
45	26.5123	26.5123
46	27.8083	27.8083
47	31.2888	31.2888
48	34.3254	34.3254

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

<u><b>Elected Official</b></u> <u><b>Clerical, Administrative &amp; Fiscal</b></u>	<u><b>Grade</b></u>		<u><b>FTE</b></u>
	ELE		
		1	39
OFFICE ASSISTANT	CCG	34	3
RECEPTIONIST/CLERK	CCG	34	9
OFFICE SPECIALIST	CCG	38	24
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	12
SENIOR SECRETARY	CCG	45	15
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	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	20
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	2
SENIOR FINANCIAL TECHNICIAN	CCG 54	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
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>		
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
CARPENTER	CCG 55	4
PLUMBER	CCG 56	1
HEATING, VENT & AC MECHANIC	CCG 57	3
WELDER	CCG 50	1
ELECTRICIAN	CCG 58	1

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

	<u>Grade</u>	<u>FTE</u>
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
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

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

	<u>Grade</u>	<u>FTE</u>
<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
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	225
BAILIFF	CLE 1-8	7
SHERIFF'S DEPUTY	CLE 1-8	60
UNION ADMIN ASSISTANT	CLE 45	5
SERGEANT	CL2/CLE 45	17
LIEUTENANT	CL2/CLE 46	18
CAPTAIN	CL2/CLE 47	6
MAJOR	CL2/CLE 48	3
CONSTABLE DEPUTY	CON 1-10	13
GRAND JURY BAILIFF	OTH 1	2
ATTORNEY	OTH 1	27
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
AGRICULTURE EXTENSION AGENT	OTH 1	5
<b>Total</b>		<u><u>975</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	3 Years	12/31/2010
William "Eddie" Arnold, Commissioner, Pct. 1	5 Years	12/31/2012
Mark Domingue, Commissioner, Pct. 2	18 Years	12/31/2010
Michael "Shane" Sinegal, Commissioner, Pct. 3	1 Year	12/31/2012
Everette "Bo" Alfred, Commissioner, Pct. 4	7 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	5 Years	12/31/2010
Tom Maness	District Attorney	23 Years	12/31/2010
Paula "Susie" James	Tax Assessor Collector	< 1 Year	12/31/2010
Linda Robinson	County Treasurer	22 Years	12/31/2010
Mitch Woods	Sheriff	13 Years	12/31/2012
Lolita Ramos	District Clerk	7 Years	12/31/2010
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	13 Years	12/31/2012
Vi McGinnis	Justice of the Peace Pct. 1 Pl. 2	23 Years	12/31/2010
Robert Morgan	Justice of the Peace Pct. 2	13 Years	12/31/2010
Ray Chesson	Justice of the Peace Pct. 4	13 Years	12/31/2010
Ransome "Duce" Jones	Justice of the Peace Pct. 6	3 Years	12/31/2010
James Burnett	Justice of the Peace Pct. 7	7 Years	12/31/2010
Tom Gillam	Justice of the Peace Pct. 8	8 Years	12/31/2010
Charles Wiggins	Constable Pct. 1	5 Years	12/31/2012
Leonard Roccaforte	Constable Pct. 2	23 Years	12/31/2012
James Trahan	Constable Pct. 4	5 Years	12/31/2012
Joe Stevenson	Constable Pct. 6	13 Years	12/31/2012
Jeffrey Greenway	Constable Pct. 7	13 Years	12/31/2012
Eddie Collins	Constable Pct. 8	17 Years	12/31/2012
Al Gerson	Judge, County Court at Law #1	25 Years	12/31/2010
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	7 Years	12/31/2010
John Davis	Judge, County Court at Law #3	20 Years	12/31/2010
John Stevens	Judge, Criminal District Court	3 Years	12/31/2010
Layne Walker	Judge, 252nd District Court	7 Years	12/31/2010
Robert Wortham	Judge, 58th District Court	3 Years	12/31/2010
Gary Sanderson	Judge, 60th District Court	32 Years	12/31/2012
Milton Shuffield	Judge, 136th District Court	15 Years	12/31/2012
Donald Floyd	Judge, 172nd District Court	26 Years	12/31/2010
Jeffrey "Randy" Shelton	Judge, 279th District Court	3 Years	12/31/2010
Lawrence Thorne	Judge, 317th District Court	11 Years	12/31/2010

