

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2011-2012

JEFF BRANICK
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

BRENT WEAVER
COMMISSIONER, PCT. 2

**MICHAEL "SHANE"
SINEGAL**
COMMISSIONER, PCT. 3

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

Statement required by House Bill 3195

This budget will raise more total property taxes than last year's budget by \$3,677,680 or 4.7%, and of that amount, \$2,403,252 is tax revenue to be raised from new property added to the tax roll this year.



Jefferson County Courthouse

FISCAL YEAR 2011-2012

HISTORY OF JEFFERSON COUNTY, TEXAS

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.

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

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

Jefferson County, Texas

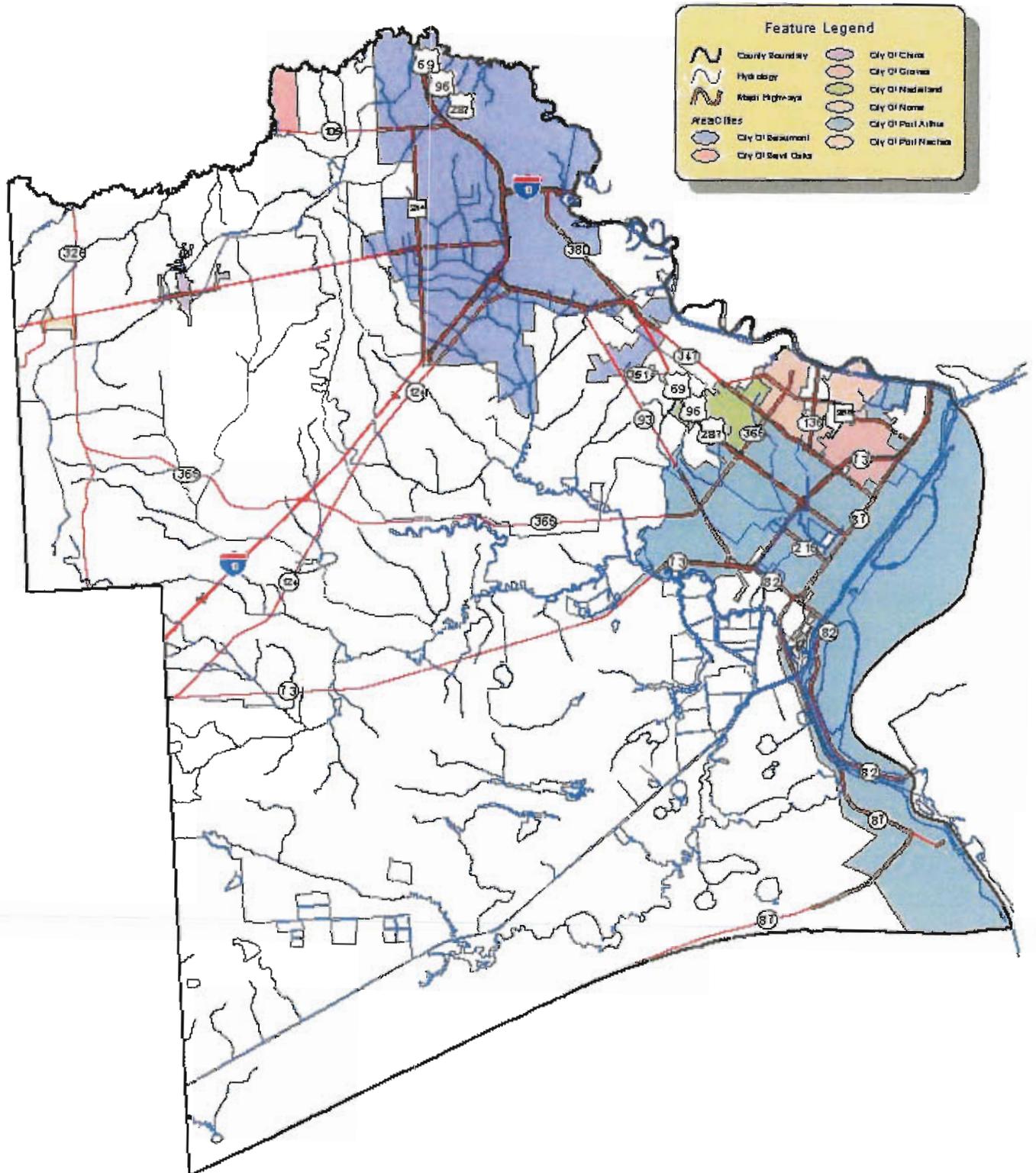




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BUDGET SUMMARY



September 19, 2011

Honorable Commissioners' Court:

Jeff Branick, County Judge

Eddie Arnold, Commissioner, Precinct No. 1

Brent Weaver, 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 was committed to adopting a budget for the year 2011-2012 which would not require an increase in the County's overall property tax rate. We are proud to present a budget for the general fund that has increased from the 2010-2011 adjusted budget by only 1.85%, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2011-2012 are submitted for your consideration and approval.

This budget is prepared on the basis of \$23,153,056,759 of net taxable value, after exemptions, which is an increase of 4.6% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 3.4% below the calculated effective tax rate. Net tax collections are estimated at 98% of the total levy.

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

General Fund	.336439
Debt Service	.028561

The fiscal year 2011-2012 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$108,614,652. Contingencies in the amount of \$385,348 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 2011-2012, adopted independently of the operating budget, provides for planned expenditures of \$5,943,757.

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

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

Sincerely,

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

Patrick Swain
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2011-2012 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$109,000,000. 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 3.4% reduction in the effective tax rate. Each penny of the tax rate equals approximately \$2.3 million in tax revenues.

Provide a 5% salary increase for law enforcement and a 4% salary increase for correction officers in connection with the Deputy Sheriff's & Correction Officers Association contract. The increase in cost is approximately \$1 million including fringe benefits.

Commissioners' Court will utilize previously transferred funds to complete outstanding capital projects.

Maintain capital expenditures for durable goods to replace needed equipment to necessary levels.

On an on-going basis, County officials review and identify key issues facing the County and determine goals and objectives for the current operating year and the future. For the present and future years, the following represent the Commissioners' Court's list of major goals and issues:

- * Economic Development
- * Transportation Infrastructure
- * 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. These include such notables as Lucite, Air Products, BP Biofuels, and Quantex Energy.

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. The U.S. Department of State recently released a favorable Environmental Impact Study for construction of the Trans-Canada Keystone XL pipeline which will deliver Canadian tar sands crude to Jefferson County and help in relieving our dependence on oil from more politically volatile regions.

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 opened their terminal in mid 2011. With their opening, our ship channel is now home to over 40% of the nation's LNG capacity.

The County continues to work with industry leaders, Texas Workforce Commission, Lamar Institute of Technology, Lamar University and non-profit groups to supply a workforce who is 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 \$900,000 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 Jack Brooks 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, some of the largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. Recently, the U.S. Army Corps of Engineers issued their "Chief's Report" which paves the way for federal funding of this project.

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 destroyed the beach dune system along the 20 miles of Jefferson County coastline. As a result, the 62,000 acres of marsh in Jefferson County are being continually assaulted by normal saltwater tidal changes which will 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. Jefferson County has partnered with the U.S. Fish & Wildlife service and the Texas General Land office to address dune restoration issues.

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 has created a strategic planning committee for enhanced long term budget planning including long range capital projects planning. They have developed a vision statement and mission statement. They are currently working on identifying Strengths, Weaknesses, Opportunities, Threats, and will continue developing a strategic plan during this next budget year. In connection with the strategic plan, the County has begun developing a model of performance measures to assist with the budget process.

Vision Statement:

Jefferson County is proudly committed to ethically delivering efficient, responsive services which enhance the quality of life for all of our citizens.

Mission Statement:

Jefferson County Elected Officials and Employees will carry out our duties while respecting citizens and business entities by maintaining fiscal responsibility, demonstrating accountability, and allocating resources in a fair and equitable manner.

BUDGET HIGHLIGHTS

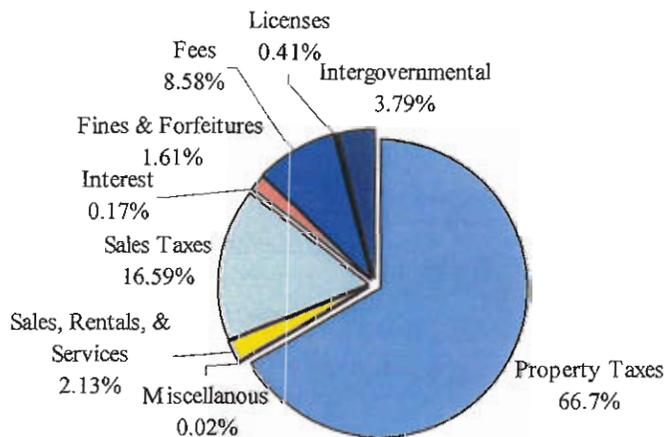
REVENUES

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

	Approved 2010-2011	Approved 2011-2012	Percentage Change
Property Taxes	\$ 72,387,254	\$ 78,530,895	8.49%
Sales Taxes	19,891,730	19,530,000	-1.82%
Fees	10,383,643	10,097,223	-2.76%
Licenses	484,148	403,750	-16.61%
Sales, Rentals, & Services	2,823,649	2,510,500	-11.09%
Intergovernmental	4,460,663	4,462,810	0.05%
Fines & Forfeitures	2,138,036	1,890,000	-11.60%
Interest	598,955	203,486	-66.03%
Miscellaneous	22,872	25,000	9.30%
Contributions	3,600	4,600	27.78%

Revenues by Source - All Funds Summary Fiscal Year 2011-2012



Property taxes are expected to increase by about \$6.1 million for 2011-2012. This increase is due in large part to new property and reduction of payments 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 \$23,153,056,759, and an adopted tax rate of .365¢. The County is anticipating a 98% collection rate for this budget year. Net taxable values have increased by 24.7% over the past five years as a result of increased commercial development.

Sales taxes are expected to adjust downward by \$361,730. The County collects ½ cent on all taxable sales within the County. The ½ cent sales tax was adopted in 1989. 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.

Please refer to page 25 for a ten year historical account of Tax Revenues by Source.

Fees represent the third large source of revenue for the County. Fees are anticipated to drop by 2.76%. Fees include all departmental fees. 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. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in the fee schedules.

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. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in circumstances or rates such as interest rates.

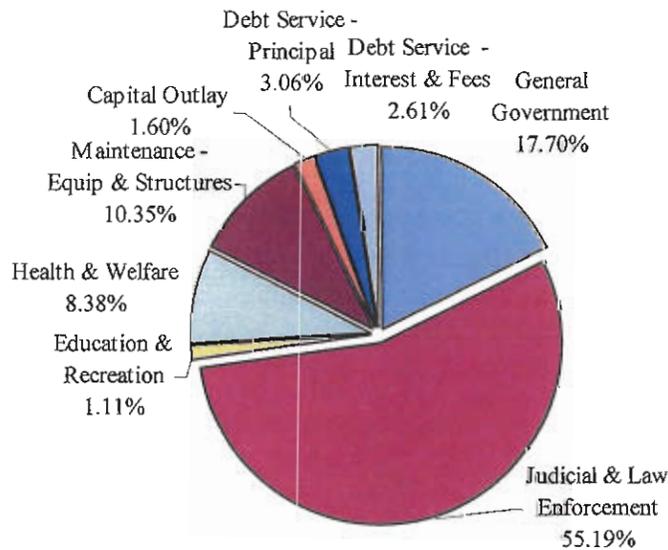
EXPENDITURES

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 by Function

	Approved 2010-2011	Approved 2011-2012	Percentage Change
General Government	\$21,082,630	\$21,153,391	0.34%
Judicial & Law Enforcement	64,492,156	65,953,497	2.27%
Education & Recreation	1,425,695	1,329,767	-6.73%
Health & Welfare	9,681,103	10,012,728	3.43%
Maintenance - Equipment & Structures	12,604,152	12,370,430	-1.85%
Capital Outlay	1,219,638	1,907,893	56.43%
Debt Service - Principal	3,970,000	3,650,000	-8.06%
Debt Service - Interest and Commission	3,382,688	3,100,239	-8.35%
Debt Service - Transaction Fees	9,500	14,000	47.37%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2011-2012



General Fund expenditures make up 88% of total budgeted expenditures, while Debt Service and Special Revenue funds each make up six percent. All of the total increases from the 2010-2011 approved budget year to 2011-2012 is related to the General Fund and will be discussed below.

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 2011-2012 including "transfers out" and contingency appropriation are approved at \$109,000,000. Revenues including "transfers in" are estimated at \$105,517,925.

Property Taxes represent 68% of the revenues generated by the General Fund. In 2011-2012 the budgeted property taxes for the General Fund is expected to increase by \$6.4 million from the prior year's estimate. This increase is due in large part to new property and reduction of payments as a result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code. Budgeted property tax revenue for 2011-2012 is \$71,789,414 for the General Fund.

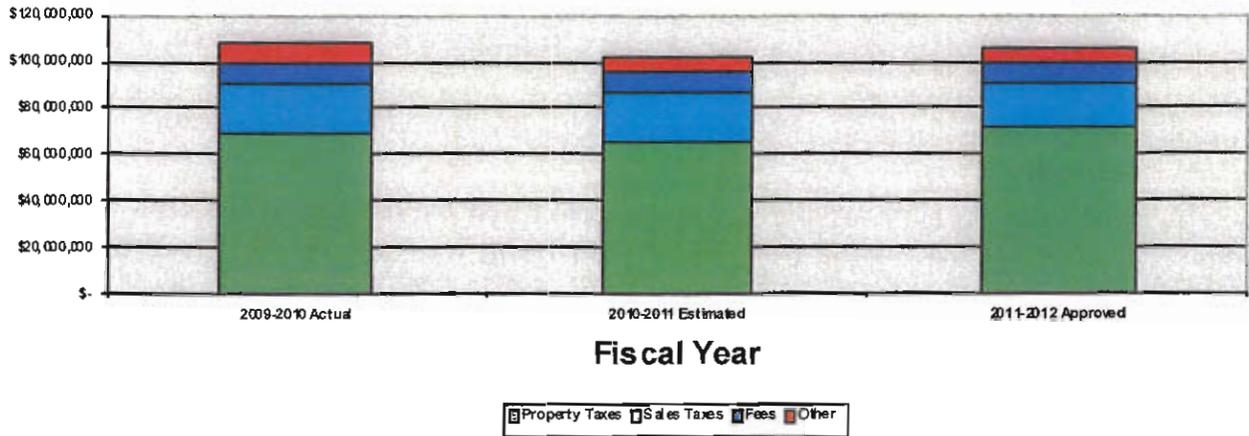
Budgeted sales tax revenue for 2011-2012 is \$18,550,000 which represents 17.6% of the revenues generated by the General Fund. Revenue from Sales taxes for fiscal years 2006 - 2009 had been high due to industrial expansions in the area as well as hurricane recoveries. The County anticipates revenue from Sales taxes to continue to drop downward during the 2011-2012 budget year and should then stabilize.

Fees collected by the County account for 8.5% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,938,573. Fees are expected to be relatively the same with a less than one percent increase from the prior year's estimates.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 5.9% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$6,239,938. Other revenue sources are expected to decrease by 4.8% from the prior year's estimate.

The following graph shows the relationship of the major revenue sources for fiscal year 2009-2010 through 2011-2012:

General Fund (Revenues)



Expenditures budgeted for the 2011-2012 fiscal year total \$109,000,000 including contingency appropriation and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2010-2011	Approved 2011-2012	Percentage Change
Personnel Services	68.09%	\$ 72,648,899	\$ 74,214,927	2.16%
Operating Expenditures	28.04%	30,310,337	30,569,496	0.86%
Capital Outlay	0.41%	373,778	442,593	18.41%
Special Purpose Funding	3.46%	3,683,846	3,772,984	2.42%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has a net reduction of six positions for 2011-2012. Five positions were eliminated as of January 1, 2011. Two additional positions will be eliminated and an addition of only one position. The salary increase in connection with the Deputy Sheriff’s & Correction Officers Association contract will increase personnel services by about \$1 million. The majority of the remaining increase is due to increased rates for Employees’ retirement and health insurance, which had a six percent rate increase on January 1, 2011.

Operating expenditures include all materials and supplies, maintenance and utilities, and miscellaneous services. Departments were diligent in maintaining their budgets as closely to current levels as possible. Their efforts resulted in an increase of less than one percent.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased slightly by \$68,815. 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 - \$1,665,099, Jack Brooks Regional Airport - \$1,099,482, and County match for Grant funds - \$623,055. Contingency appropriations are budgeted at \$385,348.

