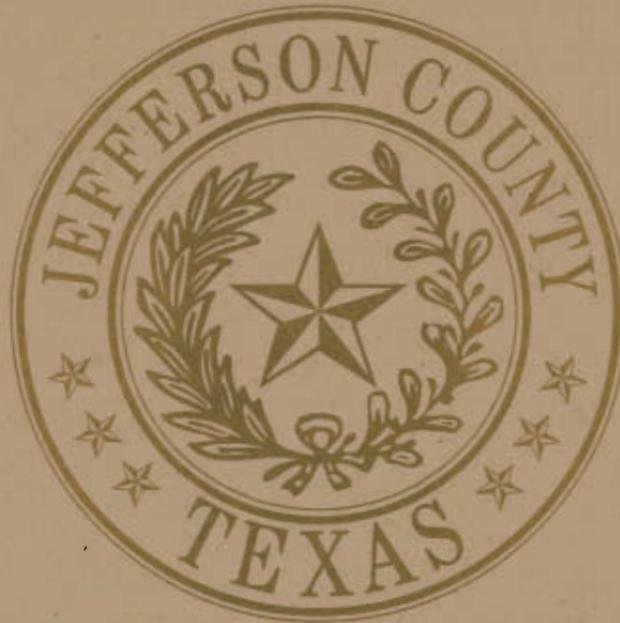


JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2013-2014

JEFF BRANICK
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

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

BRENT WEAVER
COMMISSIONER, PCT. 2

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,017,786, which is a 2.25% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,367,505.

The members of the governing body voted on the budget as follows:

FOR: Jeff Branick, Eddie Arnold, Brent Weaver, and Everette "Bo" Alfred

AGAINST: none

PRESENT and not voting: none

ABSENT: Michael "Shane" Sinegal



Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.365000/100	\$0.365000/100
Effective Tax Rate:	\$0.369436/100	\$0.370129/100
Effective Maintenance & Operations Tax Rate:	\$0.353177/100	\$0.346283/100
Rollback Tax Rate:	\$0.413015/100	\$0.406108/100
Debt Rate:	\$0.023575/100	\$0.024785/100

Total debt obligation for Jefferson County secured by property taxes is \$49,305,000.

FISCAL YEAR 2013-2014

HISTORY OF JEFFERSON COUNTY, TEXAS



Jefferson County Courthouse

Jefferson County is a 937 square mile County situated in the Coastal Plain or Gulf Prairie region of extreme southeastern Texas. The County is comprised of mainly grassy plains, though it has a dense forest belt, marshy saltgrass terrain, and coastal prairie within its boundaries. The area is low and flat with altitudes rising from sea level to approximately 50 feet above. The County has a subtropical humid climate with a mean annual temperature of 69 degrees and averages fifty-three inches of annual rainfall. The average growing season is 225 days a year. Several incorporated towns make up the County including: Beaumont, Bevil Oaks, China, Groves, Nederland, Nome, Port Arthur, and Port Neches.

Jefferson County was formed in 1836 and organized in 1837. It was one of the original counties in the Republic of Texas. The first County seat was Jefferson (named after Thomas Jefferson) on the east bank of Cow bayou and was replaced by Beaumont in 1838. The first Jefferson County courthouse was built in 1854 and later became a Confederate hospital during the Civil War. The second courthouse was a 3-story building, built in 1893. It was the County's seat of justice until demolished to make room for the current building. The courthouse as it stands today was built in 1931 for \$1,000,000. Since the building of the original courthouse in 1931, there have been

several extensions. The "New Courthouse" was built in the 1980's, and is attached to the original structure. The County also has a sub-courthouse located in Port Arthur. Other County Buildings and Annexes that house the operations and offices of the government are located at optimal points within the County.

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

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

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

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

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

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BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

September 23, 2013

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 2013-2014 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 2012-2013 adjusted budget by only 4.1%, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2013-2014 are submitted for your consideration and approval.

This budget is prepared on the basis of \$25,907,112,776 of net taxable value, after exemptions, which is an increase of 2.6% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 1.2% 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	.341425
Debt Service	.023575

The fiscal year 2013-2014 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$131,403,251. Contingencies in the amount of \$350,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2013-2014, adopted independently of the operating budget, provides for planned expenditures of \$12,162,518.

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 blue ink, appearing to read 'Patrick Swain', is written over a light blue rectangular background.

Patrick Swain
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2013-2014 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$118,522,516. 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 which is 1.2% below the effective tax rate. Each penny of the tax rate equals approximately \$2.3 million in tax revenues.

Provide a 2% salary increase for all employees. The increase in cost is approximately \$1.6 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 construction and 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, Vitol, Golden Pass Products, and OCI.

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 with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, has begun construction of a \$10 billion liquefaction facility. 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. Golden Pass LNG has filed with federal authorities for permits allowing it to build a \$10 billion gas liquefaction facility in Jefferson County.

The County continues to work with industry leaders, the Texas Workforce Commission, Lamar Institute of Technology, Lamar University and non-profit groups to supply a workforce able to handle the growing labor needs of the County. This is especially critical given the interest of the international community in locating facilities in our 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 County, area Chambers of Commerce, and other business leaders were successful in working with American Airlines to secure direct flights to the Dallas area to enhance the Airport's operations and link Jefferson County to worldwide destinations. Airport facility renovations are continual as part of the Airport's master plan approved and funded 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, the fourth 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. The United States Senate included appropriations for the project in the Water Resources Development Act and it is anticipated that the project should begin in later 2014.

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. Jefferson County is currently working with State and Federal officials to leverage BP Oil Spill funding for coastal restoration projects.

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 continuing to work 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

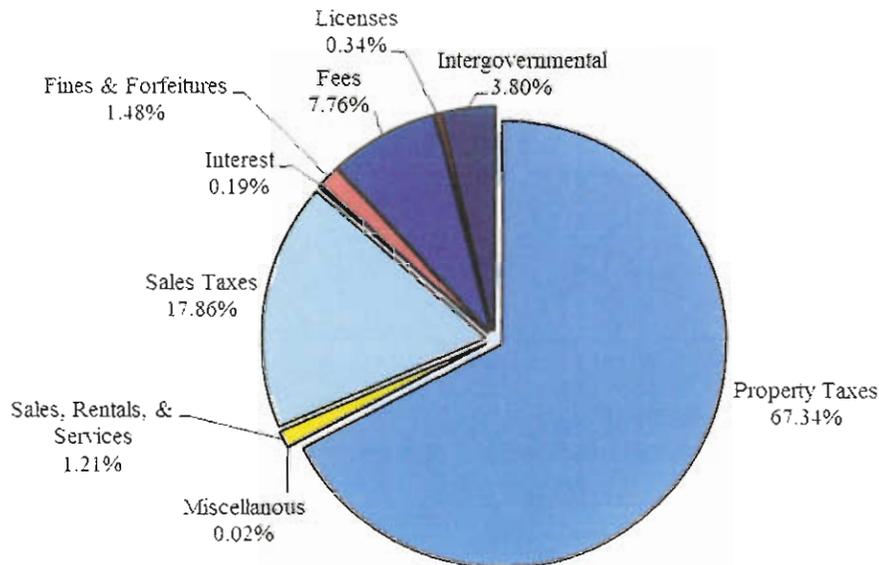
REVENUES

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 2012-2013	Approved 2013-2014	Percentage Change
Property Taxes	\$ 83,565,384	\$ 84,630,980	1.28%
Sales Taxes	20,525,000	22,450,000	9.38%
Fees	9,767,244	9,753,544	-0.14%
Licenses	395,800	430,000	8.64%
Sales, Rentals, & Services	1,977,659	1,522,162	-23.03%
Intergovernmental	4,779,272	4,776,646	-0.05%
Fines & Forfeitures	1,890,000	1,855,000	-1.85%
Interest	246,880	237,138	-3.95%
Miscellaneous	24,000	24,000	0.00%
Contributions	4,450	5,000	12.36%

Revenues by Source - All Funds Summary
Fiscal Year 2013-2014



Property taxes are expected to increase just over \$1 million for 2013-2014. This increase is due in large part to new property which is offset by an increase in 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 \$25,907,112,776 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 22.6% over the past five years as a result of increased commercial development.

Sales taxes collections are budgeted at \$22,450,000. 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.

Taxes typically make up about 85% of all revenues for the County. Please refer to page 24 for a ten year historical account of Tax Revenues by Source.

Fees represent the third largest source of revenue for the County. Fees are anticipated to remain relatively flat. 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.

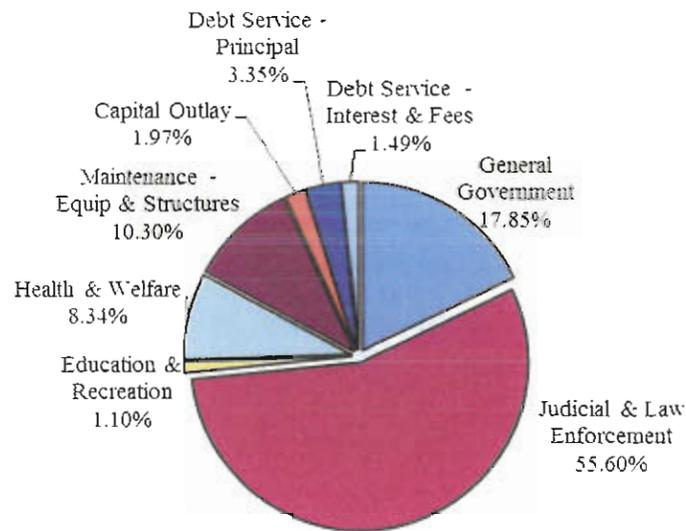
EXPENDITURES

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 2012-2013	Approved 2013-2014	Percentage Change
General Government	\$21,961,958	\$22,642,645	3.10%
Judicial & Law Enforcement	68,333,493	70,526,817	3.21%
Education & Recreation	1,357,665	1,397,377	2.93%
Health & Welfare	10,185,401	10,585,238	3.93%
Maintenance - Equipment & Structures	12,777,259	13,062,249	2.23%
Capital Outlay	1,942,854	2,493,972	28.37%
Debt Service - Principal	3,965,000	4,250,000	7.19%
Debt Service - Interest and Commission	1,955,312	1,875,512	-4.08%
Debt Service - Transaction Fees	14,000	14,000	0.00%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2013-2014



General Fund expenditures make up 90% of total budgeted expenditures, while Debt Service make up 4.7% and Special Revenue funds make up 5.3% percent. Ninety-six percent of the total increases from the 2012-2013 approved budget year to 2013-2014 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 2013-2014 including “transfers out” and contingency appropriation are approved at \$118,522,516. Revenues including “transfers in” are estimated at \$114,209,840.

Property Taxes represent 68.9% of the revenues generated by the General Fund. In 2013-2014 the budgeted property taxes for the General Fund is expected to increase by \$1.2 million from the prior year’s budget. This increase is due in large part to new property and an offset by increase in payments as a result of contractual agreements for economic development grants under Chapter 381 of the Local Government Code. Budgeted property tax revenue for 2013-2014 is \$78,755,193 for the General Fund.

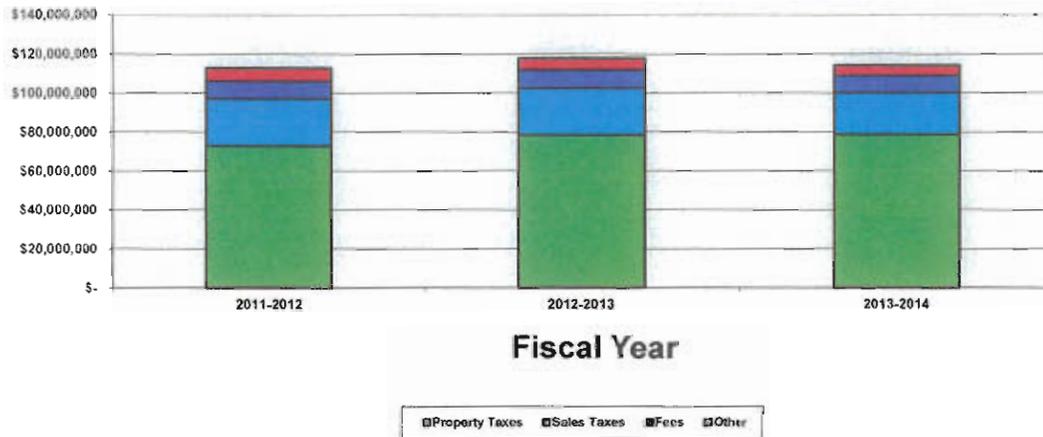
Budgeted sales tax revenue for 2013-2014 is \$21,450,000 which represents 18.8% of the revenues generated by the General Fund. Revenue from Sales taxes continued to be healthy due to industrial expansions. The County anticipates revenue from Sales taxes to stabilize during the 2013-2014 budget year.

Fees collected by the County account for 7.6% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,701,544. Fees are expected to remain relatively flat with the prior year’s budget.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 4.7% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$5,303,103. Other revenue sources are expected to decrease from the prior year’s budget in large part due to a change in the calculation for billing other governmental entities for inmate housing.

The following graph shows the relationship of the major revenue sources for fiscal year 2011-2012 through 2013-2014:

General Fund (Revenues)



Expenditures budgeted for the 2013-2014 fiscal year total \$118,522,516 including contingency appropriation and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2012-2013	Approved 2013-2014	Percentage Change
Personnel Services	67.40%	\$ 77,031,303	\$ 79,885,541	3.71%
Operating Expenditures	27.30%	31,221,889	32,361,073	3.65%
Capital Outlay	1.26%	976,163	1,490,461	52.69%
Special Purpose Funding	4.04%	4,570,645	4,785,441	4.70%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has a reduction of two positions for 2013-2014. A two percent salary increase for all employees will increase personnel services approximately \$1.6 million. The majority of the remaining increase is due to the actuarially determined rate increase for Employees’ retirement and a five percent increase in employees’ health insurance.

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. The four percent increase is mainly split between the increased cost for property insurance and retirees’ health insurance accounted for in the General Services department, the increase cost associated with the upcoming general election, and increased funding for the indigent health care.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$514,298. The County will be replacing or purchasing necessary equipment including several vehicles for the Constable’s offices and continued vehicle replacement for the Sheriff’s office. In addition, several pieces of road equipment will be

purchased as well as replacement items for the Jail. Other capital outlay needs, 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 - \$1,998,481, Jack Brooks Regional Airport - \$1,559,205, and County match for Grant funds - \$877,755. Contingency appropriations are budgeted at \$350,000.

In 2013-2014, the County will anticipate utilizing \$4,312,676 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 34.6% 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 2012-2013	Approved 2013-2014	Percentage Change
General Government	19.81%	\$21,271,462	\$22,231,619	4.51%
Judicial & Law Enforcement	58.95%	63,825,023	66,173,293	3.68%
Education & Recreation	0.35%	382,864	393,032	2.66%
Health & Welfare	9.43%	10,185,401	10,585,238	3.93%
Maintenance - Equipment & Structures	11.46%	12,588,442	12,863,432	2.18%

General Government increase is mainly due to the two percent salary insurance for all employees, increases in employees’ retirement and health insurance rates, retirees’ health insurance, increase in cost for property insurance, and increased cost for the general election. One position was eliminated during the year in Voters Registration. General Government is made up of the administrative functions of the County including the Tax office, Auditor’s Office, County Clerk, County Treasurer, Purchasing, MIS, and others.

Judicial and Law Enforcement increases are in large part due to the two percent salary increase to all employees and increases in employees’ retirement and health insurance rates. One position was eliminated in the District Attorney’s office and was replaced with extra help. Other increases in this area are due to contractual items.

