

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2015-2016

JEFF BRANICK
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

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

BRENT WEAVER
COMMISSIONER, PCT. 2

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of \$1,719,524, which is a 1.92% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,208,616.

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

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

AGAINST: Jeff Branick

PRESENT and not voting: none

ABSENT: none



Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.365000/100	\$0.365000/100
Effective Tax Rate:	\$0.375971/100	\$0.391606/100
Effective Maintenance & Operations Tax Rate:	\$0.365340/100	\$0.393468/100
Rollback Tax Rate:	\$0.426100/100	\$0.457173/100
Debt Rate:	\$0.022894/100	\$0.024634/100

Total debt obligation for Jefferson County secured by property taxes is \$40,660,000.

FISCAL YEAR 2015-2016

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, Port Neches, and Taylor Landing.

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

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

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

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

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

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

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

"A History of Jefferson County, Texas From Wilderness To Reconstruction." W. T. Block, A Master of Arts Thesis at Lamar University. =<http://block.dynip.com/wblockjr/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
Acknowledgements	15
Budget Policy & Procedures	16
Budget Calendar	21
Organizational Chart	22
Tax Revenues by Source – All Funds	23
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	24
Assessed and Estimated Actual Value of Taxable Property	25
General Fund Revenues & Transfers	26
General Fund Expenditures & Transfers	27
All Funds Summary	28

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 2015-2016	87
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Miscellaneous

Personnel Schedules	
Budgeted Funds - Summary by Department	91
Compensation Plan	92
Budgeted Funds - Summary by Major Function	93
Miscellaneous Statistics	
Elected County Officials	97
Appointed Officials	98
Other Information	99
Employment Statistics & Top Ten Employers County	100
Population & Demographics	101
Property Tax Analysis & Ten Year History of Abated Property Tax Values	102
Glossary of Terms	103

BUDGET SUMMARY

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

September 21, 2015

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 2015-2016 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 2014-2015 adjusted budget by less than 1%, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2015-2016 are submitted for your consideration and approval.

This budget is prepared on the basis of \$24,905,432,113 of net taxable value, after exemptions, which is a decrease of just under 2% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 2.9% below the calculated effective tax rate. Net tax collections are estimated at 98.5% of the total levy.

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

General Fund	.342106
Debt Service	.022894

The fiscal year 2015-2016 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$136,789,973. Contingencies in the amount of \$370,000 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 2015-2016, adopted independently of the operating budget, provides for planned expenditures of \$5,262,246.

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 2015-2016 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$123,408,154. 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 2.9% below the effective tax rate. Each penny of the tax rate equals approximately \$2.4 million in tax revenues.

Provide a 2% salary increase for all employees. The increase in cost is approximately \$1.4 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 and transportation 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. We await federal approval of the 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, is in the middle of 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, which approval is expected to be forthcoming in the 2nd or 3rd quarter of 2016. Sempra Energy has also begun permitting for a multi-billion dollar liquefaction facility to be built on 3,000 acres of land they currently own 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.*

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

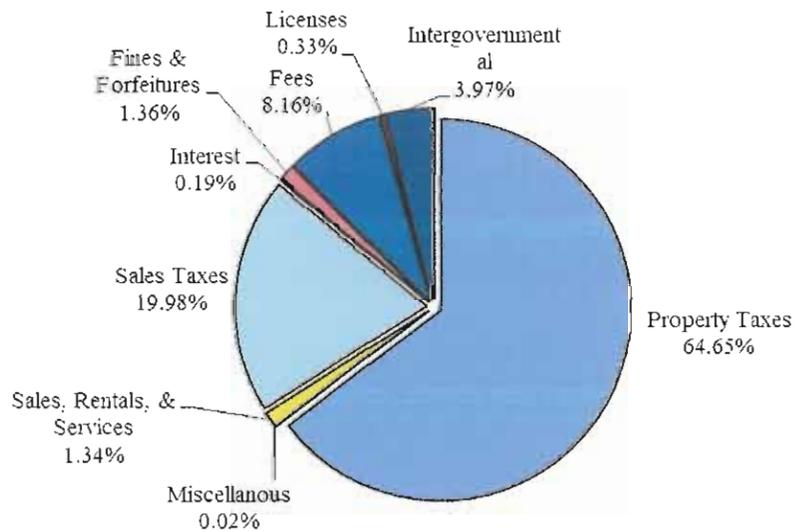
REVENUES

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 2014-2015	Approved 2015-2016	Percentage Change
Property Taxes	\$ 82,877,967	\$ 80,959,960	-2.31%
Sales Taxes	22,450,000	25,025,000	11.47%
Fees	10,016,044	10,214,546	1.98%
Licenses	418,200	414,620	-0.86%
Sales, Rentals, & Services	1,529,876	1,676,854	9.61%
Intergovernmental	4,901,618	4,967,382	1.34%
Fines & Forfeitures	1,825,000	1,705,000	-6.58%
Interest	237,010	235,332	-0.71%
Miscellaneous	24,000	24,000	0.00%
Contributions	4,000	4,100	2.50%

Revenues by Source - All Funds Summary
Fiscal Year 2015-2016



Property taxes are expected to decrease by about \$1.9 million for 2015-2016. This decrease is due in large part to declines in oil prices and 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 \$24,905,432,113 and an adopted tax rate of .365¢. The County is anticipating a 98.5% collection rate for this budget year. Despite this current decline, net taxable values are still up by about 8% over the past five years as a result of increased commercial development.

Sales taxes collections are budgeted at \$25,025,000. 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.