In 2011-2012, the County will anticipate utilizing \$3,482,075 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 25.1% 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 Fund Expenditures by Function

	Percentage of Budget	Approved 2010-2011	Approved 2011-2012	Percentage Change
General Government	18.68%	\$20,001,709	\$20,358,236	1.78%
Judicial & Law Enforcement	56.62%	60,391,658	61,713,872	2.19%
Education & Recreation	0.34%	460,614	367,974	-20.11%
Health & Welfare	9.19%	9,681,103	10,012,728	3.43%
Maintenance - Equipment & Structures	11.31%	12,424,152	12,331,613	-0.74%

General Government increase is mainly due to retirees’ health insurance and contractual service agreements in the County Clerk’s office. One position was 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 increases are in large part due to the salary increase in connection with the Deputy Sheriff’s & Correction Officers Association contract that will cost about \$1 million including fringe benefits. Law enforcement officers will receive a 5% increase while correction officers will receive 4%. One deputy position was added to Constable Pct 2. Other increases in this area are due to contractual items.

The Education and Recreation Division decrease is due to the decision to close the Library as of January 1, 2011. Four positions were eliminated at that time. 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 increase is mostly due to increased cost associated with indigent health care. The indigent population has seen significant increases in the last several years. This increase was partially offset due to the elimination of one clerical position in the Emergency Management department. 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.

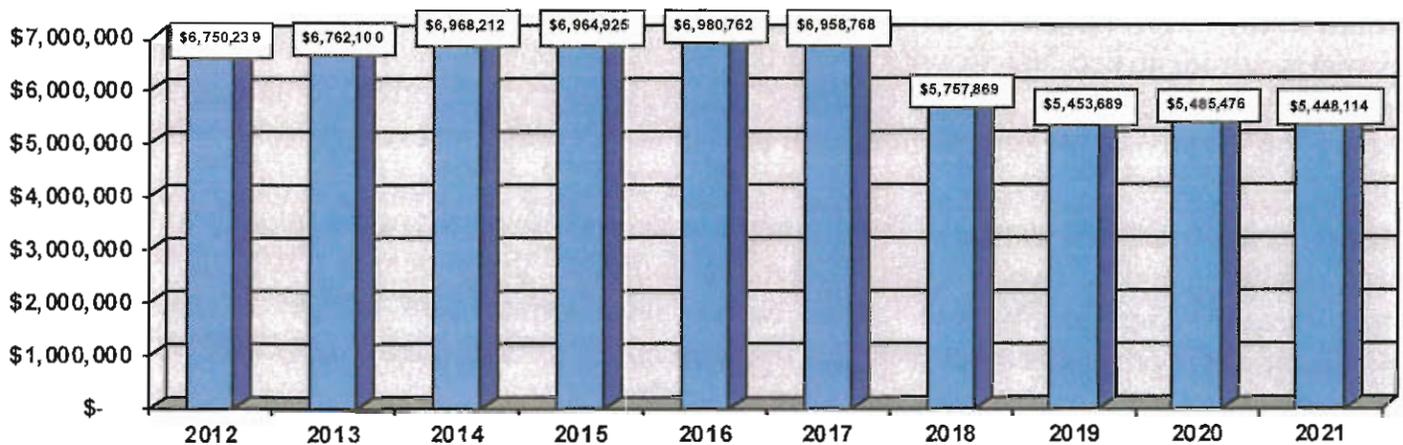
Maintenance – Equipment & Structures decrease is in large part due to elimination of one position in the Courthouse & Annexes department. This division is responsible for the maintenance and operation of all County facilities and roadways.

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, 2011, the County has debt issues outstanding of \$60,770,000. Revenues are budgeted at \$6,754,081 for 2011-2012, of which 99.8% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,764,239 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2011-2012 fiscal year.

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 2011-2012 are budgeted at \$5,733,058 and expenditures are budgeted at \$7,550,690. 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 classified 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 classified 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 \$5,943,757 are estimated for projects in the 2011-2012 fiscal year. All of the funding for these expenditures has already been transferred to the Capital Project funds and will not require additional funding during the 2011-2012 fiscal year. As other projects are identified, the County could use available fund balance above the minimum fund balance policy to budget transfers in futures years in order to minimize debt issuances. The current 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 twenty bridges in the County. The County has completed nineteen bridges.

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 2011-2012 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, about \$1.3 million in cost is remaining to replace the Courthouse windows and repair the exterior mortar. The County will consider 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 \$962,933 in 2011-2012 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

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, 2010. 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 2011-2012 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

The overall goal of the County's budget policy and procedures are to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

The County follows the policies below in establishing the budget.

Guidelines

- ⌘ The budget will be prepared in such a manner as to facilitate its understanding by citizens of the County, elected officials, and employees.
- ⌘ Financial information systems will be maintained to monitor operations of the County on an ongoing basis. Also, the accounting and financial reporting systems will be maintained in compliance with current generally accepted accounting principles.
- ⌘ The Auditors' Office will review all departmental budgets to identify possible increases or reductions, and will analyze all budget requests in detail.

Interim Financial Reporting

- ⌘ Commissioners Court and all Departments will be provided with 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 1/12th 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 1st each year and ends on September 30th. The budget process for each upcoming fiscal year begins in May with the preparation of Budget Workpapers which are distributed to all County Departments. Each department is asked to project their financial requirements for the upcoming year. The Budget Workpapers are a guide for initial budget requests.
- ⌘ Departmental annual budget requests are then submitted by the Department or Agency Head to the County Auditor in June. The County Auditor compiles the initial requests and in July, budget hearings are held for each department. Commissioners' Court, which includes the County Judge and the four County Commissioners oversee the Budget Hearings. These hearings give Department Heads the opportunity to discuss with Commissioners' Court any changes in their budget, and items that are a priority. The public is invited to attend all budget hearings, which are posted according to the Open Meetings Act.
- ⌘ In conjunction with compiling departmental budget requests, the County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various funds may not exceed the fund balances as of the first day of the fiscal year plus the anticipated revenue for the year as estimated by the County Auditor.
- ⌘ In September, the County Auditor prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year. Public hearings are held on the proposed budget.
- ⌘ The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to

support annual appropriations. Accountability is then required for operations to remain within available resources.

- ⌘ The department is the legal level of budgetary control. Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners' Court can amend the total appropriations for an individual department. To comply with expenditure limitations, when one department's total appropriation is increased, another department's appropriation must be reduced by an equal amount. Commissioners' Court may also approve the transfer of appropriations within funds. All such amendments require Commissioners' Court approval.
- ⌘ The County uses funds to report its financial position and results of its operations. Funds for budget purposes are classified as Governmental and Fiduciary. Governmental Funds are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund. Proprietary Funds are used to account for activities similar to those found in the private sector (Enterprise Funds), where the determination of net income (loss) is necessary and/or useful to sound financial management.
- ⌘ Annual budgets are legally adopted for the General Fund and Debt Service Fund. Budgets for Special Revenue Funds are established pursuant to statute guidelines, and budgets for Capital Projects are established on a project basis. Enterprise funds have submitted estimated net loss. The amount of the annual subsidy needed for the Enterprise funds are budgeted in the General Fund as a transfer.
- ⌘ All transactions affecting the acquisition and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Jefferson County Auditor.
- ⌘ The budgets of general government type funds (i.e. General Fund and Special Revenue Funds) are prepared on the modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.
- ⌘ Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual

cost is known, it is booked, and the encumbrance is reversed. All encumbrances lapse at year-end for all budgeted funds.

- ⌘ The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The CAFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.
- ⌘ The budget document does not include Enterprise Funds, Internal Service Funds, and Special Revenue Funds that are grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 29 – Budget preparation packets sent to all County departments by County Auditor.

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

JUNE 1 – JULY 22 – Compile initial budget requests and estimate of available resources.

JULY 25 – 29 – Budget Hearings.

AUGUST 3 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 17 – Budget Workshop to discuss pending items for budget.

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

SEPTEMBER 8 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 9 – Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 9 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 19 – Adopt tax rate.

SEPTEMBER 19 – 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, 2010

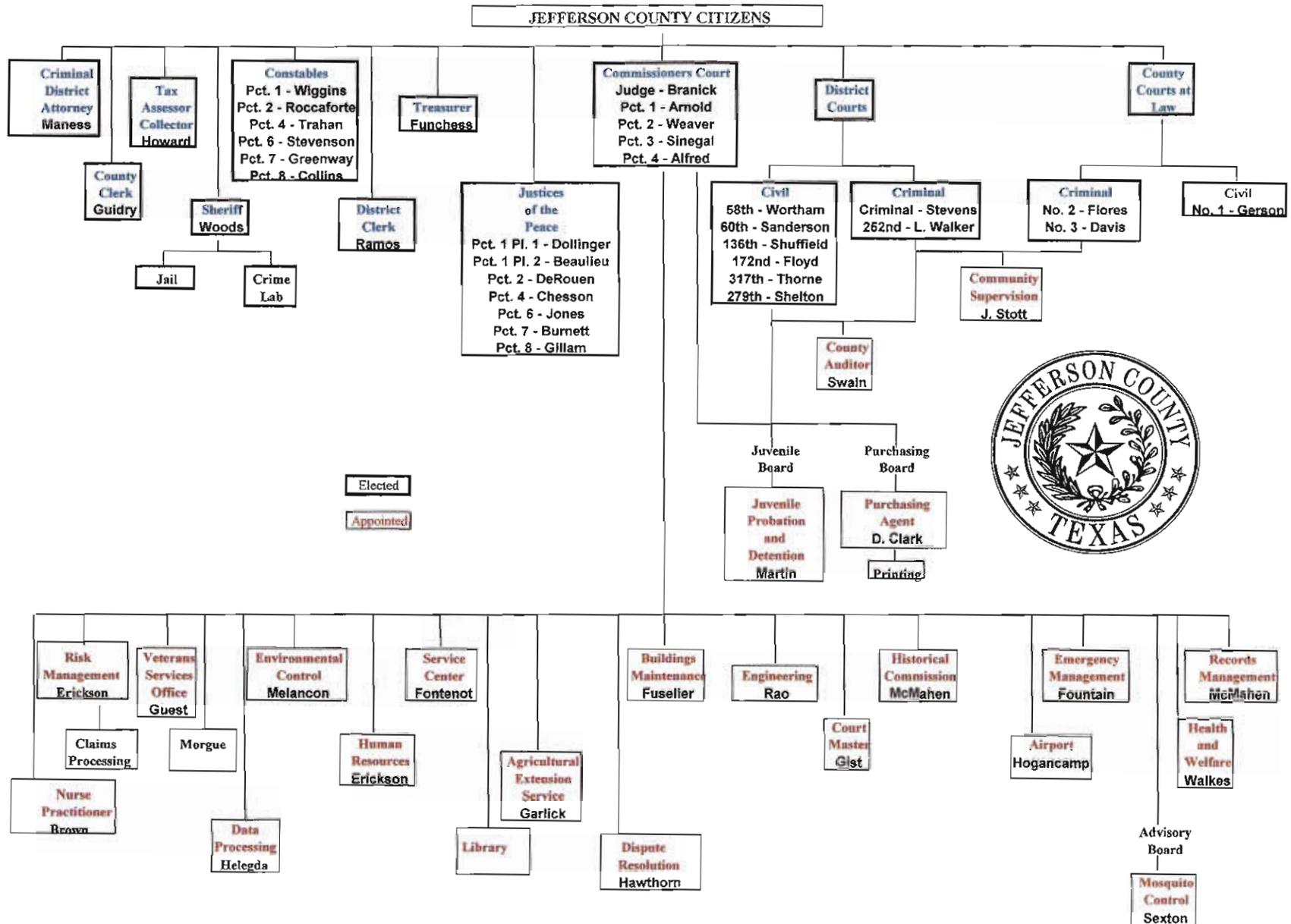


President

Executive Director

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2011



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
2002	\$ 44,994,723	\$ 14,579,230	\$ 371,551	\$ -	\$ 59,945,504
2003	44,969,987	13,526,657	364,440	556,987 ¹	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	75,995,020	21,361,596	575,928	893,234	98,825,778
2011*	78,530,895	18,000,000	550,000	980,000	98,060,895

¹ First year of tax

* Estimate for current year

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL
EXPENDITURES**

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service		Total Debt Service	General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest			
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%
2010	3,760,000	3,538,141	7,298,141	137,187,243	5.32%

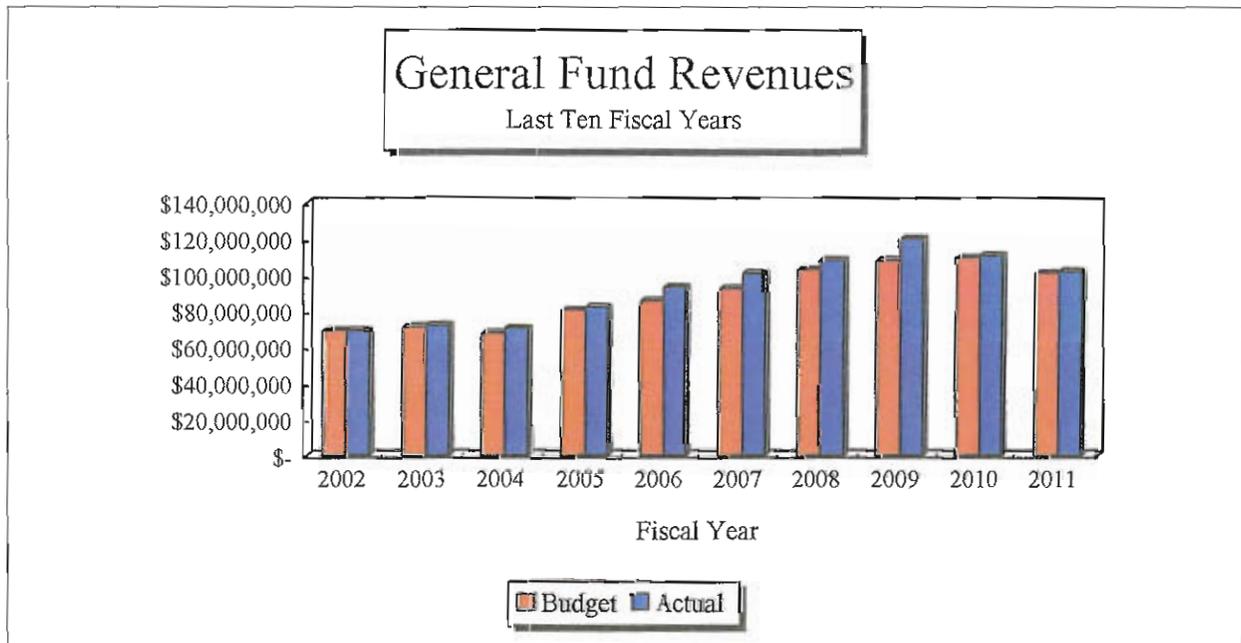
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
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
2010	20,175,815,485	2,904,361,132	17,271,454,353	4,864,011,338	22,135,465,691	100%	25,039,826,823

- (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

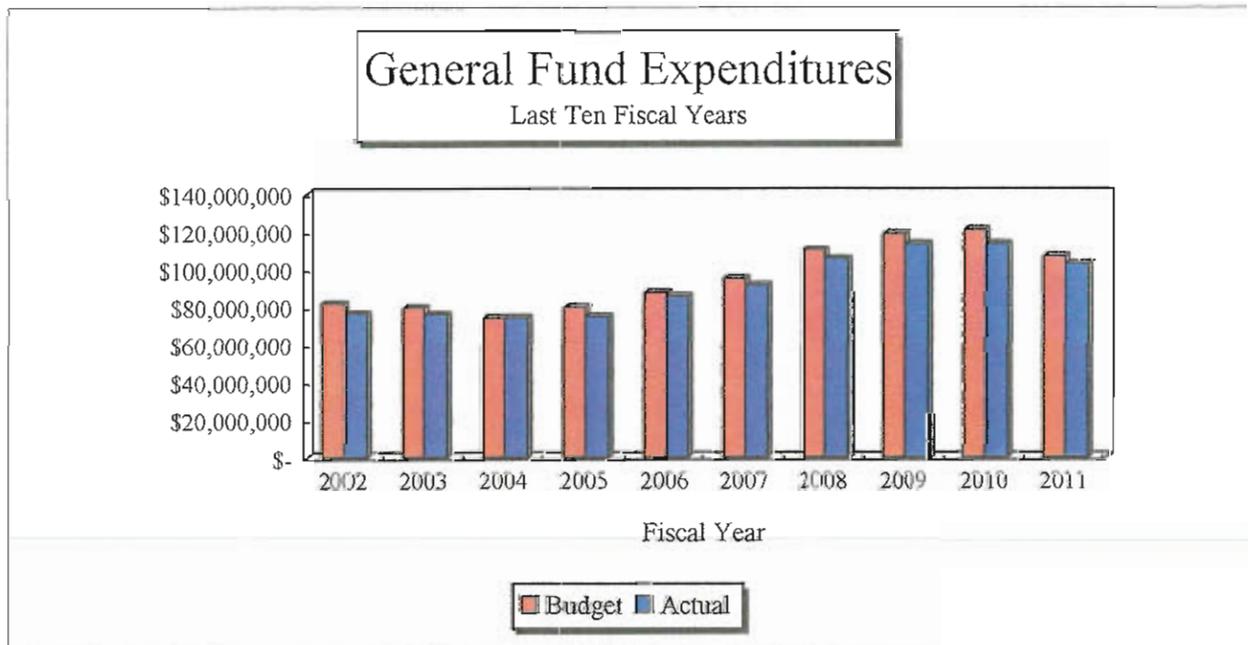
Fiscal Year	Adjusted Budget	Actual
2002	\$ 69,230,684	\$ 69,093,257
2003	71,157,179	72,015,465
2004	67,624,899	70,315,511
2005	80,525,000	82,196,528
2006	85,757,016	93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,681,187
2011	101,016,860	101,892,988 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	113,561,474
2011	107,016,860	103,073,588 *

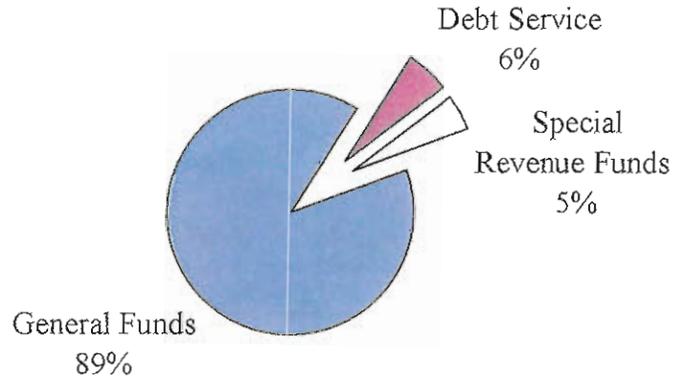


* Estimate for current year.

