

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2014-2015

JEFF BRANICK
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

BRENT WEAVER
COMMISSIONER, PCT. 2

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

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of \$5,850,861, which is a 6.13% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,050,128.

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

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

AGAINST: none

PRESENT and not voting: none

ABSENT: none



Property Tax Rate Comparison

	2014-2015	2013-2014
Property Tax Rate:	\$0.365000/100	\$0.365000/100
Effective Tax Rate:	\$0.391606/100	\$0.369436/100
Effective Maintenance & Operations Tax Rate:	\$0.393468/100	\$0.353177/100
Rollback Tax Rate:	\$0.457173/100	\$0.413015/100
Debt Rate:	\$0.024634/100	\$0.023575/100

Total debt obligation for Jefferson County secured by property taxes is \$45,080,000.

FISCAL YEAR 2014-2015

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.

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

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

TABLE OF CONTENTS

TABLE OF CONTENTS

Budget Summary

Letter of Transmittal	1
Budget Initiatives, Major Goals and Issues	3
Budget Highlights	6
Awards & Acknowledgements	15
Budget Policy & Procedures	16
Budget Calendar	21
Certificate of Recognition for Budget Preparation	22
Organizational Chart	23
Tax Revenues by Source – All Funds	24
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	25
Assessed and Estimated Actual Value of Taxable Property	26
General Fund Revenues & Transfers	27
General Fund Expenditures & Transfers	28
All Funds Summary	29

General Fund

Summary of Revenues and Expenditures	31
Summary of Revenues	32
Summary of Expenditures	33
Summary of Expenditures by Division	34
General Government	36
Judicial & Law Enforcement	41
Education & Recreation	50
Health & Welfare	53
Maintenance – Equipment & Structures	57
Capital Outlay	61
Special Purpose Funding	66

Debt Service

Summary of Revenues and Expenditures	69
Summary of Annual Debt Service Requirements	70
Summary of Total Indebtedness	71
Schedule of Current Debt Service Requirements	72

Special Revenue Funds

Summary of Revenues and Expenditures	73
Summary of Expenditures by Division	74
Summary of Changes in Fund Balance by Fund	76
General Government	77
Judicial & Law Enforcement	78
Education & Recreation	83
Maintenance – Equipment & Structures	84
Capital Outlay	85
Special Purpose Funding	86

TABLE OF CONTENTS

Capital Projects

Capital Projects 2014-2015	87
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Miscellaneous

Personnel Schedules	
Budgeted Funds - Summary by Department	93
Compensation Plan	94
Budgeted Funds - Summary by Major Function	95
Miscellaneous Statistics	
Elected County Officials	99
Appointed Officials	100
Other Information	101
Employment Statistics & Top Ten Employers County	102
Population & Demographics	103
Property Tax Analysis & Ten Year History of Abated Property Tax Values	104
Glossary of Terms	105

BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
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1149 PEARL ST. - 7TH FLOOR
BEAUMONT, TEXAS 77701

September 22, 2014

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 2014-2015 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 2013-2014 adjusted budget by only 3.3%, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2014-2015 are submitted for your consideration and approval.

This budget is prepared on the basis of \$25,393,602,467 of net taxable value, after exemptions, which is a decrease of 2% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 6.8% 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	.340366
Debt Service	.024634

The fiscal year 2014-2015 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$135,326,651. 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 2014-2015, adopted independently of the operating budget, provides for planned expenditures of \$10,947,018.

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

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

Sincerely,

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

Patrick Swain
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2014-2015 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$122,481,618. 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 6.8% 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 \$1.3 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, by exploiting our industrial infrastructure to attract and retain business and industry, and utilizing existing legislation to incentivize the attraction of businesses that bring diversification to the economic base.*

Local Industry – Several large projects are in construction, permitting, 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, OCI, and Exxon Mobil.

Petrochemical expansions at the Motiva, Total, and Valero facilities located in Jefferson County represent approximately \$15 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. In addition, recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries.

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 U S House and Senate recently passed legislation which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of \$1 billion. Congressional appropriations for the project are expected shortly.

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, the Texas General Land office, Texas Commission on Environmental Quality, and Texas Parks & Wildlife department 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. Thus far state and federal resources in excess of \$12 million are currently being employed to address – the issue and both state and federal officials are committed to further funding.

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 develop 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 developing a strategic plan that will also help to a model of performance measures to assist with the budget process.

Mission Statement:

Vision Statement:

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

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

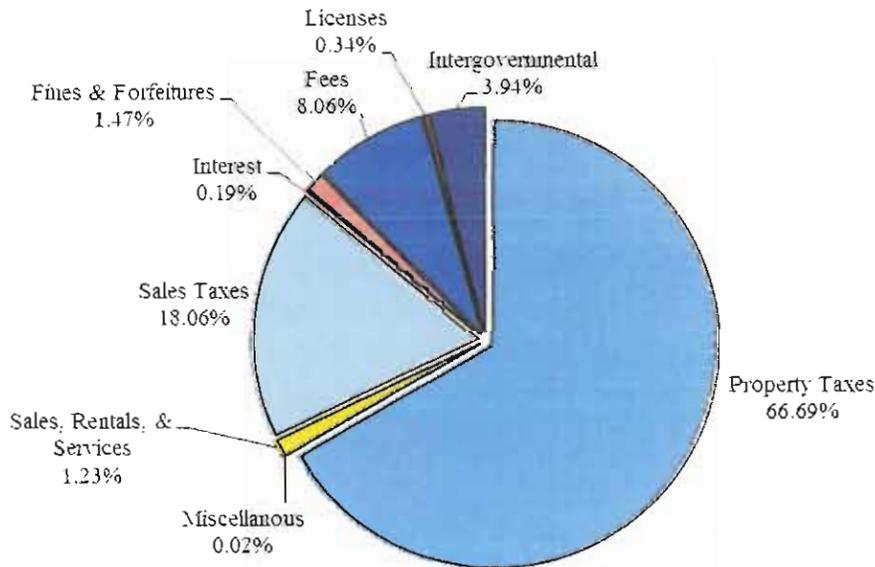
REVENUES

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 2013-2014	Approved 2014-2015	Percentage Change
Property Taxes	\$ 84,630,980	\$ 82,877,967	-2.07%
Sales Taxes	22,450,000	22,450,000	0.00%
Fees	9,753,544	10,016,044	2.69%
Licenses	430,000	418,200	-2.74%
Sales, Rentals, & Services	1,522,162	1,529,876	0.51%
Intergovernmental	4,776,646	4,901,618	2.62%
Fines & Forfeitures	1,855,000	1,825,000	-1.62%
Interest	237,138	237,010	-0.05%
Miscellaneous	24,000	24,000	0.00%
Contributions	5,000	4,000	-20.00%

Revenues by Source - All Funds Summary
Fiscal Year 2014-2015



Property taxes are expected to decrease by about \$1.8 million for 2014-2015. This decrease is due in large part to declines in industrial values in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. This amount is based on a net taxable value of \$25,393,602,467 and an adopted tax rate of .365¢. The County is anticipating a 98% collection rate for this budget year. Despite this current decline, net taxable values are still up by about 15% 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.

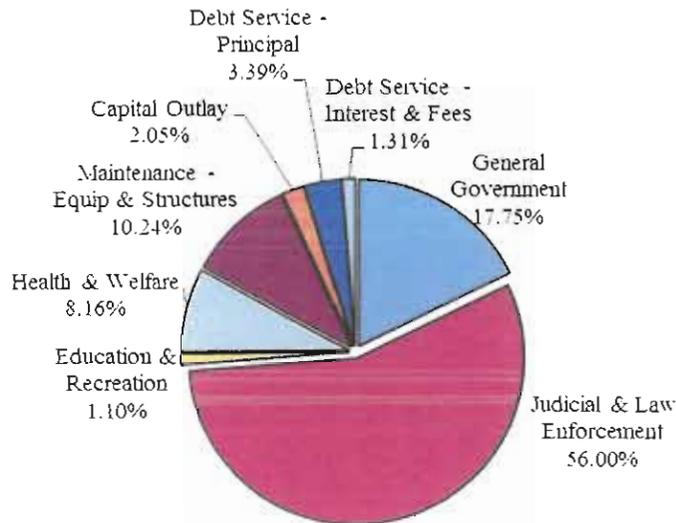
EXPENDITURES

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 2013-2014	Approved 2014-2015	Percentage Change
General Government	\$22,642,645	\$23,144,481	2.22%
Judicial & Law Enforcement	70,526,817	73,005,476	3.51%
Education & Recreation	1,397,377	1,428,629	2.24%
Health & Welfare	10,585,238	10,631,365	0.44%
Maintenance - Equipment & Structures	13,062,249	13,355,461	2.24%
Capital Outlay	2,493,972	2,675,389	7.27%
Debt Service - Principal	4,250,000	4,420,000	4.00%
Debt Service - Interest and Commission	1,875,512	1,691,644	-9.80%
Debt Service - Transaction Fees	14,000	12,000	-14.29%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2014-2015



General Fund expenditures make up 90.3% of total budgeted expenditures, while Debt Service make up 4.5% and Special Revenue funds make up 5.2% percent. All of the total increases from the 2013-2014 approved budget year to 2014-2015 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 2014-2015 including “transfers out” and contingency appropriation are approved at \$122,481,618. Revenues including “transfers in” are estimated at \$112,399,235.

Property Taxes represent 68.4% of the revenues generated by the General Fund. In 2014-2015 the budgeted property taxes for the General Fund is expected to decrease by \$1.9 million from the prior year’s budget. This decrease is due in large part to declines in industrial values in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. Budgeted property tax revenue for 2014-2015 is \$76,885,100 for the General Fund.

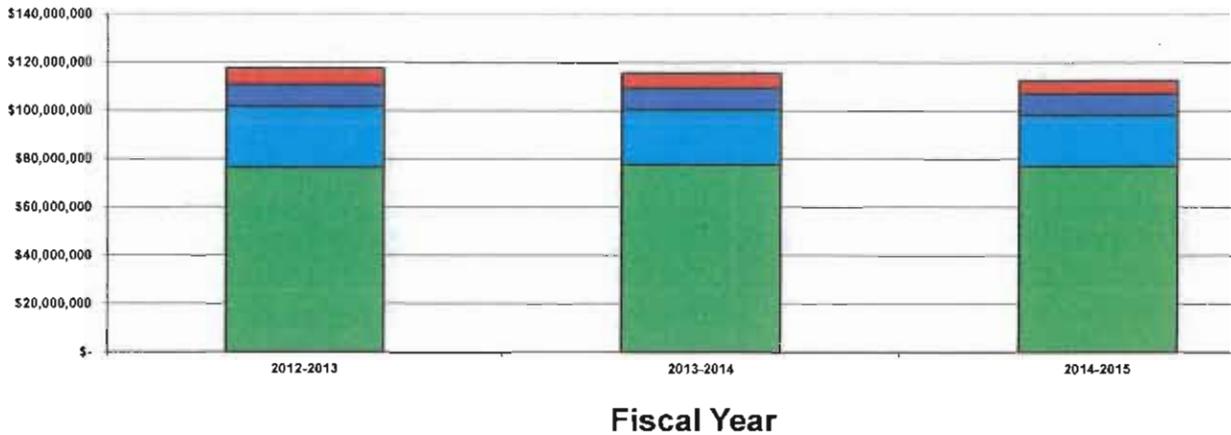
Budgeted sales tax revenue for 2014-2015 is \$21,450,000 which represents 19.1% of the revenues generated by the General Fund. Revenue from Sales taxes appears to have stabilized after recent industrial expansions. The County anticipates revenue from Sales taxes to maintain their current levels for the 2014-2015 budget year.

Fees collected by the County account for 7.7% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,680,744. 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 4.8% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$5,383,391. Other revenue sources are expected to remain relatively flat with the prior year’s budget.

The following graph shows the relationship of the major revenue sources for fiscal year 2012-2013 through 2014-2015:

General Fund (Revenues)



Expenditures budgeted for the 2014-2015 fiscal year total \$122,481,618 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%	\$ 79,885,541	\$ 82,556,778	3.34%
Operating Expenditures	26.67%	32,361,073	32,664,745	0.94%
Capital Outlay	1.66%	1,490,461	2,033,889	36.46%
Special Purpose Funding	4.27%	4,785,441	5,226,206	9.21%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has an addition of four positions for 2014-2015. One position was eliminated during the 2013-2014 fiscal year. A two percent salary increase for all employees will increase personnel services approximately \$1.3 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 one percent increase is mainly split between the increased cost for property insurance and retirees’ health insurance accounted for in the General Services department.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$543,428. 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 and Crime Lab. This year at least 140 computer replacements will be purchased. 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 - \$2,182,945, Jack Brooks Regional Airport - \$1,775,032, and County match for Grant funds - \$918,229. Contingency appropriations are budgeted at \$350,000.

In 2014-2015, the County will anticipate utilizing \$10,082,383 of the General Fund reserves to balance the operating requirements of the County. The County's ending available fund balance will be 28.7% 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 2013-2014	Approved 2013-2014	Percentage Change
General Government	19.67%	\$22,231,619	\$22,659,668	1.93%
Judicial & Law Enforcement	59.35%	66,173,293	68,388,670	3.35%
Education & Recreation	0.35%	393,032	402,359	2.37%
Health & Welfare	9.23%	10,585,238	10,631,365	0.44%
Maintenance - Equipment & Structures	11.40%	12,863,432	13,139,461	2.15%

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, and increase in cost for property insurance. One position is being added for 2014-2015 in the MIS department. 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 as well as the addition of three positions in the District Attorney's office. 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.

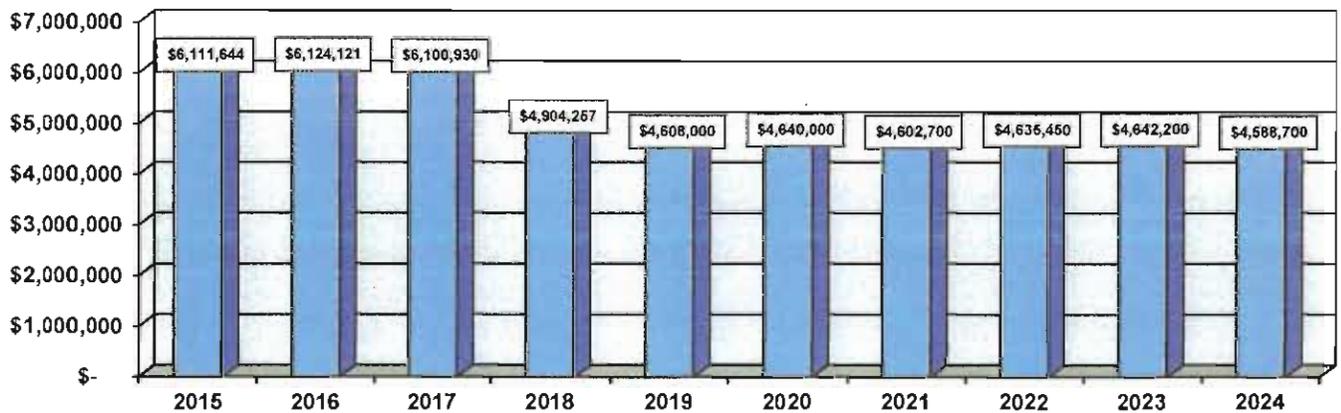
Health & Welfare increase is mostly due to the two percent salary increase to all employees and increases in employees' retirement and health insurance rates. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito 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. One position was eliminated during the 2013-2014 fiscal year. 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, 2014, the County has debt issues outstanding of \$45,080,000. Revenues are budgeted at \$6,001,732 for 2014-2015, of which 99.9% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,123,644 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2014-2015 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 2014-2015 are budgeted at \$6,392,748 and expenditures are budgeted at \$7,071,389. 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 the Texas Supreme Court e-file mandate in all courts. 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 \$10,947,018 are estimated for projects in the 2014-2015 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 2014-2015 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 2014-2015 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 \$6.4 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 \$470,463 in 2014-2015 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, 2013. 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 2014-2015 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 20 – Compile initial budget requests, and estimate of available resources.

JULY 21 – JULY 25 – Budget Hearings.

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

AUGUST 14 – Budget Workshop to discuss pending items for budget.

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

SEPTEMBER 11 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 12 – Notice of proposed increases in elected officials' salaries and allowances published in local newspaper. (Section 152.013 LGC)

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

SEPTEMBER 12 – File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 22 – Adopt tax rate.