The Education and Recreation Division increase is due to the two percent salary increase to all employees and increases in employees’ retirement and health insurance rates. The only department for this division is the Agriculture Extension Service which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

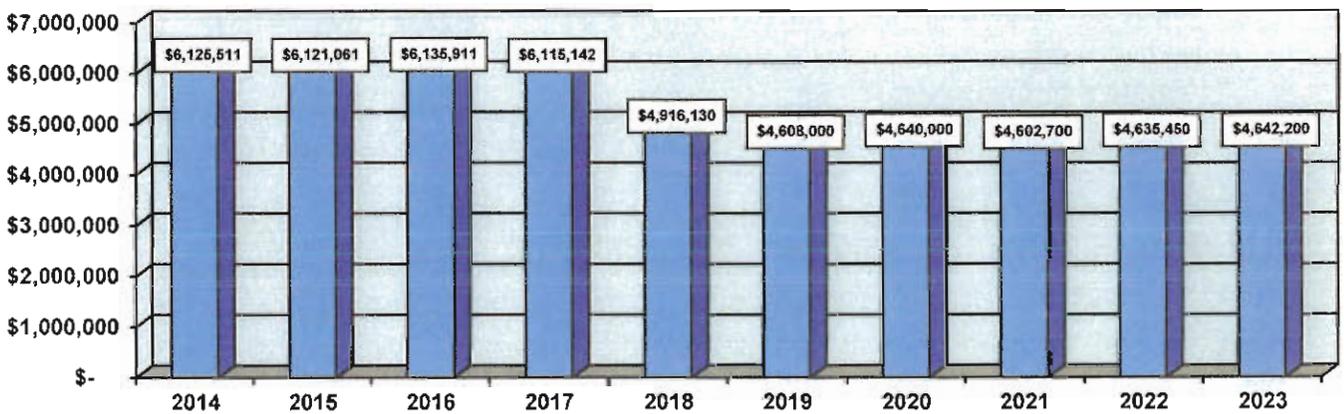
Health & Welfare increase is mostly due to the two percent salary increase to all employees and increases in employees' retirement and health insurance rates. There was also an increase for additional funding for indigent health care services. This division provides health care for the indigent citizens 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 increase is due to the two percent salary increase to all employees and increases in employees' retirement and health insurance rates. 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.

Debt Service Requirements Next 10 Years



At October 1, 2013, the County has debt issues outstanding of \$49,305,000. Revenues are budgeted at \$5,884,637 for 2013-2014, of which 99.8% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,139,512 are budgeted to meet the current debt service requirements. The County may possibly refund \$1,285,000 of the 2003 Certificates of Obligations if conditions are favorable but does not have any other plans to issue additional debt for 2013-2014 fiscal year.

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 2013-2014 are budgeted at \$6,089,993 and expenditures are budgeted at \$7,091,223. Some items that will benefit the County are: the continued maintenance and operation of the County Clerk's imaging system, installation of an imaging system in the District Clerk's and District Attorney's office, and implementation of paper less agenda program for Commissioners' Court. 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 \$12,162,518 are estimated for projects in the 2013-2014 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 2013-2014 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 completed funding for capital improvements to bridges as part of a systematic bridge replacement program.

The projects on Labelle 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 2013-2014 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 Phases I thru IV of the project by replacing the Courthouse roof, exterior windows, and masonry to its historical equivalent built in the 1930's. In the current year budget, approximately \$6 million is budgeted to address the HVAC and interior repairs. The County will consider a phased-in approach utilizing available fund balance for completing this restoration project.

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 \$926,231 in 2013-2014 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, 2012. 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 2013-2014 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 26 – 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 28 – Compile initial budget requests and estimate of available resources.

JULY 29 – AUGUST 2 – Budget Hearings.

AUGUST 7 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 15 – Public hearings on Auditor’s and Court Reporters’ budget with District Judges. (Section 152.905 LGC)

AUGUST 19 – Budget Workshop to discuss pending items for budget.

SEPTEMBER 12 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

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

SEPTEMBER 13 – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 13 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 23 – Adopt tax rate.

SEPTEMBER 23 – Public hearing and adopt budget. (Section 111.039 LGC)

SEPTEMBER 30 – Receive and file adopted budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell

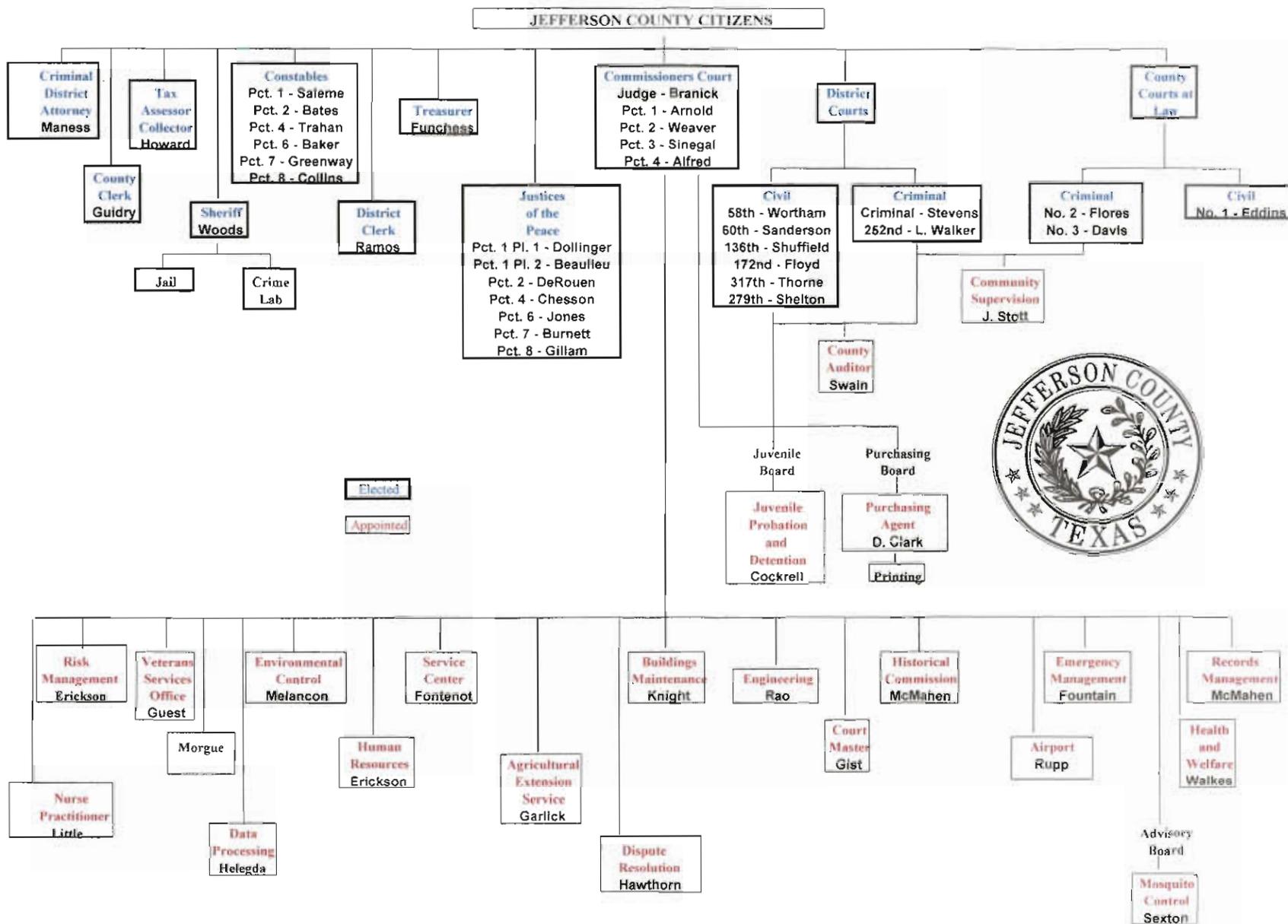
President

Jeffrey R. Egan

Executive Director

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2013



TAX REVENUES BY SOURCE - ALL FUNDS

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Hotel Occupancy Tax</u>	<u>Total</u>
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	72,959,364	20,961,453	547,605	981,619	95,450,041
2012	79,446,316	23,864,675	484,988	1,064,165	104,860,144
2013*	84,623,312	23,705,277	465,000	970,460	109,764,049

* Estimate for current year

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

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
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%
2011	4,942,070	3,530,237	8,472,307	142,843,651	5.93%
2012	4,430,000	2,169,209	6,599,209	143,444,952	4.60%

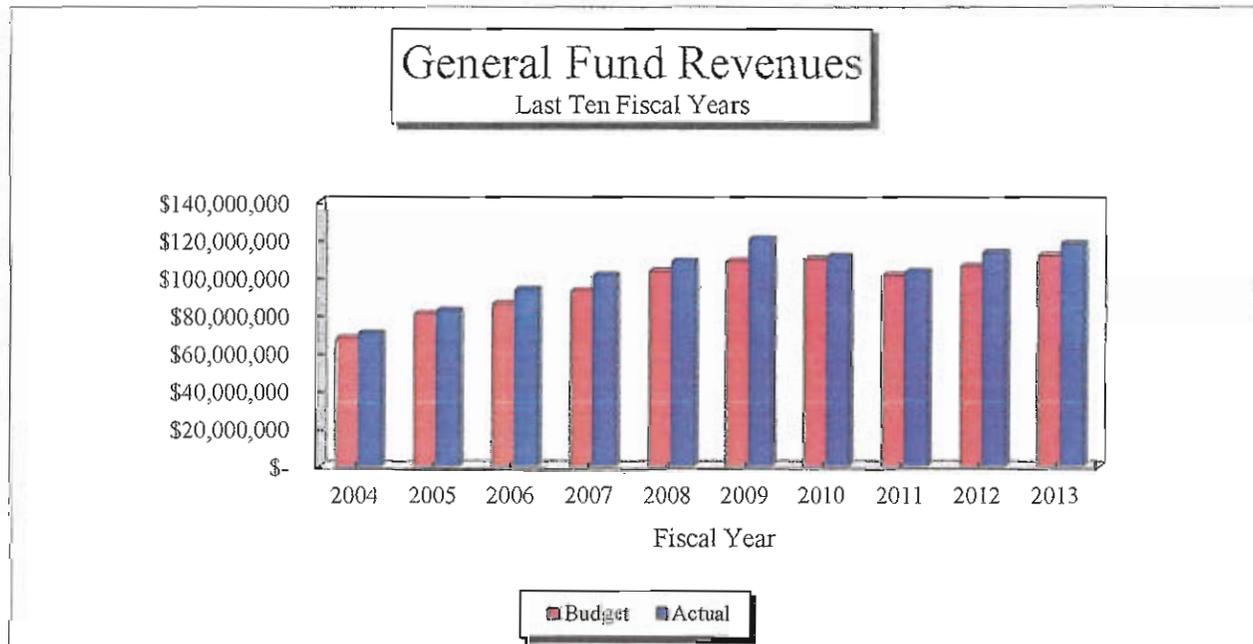
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

Tax Year	Assessed Value				Assessment Ratio	Estimated Actual Value	
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property			Total (b)
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
2011	20,499,976,905	2,819,185,882	17,680,791,023	5,472,265,740	23,153,056,763	100%	25,972,242,645
2012	22,320,153,198	3,198,328,907	19,121,824,291	6,131,164,990	25,252,989,281	100%	28,451,318,188

- (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

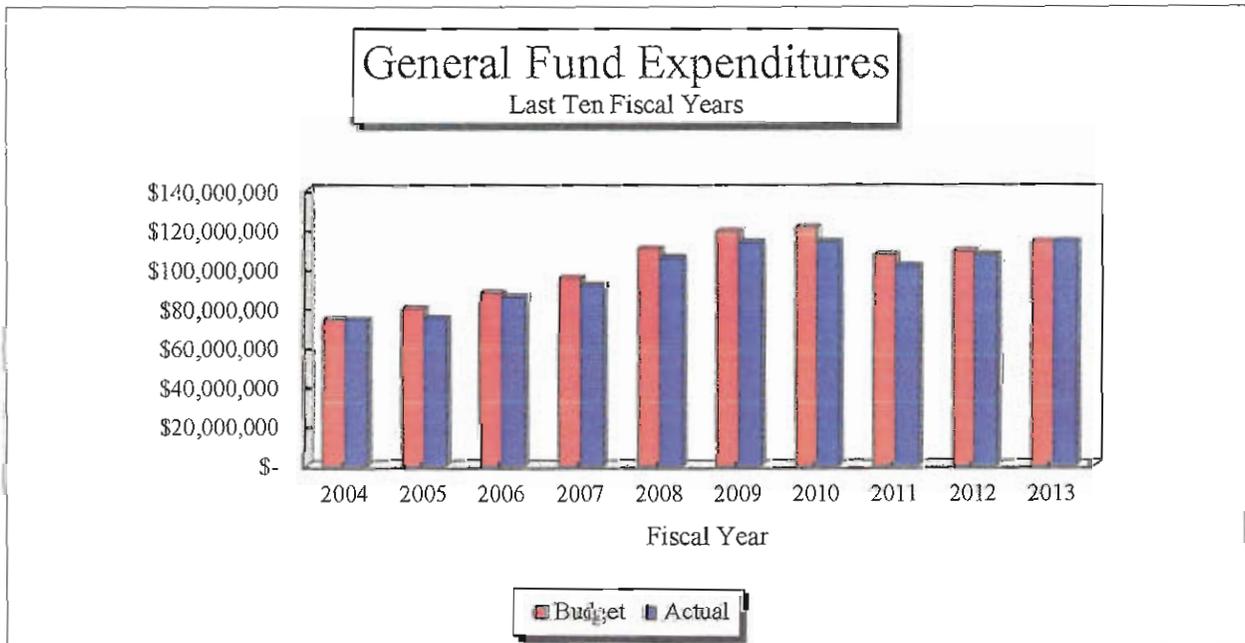
Fiscal Year	Adjusted Budget	Actual
2004	\$ 67,624,899	\$ 70,315,511
2005	80,525,000	82,196,528
2006	85,757,016	93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,681,187
2011	101,016,860	102,643,405
2012	105,517,925	112,903,367
2013	111,504,653	117,767,747 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	101,375,430
2012	109,000,000	107,067,911
2013	113,800,000	113,773,963 *



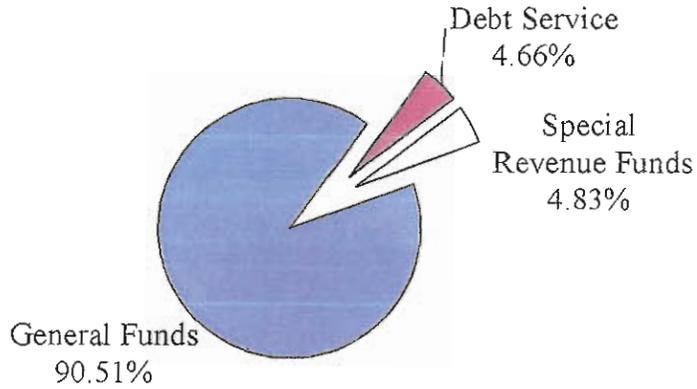
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

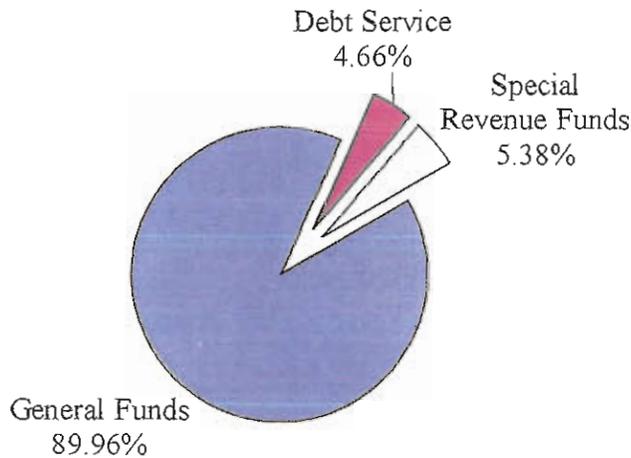
	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
REVENUES			
Property Taxes	\$ 79,446,316	\$ 84,623,312	\$ 84,630,980
Sales Taxes	25,413,828	25,140,737	22,450,000
Fees	10,031,806	10,257,820	9,753,544
Licenses	465,720	585,364	430,000
Sales, Rentals & Services	3,061,188	2,185,205	1,522,162
Intergovernmental	4,296,731	3,960,837	4,776,646
Fines & Forfeitures	2,130,800	1,991,204	1,855,000
Interest	450,789	233,922	237,138
Miscellaneous	30,161	29,662	24,000
Contributions	505	516	5,000
	<u>505</u>	<u>516</u>	<u>5,000</u>
Total Revenues	<u>\$ 125,327,844</u>	<u>\$ 129,008,579</u>	<u>\$ 125,684,470</u>
OTHER SOURCES			
Proceeds from Sales of Capital Assets	\$ -	\$ -	\$ -
Transfers In	2,154,567	451,529	500,000
	<u>2,154,567</u>	<u>451,529</u>	<u>500,000</u>
Total Other Sources	<u>\$ 2,154,567</u>	<u>\$ 451,529</u>	<u>\$ 500,000</u>
Total Revenues & Other Sources	<u>\$ 127,482,411</u>	<u>\$ 129,460,108</u>	<u>\$ 126,184,470</u>
EXPENDITURES			
General Government	\$ 20,316,814	\$ 21,334,488	\$ 22,642,645
Judicial & Law Enforcement	61,466,606	64,567,273	70,526,817
Education & Recreation	1,136,069	1,173,542	1,397,377
Health & Welfare	9,882,454	10,018,259	10,585,238
Maintenance - Equipment & Structures	11,137,431	11,617,208	13,062,249
Capital Outlay	2,344,757	1,702,879	2,493,972
Debt Service -			
Principal	4,430,000	3,965,000	4,250,000
Interest and Commission	2,161,044	1,955,312	1,875,512
Transaction Fees	8,165	14,000	14,000
	<u>8,165</u>	<u>14,000</u>	<u>14,000</u>
Total Expenditures	<u>\$ 112,883,340</u>	<u>\$ 116,347,961</u>	<u>\$ 126,847,810</u>
OTHER USES			
Transfers Out	\$ 9,072,188	\$ 9,598,368	\$ 4,555,441
Contingency Appropriation	-	-	350,000
	<u>-</u>	<u>-</u>	<u>350,000</u>
Total Other Uses	<u>\$ 9,072,188</u>	<u>\$ 9,598,368</u>	<u>\$ 4,905,441</u>
Total Appropriations	<u>\$ 121,955,528</u>	<u>\$ 125,946,329</u>	<u>\$ 131,753,251</u>
BEGINNING FUND BALANCE	<u>\$ 43,571,268</u>	<u>\$ 49,098,151</u>	<u>\$ 52,611,930</u>
ENDING FUND BALANCE	<u>\$ 49,098,151</u>	<u>\$ 52,611,930</u>	<u>\$ 47,043,149</u>
RESERVED FUND BALANCE	<u>1,771,396</u>	<u>2,092,963</u>	<u>1,838,088</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 47,326,755</u>	<u>\$ 50,518,967</u>	<u>\$ 45,205,061</u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2014 - Revenues and Other Sources