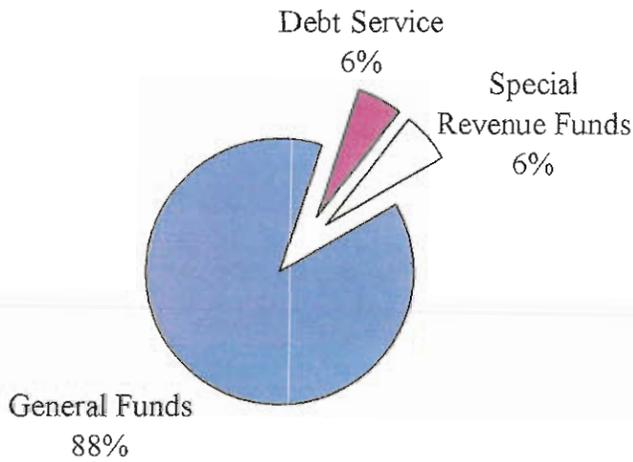
**JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY**

	<u>ACTUAL 2009-2010</u>	<u>ESTIMATED 2010-2011</u>	<u>APPROVED 2011-2012</u>
REVENUES			
Property Taxes	\$ 75,995,020	\$ 72,522,493	\$ 78,530,895
Sales Taxes	22,830,758	22,016,901	19,530,000
Fees	10,322,041	10,090,625	10,097,223
Licenses	453,002	411,819	403,750
Sales, Rentals & Services	2,892,764	2,707,630	2,510,500
Intergovernmental	3,447,677	3,847,882	4,462,810
Fines & Forfeitures	2,199,528	1,911,018	1,890,000
Interest	530,148	218,015	203,486
Miscellaneous	29,696	29,965	25,000
Contributions	5,000	1,000	4,600
Total Revenues	<u>\$ 118,705,634</u>	<u>\$ 113,757,348</u>	<u>\$ 117,658,264</u>
OTHER SOURCES			
Proceeds from Sales of Capital Assets	\$ 2,111,000	\$ -	\$ -
Transfers In	539,518	523,413	346,800
Total Other Sources	<u>\$ 2,650,518</u>	<u>\$ 523,413</u>	<u>\$ 346,800</u>
Total Revenues & Other Sources	<u>\$ 121,356,152</u>	<u>\$ 114,280,761</u>	<u>\$ 118,005,064</u>
EXPENDITURES			
General Government	\$ 20,547,494	\$ 20,225,412	\$ 21,153,391
Judicial & Law Enforcement	61,116,947	61,836,914	65,953,497
Education & Recreation	1,525,969	1,250,215	1,329,767
Health & Welfare	9,902,545	9,244,377	10,012,728
Maintenance - Equipment & Structures	11,601,423	11,234,350	12,370,430
Capital Outlay	2,321,953	1,072,597	1,907,893
Debt Service -			
Principal	3,760,000	4,025,000	3,650,000
Interest and Commission	3,527,179	3,321,333	3,100,239
Transaction Fees	10,962	9,500	14,000
Total Expenditures	<u>\$ 114,314,472</u>	<u>\$ 112,219,698</u>	<u>\$ 119,491,945</u>
OTHER USES			
Transfers Out	\$ 10,611,571	\$ 3,501,030	\$ 3,437,636
Contingency Appropriation	-	-	385,348
Total Other Uses	<u>\$ 10,611,571</u>	<u>\$ 3,501,030</u>	<u>\$ 3,822,984</u>
Total Appropriations	<u>\$ 124,926,043</u>	<u>\$ 115,720,728</u>	<u>\$ 123,314,929</u>
BEGINNING FUND BALANCE	<u>\$ 46,516,323</u>	<u>\$ 42,946,432</u>	<u>\$ 38,675,625</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>(2,830,840)</u>	<u>-</u>
BEGINNING FUND BALANCE - RESTATED	<u>46,516,323</u>	<u>40,115,592</u>	<u>38,675,625</u>
ENDING FUND BALANCE	<u>\$ 42,946,432</u>	<u>\$ 38,675,625</u>	<u>\$ 33,365,760</u>
RESERVED FUND BALANCE	<u>1,624,513</u>	<u>1,437,214</u>	<u>1,427,056</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 41,321,919</u>	<u>\$ 37,238,411</u>	<u>\$ 31,938,704</u>

FY 2012 - Revenues and Other Sources



FY 2012 - Expenditures and Other Uses





GENERAL FUND

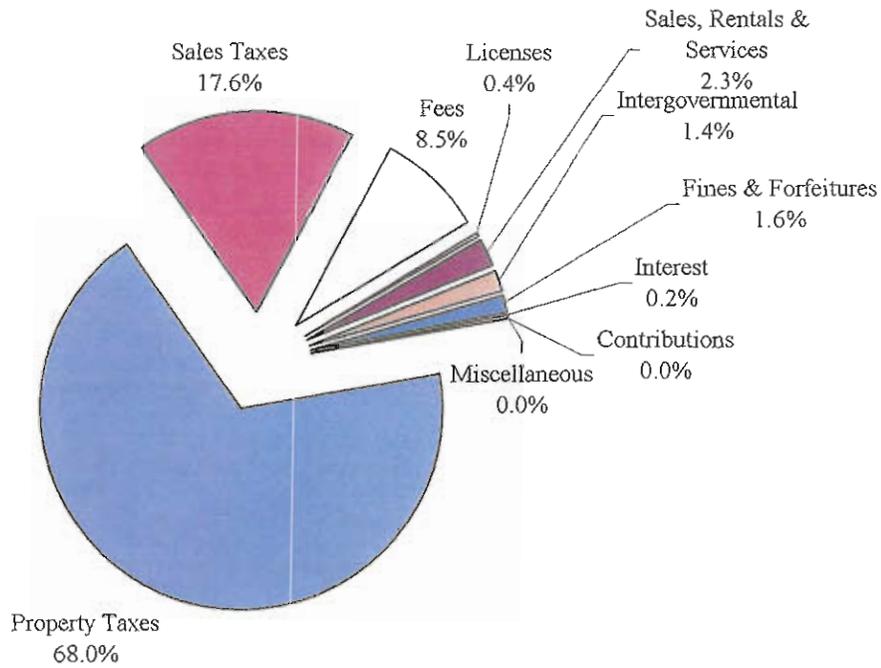
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
REVENUES			
Property Taxes	\$ 68,748,664	\$ 65,381,335	\$ 71,789,414
Sales Taxes	21,937,524	21,065,992	18,550,000
Fees	9,093,881	8,893,051	8,938,573
Licenses	453,002	411,819	403,750
Sales, Rentals & Services	2,750,935	2,612,234	2,452,000
Intergovernmental	3,290,283	1,639,981	1,493,188
Fines & Forfeitures	1,791,915	1,697,064	1,700,000
Interest	472,471	165,000	165,000
Miscellaneous	26,095	25,512	25,000
Contributions	5,000	1,000	1,000
Total Revenues	<u>\$ 108,569,770</u>	<u>\$ 101,892,988</u>	<u>\$ 105,517,925</u>
OTHER SOURCES			
Proceeds from Sale of Capital Assets	\$ 2,111,000	\$ -	\$ -
Transfers In	417	-	-
Total Other Sources	<u>\$ 2,111,417</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 110,681,187</u>	<u>\$ 101,892,988</u>	<u>\$ 105,517,925</u>
EXPENDITURES			
General Government	\$ 19,763,264	\$ 19,730,125	\$ 20,358,236
Judicial & Law Enforcement	60,130,558	58,677,777	61,713,872
Education & Recreation	635,750	433,126	367,974
Health & Welfare	9,902,545	9,244,377	10,012,728
Maintenance - Equipment & Structures	11,559,744	11,234,350	12,331,613
Capital Outlay	1,554,646	388,561	442,593
Total Expenditures	<u>\$ 103,546,507</u>	<u>\$ 99,708,316</u>	<u>\$ 105,227,016</u>
OTHER USES			
Transfers Out	\$ 10,014,967	\$ 3,365,272	\$ 3,387,636
Contingency Appropriation	-	-	385,348
Total Other Uses	<u>\$ 10,014,967</u>	<u>\$ 3,365,272</u>	<u>\$ 3,772,984</u>
Total Appropriations	<u>\$ 113,561,474</u>	<u>\$ 103,073,588</u>	<u>\$ 109,000,000</u>
BEGINNING FUND BALANCE	<u>\$ 38,886,882</u>	<u>\$ 36,006,595</u>	<u>\$ 31,995,155</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>(2,830,840)</u>	<u>-</u>
BEGINNING FUND BALANCE - RESTATED	<u>38,886,882</u>	<u>33,175,755</u>	<u>31,995,155</u>
ENDING FUND BALANCE	<u>\$ 36,006,595</u>	<u>\$ 31,995,155</u>	<u>\$ 28,513,080</u>
RESERVED FUND BALANCE	<u>1,107,057</u>	<u>1,107,057</u>	<u>1,107,057</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 34,899,538</u>	<u>\$ 30,888,098</u>	<u>\$ 27,406,023</u>

**GENERAL FUND
SUMMARY OF REVENUES**

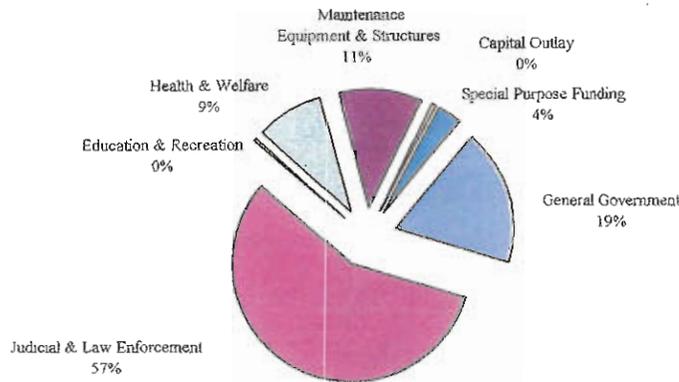
REVENUES	ACTUAL 2009-2010	ESTIMATED 2010-2011	APPROVED 2011-2012
Property Taxes	\$ 68,748,664	\$ 65,381,335	\$ 71,789,414
Sales Taxes	21,937,524	21,065,992	18,550,000
Fees	9,093,881	8,893,051	8,938,573
Licenses	453,002	411,819	403,750
Sales, Rentals & Services	2,750,935	2,612,234	2,452,000
Intergovernmental	3,290,283	1,639,981	1,493,188
Fines & Forfeitures	1,791,915	1,697,064	1,700,000
Interest	472,471	165,000	165,000
Miscellaneous	26,095	25,512	25,000
Contributions	5,000	1,000	1,000
Total	\$ 108,569,770	\$ 101,892,988	\$ 105,517,925

Approved 2011-2012

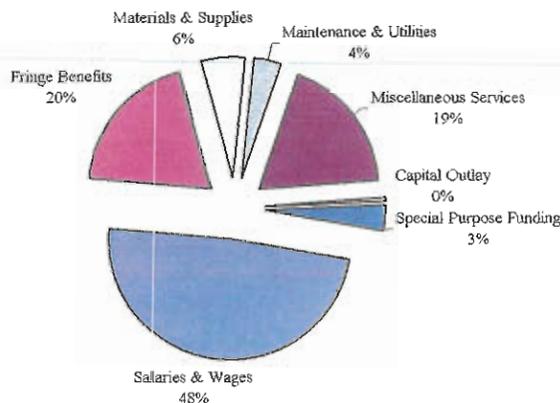


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2011-2012 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 20,358,236	18.68%
Judicial & Law Enforcement	61,713,872	56.62%
Education & Recreation	367,974	0.34%
Health & Welfare	10,012,728	9.19%
Maintenance - Equipment Structures	12,331,613	11.31%
Capital Outlay	442,593	0.40%
Special Purpose Funding	3,772,984	3.46%
Total	\$ 109,000,000	100.00%



<u>Category</u>	<u>APPROVED 2011-2012 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 52,907,901	48.54%
Fringe Benefits	21,307,026	19.55%
Materials & Supplies	6,293,673	5.77%
Maintenance & Utilities	3,827,352	3.51%
Miscellaneous Services	20,448,471	18.76%
Capital Outlay	442,593	0.41%
Special Purpose Funding	3,772,984	3.46%
Total	\$ 109,000,000	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
General Government			
Tax Assessor-Collector	\$ 3,421,846	\$ 3,452,255	\$ 3,660,485
Human Resources	380,806	381,377	399,767
County Auditor	1,356,819	1,302,754	1,352,802
County Clerk	2,429,766	2,312,758	2,507,949
County Judge	839,801	793,318	817,992
Risk Management	219,046	218,546	218,358
County Treasurer	252,843	256,134	274,396
Printing	133,002	137,329	140,026
Claims Processing	201,502	-	-
Purchasing Agent	507,491	497,528	530,621
General Services	8,226,868	8,600,183	8,570,730
Management Information Systems	1,552,675	1,542,552	1,629,525
Veterans Services	240,799	235,391	255,585
Total General Government	\$ 19,763,264	\$ 19,730,125	\$ 20,358,236
Judicial & Law Enforcement			
District Attorney	\$ 5,254,430	\$ 5,198,479	\$ 5,227,272
District Clerk	1,536,956	1,511,519	1,660,546
District Courts	4,548,124	4,457,706	4,480,673
Jury	993,748	1,057,208	1,069,871
Justice of the Peace	2,183,911	2,095,255	2,244,580
County Courts at Law	1,595,983	1,558,599	1,583,199
Court Master	342,485	398,324	407,201
Dispute Resolution Center	236,647	197,285	236,246
Marine Division	1,080,397	-	-
Juvenile Alternative School	298,555	300,103	338,496
Community Supervision	15,809	16,051	9,423
Sheriff	10,475,960	10,474,017	11,341,156
Crime Laboratory	1,036,747	1,049,111	1,162,724
Jail	23,661,740	24,378,922	25,342,353
Juvenile Probation	1,217,619	1,266,823	1,419,524
Juvenile Detention Home	1,617,136	1,645,241	1,879,537
Constables	3,509,958	2,528,134	2,698,571
County Morgue	524,353	545,000	612,500
Total Judicial & Law Enforcement	\$ 60,130,558	\$ 58,677,777	\$ 61,713,872
Education & Recreation			
Library	\$ 266,014	\$ 70,655	\$ -
Agricultural Extension Service	369,736	362,471	367,974
Total Education & Recreation	\$ 635,750	\$ 433,126	\$ 367,974

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,059,159	\$ 974,805	\$ 1,147,732
Health & Welfare Unit 2	1,070,017	1,005,866	1,117,760
Nurse Practitioner	289,841	283,049	293,449
Child Welfare	159,156	160,465	158,900
Environmental Control	332,414	334,013	346,472
Indigent Medical Service	4,764,818	4,392,650	4,694,214
Mosquito Control	1,960,957	1,857,235	2,004,242
Emergency Management	216,183	186,294	199,959
Tobacco Settlement	50,000	50,000	50,000
 Total Health & Welfare	 \$ 9,902,545	 \$ 9,244,377	 \$ 10,012,728
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,581,486	\$ 2,544,332	\$ 2,676,537
Port Arthur Buildings	617,853	588,351	643,960
Mid-County Buildings	140,418	143,189	182,801
Road & Bridge Pct. #1	1,455,352	1,421,765	1,516,391
Road & Bridge Pct. #2	1,376,469	1,462,647	1,573,350
Road & Bridge Pct. #3	1,446,282	1,338,103	1,606,373
Road & Bridge Pct. #4	1,935,013	1,704,951	1,903,275
Engineering	791,541	768,287	901,943
Parks & Recreation	143,978	124,464	154,785
Service Center	1,071,352	1,138,261	1,172,198
 Total Maintenance - Equipment & Structures	 \$ 11,559,744	 \$ 11,234,350	 \$ 12,331,613
Capital Outlay	\$ 1,554,646	\$ 388,561	\$ 442,593
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 385,348
Transfers Out	10,014,967	3,365,272	3,387,636
 Total Special Purpose Funding	 \$ 10,014,967	 \$ 3,365,272	 \$ 3,772,984
Total General Fund Expenditures	\$ 113,561,474	\$ 103,073,588	\$ 109,000,000

GENERAL GOVERNMENT

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. This department was eliminated October 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.