SEPTEMBER 22 – Public hearing and adopt budget. (Section 111.039 LGC)

SEPTEMBER 29 – Receive & file budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County
Texas**

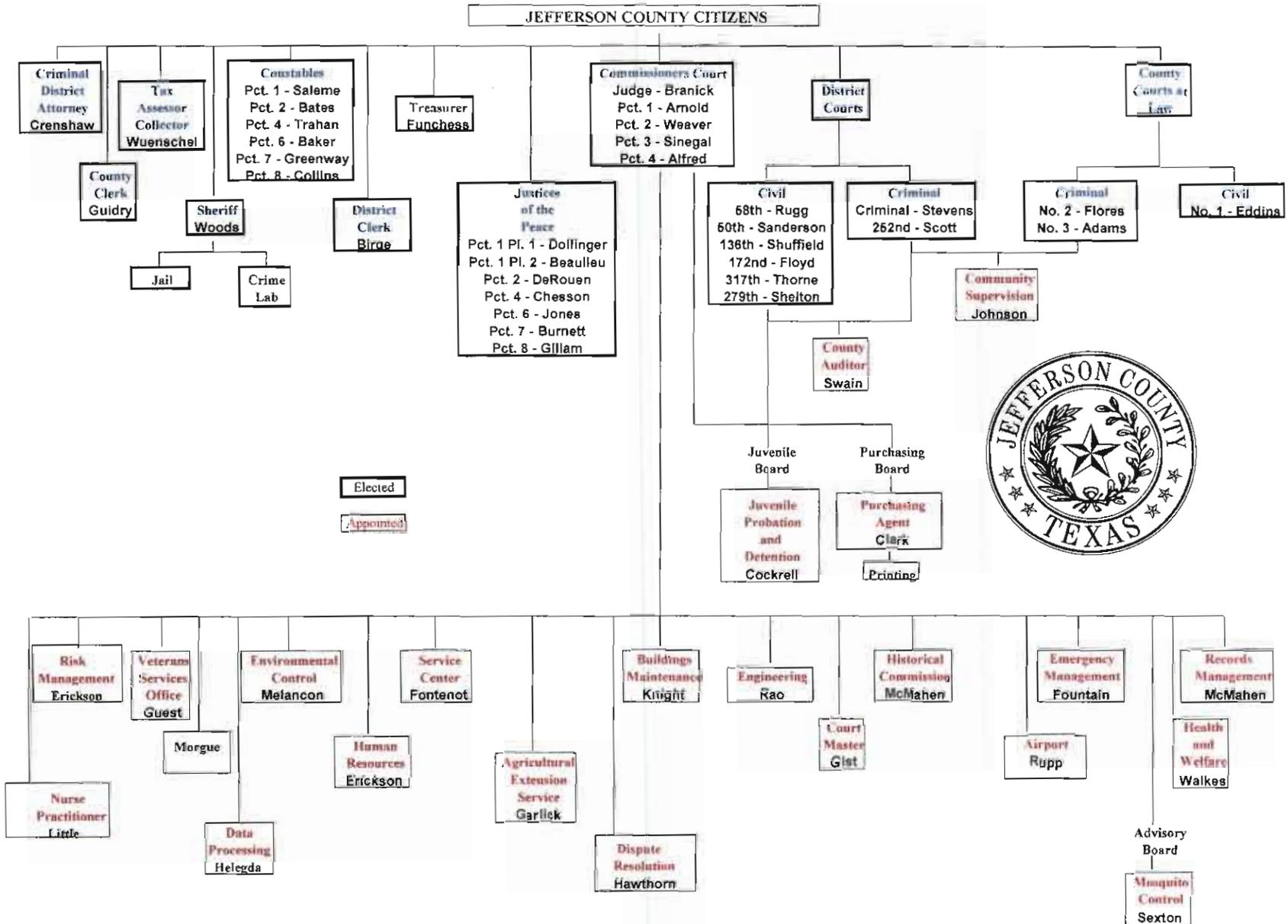
For the Fiscal Year Beginning

October 1, 2013

Executive Director

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2014

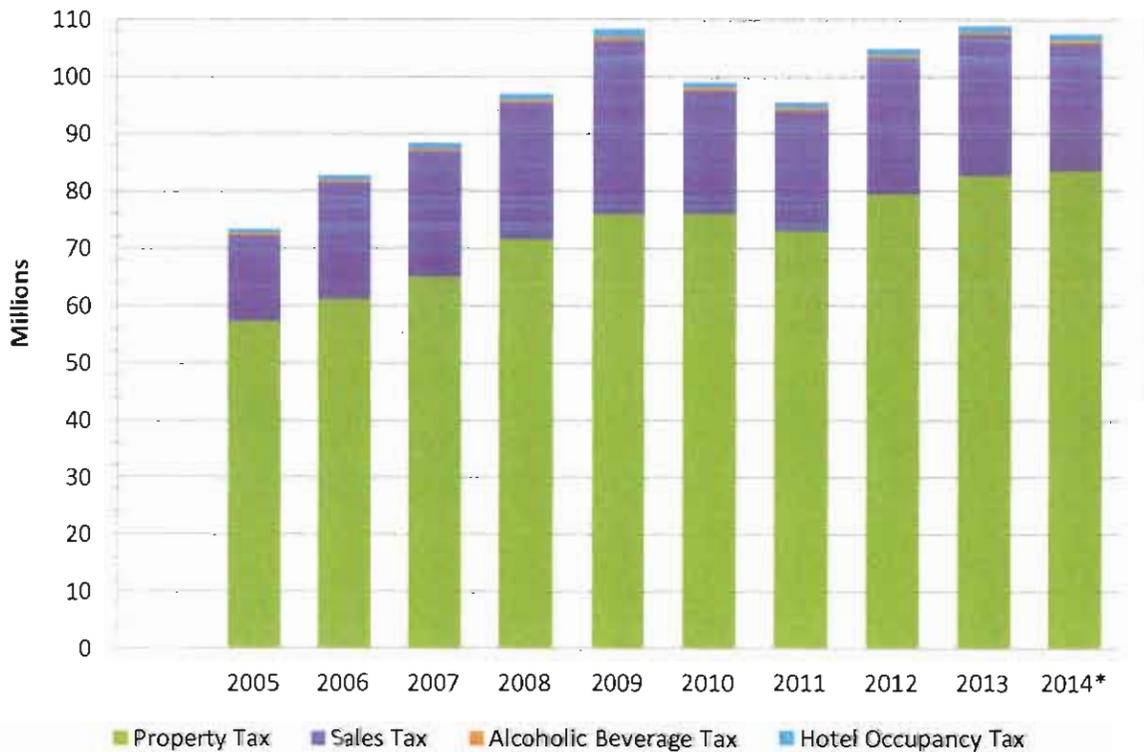


TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
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	82,593,407	24,695,194	475,162	1,015,651	108,779,414
2014*	83,588,494	22,200,000	503,496	1,039,500	107,331,490

* Estimate for current year

Tax Revenues by Source -All Funds



**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		
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%
2013	3,965,000	1,960,536	5,925,536	142,672,765	4.15%

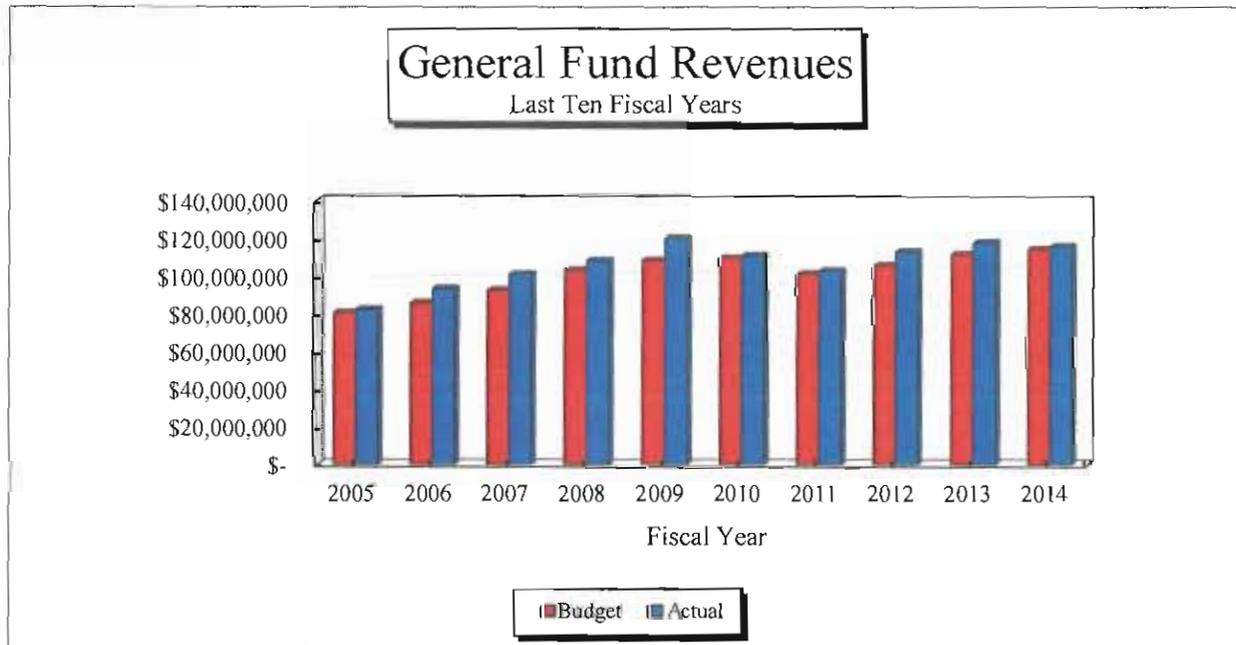
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

Tax Year	Assessed Value				Assessment Ratio	Estimated Actual Value	
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property			Total (b)
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
2013	25,832,370,800	6,667,443,764	19,164,927,036	6,742,185,740	25,907,112,776	100%	32,574,556,540

- (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

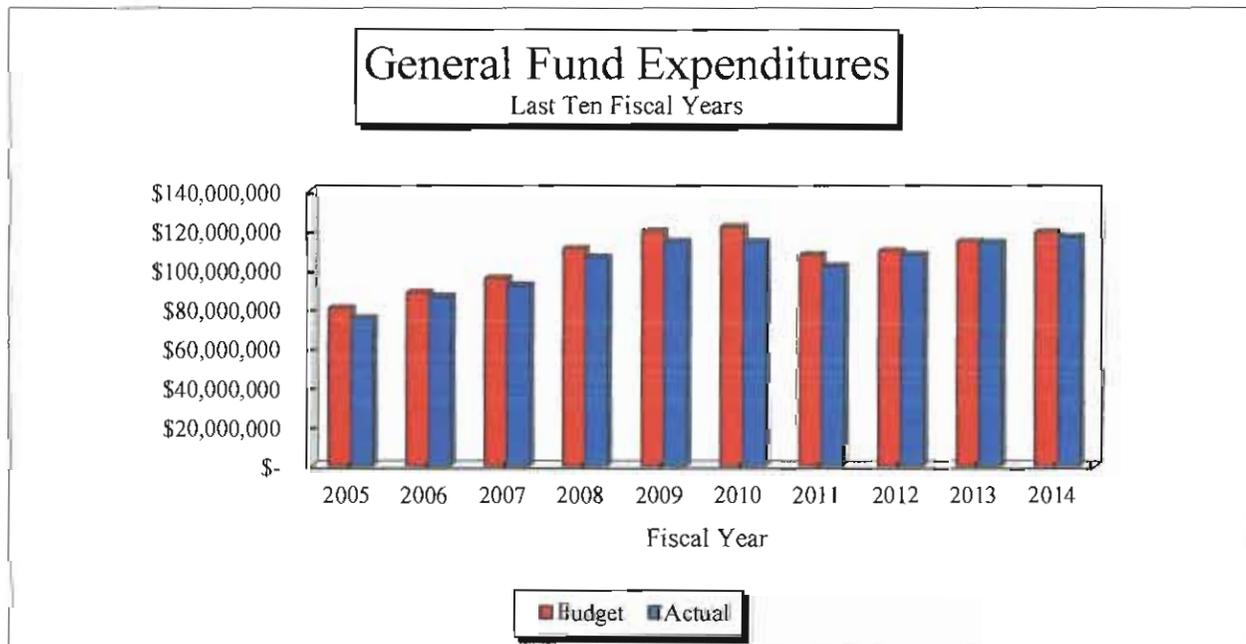
Fiscal Year	Adjusted Budget	Actual
2005	\$ 80,525,000	\$ 82,196,528
2006	85,757,016	93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,681,187
2011	101,016,860	102,643,405
2012	105,517,925	112,903,367
2013	111,504,653	117,560,491
2014	114,209,840	115,566,525 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	113,163,205
2014	118,522,516	115,872,367 *



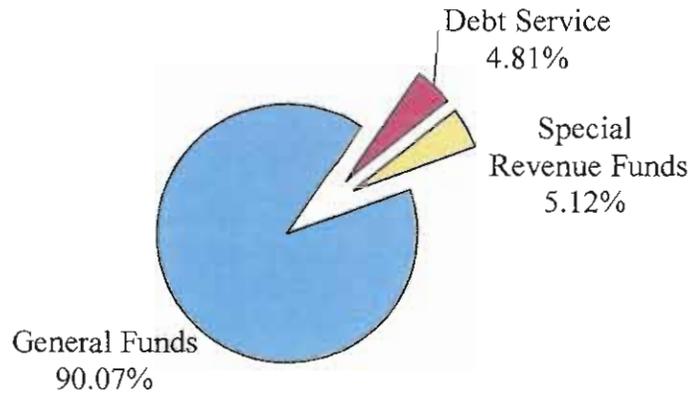
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

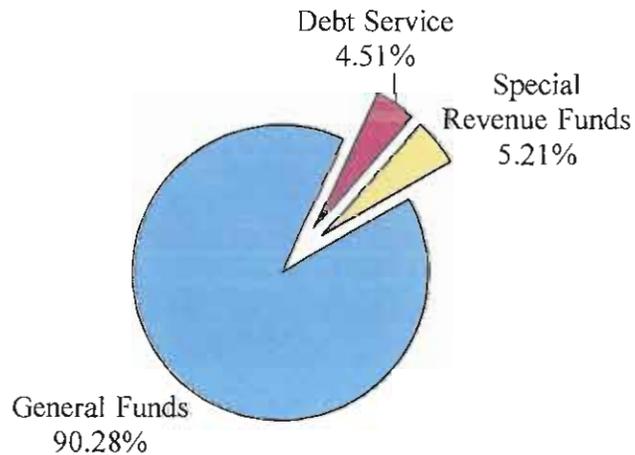
	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
REVENUES			
Property Taxes	\$ 82,593,407	\$ 83,588,494	\$ 82,877,967
Sales Taxes	26,186,007	23,742,996	22,450,000
Fees	10,135,049	10,393,504	10,016,044
Licenses	590,148	479,663	418,200
Sales, Rentals & Services	2,746,880	2,311,879	1,529,876
Intergovernmental	4,190,353	4,456,594	4,901,618
Fines & Forfeitures	2,072,656	1,859,065	1,825,000
Interest	191,933	230,447	237,010
Miscellaneous	40,518	17,926	24,000
Contributions	-	-	4,000
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ <u>128,746,951</u>	\$ <u>127,080,568</u>	\$ <u>124,283,715</u>
OTHER SOURCES			
Proceeds from Sales of Capital Assets	\$ -	\$ -	\$ -
Transfers In	<u>440,003</u>	<u>511,423</u>	<u>510,000</u>
	<u> </u>	<u> </u>	<u> </u>
Total Other Sources	\$ <u>440,003</u>	\$ <u>511,423</u>	\$ <u>510,000</u>
	<u> </u>	<u> </u>	<u> </u>
Total Revenues & Other Sources	\$ <u>129,186,954</u>	\$ <u>127,591,991</u>	\$ <u>124,793,715</u>
EXPENDITURES			
General Government	\$ 21,368,319	\$ 22,459,349	\$ 23,144,481
Judicial & Law Enforcement	64,219,551	67,152,291	73,005,476
Education & Recreation	1,193,021	1,208,066	1,428,629
Health & Welfare	9,638,595	10,064,830	10,631,365
Maintenance - Equipment & Structures	11,527,394	12,089,100	13,355,461
Capital Outlay	1,485,206	2,130,052	2,675,389
Debt Service -			
Principal	3,965,000	4,280,000	4,420,000
Interest and Commission	1,955,311	1,834,252	1,691,644
Transaction Fees	<u>5,225</u>	<u>4,855</u>	<u>12,000</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ <u>115,357,622</u>	\$ <u>121,222,795</u>	\$ <u>130,364,445</u>
OTHER USES			
Transfers Out	\$ 9,581,462	\$ 6,566,864	\$ 4,962,206
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>350,000</u>
	<u> </u>	<u> </u>	<u> </u>
Total Other Uses	\$ <u>9,581,462</u>	\$ <u>6,566,864</u>	\$ <u>5,312,206</u>
	<u> </u>	<u> </u>	<u> </u>
Total Appropriations	\$ <u>124,939,084</u>	\$ <u>127,789,659</u>	\$ <u>135,676,651</u>
BEGINNING FUND BALANCE			
	\$ <u>49,098,151</u>	\$ <u>53,346,021</u>	\$ <u>53,148,353</u>
ENDING FUND BALANCE			
	\$ 53,346,021	\$ 53,148,353	\$ 42,265,417
RESERVED FUND BALANCE			
	<u>2,114,421</u>	<u>1,976,954</u>	<u>1,855,042</u>
ENDING AVAILABLE FUND BALANCE			
	\$ <u>51,231,600</u>	\$ <u>51,171,399</u>	\$ <u>40,410,375</u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2015 - Revenues and Other Sources