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

**APPOINTED OFFICIALS**

Name	Position	Length of Service	Term Expires
Patrick Swain	County Auditor	14 Years	12/31/2010
Deborah Clark	Purchasing Agent	1 Year	12/31/2010
Don Rao	County Engineer - Interim	< 1 Year	
Starla Garlick	Agricultural Extension Service	2 Years	
Hal Ross	Airport	7 Years	
David Fontenot	Service Center	21 Years	
Harry Fuselier	Buildings Maintenance	13 Years	
Larry Gist	Court Master	13 Years	
Paul Helegda	MIS	12 Years	
Cindy Bloodsworth	Dispute Resolution Center	22 Years	
Greg Fountain	Emergency Management	3 Years	
Michael Melancon	Environmental Control	14 Years	
Dr. Cecil Walkes	Health and Welfare Units	21 Years	
	Human Resources & Risk		
Cary Erickson	Management	17 Years	
James Martin	Juvenile Probation & Detention	21 Years	
	Library		
Kevin Sexton	Mosquito Control	< 1 Year	
Hilary Guest	Veterans Services Offices	8 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
2008 Estimate	243,090	110,553	55,910	378,255
2009 Estimate	243,237	110,099	56,674	378,477

(A) Source: U.S. Census

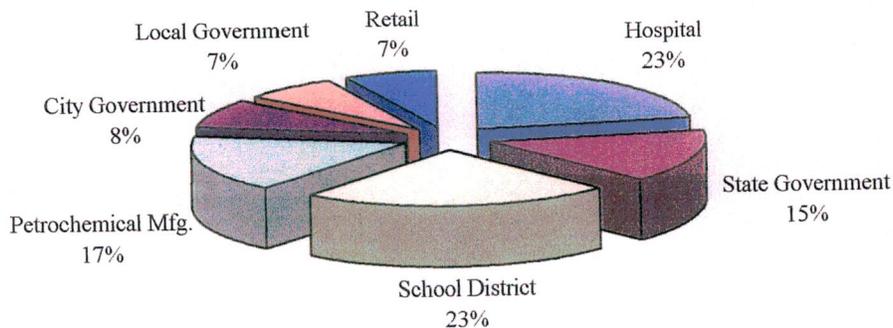
**JEFFERSON COUNTY, TEXAS  
MISCELLANEOUS STATISTICS**

**Employment Statistics (A)**

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	112,491	103,295	9,196	8.2%
2005	112,011	103,320	8,691	7.8%
2006	112,101	105,276	6,825	6.1%
2007	112,551	106,343	6,208	5.5%
2008	113,734	105,960	7,774	6.8%
2009	115,568	104,330	11,238	9.7%
2010 (B)	117,207	104,247	12,960	11.1%

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

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
Beaumont ISD	School District	3,000
State of Texas	State Government	2,756
Christus Health Southeast Texas	Hospital	2,348
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,000
Memorial Hermann Baptist Hospital	Hospital	1,809
City of Beaumont	City Government	1,510
Port Arthur ISD	School District	1,336
Wal-Mart Associates	Retail	1,270
Jefferson County	Local Government	1,262
Motiva Enterprises	Petrochemical Mfg.	1,058



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

(B) Average through end of June, 2010 (not finalized).