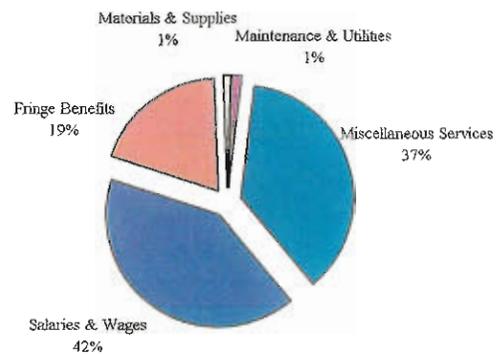
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
DEPARTMENTS			
Tax Assessor-Collector	\$ 3,421,846	\$ 3,452,255	\$ 3,660,485
Human Resources	380,806	381,377	399,767
County Auditor	1,356,819	1,302,754	1,352,802
County Clerk	2,429,766	2,312,758	2,507,949
County Judge	839,801	793,318	817,992
Risk Management	219,046	218,546	218,358
County Treasurer	252,843	256,134	274,396
Printing	133,002	137,329	140,026
Claims Processing	201,502	-	-
Purchasing Agent	507,491	497,528	530,621
General Services	8,226,868	8,600,183	8,570,730
Management Information Systems	1,552,675	1,542,552	1,629,525
Veterans Services	240,799	235,391	255,585
Total	\$ 19,763,264	\$ 19,730,125	\$ 20,358,236

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 8,378,481
Fringe Benefits	3,923,375
Materials & Supplies	262,392
Maintenance & Utilities	268,475
Miscellaneous Services	7,525,513
Total	\$ 20,358,236



PERSONNEL SUMMARY

	Elected Official	Clerical,		Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other		TOTAL
		Administrative & Fiscal	Law Enforcement				Un-Classified or Contract		
Tax Assessor-Collector	1	56	-	-	-	-	-	-	57
Human Resources	-	4	-	-	-	-	-	-	4
County Auditor	-	16	-	-	-	-	-	-	16
County Clerk	1	33	-	1	-	-	-	-	35
County Judge	1	6	-	-	-	-	1	-	8
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
Total	8	147	-	2	-	2	1	-	160

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2009-2010</u>	<u>ESTIMATED 2010-2011</u>	<u>APPROVED 2011-2012</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,250,887	\$ 2,276,543	\$ 2,360,409
Fringe Benefits	908,415	937,740	1,014,024
Materials & Supplies	50,707	44,752	49,387
Maintenance & Utilities	137,998	116,598	151,400
Miscellaneous Services	73,839	76,622	85,265
Total	<u>\$ 3,421,846</u>	<u>\$ 3,452,255</u>	<u>\$ 3,660,485</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 250,254	\$ 250,204	\$ 255,045
Fringe Benefits	102,474	103,572	108,325
Materials & Supplies	2,409	2,229	3,724
Maintenance & Utilities	1,170	884	1,500
Miscellaneous Services	24,499	24,488	31,173
Total	<u>\$ 380,806</u>	<u>\$ 381,377</u>	<u>\$ 399,767</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 947,076	\$ 901,435	\$ 930,397
Fringe Benefits	338,134	329,892	340,805
Materials & Supplies	7,780	7,692	9,750
Maintenance & Utilities	3,109	2,657	3,750
Miscellaneous Services	60,720	61,078	68,100
Total	<u>\$ 1,356,819</u>	<u>\$ 1,302,754</u>	<u>\$ 1,352,802</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,488,946	\$ 1,436,637	\$ 1,479,642
Fringe Benefits	599,274	588,740	640,178
Materials & Supplies	83,052	92,124	75,200
Maintenance & Utilities	30,905	29,450	28,500
Miscellaneous Services	227,589	165,807	284,429
Total	<u>\$ 2,429,766</u>	<u>\$ 2,312,758</u>	<u>\$ 2,507,949</u>
<u>County Judge</u>			
Salaries & Wages	\$ 579,985	\$ 520,763	\$ 504,433
Fringe Benefits	233,085	209,376	207,130
Materials & Supplies	3,866	3,888	5,671
Maintenance & Utilities	946	735	2,608
Miscellaneous Services	21,919	58,556	98,150
Total	<u>\$ 839,801</u>	<u>\$ 793,318</u>	<u>\$ 817,992</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 159,245	\$ 158,323	\$ 158,801
Fringe Benefits	52,759	52,860	54,471
Materials & Supplies	1,220	1,081	700
Maintenance & Utilities	216	447	700
Miscellaneous Services	5,606	5,835	3,686
Total	<u>\$ 219,046</u>	<u>\$ 218,546</u>	<u>\$ 218,358</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 172,921	\$ 171,612	\$ 177,308
Fringe Benefits	58,020	62,208	69,615
Materials & Supplies	1,880	2,830	3,350
Maintenance & Utilities	12,574	12,278	14,960
Miscellaneous Services	7,448	7,206	9,163
Total	<u>\$ 252,843</u>	<u>\$ 256,134</u>	<u>\$ 274,396</u>
<u>Printing</u>			
Salaries & Wages	\$ 55,564	\$ 55,283	\$ 54,002
Fringe Benefits	23,202	23,808	24,446
Materials & Supplies	22,338	27,695	30,000
Maintenance & Utilities	150	-	-
Miscellaneous Services	31,748	30,543	31,578
Total	<u>\$ 133,002</u>	<u>\$ 137,329</u>	<u>\$ 140,026</u>
<u>Claims Processing</u>			
Salaries & Wages	\$ 70,078	\$ -	\$ -
Fringe Benefits	28,792	-	-
Materials & Supplies	2,164	-	-
Maintenance & Utilities	1,373	-	-
Miscellaneous Services	99,095	-	-
Total	<u>\$ 201,502</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 329,539	\$ 330,318	\$ 337,899
Fringe Benefits	137,258	139,092	144,753
Materials & Supplies	4,060	2,775	3,200
Maintenance & Utilities	954	698	1,000
Miscellaneous Services	35,680	24,645	43,769
Total	<u>\$ 507,491</u>	<u>\$ 497,528</u>	<u>\$ 530,621</u>
<u>General Services</u>			
Salaries & Wages	\$ 911,062	\$ 1,179,960	\$ 860,000
Fringe Benefits	780,389	854,556	822,318
Materials & Supplies	55,460	64,475	50,000
Maintenance & Utilities	815	-	-
Miscellaneous Services	6,479,142	6,501,192	6,838,412
Total	<u>\$ 8,226,868</u>	<u>\$ 8,600,183</u>	<u>\$ 8,570,730</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,038,304	\$ 1,041,131	\$ 1,094,757
Fringe Benefits	382,993	391,524	417,007
Materials & Supplies	35,644	31,323	30,400
Maintenance & Utilities	68,847	60,908	63,200
Miscellaneous Services	26,887	17,666	24,161
Total	<u>\$ 1,552,675</u>	<u>\$ 1,542,552</u>	<u>\$ 1,629,525</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 160,827	\$ 159,678	\$ 165,788
Fringe Benefits	67,170	66,132	80,303
Materials & Supplies	4,689	1,824	1,010
Maintenance & Utilities	863	684	857
Miscellaneous Services	7,250	7,073	7,627
Total	<u>\$ 240,799</u>	<u>\$ 235,391</u>	<u>\$ 255,585</u>

JUDICIAL & LAW ENFORCEMENT

Judicial & Law Enforcement includes Pre-Trial Release, District Attorney, District Clerk, District Courts, Jury, Justices of the Peace, County Courts at Law, Court Master, Dispute Resolution Center, 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, 58th, 60th, 136th, 172nd, 252nd, 279th, and the 317th. Elected for a four-year term by the voters of the County.

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

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

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

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

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

Sheriff's Office – diversified in its responsibilities by statute. The Sheriff provides security for the Courthouse. The Sheriff is responsible for prisoner transportation. Civil Warrants, Writs of Execution, Levies on and Posting of Property, and the sale of Real Property after foreclosure proceedings are functions which most people associate with the Office of the Sheriff. The Sheriff also oversees the following: The **Marine Division** is allocated all expenditures associated with the law enforcement of the County's waterways. The Marine Division was reclassified as a special revenue fund on 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.

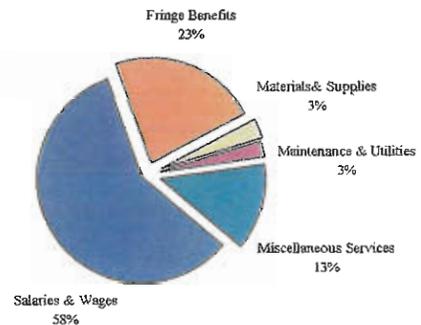
County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
DEPARTMENTS			
District Attorney	\$ 5,254,430	\$ 5,198,479	\$ 5,227,272
District Clerk	1,536,956	1,511,519	1,660,546
District Courts	4,548,124	4,457,706	4,480,673
Jury	993,748	1,057,208	1,069,871
Justice of the Peace	2,183,911	2,095,255	2,244,580
County Courts at Law	1,595,983	1,558,599	1,583,199
Court Master	342,485	398,324	407,201
Dispute Resolution Center	236,647	197,285	236,246
Marine Division	1,080,397	-	-
Juvenile Alternative School	298,555	300,103	338,496
Community Supervision	15,809	16,051	9,423
Sheriff	10,475,960	10,474,017	11,341,156
Crime Laboratory	1,036,747	1,049,111	1,162,724
Jail	23,661,740	24,378,922	25,342,353
Juvenile Probation	1,217,619	1,266,823	1,419,524
Juvenile Detention Home	1,617,136	1,645,241	1,879,537
Constables	3,509,958	2,528,134	2,698,571
County Morgue	524,353	545,000	612,500
Total	\$ 60,130,558	\$ 58,677,777	\$ 61,713,872

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 36,042,192
Fringe Benefits	13,962,298
Materials & Supplies	1,927,420
Maintenance & Utilities	1,595,648
Miscellaneous Services	8,186,314
Total	\$ 61,713,872



PERSONNEL SUMMARY

	Clerical,						Other Unclassified or Contract	TOTAL
	Elected Official	Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services		
District Attorney	1	24	-	-	-	-	34	59
District Clerk	1	26	-	-	-	-	-	27
District Courts	8	17	-	-	-	1	10	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	-	-	-	-	14	28
County Morgue	-	-	-	-	-	-	-	-
Total	27	144	45	8	1	20	404	649