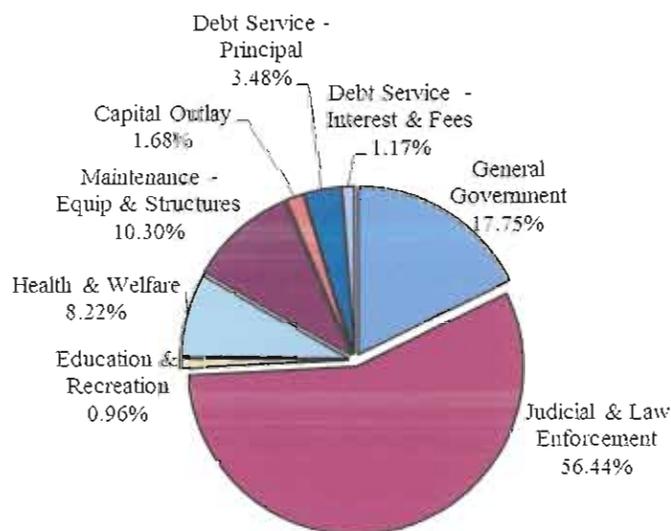
EXPENDITURES

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 2014-2015	Approved 2015-2016	Percentage Change
General Government	\$ 23,144,481	\$23,382,387	1.03%
Judicial & Law Enforcement	73,005,476	74,342,310	1.83%
Education & Recreation	1,428,629	1,261,711	-11.68%
Health & Welfare	10,631,365	10,822,599	1.80%
Maintenance - Equipment & Structures	13,355,461	13,566,661	1.58%
Capital Outlay	2,675,389	2,210,163	-17.39%
Debt Service - Principal	4,420,000	4,590,000	3.85%
Debt Service - Interest and Commission	1,691,644	1,534,121	-9.31%
Debt Service - Transaction Fees	12,000	12,000	0.00%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2015-2016



General Fund expenditures make up 90.2% of total budgeted expenditures, while Debt Service make up 4.4% and Special Revenue funds make up 5.4% percent. The majority of the total increases from the 2014-2015 approved budget year to 2015-2016 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 2015-2016 including “transfers out” and contingency appropriation are approved at \$123,408,154. Revenues including “transfers in” are estimated at \$113,455,177.

Property Taxes represent 66.5% of the revenues generated by the General Fund. In 2015-2016 the budgeted property taxes for the General Fund is expected to decrease by \$1.4 million from the prior year’s budget. This decrease is due in large part to declines in oil prices and 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 2015-2016 is \$75,469,344 for the General Fund.

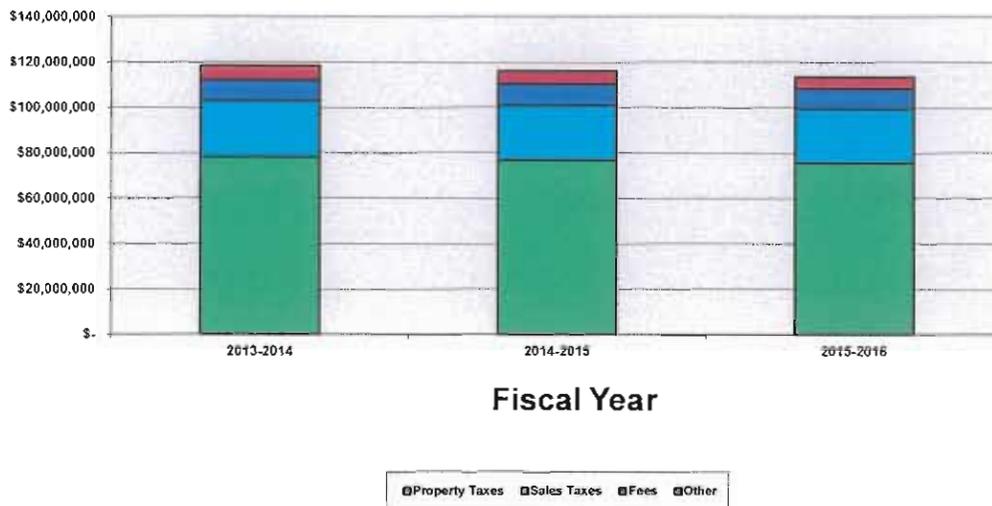
Budgeted sales tax revenue for 2015-2016 is \$23,925,000 which represents 21.1% of the revenues generated by the General Fund. Revenue from Sales taxes appears to have stabilized after recent industrial expansions. The County anticipates revenue from Sales taxes to maintain their current levels for the 2015-2016 budget year.

Fees collected by the County account for 7.8% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,805,100. 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 4.6% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$5,255,733. 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 2013-2014 through 2015-2016:

General Fund (Revenues)



Expenditures budgeted for the 2015-2016 fiscal year total \$123,408,154 including contingency appropriation and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2014-2015	Approved 2015-2016	Percentage Change
Personnel Services	68.37%	\$ 82,556,778	\$ 84,378,283	2.21%
Operating Expenditures	26.44%	32,664,745	32,621,655	-0.13%
Capital Outlay	0.93%	2,033,889	1,144,945	-43.71%
Special Purpose Funding	4.26%	5,226,206	5,263,271	0.71%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has an addition of one position for 2015-2016. A two percent salary increase for all employees will increase personnel services approximately \$1.4 million. The majority of the remaining increase is due to a seven 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. This area is remaining relatively flat with the prior year’s budget.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, decreased by \$888,944. 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 and other offices as needed. 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 - \$1,737,746, and County match for Grant funds - \$972,580. Contingency appropriations are budgeted at \$370,000.