FY 2014 - Expenditures and Other Uses



GENERAL FUND

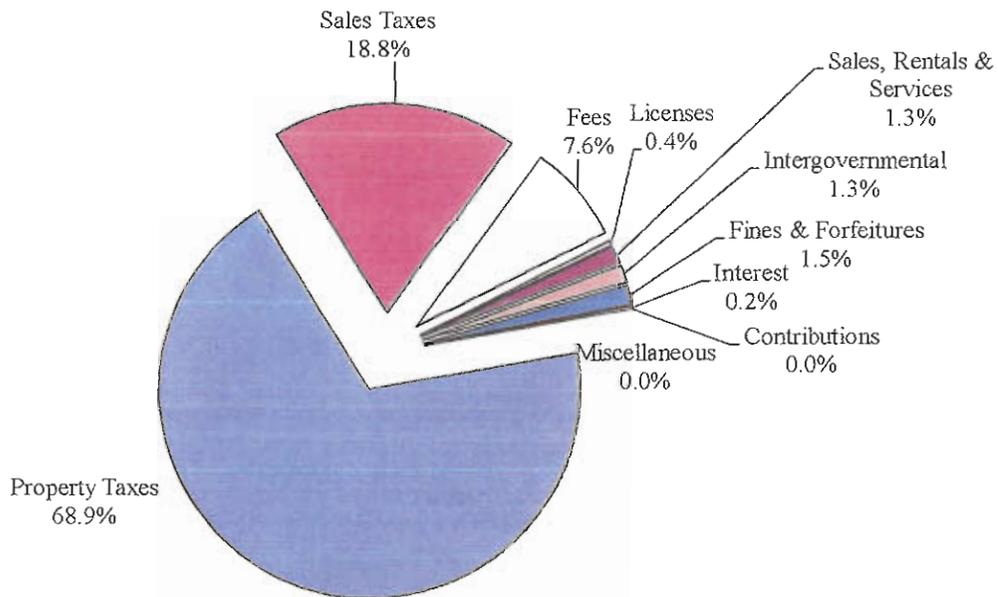
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
REVENUES			
Property Taxes	\$ 72,838,505	\$ 78,378,598	\$ 78,755,193
Sales Taxes	24,349,663	24,170,277	21,450,000
Fees	8,949,967	9,171,702	8,701,544
Licenses	465,720	585,364	430,000
Sales, Rentals & Services	2,747,974	2,060,202	1,465,162
Intergovernmental	1,461,661	1,279,807	1,497,541
Fines & Forfeitures	1,804,137	1,890,216	1,675,000
Interest	259,970	204,324	211,000
Miscellaneous	25,206	25,212	24,000
Contributions	505	516	400
	<u>\$ 112,903,308</u>	<u>\$ 117,766,218</u>	<u>\$ 114,209,840</u>
OTHER SOURCES			
Transfers In	\$ 59	\$ 1,529	\$ -
	<u>\$ 59</u>	<u>\$ 1,529</u>	<u>\$ -</u>
Total Other Sources	<u>\$ 59</u>	<u>\$ 1,529</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 112,903,367</u>	<u>\$ 117,767,747</u>	<u>\$ 114,209,840</u>
EXPENDITURES			
General Government	\$ 19,816,580	\$ 20,832,578	\$ 22,231,619
Judicial & Law Enforcement	57,839,425	60,809,999	66,173,293
Education & Recreation	324,017	335,231	393,032
Health & Welfare	9,882,454	10,018,259	10,585,238
Maintenance - Equipment & Structures	11,104,818	11,581,208	12,863,432
Capital Outlay	894,937	999,886	1,490,461
	<u>\$ 99,862,231</u>	<u>\$ 104,577,161</u>	<u>\$ 113,737,075</u>
OTHER USES			
Transfers Out	\$ 7,205,680	\$ 9,196,802	\$ 4,435,441
Contingency Appropriation	-	-	350,000
	<u>\$ 7,205,680</u>	<u>\$ 9,196,802</u>	<u>\$ 4,785,441</u>
Total Other Uses	<u>\$ 7,205,680</u>	<u>\$ 9,196,802</u>	<u>\$ 4,785,441</u>
Total Appropriations	<u>\$ 107,067,911</u>	<u>\$ 113,773,963</u>	<u>\$ 118,522,516</u>
BEGINNING FUND BALANCE	<u>\$ 36,392,877</u>	<u>\$ 42,228,333</u>	<u>\$ 46,222,117</u>
ENDING FUND BALANCE	<u>\$ 42,228,333</u>	<u>\$ 46,222,117</u>	<u>\$ 41,909,441</u>
RESERVED FUND BALANCE	<u>898,536</u>	<u>898,536</u>	<u>898,536</u>
ENDING AVAILABLE FUND BALANCE	<u><u>\$ 41,329,797</u></u>	<u><u>\$ 45,323,581</u></u>	<u><u>\$ 41,010,905</u></u>

**GENERAL FUND
SUMMARY OF REVENUES**

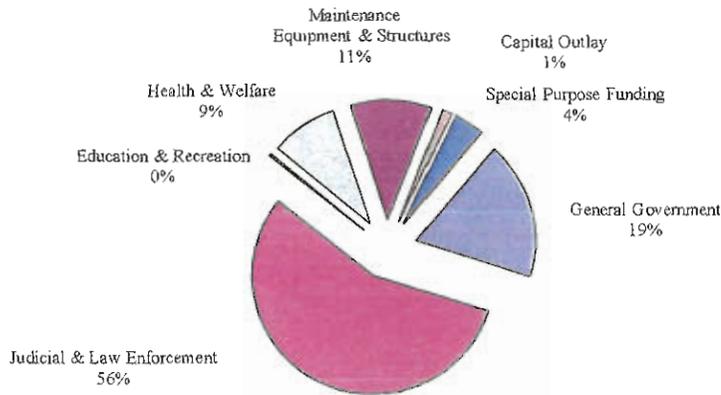
REVENUES	ACTUAL 2011-2012	ESTIMATED 2012-2013	APPROVED 2013-2014
Property Taxes	\$ 72,838,505	\$ 78,378,598	\$ 78,755,193
Sales Taxes	24,349,663	24,170,277	21,450,000
Fees	8,949,967	9,171,702	8,701,544
Licenses	465,720	585,364	430,000
Sales, Rentals & Services	2,747,974	2,060,202	1,465,162
Intergovernmental	1,461,661	1,279,807	1,497,541
Fines & Forfeitures	1,804,137	1,890,216	1,675,000
Interest	259,970	204,324	211,000
Miscellaneous	25,206	25,212	24,000
Contributions	505	516	400
Total	\$ 112,903,308	\$ 117,766,218	\$ 114,209,840

Approved 2013-2014

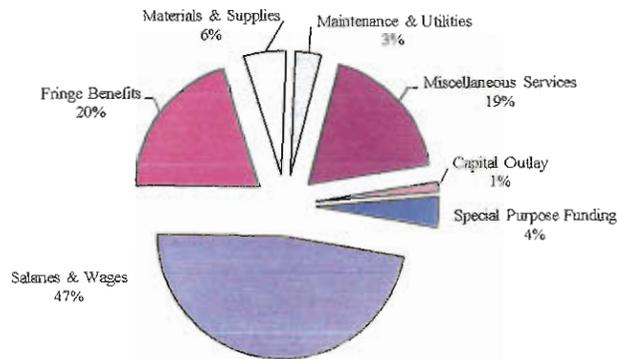


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2013-2014 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 22,231,619	18.76%
Judicial & Law Enforcement	66,173,293	55.83%
Education & Recreation	393,032	0.33%
Health & Welfare	10,585,238	8.93%
Maintenance - Equipment Structures	12,863,432	10.85%
Capital Outlay	1,490,461	1.26%
Special Purpose Funding	4,785,441	4.04%
Total	\$ 118,522,516	100.00%



<u>Category</u>	<u>APPROVED 2013-2014 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 56,221,636	47.43%
Fringe Benefits	23,663,905	19.97%
Materials & Supplies	6,501,220	5.49%
Maintenance & Utilities	3,966,224	3.35%
Miscellaneous Services	21,893,629	18.47%
Capital Outlay	1,490,461	1.26%
Special Purpose Funding	4,785,441	4.03%
Total	\$ 118,522,516	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
General Government			
Tax Assessor-Collector	\$ 3,501,227	\$ 3,383,402	\$ 3,577,623
Human Resources	385,059	386,946	427,626
County Auditor	1,297,458	1,360,925	1,371,329
County Clerk	2,424,249	2,026,366	2,101,039
County Judge	741,773	775,821	872,942
Risk Management	217,242	225,035	234,594
County Treasurer	258,416	263,148	364,587
Printing	137,764	147,000	155,883
Purchasing Agent	461,933	480,740	528,967
General Services	8,580,257	9,079,580	9,453,248
Management Information Systems	1,567,772	1,625,613	1,736,841
Voters Registration Department	-	242,332	261,725
Elections Department	-	575,761	869,765
Veterans Services	243,430	259,909	275,450
Total General Government	\$ <u>19,816,580</u>	\$ <u>20,832,578</u>	\$ <u>22,231,619</u>
Judicial & Law Enforcement			
District Attorney	\$ 4,974,234	\$ 5,280,489	\$ 5,739,766
District Clerk	1,545,174	1,586,426	1,752,456
District Courts	4,475,462	4,715,473	4,851,446
Jury	746,727	806,298	1,081,343
Justice of the Peace	2,153,201	2,211,273	2,405,521
County Courts at Law	1,455,589	1,498,165	1,725,513
Court Master	374,603	385,884	424,274
Dispute Resolution Center	175,268	188,403	250,621
Juvenile Alternative School	330,240	339,657	371,870
Community Supervision	9,344	12,939	14,601
Sheriff	10,666,355	11,310,370	12,302,976
Crime Laboratory	1,074,212	1,122,928	1,239,795
Jail	23,840,244	24,990,760	26,850,200
Juvenile Probation	1,117,468	1,230,304	1,523,590
Juvenile Detention Home	1,734,691	1,765,591	1,993,436
Constables	2,599,849	2,731,545	2,985,885
County Morgue	566,764	633,494	660,000
Total Judicial & Law Enforcement	\$ <u>57,839,425</u>	\$ <u>60,809,999</u>	\$ <u>66,173,293</u>
Education & Recreation			
Agricultural Extension Service	\$ <u>324,017</u>	\$ <u>335,231</u>	\$ <u>393,032</u>
Total Education & Recreation	\$ <u>324,017</u>	\$ <u>335,231</u>	\$ <u>393,032</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,013,035	\$ 1,055,782	\$ 1,231,806
Health & Welfare Unit 2	999,712	1,031,354	1,176,909
Nurse Practitioner	286,033	299,273	314,467
Child Welfare	143,925	155,064	158,900
Environmental Control	324,884	338,054	361,356
Indigent Medical Service	4,656,909	4,688,008	4,906,729
Mosquito Control	2,224,788	2,211,055	2,166,155
Emergency Management	183,168	189,669	218,916
Tobacco Settlement	50,000	50,000	50,000
Total Health & Welfare	<u>\$ 9,882,454</u>	<u>\$ 10,018,259</u>	<u>\$ 10,585,238</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,301,449	\$ 2,317,728	\$ 2,746,831
Port Arthur Buildings	550,027	591,373	673,253
Mid-County Buildings	167,040	182,942	202,964
Road & Bridge Pct. #1	1,340,233	1,393,726	1,552,300
Road & Bridge Pct. #2	1,454,884	1,560,512	1,646,739
Road & Bridge Pct. #3	1,430,129	1,467,903	1,711,698
Road & Bridge Pct. #4	1,693,146	1,840,594	2,006,917
Engineering	830,638	867,698	951,849
Parks & Recreation	145,425	135,716	170,636
Service Center	1,191,847	1,223,016	1,200,245
Total Maintenance - Equipment & Structures	<u>\$ 11,104,818</u>	<u>\$ 11,581,208</u>	<u>\$ 12,863,432</u>
Capital Outlay	<u>\$ 894,937</u>	<u>\$ 999,886</u>	<u>\$ 1,490,461</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 350,000
Transfers Out	<u>7,205,680</u>	<u>9,196,802</u>	<u>4,435,441</u>
Total Special Purpose Funding	<u>\$ 7,205,680</u>	<u>\$ 9,196,802</u>	<u>\$ 4,785,441</u>
Total General Fund Expenditures	<u><u>\$ 107,067,911</u></u>	<u><u>\$ 113,773,963</u></u>	<u><u>\$ 118,522,516</u></u>

GENERAL GOVERNMENT

General Government includes the Tax Assessor-Collector, Human Resources, County Auditor, County Clerk, County Judge, Risk Management, County Treasurer, Printing, 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. 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. 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.

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 County-wide data systems.

Voters Registration Department – provides accounting for expenditures associated with the Tax Assessor Collector's responsibility to issue voter registration applications and certificates; and to compile election poll lists.

Elections Department – provides accounting for expenditures associated with the County Clerk's duties to provide general supervisory authority over all elections held within the County.