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,708,952	\$ 3,680,531	\$ 3,666,573
Fringe Benefits	1,349,110	1,327,429	1,385,604
Materials & Supplies	36,072	42,213	43,673
Maintenance & Utilities	20,738	20,495	21,000
Miscellaneous Services	139,558	127,811	110,422
Total	<u>\$ 5,254,430</u>	<u>\$ 5,198,479</u>	<u>\$ 5,227,272</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,061,377	\$ 1,039,705	\$ 1,132,254
Fringe Benefits	436,881	433,800	487,508
Materials & Supplies	19,108	19,033	19,000
Maintenance & Utilities	15,491	13,999	16,500
Miscellaneous Services	4,099	4,982	5,284
Total	<u>\$ 1,536,956</u>	<u>\$ 1,511,519</u>	<u>\$ 1,660,546</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 239,905	\$ 230,803	\$ 243,624
Fringe Benefits	80,823	79,332	94,593
Materials & Supplies	4,833	3,445	8,055
Maintenance & Utilities	1,320	1,132	2,200
Miscellaneous Services	720,107	665,770	690,650
Total	<u>\$ 1,046,988</u>	<u>\$ 980,482</u>	<u>\$ 1,039,122</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 181,700	\$ 180,950	\$ 181,287
Fringe Benefits	76,560	79,452	82,666
Materials & Supplies	2,148	2,672	3,025
Maintenance & Utilities	37	65	400
Miscellaneous Services	5,203	5,548	10,385
Total	<u>\$ 265,648</u>	<u>\$ 268,687</u>	<u>\$ 277,763</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 177,761	\$ 177,307	\$ 177,839
Fringe Benefits	73,646	72,756	71,016
Materials & Supplies	2,711	3,372	1,750
Maintenance & Utilities	340	341	700
Miscellaneous Services	7,101	5,857	7,680
Total	<u>\$ 261,559</u>	<u>\$ 259,633</u>	<u>\$ 258,985</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 175,500	\$ 175,049	\$ 175,513
Fringe Benefits	76,122	77,424	80,125
Materials & Supplies	11,085	14,321	574
Maintenance & Utilities	268	242	430
Miscellaneous Services	4,963	4,834	5,776
Total	<u>\$ 267,938</u>	<u>\$ 271,870</u>	<u>\$ 262,418</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 171,425	\$ 164,762	\$ 176,036
Fringe Benefits	67,597	67,500	72,131
Materials & Supplies	1,722	1,590	1,180
Maintenance & Utilities	356	387	1,000
Miscellaneous Services	7,290	6,965	8,226
Total	<u>\$ 248,390</u>	<u>\$ 241,204</u>	<u>\$ 258,573</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 357,949	\$ 358,052	\$ 382,960
Fringe Benefits	135,976	134,136	149,600
Materials & Supplies	13,002	9,608	5,991
Maintenance & Utilities	7,826	8,494	7,128
Miscellaneous Services	836,459	871,393	826,800
Total	<u>\$ 1,351,212</u>	<u>\$ 1,381,683</u>	<u>\$ 1,372,479</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 181,418	\$ 136,623	\$ 145,584
Fringe Benefits	61,391	46,776	51,461
Materials & Supplies	1,776	1,854	1,250
Maintenance & Utilities	162	141	250
Miscellaneous Services	224,934	213,224	164,916
Total	<u>\$ 469,681</u>	<u>\$ 398,618</u>	<u>\$ 363,461</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 326,905	\$ 271,210	\$ 329,635
Fringe Benefits	90,406	92,028	119,942
Materials & Supplies	2,725	1,487	2,500
Maintenance & Utilities	162	159	650
Miscellaneous Services	216,510	290,645	195,145
Total	<u>\$ 636,708</u>	<u>\$ 655,529</u>	<u>\$ 647,872</u>
<u>Jury</u>			
Salaries & Wages	\$ 121,420	\$ 121,094	\$ 121,462
Fringe Benefits	44,178	44,532	45,909
Materials & Supplies	5,813	5,707	9,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	822,337	885,875	893,500
Total	<u>\$ 993,748</u>	<u>\$ 1,057,208</u>	<u>\$ 1,069,871</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 217,910	\$ 212,781	\$ 218,256
Fringe Benefits	84,470	83,664	83,984
Materials & Supplies	1,693	1,787	2,154
Maintenance & Utilities	2,891	1,927	3,000
Miscellaneous Services	4,432	4,500	5,591
Total	<u>\$ 311,396</u>	<u>\$ 304,659</u>	<u>\$ 312,985</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 221,402	\$ 204,843	\$ 219,808
Fringe Benefits	85,807	74,664	93,963
Materials & Supplies	3,278	3,149	2,700
Maintenance & Utilities	2,210	2,017	2,400
Miscellaneous Services	3,815	5,292	4,812
Total	<u>\$ 316,512</u>	<u>\$ 289,965</u>	<u>\$ 323,683</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 185,904	\$ 179,440	\$ 202,863
Fringe Benefits	73,132	76,176	96,248
Materials & Supplies	3,058	2,739	3,131
Maintenance & Utilities	1,685	1,644	1,850
Miscellaneous Services	3,711	4,230	4,747
Total	<u>\$ 267,490</u>	<u>\$ 264,229</u>	<u>\$ 308,839</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 210,320	\$ 211,652	\$ 211,267
Fringe Benefits	84,496	85,104	87,237
Materials & Supplies	1,603	921	2,500
Maintenance & Utilities	3,687	2,733	3,000
Miscellaneous Services	5,604	4,329	7,012
Total	<u>\$ 305,710</u>	<u>\$ 304,739</u>	<u>\$ 311,016</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 222,210	\$ 209,849	\$ 220,740
Fringe Benefits	84,620	82,448	97,971
Materials & Supplies	4,260	3,583	6,000
Maintenance & Utilities	2,618	2,732	3,100
Miscellaneous Services	6,151	6,168	6,087
Total	<u>\$ 319,859</u>	<u>\$ 304,780</u>	<u>\$ 333,898</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 223,655	\$ 208,667	\$ 221,345
Fringe Benefits	87,013	77,028	84,668
Materials & Supplies	4,527	3,057	4,834
Maintenance & Utilities	10,184	7,198	8,350
Miscellaneous Services	5,075	5,719	4,330
Total	<u>\$ 330,454</u>	<u>\$ 301,669</u>	<u>\$ 323,527</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 225,894	\$ 224,261	\$ 222,088
Fringe Benefits	91,210	88,896	92,440
Materials & Supplies	6,101	4,508	6,364
Maintenance & Utilities	3,346	3,574	3,500
Miscellaneous Services	5,939	3,975	6,240
Total	<u>\$ 332,490</u>	<u>\$ 325,214</u>	<u>\$ 330,632</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 303,619	\$ 302,519	\$ 302,516
Fringe Benefits	98,810	99,156	104,053
Materials & Supplies	890	1,052	1,400
Maintenance & Utilities	459	208	500
Miscellaneous Services	5,416	5,757	7,286
Total	<u>\$ 409,194</u>	<u>\$ 408,692</u>	<u>\$ 415,755</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 382,110	\$ 381,246	\$ 383,084
Fringe Benefits	121,681	122,016	126,741
Materials & Supplies	7,402	2,323	4,127
Maintenance & Utilities	1,224	1,166	1,750
Miscellaneous Services	88,394	74,706	73,167
Total	<u>\$ 600,811</u>	<u>\$ 581,457</u>	<u>\$ 588,869</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 366,491	\$ 365,483	\$ 367,146
Fringe Benefits	117,042	121,668	129,196
Materials & Supplies	3,364	2,601	2,500
Maintenance & Utilities	1,636	1,545	1,750
Miscellaneous Services	97,445	77,153	77,983
Total	<u>\$ 585,978</u>	<u>\$ 568,450</u>	<u>\$ 578,575</u>
<u>Court Master</u>			
Salaries & Wages	\$ 208,536	\$ 207,602	\$ 208,090
Fringe Benefits	83,215	85,068	86,476
Materials & Supplies	4,983	2,963	3,500
Maintenance & Utilities	1,076	1,122	1,700
Miscellaneous Services	44,675	101,569	107,435
Total	<u>\$ 342,485</u>	<u>\$ 398,324</u>	<u>\$ 407,201</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 147,392	\$ 124,849	\$ 143,622
Fringe Benefits	59,439	49,616	67,770
Materials & Supplies	1,175	1,191	1,185
Maintenance & Utilities	1,341	1,160	1,923
Miscellaneous Services	27,300	20,469	21,746
Total	<u>\$ 236,647</u>	<u>\$ 197,285</u>	<u>\$ 236,246</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 566,044	\$ -	\$ -
Fringe Benefits	259,024	-	-
Materials & Supplies	168,310	-	-
Maintenance & Utilities	75,227	-	-
Miscellaneous Services	11,792	-	-
Total	<u>\$ 1,080,397</u>	<u>\$ -</u>	<u>\$ -</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 213,090	\$ 214,873	\$ 236,844
Fringe Benefits	82,781	83,352	94,152
Materials & Supplies	2,684	1,878	4,000
Maintenance & Utilities	-	-	1,500
Miscellaneous Services	-	-	2,000
Total	<u>\$ 298,555</u>	<u>\$ 300,103</u>	<u>\$ 338,496</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	6,114	6,245	2,800
Maintenance & Utilities	708	1,148	1,000
Miscellaneous Services	8,987	8,658	5,623
Total	<u>\$ 15,809</u>	<u>\$ 16,051</u>	<u>\$ 9,423</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 7,206,702	\$ 7,234,842	\$ 7,749,331
Fringe Benefits	2,639,619	2,644,624	2,945,450
Materials & Supplies	253,866	204,082	209,890
Maintenance & Utilities	125,953	128,801	119,450
Miscellaneous Services	249,820	261,668	317,035
Total	<u>\$ 10,475,960</u>	<u>\$ 10,474,017</u>	<u>\$ 11,341,156</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 669,636	\$ 674,492	\$ 746,995
Fringe Benefits	231,191	234,076	256,599
Materials & Supplies	59,334	63,316	57,700
Maintenance & Utilities	7,579	6,213	8,500
Miscellaneous Services	69,007	71,014	92,930
Total	<u>\$ 1,036,747</u>	<u>\$ 1,049,111</u>	<u>\$ 1,162,724</u>
<u>Jail</u>			
Salaries & Wages	\$ 12,629,400	\$ 13,136,234	\$ 13,717,905
Fringe Benefits	4,751,848	4,974,601	5,381,048
Materials & Supplies	1,367,708	1,430,763	1,365,500
Maintenance & Utilities	1,183,720	1,210,111	1,171,400
Miscellaneous Services	3,729,064	3,627,213	3,706,500
Total	<u>\$ 23,661,740</u>	<u>\$ 24,378,922</u>	<u>\$ 25,342,353</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 815,317	\$ 833,549	\$ 932,204
Fringe Benefits	325,360	343,776	371,622
Materials & Supplies	8,612	5,116	9,827
Maintenance & Utilities	5,090	4,272	6,567
Miscellaneous Services	63,240	80,110	99,304
Total	<u>\$ 1,217,619</u>	<u>\$ 1,266,823</u>	<u>\$ 1,419,524</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 943,826	\$ 955,018	\$ 1,106,806
Fringe Benefits	350,645	369,432	423,713
Materials & Supplies	99,890	98,809	107,476
Maintenance & Utilities	175,180	175,561	181,700
Miscellaneous Services	47,595	46,421	59,842
Total	<u>\$ 1,617,136</u>	<u>\$ 1,645,241</u>	<u>\$ 1,879,537</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 552,644	\$ 450,402	\$ 461,960
Fringe Benefits	203,912	162,516	170,819
Materials & Supplies	12,134	9,111	9,483
Maintenance & Utilities	4,207	4,341	6,500
Miscellaneous Services	11,417	10,150	12,729
Total	<u>\$ 784,314</u>	<u>\$ 636,520</u>	<u>\$ 661,491</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 334,430	\$ 251,846	\$ 283,894
Fringe Benefits	122,985	84,120	106,850
Materials & Supplies	6,338	2,806	3,425
Maintenance & Utilities	406	827	1,200
Miscellaneous Services	5,468	4,962	3,434
Total	<u>\$ 469,627</u>	<u>\$ 344,561</u>	<u>\$ 398,803</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 261,676	\$ 243,230	\$ 263,088
Fringe Benefits	98,842	93,216	103,414
Materials & Supplies	11,866	3,974	2,935
Maintenance & Utilities	2,522	1,674	1,300
Miscellaneous Services	4,773	4,596	5,884
Total	<u>\$ 379,679</u>	<u>\$ 346,690</u>	<u>\$ 376,621</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 439,960	\$ 330,809	\$ 346,261
Fringe Benefits	169,498	121,920	130,870
Materials & Supplies	13,603	7,497	9,141
Maintenance & Utilities	1,589	1,657	4,000
Miscellaneous Services	9,696	8,034	18,137
Total	<u>\$ 634,346</u>	<u>\$ 469,917</u>	<u>\$ 508,409</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 320,598	\$ 267,505	\$ 268,640
Fringe Benefits	106,632	88,020	92,557
Materials & Supplies	5,056	2,214	2,850
Maintenance & Utilities	2,744	1,523	1,250
Miscellaneous Services	5,841	4,899	4,624
Total	<u>\$ 440,871</u>	<u>\$ 364,161</u>	<u>\$ 369,921</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 573,034	\$ 265,812	\$ 274,672
Fringe Benefits	212,564	89,580	93,902
Materials & Supplies	7,576	2,934	6,000
Maintenance & Utilities	3,359	2,509	3,200
Miscellaneous Services	4,588	5,450	5,552
Total	<u>\$ 801,121</u>	<u>\$ 366,285</u>	<u>\$ 383,326</u>
 <u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	4,077	-	5,000
Miscellaneous Services	520,276	545,000	607,500
Total	<u>\$ 524,353</u>	<u>\$ 545,000</u>	<u>\$ 612,500</u>

EDUCATION & RECREATION

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

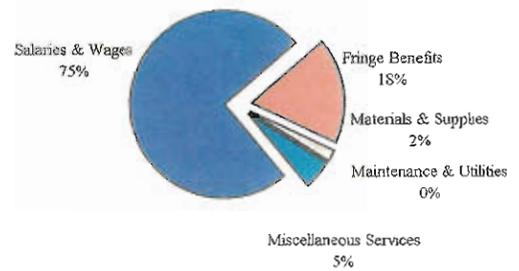
Library – The Library was eliminated as of January 1, 2011.

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 2009-2010</u>	<u>ESTIMATED 2010-2011</u>	<u>APPROVED 2011-2012</u>
DEPARTMENTS			
Library	\$ 266,014	\$ 70,655	\$ -
Agricultural Extension Service	<u>369,736</u>	<u>362,471</u>	<u>367,974</u>
Total	<u>\$ 635,750</u>	<u>\$ 433,126</u>	<u>\$ 367,974</u>

	<u>APPROVED 2011-2012</u>
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 275,445
Fringe Benefits	67,041
Materials & Supplies	6,595
Maintenance & Utilities	835
Miscellaneous Services	<u>18,058</u>
Total	<u>\$ 367,974</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	-	-	-	-	-	-	-	-
Agricultural Extension Service	-	3	-	-	-	-	5	8
Total	-	<u>3</u>	-	-	-	-	<u>5</u>	<u>8</u>

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Library</u>			
Salaries & Wages	\$ 148,436	\$ 31,307	\$ -
Fringe Benefits	68,400	38,244	-
Materials & Supplies	36,696	453	-
Maintenance & Utilities	5,077	414	-
Miscellaneous Services	7,405	237	-
Total	<u>\$ 266,014</u>	<u>\$ 70,655</u>	<u>\$ -</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 268,814	\$ 268,375	\$ 275,445
Fringe Benefits	67,213	64,920	67,041
Materials & Supplies	12,483	10,233	6,595
Maintenance & Utilities	778	479	835
Miscellaneous Services	20,448	18,464	18,058
Total	<u>\$ 369,736</u>	<u>\$ 362,471</u>	<u>\$ 367,974</u>

HEALTH & WELFARE

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

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

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

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

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

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

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

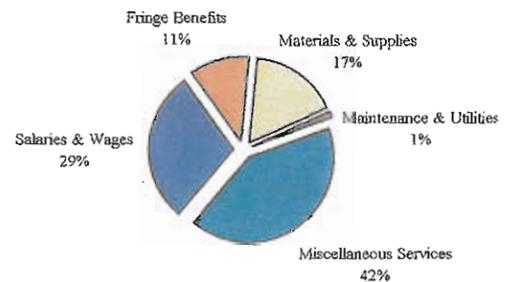
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> 2009-2010	<u>ESTIMATED</u> 2010-2011	<u>APPROVED</u> 2011-2012
DEPARTMENTS			
Health & Welfare Unit 1	\$ 1,059,159	\$ 974,805	\$ 1,147,732
Health & Welfare Unit 2	1,070,017	1,005,866	1,117,760
Nurse Practitioner	289,841	283,049	293,449
Child Welfare	159,156	160,465	158,900
Environmental Control	332,414	334,013	346,472
Indigent Medical Service	4,764,818	4,392,650	4,694,214
Mosquito Control	1,960,957	1,857,235	2,004,242
Emergency Management	216,183	186,294	199,959
Tobacco Settlement	50,000	50,000	50,000
Total	\$ 9,902,545	\$ 9,244,377	\$ 10,012,728

	<u>APPROVED</u> 2011-2012
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 2,903,490
Fringe Benefits	1,128,386
Materials & Supplies	1,687,050
Maintenance & Utilities	116,639
Miscellaneous Services	4,177,163
Total	\$ 10,012,728



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	3	-	1	5	4	-	13
Health & Welfare Unit 2	-	3	-	1	3	5	-	12
Nurse Practitioner	-	-	-	-	3	-	-	3
Environmental Control	-	2	-	-	3	-	-	5
Indigent Medical Services	-	-	-	-	1	-	-	1
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	-	9	1	15	15	9	1	50

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 589,511	\$ 542,406	\$ 638,907
Fringe Benefits	234,765	197,930	251,103
Materials & Supplies	20,347	19,036	28,300
Maintenance & Utilities	6,330	5,817	6,800
Miscellaneous Services	208,206	209,616	222,622
Total	<u>\$ 1,059,159</u>	<u>\$ 974,805</u>	<u>\$ 1,147,732</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 604,856	\$ 593,138	\$ 630,767
Fringe Benefits	262,125	229,734	268,544
Materials & Supplies	16,850	18,954	28,737
Maintenance & Utilities	4,352	4,083	5,339
Miscellaneous Services	181,834	159,957	184,373
Total	<u>\$ 1,070,017</u>	<u>\$ 1,005,866</u>	<u>\$ 1,117,760</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 187,773	\$ 187,291	\$ 191,410
Fringe Benefits	70,618	63,120	65,642
Materials & Supplies	15,066	16,433	20,010
Maintenance & Utilities	105	-	350
Miscellaneous Services	16,279	16,205	16,037
Total	<u>\$ 289,841</u>	<u>\$ 283,049</u>	<u>\$ 293,449</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	495	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	158,661	160,465	158,900
Total	<u>\$ 159,156</u>	<u>\$ 160,465</u>	<u>\$ 158,900</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 223,069	\$ 223,168	\$ 226,769
Fringe Benefits	100,532	101,916	106,233
Materials & Supplies	2,650	1,858	3,150
Maintenance & Utilities	3,588	2,584	2,600
Miscellaneous Services	2,575	4,487	7,720
Total	<u>\$ 332,414</u>	<u>\$ 334,013</u>	<u>\$ 346,472</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 199,567	\$ 248,875	\$ 258,113
Fringe Benefits	44,135	48,240	70,326
Materials & Supplies	878,258	815,671	860,203
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,642,858	3,279,864	3,505,572
Total	<u>\$ 4,764,818</u>	<u>\$ 4,392,650</u>	<u>\$ 4,694,214</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 748,733	\$ 741,854	\$ 815,151
Fringe Benefits	296,583	289,404	311,152
Materials & Supplies	787,774	730,687	745,500
Maintenance & Utilities	97,582	70,212	101,050
Miscellaneous Services	30,285	25,078	31,389
Total	<u>\$ 1,960,957</u>	<u>\$ 1,857,235</u>	<u>\$ 2,004,242</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 164,036	\$ 142,635	\$ 142,373
Fringe Benefits	51,619	43,144	55,386
Materials & Supplies	109	196	1,150
Maintenance & Utilities	169	69	500
Miscellaneous Services	250	250	550
Total	<u>\$ 216,183</u>	<u>\$ 186,294</u>	<u>\$ 199,959</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

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.