In 2015-2016, the County will anticipate utilizing \$9,952,977 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 28.1% of budgeted expenditures which complies with the County’s fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital outlay and special purpose funding.

General Fund Expenditures by Function

	Percentage of Budget	Approved 2014-2015	Approved 2015-2016	Percentage Change
General Government	19.56%	\$22,659,668	\$22,891,719	1.02%
Judicial & Law Enforcement	59.42%	68,388,670	69,522,685	1.66%
Education & Recreation	0.35%	402,359	407,274	1.22%
Health & Welfare	9.25%	10,631,365	10,822,599	1.80%
Maintenance - Equipment & Structures	11.42%	13,139,461	13,355,661	1.65%

General Government increase is mainly due to the two percent salary insurance for all employees and increase in employees’ health insurance rates. 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’ health insurance rates. 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’ health insurance rates. One position was added to the Agriculture department at a net zero change by reducing extra help. 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.

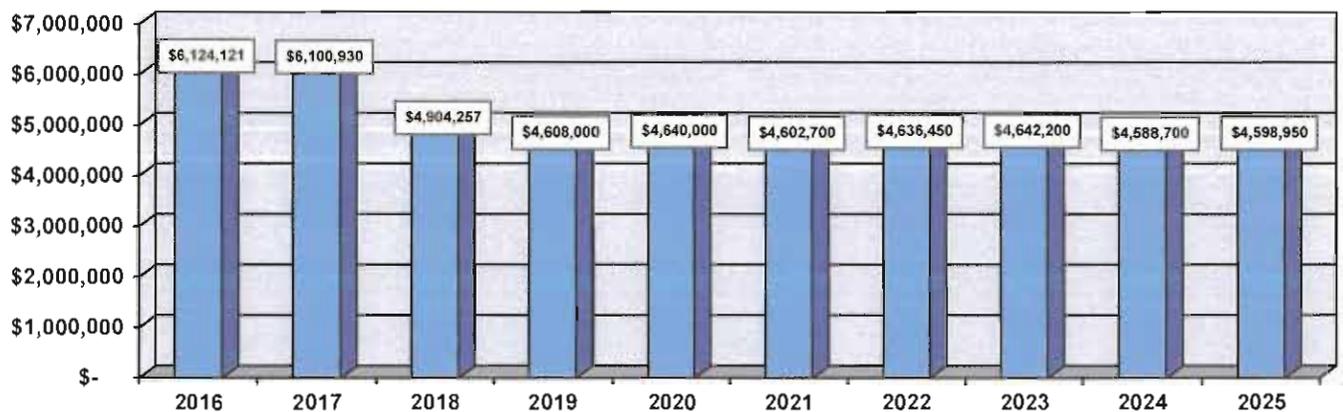
Health & Welfare increase is mostly due to the two percent salary increase to all employees and increases in employees' health insurance rates. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito control 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' health insurance rates. This division is responsible for the maintenance and operation of all County facilities and roadways.

DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the County's debt. This income is primarily earned through the allocation of property taxes to the fund.

Debt Service Requirements Next 10 Years



At October 1, 2015, the County has debt issues outstanding of \$40,660,000. Revenues are budgeted at \$5,499,466 for 2015-2016, of which 99.8% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,136,121 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2015-2016 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 2015-2016 are budgeted at \$6,819,151 and expenditures are budgeted at \$7,615,698. 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 \$5,262,246 are estimated for projects in the 2015-2016 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 2015-2016 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 2015-2016 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. Phase V consisting of rehabilitation to the basement and first floor began in fiscal year 2014-2015 and will be completed by March 2016. The County will utilize approximately \$6.5 million to complete this phase over two fiscal years. 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 \$418,274 in 2015-2016 to fund these studies. The County is allocating \$1,036,448 from available funds to enhance the marsh growth along the County coastline. The County is incurring engineering and design cost to place a siphon under the Intracoastal Canal in order to provide freshwater to the marsh area currently being inundated with salt water. 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.

ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2015-2016 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 24 – 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 19 – Compile initial budget requests, and estimate of available resources.

JULY 20 – JULY 24 – Budget Hearings.

AUGUST 5 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

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

AUGUST 20 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

AUGUST 31 - Notice of proposed property tax rate. (Section 140.010 LGC)

SEPTEMBER 10 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 11 – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 11 – Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 11 – File budget with County Clerk. (Section 111.037 LGC)