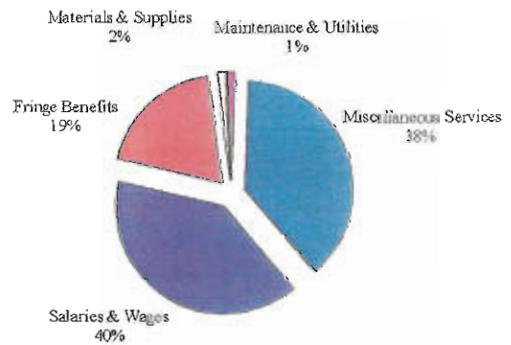
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
DEPARTMENTS			
Tax Assessor-Collector	\$ 3,501,227	\$ 3,383,402	\$ 3,577,623
Human Resources	385,059	386,946	427,626
County Auditor	1,297,458	1,360,925	1,371,329
County Clerk	2,424,249	2,026,366	2,101,039
County Judge	741,773	775,821	872,942
Risk Management	217,242	225,035	234,594
County Treasurer	258,416	263,148	364,587
Printing	137,764	147,000	155,883
Purchasing Agent	461,933	480,740	528,967
General Services	8,580,257	9,079,580	9,453,248
Management Information Systems	1,567,772	1,625,613	1,736,841
Voters Registration Department	-	242,332	261,725
Elections Department	-	575,761	869,765
Veterans Services	243,430	259,909	275,450
Total	\$ 19,816,580	\$ 20,832,578	\$ 22,231,619

APPROPRIATIONS CATEGORY

	<u>APPROVED 2013-2014</u>
Salaries & Wages	\$ 8,843,578
Fringe Benefits	4,283,666
Materials & Supplies	309,405
Maintenance & Utilities	272,448
Miscellaneous Services	8,522,522
Total	\$ 22,231,619



PERSONNEL SUMMARY

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other	TOTAL
	Elected Official	Administrative & Fiscal						
Tax Assessor-Collector	1	52	-	-	-	-	-	53
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	16	-	-	-	-	-	16
County Clerk	1	30	-	-	-	-	-	31
County Judge	1	6	-	-	-	-	1	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	18	-	-	-	-	-	18
Voters Registration Department	-	3	-	-	-	-	-	3
Elections Department	-	4	-	1	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	146	-	2	-	2	1	159

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,288,714	\$ 2,191,346	\$ 2,282,659
Fringe Benefits	959,907	936,812	1,043,128
Materials & Supplies	40,265	41,213	45,500
Maintenance & Utilities	148,371	147,942	106,526
Miscellaneous Services	63,970	66,089	99,810
Total	<u>\$ 3,501,227</u>	<u>\$ 3,383,402</u>	<u>\$ 3,577,623</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 251,849	\$ 256,895	\$ 271,720
Fringe Benefits	106,116	102,952	118,879
Materials & Supplies	2,190	2,270	3,724
Maintenance & Utilities	402	460	1,500
Miscellaneous Services	24,502	24,369	31,803
Total	<u>\$ 385,059</u>	<u>\$ 386,946</u>	<u>\$ 427,626</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 897,333	\$ 935,796	\$ 936,559
Fringe Benefits	330,297	353,873	359,894
Materials & Supplies	5,675	6,065	9,950
Maintenance & Utilities	2,375	2,634	2,550
Miscellaneous Services	61,778	62,557	62,376
Total	<u>\$ 1,297,458</u>	<u>\$ 1,360,925</u>	<u>\$ 1,371,329</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,432,226	\$ 1,346,000	\$ 1,382,435
Fringe Benefits	596,183	571,158	610,658
Materials & Supplies	68,939	33,000	35,950
Maintenance & Utilities	32,168	22,852	23,500
Miscellaneous Services	294,733	53,356	48,496
Total	<u>\$ 2,424,249</u>	<u>\$ 2,026,366</u>	<u>\$ 2,101,039</u>
<u>County Judge</u>			
Salaries & Wages	\$ 493,616	\$ 508,359	\$ 530,177
Fringe Benefits	204,367	214,251	232,094
Materials & Supplies	4,606	4,623	4,671
Maintenance & Utilities	704	516	1,850
Miscellaneous Services	38,480	48,072	104,150
Total	<u>\$ 741,773</u>	<u>\$ 775,821</u>	<u>\$ 872,942</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 158,554	\$ 163,376	\$ 167,192
Fringe Benefits	53,956	56,949	60,941
Materials & Supplies	607	834	700
Maintenance & Utilities	649	990	1,100
Miscellaneous Services	3,476	2,886	4,661
Total	<u>\$ 217,242</u>	<u>\$ 225,035</u>	<u>\$ 234,594</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 171,320	\$ 173,232	\$ 228,060
Fringe Benefits	64,797	69,839	103,671
Materials & Supplies	2,798	2,467	3,650
Maintenance & Utilities	10,985	10,746	15,460
Miscellaneous Services	8,516	6,864	13,746
Total	<u>\$ 258,416</u>	<u>\$ 263,148</u>	<u>\$ 364,587</u>
<u>Printing</u>			
Salaries & Wages	\$ 52,848	\$ 54,157	\$ 56,836
Fringe Benefits	23,695	24,607	26,870
Materials & Supplies	32,385	28,236	30,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	28,836	40,000	42,177
Total	<u>\$ 137,764</u>	<u>\$ 147,000</u>	<u>\$ 155,883</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 304,377	\$ 310,036	\$ 332,749
Fringe Benefits	126,162	135,595	148,299
Materials & Supplies	3,543	3,507	3,150
Maintenance & Utilities	916	792	1,000
Miscellaneous Services	26,935	30,810	43,769
Total	<u>\$ 461,933</u>	<u>\$ 480,740</u>	<u>\$ 528,967</u>
<u>General Services</u>			
Salaries & Wages	\$ 798,133	\$ 1,148,875	\$ 906,480
Fringe Benefits	1,173,140	878,561	847,789
Materials & Supplies	58,791	57,292	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,550,193	6,994,852	7,638,979
Total	<u>\$ 8,580,257</u>	<u>\$ 9,079,580</u>	<u>\$ 9,453,248</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,064,908	\$ 1,096,295	\$ 1,156,805
Fringe Benefits	402,598	419,723	457,696
Materials & Supplies	29,757	29,170	30,480
Maintenance & Utilities	49,500	59,302	66,012
Miscellaneous Services	21,009	21,123	25,848
Total	<u>\$ 1,567,772</u>	<u>\$ 1,625,613</u>	<u>\$ 1,736,841</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ -	\$ 157,681	\$ 132,537
Fringe Benefits	-	67,259	70,088
Materials & Supplies	-	6,000	8,500
Maintenance & Utilities	-	10,000	47,000
Miscellaneous Services	-	1,392	3,600
Total	<u>\$ -</u>	<u>\$ 242,332</u>	<u>\$ 261,725</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Elections Department</u>			
Salaries & Wages	\$ -	\$ 219,955	\$ 284,728
Fringe Benefits	-	96,873	116,922
Materials & Supplies	-	32,000	72,120
Maintenance & Utilities	-	5,000	5,000
Miscellaneous Services	-	221,933	390,995
Total	<u>\$ -</u>	<u>\$ 575,761</u>	<u>\$ 869,765</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 160,938	\$ 166,304	\$ 174,641
Fringe Benefits	71,732	79,663	86,737
Materials & Supplies	1,008	1,170	1,010
Maintenance & Utilities	947	1,137	950
Miscellaneous Services	8,805	11,635	12,112
Total	<u>\$ 243,430</u>	<u>\$ 259,909</u>	<u>\$ 275,450</u>

JUDICIAL & LAW ENFORCEMENT

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

District Attorney – responsible for the prosecution of felony and misdemeanor criminal cases in the County; serves as legal advisor to Commissioners' Court and other County officials. Elected for a four-year term by the voters of the County.

District Clerk – duties revolve around the District Courts; specifically serves as legal record keeper for all documents filed in District Courts. Elected for a four-year term by the voters of the County.

District Courts – serve as trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each County must be served by at least one District Court. District Courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy (the amount of money or damages involved) is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. There are eight District Courts in Jefferson County: Criminal, 58th, 60th, 136th, 172nd, 252nd, 279th, and the 317th. Elected for a four-year term by the voters of the County.

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

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

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

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

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

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

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

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

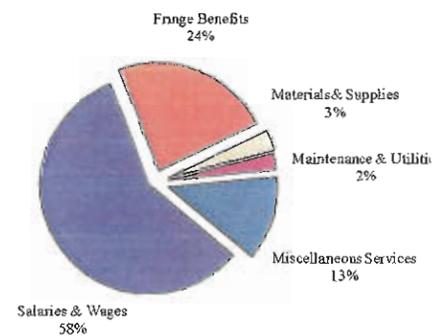
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

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

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 4,974,234	\$ 5,280,489	\$ 5,739,766
District Clerk	1,545,174	1,586,426	1,752,456
District Courts	4,475,462	4,715,473	4,851,446
Jury	746,727	806,298	1,081,343
Justice of the Peace	2,153,201	2,211,273	2,405,521
County Courts at Law	1,455,589	1,498,165	1,725,513
Court Master	374,603	385,884	424,274
Dispute Resolution Center	175,268	188,403	250,621
Juvenile Alternative School	330,240	339,657	371,870
Community Supervision	9,344	12,939	14,601
Sheriff	10,666,355	11,310,370	12,302,976
Crime Laboratory	1,074,212	1,122,928	1,239,795
Jail	23,840,244	24,990,760	26,850,200
Juvenile Probation	1,117,468	1,230,304	1,523,590
Juvenile Detention Home	1,734,691	1,765,591	1,993,436
Constables	2,599,849	2,731,545	2,985,885
County Morgue	566,764	633,494	660,000
Total	\$ 57,839,425	\$ 60,809,999	\$ 66,173,293

	<u>APPROVED</u> <u>2013-2014</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 38,448,435
Fringe Benefits	15,616,389
Materials & Supplies	2,003,742
Maintenance & Utilities	1,692,223
Miscellaneous Services	8,412,504
Total	\$ 66,173,293



PERSONNEL SUMMARY

	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney	1	24	-	-	-	33	58
District Clerk	1	26	-	-	-	-	27
District Courts	8	18	-	-	-	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
Juvenile Alternative School	-	-	-	-	-	4	4
Sheriff	1	19	14	-	-	94	128
Crime Laboratory	-	-	11	-	-	-	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	46	8	19	403	648

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,473,753	\$ 3,688,827	\$ 3,970,633
Fringe Benefits	1,299,004	1,404,223	1,560,038
Materials & Supplies	47,288	43,916	43,673
Maintenance & Utilities	20,288	18,884	21,000
Miscellaneous Services	133,901	124,639	144,422
Total	<u>\$ 4,974,234</u>	<u>\$ 5,280,489</u>	<u>\$ 5,739,766</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,056,712	\$ 1,083,894	\$ 1,189,726
Fringe Benefits	452,923	470,270	521,696
Materials & Supplies	16,099	13,145	19,000
Maintenance & Utilities	14,667	14,049	16,750
Miscellaneous Services	4,773	5,068	5,284
Total	<u>\$ 1,545,174</u>	<u>\$ 1,586,426</u>	<u>\$ 1,752,456</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 229,309	\$ 244,685	\$ 261,100
Fringe Benefits	78,444	84,822	115,940
Materials & Supplies	2,836	2,664	8,055
Maintenance & Utilities	1,114	696	2,200
Miscellaneous Services	681,032	883,462	826,600
Total	<u>\$ 992,735</u>	<u>\$ 1,216,329</u>	<u>\$ 1,213,895</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 181,100	\$ 185,914	\$ 192,557
Fringe Benefits	78,446	80,346	86,255
Materials & Supplies	910	2,907	3,500
Maintenance & Utilities	64	56	400
Miscellaneous Services	4,948	5,002	9,023
Total	<u>\$ 265,468</u>	<u>\$ 274,225</u>	<u>\$ 291,735</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 177,558	\$ 182,475	\$ 189,033
Fringe Benefits	71,553	74,851	80,125
Materials & Supplies	962	1,246	1,750
Maintenance & Utilities	83	94	700
Miscellaneous Services	5,328	5,302	9,180
Total	<u>\$ 255,484</u>	<u>\$ 263,968</u>	<u>\$ 280,788</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 175,315	\$ 180,178	\$ 186,933
Fringe Benefits	78,918	82,042	88,566
Materials & Supplies	119	119	574
Maintenance & Utilities	416	205	430
Miscellaneous Services	4,218	4,475	6,211
Total	<u>\$ 258,986</u>	<u>\$ 267,019</u>	<u>\$ 282,714</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 171,270	\$ 183,075	\$ 191,954
Fringe Benefits	71,459	72,552	83,498
Materials & Supplies	631	232	1,180
Maintenance & Utilities	331	420	1,000
Miscellaneous Services	7,508	8,661	10,226
Total	<u>\$ 251,199</u>	<u>\$ 264,940</u>	<u>\$ 287,858</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 379,769	\$ 391,486	\$ 403,498
Fringe Benefits	147,812	154,745	166,004
Materials & Supplies	7,212	4,521	6,057
Maintenance & Utilities	9,873	10,574	8,628
Miscellaneous Services	905,120	844,117	842,000
Total	<u>\$ 1,449,786</u>	<u>\$ 1,405,443</u>	<u>\$ 1,426,187</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 143,994	\$ 145,566	\$ 155,131
Fringe Benefits	51,031	52,966	57,911
Materials & Supplies	677	712	1,250
Maintenance & Utilities	135	172	250
Miscellaneous Services	144,844	143,350	167,416
Total	<u>\$ 340,681</u>	<u>\$ 342,766</u>	<u>\$ 381,958</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 326,928	\$ 337,401	\$ 348,816
Fringe Benefits	107,842	114,070	134,118
Materials & Supplies	502	370	2,000
Maintenance & Utilities	83	83	650
Miscellaneous Services	225,768	228,859	200,727
Total	<u>\$ 661,123</u>	<u>\$ 680,783</u>	<u>\$ 686,311</u>
<u>Jury</u>			
Salaries & Wages	\$ 121,274	\$ 124,944	\$ 127,833
Fringe Benefits	45,536	47,795	51,010
Materials & Supplies	5,616	5,616	18,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	574,301	627,943	884,500
Total	<u>\$ 746,727</u>	<u>\$ 806,298</u>	<u>\$ 1,081,343</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 217,572	\$ 223,533	\$ 229,387
Fringe Benefits	83,421	93,703	98,890
Materials & Supplies	1,855	1,750	2,421
Maintenance & Utilities	1,957	1,757	2,500
Miscellaneous Services	5,889	6,081	7,191
Total	<u>\$ 310,694</u>	<u>\$ 326,824</u>	<u>\$ 340,389</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 218,009	\$ 223,968	\$ 231,467
Fringe Benefits	88,221	92,354	98,459
Materials & Supplies	2,181	1,792	2,600
Maintenance & Utilities	2,269	1,751	2,400
Miscellaneous Services	4,972	4,951	5,848
Total	<u>\$ 315,652</u>	<u>\$ 324,816</u>	<u>\$ 340,774</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 176,296	\$ 184,152	\$ 213,515
Fringe Benefits	78,621	82,672	105,344
Materials & Supplies	2,989	1,478	3,131
Maintenance & Utilities	1,723	1,042	1,150
Miscellaneous Services	3,455	5,043	5,337
Total	<u>\$ 263,084</u>	<u>\$ 274,387</u>	<u>\$ 328,477</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 201,559	\$ 206,707	\$ 233,012
Fringe Benefits	84,584	87,388	98,827
Materials & Supplies	1,736	1,401	2,885
Maintenance & Utilities	2,347	2,407	3,000
Miscellaneous Services	6,169	6,344	7,362
Total	<u>\$ 296,395</u>	<u>\$ 304,247</u>	<u>\$ 345,086</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 222,502	\$ 224,108	\$ 233,413
Fringe Benefits	96,035	96,755	106,829
Materials & Supplies	4,153	2,932	4,500
Maintenance & Utilities	2,345	2,495	3,100
Miscellaneous Services	3,620	5,187	3,512
Total	<u>\$ 328,655</u>	<u>\$ 331,477</u>	<u>\$ 351,354</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 212,958	\$ 218,335	\$ 232,949
Fringe Benefits	82,733	86,705	93,818
Materials & Supplies	3,742	3,943	4,834
Maintenance & Utilities	7,146	6,397	8,350
Miscellaneous Services	4,578	4,174	5,390
Total	<u>\$ 311,157</u>	<u>\$ 319,554</u>	<u>\$ 345,341</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 222,984	\$ 226,795	\$ 233,192
Fringe Benefits	90,740	93,067	102,864
Materials & Supplies	4,752	3,946	6,364
Maintenance & Utilities	3,110	2,998	3,500
Miscellaneous Services	5,978	3,162	8,180
Total	<u>\$ 327,564</u>	<u>\$ 329,968</u>	<u>\$ 354,100</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 278,952	\$ 280,046	\$ 324,430
Fringe Benefits	92,791	98,945	123,086
Materials & Supplies	876	1,506	2,600
Maintenance & Utilities	489	171	500
Miscellaneous Services	4,906	6,954	11,643
Total	<u>\$ 378,014</u>	<u>\$ 387,622</u>	<u>\$ 462,259</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 381,123	\$ 389,013	\$ 413,664
Fringe Benefits	125,134	133,799	152,811
Materials & Supplies	1,859	1,160	8,021
Maintenance & Utilities	1,017	1,092	1,750
Miscellaneous Services	53,750	52,119	73,312
Total	<u>\$ 562,883</u>	<u>\$ 577,183</u>	<u>\$ 649,558</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 365,855	\$ 372,687	\$ 396,936
Fringe Benefits	126,220	130,418	141,252
Materials & Supplies	2,016	2,220	4,050
Maintenance & Utilities	1,284	1,245	1,750
Miscellaneous Services	19,317	26,790	69,708
Total	<u>\$ 514,692</u>	<u>\$ 533,360</u>	<u>\$ 613,696</u>
<u>Court Master</u>			
Salaries & Wages	\$ 205,806	\$ 212,072	\$ 217,361
Fringe Benefits	85,195	89,016	95,105
Materials & Supplies	3,214	2,541	3,500
Maintenance & Utilities	870	678	850
Miscellaneous Services	79,518	81,577	107,458
Total	<u>\$ 374,603</u>	<u>\$ 385,884</u>	<u>\$ 424,274</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 117,480	\$ 124,297	\$ 151,390
Fringe Benefits	41,227	42,763	74,377
Materials & Supplies	1,184	1,185	1,185
Maintenance & Utilities	458	431	1,923
Miscellaneous Services	14,919	19,727	21,746
Total	<u>\$ 175,268</u>	<u>\$ 188,403</u>	<u>\$ 250,621</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 231,996	\$ 238,533	\$ 257,055
Fringe Benefits	92,759	95,640	107,315
Materials & Supplies	3,998	3,998	4,000
Maintenance & Utilities	1,487	1,486	1,500
Miscellaneous Services	-	-	2,000
Total	<u>\$ 330,240</u>	<u>\$ 339,657</u>	<u>\$ 371,870</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	2,759	5,690	7,978
Maintenance & Utilities	963	963	1,000
Miscellaneous Services	5,622	6,286	5,623
Total	<u>\$ 9,344</u>	<u>\$ 12,939</u>	<u>\$ 14,601</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 7,383,620	\$ 7,806,229	\$ 8,323,062
Fringe Benefits	2,756,853	2,958,556	3,324,983
Materials & Supplies	171,815	192,066	227,350
Maintenance & Utilities	105,325	100,194	120,450
Miscellaneous Services	248,742	253,325	307,131
Total	<u>\$ 10,666,355</u>	<u>\$ 11,310,370</u>	<u>\$ 12,302,976</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 690,811	\$ 722,966	\$ 787,469
Fringe Benefits	242,927	257,489	286,071
Materials & Supplies	55,972	56,089	58,000
Maintenance & Utilities	8,023	7,007	8,500
Miscellaneous Services	76,479	79,377	99,755
Total	<u>\$ 1,074,212</u>	<u>\$ 1,122,928</u>	<u>\$ 1,239,795</u>
<u>Jail</u>			
Salaries & Wages	\$ 12,775,600	\$ 13,471,175	\$ 14,579,350
Fringe Benefits	4,934,202	5,312,829	5,961,350
Materials & Supplies	1,263,232	1,241,958	1,365,500
Maintenance & Utilities	1,139,920	1,095,214	1,250,500
Miscellaneous Services	3,727,290	3,869,584	3,693,500
Total	<u>\$ 23,840,244</u>	<u>\$ 24,990,760</u>	<u>\$ 26,850,200</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 729,228	\$ 807,516	\$ 977,143
Fringe Benefits	321,106	354,832	430,749
Materials & Supplies	8,251	8,657	9,827
Maintenance & Utilities	2,718	2,749	6,567
Miscellaneous Services	56,165	56,550	99,304
Total	<u>\$ 1,117,468</u>	<u>\$ 1,230,304</u>	<u>\$ 1,523,590</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,012,421	\$ 1,056,001	\$ 1,168,076
Fringe Benefits	403,866	410,114	461,790
Materials & Supplies	95,415	97,391	106,547
Maintenance & Utilities	174,648	159,133	195,500
Miscellaneous Services	48,341	42,952	61,523
Total	<u>\$ 1,734,691</u>	<u>\$ 1,765,591</u>	<u>\$ 1,993,436</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 457,652	\$ 501,928	\$ 500,262
Fringe Benefits	168,942	169,908	209,564
Materials & Supplies	6,353	17,400	20,842
Maintenance & Utilities	4,033	4,417	6,075
Miscellaneous Services	13,998	16,383	16,538
Total	<u>\$ 650,978</u>	<u>\$ 710,036</u>	<u>\$ 753,281</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 280,547	\$ 282,337	\$ 292,130
Fringe Benefits	105,956	113,544	122,324
Materials & Supplies	2,580	2,791	11,245
Maintenance & Utilities	443	364	600
Miscellaneous Services	3,221	3,712	6,331
Total	<u>\$ 392,747</u>	<u>\$ 402,748</u>	<u>\$ 432,630</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 239,120	\$ 257,612	\$ 285,835
Fringe Benefits	92,813	103,103	115,737
Materials & Supplies	1,907	4,129	5,934
Maintenance & Utilities	439	736	1,300
Miscellaneous Services	4,780	5,943	8,932
Total	<u>\$ 339,059</u>	<u>\$ 371,523</u>	<u>\$ 417,738</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 335,826	\$ 325,295	\$ 371,511
Fringe Benefits	126,438	124,315	143,212
Materials & Supplies	7,474	12,752	20,089
Maintenance & Utilities	2,897	2,517	3,000
Miscellaneous Services	15,306	16,151	11,881
Total	<u>\$ 487,941</u>	<u>\$ 481,030</u>	<u>\$ 549,693</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 268,208	\$ 283,041	\$ 293,095
Fringe Benefits	81,404	89,951	112,324
Materials & Supplies	1,854	2,062	2,700
Maintenance & Utilities	548	554	1,250
Miscellaneous Services	3,989	3,391	7,024
Total	<u>\$ 356,003</u>	<u>\$ 378,999</u>	<u>\$ 416,393</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 268,116	\$ 276,139	\$ 285,517
Fringe Benefits	92,193	97,164	104,147
Materials & Supplies	2,408	3,423	12,600
Maintenance & Utilities	2,907	2,219	3,200
Miscellaneous Services	7,497	8,264	10,686
Total	<u>\$ 373,121</u>	<u>\$ 387,209</u>	<u>\$ 416,150</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	2,959	7,819	10,000
Miscellaneous Services	<u>563,805</u>	<u>625,675</u>	<u>650,000</u>
Total	<u>\$ 566,764</u>	<u>\$ 633,494</u>	<u>\$ 660,000</u>