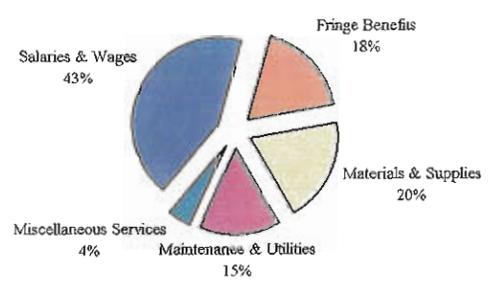
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
DEPARTMENTS			
Courthouse & Annexes	\$ 2,581,486	\$ 2,544,332	\$ 2,676,537
Port Arthur Buildings	617,853	588,351	643,960
Mid-County Buildings	140,418	143,189	182,801
Road & Bridge Pct. #1	1,455,352	1,421,765	1,516,391
Road & Bridge Pct. #2	1,376,469	1,462,647	1,573,350
Road & Bridge Pct. #3	1,446,282	1,338,103	1,606,373
Road & Bridge Pct. #4	1,935,013	1,704,951	1,903,275
Engineering	791,541	768,287	901,943
Parks & Recreation	143,978	124,464	154,785
Service Center	1,071,352	1,138,261	1,172,198
Total	\$ 11,559,744	\$ 11,234,350	\$ 12,331,613

	<u>APPROVED</u> <u>2011-2012</u>
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 5,308,293
Fringe Benefits	2,225,926
Materials & Supplies	2,410,216
Maintenance & Utilities	1,845,755
Miscellaneous Services	541,423
Total	\$ 12,331,613



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	-	14	-	-	-	16
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
Total	4	10	-	87	-	-	1	102

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 790,234	\$ 745,800	\$ 744,591
Fringe Benefits	307,759	292,548	301,494
Materials & Supplies	74,084	65,405	109,300
Maintenance & Utilities	1,109,706	1,097,294	1,191,460
Miscellaneous Services	299,703	343,285	329,692
Total	<u>\$ 2,581,486</u>	<u>\$ 2,544,332</u>	<u>\$ 2,676,537</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 308,795	\$ 287,307	\$ 315,406
Fringe Benefits	127,953	120,792	139,750
Materials & Supplies	8,995	12,679	22,561
Maintenance & Utilities	134,880	123,973	118,630
Miscellaneous Services	37,230	43,600	47,613
Total	<u>\$ 617,853</u>	<u>\$ 588,351</u>	<u>\$ 643,960</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 42,225	\$ 41,821	\$ 70,022
Fringe Benefits	20,749	20,916	27,879
Materials & Supplies	3,887	4,118	4,700
Maintenance & Utilities	41,788	44,397	46,600
Miscellaneous Services	31,769	31,937	33,600
Total	<u>\$ 140,418</u>	<u>\$ 143,189</u>	<u>\$ 182,801</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 721,413	\$ 687,095	\$ 728,427
Fringe Benefits	283,287	275,432	298,964
Materials & Supplies	370,807	379,178	390,050
Maintenance & Utilities	72,639	69,817	82,750
Miscellaneous Services	7,206	10,243	16,200
Total	<u>\$ 1,455,352</u>	<u>\$ 1,421,765</u>	<u>\$ 1,516,391</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 825,418	\$ 812,900	\$ 845,991
Fringe Benefits	324,909	325,980	360,944
Materials & Supplies	181,606	251,545	292,940
Maintenance & Utilities	39,718	65,636	60,975
Miscellaneous Services	4,818	6,586	12,500
Total	<u>\$ 1,376,469</u>	<u>\$ 1,462,647</u>	<u>\$ 1,573,350</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 784,424	\$ 727,201	\$ 818,767
Fringe Benefits	322,880	322,248	382,596
Materials & Supplies	270,350	215,448	295,300
Maintenance & Utilities	60,515	64,264	92,210
Miscellaneous Services	8,113	8,942	17,500
Total	<u>\$ 1,446,282</u>	<u>\$ 1,338,103</u>	<u>\$ 1,606,373</u>

**MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 870,686	\$ 785,087	\$ 952,104
Fringe Benefits	355,558	317,984	384,821
Materials & Supplies	552,918	486,731	466,050
Maintenance & Utilities	125,414	73,488	67,800
Miscellaneous Services	30,437	41,661	32,500
Total	<u>\$ 1,935,013</u>	<u>\$ 1,704,951</u>	<u>\$ 1,903,275</u>
<u>Engineering</u>			
Salaries & Wages	\$ 536,033	\$ 530,933	\$ 601,947
Fringe Benefits	216,505	201,761	247,743
Materials & Supplies	27,019	23,421	31,575
Maintenance & Utilities	775	863	2,730
Miscellaneous Services	11,209	11,309	17,948
Total	<u>\$ 791,541</u>	<u>\$ 768,287</u>	<u>\$ 901,943</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 52,267	\$ 42,016	\$ 34,616
Fringe Benefits	16,366	13,816	7,759
Materials & Supplies	23,088	11,579	33,840
Maintenance & Utilities	41,591	48,903	55,200
Miscellaneous Services	10,666	8,150	23,370
Total	<u>\$ 143,978</u>	<u>\$ 124,464</u>	<u>\$ 154,785</u>
<u>Service Center</u>			
Salaries & Wages	\$ 188,173	\$ 189,139	\$ 196,422
Fringe Benefits	69,428	70,572	73,976
Materials & Supplies	695,452	764,850	763,900
Maintenance & Utilities	108,956	105,165	127,400
Miscellaneous Services	9,343	8,535	10,500
Total	<u>\$ 1,071,352</u>	<u>\$ 1,138,261</u>	<u>\$ 1,172,198</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	ACTUAL 2009-2010	ESTIMATED 2010-2011	APPROVED 2011-2012
DEPARTMENTS			
Tax Assessor-Collector	\$ -	\$ -	\$ -
Human Resources	-	-	-
County Auditor	9,617	-	4,800
County Clerk	50,824	-	-
County Judge	-	-	1,600
Risk Management	-	-	-
County Treasurer	1,312	-	-
Printing	-	-	-
Claims Processing	-	-	-
Purchasing Agent	-	-	-
General Services	-	-	-
Management Information Systems	154,504	126,070	147,085
Veterans Services	-	-	-
District Attorney	21,517	-	23,000
District Clerk	-	-	-
District Courts	12,152	18,776	-
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	4,001	-	-
Court Master	-	-	-
Dispute Resolution Center	5,331	-	-
Marine Division	38,431	-	-
Juvenile Alternative School	-	-	-
Community Supervision	7,759	8,870	1,700
Sheriff	382,714	9,537	11,000
Crime Laboratory	-	-	-
Jail	126,741	37,951	-
Juvenile Probation	29,911	2,472	1,550
Juvenile Detention Home	6,940	-	6,719
Constables	92,452	5,000	48,304
County Morgue	-	-	-
Agricultural Extension Service	2,325	-	1,250
Library	-	-	-
Health & Welfare Unit 1	-	-	-
Health & Welfare Unit 2	-	-	-
Nurse Practitioner	-	-	-
Environmental Control	-	-	-
Indigent Medical Services	-	-	-
Emergency Management	-	-	-
Mosquito Control	-	20,473	21,437
Courthouse & Annexes	116,461	59,140	28,052
Port Arthur Buildings	1,312	7,987	-
Mid-County Buildings	6,999	-	-
Road & Bridge Pct. #1	193,536	76,296	25,000
Road & Bridge Pct. #2	174,047	-	-
Road & Bridge Pct. #3	1,312	1,296	57,225
Road & Bridge Pct. #4	82,579	8,388	63,871
Engineering	19,432	6,305	-
Parks & Recreation	12,437	-	-
Service Center	-	-	-
Total Capital Outlay	<u>\$ 1,554,646</u>	<u>\$ 388,561</u>	<u>\$ 442,593</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

County Auditor

120-1013-415-60-02	3 - DESKTOP COMPUTERS - REPLACEMENTS	\$ 4,800	
			\$ 4,800

County Judge

120-1015-413-60-02	1 - DESKTOP COMPUTER	1,600	
			1,600

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	3 - LAPTOPS - HIGH END	6,735	
120-1025-415-60-02	4 - COMPUTERS	6,200	
120-1025-415-60-02	UPS BATTERY REPLACEMENT	3,000	
120-1025-415-60-02	ALCATEL 6024 REPLACEMENT SWITCHES	5,000	
120-1025-415-60-02	WIRELESS ACCESS POINTS	3,200	
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	
120-1025-415-60-02	1 - HP SCANNER	250	
120-1025-415-60-02	REPLACEMENT MONITORS	2,280	
120-1025-415-60-02	NETWORK RACK	1,400	
120-1025-415-60-02	SERVSWITH 8 PORT FOR NEW RACK	1,100	
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 ANTTVIRUS - 400 USERS	8,400	
120-1025-415-60-53	LINOMA TRANSFER ANYWHERE MAINTENANCE	1,100	
120-1025-415-60-53	PREMIUM IMAIL ANTTVIRUS	2,300	
120-1025-415-60-53	WATCHGARD XTMI050 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	3,220	
120-1025-415-60-53	1 - VMWARE XCENTER ENTERPRISE LICENSES	1,400	
120-1025-415-60-53	SERVER 2008 LICENSES - MOVING TO WINDOWS 7	7,600	
120-1025-415-60-53	PER-ZIP ADDRESS VERIFICATION	2,400	
120-1025-415-60-53	250 - NORTON GHOST LICENSES	750	
120-1025-415-60-53	BACKUP EXEC SUPPORT/UPDATES	1,300	
120-1025-415-60-53	SOLAR WINDS SUPPORT/UPDATES	400	
120-1025-415-60-53	VUSUAL STUDIES 2010 PRO	1,350	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION	2,500	
120-1025-415-60-53	WINDOWS OFFICE 2010	1,000	
			147,085

District Attorney

120-2030-412-60-07	1 - POLICE PACKAGE VEHICLE	23,000	
			23,000

Community Supervision

120-3058-424-60-02	1 - LAPTOP COMPUTER WITH MS OFFICE PRO PLUS	1,700	
			1,700

Sheriff's Office

120-3059-421-60-02	5 - AS400 COMPUTERS WITH MONITORS	2,600	
120-3059-421-60-02	4 - DESKTOP COMPUTERS	6,400	
120-3059-421-60-02	1 - DESKTOP COMPUTER FOR TRAINING	2,000	
			11,000

Juvenile Probation

120-3063-424-60-02	1 - DESKTOP COMPUTER	1,550	
			1,550

Juvenile Detention

120-3064-424-60-22	1 - CONTINENTAL 40LB WASHING MACHINE - REPLACEMENT	6,719	
			6,719

Constable Pct 4

120-3068-425-60-07	1 - FORD F-150 SUPERCAB	23,804	
			23,804

**CAPITAL OUTLAY
DIVISION SUMMARY**

Constable Pct. 7

120-3071-425-60-07	1 - POLICE PACKAGE VEHICLE W/ EMERGENCY LIGHTING	24,500	
			24,500

Agriculture Extension Services

120-4071-461-60-02	1 - COMPUTER - COST SHARE	1,250	
			1,250

Mosquito Control

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

Courthouse & Annexes

120-6083-416-60-03	60 - NEW RACK & REEL FIRE HOSES FOR COURTHOUSE AND ANNEXES	5,872	
120-6083-416-60-03	1 - 10 TON A/C UNIT, DUCT WORK, AND ELECTRICAL REPLACEMENT FOR ANNEX 1	13,780	
120-6083-416-60-03	ANNUAL MAINTENANCE FOR CHILLER 1 AND 2 WITH EDDY CURRENT INSPECTION	8,400	
			28,052

Road & Bridge Pct. #1

111-0109-431-60-42	1 - 3/4 TON CREW CAB - REPLACES B-9 98 CHEVY CREW CAB	25,000	
			25,000

Road & Bridge Pct. #3

113-0309-431-60-11	1 - SIDE MOWER	57,225	
			57,225

Road & Bridge Pct. #4

114-0409-431-60-11	1 - 8 YARD DUMP TRUCK - REPLACES C-6A - 1996	63,871	
			63,871

Total Capital Outlay

\$ 442,593

SPECIAL PURPOSE FUNDING

Special Purpose Funding is used to account for expenditures that are non-operational or non-departmental in nature. Transfers to other funds include transfers to Special Revenue Funds, Capital Projects Funds, Jack Brooks Regional Airport Enterprise Fund, and to Ford Park Enterprise Fund to provide for improvements and operational expenditures. Contingency Appropriations are also noted here.

**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

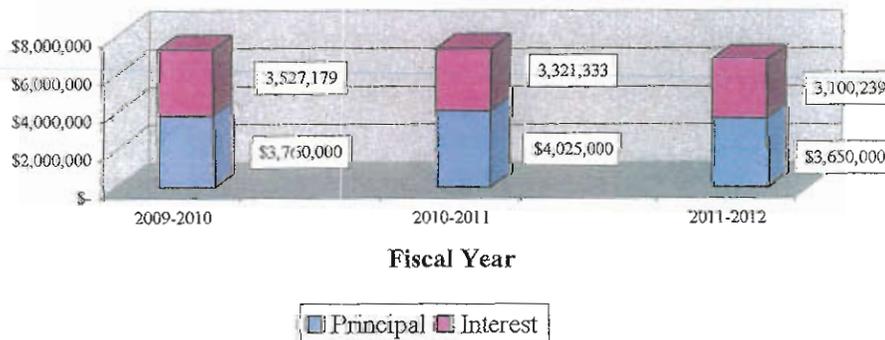
	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 385,348</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 385,348</u>
Transfers Out			
General Fund	\$ <u> 10,014,967</u>	\$ <u> 3,365,272</u>	\$ <u> 3,387,636</u>
Total Transfers Out	\$ <u> 10,014,967</u>	\$ <u> 3,365,272</u>	\$ <u> 3,387,636</u>

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2009-2010	ESTIMATED 2010-2011	APPROVED 2011-2012
REVENUES			
Property Taxes	\$ 7,246,356	\$ 7,141,158	\$ 6,741,481
Interest	16,214	27,376	12,600
Total Revenues	<u>\$ 7,262,570</u>	<u>\$ 7,168,534</u>	<u>\$ 6,754,081</u>
OTHER SOURCES			
Transfers In	\$ 57,290	\$ 135,758	\$ -
Total Other Sources	<u>\$ 57,290</u>	<u>\$ 135,758</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 7,319,860</u>	<u>\$ 7,304,292</u>	<u>\$ 6,754,081</u>
EXPENDITURES			
Principal Payments	\$ 3,760,000	\$ 4,025,000	\$ 3,650,000
Interest Payments	3,527,179	3,321,333	3,100,239
Transaction Fees	10,962	9,500	14,000
Total Expenditures	<u>\$ 7,298,141</u>	<u>\$ 7,355,833</u>	<u>\$ 6,764,239</u>
OTHER USES			
Transfers Out	\$ 57,290	\$ 135,758	\$ -
Total Other Uses	<u>\$ 57,290</u>	<u>\$ 135,758</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 7,355,431</u>	<u>\$ 7,491,591</u>	<u>\$ 6,764,239</u>
BEGINNING FUND BALANCE	<u>\$ 553,027</u>	<u>\$ 517,456</u>	<u>\$ 330,157</u>
ENDING FUND BALANCE	<u>\$ 517,456</u>	<u>\$ 330,157</u>	<u>\$ 319,999</u>
RESERVED FOR DEBT SERVICE	<u>\$ 517,456</u>	<u>\$ 330,157</u>	<u>\$ 319,999</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>
2012	\$ 3,650,000	\$ 3,100,239	\$ 6,750,239
2013	3,840,000	2,922,100	6,762,100
2014	4,200,000	2,768,212	6,968,212
2015	4,405,000	2,559,925	6,964,925
2016	4,640,000	2,340,762	6,980,762
2017	4,850,000	2,108,768	6,958,768
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>\$ 60,770,000</u>	<u>\$ 24,600,363</u>	<u>\$ 85,370,363</u>

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2011
2002A Refunding - General Obligation	2025	\$ 57,625,000	\$ 4,610,000	\$ 53,015,000
2002B Certificates of Obligation	2012	7,770,000	6,845,000	925,000
2003B Certificates of Obligation	2018	1,505,000	170,000	1,335,000
2011 Refunding - General Obligation	2017	5,550,000	55,000	5,495,000
Total				<u>\$ 60,770,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property \$17,271,434,353

Assessed Value of All Taxable Property \$22,135,445,691

**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 \$ 4,317,858,588

Amount of Debt Applicable to Constitutional

Debt Limit:

Total Bonded Applicable Debt	\$ 60,770,000	
Less Amount Available in Debt Service Fund	<u>330,157</u>	<u>60,439,843</u>