FY 2015 - Expenditures and Other Uses



GENERAL FUND

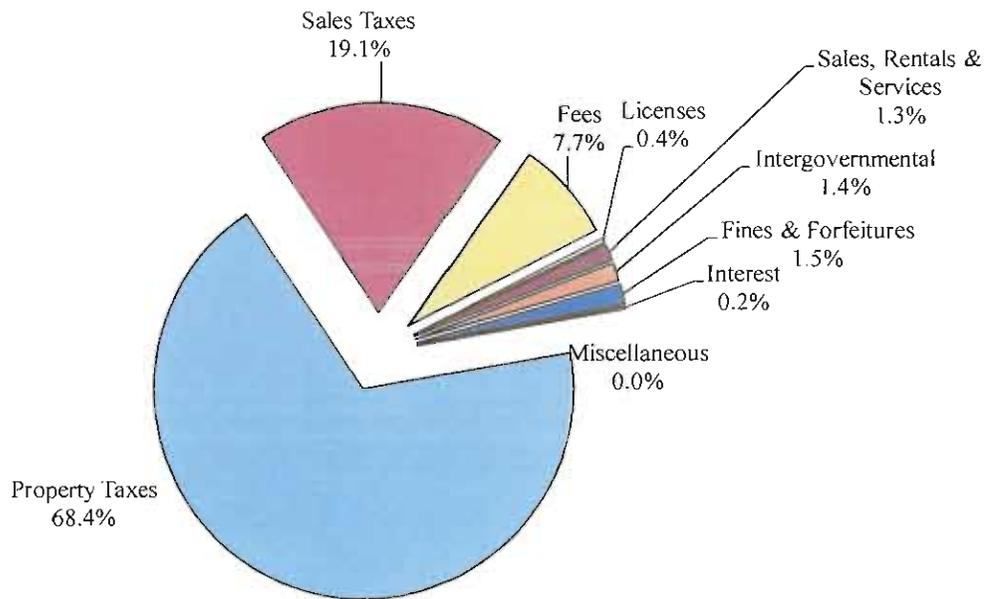
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
REVENUES			
Property Taxes	\$ 76,480,625	\$ 77,617,753	\$ 76,885,100
Sales Taxes	25,170,356	22,703,496	21,450,000
Fees	9,067,410	9,078,566	8,680,744
Licenses	590,148	479,663	418,200
Sales, Rentals & Services	2,658,453	2,146,579	1,429,876
Intergovernmental	1,510,298	1,566,339	1,574,315
Fines & Forfeitures	1,884,566	1,758,445	1,725,000
Interest	162,714	201,764	212,000
Miscellaneous	35,918	13,920	24,000
Contributions	-	-	-
Total Revenues	<u>\$ 117,560,488</u>	<u>\$ 115,566,525</u>	<u>\$ 112,399,235</u>
OTHER SOURCES			
Transfers In	\$ 3	-	-
Total Other Sources	<u>\$ 3</u>	<u>-</u>	<u>-</u>
Total Revenues & Other Sources	<u>\$ 117,560,491</u>	<u>\$ 115,566,525</u>	<u>\$ 112,399,235</u>
EXPENDITURES			
General Government	\$ 20,826,230	\$ 22,024,718	\$ 22,659,668
Judicial & Law Enforcement	60,579,727	63,344,352	68,388,670
Education & Recreation	339,621	371,383	402,359
Health & Welfare	9,638,595	10,064,830	10,631,365
Maintenance - Equipment & Structures	11,500,062	12,064,242	13,139,461
Capital Outlay	896,548	1,567,401	2,033,889
Total Expenditures	<u>\$ 103,780,783</u>	<u>\$ 109,436,926</u>	<u>\$ 117,255,412</u>
OTHER USES			
Transfers Out	\$ 9,382,422	\$ 6,435,441	\$ 4,876,206
Contingency Appropriation	-	-	350,000
Total Other Uses	<u>\$ 9,382,422</u>	<u>\$ 6,435,441</u>	<u>\$ 5,226,206</u>
Total Appropriations	<u>\$ 113,163,205</u>	<u>\$ 115,872,367</u>	<u>\$ 122,481,618</u>
BEGINNING FUND BALANCE	<u>\$ 42,228,333</u>	<u>\$ 46,625,619</u>	<u>\$ 46,319,777</u>
ENDING FUND BALANCE	<u>\$ 46,625,619</u>	<u>\$ 46,319,777</u>	<u>\$ 36,237,394</u>
RESERVED FUND BALANCE	<u>1,043,407</u>	<u>1,043,407</u>	<u>1,043,407</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 45,582,212</u>	<u>\$ 45,276,370</u>	<u>\$ 35,193,987</u>

**GENERAL FUND
SUMMARY OF REVENUES**

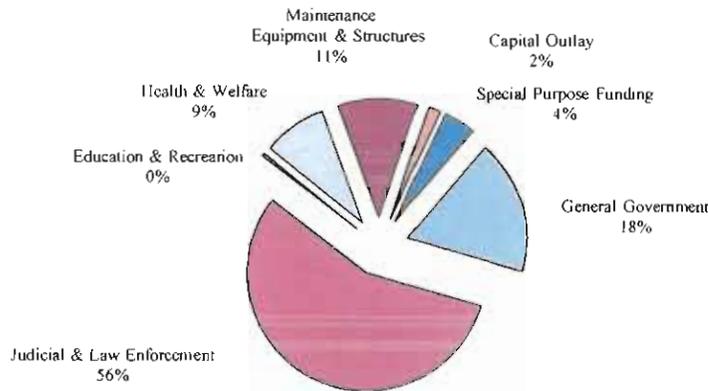
REVENUES	ACTUAL 2012-2013	ESTIMATED 2013-2014	APPROVED 2014-2015
Property Taxes	\$ 76,480,625	\$ 77,617,753	\$ 76,885,100
Sales Taxes	25,170,356	22,703,496	21,450,000
Fees	9,067,410	9,078,566	8,680,744
Licenses	590,148	479,663	418,200
Sales, Rentals & Services	2,658,453	2,146,579	1,429,876
Intergovernmental	1,510,298	1,566,339	1,574,315
Fines & Forfeitures	1,884,566	1,758,445	1,725,000
Interest	162,714	201,764	212,000
Miscellaneous	35,918	13,920	24,000
Total	\$ 117,560,488	\$ 115,566,525	\$ 112,399,235

Approved 2014-2015

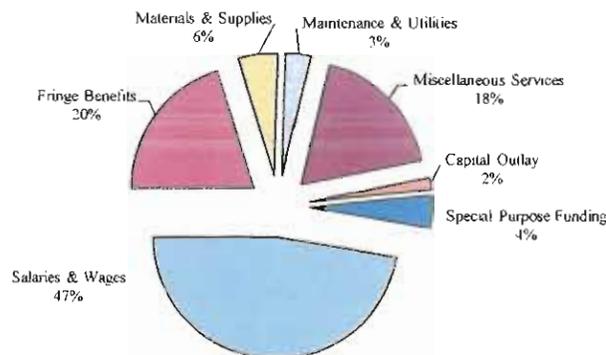


GENERAL FUND SUMMARY OF EXPENDITURES

<u>Department</u>	<u>APPROVED 2014-2015 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 22,659,668	18.49%
Judicial & Law Enforcement	68,388,670	55.84%
Education & Recreation	402,359	0.33%
Health & Welfare	10,631,365	8.68%
Maintenance - Equipment Structures	13,139,461	10.73%
Capital Outlay	2,033,889	1.66%
Special Purpose Funding	5,226,206	4.27%
Total	\$ 122,481,618	100.00%



<u>Category</u>	<u>APPROVED 2014-2015 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 57,747,069	47.14%
Fringe Benefits	24,809,709	20.26%
Materials & Supplies	6,480,059	5.29%
Maintenance & Utilities	3,917,648	3.20%
Miscellaneous Services	22,267,038	18.18%
Capital Outlay	2,033,889	1.66%
Special Purpose Funding	5,226,206	4.27%
Total	\$ 122,481,618	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
General Government			
Tax Assessor-Collector	\$ 3,325,861	\$ 3,396,038	\$ 3,668,340
Human Resources	365,501	380,952	430,962
County Auditor	1,356,372	1,324,418	1,415,573
County Clerk	2,017,460	2,088,983	2,167,027
County Judge	764,350	824,983	894,428
Risk Management	227,674	230,733	240,745
County Treasurer	264,005	352,721	375,326
Printing	134,856	150,632	168,274
Purchasing Agent	475,249	506,495	547,371
General Services	9,255,807	9,600,614	9,578,708
Management Information Systems	1,632,499	1,687,094	1,848,984
Voters Registration Department	206,501	241,705	226,010
Elections Department	539,519	970,888	815,383
Veterans Services	260,576	268,462	282,537
Total General Government	\$ <u>20,826,230</u>	\$ <u>22,024,718</u>	\$ <u>22,659,668</u>
Judicial & Law Enforcement			
District Attorney	\$ 5,206,164	\$ 5,459,267	\$ 6,460,869
District Clerk	1,583,022	1,538,519	1,799,632
District Courts	5,038,312	5,009,729	4,934,816
Jury	692,675	741,053	1,086,240
Justice of the Peace	2,198,952	2,243,154	2,482,384
County Courts at Law	1,512,816	1,669,691	1,756,318
Court Master	386,315	472,008	483,603
Dispute Resolution Center	189,642	192,993	254,682
Juvenile Alternative School	316,583	348,681	381,977
Community Supervision	12,313	14,384	10,228
Sheriff	11,141,486	11,864,695	12,859,790
Crime Laboratory	1,119,172	1,168,019	1,320,193
Jail	24,934,874	26,070,391	27,186,288
Juvenile Probation	1,112,736	1,254,796	1,549,640
Juvenile Detention Home	1,755,684	1,808,771	2,042,112
Constables	2,703,193	2,740,229	3,019,898
County Morgue	675,788	747,972	760,000
Total Judicial & Law Enforcement	\$ <u>60,579,727</u>	\$ <u>63,344,352</u>	\$ <u>68,388,670</u>
Education & Recreation			
Agricultural Extension Service	\$ <u>339,621</u>	\$ <u>371,383</u>	\$ <u>402,359</u>
Total Education & Recreation	\$ <u>339,621</u>	\$ <u>371,383</u>	\$ <u>402,359</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,061,375	\$ 1,086,262	\$ 1,257,858
Health & Welfare Unit 2	1,042,945	1,074,176	1,208,834
Nurse Practitioner	299,667	303,976	299,070
Child Welfare	145,736	136,288	153,900
Environmental Control	335,885	344,960	375,848
Indigent Medical Service	4,588,916	4,877,533	4,897,891
Mosquito Control	1,923,826	1,987,745	2,163,276
Emergency Management	190,245	203,890	224,688
Tobacco Settlement	50,000	50,000	50,000
Total Health & Welfare	\$ 9,638,595	\$ 10,064,830	\$ 10,631,365
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,354,996	\$ 2,431,568	\$ 2,754,648
Port Arthur Buildings	578,375	608,181	746,362
Mid-County Buildings	181,829	183,399	217,228
Road & Bridge Pct. #1	1,390,788	1,487,043	1,565,779
Road & Bridge Pct. #2	1,544,993	1,605,900	1,591,393
Road & Bridge Pct. #3	1,415,477	1,549,313	1,751,562
Road & Bridge Pct. #4	1,744,662	1,837,011	2,021,214
Engineering	873,949	903,090	985,864
Parks & Recreation	147,077	162,638	197,532
Service Center	1,267,916	1,296,099	1,307,879
Total Maintenance - Equipment & Structures	\$ 11,500,062	\$ 12,064,242	\$ 13,139,461
Capital Outlay	\$ 896,548	\$ 1,567,401	\$ 2,033,889
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 350,000
Transfers Out	9,382,422	6,435,441	4,876,206
Total Special Purpose Funding	\$ 9,382,422	\$ 6,435,441	\$ 5,226,206
Total General Fund Expenditures	\$ 113,163,205	\$ 115,872,367	\$ 122,481,618

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.

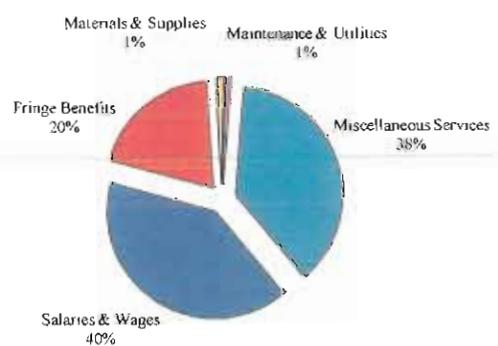
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
DEPARTMENTS			
Tax Assessor-Collector	\$ 3,325,861	\$ 3,396,038	\$ 3,668,340
Human Resources	365,501	380,952	430,962
County Auditor	1,356,372	1,324,418	1,415,573
County Clerk	2,017,460	2,088,983	2,167,027
County Judge	764,350	824,983	894,428
Risk Management	227,674	230,733	240,745
County Treasurer	264,005	352,721	375,326
Printing	134,856	150,632	168,274
Purchasing Agent	475,249	506,495	547,371
General Services	9,255,807	9,600,614	9,578,708
Management Information Systems	1,632,499	1,687,094	1,848,984
Voters Registration Department	206,501	241,705	226,010
Elections Department	539,519	970,888	815,383
Veterans Services	260,576	268,462	282,537
Total	\$ 20,826,230	\$ 22,024,718	\$ 22,659,668

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 9,138,097
Fringe Benefits	4,481,604
Materials & Supplies	280,211
Maintenance & Utilities	237,298
Miscellaneous Services	8,522,458
Total	\$ 22,659,668



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	52	-	-	-	-	-	53
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	15	-	-	-	-	-	15
County Clerk	1	30	-	-	-	-	-	31
County Judge	1	6	-	-	-	-	1	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	3	-	-	-	-	-	4
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	19	-	-	-	-	-	19
Voters Registration Department	-	3	-	-	-	-	-	3
Elections Department	-	4	-	1	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	147	-	2	-	2	1	160