EDUCATION & RECREATION

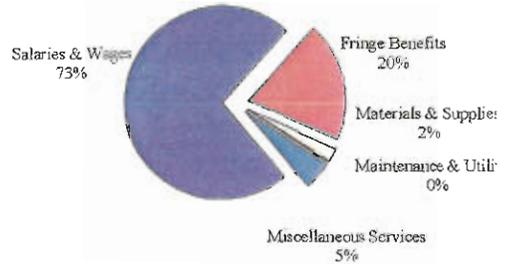
Education and Recreation includes the Agricultural Extension Service of the County.

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

**EDUCATION & RECREATION
DEPARTMENT SUMMARY**

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 324,017	\$ 335,231	\$ 393,032
Total	\$ 324,017	\$ 335,231	\$ 393,032

	<u>APPROVED 2013-2014</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 285,620
Fringe Benefits	78,602
Materials & Supplies	9,434
Maintenance & Utilities	835
Miscellaneous Services	18,541
Total	\$ 393,032



PERSONNEL SUMMARY

	Clerical, Elected Official	Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Agricultural Extension Service	-	3	-	-	-	-	4	7
Total	-	3	-	-	-	-	4	7

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 239,433	\$ 241,936	\$ 285,620
Fringe Benefits	62,590	68,185	78,602
Materials & Supplies	6,479	9,193	9,434
Maintenance & Utilities	529	654	835
Miscellaneous Services	14,986	15,263	18,541
Total	<u>\$ 324,017</u>	<u>\$ 335,231</u>	<u>\$ 393,032</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.

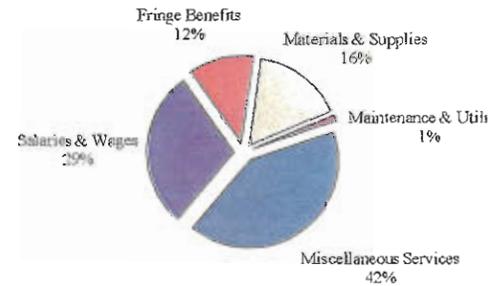
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> 2011-2012	<u>ESTIMATED</u> 2012-2013	<u>APPROVED</u> 2013-2014
DEPARTMENTS			
Health & Welfare Unit 1	\$ 1,013,035	\$ 1,055,782	\$ 1,231,806
Health & Welfare Unit 2	999,712	1,031,354	1,176,909
Nurse Practitioner	286,033	299,273	314,467
Child Welfare	143,925	155,064	158,900
Environmental Control	324,884	338,054	361,356
Indigent Medical Service	4,656,909	4,688,008	4,906,729
Mosquito Control	2,224,788	2,211,055	2,166,155
Emergency Management	183,168	189,669	218,916
Tobacco Settlement	50,000	50,000	50,000
Total	\$ 9,882,454	\$ 10,018,259	\$ 10,585,238

	<u>APPROVED</u> 2013-2014
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 3,076,070
Fringe Benefits	1,262,685
Materials & Supplies	1,741,655
Maintenance & Utilities	116,339
Miscellaneous Services	4,388,489
Total	\$ 10,585,238



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> 2011-2012	<u>ESTIMATED</u> 2012-2013	<u>APPROVED</u> 2013-2014
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 570,321	\$ 591,937	\$ 670,830
Fringe Benefits	220,139	231,106	287,343
Materials & Supplies	19,294	17,512	25,250
Maintenance & Utilities	4,668	6,442	6,800
Miscellaneous Services	198,613	208,785	241,583
Total	<u>\$ 1,013,035</u>	<u>\$ 1,055,782</u>	<u>\$ 1,231,806</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 581,237	\$ 600,091	\$ 662,749
Fringe Benefits	230,936	246,035	292,472
Materials & Supplies	24,040	22,658	22,442
Maintenance & Utilities	3,913	4,722	5,339
Miscellaneous Services	159,586	157,848	193,907
Total	<u>\$ 999,712</u>	<u>\$ 1,031,354</u>	<u>\$ 1,176,909</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 184,473	\$ 192,401	\$ 200,659
Fringe Benefits	67,343	71,393	77,171
Materials & Supplies	18,218	19,641	20,010
Maintenance & Utilities	-	-	350
Miscellaneous Services	15,999	15,838	16,277
Total	<u>\$ 286,033</u>	<u>\$ 299,273</u>	<u>\$ 314,467</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	143,925	155,064	158,900
Total	<u>\$ 143,925</u>	<u>\$ 155,064</u>	<u>\$ 158,900</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 221,188	\$ 226,825	\$ 237,052
Fringe Benefits	96,665	102,096	109,792
Materials & Supplies	1,076	1,194	3,250
Maintenance & Utilities	1,777	1,625	2,600
Miscellaneous Services	4,178	6,314	8,662
Total	<u>\$ 324,884</u>	<u>\$ 338,054</u>	<u>\$ 361,356</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 228,540	\$ 249,516	\$ 276,700
Fringe Benefits	63,508	70,950	81,452
Materials & Supplies	860,089	860,163	860,203
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,504,772	3,507,379	3,688,374
Total	<u>\$ 4,656,909</u>	<u>\$ 4,688,008</u>	<u>\$ 4,906,729</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 794,474	\$ 810,644	\$ 872,762
Fringe Benefits	302,838	316,300	351,707
Materials & Supplies	1,021,708	991,547	810,200
Maintenance & Utilities	76,032	67,316	101,050
Miscellaneous Services	29,736	25,248	30,436
Total	<u>\$ 2,224,788</u>	<u>\$ 2,211,055</u>	<u>\$ 2,166,155</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 139,370	\$ 143,382	\$ 155,318
Fringe Benefits	43,142	45,660	62,748
Materials & Supplies	327	327	300
Maintenance & Utilities	79	50	200
Miscellaneous Services	250	250	350
Total	<u>\$ 183,168</u>	<u>\$ 189,669</u>	<u>\$ 218,916</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.

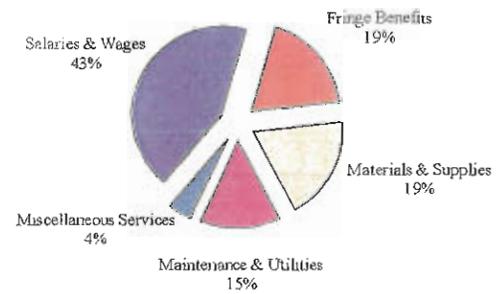
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
DEPARTMENTS			
Courthouse & Annexes	\$ 2,301,449	\$ 2,317,728	\$ 2,746,831
Port Arthur Buildings	550,027	591,373	673,253
Mid-County Buildings	167,040	182,942	202,964
Road & Bridge Pct. #1	1,340,233	1,393,726	1,552,300
Road & Bridge Pct. #2	1,454,884	1,560,512	1,646,739
Road & Bridge Pct. #3	1,430,129	1,467,903	1,711,698
Road & Bridge Pct. #4	1,693,146	1,840,594	2,006,917
Engineering	830,638	867,698	951,849
Parks & Recreation	145,425	135,716	170,636
Service Center	1,191,847	1,223,016	1,200,245
Total	\$ 11,104,818	\$ 11,581,208	\$ 12,863,432

	<u>APPROVED 2013-2014</u>
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 5,567,933
Fringe Benefits	2,422,563
Materials & Supplies	2,436,984
Maintenance & Utilities	1,884,379
Miscellaneous Services	551,573
Total	\$ 12,863,432



PERSONNEL SUMMARY

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other		TOTAL
	Elected	Administrative					Un-Classified	or Contract	
	Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services			
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> 2011-2012	<u>ESTIMATED</u> 2012-2013	<u>APPROVED</u> 2013-2014
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 647,227	\$ 642,719	\$ 773,936
Fringe Benefits	265,309	266,921	334,821
Materials & Supplies	75,523	80,213	103,450
Maintenance & Utilities	991,804	998,569	1,197,381
Miscellaneous Services	321,586	329,306	337,243
Total	<u>\$ 2,301,449</u>	<u>\$ 2,317,728</u>	<u>\$ 2,746,831</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 271,905	\$ 296,530	\$ 328,532
Fringe Benefits	113,424	120,338	152,902
Materials & Supplies	16,798	16,233	15,576
Maintenance & Utilities	107,404	117,194	128,630
Miscellaneous Services	40,496	41,078	47,613
Total	<u>\$ 550,027</u>	<u>\$ 591,373</u>	<u>\$ 673,253</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 55,597	\$ 64,509	\$ 70,732
Fringe Benefits	24,501	27,240	30,132
Materials & Supplies	3,642	5,710	5,000
Maintenance & Utilities	55,248	55,601	63,500
Miscellaneous Services	28,052	29,882	33,600
Total	<u>\$ 167,040</u>	<u>\$ 182,942</u>	<u>\$ 202,964</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 658,156	\$ 697,134	\$ 766,223
Fringe Benefits	261,826	288,379	326,427
Materials & Supplies	345,529	333,681	376,300
Maintenance & Utilities	66,747	60,242	67,300
Miscellaneous Services	7,975	14,290	16,050
Total	<u>\$ 1,340,233</u>	<u>\$ 1,393,726</u>	<u>\$ 1,552,300</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 792,200	\$ 850,116	\$ 889,671
Fringe Benefits	317,428	348,048	383,965
Materials & Supplies	283,186	277,026	297,353
Maintenance & Utilities	51,280	70,845	63,250
Miscellaneous Services	10,790	14,477	12,500
Total	<u>\$ 1,454,884</u>	<u>\$ 1,560,512</u>	<u>\$ 1,646,739</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 739,803	\$ 766,951	\$ 863,125
Fringe Benefits	323,242	334,399	394,563
Materials & Supplies	299,074	299,542	346,300
Maintenance & Utilities	59,617	58,811	91,210
Miscellaneous Services	8,393	8,200	16,500
Total	<u>\$ 1,430,129</u>	<u>\$ 1,467,903</u>	<u>\$ 1,711,698</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 815,213	\$ 853,510	\$ 1,004,557
Fringe Benefits	316,773	362,629	437,690
Materials & Supplies	438,233	493,098	442,920
Maintenance & Utilities	99,348	100,444	85,250
Miscellaneous Services	23,579	30,913	36,500
Total	<u>\$ 1,693,146</u>	<u>\$ 1,840,594</u>	<u>\$ 2,006,917</u>
<u>Engineering</u>			
Salaries & Wages	\$ 566,883	\$ 591,994	\$ 632,813
Fringe Benefits	216,656	234,712	267,033
Materials & Supplies	29,646	27,017	33,835
Maintenance & Utilities	2,083	1,502	2,730
Miscellaneous Services	15,370	12,473	15,438
Total	<u>\$ 830,638</u>	<u>\$ 867,698</u>	<u>\$ 951,849</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 47,674	\$ 41,082	\$ 32,963
Fringe Benefits	15,581	14,010	8,166
Materials & Supplies	12,077	11,387	42,150
Maintenance & Utilities	54,466	53,613	61,728
Miscellaneous Services	15,627	15,624	25,629
Total	<u>\$ 145,425</u>	<u>\$ 135,716</u>	<u>\$ 170,636</u>
<u>Service Center</u>			
Salaries & Wages	\$ 191,647	\$ 197,593	\$ 205,381
Fringe Benefits	71,478	70,396	86,864
Materials & Supplies	798,540	817,831	774,100
Maintenance & Utilities	121,242	125,194	123,400
Miscellaneous Services	8,940	12,002	10,500
Total	<u>\$ 1,191,847</u>	<u>\$ 1,223,016</u>	<u>\$ 1,200,245</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