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

\$ 4,257,418,745

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 \$1,106,772,285 compared to applicable bonds outstanding at October 1, 2011 of \$60,770,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2011	PRINCIPAL	INTEREST	FEES	TOTAL	
2002A Refunding - General Obligation \$	53,015,000	\$ 2,640,000	\$ 2,846,989	\$ 3,500	\$ 5,490,489	\$ 50,375,000
2002B Certificates of Obligation	925,000	925,000	43,938	3,500	972,438	-
2003B Certificates of Obligation	1,335,000	25,000	55,362	3,500	83,862	1,310,000
2011 Refunding - General Obligation	5,495,000	60,000	153,950	3,500	217,450	5,435,000
	<u>\$ 60,770,000</u>	<u>\$ 3,650,000</u>	<u>\$ 3,100,239</u>	<u>\$ 14,000</u>	<u>\$ 6,764,239</u>	<u>\$ 57,120,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
REVENUES			
Sales Taxes	\$ 893,234	\$ 950,909	\$ 980,000
Fees	1,228,160	1,197,574	1,158,650
Sales, Rentals & Services	141,829	95,396	58,500
Intergovernmental	157,394	2,207,901	2,969,622
Fines & Forfeitures	407,613	213,954	190,000
Interest	41,463	25,639	25,886
Contributions	<u>3,601</u>	<u>4,453</u>	<u>3,600</u>
Total Revenues	<u>\$ 2,873,294</u>	<u>\$ 4,695,826</u>	<u>\$ 5,386,258</u>
OTHER SOURCES			
Transfers In	<u>\$ 481,811</u>	<u>\$ 387,655</u>	<u>\$ 346,800</u>
Total Other Sources	<u>\$ 481,811</u>	<u>\$ 387,655</u>	<u>\$ 346,800</u>
Total Revenues & Other Sources	<u>\$ 3,355,105</u>	<u>\$ 5,083,481</u>	<u>\$ 5,733,058</u>
EXPENDITURES			
General Government	\$ 784,230	\$ 495,287	\$ 795,155
Judicial & Law Enforcement	986,389	3,159,137	4,239,625
Education & Recreation	890,219	817,089	961,793
Maintenance - Equipment & Structures	41,679	-	38,817
Capital Outlay	<u>767,307</u>	<u>684,036</u>	<u>1,465,300</u>
Total Expenditures	<u>\$ 3,469,824</u>	<u>\$ 5,155,549</u>	<u>\$ 7,500,690</u>
OTHER USES			
Transfers Out	<u>\$ 539,314</u>	<u>\$ -</u>	<u>\$ 50,000</u>
Total Other Uses	<u>\$ 539,314</u>	<u>\$ -</u>	<u>\$ 50,000</u>
Total Appropriations	<u>\$ 4,009,138</u>	<u>\$ 5,155,549</u>	<u>\$ 7,550,690</u>
BEGINNING FUND BALANCE	<u>\$ 7,076,414</u>	<u>\$ 6,422,381</u>	<u>\$ 6,350,313</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 6,422,381</u>	<u>\$ 6,350,313</u>	<u>\$ 4,532,681</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
General Government			
Voter Registration	\$ 18,582	\$ -	\$ -
County Clerk - Records Management	144,388	250,000	179,807
County Clerk - Records Archive	584,821	203,404	529,512
County Records Management	29,916	38,064	37,894
Tax Office Auto Dealer	6,523	3,819	47,942
Total General Government	\$ 784,230	\$ 495,287	\$ 795,155
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ -	\$ 5,000	\$ 13,390
Security Fee	517,577	525,722	552,731
Bail Bond Board	11,666	15,800	17,800
Law Officer Training	23,995	24,829	71,697
SCAAP Grant	-	-	-
D.A.R.E. Contributions	2,499	2,500	8,300
Family Protection Fee Fund	15,000	15,000	18,000
Deputy Sheriff Education	16,803	25,000	30,000
Constable Pct 1 - Education	1,325	1,325	1,000
Constable Pct 2 - Education	75	2,000	3,000
Constable Pct 4 - Education	2,628	2,466	1,000
Constable Pct 6 - Education	-	-	1,800
Constable Pct 7 - Education	-	1,500	1,000
Constable Pct 8 - Education	2,474	2,474	1,511
J.P. Courtroom Technology Fee	969	3,000	20,000
District Clerk - Records Management	36,560	38,452	59,964
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	500
D.A.'s Forfeiture	138,971	198,881	360,331
Sheriff's Forfeiture	177,333	228,546	275,101
D.A.'s Hot Check	37,514	44,777	193,151
Guardianship Fee	1,000	2,400	20,000
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	2,500
District Court Records Technology Fund	-	-	40,200
Marine Division	-	1,619,516	2,106,629
ASAP - Constable Pct 8	-	399,949	440,020
Total Judicial & Law Enforcement	\$ 986,389	\$ 3,159,137	\$ 4,239,625
Education & Recreation			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	888,419	815,289	959,993
Total Education & Recreation	\$ 890,219	\$ 817,089	\$ 961,793
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ -	\$ -	\$ 30,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	41,679	-	8,817
Total Maintenance - Equipment & Structures	\$ 41,679	\$ -	\$ 38,817

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
Capital Outlay	\$ <u>767,307</u>	\$ <u>684,036</u>	\$ <u>1,465,300</u>
Special Purpose Funding			
Transfers Out	<u>539,314</u>	<u>-</u>	<u>50,000</u>
Total Special Purpose Funding	\$ <u>539,314</u>	\$ <u>-</u>	\$ <u>50,000</u>
Total Special Fund Expenditures	\$ <u><u>4,009,138</u></u>	\$ <u><u>5,155,549</u></u>	\$ <u><u>7,550,690</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2011	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/2012
Lateral Road - Precinct 1	\$ 137,706	\$ 8,510	\$ 30,000	\$ 116,216
Lateral Road - Precinct 2	297,714	8,459	297,000	9,173
Lateral Road - Precinct 3	175,224	7,332	-	182,556
Lateral Road - Precinct 4	8,827	8,812	8,817	8,822
Breath Alcohol Testing	11,306	5,550	13,390	3,466
Security Fee	96,682	487,400	552,731	31,351
Law Library	292,058	91,400	181,800	201,658
Voter Registration	-	-	-	-
Bail Bond Board	-	17,800	17,800	-
Law Officer Training	198,833	37,500	71,697	164,636
County Clerk - Records Management	427,318	237,000	179,807	484,511
County Clerk - Records Archive	529,732	252,500	539,512	242,720
SCAAP Grant	21,105	50,100	60,000	11,205
County Records Management	324,493	165,700	153,194	336,999
D.A.R.E. Contributions	23,481	3,700	8,300	18,881
Family Protection Fee Fund	22,272	18,030	18,000	22,302
Deputy Sheriff Education	62,706	200	30,000	32,906
Constable Pct. 1 - Education	3,626	14	1,000	2,640
Constable Pct. 2 - Education	4,331	6	3,000	1,337
Constable Pct. 4 - Education	1,333	2	1,000	335
Constable Pct. 6 - Education	3,030	6	1,800	1,236
Constable Pct. 7 - Education	5,429	20	1,000	4,449
Constable Pct. 8 - Education	1,505	6	1,511	-
Tax Office Auto Dealer	248,276	4,200	107,942	144,534
J.P. Courtroom Technology Fee	401,491	52,000	60,000	393,491
Hotel Occupancy Tax	569,034	952,400	1,009,993	511,441
District Clerk - Records Management	43,210	30,200	69,964	3,446
Justice Court Building Security	43,279	12,700	25,000	30,979
Child Abuse Prevention	1,400	506	500	1,406
D.A.'s Forfeiture	350,231	151,500	475,331	26,400
Sheriff's Forfeiture	1,671,923	196,000	596,101	1,271,822
D.A.'s Hot Check	118,151	75,000	193,151	-
Guardianship Fee	102,630	28,000	20,000	110,630
Juvenile Delinquency Prevention	93,231	20,400	-	113,631
County & District Court Technology Fund	1,262	1,256	2,500	18
District Court Records Technology Fund	57,484	30,200	40,200	47,484
Marine Division	-	2,338,629	2,338,629	-
ASAP - Constable Pct 8	-	440,020	440,020	-
Total	\$ 6,350,313	\$ 5,733,058	\$ 7,550,690	\$ 4,532,681

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

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Voter Registration</u>			
Salaries & Wages	\$ 1,421	\$ -	\$ -
Fringe Benefits	682	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	16,479	-	-
Total	<u>\$ 18,582</u>	<u>\$ -</u>	<u>\$ -</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	144,388	250,000	179,807
Total	<u>\$ 144,388</u>	<u>\$ 250,000</u>	<u>\$ 179,807</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 188,440	\$ 151,267	\$ 200,451
Fringe Benefits	46,571	51,788	66,061
Materials & Supplies	349	349	8,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	349,461	-	255,000
Total	<u>\$ 584,821</u>	<u>\$ 203,404</u>	<u>\$ 529,512</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 18,133	\$ 25,000	\$ 20,213
Fringe Benefits	4,009	5,550	4,531
Materials & Supplies	3,905	3,615	4,500
Maintenance & Utilities	151	115	450
Miscellaneous Services	3,718	3,784	8,200
Total	<u>\$ 29,916</u>	<u>\$ 38,064</u>	<u>\$ 37,894</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ 3,390	\$ -	\$ 6,487
Fringe Benefits	-	-	1,455
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,133	3,819	30,000
Total	<u>\$ 6,523</u>	<u>\$ 3,819</u>	<u>\$ 47,942</u>

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

	<u>ACTUAL 2009-2010</u>	<u>ESTIMATED 2010-2011</u>	<u>APPROVED 2011-2012</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	2,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	5,000	10,890
Total	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 13,390</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 388,446	\$ 398,434	\$ 416,533
Fringe Benefits	105,358	108,672	118,898
Materials & Supplies	21,948	16,460	11,800
Maintenance & Utilities	1,825	2,156	500
Miscellaneous Services	-	-	5,000
Total	<u>\$ 517,577</u>	<u>\$ 525,722</u>	<u>\$ 552,731</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 10,845	\$ 10,800	\$ 10,800
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	821	5,000	7,000
Total	<u>\$ 11,666</u>	<u>\$ 15,800</u>	<u>\$ 17,800</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	5,827
Materials & Supplies	21,827	20,129	34,870
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,168	4,700	5,000
Total	<u>\$ 23,995</u>	<u>\$ 24,829</u>	<u>\$ 71,697</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	2,499	2,500	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 2,499</u>	<u>\$ 2,500</u>	<u>\$ 8,300</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	15,000	15,000	18,000
Total	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 18,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	16,803	25,000	30,000
Total	<u>\$ 16,803</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,325	1,325	1,000
Total	<u>\$ 1,325</u>	<u>\$ 1,325</u>	<u>\$ 1,000</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	75	2,000	3,000
Total	<u>\$ 75</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,628	2,466	1,000
Total	<u>\$ 2,628</u>	<u>\$ 2,466</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	1,800
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,800</u>

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

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,500	1,000
Total	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,474	2,474	1,511
Total	<u>\$ 2,474</u>	<u>\$ 2,474</u>	<u>\$ 1,511</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	969	3,000	20,000
Total	<u>\$ 969</u>	<u>\$ 3,000</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 21,273	\$ 23,340	\$ 40,000
Fringe Benefits	4,701	5,112	8,964
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	10,586	10,000	11,000
Total	<u>\$ 36,560</u>	<u>\$ 38,452</u>	<u>\$ 59,964</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	-	-	500
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 104,103	150,541	\$ 250,451
Fringe Benefits	21,294	34,104	44,880
Materials & Supplies	-	-	-
Maintenance & Utilities	5,820	6,344	65,000
Miscellaneous Services	7,754	7,892	-
Total	<u>\$ 138,971</u>	<u>\$ 198,881</u>	<u>\$ 360,331</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 1,910	\$ 4,188	\$ 10,000
Fringe Benefits	440	1,044	2,241
Materials & Supplies	4,947	20,000	45,860
Maintenance & Utilities	79,001	85,621	202,000
Miscellaneous Services	91,035	117,693	15,000
Total	<u>\$ 177,333</u>	<u>\$ 228,546</u>	<u>\$ 275,101</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 34,359	\$ 40,000	\$ 172,151
Fringe Benefits	-	-	-
Materials & Supplies	160	2,800	8,000
Maintenance & Utilities	125	-	2,000
Miscellaneous Services	2,870	1,977	11,000
Total	<u>\$ 37,514</u>	<u>\$ 44,777</u>	<u>\$ 193,151</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,000	2,400	20,000
Total	<u>\$ 1,000</u>	<u>\$ 2,400</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 & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	2,500
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>

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

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	40,200
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,200</u>
<u>Marine Division</u>			
Salaries & Wages	\$ -	\$ 851,502	\$ 1,068,850
Fringe Benefits	-	391,200	495,931
Materials & Supplies	-	197,602	368,100
Maintenance & Utilities	-	167,212	109,450
Miscellaneous Services	-	12,000	64,298
Total	<u>\$ -</u>	<u>\$ 1,619,516</u>	<u>\$ 2,106,629</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ -	\$ 285,161	\$ 298,828
Fringe Benefits	-	110,688	117,342
Materials & Supplies	-	1,500	12,750
Maintenance & Utilities	-	-	8,300
Miscellaneous Services	-	2,600	2,800
Total	<u>\$ -</u>	<u>\$ 399,949</u>	<u>\$ 440,020</u>

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</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	\$ 243,416	\$ 242,216	\$ 258,990
Fringe Benefits	82,898	87,588	94,852
Materials & Supplies	12,353	11,829	15,700
Maintenance & Utilities	40,786	33,898	48,000
Miscellaneous Services	508,966	439,758	542,451
Total	<u>\$ 888,419</u>	<u>\$ 815,289</u>	<u>\$ 959,993</u>

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

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ -	\$ -	\$ 30,000
Total	\$ -	\$ -	\$ 30,000
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ 41,679	\$ -	\$ 8,817
Total	\$ 41,679	\$ -	\$ 8,817

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	ACTUAL 2009-2010	ESTIMATED 2010-2011	APPROVED 2011-2012
DEPARTMENTS			
Voter Registration	\$ -	\$ -	\$ -
County Clerk - Records Management	11,454	120,000	-
County Clerk - Records Archive	630	-	10,000
County Records Management	55,853	50,000	115,300
Tax Office Auto Dealer	-	-	60,000
Breath Alcohol Testing	-	-	-
Security Fee	7,993	30,000	-
Bail Bond Board	-	-	-
Law Officer Training	63,893	-	-
SCAAP Grant	41,287	63,036	60,000
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	5,770	10,000	40,000
District Clerk - Records Management	243	-	10,000
Justice Court Building Security	12,945	6,000	25,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	(1,875)	22,000	115,000
Sheriff's Forfeiture	487,499	250,000	321,000
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	-
District Court Records Technology Fund	-	-	-
Marine Division	-	-	232,000
ASAP - Constable Pct 8	-	-	-
Law Library	81,615	100,000	180,000
Hotel Occupancy Tax	-	33,000	-
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	297,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
	<hr/>	<hr/>	<hr/>
Total Capital Outlay	\$ <u>767,307</u>	\$ <u>684,036</u>	\$ <u>1,465,300</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2009-2010</u>	<u>ESTIMATED</u> <u>2010-2011</u>	<u>APPROVED</u> <u>2011-2012</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Hotel Occupancy Tax	\$ <u>539,314</u>	\$ <u>-</u>	\$ <u>50,000</u>
Total Transfers Out	\$ <u><u>539,314</u></u>	\$ <u><u>-</u></u>	\$ <u><u>50,000</u></u>

CAPITAL PROJECTS

CAPITAL PROJECTS

2011-2012

	BUDGETED	FYTD	ACTUAL		
	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
Courthouse Restoration	\$ 1,335,708	\$ 4,698,251	\$ 1,280,705	\$ 870,099	\$ 90,301
Courthouse Elevator Repair	300,000				
Health & Welfare Building	600,000	-	-	-	-
Keith Lake Park	500,528	-	65,779	87,670	9,582
Keith Lake Boat Ramp Construction	500,000	-	-	-	-
Keith Lake Fish Pass	175,000	-	-	-	99,500
Central Gardens Drainage	257,730	-	26	41,450	8,550
Shoreline Protection Pleasure Island	210,587	-	-	-	-
Sabine to Galveston Shoreline Protection	150,000	-	-	-	-
Beach Erosion and Dune Restoration	155,118	4,825	35,332	28,433	-
CEPRA - Shoreline Protection Matching Funds	447,228	-	-	97,228	190,610
Labelle Road Right of Way	55,000	272,537	24,364	18,073	9,430
North 27th Street Bridge Replacement	181,507	295,000	-	-	-
Sulphur Plant Road Pct 4	74,555	-	-	-	-
Island Park Bridge Replacement	96,470	-	-	-	-
County Wide Phone System	611,312	642,731	772,568	19,173	-
Airport Hanger Rehabilitation	225,014	1,042,609	232,377	-	-
Building Inspection Program	15,000				
Storm Water Permitting	17,000	-	-	-	-
Security Measures-Mid County Tax	18,000	-	-	-	-
Security Measures-Port Arthur Tax	18,000	-	-	-	-
Total Capital Projects	\$ 5,943,757	\$ 6,955,953	\$ 2,411,151	\$ 1,162,126	\$ 407,973

CAPITAL PROJECTS

2011-2012

Courthouse Restoration

This project is part of the County's long term plan to restore the Historical Courthouse. The 2011-2012 funding of \$1,335,708 is the remaining balance to complete the 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.