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,177,293	\$ 2,191,392	\$ 2,326,506
Fringe Benefits	934,520	971,764	1,089,998
Materials & Supplies	42,696	43,135	45,500
Maintenance & Utilities	99,162	101,900	106,526
Miscellaneous Services	72,190	87,847	99,810
Total	<u>\$ 3,325,861</u>	<u>\$ 3,396,038</u>	<u>\$ 3,668,340</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 240,165	\$ 248,248	\$ 276,945
Fringe Benefits	97,699	102,950	116,990
Materials & Supplies	1,465	1,787	3,724
Maintenance & Utilities	549	385	1,500
Miscellaneous Services	25,623	27,582	31,803
Total	<u>\$ 365,501</u>	<u>\$ 380,952</u>	<u>\$ 430,962</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 932,590	\$ 904,504	\$ 955,002
Fringe Benefits	353,624	350,740	384,195
Materials & Supplies	7,036	8,220	10,576
Maintenance & Utilities	2,840	2,449	2,700
Miscellaneous Services	60,282	58,505	63,100
Total	<u>\$ 1,356,372</u>	<u>\$ 1,324,418</u>	<u>\$ 1,415,573</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,340,214	\$ 1,372,860	\$ 1,410,934
Fringe Benefits	567,294	599,124	632,607
Materials & Supplies	35,969	37,368	35,950
Maintenance & Utilities	22,615	20,286	23,500
Miscellaneous Services	51,368	59,345	64,036
Total	<u>\$ 2,017,460</u>	<u>\$ 2,088,983</u>	<u>\$ 2,167,027</u>
<u>County Judge</u>			
Salaries & Wages	\$ 510,522	\$ 530,108	\$ 540,918
Fringe Benefits	214,531	225,356	239,839
Materials & Supplies	4,812	4,522	4,671
Maintenance & Utilities	487	414	1,850
Miscellaneous Services	33,998	64,583	107,150
Total	<u>\$ 764,350</u>	<u>\$ 824,983</u>	<u>\$ 894,428</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 164,112	\$ 164,856	\$ 170,714
Fringe Benefits	57,170	59,916	63,570
Materials & Supplies	841	700	1,000
Maintenance & Utilities	1,715	1,100	800
Miscellaneous Services	3,836	4,161	4,661
Total	<u>\$ 227,674</u>	<u>\$ 230,733</u>	<u>\$ 240,745</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 174,194	\$ 224,268	\$ 232,772
Fringe Benefits	70,167	101,484	107,986
Materials & Supplies	3,349	3,049	3,650
Maintenance & Utilities	10,352	10,253	15,460
Miscellaneous Services	5,943	13,667	15,458
Total	<u>\$ 264,005</u>	<u>\$ 352,721</u>	<u>\$ 375,326</u>
<u>Printing</u>			
Salaries & Wages	\$ 53,979	\$ 56,376	\$ 58,026
Fringe Benefits	24,589	26,256	28,071
Materials & Supplies	27,189	28,000	40,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	29,099	40,000	42,177
Total	<u>\$ 134,856</u>	<u>\$ 150,632</u>	<u>\$ 168,274</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 305,160	\$ 324,924	\$ 340,590
Fringe Benefits	134,526	144,924	154,562
Materials & Supplies	3,292	2,812	3,150
Maintenance & Utilities	1,330	1,156	1,000
Miscellaneous Services	30,941	32,679	48,069
Total	<u>\$ 475,249</u>	<u>\$ 506,495</u>	<u>\$ 547,371</u>
<u>General Services</u>			
Salaries & Wages	\$ 1,183,603	\$ 1,101,372	\$ 999,484
Fringe Benefits	886,517	898,021	882,229
Materials & Supplies	59,747	59,910	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	7,125,940	7,541,311	7,636,995
Total	<u>\$ 9,255,807</u>	<u>\$ 9,600,614</u>	<u>\$ 9,578,708</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,101,925	\$ 1,127,839	\$ 1,222,466
Fringe Benefits	422,202	450,064	504,178
Materials & Supplies	25,814	28,089	30,480
Maintenance & Utilities	60,595	60,046	66,012
Miscellaneous Services	21,963	21,056	25,848
Total	<u>\$ 1,632,499</u>	<u>\$ 1,687,094</u>	<u>\$ 1,848,984</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 136,491	\$ 128,280	\$ 135,296
Fringe Benefits	57,476	60,696	66,414
Materials & Supplies	1,287	4,000	8,500
Maintenance & Utilities	9,887	45,436	12,000
Miscellaneous Services	1,360	3,293	3,800
Total	<u>\$ 206,501</u>	<u>\$ 241,705</u>	<u>\$ 226,010</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> 2012-2013	<u>ESTIMATED</u> 2013-2014	<u>APPROVED</u> 2014-2015
<u>Elections Department</u>			
Salaries & Wages	\$ 197,818	\$ 236,244	\$ 290,075
Fringe Benefits	79,539	98,326	120,769
Materials & Supplies	28,761	69,667	32,000
Maintenance & Utilities	2,688	10,000	5,000
Miscellaneous Services	230,713	556,651	367,539
Total	<u>\$ 539,519</u>	<u>\$ 970,888</u>	<u>\$ 815,383</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 166,702	\$ 169,308	\$ 178,369
Fringe Benefits	79,796	85,092	90,196
Materials & Supplies	1,008	1,097	1,010
Maintenance & Utilities	1,069	946	950
Miscellaneous Services	12,001	12,019	12,012
Total	<u>\$ 260,576</u>	<u>\$ 268,462</u>	<u>\$ 282,537</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.

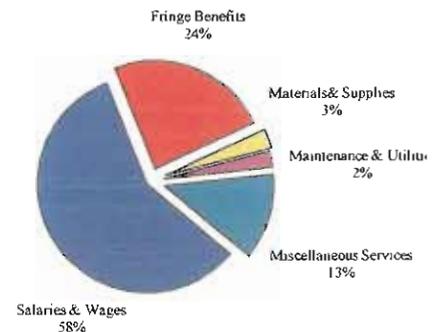
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. 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 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 5,206,164	\$ 5,459,267	\$ 6,460,869
District Clerk	1,583,022	1,538,519	1,799,632
District Courts	5,038,312	5,009,729	4,934,816
Jury	692,675	741,053	1,086,240
Justice of the Peace	2,198,952	2,243,154	2,482,384
County Courts at Law	1,512,816	1,669,691	1,756,318
Court Master	386,315	472,008	483,603
Dispute Resolution Center	189,642	192,993	254,682
Juvenile Alternative School	316,583	348,681	381,977
Community Supervision	12,313	14,384	10,228
Sheriff	11,141,486	11,864,695	12,859,790
Crime Laboratory	1,119,172	1,168,019	1,320,193
Jail	24,934,874	26,070,391	27,186,288
Juvenile Probation	1,112,736	1,254,796	1,549,640
Juvenile Detention Home	1,755,684	1,808,771	2,042,112
Constables	2,703,193	2,740,229	3,019,898
County Morgue	675,788	747,972	760,000
Total	\$ <u>60,579,727</u>	\$ <u>63,344,352</u>	\$ <u>68,388,670</u>

	<u>APPROVED 2014-2015</u>
Salaries & Wages	\$ 39,545,553
Fringe Benefits	16,442,175
Materials & Supplies	1,990,526
Maintenance & Utilities	1,645,273
Miscellaneous Services	8,765,143
Total	\$ <u>68,388,670</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney		1	24	-	-	-	36	61
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	-	-	97	131
Crime Laboratory		-	-	11	-	-	-	11
Jail		-	13	2	8	1	239	263
Juvenile Probation		-	3	-	-	15	-	18
Juvenile Detention Home		-	-	19	-	1	-	20
Constables		6	8	-	-	-	14	28
County Morgue		-	-	-	-	-	-	-
Total	27	145	46	8	1	19	405	651

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,655,091	\$ 3,807,712	\$ 4,435,651
Fringe Benefits	1,386,063	1,466,425	1,754,353
Materials & Supplies	42,314	40,433	73,443
Maintenance & Utilities	17,791	16,165	21,000
Miscellaneous Services	104,905	128,532	176,422
Total	<u>\$ 5,206,164</u>	<u>\$ 5,459,267</u>	<u>\$ 6,460,869</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,084,547	\$ 1,038,072	\$ 1,212,038
Fringe Benefits	466,587	467,952	546,560
Materials & Supplies	16,745	18,290	19,000
Maintenance & Utilities	11,929	11,892	16,750
Miscellaneous Services	3,214	2,313	5,284
Total	<u>\$ 1,583,022</u>	<u>\$ 1,538,519</u>	<u>\$ 1,799,632</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 246,189	\$ 403,564	\$ 477,263
Fringe Benefits	85,219	140,600	194,778
Materials & Supplies	1,500	6,580	8,055
Maintenance & Utilities	105	85	2,200
Miscellaneous Services	992,502	817,830	826,805
Total	<u>\$ 1,325,515</u>	<u>\$ 1,368,659</u>	<u>\$ 1,509,101</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 186,909	\$ 191,848	\$ 196,016
Fringe Benefits	80,620	87,654	96,542
Materials & Supplies	5,966	3,500	3,500
Maintenance & Utilities	54	47	400
Miscellaneous Services	6,260	6,998	9,228
Total	<u>\$ 279,809</u>	<u>\$ 290,047</u>	<u>\$ 305,686</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 183,442	\$ 189,000	\$ 192,417
Fringe Benefits	74,055	79,848	83,472
Materials & Supplies	530	264	1,750
Maintenance & Utilities	97	129	700
Miscellaneous Services	4,941	5,950	9,385
Total	<u>\$ 263,065</u>	<u>\$ 275,191</u>	<u>\$ 287,724</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 181,199	\$ 186,684	\$ 190,466
Fringe Benefits	82,377	87,288	92,420
Materials & Supplies	104	104	1,074
Maintenance & Utilities	132	125	430
Miscellaneous Services	5,259	5,784	7,816
Total	<u>\$ 269,071</u>	<u>\$ 279,985</u>	<u>\$ 292,206</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 183,760	\$ 190,896	\$ 195,488
Fringe Benefits	71,683	70,872	87,026
Materials & Supplies	157	497	1,180
Maintenance & Utilities	470	370	1,000
Miscellaneous Services	8,036	8,626	10,431
Total	<u>\$ 264,106</u>	<u>\$ 271,261</u>	<u>\$ 295,125</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 393,964	\$ 251,611	\$ 206,191
Fringe Benefits	155,471	106,560	95,302
Materials & Supplies	4,321	3,933	6,057
Maintenance & Utilities	10,943	10,474	8,628
Miscellaneous Services	1,036,296	1,086,340	842,328
Total	<u>\$ 1,600,995</u>	<u>\$ 1,458,918</u>	<u>\$ 1,158,506</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 147,876	\$ 155,232	\$ 157,876
Fringe Benefits	53,544	57,888	60,288
Materials & Supplies	938	1,278	1,250
Maintenance & Utilities	104	75	250
Miscellaneous Services	152,386	140,748	167,621
Total	<u>\$ 354,848</u>	<u>\$ 355,221</u>	<u>\$ 387,285</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 339,237	\$ 345,168	\$ 355,572
Fringe Benefits	114,693	121,308	139,824
Materials & Supplies	809	1,434	2,000
Maintenance & Utilities	95	127	650
Miscellaneous Services	226,069	242,410	201,137
Total	<u>\$ 680,903</u>	<u>\$ 710,447</u>	<u>\$ 699,183</u>
<u>Jury</u>			
Salaries & Wages	\$ 125,502	\$ 127,584	\$ 130,503
Fringe Benefits	47,989	50,628	53,237
Materials & Supplies	6,173	6,250	18,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	513,011	556,591	884,500
Total	<u>\$ 692,675</u>	<u>\$ 741,053</u>	<u>\$ 1,086,240</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 225,186	\$ 228,384	\$ 238,489
Fringe Benefits	88,208	98,940	103,689
Materials & Supplies	1,614	1,829	3,225
Maintenance & Utilities	1,626	1,694	2,500
Miscellaneous Services	5,711	5,934	7,191
Total	<u>\$ 322,345</u>	<u>\$ 336,781</u>	<u>\$ 355,094</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 224,074	\$ 223,032	\$ 236,360
Fringe Benefits	92,432	96,012	102,342
Materials & Supplies	2,273	1,659	2,600
Maintenance & Utilities	1,923	2,068	2,400
Miscellaneous Services	6,043	5,587	5,848
Total	<u>\$ 326,745</u>	<u>\$ 328,358</u>	<u>\$ 349,550</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 183,640	\$ 188,628	\$ 217,977
Fringe Benefits	82,567	83,208	102,994
Materials & Supplies	2,294	2,726	3,100
Maintenance & Utilities	517	1,117	1,150
Miscellaneous Services	4,806	4,645	5,337
Total	<u>\$ 273,824</u>	<u>\$ 280,324</u>	<u>\$ 330,558</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 204,341	\$ 217,332	\$ 237,815
Fringe Benefits	87,988	94,824	102,694
Materials & Supplies	974	1,461	4,100
Maintenance & Utilities	2,364	2,378	3,000
Miscellaneous Services	5,259	6,272	7,710
Total	<u>\$ 300,926</u>	<u>\$ 322,267</u>	<u>\$ 355,319</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 225,773	\$ 241,584	\$ 238,312
Fringe Benefits	98,834	100,284	112,228
Materials & Supplies	4,334	4,146	4,500
Maintenance & Utilities	2,542	2,420	3,100
Miscellaneous Services	6,202	6,196	6,494
Total	<u>\$ 337,685</u>	<u>\$ 354,630</u>	<u>\$ 364,634</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 220,644	\$ 218,832	\$ 237,022
Fringe Benefits	87,722	90,300	106,674
Materials & Supplies	3,936	4,112	4,834
Maintenance & Utilities	7,289	7,365	8,350
Miscellaneous Services	3,982	3,901	5,390
Total	<u>\$ 323,573</u>	<u>\$ 324,510</u>	<u>\$ 362,270</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 213,884	\$ 200,952	\$ 239,625
Fringe Benefits	87,080	80,316	107,350
Materials & Supplies	4,655	4,400	6,364
Maintenance & Utilities	3,406	3,569	3,500
Miscellaneous Services	4,829	7,047	8,120
Total	<u>\$ 313,854</u>	<u>\$ 296,284</u>	<u>\$ 364,959</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 281,772	\$ 317,508	\$ 327,964
Fringe Benefits	97,305	118,812	127,643
Materials & Supplies	1,339	1,200	2,600
Maintenance & Utilities	351	327	500
Miscellaneous Services	6,956	11,028	15,828
Total	<u>\$ 387,723</u>	<u>\$ 448,875</u>	<u>\$ 474,535</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 391,989	\$ 412,236	\$ 418,931
Fringe Benefits	134,647	147,096	155,157
Materials & Supplies	2,602	2,190	4,400
Maintenance & Utilities	1,000	1,080	1,750
Miscellaneous Services	57,802	67,693	73,517
Total	<u>\$ 588,040</u>	<u>\$ 630,295</u>	<u>\$ 653,755</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 375,643	\$ 388,620	\$ 400,523
Fringe Benefits	131,394	140,819	149,569
Materials & Supplies	1,542	4,050	4,491
Maintenance & Utilities	1,314	1,334	1,750
Miscellaneous Services	27,160	55,698	71,695
Total	<u>\$ 537,053</u>	<u>\$ 590,521</u>	<u>\$ 628,028</u>
<u>Court Master</u>			
Salaries & Wages	\$ 212,987	\$ 216,612	\$ 221,845
Fringe Benefits	89,333	94,128	99,289
Materials & Supplies	1,919	2,000	3,500
Maintenance & Utilities	392	487	850
Miscellaneous Services	81,684	158,781	158,119
Total	<u>\$ 386,315</u>	<u>\$ 472,008</u>	<u>\$ 483,603</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 125,392	\$ 128,496	\$ 154,622
Fringe Benefits	42,352	43,536	75,206
Materials & Supplies	2,854	1,185	1,185
Maintenance & Utilities	434	390	1,923
Miscellaneous Services	18,610	19,386	21,746
Total	<u>\$ 189,642</u>	<u>\$ 192,993</u>	<u>\$ 254,682</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 221,065	\$ 244,248	\$ 266,626
Fringe Benefits	89,335	98,232	107,851
Materials & Supplies	3,955	3,972	4,000
Maintenance & Utilities	1,485	1,485	1,500
Miscellaneous Services	743	744	2,000
Total	<u>\$ 316,583</u>	<u>\$ 348,681</u>	<u>\$ 381,977</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	5,690	7,900	3,605
Maintenance & Utilities	1,000	861	1,000
Miscellaneous Services	5,623	5,623	5,623
Total	<u>\$ 12,313</u>	<u>\$ 14,384</u>	<u>\$ 10,228</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 7,723,808	\$ 8,103,144	\$ 8,646,141
Fringe Benefits	2,928,206	3,201,700	3,538,130
Materials & Supplies	151,600	187,264	246,832
Maintenance & Utilities	102,033	108,900	120,450
Miscellaneous Services	235,839	263,687	308,237
Total	<u>\$ 11,141,486</u>	<u>\$ 11,864,695</u>	<u>\$ 12,859,790</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 718,493	\$ 735,804	\$ 840,204
Fringe Benefits	256,804	273,000	315,334
Materials & Supplies	56,638	58,137	58,000
Maintenance & Utilities	8,499	8,538	8,500
Miscellaneous Services	78,738	92,540	98,155
Total	<u>\$ 1,119,172</u>	<u>\$ 1,168,019</u>	<u>\$ 1,320,193</u>
<u>Jail</u>			
Salaries & Wages	\$ 13,418,741	\$ 14,136,099	\$ 14,622,120
Fringe Benefits	5,276,771	5,750,208	6,182,768
Materials & Supplies	1,245,694	1,273,572	1,330,500
Maintenance & Utilities	1,123,939	1,169,248	1,207,400
Miscellaneous Services	3,869,729	3,741,264	3,843,500
Total	<u>\$ 24,934,874</u>	<u>\$ 26,070,391</u>	<u>\$ 27,186,288</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 699,302	\$ 815,556	\$ 995,960
Fringe Benefits	351,924	375,972	437,982
Materials & Supplies	9,275	9,037	9,827
Maintenance & Utilities	3,313	3,035	6,467
Miscellaneous Services	48,922	51,196	99,404
Total	<u>\$ 1,112,736</u>	<u>\$ 1,254,796</u>	<u>\$ 1,549,640</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,023,067	\$ 1,044,284	\$ 1,188,361
Fringe Benefits	401,965	423,188	491,449
Materials & Supplies	107,255	100,986	106,547
Maintenance & Utilities	173,526	188,218	191,100
Miscellaneous Services	49,871	52,095	64,655
Total	<u>\$ 1,755,684</u>	<u>\$ 1,808,771</u>	<u>\$ 2,042,112</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2012-2013	ESTIMATED 2013-2014	APPROVED 2014-2015
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 477,437	\$ 439,992	\$ 507,843
Fringe Benefits	163,498	179,388	207,402
Materials & Supplies	17,349	18,136	12,362
Maintenance & Utilities	3,808	4,022	6,075
Miscellaneous Services	18,487	18,619	17,951
Total	<u>\$ 680,579</u>	<u>\$ 660,157</u>	<u>\$ 751,633</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 278,849	\$ 278,940	\$ 297,497
Fringe Benefits	105,653	112,956	122,167
Materials & Supplies	3,814	4,069	8,170
Maintenance & Utilities	367	450	600
Miscellaneous Services	4,080	6,259	6,295
Total	<u>\$ 392,763</u>	<u>\$ 402,674</u>	<u>\$ 434,729</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 261,025	\$ 273,468	\$ 291,052
Fringe Benefits	104,083	111,864	120,524
Materials & Supplies	8,278	4,012	4,925
Maintenance & Utilities	798	733	1,350
Miscellaneous Services	5,834	8,572	9,016
Total	<u>\$ 380,018</u>	<u>\$ 398,649</u>	<u>\$ 426,867</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 324,027	\$ 329,220	\$ 380,095
Fringe Benefits	124,199	131,484	149,552
Materials & Supplies	12,939	12,936	13,100
Maintenance & Utilities	3,807	3,504	3,000
Miscellaneous Services	18,610	11,834	14,429
Total	<u>\$ 483,582</u>	<u>\$ 488,978</u>	<u>\$ 560,176</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 282,992	\$ 287,856	\$ 298,972
Fringe Benefits	90,018	99,348	117,039
Materials & Supplies	1,948	2,170	2,700
Maintenance & Utilities	623	618	1,250
Miscellaneous Services	3,423	5,824	6,024
Total	<u>\$ 379,004</u>	<u>\$ 395,816</u>	<u>\$ 425,985</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 275,202	\$ 280,032	\$ 291,716
Fringe Benefits	97,089	97,596	103,340
Materials & Supplies	4,651	4,613	9,750
Maintenance & Utilities	2,792	2,178	3,800
Miscellaneous Services	7,513	9,536	11,902
Total	<u>\$ 387,247</u>	<u>\$ 393,955</u>	<u>\$ 420,508</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,411	5,249	10,000
Miscellaneous Services	<u>669,377</u>	<u>742,723</u>	<u>750,000</u>
Total	<u>\$ 675,788</u>	<u>\$ 747,972</u>	<u>\$ 760,000</u>