<u>DEPARTMENTS</u>	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
Tax Assessor-Collector	\$ -	\$ 10,870	\$ 22,000
Human Resources	-	-	-
County Auditor	10,172	7,399	7,500
County Clerk	-	-	50,000
County Judge	-	1,600	-
Risk Management	-	1,480	-
County Treasurer	-	-	-
Printing	-	-	-
Purchasing Agent	-	-	-
General Services	-	-	60,000
Management Information Systems	133,021	147,670	145,610
Voters Registration Department	-	-	-
Elections Department	-	-	-
Veterans Services	-	-	-
District Attorney	44,108	-	-
District Clerk	-	-	-
District Courts	-	-	-
Jury Fund	1,433	1,479	1,500
Justice of the Peace	-	-	-
County Courts at Law	1,433	1,500	-
Court Master	-	-	-
Dispute Resolution Center	6,702	-	-
Juvenile Alternative School	-	-	-
Community Supervision	1,700	32,329	33,000
Sheriff	83,518	317,431	330,700
Crime Laboratory	-	-	-
Jail	140,352	1,479	100,826
Juvenile Probation	1,433	1,550	-
Juvenile Detention Home	6,532	6,607	-
Constables	48,103	18,098	159,100
County Morgue	-	-	-
Agricultural Extension Service	1,250	1,200	1,525
Health & Welfare Unit 1	-	-	4,800
Health & Welfare Unit 2	-	-	4,800
Nurse Practitioner	-	-	-
Environmental Control	-	-	-
Indigent Medical Services	13,000	-	-
Emergency Management	-	-	-
Mosquito Control	21,093	72,297	4,500
Courthouse & Annexes	44,083	-	-
Port Arthur Buildings	-	-	-
Mid-County Buildings	-	-	-
Road & Bridge Pct. #1	100,540	40,000	86,100
Road & Bridge Pct. #2	56,839	-	170,000
Road & Bridge Pct. #3	107,115	204,397	144,500
Road & Bridge Pct. #4	64,551	100,000	136,000
Engineering	-	6,366	28,000
Parks & Recreation	7,959	24,647	-
Service Center	-	1,487	-
Total Capital Outlay	<u>\$ 894,937</u>	<u>\$ 999,886</u>	<u>\$ 1,490,461</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

<u>Tax Assessor-Collector</u>			
120-1011-415-60-01	1 - POSTAGE MACHINE REPLACEMENT	\$ 22,000	
			\$ 22,000
<u>County Auditor</u>			
120-1013-415-60-02	4 - DESKTOP COMPUTERS - REPLACEMENTS	6,000	
120-1013-415-60-02	1 - LAPTOP COMPUTER - REPLACEMENT	1,500	
			7,500
<u>County Clerk</u>			
120-1014-415-60-01	RESTORATION OF PLATS - START UP PROJECT	50,000	
			50,000
<u>General Services</u>			
120-1024-419-60-35	VIDEO CONFERENCE EQUIPMENT	60,000	
			60,000
<u>Management Information Systems</u>			
120-1025-415-60-02	1 - IBM I SERIES 7 WITH INSTALLATION - REPLACEMENT AS/400	42,250	
120-1025-415-60-02	RACK & RACK MOUNT KEYBOARD/MONITOR/MOUSE- NEW AS/400	2,700	
120-1025-415-60-02	SERV SWITCH 8 PORT CONTROLLER - NEW AS/400	1,100	
120-1025-415-60-02	SAN SUPPORT/MAINTENANCE	8,400	
120-1025-415-60-02	1 - HIGH END LAPTOP	2,245	
120-1025-415-60-02	4 - DESKTOP COMPUTERS - REPLACEMENTS	6,000	
120-1025-415-60-02	1 - POWER EDGE 2950 SUPPORT - RENEWAL	2,250	
120-1025-415-60-02	1 - POWER EDGE R610 SUPPORT - RENEWAL	3,000	
120-1025-415-60-02	2 - ALCATEL SWITCH - NETWORK SYSTEM BACKUP	5,000	
120-1025-415-60-02	1 - WIRELESS ACCESS POINT	1,200	
120-1025-415-60-02	2 - CISCO VOIP 2801 ROUTERS - PHONE SYSTEM	5,060	
120-1025-415-60-02	CISCO VOIP 3560-48 SWITCHES - PHONE	4,120	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION - RENEW	6,000	
120-1025-415-60-53	MICRO FOCUS (RUMBA) SITE LICENSE - RENEW	1,300	
120-1025-415-60-53	HAWKEYE-PATHFIND - PROGRAMMING AS/400 - RENEW	650	
120-1025-415-60-53	NORTON ANTIVIRUS - 1,100 USERS - RENEW	18,000	
120-1025-415-60-53	LINOMA GOANYWHERE MAINTENANCE - FTP - RENEW	1,200	
120-1025-415-60-53	PREMIUM EMAIL ANTI-VIRUS - FOR EMAIL SERVER - RENEW	2,500	
120-1025-415-60-53	WATCHGUARD XTM1050 FIREWALL SW SUITE - RENEW	9,500	
120-1025-415-60-53	WINDOWS SERVER 2008 DATA CENTER	1,600	
120-1025-415-60-53	4 - VMWARE VSPHERE ENTERPRISE LICENSES - RENEW	3,220	
120-1025-415-60-53	1 - VMWARE VCENTER ENTERPRISE LICENSE - RENEW	1,400	
120-1025-415-60-53	SSL CERTIFICATE	1,300	
120-1025-415-60-53	2 - SPOTLIGHT ON SQL SERVER ENTERPRISE - ADD SOFTWARE - NEW	3,840	
120-1025-415-60-53	PER-ZIP ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	NORTON GHOST LICENSES - 500 USERS - RENEW	2,000	
120-1025-415-60-53	BACKUP EXEC SUPPORT/UPDATES - SERVERS - RENEW	1,300	
120-1025-415-60-53	SOLAR WINDS - NETWORKS - RENEW	800	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	RATIONAL DEVELOPER FOR WEBSHERE - RENEW	650	
120-1025-415-60-53	MS VISUAL STUDIO - RENEWAL	1,400	
120-1025-415-60-53	PASSPORT ADVANTAGE - RENEWAL	625	
			145,610
<u>252nd District Court</u>			
120-2037-412-60-02	1 - DESKTOP COMPUTER	1,500	
			1,500
<u>Community Supervision</u>			
120-3058-424-60-02	22 - COMPUTERS REPLACEMENT	33,000	
			33,000
<u>Sheriff's Office</u>			
120-3059-421-60-02	2 - DESKTOP COMPUTERS	3,200	
120-3059-421-60-02	1 - LAPTOPS - DARE	1,500	
120-3059-421-60-02	COBAN SERVER UPGRADE FOR PATROL	12,000	
120-3059-421-60-07	10 -POLICE PACKAGE UNITS	300,000	
120-3059-421-60-18	2 - OVERHAUL PROPS FOR MU-2	14,000	
			330,700

CAPITAL OUTLAY
DIVISION SUMMARY

<u>Jail</u>			
120-3062-423-60-13	3 - AIR HANDLER UNITS	67,000	
120-3062-423-60-18	2 - STATIONARY KETTLES	25,826	
120-3062-423-60-18	STEAM TABLE REPAIR	8,000	
			100,826
<u>Constable Pct 1</u>			
120-3065-425-60-02	3 - DESKTOP COMPUTERS	4,500	
120-3065-425-60-02	1 - LAPTOP	1,600	
			6,100
<u>Constable Pct 2</u>			
120-3066-425-60-07	2 - POLICE PACKAGE VEHICLES	60,000	
			60,000
<u>Constable Pct 4</u>			
120-3068-425-60-07	1 - POLICE PACKAGE VEHICLE	30,000	
			30,000
<u>Constable Pct. 7</u>			
120-3071-425-60-07	1 - POLICE PACKAGE VEHICLE	30,000	
			30,000
<u>Constable Pct. 8</u>			
120-3072-425-60-02	2 - DESKTOP COMPUTERS	3,000	
120-3072-425-60-07	1 - POLICE PACKAGE VEHICLE	30,000	
			33,000
<u>Agriculture Extension Services</u>			
120-4071-461-60-02	2 - LAPTOP COMPUTERS - COST SHARE	1,525	
			1,525
<u>Health & Welfare I</u>			
120-5074-441-60-02	4 - COMPUTER TABLETS	4,800	
			4,800
<u>Health & Welfare II</u>			
120-5075-441-60-02	4 - COMPUTER TABLETS	4,800	
			4,800
<u>Mosquito Control</u>			
124-5081-448-60-02	3 - DESKTOP COMPUTERS	4,500	
			4,500
<u>Road & Bridge Pct. #1</u>			
111-0109-431-60-18	1 - PNEUMATIC LUBE STATION FOR SHOP	6,100	
111-0109-431-60-42	1 - F350 FOD DUMP TRUCK WITH BED	80,000	
			86,100
<u>Road & Bridge Pct. #2</u>			
112-0209-431-60-11	1 - OIL DISTRIBUTOR	170,000	
			170,000
<u>Road & Bridge Pct. #3</u>			
113-0309-431-60-02	3 - DESKTOP COMPUTERS	4,500	
113-0309-431-60-11	1 - TRACTOR AND BOOM	140,000	
			144,500
<u>Road & Bridge Pct. #4</u>			
114-0409-431-60-11	1 - ASPHALT POTHOLE PATCHER	136,000	
			136,000
<u>Engineering</u>			
115-0501-431-60-07	1 - TRUCK FOUR WHEEL DRIVE	28,000	
			28,000
Total Capital Outlay			\$ 1,490,461

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

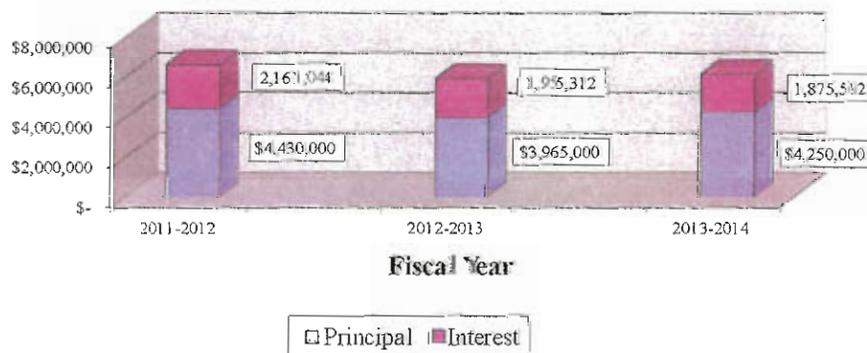
	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 350,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 350,000</u>
Transfers Out			
General Fund	\$ <u> 7,205,680</u>	\$ <u> 9,196,802</u>	\$ <u> 4,435,441</u>
Total Transfers Out	\$ <u> 7,205,680</u>	\$ <u> 9,196,802</u>	\$ <u> 4,435,441</u>

DEBT SERVICE

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

	<u>ACTUAL 2011-2012</u>	<u>ESTIMATED 2012-2013</u>	<u>APPROVED 2013-2014</u>
REVENUES			
Property Taxes	\$ 6,607,811	\$ 6,244,714	\$ 5,875,787
Interest	162,442	11,165	8,850
Total Revenues	<u>\$ 6,770,253</u>	<u>\$ 6,255,879</u>	<u>\$ 5,884,637</u>
OTHER SOURCES			
Transfers In	<u>\$ 1,816,508</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Sources	<u>\$ 1,816,508</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 8,586,761</u>	<u>\$ 6,255,879</u>	<u>\$ 5,884,637</u>
EXPENDITURES			
Principal Payments	\$ 4,430,000	\$ 3,965,000	\$ 4,250,000
Interest Payments	2,161,044	1,955,312	1,875,512
Transaction Fees	8,165	14,000	14,000
Total Expenditures	<u>\$ 6,599,209</u>	<u>\$ 5,934,312</u>	<u>\$ 6,139,512</u>
OTHER USES			
Transfers Out	<u>\$ 1,816,508</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Uses	<u>\$ 1,816,508</u>	<u>\$ -</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 8,415,717</u>	<u>\$ 5,934,312</u>	<u>\$ 6,139,512</u>
BEGINNING FUND BALANCE	<u>\$ 701,816</u>	<u>\$ 872,860</u>	<u>\$ 1,194,427</u>
ENDING FUND BALANCE	<u>\$ 872,860</u>	<u>\$ 1,194,427</u>	<u>\$ 939,552</u>
RESERVED FOR DEBT SERVICE	<u>\$ 872,860</u>	<u>\$ 1,194,427</u>	<u>\$ 939,552</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>
2014	\$ 4,250,000	\$ 1,875,511	\$ 6,125,511
2015	4,400,000	1,721,061	6,121,061
2016	4,580,000	1,555,911	6,135,911
2017	4,690,000	1,425,142	6,115,142
2018	3,645,000	1,271,130	4,916,130
2019	3,450,000	1,158,000	4,608,000
2020	3,620,000	1,020,000	4,640,000
2021	3,745,000	857,700	4,602,700
2022	3,965,000	670,450	4,635,450
2023	4,170,000	472,200	4,642,200
2024	4,325,000	263,700	4,588,700
2025	4,465,000	133,950	4,598,950
	<u>\$ 49,305,000</u>	<u>\$ 12,424,755</u>	<u>\$ 61,729,755</u>

**DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS**

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2013
2012 Refunding - General Obligation	2025	\$ 47,305,000	\$ 3,690,000	\$ 43,615,000
2003B Certificates of Obligation	2018	1,505,000	220,000	1,285,000
2011 Refunding - General Obligation	2017	5,550,000	1,145,000	4,405,000
Total				<u>\$ 49,305,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$19,121,824,291</u>
Assessed Value of All Taxable Property	<u>\$25,252,989,281</u>

**Bonds Issued Under Article III,
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt Limit, 25% of Real Property Assessed Value	\$ 4,780,456,073
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 49,305,000
Less Amount Available in Debt Service Fund	<u>1,194,427</u>
	<u>48,110,573</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	<u>\$ 4,732,345,500</u>