(C) Source: Texas Workforce Commission

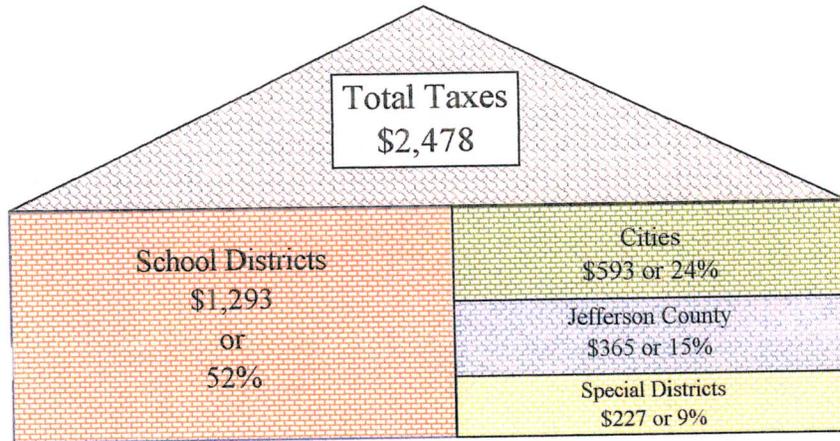
**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

<b>Land Area (A)</b>	904 square miles
<b>Maintained Roads</b>	369.7594
<b>Bond Rating</b>	"A1" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services
<b>Housing, 2000 (A)</b>	
Total units	102,080
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	67,831
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 2009 (A)**



County taxes for fiscal year 2009-2010 and fiscal year 2010-2011 for a \$100,000 home would be \$365.00 based on the property tax rate of .365¢ per \$100 valuation.

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

<u>Tax Year</u>	<u># of Companies</u>	<u>Value Loss Due to Abatement</u>	<u>Tax Loss</u>	<u>Tax Rate</u>
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
2008	15	2,129,196,020	7,771,565	0.00365
2009	12	923,906,330	3,372,258	0.00365
			<u>\$ 48,197,026</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>AC -</b>	Air Conditioning
<b>ADA -</b>	American with Disabilities Act
<b>ASAP -</b>	Absent Student Assistance Project
<b>BMT -</b>	Beaumont
<b>CAFR -</b>	Comprehensive Annual Financial Report
<b>CCTV -</b>	Close Circuit Television
<b>CD -</b>	Compact Disc
<b>CEPRA -</b>	Coastal Erosion Planning and Response Account
<b>CI -</b>	Criminal Investigation
<b>COLA -</b>	Cost of Living Increase
<b>CPI -</b>	Consumer Price Index
<b>DA -</b>	District Attorney
<b>DARE -</b>	Drug Abuse Resistance Education
<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

## GLOSSARY OF TERMS

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### ACROYNMS - continued

<b>HP -</b>	Horse Power
<b>HR -</b>	Hour
<b>HR -</b>	Human Resources
<b>H&amp;W -</b>	Health & Welfare
<b>HWY -</b>	Highway
<b>IA -</b>	Internal Affairs
<b>IBM -</b>	International Business Machines
<b>ID -</b>	Identification
<b>ISD -</b>	Independent School District
<b>JC -</b>	Jefferson County
<b>JP -</b>	Justice of the Peace
<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>MSA -</b>	Metropolitan Statistical Area
<b>NO -</b>	Number
<b>PA -</b>	Port Arthur
<b>PCT -</b>	Precinct

## **GLOSSARY OF TERMS**

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### **ACROYNMS - continued**

<b>RAM -</b>	Random Access Memory
<b>RFP -</b>	Request for Proposal
<b>ROW -</b>	Right of Way
<b>RTV -</b>	Rugged Terrain Vehicle
<b>SCAAP -</b>	State Criminal Alien Assistance Program
<b>ST -</b>	State
<b>SUV -</b>	Sports Utility Vehicle
<b>TXDOT -</b>	Texas Department of Transportation
<b>UHF -</b>	Ultra High Frequency
<b>US -</b>	United States
<b>VOIP -</b>	Voice over Internet Protocol