EDUCATION & RECREATION

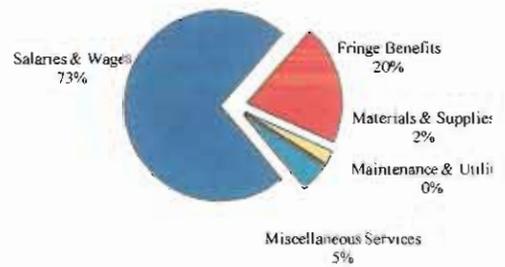
Education and Recreation includes the Agricultural Extension Service of the County.

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 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 339,621	\$ 371,383	\$ 402,359
Total	\$ <u>339,621</u>	\$ <u>371,383</u>	\$ <u>402,359</u>

	<u>APPROVED 2014-2015</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 291,738
Fringe Benefits	81,895
Materials & Supplies	9,274
Maintenance & Utilities	835
Miscellaneous Services	<u>18,617</u>
Total	\$ <u>402,359</u>



PERSONNEL SUMMARY

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

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 247,138	\$ 273,192	\$ 291,738
Fringe Benefits	69,228	74,628	81,895
Materials & Supplies	7,647	6,833	9,274
Maintenance & Utilities	403	586	835
Miscellaneous Services	15,205	16,144	18,617
Total	<u>\$ 339,621</u>	<u>\$ 371,383</u>	<u>\$ 402,359</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.

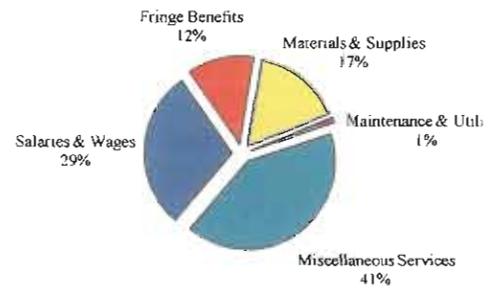
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> 2012-2013	<u>ESTIMATED</u> 2013-2014	<u>APPROVED</u> 2014-2015
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 1,061,375	\$ 1,086,262	\$ 1,257,858
Health & Welfare Unit 2	1,042,945	1,074,176	1,208,834
Nurse Practitioner	299,667	303,976	299,070
Child Welfare	145,736	136,288	153,900
Environmental Control	335,885	344,960	375,848
Indigent Medical Service	4,588,916	4,877,533	4,897,891
Mosquito Control	1,923,826	1,987,745	2,163,276
Emergency Management	190,245	203,890	224,688
Tobacco Settlement	50,000	50,000	50,000
Total	\$ 9,638,595	\$ 10,064,830	\$ 10,631,365

	<u>APPROVED</u> 2014-2015
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 3,102,551
Fringe Benefits	1,292,533
Materials & Supplies	1,751,267
Maintenance & Utilities	101,909
Miscellaneous Services	4,383,105
Total	\$ 10,631,365



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	-	4	-	1	3	4	-	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	-	10	1	15	15	8	1	50

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL 2012-2013</u>	<u>ESTIMATED 2013-2014</u>	<u>APPROVED 2014-2015</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 595,814	\$ 590,028	\$ 684,878
Fringe Benefits	232,303	236,622	292,030
Materials & Supplies	7,479	20,898	31,100
Maintenance & Utilities	5,831	4,820	6,800
Miscellaneous Services	219,948	233,894	243,050
Total	<u>\$ 1,061,375</u>	<u>\$ 1,086,262</u>	<u>\$ 1,257,858</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 605,710	\$ 620,064	\$ 676,379
Fringe Benefits	248,148	270,930	309,755
Materials & Supplies	14,352	16,441	22,442
Maintenance & Utilities	4,901	4,675	5,909
Miscellaneous Services	169,834	162,066	194,349
Total	<u>\$ 1,042,945</u>	<u>\$ 1,074,176</u>	<u>\$ 1,208,834</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 193,297	\$ 196,512	\$ 184,451
Fringe Benefits	71,751	72,792	71,235
Materials & Supplies	19,076	18,096	23,012
Maintenance & Utilities	-	190	350
Miscellaneous Services	15,543	16,386	20,022
Total	<u>\$ 299,667</u>	<u>\$ 303,976</u>	<u>\$ 299,070</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	145,736	136,288	153,900
Total	<u>\$ 145,736</u>	<u>\$ 136,288</u>	<u>\$ 153,900</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 225,224	\$ 226,356	\$ 240,569
Fringe Benefits	100,833	109,032	118,335
Materials & Supplies	2,119	1,755	3,250
Maintenance & Utilities	1,833	2,083	2,600
Miscellaneous Services	5,876	5,734	11,094
Total	<u>\$ 335,885</u>	<u>\$ 344,960</u>	<u>\$ 375,848</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 237,954	\$ 269,412	\$ 277,783
Fringe Benefits	65,669	72,960	77,071
Materials & Supplies	765,103	855,161	860,963
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,520,190	3,680,000	3,682,074
Total	<u>\$ 4,588,916</u>	<u>\$ 4,877,533</u>	<u>\$ 4,897,891</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 773,977	\$ 817,040	\$ 880,033
Fringe Benefits	299,900	324,128	358,727
Materials & Supplies	759,243	751,874	810,200
Maintenance & Utilities	64,570	68,714	86,050
Miscellaneous Services	26,136	25,989	28,266
Total	<u>\$ 1,923,826</u>	<u>\$ 1,987,745</u>	<u>\$ 2,163,276</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 144,050	\$ 153,336	\$ 158,458
Fringe Benefits	45,945	50,304	65,380
Materials & Supplies	-	-	300
Maintenance & Utilities	-	-	200
Miscellaneous Services	250	250	350
Total	<u>\$ 190,245</u>	<u>\$ 203,890</u>	<u>\$ 224,688</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	50,000	50,000	50,000
Total	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

MAINTENANCE – EQUIPMENT & STRUCTURES

Maintenance – Equipment & Structures includes Courthouse & Annexes, Port Arthur Buildings, Mid-County Buildings, Road & Bridge Precincts, Engineering, Parks & Recreation, and Service Center.

Courthouse & Annexes, Port Arthur Buildings, and Mid-County Buildings – responsible for building services of Jefferson County. These departments direct activities associated with building maintenance and communications. Building Maintenance is responsible for structural maintenance and repair of the County’s buildings, including electrical, heating, air conditioning, roofing, and mechanical systems. Communications includes the maintenance of the County’s internal telephone system.

Road & Bridge Precincts – represents the expenditures associated with the maintenance of the County roads. There are four Road and Bridge Precincts, which are governed by the elected Commissioner of each precinct. Each Commissioner is elected to a four-year term by the voters of each precinct, and serves with the County Judge to make up the Commissioners’ Court.

Engineering – responsible for the acquisition of land and the design and construction of capital improvement projects involving roadways, bridges, drainage systems, and buildings. Engineering updates and maintains the various maps and files of County owned properties and ROW, and manages inter-local agreements for engineering and construction projects. This department provides survey work for the County.

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

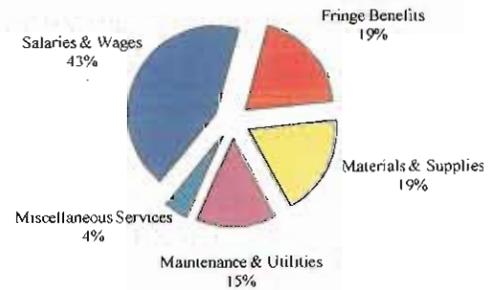
Service Center – represents expenditures associated with maintenance of all County owned vehicles.

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
DEPARTMENTS			
Courthouse & Annexes	\$ 2,354,996	\$ 2,431,568	\$ 2,754,648
Port Arthur Buildings	578,375	608,181	746,362
Mid-County Buildings	181,829	183,399	217,228
Road & Bridge Pct. #1	1,390,788	1,487,043	1,565,779
Road & Bridge Pct. #2	1,544,993	1,605,900	1,591,393
Road & Bridge Pct. #3	1,415,477	1,549,313	1,751,562
Road & Bridge Pct. #4	1,744,662	1,837,011	2,021,214
Engineering	873,949	903,090	985,864
Parks & Recreation	147,077	162,638	197,532
Service Center	1,267,916	1,296,099	1,307,879
Total	\$ 11,500,062	\$ 12,064,242	\$ 13,139,461

APPROPRIATIONS CATEGORY

	<u>APPROVED</u> <u>2014-2015</u>
Salaries & Wages	\$ 5,669,130
Fringe Benefits	2,511,502
Materials & Supplies	2,448,781
Maintenance & Utilities	1,932,333
Miscellaneous Services	577,715
Total	\$ 13,139,461



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	-	13	-	-	-	-	15
Port Arthur Buildings	-	1	-	7	-	-	-	-	8
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	-	13	-	-	-	-	15
Road & Bridge Pct. #4	1	2	-	14	-	-	1	-	18
Engineering	-	2	-	8	-	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	-	4
Total	4	10	-	86	-	-	1	-	101

**MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 637,855	\$ 595,380	\$ 748,413
Fringe Benefits	261,191	253,428	332,018
Materials & Supplies	81,507	83,322	106,450
Maintenance & Utilities	1,046,226	1,163,524	1,218,681
Miscellaneous Services	328,217	335,914	349,086
Total	<u>\$ 2,354,996</u>	<u>\$ 2,431,568</u>	<u>\$ 2,754,648</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 279,621	\$ 297,444	\$ 385,439
Fringe Benefits	113,840	129,636	169,717
Materials & Supplies	11,793	15,897	13,076
Maintenance & Utilities	131,580	128,567	128,630
Miscellaneous Services	41,541	36,637	49,500
Total	<u>\$ 578,375</u>	<u>\$ 608,181</u>	<u>\$ 746,362</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 64,789	\$ 62,256	\$ 72,212
Fringe Benefits	27,331	27,876	31,416
Materials & Supplies	3,963	2,719	5,000
Maintenance & Utilities	54,616	62,443	75,000
Miscellaneous Services	31,130	28,105	33,600
Total	<u>\$ 181,829</u>	<u>\$ 183,399</u>	<u>\$ 217,228</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 701,194	\$ 739,260	\$ 786,636
Fringe Benefits	286,664	323,004	347,893
Materials & Supplies	323,434	335,013	334,700
Maintenance & Utilities	64,668	75,161	80,450
Miscellaneous Services	14,828	14,605	16,100
Total	<u>\$ 1,390,788</u>	<u>\$ 1,487,043</u>	<u>\$ 1,565,779</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 829,958	\$ 883,572	\$ 907,637
Fringe Benefits	343,015	372,840	404,244
Materials & Supplies	280,117	284,621	199,750
Maintenance & Utilities	77,978	53,468	66,262
Miscellaneous Services	13,925	11,399	13,500
Total	<u>\$ 1,544,993</u>	<u>\$ 1,605,900</u>	<u>\$ 1,591,393</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 751,627	\$ 786,972	\$ 847,117
Fringe Benefits	325,225	351,704	398,435
Materials & Supplies	263,182	329,857	396,300
Maintenance & Utilities	65,785	70,300	91,210
Miscellaneous Services	9,658	10,480	18,500
Total	<u>\$ 1,415,477</u>	<u>\$ 1,549,313</u>	<u>\$ 1,751,562</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 855,493	\$ 906,792	\$ 1,028,137
Fringe Benefits	349,561	395,316	454,777
Materials & Supplies	389,558	417,978	415,700
Maintenance & Utilities	118,877	91,137	85,250
Miscellaneous Services	31,173	25,788	37,350
Total	<u>\$ 1,744,662</u>	<u>\$ 1,837,011</u>	<u>\$ 2,021,214</u>
<u>Engineering</u>			
Salaries & Wages	\$ 596,147	\$ 612,732	\$ 645,695
Fringe Benefits	235,873	249,684	277,926
Materials & Supplies	29,220	25,281	36,055
Maintenance & Utilities	2,126	1,760	2,730
Miscellaneous Services	10,583	13,633	23,458
Total	<u>\$ 873,949</u>	<u>\$ 903,090</u>	<u>\$ 985,864</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 58,037	\$ 60,589	\$ 38,206
Fringe Benefits	17,581	18,073	9,647
Materials & Supplies	19,782	31,339	63,650
Maintenance & Utilities	42,541	40,275	60,400
Miscellaneous Services	9,136	12,362	25,629
Total	<u>\$ 147,077</u>	<u>\$ 162,638</u>	<u>\$ 197,532</u>
<u>Service Center</u>			
Salaries & Wages	\$ 193,470	\$ 202,428	\$ 209,638
Fringe Benefits	68,740	80,940	85,429
Materials & Supplies	872,517	864,639	878,100
Maintenance & Utilities	120,401	138,079	123,720
Miscellaneous Services	12,788	10,013	10,992
Total	<u>\$ 1,267,916</u>	<u>\$ 1,296,099</u>	<u>\$ 1,307,879</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	ACTUAL 2012-2013	ESTIMATED 2013-2014	APPROVED 2014-2015
DEPARTMENTS			
Tax Assessor-Collector	\$ 1,187	\$ 21,914	\$ -
Human Resources	5,777	1,400	-
County Auditor	7,399	7,500	6,000
County Clerk	-	50,000	50,000
County Judge	2,109	-	-
Risk Management	4,368	-	-
County Treasurer	-	-	3,000
Printing	-	-	-
Purchasing Agent	2,889	-	-
General Services	-	60,000	60,000
Management Information Systems	142,882	145,610	227,260
Voters Registration Department	-	-	-
Elections Department	-	-	-
Veterans Services	-	-	-
District Attorney	-	36,000	21,000
District Clerk	-	-	-
District Courts	2,882	1,500	1,500
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	1,399	9,473	7,500
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	-
Community Supervision	32,329	32,355	4,500
Sheriff	316,473	377,787	310,000
Crime Laboratory	-	-	149,500
Jail	14,228	98,189	334,066
Juvenile Probation	-	-	52,800
Juvenile Detention Home	6,585	-	-
Constables	17,189	150,882	134,718
County Morgue	-	-	-
Agricultural Extension Service	2,550	1,525	1,800
Health & Welfare Unit 1	-	4,800	50,736
Health & Welfare Unit 2	-	4,800	47,736
Nurse Practitioner	-	-	-
Environmental Control	-	-	32,273
Indigent Medical Services	-	3,860	3,000
Emergency Management	-	-	-
Mosquito Control	71,324	4,416	26,000
Courthouse & Annexes	-	-	-
Port Arthur Buildings	-	-	-
Mid-County Buildings	-	-	15,000
Road & Bridge Pct. #1	32,447	79,348	78,500
Road & Bridge Pct. #2	-	170,000	264,000
Road & Bridge Pct. #3	88,953	144,468	-
Road & Bridge Pct. #4	111,080	136,000	153,000
Engineering	6,366	25,574	-
Parks & Recreation	24,646	-	-
Service Center	1,486	-	-
Total Capital Outlay	\$ 896,548	\$ 1,567,401	\$ 2,033,889