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a County is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately \$1,262,649,464 compared to applicable bonds outstanding at October 1, 2013 of \$49,305,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2013	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/2014
2012 Refunding - General Obligation	\$ 43,615,000	\$ 2,955,000	\$ 1,690,000	\$ 5,000	\$ 4,650,000	\$ 40,660,000
2003B Certificates of Obligation	1,285,000	240,000	53,362	4,000	297,362	1,045,000
2011 Refunding - General Obligation	4,405,000	1,055,000	132,150	5,000	1,192,150	3,350,000
	<u>\$ 49,305,000</u>	<u>\$ 4,250,000</u>	<u>\$ 1,875,512</u>	<u>\$ 14,000</u>	<u>\$ 6,139,512</u>	<u>\$ 45,055,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
REVENUES			
Sales Taxes	\$ 1,064,165	\$ 970,460	\$ 1,000,000
Fees	1,081,839	1,086,118	1,052,000
Sales, Rentals & Services	313,214	125,003	57,000
Intergovernmental	2,835,070	2,681,030	3,279,105
Fines & Forfeitures	326,663	100,988	180,000
Interest	28,377	18,433	17,288
Contributions	4,955	4,450	4,600
Total Revenues	<u>\$ 5,654,283</u>	<u>\$ 4,986,482</u>	<u>\$ 5,589,993</u>
OTHER SOURCES			
Transfers In	<u>\$ 338,000</u>	<u>\$ 450,000</u>	<u>\$ 500,000</u>
Total Other Sources	<u>\$ 338,000</u>	<u>\$ 450,000</u>	<u>\$ 500,000</u>
Total Revenues & Other Sources	<u>\$ 5,992,283</u>	<u>\$ 5,436,482</u>	<u>\$ 6,089,993</u>
EXPENDITURES			
General Government	\$ 500,234	\$ 501,910	\$ 411,026
Judicial & Law Enforcement	3,627,181	3,757,274	4,353,524
Education & Recreation	812,052	838,311	1,004,345
Maintenance - Equipment & Structures	32,613	36,000	198,817
Capital Outlay	1,449,820	702,993	1,003,511
Total Expenditures	<u>\$ 6,421,900</u>	<u>\$ 5,836,488</u>	<u>\$ 6,971,223</u>
OTHER USES			
Transfers Out	<u>\$ 50,000</u>	<u>\$ 401,566</u>	<u>\$ 120,000</u>
Total Other Uses	<u>\$ 50,000</u>	<u>\$ 401,566</u>	<u>\$ 120,000</u>
Total Appropriations	<u>\$ 6,471,900</u>	<u>\$ 6,238,054</u>	<u>\$ 7,091,223</u>
BEGINNING FUND BALANCE	<u>\$ 6,476,575</u>	<u>\$ 5,996,958</u>	<u>\$ 5,195,386</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 5,996,958</u>	<u>\$ 5,195,386</u>	<u>\$ 4,194,156</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
General Government			
County Clerk - Records Management	\$ 147,883	\$ 138,000	\$ 122,269
County Clerk - Records Archive	321,931	327,875	221,119
County Records Management	30,420	36,035	39,647
Tax Office Auto Dealer	-	-	27,991
	<hr/>	<hr/>	<hr/>
Total General Government	\$ 500,234	\$ 501,910	\$ 411,026
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 3,295	\$ 7,700	\$ 14,700
Security Fee	542,027	568,581	621,890
Bail Bond Board	10,800	10,800	-
Law Officer Training	11,275	15,200	64,990
SCAAP Grant	-	-	-
D.A.R.E. Contributions	6,810	3,526	8,300
Family Protection Fee Fund	18,000	18,000	18,000
Deputy Sheriff Education	28,230	20,000	16,000
Constable Pct 1 - Education	-	1,000	500
Constable Pct 2 - Education	962	1,200	1,205
Constable Pct 4 - Education	-	500	1,000
Constable Pct 6 - Education	-	-	1,800
Constable Pct 7 - Education	433	973	1,000
Constable Pct 8 - Education	-	-	3,564
J.P. Courtroom Technology Fee	1,719	1,488	20,000
District Clerk - Records Management	32,312	37,020	40,193
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	500
D.A.'s Forfeiture	266,075	182,544	170,000
Sheriff's Forfeiture	263,781	201,750	162,477
D.A.'s Hot Check	97,051	117,755	86,000
Guardianship Fee	4,000	4,500	20,000
Juvenile Delinquency Prevention	-	-	5,000
County & District Court Technology Fund	-	-	-
District Court Records Technology Fund	40,190	-	30,000
Marine Division	1,881,885	1,837,063	2,277,589
ASAP - Constable Pct 8	418,336	727,674	788,816
	<hr/>	<hr/>	<hr/>
Total Judicial & Law Enforcement	\$ 3,627,181	\$ 3,757,274	\$ 4,353,524
Education & Recreation			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	810,252	836,511	1,002,545
	<hr/>	<hr/>	<hr/>
Total Education & Recreation	\$ 812,052	\$ 838,311	\$ 1,004,345
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ 23,796	\$ 28,000	\$ 50,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	140,000
Lateral Road - Precinct 4	8,817	8,000	8,817
	<hr/>	<hr/>	<hr/>
Total Maintenance - Equipment & Structures	\$ 32,613	\$ 36,000	\$ 198,817

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
Capital Outlay	\$ <u>1,449,820</u>	\$ <u>702,993</u>	\$ <u>1,003,511</u>
Special Purpose Funding			
Transfers Out	<u>50,000</u>	<u>401,566</u>	<u>120,000</u>
Total Special Purpose Funding	\$ <u>50,000</u>	\$ <u>401,566</u>	\$ <u>120,000</u>
Total Special Fund Expenditures	\$ <u><u>6,471,900</u></u>	\$ <u><u>6,238,054</u></u>	\$ <u><u>7,091,223</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2013	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/2014
Lateral Road - Precinct 1	\$ 102,537	\$ 8,403	\$ 50,000	\$ 60,940
Lateral Road - Precinct 2	45,454	7,553	50,000	3,007
Lateral Road - Precinct 3	189,202	7,225	140,000	56,427
Lateral Road - Precinct 4	6,825	8,754	8,817	6,762
Breath Alcohol Testing	24,897	10,080	14,700	20,277
Security Fee	3,707	642,000	641,890	3,817
Law Library	98,186	65,375	161,800	1,761
Bail Bond Board	-	-	-	-
Law Officer Training	238,264	27,150	64,990	200,424
County Clerk - Records Management	314,443	216,050	288,480	242,013
County Clerk - Records Archive	7,591	230,065	221,119	16,537
SCAAP Grant	27,870	17,035	40,000	4,905
County Records Management	444,215	155,100	122,647	476,668
D.A.R.E. Contributions	17,722	3,650	8,300	13,072
Family Protection Fee Fund	19,037	16,020	18,000	17,057
Deputy Sheriff Education	16,282	20	16,000	302
Constable Pct. 1 - Education	3,986	12	500	3,498
Constable Pct. 2 - Education	2,819	12	1,205	1,626
Constable Pct. 4 - Education	1,917	5	1,000	922
Constable Pct. 6 - Education	3,051	12	1,800	1,263
Constable Pct. 7 - Education	4,074	12	1,000	3,086
Constable Pct. 8 - Education	3,594	12	3,564	42
Tax Office Auto Dealer	149,680	8,000	97,991	59,689
J.P. Courtroom Technology Fee	464,510	55,300	60,000	459,810
Hotel Occupancy Tax	1,035,947	1,002,200	1,052,545	985,602
District Clerk - Records Management	18,387	24,060	42,193	254
Justice Court Building Security	72,018	13,175	50,000	35,193
Child Abuse Prevention	2,936	1,008	500	3,444
D.A.'s Forfeiture	169,459	80,750	250,000	209
Sheriff's Forfeiture	1,368,847	144,000	299,977	1,212,870
D.A.'s Hot Check	32,268	58,000	86,000	4,268
Guardianship Fee	148,221	26,360	20,000	154,581
Juvenile Delinquency Prevention	82,302	240	5,000	77,542
County & District Court Technology Fund	11,384	5,025	10,000	6,409
District Court Records Technology Fund	63,754	26,125	30,000	59,879
Marine Division	-	2,352,389	2,352,389	-
ASAP - Constable Pct 8	-	878,816	878,816	-
Total	\$ 5,195,386	\$ 6,089,993	\$ 7,091,223	\$ 4,194,156

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

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	147,883	138,000	122,269
Total	<u>\$ 147,883</u>	<u>\$ 138,000</u>	<u>\$ 122,269</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 127,082	\$ 51,667	\$ 57,000
Fringe Benefits	37,176	12,444	14,119
Materials & Supplies	7,673	1,890	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	150,000	261,874	150,000
Total	<u>\$ 321,931</u>	<u>\$ 327,875</u>	<u>\$ 221,119</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 19,861	\$ 20,268	\$ 21,236
Fringe Benefits	4,460	4,776	5,261
Materials & Supplies	2,523	3,740	4,500
Maintenance & Utilities	109	115	300
Miscellaneous Services	3,467	7,136	8,350
Total	<u>\$ 30,420</u>	<u>\$ 36,035</u>	<u>\$ 39,647</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 4,000
Fringe Benefits	-	-	991
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	13,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,991</u>

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

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	500	2,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,295	7,200	12,200
Total	<u>\$ 3,295</u>	<u>\$ 7,700</u>	<u>\$ 14,700</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 418,505	\$ 437,659	\$ 468,747
Fringe Benefits	116,894	122,094	142,573
Materials & Supplies	6,628	8,828	10,570
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 542,027</u>	<u>\$ 568,581</u>	<u>\$ 621,890</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 10,800	\$ 10,800	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 10,800</u>	<u>\$ 10,800</u>	<u>\$ -</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	6,440
Materials & Supplies	6,275	11,200	27,550
Maintenance & Utilities	-	-	-
Miscellaneous Services	5,000	4,000	5,000
Total	<u>\$ 11,275</u>	<u>\$ 15,200</u>	<u>\$ 64,990</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	6,810	3,526	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 6,810</u>	<u>\$ 3,526</u>	<u>\$ 8,300</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,000	18,000	18,000
Total	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	28,230	20,000	16,000
Total	<u>\$ 28,230</u>	<u>\$ 20,000</u>	<u>\$ 16,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	500
Total	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 500</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	962	1,200	1,205
Total	<u>\$ 962</u>	<u>\$ 1,200</u>	<u>\$ 1,205</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	500	1,000
Total	<u>\$ -</u>	<u>\$ 500</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>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	433	973	1,000
Total	<u>\$ 433</u>	<u>\$ 973</u>	<u>\$ 1,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	3,564
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,564</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,719	1,488	20,000
Total	<u>\$ 1,719</u>	<u>\$ 1,488</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 20,824	\$ 24,156	\$ 25,000
Fringe Benefits	4,673	5,712	6,193
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,815	7,152	9,000
Total	<u>\$ 32,312</u>	<u>\$ 37,020</u>	<u>\$ 40,193</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>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 168,987	\$ 137,249	\$ 100,000
Fringe Benefits	29,964	6,228	-
Materials & Supplies	-	-	-
Maintenance & Utilities	45,970	19,627	35,000
Miscellaneous Services	21,154	19,440	35,000
Total	<u>\$ 266,075</u>	<u>\$ 182,544</u>	<u>\$ 170,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 626	\$ 2,040	\$ 10,000
Fringe Benefits	148	504	2,477
Materials & Supplies	12,884	14,118	25,000
Maintenance & Utilities	120,590	84,393	115,000
Miscellaneous Services	129,533	100,695	10,000
Total	<u>\$ 263,781</u>	<u>\$ 201,750</u>	<u>\$ 162,477</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 90,702	\$ 110,000	\$ 65,000
Fringe Benefits	-	-	-
Materials & Supplies	2,512	3,254	6,400
Maintenance & Utilities	-	-	2,000
Miscellaneous Services	3,837	4,501	12,600
Total	<u>\$ 97,051</u>	<u>\$ 117,755</u>	<u>\$ 86,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,000	4,500	20,000
Total	<u>\$ 4,000</u>	<u>\$ 4,500</u>	<u>\$ 20,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	5,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
<u>County & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	40,190	-	30,000
Total	<u>\$ 40,190</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,076,082	\$ 1,062,092	\$ 1,250,638
Fringe Benefits	474,598	490,560	586,343
Materials & Supplies	174,799	183,473	293,578
Maintenance & Utilities	100,863	46,200	87,732
Miscellaneous Services	55,543	54,738	59,298
Total	<u>\$ 1,881,885</u>	<u>\$ 1,837,063</u>	<u>\$ 2,277,589</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ 292,250	\$ 510,450	\$ 540,302
Fringe Benefits	116,090	193,729	220,659
Materials & Supplies	1,904	6,095	13,305
Maintenance & Utilities	6,524	15,000	7,900
Miscellaneous Services	1,568	2,400	6,650
Total	<u>\$ 418,336</u>	<u>\$ 727,674</u>	<u>\$ 788,816</u>

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

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</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	\$ 244,473	\$ 252,840	\$ 282,891
Fringe Benefits	91,132	99,240	112,025
Materials & Supplies	12,718	12,152	19,600
Maintenance & Utilities	31,969	29,419	38,241
Miscellaneous Services	429,960	442,860	549,788
Total	<u>\$ 810,252</u>	<u>\$ 836,511</u>	<u>\$ 1,002,545</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ <u>23,796</u>	\$ <u>28,000</u>	\$ <u>50,000</u>
Total	\$ <u><u>23,796</u></u>	\$ <u><u>28,000</u></u>	\$ <u><u>50,000</u></u>
 <u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
 <u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ <u>-</u>	\$ <u>-</u>	\$ <u>140,000</u>
Total	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>140,000</u></u>
 <u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ <u>8,817</u>	\$ <u>8,000</u>	\$ <u>8,817</u>
Total	\$ <u><u>8,817</u></u>	\$ <u><u>8,000</u></u>	\$ <u><u>8,817</u></u>

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	ACTUAL 2011-2012	ESTIMATED 2012-2013	APPROVED 2013-2014
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ 90,296	\$ 166,211	\$ 166,211
County Clerk - Records Archive	7,084	-	-
County Records Management	61,581	38,000	83,000
Tax Office Auto Dealer	12,445	100,000	70,000
Breath Alcohol Testing	-	-	-
Security Fee	22,216	20,000	20,000
Bail Bond Board	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	7,531	22,019	40,000
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	29,321	25,000	40,000
District Clerk - Records Management	522	341	2,000
Justice Court Building Security	6,571	-	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	12,203	11,371	80,000
Sheriff's Forfeiture	405,262	154,792	100,000
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	-	10,000
District Court Records Technology Fund	-	-	-
Marine Division	30,640	-	42,300
ASAP - Constable Pct 8	-	-	90,000
Law Library	167,186	160,000	160,000
Hotel Occupancy Tax	-	5,259	-
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	596,962	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Capital Outlay	\$ <u>1,449,820</u>	\$ <u>702,993</u>	\$ <u>1,003,511</u>

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

	<u>ACTUAL</u> <u>2011-2012</u>	<u>ESTIMATED</u> <u>2012-2013</u>	<u>APPROVED</u> <u>2013-2014</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Bail Bond Board	\$ -	\$ 1,566	\$ -
Sheriff's Forfeiture	-	300,000	37,500
Marine Division	-	50,000	32,500
Hotel Occupancy Tax	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total Transfers Out	<u>\$ 50,000</u>	<u>\$ 401,566</u>	<u>\$ 120,000</u>

CAPITAL PROJECTS

CAPITAL PROJECTS
2013-2014

	BUDGETED	FYTD	ACTUAL		
	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Courthouse Restoration	\$ 6,176,781	\$ 33,219	\$ 851,893	\$ 5,271,457	\$ 1,280,705
Health & Welfare Building	56,958	466,542	76,500	-	-
Keith Lake Park	1,000,528	-	-	-	65,779
Keith Lake Boat Ramp Construction	500,000	-	-	-	-
Keith Lake Fish Pass	2,039,143	-	-	-	-
Shoreline Protection Pleasure Island	657,341	-	-	-	-
Sabine to Galveston Six County Coalition	3,772	25,146	11,082	-	-
Sabine to Galveston Shoreline Protection	110,000	-	-	-	-
Beach Erosion and Dune Restoration	155,118	-	1,080	18,322	35,332
Labelle Road	153,904	48,102	30,835	280,737	24,364
Sulphur Plant Road	74,555	-	-	-	-
Island Park Bridge Replacement	86,470	-	10,000	-	-
Airport Hanger Rehabilitation	225,014	-	46,571	889,635	270,751
Building Inspection Program	15,000	-	-	-	-
Storm Water Permitting	15,000	19,556	13,408	11,985	12,531
Landscaping	5,000	-	17,145	851	-
Mosquito Control Permits	35,599	6,173	8,228	-	-
Security Measures-Mid County/Port Arthur	40,000	-	-	-	-
Maintenance Projects	205,335	-	-	-	-
Ford Park Projects	607,000	-	-	-	-
Total Capital Projects	\$ 12,162,518	\$ 598,738	\$ 1,066,742	\$ 6,472,987	\$ 1,689,462

CAPITAL PROJECTS

2013-2014

Courthouse Restoration

This project is part of the County's long term plan to restore the Historical Courthouse. The 2013-2014 funding of \$6,176,781 is the estimate to repair the Courthouse interior and HVAC system. Additional phases to this restoration project will likely come from utilization of available fund balance.

Health & Welfare Building

The County is currently remodeling the Beaumont location of the Health and Welfare Department. This project is a carry-over from prior budgets. Funds have been set aside in previous budgets to complete this project. Estimated funds available are \$56,958 which will allow the project to be completed by first quarter of the 2013-2014 fiscal year.

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 \$1,000,528 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, Local Industry, and County funds. The balance of \$2,039,143 will be utilized to complete this phase.

Shoreline Protection - The next five 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 funding for the construction of bulkheads on Pleasure Island. This project is a carry-over from prior budgets with \$657,341 available in funding.