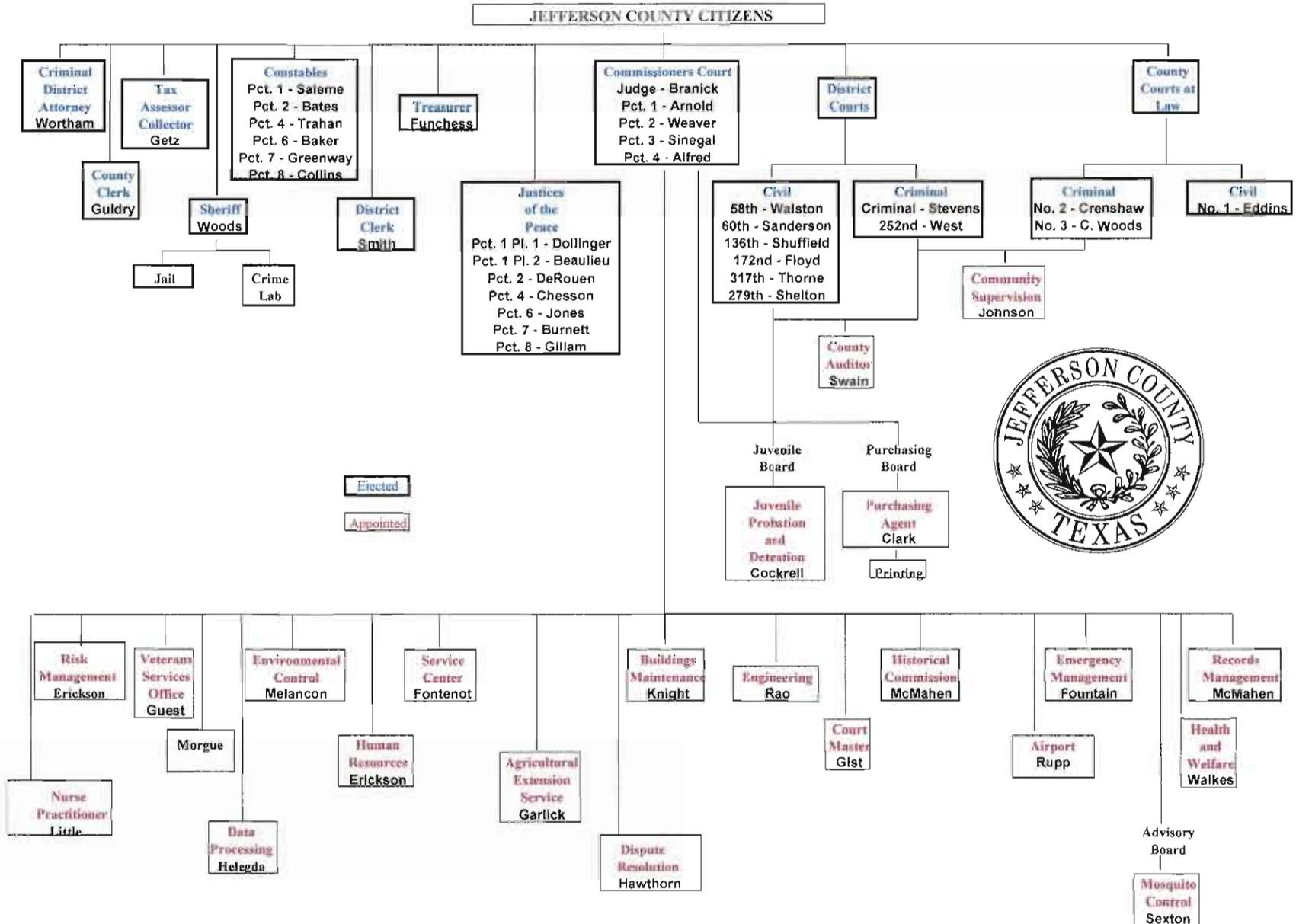
SEPTEMBER 21 – Adopt tax rate.

SEPTEMBER 21 – Public hearing and adopt budget. (Section 111.039 LGC)