CAPITAL OUTLAY
DIVISION SUMMARY

<u>County Auditor</u>			
120-1013-415-60-02	3 - DESKTOP COMPUTERS	\$ 4,500	
120-1013-415-60-02	1 - TABLET	1,500	
			\$ 6,000
<u>County Clerk</u>			
120-1014-415-60-01	RESTORATION OF PLATS - PHASE TWO	50,000	
			50,000
<u>Treasurer Office</u>			
120-1017-415-60-02	2 - DESKTOP COMPUTERS	3,000	
			3,000
<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	CORE SWITCH - UPGRADE TO 10GB SWITCH - REPLACE	68,900	
120-1025-415-60-02	SERVERS - REPLACEMENT SERVERS FOR TELEPHONE SYSTEM	25,000	
120-1025-415-60-02	SAN SUPPORT/MAINTENANCE - RENEWAL	8,400	
120-1025-415-60-02	LAPTOP - HIGHEND	2,245	
120-1025-415-60-02	4 - DESKTOP COMPUTERS	6,000	
120-1025-415-60-02	POWER EDGE 2950 SUPPORT RENEWAL - HARDWARE SUPPORT	2,250	
120-1025-415-60-02	POWER EDGE R610 SUPPORT RENEWAL - HARDWARE SUPPORT	3,000	
120-1025-415-60-02	2 - ALCATEL SWITCHES	5,000	
120-1025-415-60-02	WIRELESS ACCESS POINTS - NEW	2,000	
120-1025-415-60-02	2 - CISCO VOIP 2801 ROUTERS - NEW	5,060	
120-1025-415-60-02	1 - CISCO VOIP 3560-48 SWITCHES - NEW	4,120	
120-1025-415-60-02	WINDOWS 7 UPGRADES - RAM MEMORY - NEW	3,750	
120-1025-415-60-53	MICRO FOCUS (RUMBA) SITE LICENSE RENEWAL	1,300	
120-1025-415-60-53	HAWKEYE PATHFINDER - RENEW	650	
120-1025-415-60-53	NORTON ANTIVIRUS - 1000 LICENSED USERS - RENEW	18,000	
120-1025-415-60-53	LNOMA GOANYWHERE MAINTENANCE - RENEW	1,200	
120-1025-415-60-53	PREMIUM IMAIL ANTIVIRUS - RENEW	2,500	
120-1025-415-60-53	WATCHGUARD XTM1050 FIREWALL SW SUITE - RENEW	9,500	
120-1025-415-60-53	WINDOWS SERVER 2012 DATA CENTER - RENEW	1,600	
120-1025-415-60-53	4 - VNMARE VSPHERE ENTERPRISE LICENSES - RENEW	3,220	
120-1025-415-60-53	VNMARE VCENTER ENTERPRISE LICENSES - RENEW	1,400	
120-1025-415-60-53	SSL CERTIFICATE - RENEW	1,300	
120-1025-415-60-53	2 - SPOTLIGHT ON SQL SERVER ENTERPRISE - RENEW	3,840	
120-1025-415-60-53	PRE-ZIP ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	NORTON GHOST/ALTRIS LICENSES - 500 - RENEW	2,000	
120-1025-415-60-53	BACKUP EXEC SUPPORT/UPDATES - RENEW	1,300	
120-1025-415-60-53	SOLARWINDS SUPPORT/UPDATES - RENEW	800	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	MS WINDOWS SERVER 2012 UPGRADES - NEW	22,300	
120-1025-415-60-53	RATIONAL DEVELOPER FOR WEBSHERE - RENEW	650	
120-1025-415-60-53	MS VISUAL STUDIO - RENEW	1,400	
120-1025-415-60-53	PASSPORT ADVANTAGE - RENEW	625	
120-1025-415-60-53	PEERNET TIFF IMAGE PRINTER SOFTWARE - SERVER-RENEW	850	
120-1025-415-60-53	WINDOWS 7 UPGRADE SOFTWARE - UPGRADE WINDOWS XP OS TO WINDOWS 7 - NEW	12,100	
			227,260
<u>District Attorney</u>			
120-2030-412-60-02	14 - COMPUTERS	21,000	
			21,000
<u>136th District Court</u>			
120-2035-412-60-02	1 - DESKTOP COMPUTER FOR CHAMBERS	1,500	
			1,500
<u>County Court at Law #3</u>			
120-2053-412-60-02	5 - DESKTOP COMPUTERS	7,500	
			7,500
<u>Community Supervision</u>			
120-3058-424-60-02	3 - TABLETS	4,500	
			4,500

CAPITAL OUTLAY
DIVISION SUMMARY

<u>Sheriff's Office</u>		
120-3059-421-60-02	7 - DESKTOP COMPUTERS	10,000
120-3059-421-60-07	7 - POLICE PACKAGE UNITS - TAHOE	224,000
120-3059-421-60-07	2 - POLICE PACKAGE UNMARK UNITS - TAURUS	44,000
120-3059-421-60-07	1 - POLICE PACKAGE UNMARK UNITS - TAHOE	32,000
		310,000
<u>Crime Laboratory</u>		
120-3060-421-60-02	1 - DESKTOP COMPUTER	1,500
120-3060-421-60-02	4 - TABLETS FOR ISO DOCUMENT CONTROL COMPLIANCE	3,000
120-3060-421-60-07	1 - VAN	30,000
120-3060-421-60-20	1 - GAS CHROMATOGRAPH-MASS SPECTROMETER	115,000
		149,500
<u>Jail</u>		
120-3062-423-60-02	16 - DESKTOP COMPUTERS	24,000
120-3062-423-60-07	1 - SUPER DUTY VAN	30,000
120-3062-423-60-07	1 - FORD EXPEDITION	30,000
120-3062-423-60-13	4 - AIR HANDLER UNITS	83,297
120-3062-423-60-18	1 - DIESEL MOWERS	12,800
120-3062-423-60-18	1 - STATIONARY KETTLE	14,469
120-3062-423-60-18	UPGRADE PRIMARY NAVIGATION/COMMUNICATION RADIO - MU2 AIRPLANE	139,500
		334,066
<u>Juvenile Probation</u>		
120-3063-424-60-07	2 - EIGHT PASSENGER VANS	52,800
		52,800
<u>Constable Pct 1</u>		
120-3065-425-60-02	3 - COMPUTERS	4,500
120-3065-425-60-02	1 - FORD EXPLORER POLICE PACKAGE VEHICLE WITH EQUIPMENT	28,218
		32,718
<u>Constable Pct 2</u>		
120-3066-425-60-07	1 - POLICE PACKAGE VEHICLE	30,000
		30,000
<u>Constable Pct. 6</u>		
120-3070-425-60-02	6 - DESKTOP COMPUTERS	9,000
		9,000
<u>Constable Pct. 7</u>		
120-3071-425-60-07	1 - POLICE PACKAGE TAHOE	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 AND ACCESSORIES	30,000
		33,000
<u>Agriculture Extension Services</u>		
120-4071-461-60-02	3 - DESKTOP COMPUTERS - COST SHARE	1,800
		1,800
<u>Health & Welfare I</u>		
120-5074-441-60-02	17 - DESKTOP COMPUTERS	25,500
120-5074-441-60-07	1 - EIGHT PASSENGER VAN	25,236
		50,736
<u>Health & Welfare II</u>		
120-5075-441-60-02	15 - DESKTOP COMPUTERS	22,500
120-5075-441-60-07	1 - EIGHT PASSENGER VAN	25,236
		47,736
<u>Environmental Control</u>		
120-5078-446-60-02	5 - DESKTOP COMPUTERS	7,500
120-5078-446-60-07	1 - F150 TRUCK	24,773
		32,273

CAPITAL OUTLAY
DIVISION SUMMARY

Indigent Medical Services

120-5079-442-60-02 2 - DESKTOP COMPUTERS	3,000	
		3,000

Mosquito Control

124-5081-448-60-42 1 - 1/2 TON PICKUP WITH DUEL DRIVE CONVERSION	26,000	
		26,000

Mid-County Buildings

120-6085-416-60-13 3 - A/C UNITS	15,000	
		15,000

Road & Bridge Pct. #1

111-0109-431-60-42 1 - F750 FOD DUMP TRUCK	78,500	
		78,500

Road & Bridge Pct. #2

112-0208-431-60-14 2600 SQ FOOT METAL BUILDING	25,000	
112-0208-431-60-14 PCT 2 SERVICE CENTER PARKING LOT	69,000	
112-0209-431-60-11 1- 60" & 1 - 48" X-MARK MOWER	20,000	
112-0209-431-60-11 2 - F-750 DUMP TRUCKS	150,000	
		264,000

Road & Bridge Pct. #4

114-0409-431-60-02 2 - COMPUTERS	3,000	
114-0409-431-60-11 1 - ASPHALT POTHOLE PATCHER	64,700	
114-0409-431-60-11 1 - FREIGHTLINER 114SD CONVENTIONAL CHASSIS SET BACK AXLE - TRUCK	85,300	
		153,000

Total Capital Outlay		\$ <u><u>2,033,889</u></u>
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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>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</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> 9,382,422</u>	\$ <u> 6,435,441</u>	\$ <u> 4,876,206</u>
Total Transfers Out	\$ <u> 9,382,422</u>	\$ <u> 6,435,441</u>	\$ <u> 4,876,206</u>

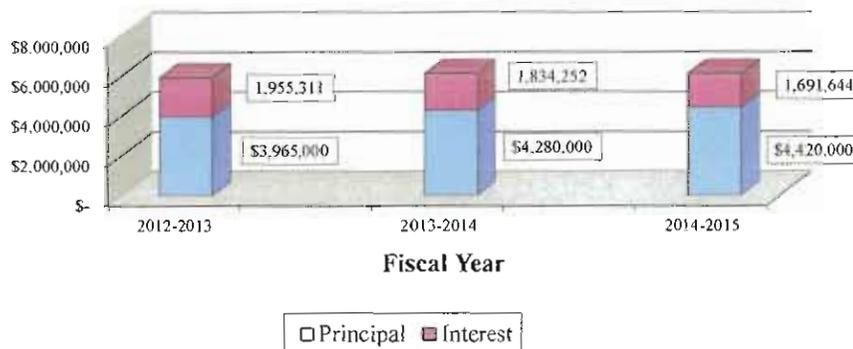


DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
REVENUES			
Property Taxes	\$ 6,112,782	\$ 5,970,741	\$ 5,992,867
Interest	10,908	10,899	8,865
Total Revenues	<u>\$ 6,123,690</u>	<u>\$ 5,981,640</u>	<u>\$ 6,001,732</u>
OTHER SOURCES			
Transfers In	\$ -	\$ 11,423	\$ -
Total Other Sources	<u>\$ -</u>	<u>\$ 11,423</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 6,123,690</u>	<u>\$ 5,993,063</u>	<u>\$ 6,001,732</u>
EXPENDITURES			
Principal Payments	\$ 3,965,000	\$ 4,280,000	\$ 4,420,000
Interest Payments	1,955,311	1,834,252	1,691,644
Transaction Fees	5,225	4,855	12,000
Total Expenditures	<u>\$ 5,925,536</u>	<u>\$ 6,119,107</u>	<u>\$ 6,123,644</u>
OTHER USES			
Transfers Out	\$ -	\$ 11,423	\$ -
Total Other Uses	<u>\$ -</u>	<u>\$ 11,423</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 5,925,536</u>	<u>\$ 6,130,530</u>	<u>\$ 6,123,644</u>
BEGINNING FUND BALANCE	<u>\$ 872,860</u>	<u>\$ 1,071,014</u>	<u>\$ 933,547</u>
ENDING FUND BALANCE	<u>\$ 1,071,014</u>	<u>\$ 933,547</u>	<u>\$ 811,635</u>
RESERVED FOR DEBT SERVICE	<u>\$ 1,071,014</u>	<u>\$ 933,547</u>	<u>\$ 811,635</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>
2015	\$ 4,420,000	\$ 1,691,644	\$ 6,111,644
2016	4,590,000	1,534,121	6,124,121
2017	4,690,000	1,410,930	6,100,930
2018	3,640,000	1,264,257	4,904,257
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>\$ 45,080,000</u>	<u>\$ 10,476,952</u>	<u>\$ 55,556,952</u>

**DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS**

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2014</u>
2011 Refunding - General Obligation	2017	\$ 5,550,000	\$ 2,200,000	\$ 3,350,000
2012 Refunding - General Obligation	2025	47,305,000	6,645,000	40,660,000
2013 Refunding - General Obligation	2018	1,340,000	270,000	1,070,000
Total				<u>\$ 45,080,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$19,164,927,036</u>
Assessed Value of All Taxable Property	<u>\$25,907,112,776</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	\$ 4,791,231,759
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 45,080,000
Less Amount Available in Debt Service Fund	<u>933,547</u>
	<u>44,146,453</u>
 LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	 <u>\$ 4,747,085,306</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 \$1,295,355,639 compared to applicable bonds outstanding at October 1, 2014 of \$45,080,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING 10/1/2014	PRINCIPAL	INTEREST	FEES	TOTAL	BALANCE OUTSTANDING 10/1/2015
2011 Refunding - General Obligation	\$ 3,350,000	\$ 1,085,000	\$ 100,500	\$ 4,000	\$ 1,189,500	\$ 2,265,000
2012 Refunding - General Obligation	40,660,000	3,070,000	1,576,800	4,000	4,650,800	37,590,000
2013 Refunding - General Obligation	1,070,000	265,000	14,344	4,000	283,344	805,000
	<u>\$ 45,080,000</u>	<u>\$ 4,420,000</u>	<u>\$ 1,691,644</u>	<u>\$ 12,000</u>	<u>\$ 6,123,644</u>	<u>\$ 40,660,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
REVENUES			
Sales Taxes	\$ 1,015,651	\$ 1,039,500	\$ 1,000,000
Fees	1,067,639	1,314,938	1,335,300
Sales, Rentals & Services	88,427	165,300	100,000
Intergovernmental	2,680,055	2,890,255	3,327,303
Fines & Forfeitures	188,090	100,620	100,000
Interest	18,311	17,784	16,145
Contributions	<u>4,600</u>	<u>4,006</u>	<u>4,000</u>
Total Revenues	<u>\$ 5,062,773</u>	<u>\$ 5,532,403</u>	<u>\$ 5,882,748</u>
OTHER SOURCES			
Transfers In	<u>\$ 440,000</u>	<u>\$ 500,000</u>	<u>\$ 510,000</u>
Total Other Sources	<u>\$ 440,000</u>	<u>\$ 500,000</u>	<u>\$ 510,000</u>
Total Revenues & Other Sources	<u>\$ 5,502,773</u>	<u>\$ 6,032,403</u>	<u>\$ 6,392,748</u>
EXPENDITURES			
General Government	\$ 542,089	\$ 434,631	\$ 484,813
Judicial & Law Enforcement	3,639,824	3,807,939	4,616,806
Education & Recreation	853,400	836,683	1,026,270
Maintenance - Equipment & Structures	27,332	24,858	216,000
Capital Outlay	<u>588,658</u>	<u>562,651</u>	<u>641,500</u>
Total Expenditures	<u>\$ 5,651,303</u>	<u>\$ 5,666,762</u>	<u>\$ 6,985,389</u>
OTHER USES			
Transfers Out	<u>\$ 199,040</u>	<u>\$ 120,000</u>	<u>\$ 86,000</u>
Total Other Uses	<u>\$ 199,040</u>	<u>\$ 120,000</u>	<u>\$ 86,000</u>
Total Appropriations	<u>\$ 5,850,343</u>	<u>\$ 5,786,762</u>	<u>\$ 7,071,389</u>
BEGINNING FUND BALANCE	<u>\$ 5,996,958</u>	<u>\$ 5,649,388</u>	<u>\$ 5,895,029</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 5,649,388</u>	<u>\$ 5,895,029</u>	<u>\$ 5,216,388</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
General Government			
County Clerk - Records Management	\$ 153,616	\$ 183,473	\$ 130,000
County Clerk - Records Archive	343,258	199,192	286,523
County Records Management	33,141	35,256	40,280
Tax Office Auto Dealer	<u>12,074</u>	<u>16,710</u>	<u>28,010</u>
Total General Government	\$ <u>542,089</u>	\$ <u>434,631</u>	\$ <u>484,813</u>
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 4,794	\$ 13,520	\$ 24,750
Security Fee	562,612	602,512	627,160
Bail Bond Board	10,845	-	-
Law Officer Training	5,991	12,161	65,113
SCAAP Grant	-	-	-
D.A.R.E. Contributions	3,678	3,678	8,300
Family Protection Fee Fund	18,000	18,000	15,000
Deputy Sheriff Education	16,462	25,000	25,000
Constable Pct 1 - Education	2,471	2,500	500
Constable Pct 2 - Education	595	600	1,205
Constable Pct 4 - Education	594	600	1,000
Constable Pct 6 - Education	1,200	1,200	1,800
Constable Pct 7 - Education	1,454	821	1,000
Constable Pct 8 - Education	687	837	3,564
J.P. Courtroom Technology Fee	1,254	1,254	20,000
District Clerk - Records Management	37,369	30,896	23,456
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	500
D.A.'s Forfeiture	160,562	53,636	220,000
Sheriff's Forfeiture	122,485	183,328	202,525
D.A.'s Hot Check	100,467	28,782	36,000
Guardianship Fee	2,500	10,000	20,000
Juvenile Delinquency Prevention	-	-	5,000
County & District Court Technology Fund	-	1,200	2,400
District Court Records Technology Fund	-	-	-
Marine Division	1,839,906	1,974,477	2,319,081
ASAP - Constable Pct 8	745,898	741,486	809,657
Sheriff - Spindletop Health	<u>-</u>	<u>101,451</u>	<u>183,795</u>
Total Judicial & Law Enforcement	\$ <u>3,639,824</u>	\$ <u>3,807,939</u>	\$ <u>4,616,806</u>
Education & Recreation			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	<u>851,600</u>	<u>834,883</u>	<u>1,024,470</u>
Total Education & Recreation	\$ <u>853,400</u>	\$ <u>836,683</u>	\$ <u>1,026,270</u>
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ 27,213	\$ 20,000	\$ 60,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	140,000
Lateral Road - Precinct 4	<u>119</u>	<u>4,858</u>	<u>16,000</u>
	\$ <u>27,332</u>	\$ <u>24,858</u>	\$ <u>216,000</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
Capital Outlay	\$ <u>588,658</u>	\$ <u>562,651</u>	\$ <u>641,500</u>
Special Purpose Funding			
Transfers Out	\$ <u>199,040</u>	\$ <u>120,000</u>	\$ <u>86,000</u>
	\$ <u>199,040</u>	\$ <u>120,000</u>	\$ <u>86,000</u>
Total Special Fund Expenditures	\$ <u><u>5,850,343</u></u>	\$ <u><u>5,786,762</u></u>	\$ <u><u>7,071,389</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	<u>ESTIMATED BALANCE 10/1/2014</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>PROPOSED BALANCE 9/30/2015</u>
Lateral Road - Precinct 1	\$ 91,743	\$ 8,299	\$ 60,000	\$ 40,042
Lateral Road - Precinct 2	53,091	7,594	50,000	10,685
Lateral Road - Precinct 3	196,574	7,198	140,000	63,772
Lateral Road - Precinct 4	18,666	8,761	16,000	11,427
Breath Alcohol Testing	23,604	10,085	24,750	8,939
Security Fee	22,205	641,000	647,160	16,045
Law Library	242	57,000	56,800	442
Bail Bond Board	-	-	-	-
Law Officer Training	271,978	25,200	65,113	232,065
County Clerk - Records Management	461,093	301,400	142,000	620,493
County Clerk - Records Archive	57,313	250,210	286,523	21,000
SCAAP Grant	50,458	30,100	33,000	47,558
County Records Management	470,063	169,400	132,980	506,483
D.A.R.E. Contributions	17,560	3,645	8,300	12,905
Family Protection Fee Fund	17,992	16,017	15,000	19,009
Deputy Sheriff Education	18,963	24,065	25,000	18,028
Constable Pct. 1 - Education	1,051	1,002	500	1,553
Constable Pct. 2 - Education	3,612	785	1,205	3,192
Constable Pct. 4 - Education	2,006	781	1,000	1,787
Constable Pct. 6 - Education	1,502	846	1,800	548
Constable Pct. 7 - Education	3,561	786	1,000	3,347
Constable Pct. 8 - Education	3,435	1,360	3,564	1,231
Tax Office Auto Dealer	150,308	6,425	98,010	58,723
J.P. Courtroom Technology Fee	510,680	51,425	60,000	502,105
Hotel Occupancy Tax	1,239,430	1,002,600	1,074,470	1,167,560
District Clerk - Records Management	3,773	20,300	24,056	17
Justice Court Building Security	84,365	12,210	50,000	46,575
Child Abuse Prevention	4,809	1,511	500	5,820
D.A.'s Forfeiture	231,013	80,400	300,000	11,413
Sheriff's Forfeiture	1,406,233	123,000	220,525	1,308,708
D.A.'s Hot Check	32,883	30,000	36,000	26,883
Guardianship Fee	164,355	25,470	20,000	169,825
Juvenile Delinquency Prevention	82,177	250	5,000	77,427
County & District Court Technology Fund	10,562	6,535	12,400	4,697
District Court Records Technology Fund	83,434	30,210	-	113,644
Marine Division	-	2,337,081	2,337,081	-
ASAP - Constable Pct 8	-	899,657	899,657	-
Sheriff - Spindletop Health	104,295	200,140	221,995	82,440
Total	<u>\$ 5,895,029</u>	<u>\$ 6,392,748</u>	<u>\$ 7,071,389</u>	<u>\$ 5,216,388</u>

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

	<u>ACTUAL</u> 2012-2013	<u>ESTIMATED</u> 2013-2014	<u>APPROVED</u> 2014-2015
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	153,616	183,473	130,000
Total	<u>\$ 153,616</u>	<u>\$ 183,473</u>	<u>\$ 130,000</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 47,535	\$ 40,292	\$ 109,000
Fringe Benefits	11,615	8,900	27,523
Materials & Supplies	1,890	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	282,218	150,000	150,000
Total	<u>\$ 343,258</u>	<u>\$ 199,192</u>	<u>\$ 286,523</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 18,536	\$ 20,482	\$ 21,661
Fringe Benefits	4,381	5,082	5,469
Materials & Supplies	4,402	4,130	4,000
Maintenance & Utilities	78	37	300
Miscellaneous Services	5,744	5,525	8,850
Total	<u>\$ 33,141</u>	<u>\$ 35,256</u>	<u>\$ 40,280</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 4,000
Fringe Benefits	-	-	1,010
Materials & Supplies	7,901	9,710	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,173	7,000	13,000
Total	<u>\$ 12,074</u>	<u>\$ 16,710</u>	<u>\$ 28,010</u>

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

	<u>ACTUAL</u> 2012-2013	<u>ESTIMATED</u> 2013-2014	<u>APPROVED</u> 2014-2015
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	67	2,020	7,550
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,727	11,500	17,200
Total	<u>\$ 4,794</u>	<u>\$ 13,520</u>	<u>\$ 24,750</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 434,666	\$ 459,252	\$ 472,404
Fringe Benefits	123,303	137,260	147,006
Materials & Supplies	4,643	6,000	7,750
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 562,612</u>	<u>\$ 602,512</u>	<u>\$ 627,160</u>
<u>Bail Bond Board</u>			
Salaries & Wages	\$ 10,845	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 10,845</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	6,563
Materials & Supplies	3,776	7,364	27,550
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,215	4,797	5,000
Total	<u>\$ 5,991</u>	<u>\$ 12,161</u>	<u>\$ 65,113</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	3,678	3,678	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 3,678</u>	<u>\$ 3,678</u>	<u>\$ 8,300</u>

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

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,000	18,000	15,000
Total	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 15,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	16,462	25,000	25,000
Total	<u>\$ 16,462</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,471	2,500	500
Total	<u>\$ 2,471</u>	<u>\$ 2,500</u>	<u>\$ 500</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	595	600	1,205
Total	<u>\$ 595</u>	<u>\$ 600</u>	<u>\$ 1,205</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	594	600	1,000
Total	<u>\$ 594</u>	<u>\$ 600</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,200	1,200	1,800
Total	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 1,800</u>

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

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,454	821	1,000
Total	<u>\$ 1,454</u>	<u>\$ 821</u>	<u>\$ 1,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	687	837	3,564
Total	<u>\$ 687</u>	<u>\$ 837</u>	<u>\$ 3,564</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,254	1,254	20,000
Total	<u>\$ 1,254</u>	<u>\$ 1,254</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 24,426	\$ 18,733	\$ 12,500
Fringe Benefits	5,791	4,622	3,156
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	7,152	7,541	7,800
Total	<u>\$ 37,369</u>	<u>\$ 30,896</u>	<u>\$ 23,456</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> 2012-2013	<u>ESTIMATED</u> 2013-2014	<u>APPROVED</u> 2014-2015
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 145,630	\$ 44,623	\$ 150,000
Fringe Benefits	5,524	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,967	6,761	35,000
Miscellaneous Services	2,441	2,252	35,000
Total	<u>\$ 160,562</u>	<u>\$ 53,636</u>	<u>\$ 220,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 581	\$ 2,332	\$ 10,000
Fringe Benefits	146	610	2,525
Materials & Supplies	3,853	43,000	25,000
Maintenance & Utilities	57,390	61,265	155,000
Miscellaneous Services	60,515	76,121	10,000
Total	<u>\$ 122,485</u>	<u>\$ 183,328</u>	<u>\$ 202,525</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 98,183	\$ 27,282	\$ 30,000
Fringe Benefits	-	-	-
Materials & Supplies	837	-	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,447	1,500	4,000
Total	<u>\$ 100,467</u>	<u>\$ 28,782</u>	<u>\$ 36,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,500	10,000	20,000
Total	<u>\$ 2,500</u>	<u>\$ 10,000</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	-	1,200	2,400
Total	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 2,400</u>

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

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,075,963	\$ 1,119,476	\$ 1,252,680
Fringe Benefits	499,495	535,547	599,465
Materials & Supplies	172,314	175,928	287,204
Maintenance & Utilities	36,548	86,258	114,050
Miscellaneous Services	55,586	57,268	65,682
Total	<u>\$ 1,839,906</u>	<u>\$ 1,974,477</u>	<u>\$ 2,319,081</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ 518,595	\$ 511,210	\$ 540,198
Fringe Benefits	198,193	214,691	244,309
Materials & Supplies	6,147	5,785	10,600
Maintenance & Utilities	11,016	7,500	7,900
Miscellaneous Services	11,947	2,300	6,650
Total	<u>\$ 745,898</u>	<u>\$ 741,486</u>	<u>\$ 809,657</u>
<u>Sheriff - Spindletop Health</u>			
Salaries & Wages	\$ -	\$ 71,128	\$ 127,982
Fringe Benefits	-	26,355	51,313
Materials & Supplies	-	1,835	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	2,133	2,500
Total	<u>\$ -</u>	<u>\$ 101,451</u>	<u>\$ 183,795</u>

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

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</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	\$ 253,379	\$ 236,633	\$ 288,255
Fringe Benefits	99,898	101,524	128,436
Materials & Supplies	10,751	14,284	14,700
Maintenance & Utilities	41,017	32,951	38,500
Miscellaneous Services	446,555	449,491	554,579
Total	<u>\$ 851,600</u>	<u>\$ 834,883</u>	<u>\$ 1,024,470</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

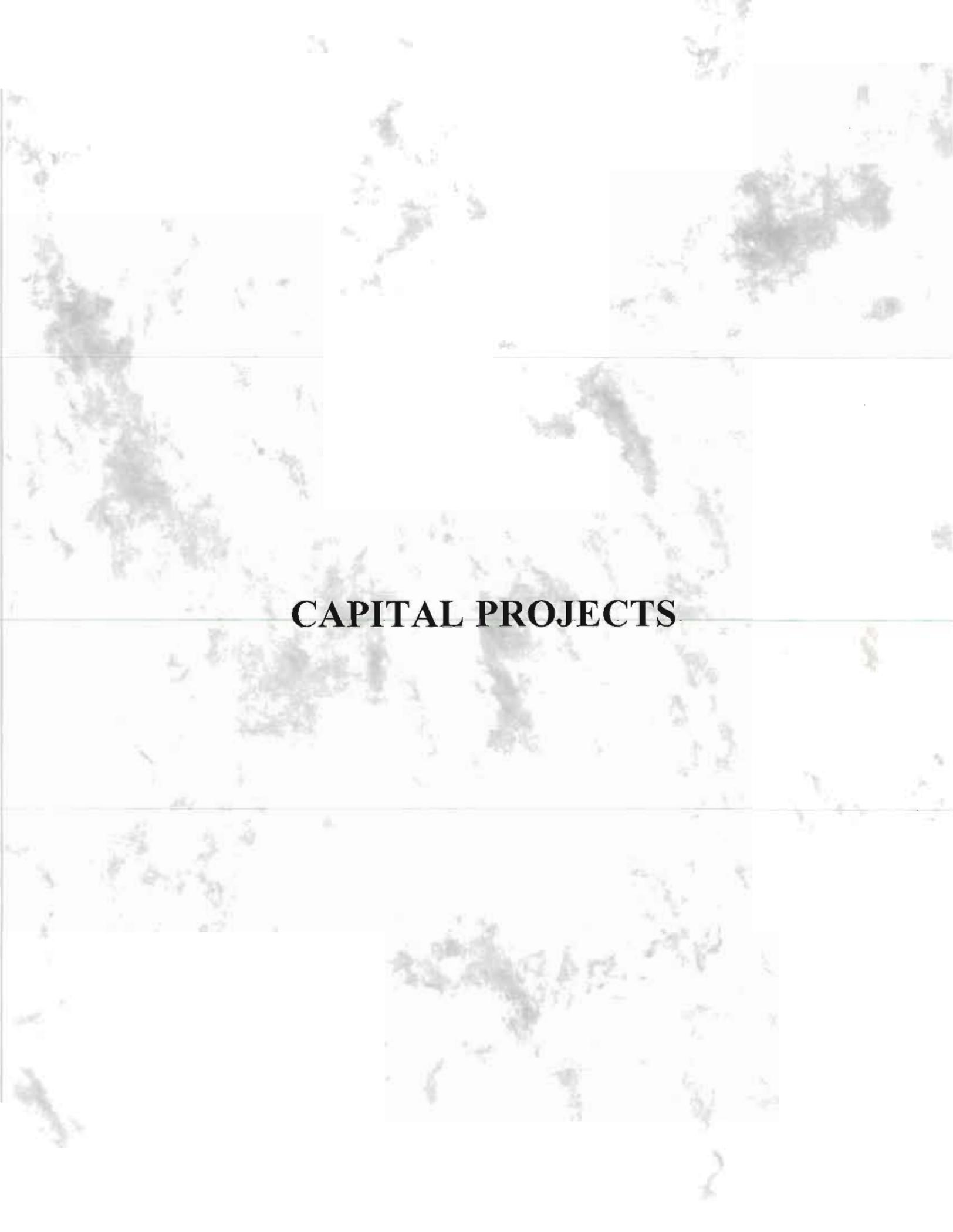
	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ <u>27,213</u>	\$ <u>20,000</u>	\$ <u>60,000</u>
Total	\$ <u><u>27,213</u></u>	\$ <u><u>20,000</u></u>	\$ <u><u>60,000</u></u>
 <u>Lateral Road - 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>119</u>	\$ <u>4,858</u>	\$ <u>16,000</u>
Total	\$ <u><u>119</u></u>	\$ <u><u>4,858</u></u>	\$ <u><u>16,000</u></u>

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ 6,308	\$ 60,200	\$ 12,000
County Clerk - Records Archive	-	-	-
County Records Management	29,967	83,000	92,700
Tax Office Auto Dealer	43,969	33,411	70,000
Breath Alcohol Testing	-	-	-
Security Fee	17,400	10,000	20,000
Bail Bond Board	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	22,019	12,924	33,000
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	22,504	6,000	40,000
District Clerk - Records Management	341	-	600
Justice Court Building Security	-	-	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	11,371	15,000	80,000
Sheriff's Forfeiture	269,302	75,978	-
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	4,800	10,000
District Court Records Technology Fund	-	-	-
Marine Division	-	41,724	-
ASAP - Constable Pct 8	-	26,014	90,000
Sheriff - Spindletop Health	-	34,344	38,200
Law Library	160,218	159,256	55,000
Hotel Occupancy Tax	5,259	-	-
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Capital Outlay	\$ <u>588,658</u>	\$ <u>562,651</u>	\$ <u>641,500</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ESTIMATED</u> <u>2013-2014</u>	<u>APPROVED</u> <u>2014-2015</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Sheriff's Forfeiture	\$ 121,082	\$ 37,500	\$ 18,000
Marine Division	27,958	32,500	18,000
Hotel Occupancy Tax	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
 Total Transfers Out	 <u>\$ 199,040</u>	 <u>\$ 120,000</u>	 <u>\$ 86,000</u>



CAPITAL PROJECTS

CAPITAL PROJECTS

2014-2015

	BUDGETED	FYTD	ACTUAL		
	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Courthouse Restoration	\$ 6,409,418	\$ 374,839	\$ 16,233	\$ 851,893	\$ 5,271,457
Keith Lake Park	200,000	-	-	-	-
Keith Lake Fish Pass	2,039,507	-	-	-	-
Shoreline Protection Pleasure Island	250,000	-	-	-	-
Sabine to Galveston Six County Coalition	35,375	73	-	11,082	-
Sabine to Galveston Shoreline Protection	110,000	-	-	-	-
Beach Erosion and Dune Restoration	75,088	80,030	-	1,080	18,322
Labelle Road	1,200,000	-	43,301	30,835	280,737
Sulphur Plant Road	74,555	-	-	-	-
Island Park Bridge Replacement	86,470	-	-	10,000	-
Building Inspection Program	15,000	-	-	-	-
Storm Water Permitting	14,056	10,944	13,979	13,408	11,985
Landscaping	5,000	-	279	17,145	851
Mosquito Control Permits	30,534	5,065	9,382	8,228	-
Security Measures-Mid County/Port Arthur	40,000	-	-	-	-
Maintenance Projects	64,965	140,370	-	-	-
Voting Machine Building Renovation	46,000	-	-	-	-
Ford Park 2014/2015	51,050	-	-	-	-
Ford Park Parking Lot	200,000	-	-	-	-
Total Capital Projects	\$ 10,947,018	\$ 611,321	\$ 83,174	\$ 943,671	\$ 5,583,352

CAPITAL PROJECTS

2014-2015

Courthouse Restoration

This project is part of the County's long term plan to restore the Historical Courthouse. The 2014-2015 funding of \$6,409,418 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.