Sabine to Galveston Six County Coalition

This project consists of travel and engineering expenses related to the Sabine to Galveston Shoreline Protection plan. A six county coalition made up of Jefferson, Orange, Chambers, Harris, and Brazoria, and Galveston County will be utilized to pursue Federal funding for beach erosion repairs for the upper Texas coastline. Funding in the amount of \$3,772 is budgeted for 2013-2014.

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 \$110,000 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.

Labelle Road

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 \$153,904 from prior years is available to complete this project.

Sulphur Plant Road

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 \$86,470 has been funded by two local private entities and has been earmarked for this project.

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 \$15,000 is available for 2013-2014.

Landscaping

This project consists of funds to enhance the exterior grounds of the Jefferson County Courthouse complex. Funds in the amount of \$5,000 have been allocated for the 2013-2014 year.

Mosquito Control Permits

This project consists of ongoing cost to comply with the Federal mandate to monitor the discharge of pesticides that leave residue in the water. Funding allocated for this project is \$35,599 for 2013-2014.

Security Measures-Mid County/Port Arthur

This project is for enhanced security measures at the Mid County and Port Arthur offices as part of the County's commitment to provide a safer work environment. Funding of \$40,000 from the General Fund is available for 2013-2014.

Maintenance Projects

The County maintenance projects consist of several repairs and upgrades for bullet proof glass, painting, and roof repairs to various County Annexes. All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2013-2014 fiscal year. Funding in the amount of \$205,335 is available for 2013-2014.

Ford Park Projects

Ford Park projects consist of several repairs and upgrades to the Ford Park Complex and its various venues. The types of repairs will be for HVAC upgrades, Stage and Sound system upgrades and baseball field repairs. All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2013-2014 fiscal year. Funding in the amount of \$607,000 is available for 2013-2014.

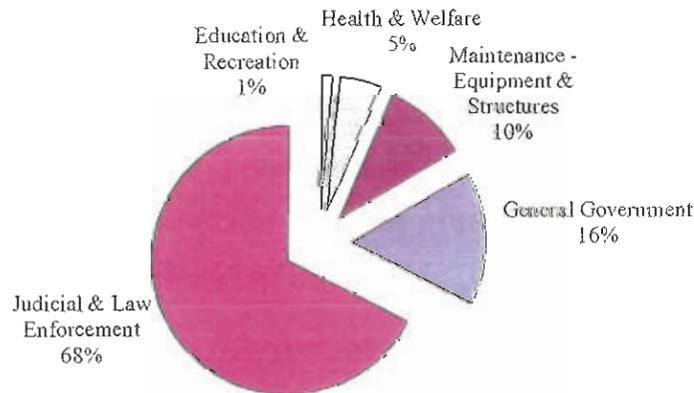
MISCELLANEOUS

PERSONNEL SCHEDULES

**BUDGETED FUNDS - SUMMARY BY DEPARTMENT
FULL TIME AUTHORIZED POSITIONS**

	Fiscal Year		
	2011-2012	2012-2013	2013-2014
GENERAL FUND			
General Government	160	160	159
Judicial & Law Enforcement	649	649	648
Education & Recreation	8	7	7
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	102	102
	<u>969</u>	<u>968</u>	<u>966</u>
SPECIAL REVENUE FUNDS			
General Government	2	2	-
Judicial & Law Enforcement	24	28	28
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>31</u>	<u>35</u>	<u>33</u>
TOTAL BUDGETED FUNDS			
General Government	162	162	159
Judicial & Law Enforcement	673	677	676
Education & Recreation	13	12	12
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	102	102
	<u>1,000</u>	<u>1,003</u>	<u>999</u>

FY 2013-2014 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	19,077	28,616
28	19,553	29,331
29	20,042	30,063
30	20,544	30,816
31	21,057	31,586
32	21,584	32,375
33	22,125	33,185
34	22,677	34,014
35	23,244	34,867
36	23,824	35,737
37	24,420	36,631
38	25,032	37,546
39	25,657	38,485
40	26,299	39,446
41	26,956	40,433
42	27,630	41,445
43	28,320	42,480
44	29,028	43,543
45	29,753	44,631
46	30,497	45,746
47	31,260	46,889
48	32,041	48,062
49	32,843	49,264
50	33,663	50,495
51	34,506	51,758
52	35,367	53,051
53	36,252	54,377
54	37,159	55,738
55	38,088	57,130
56	39,039	58,559
57	40,016	60,023
58	41,016	61,524
59	42,042	63,063
60	43,091	64,637
61	44,168	66,254
62	45,275	67,910
63	46,405	69,609
64	47,567	71,348
65	48,754	73,132
66	49,974	74,962
67	51,223	76,835
68	52,503	78,755
69	53,815	80,725
70	55,163	82,742
71	56,541	84,811
72	57,955	86,931
73	59,403	89,105
74	60,889	91,333
75	62,410	93,615
76	63,971	95,955
77	65,570	98,356
78	67,209	100,815
79	68,889	103,334
80	70,612	105,919
81	72,377	108,566
82	74,187	111,280
83	76,040	114,062
84	77,943	116,912
85	79,890	119,837
86	81,888	122,830
87	83,936	125,903
88	86,034	129,050
89	88,184	132,277
90	90,389	135,582

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	92,648	138,972
92	94,964	142,448
93	97,340	146,008
94	99,772	149,658

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	175,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	9,000	175,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	23.2209	23.2209
2	24.5468	24.5468
3	25.6005	25.6005
4	26.6540	26.6540
5	27.5972	27.5972
6	28.5487	28.5487
7	29.3981	29.3981
8	30.2651	30.2651
10	35.7964	35.7964

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	22.2621	22.2621
2	24.7157	24.7157
3	25.7783	25.7783
4	26.8407	26.8407
5	27.7821	27.7821
6	28.7411	28.7411
7	29.6053	29.6053
8	30.0457	30.0457
45	31.4539	31.4539
46	32.9914	32.9914
47	37.1207	37.1207
48	40.7232	40.7232
65	32.0830	32.0830
66	33.6512	33.6512

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	16.3020	16.3020
2	18.6013	18.6013
3	19.8743	19.8743
4	20.8449	20.8449
5	22.3087	22.3087
6	22.7623	22.7623
7	23.4465	23.4465
8	23.7966	23.7966
45	28.9680	28.9680
46	30.3840	30.3840
47	34.1869	34.1869
48	37.5048	37.5048
65	29.5474	29.5474
66	30.9917	30.9917

PERSONNEL SCHEDULES

BUDGETED FUNDS - 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	8
OFFICE SPECIALIST	CCG	38	25
SENIOR OFFICE SPECIALIST	CCG	43	16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	4
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	4
DEPUTY COUNTY CLERK	CCG	40	15
SENIOR DEPUTY COUNTY CLERK	CCG	43	9
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	3
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	14
SENIOR SECRETARY	CCG	45	13
ADMINISTRATIVE SECRETARY	CCG	50	16
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	21
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
SENIOR BUYER	CCG	49	3
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	3
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1
ANALYST/PROGRAMMER	CCG	62	2
PROGRAMMER/ANALYST	CCG	65	3
SENIOR PROGRAMMER/ANALYST	CCG	70	2

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
COMPUTER SYSTEMS ADMINISTRATOR	CCG 68	3
SYSTEMS ANALYST	CCG 66	1
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 57	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	3
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

BUDGETED FUNDS - 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	10
UTILITY MAINT. WORKER - ST&HWY	CCG 44	4
MAINTENANCE TECHNICIAN	CCG 52	1
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
ELECTIONS WAREHOUSE SUPERVISOR	CCG 56	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 89	1
NURSE PRACTITIONER	CCG 80	1
PHARMACY TECHNICIAN	CCG 36	1
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG 52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1
ENVIRONMENTAL HEALTH INSPECTOR	CCG 52	2

PERSONNEL SCHEDULES

**BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS**

	<u>Grade</u>		<u>FTE</u>
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG	66	1
<u>Human & Social Services</u>			
JUVENILE PROBATION OFFICER	CCG	51	9
JUVENILE CASEWORK SUPERVISOR	CCG	61	4
JUVENILE CASEWORK MANAGER	CCG	67	2
WELFARE CASEWORKER	CCG	49	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
DIRECTOR OF VISITOR'S CENTER	CCG	62	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	75
UNION ADMIN ASSISTANT	CLE	45	7
SERGEANT	CL2/CLE	45	18
LIEUTENANT	CL2/CLE	46	18
CAPTAIN	CL2/CLE	47	7
MAJOR	CL2/CLE	48	3
CONSTABLE DEPUTY	CON	1-10	23
GRAND JURY BAILIFF	OTH	1	1
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	4
Total			<u><u>999</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	2 Years	12/31/2014
William "Eddie" Arnold, Commissioner, Pct. 1	8 Years	12/31/2016
Brent Weaver, Commissioner, Pct. 2	2 Years	12/31/2014
Michael "Shane" Sinegal, Commissioner, Pct. 3	4 Years	12/31/2016
Everette "Bo" Alfred, Commissioner, Pct. 4	10 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	8 Years	12/31/2014
Thomas Maness	District Attorney	26 Years	12/31/2014
Joseph "Shane" Howard	Tax Assessor Collector	2 Years	12/31/2016
Jonathan "Tim" Funchess	County Treasurer	2 Years	12/31/2014
George "Mitch" Woods	Sheriff	16 Years	12/31/2016
Lolita Ramos	District Clerk	10 Years	12/31/2014
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	16 Years	12/31/2016
Nancy Beaulieu	Justice of the Peace Pct. 1 Pl. 2	2 Years	12/31/2014
Marcus DeRouen	Justice of the Peace Pct. 2	2 Years	12/31/2014
Ray Chesson	Justice of the Peace Pct. 4	16 Years	12/31/2014
Ransom "Duce" Jones	Justice of the Peace Pct. 6	6 Years	12/31/2014
James Burnett	Justice of the Peace Pct. 7	10 Years	12/31/2014
Tom Gillam	Justice of the Peace Pct. 8	11 Years	12/31/2014
Coley "Nick" Saleme	Constable Pct. 1	< 1 Year	12/31/2016
Christopher Bates	Constable Pct. 2	< 1 Year	12/31/2016
James Trahan	Constable Pct. 4	8 Years	12/31/2016
Dana Baker	Constable Pct. 6	< 1 Year	12/31/2016
Jeffrey Greenway	Constable Pct. 7	16 Years	12/31/2016
Eddie Collins	Constable Pct. 8	20 Years	12/31/2016
Gerald Eddins	Judge, County Court at Law #1	< 1 Year	12/31/2016
Guadalupe "Lupe" Flores	Judge, County Court at Law #2	10 Years	12/31/2014
John Davis	Judge, County Court at Law #3	23 Years	12/31/2014
John Stevens	Judge, Criminal District Court	6 Years	12/31/2014
Layne Walker	Judge, 252nd District Court	10 Years	12/31/2014
Robert Wortham	Judge, 58th District Court	6 Years	12/31/2014
James "Gary" Sanderson	Judge, 60th District Court	35 Years	12/31/2016
Milton Shuffield	Judge, 136th District Court	18 Years	12/31/2016
Donald Floyd	Judge, 172nd District Court	29 Years	12/31/2014
Jeffrey "Randy" Shelton	Judge, 279th District Court	6 Years	12/31/2014
Lawrence Thorne	Judge, 317th District Court	14 Years	12/31/2014

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
James "Patrick" Swain	County Auditor	17 Years	12/31/2014
Deborah Clark	Purchasing Agent	4 Years	12/31/2014
Don Rao	Engineering	2 Years	
Starla Garlick	Agricultural Extension Service	5 Years	
Alex Rupp	Airport	< 1 Year	
Robert "David" Fontenot	Service Center	24 Years	
John "David" Knight	Buildings Maintenance - Beaumont	< 1 Year	
Mark Benard	Buildings Maintenance - Port Arthur	16 Years	
Larry Gist	Court Master	16 Years	
Paul Helegda	MIS	15 Years	
Kara Hawthorn	Dispute Resolution Center	2 Years	
Gregory Fountain	Emergency Management	6 Years	
Michael Melancon	Environmental Control	17 Years	
Dr. A.C. Walkes	Health and Welfare Units	24 Years	
Leslie Little	Nurse Practitioner	2 Years	
Cary Erickson	Human Resources & Risk Management	20 Years	
Edward Cockrell	Juvenile Probation & Detention	2 Years	
Kevin Sexton	Mosquito Control	3 Years	
Hilary Guest	Veterans Services Offices	11 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Pattillo, Brown & Hill, LLP Waco, Texas
Co-Bond Counsel	Creighton, Fox, Johnson & Mills PLLC and Germer Gertz, L.L.P. Beaumont, Texas
Financial Advisor	U.S. Capital Advisors, 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
2012 Est.	251,813	118,228	54,010	389,980

(A) Source: U.S. Census

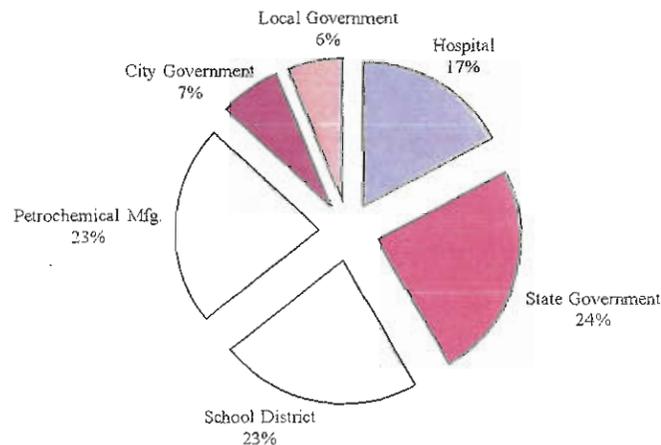
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	111,950	105,780	6,170	5.5%
2008	113,702	106,049	7,653	6.7%
2009	115,981	104,999	10,982	9.5%
2010	119,971	106,811	13,160	11.0%
2011	121,570	108,025	13,545	11.1%
2012	120,782	107,886	12,896	10.7%
2013 (B)	119,952	107,279	12,673	10.6%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,600
Beaumont ISD	School District	3,000
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,030
Christus Health Southeast Texas	Hospital	1,940
Motiva Enterprises	Petrochemical Mfg.	1,350
Memorial Hermann Baptist Hospital	Hospital	1,300
City of Beaumont	City Government	1,284
Port Arthur ISD	School District	1,265
Jefferson County	Local Government	1,180
Valero	Petrochemical Mfg.	850



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

(B) Average through end of July, 2013 (not finalized).

(C) Source: Local surveys

JEFFERSON COUNTY, TEXAS

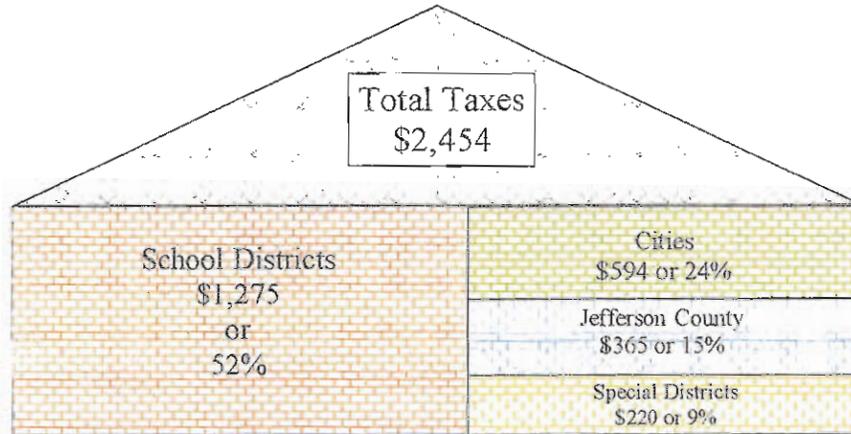
MISCELLANEOUS STATISTICS

Land Area (A)	876.3 square miles
Maintained Roads	370.21
Bond Rating	"Aa2" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services
Housing, 2011 (A)	
Total units	105,562
Occupied units/households	91,432
Persons per household	2.56
Percent owner occupied	64.40%
Education, 2011 Estimates (A)	
Elementary and high school enrollment, 2011	64,841
Percent in public schools	90.50%
Persons 25 years and over, 2011	163,792
Percent high school graduates	82.10%
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 2012 (A)



County taxes for fiscal year 2012-2013 and fiscal year 2013-2014 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>
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
2011	11	766,817,130	2,798,883	0.00365
2012	9	1,196,539,640	4,367,370	0.00365
			<u>\$ 49,679,112</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