SEPTEMBER 28 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

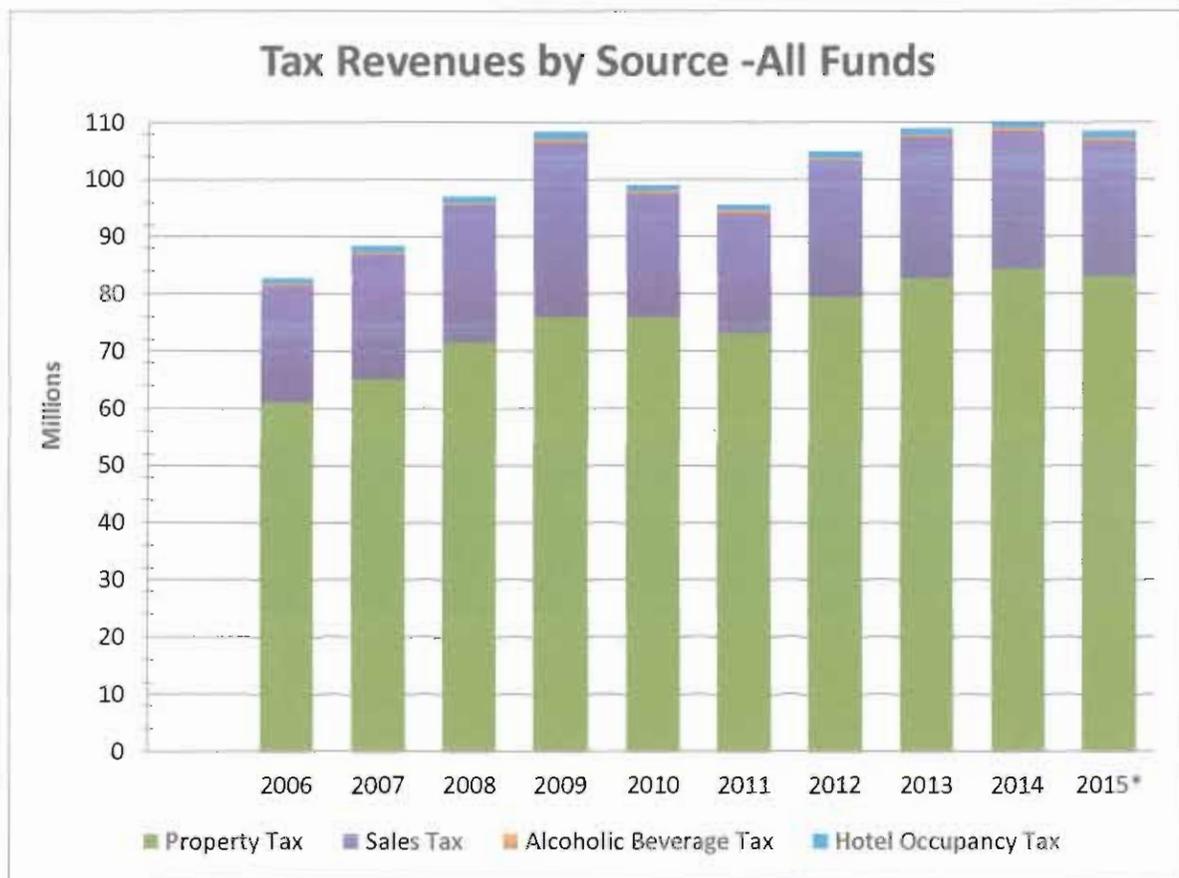
As of September 30, 2015



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
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	84,262,722	24,064,857	614,384	1,150,383	110,092,346
2015*	83,018,159	23,500,000	631,126	1,210,000	108,359,285

* Estimate for current year



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

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service		Total Debt Service	General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest			
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%
2014	4,280,000	1,837,099	6,117,099	141,963,383	4.31%

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

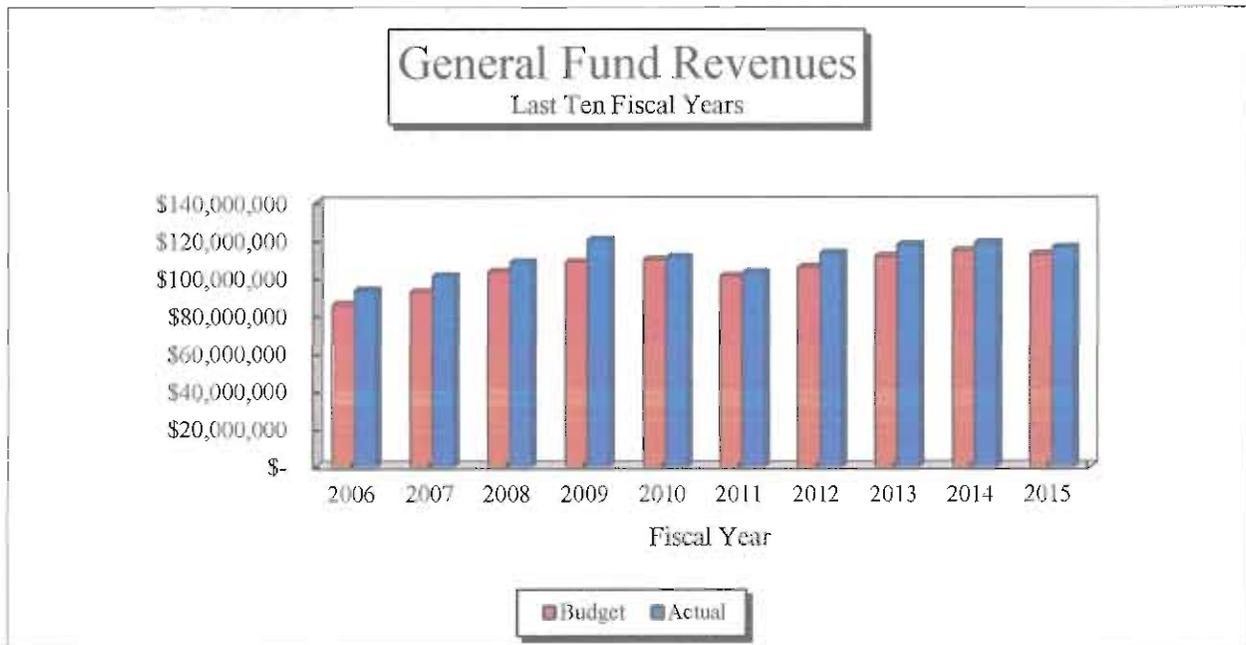
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
2005	15,598,910,420	4,601,530,770	10,997,379,650	3,373,285,690	14,370,665,340	100%	18,972,196,110
2006	15,794,009,095	3,180,724,674	12,613,284,421	3,926,963,740	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
2014	24,783,401,488	6,385,170,071	18,398,231,417	6,995,371,050	25,393,602,467	100%	31,778,772,538

- (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
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	118,381,543
2015	112,399,235	115,971,673 *