The Keith Lake Park 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 different projects in order to track separate funding sources for each phase of the park. The County completed the Keith Lake Boat Ramp project during the 2013-2014 budget year. The following is a breakdown of the remaining phases:

Keith Lake Park

This project consists of developing a parking lot for the boat ramps Keith Lake Park. This project is a carry-over from prior budgets and funds in the amount of \$200,000 are available to complete this project.

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 \$2,039,507 will be utilized to complete this phase.

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

Shoreline Protection Pleasure Island

The Pleasure Island shoreline has suffered significant erosion as the result of shipping traffic along the inter-coastal canal. The storm surge from Hurricane Ike accelerated that erosion. This project consists of funding for the construction of bulkheads on Pleasure Island. This project is a carry-over from prior budgets with \$250,000 available in funding.

Sabine to Galveston Six County Coalition

This project consists of travel and engineering expenses related to the Sabine to Galveston Shoreline Projection 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 \$35,375 is budgeted for 2014-2015.

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 \$75,088 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 \$1,200,000 is allocated 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.

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 \$14,056 is available for 2014-2015.

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 2014-2015 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 \$30,534 for 2014-2015.

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 prior year transfer from the General Fund is available for 2014-2015.

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 2014-2015 fiscal year. Funding in the amount of \$64,965 is available for 2014-2015.

Voting Machine Building Renovation

This renovation will provide an additional 1,200 square feet of controlled climate work area for the delivery and storage of the electronic voting machines. All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2014-2015 fiscal year. Funding in the amount of \$46,000 is available for 2014-2015.

Ford Park 2014/2015

This project is will provide funding for repairs to seating and lighting in the Arena/Exhibit Hall and safety netting for the ball fields. All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2014-2015 fiscal year. Funding in the amount of \$51,050 is available for 2014-2015.

Ford Park Parking Lot

This project is estimated to create 550 additional parking spaces at Ford Park All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2014-2015 fiscal year. Funding in the amount of \$200,000 is available for 2014-2015.

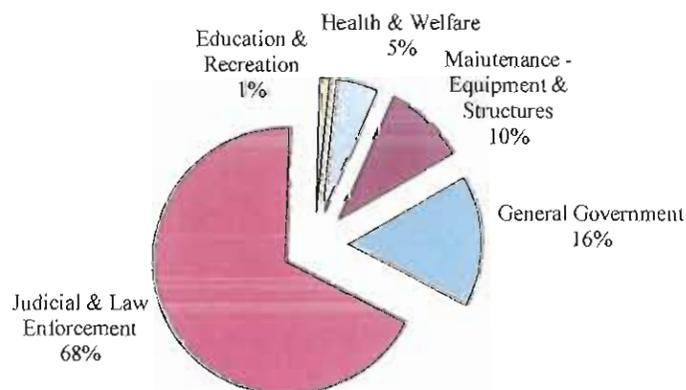


MISCELLANEOUS

PERSONNEL SCHEDULES
BUDGETED FUNDS - SUMMARY BY DEPARTMENT
FULL TIME AUTHORIZED POSITIONS

	Fiscal Year		
	2012-2013	2013-2014	2014-2015
GENERAL FUND			
General Government	160	159	160
Judicial & Law Enforcement	649	648	651
Education & Recreation	7	7	7
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	102	101
	<u>968</u>	<u>966</u>	<u>969</u>
SPECIAL REVENUE FUNDS			
General Government	2	-	-
Judicial & Law Enforcement	28	28	28
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>35</u>	<u>33</u>	<u>33</u>
TOTAL BUDGETED FUNDS			
General Government	162	159	160
Judicial & Law Enforcement	677	676	679
Education & Recreation	12	12	12
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	102	101
	<u>1,003</u>	<u>999</u>	<u>1,002</u>

FY 2014-2015 Personnel



PERSONNEL SCHEDULES

COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	19,459	29,188
28	19,944	29,918
29	20,443	30,664
30	20,955	31,432
31	21,478	32,218
32	22,016	33,023
33	22,568	33,849
34	23,131	34,694
35	23,709	35,564
36	24,300	36,452
37	24,908	37,364
38	25,533	38,297
39	26,170	39,255
40	26,825	40,235
41	27,495	41,242
42	28,183	42,274
43	28,886	43,330
44	29,609	44,414
45	30,348	45,524
46	31,107	46,661
47	31,885	47,827
48	32,682	49,023
49	33,500	50,249
50	34,336	51,505
51	35,196	52,793
52	36,074	54,112
53	36,977	55,465
54	37,902	56,853
55	38,850	58,273
56	39,820	59,730
57	40,816	61,223
58	41,836	62,754
59	42,883	64,324
60	43,953	65,930
61	45,051	67,579
62	46,181	69,268
63	47,333	71,001
64	48,518	72,775
65	49,729	74,595
66	50,973	76,461
67	52,247	78,372
68	53,553	80,330
69	54,891	82,340
70	56,266	84,397
71	57,672	86,507
72	59,114	88,670
73	60,591	90,887
74	62,107	93,160
75	63,658	95,487
76	65,250	97,874
77	66,881	100,323
78	68,553	102,831
79	70,267	105,401
80	72,024	108,037
81	73,825	110,737
82	75,671	113,506
83	77,561	116,343
84	79,502	119,250
85	81,488	122,234
86	83,526	125,287
87	85,615	128,421
88	87,755	131,631
89	89,948	134,923
90	92,197	138,294

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	94,501	141,751
92	96,863	145,297
93	99,287	148,928
94	101,767	152,651

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	23,6853	23,6853
2	25,0377	25,0377
3	26,1125	26,1125
4	27,1871	27,1871
5	28,1491	28,1491
6	29,1197	29,1197
7	29,9861	29,9861
8	30,8740	30,8740
10	36,5123	36,5123

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	22,7073	22,7073
2	25,2100	25,2100
3	26,2939	26,2939
4	27,3775	27,3775
5	28,3377	28,3377
6	29,3159	29,3159
7	30,1974	30,1974
8	30,6466	30,6466
45	32,0830	32,0830
46	33,6512	33,6512
47	37,8631	37,8631
48	41,5377	41,5377
65	32,7247	32,7247
66	34,3242	34,3242

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	16,6280	16,6280
2	18,9733	18,9733
3	20,2718	20,2718
4	21,2618	21,2618
5	22,7549	22,7549
6	23,2175	23,2175
7	23,9154	23,9154
8	24,2725	24,2725
45	29,5474	29,5474
46	30,9917	30,9917
47	34,8706	34,8706
48	38,2549	38,2549
65	30,1383	30,1383
66	31,6115	31,6115

PERSONNEL SCHEDULES

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

	Grade		FTE
	ELE	1	
<u>Elected Official</u>			39
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	8
OFFICE SPECIALIST	CCG	38	24
SENIOR OFFICE SPECIALIST	CCG	43	16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	5
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	6
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	15
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AJD 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	4
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	3
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	2
FORENSIC SCIENTISTS	CCG	68	8
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	3
PLUMBER	CCG	56	2
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	9
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	4
ADMINISTRATIVE CLINICAL COORDINATOR/LVN	CCG	56	1
PUBLIC HEALTH NURSING SUPERVISOR	CCG	65	2
PHARMACIST	CCG	89	1
NURSE PRACTITIONER	CCG	80	1
MEDICAL ASSISTANT	CCG	41	1
PHARMACY TECHNICIAN	CCG	36	1
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG	52	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG	72	1

PERSONNEL SCHEDULES

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

	<u>Grade</u>		<u>FTE</u>
ENVIRONMENTAL HEALTH INSPECTOR	CCG	52	2
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	221
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	78
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	29
FORENSIC ACCOUNTANT	OTH	1	1
INVESTIGATOR ASSISTANT	OTH	1	1
INVESTIGATOR	OTH	1	4
EXECUTIVE ASSISTANT	OTH	1	2
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>1,002</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	3 Years	12/31/2014
William "Eddie" Arnold, Commissioner, Pct. 1	9 Years	12/31/2016
Brent Weaver, Commissioner, Pct. 2	3 Years	12/31/2014
Michael "Shane" Sinegal, Commissioner, Pct. 3	5 Years	12/31/2016
Everette "Bo" Alfred, Commissioner, Pct. 4	11 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	9 Years	12/31/2014
Cory Crenshaw	District Attorney	< 1 Year	12/31/2014
Terry Wuenschel	Tax Assessor Collector	< 1 Year	12/31/2016
Jonathan "Tim" Funchess	County Treasurer	3 Years	12/31/2014
George "Mitch" Woods	Sheriff	17 Years	12/31/2016
Susan "Jane" Birge	District Clerk	< 1 Year	12/31/2014
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	17 Years	12/31/2016
Nancy Beaulieu	Justice of the Peace Pct. 1 Pl. 2	3 Years	12/31/2014
Marcus DeRouen	Justice of the Peace Pct. 2	3 Years	12/31/2014
Ray Chesson	Justice of the Peace Pct. 4	17 Years	12/31/2014
Ransom "Duce" Jones	Justice of the Peace Pct. 6	7 Years	12/31/2014
James Burnett	Justice of the Peace Pct. 7	11 Years	12/31/2014
Tom Gillam	Justice of the Peace Pct. 8	12 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	9 Years	12/31/2016
Dana Baker	Constable Pct. 6	1 Year	12/31/2016
Jeffrey Greenway	Constable Pct. 7	17 Years	12/31/2016
Eddie Collins	Constable Pct. 8	21 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	11 Years	12/31/2014
Langston Adams	Judge, County Court at Law #3	< 1 Year	12/31/2014
John Stevens	Judge, Criminal District Court	7 Years	12/31/2014
Lindsey Scott	Judge, 252nd District Court	< 1 Year	12/31/2014
Thomas Rugg	Judge, 58th District Court	< 1 Year	12/31/2014
James "Gary" Sanderson	Judge, 60th District Court	36 Years	12/31/2016
Milton Shuffield	Judge, 136th District Court	19 Years	12/31/2016
Donald Floyd	Judge, 172nd District Court	30 Years	12/31/2014
Jeffrey "Randy" Shelton	Judge, 279th District Court	7 Years	12/31/2014
Lawrence Thorne	Judge, 317th District Court	15 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	18 Years	12/31/2014
Deborah Clark	Purchasing Agent	5 Years	12/31/2014
Don Rao	Engineering	3 Years	
Starla Garlick	Agricultural Extension Service	6 Years	
Alex Rupp	Airport	1 Year	
Robert "David" Fontenot	Service Center	25 Years	
John "David" Knight	Buildings Maintenance - Beaumont	1 Year	
Mark Benard	Buildings Maintenance - Port Arthur	17 Years	
Larry Gist	Court Master	17 Years	
Paul Helegda	MIS	16 Years	
Kara Hawthorn	Dispute Resolution Center	3 Years	
Gregory Fountain	Emergency Management	7 Years	
Michael Melancon	Environmental Control	18 Years	
Dr. A.C. Walkes	Health and Welfare Units	25 Years	
Leslie Little	Nurse Practitioner	3 Years	
Cary Erickson	Human Resources & Risk Management	21 Years	
Edward Cockrell	Juvenile Probation & Detention	3 Years	
Kevin Sexton	Mosquito Control	4 Years	
Hilary Guest	Veterans Services Offices	12 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

Land Area (A) 876.3 square miles

Maintained Roads 369.6

Bond Rating "Aa2" Moody's Investors Service, Inc.
"AA-" Standard & Poor's Ratings Services

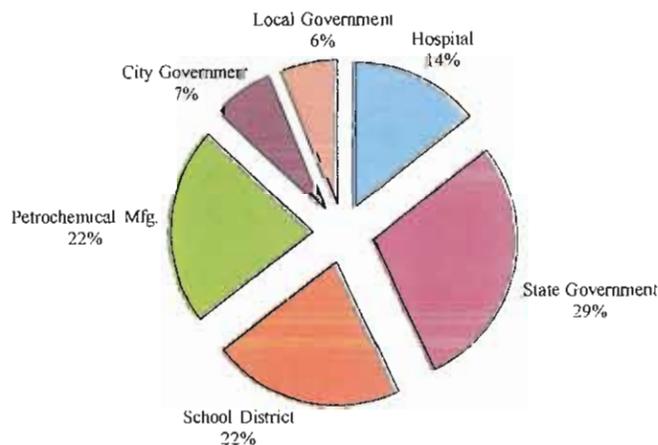
**JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS**

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	116,010	105,031	10,979	9.5%
2010	120,029	106,880	13,149	11.0%
2011	121,684	108,143	13,541	11.1%
2012	119,919	107,009	12,910	10.8%
2013	116,922	104,670	12,252	10.5%
2014 (B)	115,111	105,292	9,819	8.5%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	5,500
Beaumont ISD	School District	2,976
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,000
Christus Health Southeast Texas	Hospital	1,530
Motiva Enterprises	Petrochemical Mfg.	1,475
City of Beaumont	City Government	1,335
Memorial Hermann Baptist Hospital	Hospital	1,232
Jefferson County	Local Government	1,184
Port Arthur ISD	School District	1,170
Valero	Petrochemical Mfg.	833



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

(B) Average through end of July, 2014 (not finalized).

(C) Source: Local surveys

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

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
Current Estimate	252,358	117,796	54,135	390,732

Demographics

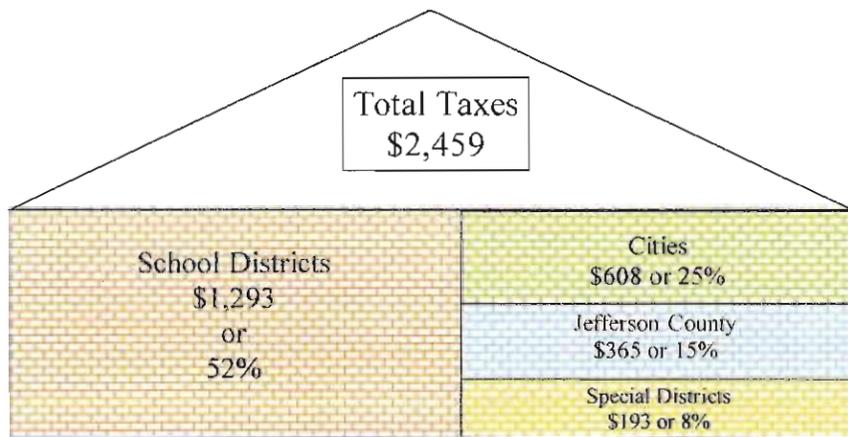
<u>Fiscal Year</u>	<u>Population (a)</u>	<u>Per Capita Personal Income (b)</u>	<u>Median Age (a)</u>	<u>School Enrollment (a)</u>
2006	247,571	\$ 27,689	36.5	62,002
2007	243,914	\$ 29,324	36.4	59,776
2008	241,975	\$ 31,756	36.7	62,290
2009	242,142	\$ 33,795	36.5	61,721
2010	252,273	\$ 33,071	35.6	62,433
2011	252,273	\$ 37,139	36.0	63,371
2012	252,802	\$ 38,712	35.9	63,371
2013	251,813	\$ 38,357	36.0	63,433

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

(B) Source: Texas Workforce Commission

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Property Tax Analysis for a \$100,000 Home in Tax Year 2013 (A)



County taxes for fiscal year 2013-2014 and fiscal year 2014-2015 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)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
2004	12	1,034,344,310	\$ 4,395,963	0.00425
2005	12	1,380,269,700	5,866,146	0.00425
2006	12	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
2013	9	1,877,188,020	6,851,736	0.00365
			<u>\$ 51,849,290</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