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 \$210,587 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 \$150,000 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 \$155,118 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 \$55,000 from prior years is available to complete this project.

North 27th Street Bridge Replacement

This project consists of rebuilding the North 27th 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 \$181,507.

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. Funding in the amount of \$611,312 is available for the final lease obligation payment due in August 2012.

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 \$225,014 is available for this project.

Building Inspection Program

This project is for continuation of inspections of County buildings for environmental issues. 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 these inspections for various County buildings.

Storm Water Permitting

This project is for engineering cost associated with the Storm Water Permitting Project. This project will complete our Storm Water Pollution Plan to be approved by the State of Texas. Funding in the amount of \$ 17,000 is available for

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.

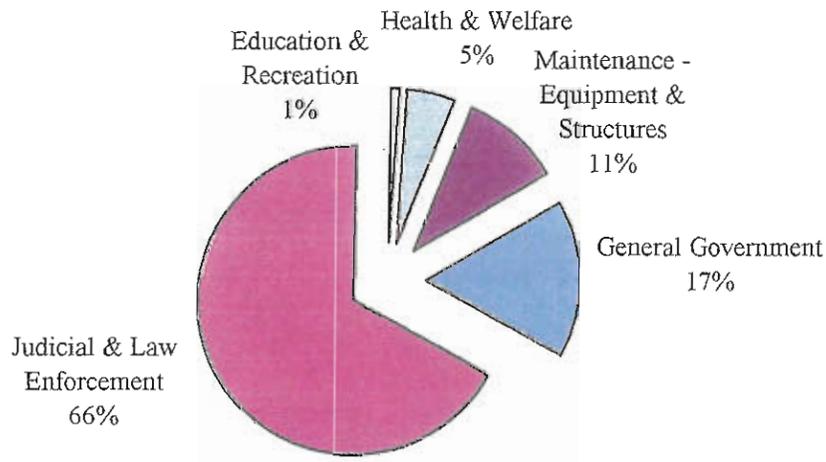
MISCELLANEOUS

PERSONNEL SCHEDULES

**GENERAL FUND - SUMMARY BY DEPARTMENT
FULL TIME AUTHORIZED POSITIONS**

	Fiscal Year		
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
General Government	167	161	160
Judicial & Law Enforcement	678	648	649
Education & Recreation	12	12	8
Health & Welfare	51	51	50
Maintenance - Equipment & Structures	104	103	102
	<u>1,012</u>	<u>975</u>	<u>969</u>

FY 2011-2012 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	21.1899	21.1899
2	23.5253	23.5253
3	24.5367	24.5367
4	25.5480	25.5480
5	26.4441	26.4441
6	27.3568	27.3568
7	28.1794	28.1794
8	28.5986	28.5986
45	29.9390	29.9390
46	31.4024	31.4024
47	35.3328	35.3328
48	38.7618	38.7618

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	15.5169	15.5169
2	17.7054	17.7054
3	18.9171	18.9171
4	19.8410	19.8410
5	21.2343	21.2343
6	21.6660	21.6660
7	22.3173	22.3173
8	22.6505	22.6505
45	27.5728	27.5728
46	28.9206	28.9206
47	32.5404	32.5404
48	35.6984	35.6984

PERSONNEL SCHEDULES

GENERAL FUND - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>		<u>FTE</u>
	ELE	1	39
<u>Elected Official</u>			
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	9
OFFICE SPECIALIST	CCG	38	25
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	3
DEPUTY COUNTY CLERK	CCG	40	16
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	11
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

GENERAL FUND - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<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
<u>Law Enforcement</u>		
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
<u>Labor, Trades & Maintenance</u>		
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

PERSONNEL SCHEDULES

GENERAL FUND - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
ELECTRICIAN	CCG 58	1
LEAD PRINTER	CCG 49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 40	9
UTILITY MAINT. WORKER - ST&HWY	CCG 44	5
VAN DRIVER	CCG 36	2
EQUIP OPERATOR/MAINT. WORKER	CCG 47	11
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 52	20
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 53	5
DIRECTOR OF SERVICE CENTER	CCG 59	1
VOTING MACHINE TECHNICIAN	CCG 46	1
GROUNDSKEEPER	CCG 32	1
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
DIRECTOR OF ENGINEERING	CCG 86	1
AIRCRAFT MECHANIC	CCG 62	1
PILOT/AIRCRAFT MECHANIC	CCG 63	2
CHIEF PILOT/AIRCRAFT MECHANIC	CCG 67	1
HERBICIDE APPL & MAINT WORKER	CCG 42	2
PESTICIDE APPL & MAINT WORKER	CCG 42	2
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
<u>Nursing & Public Health</u>		
PUBLIC HEALTH NURSE	CCG 63	5
LICENSED VOCATIONAL NURSE	CCG 51	1
PUBLIC HEALTH NURSING SUPERVISOR	CCG 65	2
PHARMACIST	CCG 86	1
NURSE PRACTITIONER	CCG 80	1
PHARMACY TECHICIAN	CCG 36	1
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG 52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG 52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG 66	1

PERSONNEL SCHEDULES

**GENERAL FUND - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS**

	<u>Grade</u>	<u>FTE</u>
<u>Human & Social Services</u>		
JUVENILE PROBATION OFFICER	CCG 51	9
JUVENILE CASEWORK SUPERVISOR	CCG 61	4
JUVENILE CASEWORK MANAGER	CCG 67	2
WELFARE CASEWORKER	CCG 49	6
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
<u>Other Un-Classified or Contract</u>		
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	14
GRAND JURY BAILIFF	OTH 1	2
ATTORNEY	OTH 1	28
INVESTIGATOR	OTH 1	5
EXECUTIVE ASSISTANT	OTH 1	1
ASSISTANT TO COUNTY JUDGE	OTH 1	1
COURT REPORTER	OTH 1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	5
Total		<u><u>969</u></u>

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

ELECTED COUNTY OFFICIALS

<u>Commissioners' Court</u>	<u>Length of Service</u>	<u>Term Expires</u>
Jeff Branick, County Judge	< 1 Year	12/31/2014
William "Eddie" Arnold, Commissioner, Pct. 1	6 Years	12/31/2012
Brent Weaver, Commissioner, Pct. 2	< 1 Year	12/31/2014
Michael "Shane" Sinegal, Commissioner, Pct. 3	2 Years	12/31/2012
Everette "Bo" Alfred, Commissioner, Pct. 4	8 Years	12/31/2014

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	6 Years	12/31/2014
Thomas Maness	District Attorney	24 Years	12/31/2014
Joseph "Shane" Howard	Tax Assessor Collector	< 1 Year	12/31/2014
Jonathan "Tim" Funchess	County Treasurer	< 1 Year	12/31/2014
George "Mitch" Woods	Sheriff	14 Years	12/31/2012
Lolita Ramos	District Clerk	8 Years	12/31/2014
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	14 Years	12/31/2012
Nancy Beaulieu	Justice of the Peace Pct. 1 Pl. 2	< 1 Year	12/31/2014
Marcus DeRouen	Justice of the Peace Pct. 2	< 1 Year	12/31/2014
Ray Chesson	Justice of the Peace Pct. 4	14 Years	12/31/2014
Ransom "Duce" Jones	Justice of the Peace Pct. 6	4 Years	12/31/2014
James Burnett	Justice of the Peace Pct. 7	8 Years	12/31/2014
Tom Gillam	Justice of the Peace Pct. 8	9 Years	12/31/2014
Charles Wiggins	Constable Pct. 1	6 Years	12/31/2012
Leonard Roccaforte	Constable Pct. 2	24 Years	12/31/2012
James Trahan	Constable Pct. 4	6 Years	12/31/2012
Joseph Stevenson	Constable Pct. 6	14 Years	12/31/2012
Jeffrey Greenway	Constable Pct. 7	14 Years	12/31/2012
Eddie Collins	Constable Pct. 8	18 Years	12/31/2012
Alfred Gerson	Judge, County Court at Law #1	26 Years	12/31/2014
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	8 Years	12/31/2014
John Davis	Judge, County Court at Law #3	21 Years	12/31/2014
John Stevens	Judge, Criminal District Court	4 Years	12/31/2014
Layne Walker	Judge, 252nd District Court	8 Years	12/31/2014
Robert Wortham	Judge, 58th District Court	4 Years	12/31/2014
James "Gary" Sanderson	Judge, 60th District Court	33 Years	12/31/2012
Milton Shuffield	Judge, 136th District Court	16 Years	12/31/2012
Donald Floyd	Judge, 172nd District Court	27 Years	12/31/2014
Jeffrey "Randy" Shelton	Judge, 279th District Court	4 Years	12/31/2014
Lawrence Thorne	Judge, 317th District Court	12 Years	12/31/2014

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

Name	Position	Length of Service	Term Expires
James "Patrick" Swain	County Auditor	15 Years	12/31/2012
Deborah Clark	Purchasing Agent	2 Years	12/31/2012
Don Rao	Engineering	< 1 Year	
Starla Garlick	Agricultural Extension Service	3 Years	
Jennifer Hogancamp	Airport	< 1 Year	
Robert "David" Fontenot	Service Center	22 Years	
	Buildings Maintenance -		
Harry Fuselier	Beaumont	14 Years	
	Buildings Maintenance - Port		
Mark Benard	Arthur	14 Years	
Larry Gist	Court Master	14 Years	
Paul Helegda	MIS	13 Years	
Kara Hawthorn	Dispute Resolution Center	< 1 Year	
Gregory Fountain	Emergency Management	4 Years	
Michael Melancon	Environmental Control	15 Years	
Dr. A.C. Walkes	Health and Welfare Units	22 Years	
Leslie Brown	Nurse Practitioner	< 1 Year	
	Human Resources & Risk		
Cary Erickson	Management	18 Years	
James Martin	Juvenile Probation & Detention	22 Years	
Kevin Sexton	Mosquito Control	1 Year	
Hilary Guest	Veterans Services Offices	9 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Pattillo, Brown & Hill, LLP Waco, 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
2010	252,273	118,296	53,818	388,745

(A) Source: U.S. Census

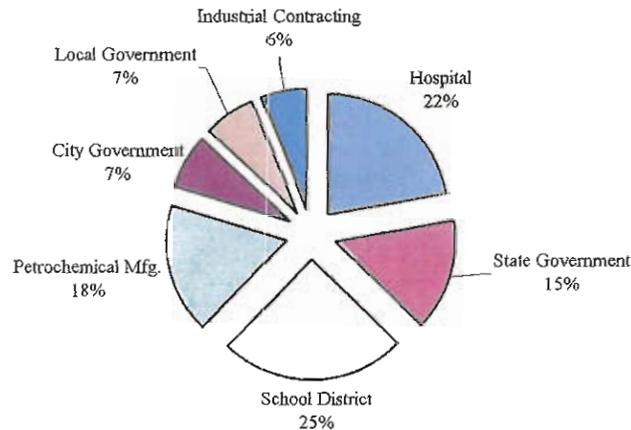
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	111,802	103,155	8,647	7.7%
2006	111,762	104,985	6,777	6.1%
2007	112,088	105,889	6,199	5.5%
2008	113,655	105,995	7,660	6.7%
2009	115,399	104,394	11,005	9.5%
2010	117,865	104,996	12,869	10.9%
2011 (B)	119,971	106,111	13,860	11.6%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
Beaumont ISD	School District	2,960
State of Texas	State Government	2,641
Christus Health Southeast Texas	Hospital	2,211
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,000
Memorial Hermann Baptist Hospital	Hospital	1,665
Port Arthur ISD	School District	1,380
City of Beaumont	City Government	1,284
Jefferson County	Local Government	1,204
Motiva Enterprises	Petrochemical Mfg.	1,056
Conex	Industrial Contracting	1,051



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

(B) Average through end of July, 2011 (not finalized).

(C) Source: Local surveys

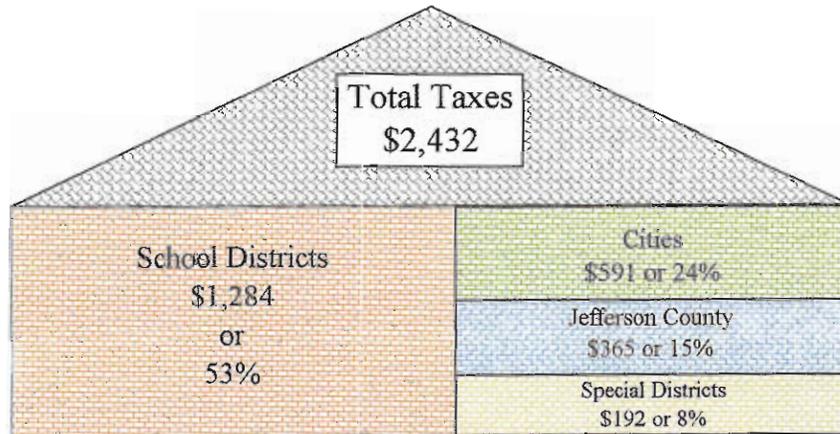
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Land Area (A)	904 square miles
Maintained Roads	369.7594
Bond Rating	"Aa2" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services
Housing, 2010 (A)	
Total units	104,424
Occupied units/households	93,441
Persons per household	2.62
Percent owner occupied	63.20%
Education, 2009 Estimates (A)	
Elementary and high school enrollment, 2009	62,433
Percent in public schools	90.00%
Persons 25 years and over, 2009	156,981
Percent high school graduates	81.40%
Percent bachelor's degree or higher	18.00%

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

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Property Tax Analysis for a \$100,000 Home in Tax Year 2010 (A)



County taxes for fiscal year 2010-2011 and fiscal year 2011-2012 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>
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
2010	13	790,191,580	2,884,199	0.00365
			<u>\$ 49,771,929</u>	

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

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

GLOSSARY OF TERMS

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

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

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

Allocation—Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Appropriation—A legal authorization to incur obligations and to make expenditures for specific purposes.

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

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

Assessed Valuation—The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset—Resources owned or held by a government which have monetary value.

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

Balanced Budget – According to GAAP a balanced budget is one in which the total 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

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

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

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

Charges for Services – see Fees of Office.

Contingency—A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements, and professional consulting services.

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

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

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

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

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

Disbursement—The expenditure of monies from an account.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

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

GLOSSARY OF TERMS

Expenditure—The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

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

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

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting, and financial reporting purposes. Jefferson County's fiscal year is October 1st through September 30th.

Fund—A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

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

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

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

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

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

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

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

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

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

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

GLOSSARY OF TERMS

ACROYNMS

AC -	Air Conditioning
ADA -	American with Disabilities Act
ASAP -	Absent Student Assistance Project
BMT -	Beaumont
CAFR -	Comprehensive Annual Financial Report
CCTV -	Close Circuit Television
CD -	Compact Disc
CEPRA -	Coastal Erosion Planning and Response Account
CI -	Criminal Investigation
COLA -	Cost of Living Increase
CPI -	Consumer Price Index
DA -	District Attorney
DARE -	Drug Abuse Resistance Education
DR -	Doctor
DVD -	Digital Versatile Disk
FAA -	Federal Aviation Administration
FTE -	Full-time Equivalent
GAAP -	General Accepted Accounting Principles
GC/MC -	Gas chromatograph/mass spectrometer
GFOA -	Government Finance Officer Association
HP -	Hewlett Packard

GLOSSARY OF TERMS

ACROYNMS - continued

HP -	Horse Power
HR -	Hour
HR -	Human Resources
H&W -	Health & Welfare
HWY -	Highway
IA -	Internal Affairs
IBM -	International Business Machines
ID -	Identification
ISD -	Independent School District
JC -	Jefferson County
JP -	Justice of the Peace
LGC -	Local Government Code
LNG -	Liquified Natural Gas
LT -	Lieutenant
MB -	Megabyte
MFG -	Manufacturing
MIS -	Management Information Systems
MSA -	Metropolitan Statistical Area
NO -	Number
PA -	Port Arthur
PCT -	Precinct

GLOSSARY OF TERMS

ACROYNMS - continued

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