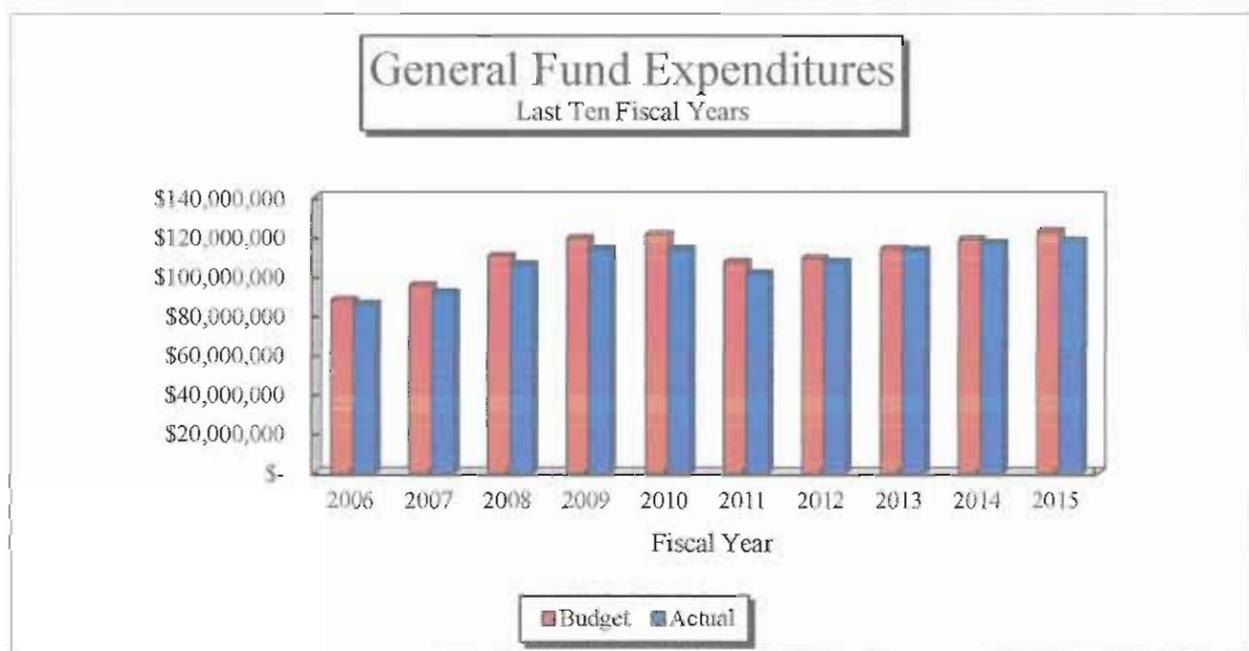


* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS

LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	116,658,252
2015	122,481,618	117,758,546 *



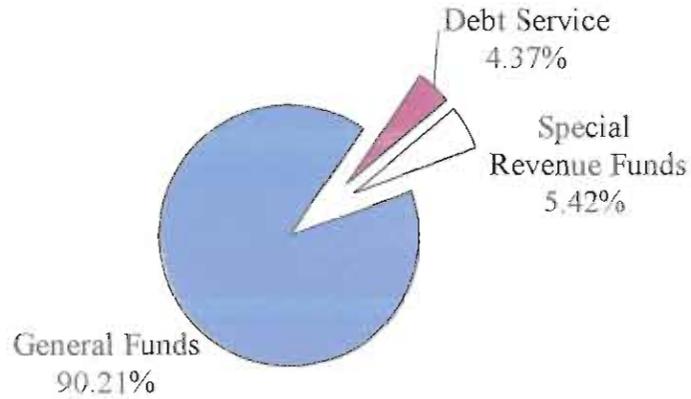
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

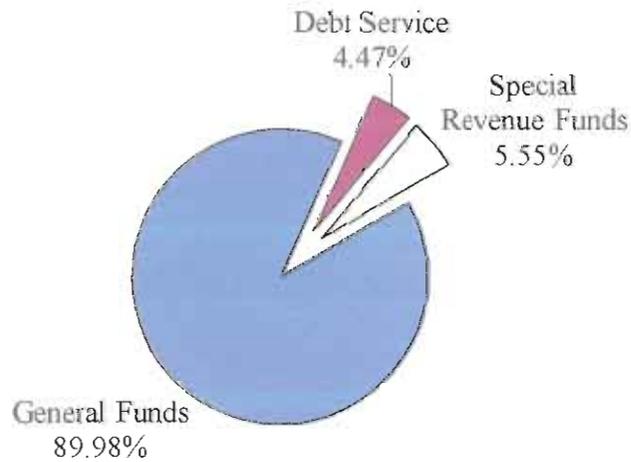
	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
REVENUES			
Property Taxes	\$ 84,262,722	\$ 83,018,159	\$ 80,959,960
Sales Taxes	25,829,624	25,341,126	25,025,000
Fees	10,754,931	10,742,251	10,214,546
Licenses	480,386	457,563	414,620
Sales, Rentals & Services	2,385,848	1,913,385	1,676,854
Intergovernmental	4,464,875	4,485,071	4,967,382
Fines & Forfeitures	1,900,630	1,956,778	1,705,000
Interest	230,423	247,185	235,332
Miscellaneous	32,269	36,552	24,000
Contributions	205	200	4,100
Total Revenues	<u>\$ 130,341,913</u>	<u>\$ 128,198,270</u>	<u>\$ 125,226,794</u>
OTHER SOURCES			
Transfers In	<u>534,906</u>	<u>570,000</u>	<u>547,000</u>
Total Other Sources	<u>\$ 534,906</u>	<u>\$ 570,000</u>	<u>\$ 547,000</u>
Total Revenues & Other Sources	<u>\$ 130,876,819</u>	<u>\$ 128,768,270</u>	<u>\$ 125,773,794</u>
EXPENDITURES			
General Government	\$ 22,533,423	\$ 22,643,369	\$ 23,382,387
Judicial & Law Enforcement	66,574,198	69,632,484	74,342,310
Education & Recreation	1,254,494	1,195,379	1,261,711
Health & Welfare	10,141,706	10,356,335	10,822,599
Maintenance - Equipment & Structures	12,026,766	12,137,696	13,566,661
Capital Outlay	2,200,699	3,007,601	2,210,163
Debt Service -			
Principal	4,280,000	4,420,000	4,590,000
Interest and Commission	1,832,244	1,691,644	1,534,121
Transaction Fees	4,855	3,900	12,000
Total Expenditures	<u>\$ 120,848,385</u>	<u>\$ 125,088,408</u>	<u>\$ 131,721,952</u>
OTHER USES			
Transfers Out	\$ 7,823,570	\$ 5,091,639	\$ 5,068,021
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>370,000</u>
Total Other Uses	<u>\$ 7,823,570</u>	<u>\$ 5,091,639</u>	<u>\$ 5,438,021</u>
Total Appropriations	<u>\$ 128,671,955</u>	<u>\$ 130,180,047</u>	<u>\$ 137,159,973</u>
BEGINNING FUND BALANCE	<u>\$ 53,346,021</u>	<u>\$ 54,466,375</u>	<u>\$ 53,054,598</u>
PRIOR PERIOD ADJUSTMENT	<u>(1,084,510)</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE - RESTATED	<u>52,261,511</u>	<u>54,466,375</u>	<u>53,054,598</u>
ENDING FUND BALANCE	<u>\$ 54,466,375</u>	<u>\$ 53,054,598</u>	<u>\$ 41,668,419</u>
RESERVED FUND BALANCE	<u>1,884,228</u>	<u>1,960,012</u>	<u>1,323,357</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 52,582,147</u>	<u>\$ 51,094,586</u>	<u>\$ 40,345,062</u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2016 - Revenues and Other Sources



FY 2016 - Expenditures and Other Uses





GENERAL FUND

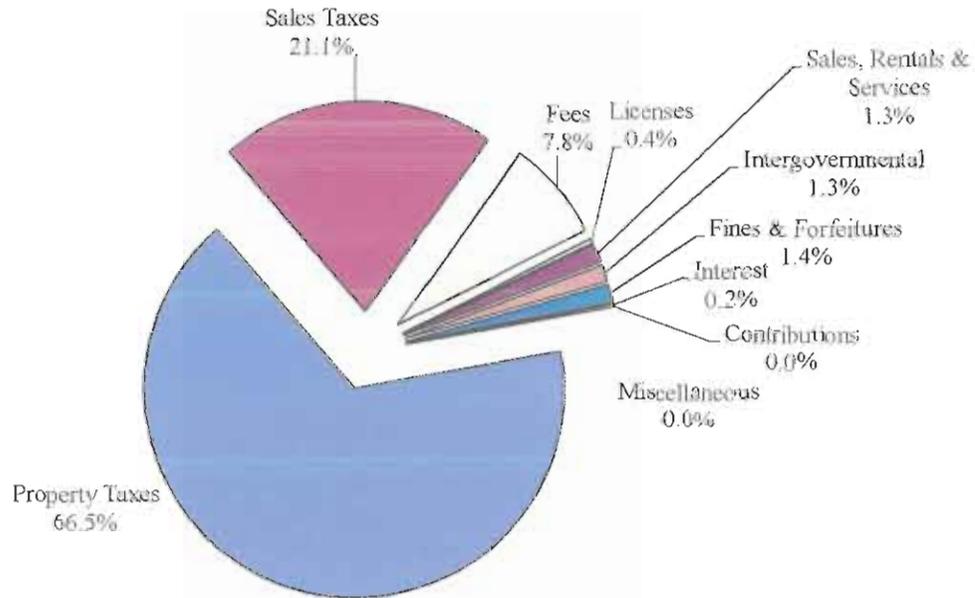
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
REVENUES			
Property Taxes	\$ 78,240,335	\$ 76,838,370	\$ 75,469,344
Sales Taxes	24,679,241	24,131,126	23,925,000
Fees	9,184,628	9,308,942	8,805,100
Licenses	480,386	457,563	414,620
Sales, Rentals & Services	2,176,020	1,753,801	1,576,854
Intergovernmental	1,650,487	1,527,927	1,454,559
Fines & Forfeitures	1,716,203	1,705,726	1,575,000
Interest	200,200	216,466	210,500
Miscellaneous	30,355	31,552	24,000
Contributions	205	200	200
Total Revenues	<u>\$ 118,358,060</u>	<u>\$ 115,971,673</u>	<u>\$ 113,455,177</u>
OTHER SOURCES			
Transfers In	\$ 23,483	-	-
Total Other Sources	<u>\$ 23,483</u>	<u>-</u>	<u>-</u>
Total Revenues & Other Sources	<u>\$ 118,381,543</u>	<u>\$ 115,971,673</u>	<u>\$ 113,455,177</u>
EXPENDITURES			
General Government	\$ 22,210,190	\$ 22,214,734	\$ 22,891,719
Judicial & Law Enforcement	62,793,030	65,483,548	69,522,685
Education & Recreation	378,134	384,611	407,274
Health & Welfare	10,141,706	10,356,335	10,822,599
Maintenance - Equipment & Structures	11,980,830	12,094,696	13,355,661
Capital Outlay	1,570,226	2,333,416	1,144,945
Total Expenditures	<u>\$ 109,074,116</u>	<u>\$ 112,867,340</u>	<u>\$ 118,144,883</u>
OTHER USES			
Transfers Out	\$ 7,584,136	\$ 4,891,206	\$ 4,893,271
Contingency Appropriation	-	-	370,000
Total Other Uses	<u>\$ 7,584,136</u>	<u>\$ 4,891,206</u>	<u>\$ 5,263,271</u>
Total Appropriations	<u>\$ 116,658,252</u>	<u>\$ 117,758,546</u>	<u>\$ 123,408,154</u>
BEGINNING FUND BALANCE	<u>\$ 46,625,619</u>	<u>\$ 47,264,400</u>	<u>\$ 45,477,527</u>
PRIOR PERIOD ADJUSTMENT	<u>(1,084,510)</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE - RESTATED	<u>45,541,109</u>	<u>47,264,400</u>	<u>45,477,527</u>
ENDING FUND BALANCE	\$ 47,264,400	\$ 45,477,527	\$ 35,524,550
RESERVED FUND BALANCE	<u>897,102</u>	<u>897,102</u>	<u>897,102</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 46,367,298</u>	<u>\$ 44,580,425</u>	<u>\$ 34,627,448</u>

**GENERAL FUND
SUMMARY OF REVENUES**

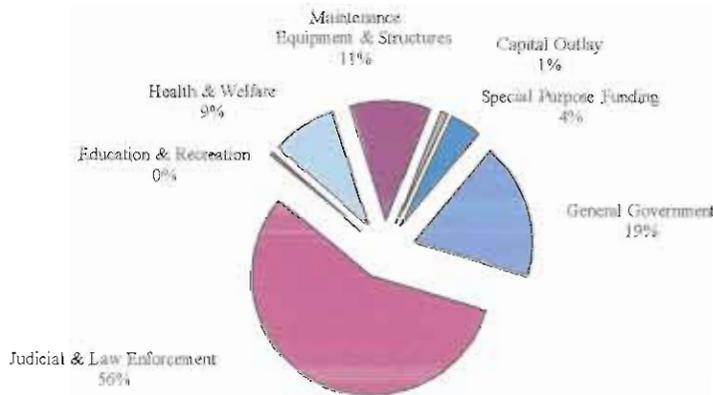
REVENUES	ACTUAL 2013-2014	ESTIMATED 2014-2015	APPROVED 2015-2016
Property Taxes	\$ 78,240,335	\$ 76,838,370	\$ 75,469,344
Sales Taxes	24,679,241	24,131,126	23,925,000
Fees	9,184,628	9,308,942	8,805,100
Licenses	480,386	457,563	414,620
Sales, Rentals & Services	2,176,020	1,753,801	1,576,854
Intergovernmental	1,650,487	1,527,927	1,454,559
Fines & Forfeitures	1,716,203	1,705,726	1,575,000
Interest	200,200	216,466	210,500
Miscellaneous	30,355	31,552	24,000
Contributions	205	200	200
Total	\$ 118,358,060	\$ 115,971,673	\$ 113,455,177

Approved 2015-2016

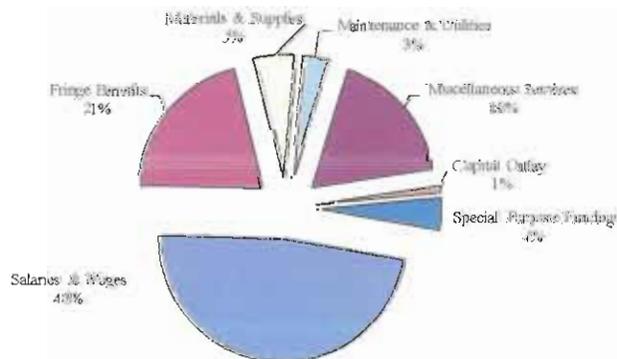


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2015-2016 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 22,891,719	18.55%
Judicial & Law Enforcement	69,522,685	56.34%
Education & Recreation	407,274	0.33%
Health & Welfare	10,822,599	8.77%
Maintenance - Equipment Structures	13,355,661	10.82%
Capital Outlay	1,144,945	0.93%
Special Purpose Funding	5,263,271	4.26%
Total	\$ 123,408,154	100.00%



<u>Category</u>	<u>APPROVED 2015-2016 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 58,728,789	47.59%
Fringe Benefits	25,649,503	20.78%
Materials & Supplies	6,468,737	5.24%
Maintenance & Utilities	3,994,800	3.24%
Miscellaneous Services	22,158,118	17.96%
Capital Outlay	1,144,945	0.93%
Special Purpose Funding	5,263,271	4.26%
Total	\$ 123,408,154	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
General Government			
Tax Assessor-Collector	\$ 3,349,768	\$ 3,526,988	\$ 3,857,301
Human Resources	372,392	384,976	440,054
County Auditor	1,322,308	1,367,101	1,447,550
County Clerk	2,091,021	2,089,888	2,230,584
County Judge	799,731	836,169	893,263
Risk Management	231,734	228,633	251,272
County Treasurer	353,398	361,284	381,825
Printing	148,203	150,338	163,521
Purchasing Agent	513,696	505,230	560,791
General Services	9,952,324	9,805,386	9,540,076
Management Information Systems	1,695,593	1,722,610	1,884,289
Voters Registration Department	240,254	207,666	144,203
Elections Department	871,054	752,197	807,578
Veterans Services	268,714	276,268	289,412
Total General Government	\$ 22,210,190	\$ 22,214,734	\$ 22,891,719
Judicial & Law Enforcement			
District Attorney	\$ 5,443,449	\$ 5,969,865	\$ 6,520,322
District Clerk	1,557,466	1,719,920	1,878,002
District Courts	5,065,364	4,940,415	5,058,379
Jury	757,237	835,307	1,016,433
Justice of the Peace	2,242,060	2,297,495	2,533,189
County Courts at Law	1,667,183	1,706,325	1,784,852
Court Master	477,609	465,005	483,393
Dispute Resolution Center	199,081	208,855	259,728
Juvenile Alternative School	349,590	367,123	393,885
Community Supervision	14,594	10,112	19,003
Sheriff	11,707,972	12,286,805	13,077,782
Crime Laboratory	1,130,286	1,203,114	1,347,178
Jail	25,674,817	26,734,518	27,632,084
Juvenile Probation	1,178,120	1,284,144	1,579,201
Juvenile Detention Home	1,768,382	1,809,889	2,100,514
Constables	2,796,274	2,858,671	3,053,740
County Morgue	763,546	785,985	785,000
Total Judicial & Law Enforcement	\$ 62,793,030	\$ 65,483,548	\$ 69,522,685
Education & Recreation			
Agricultural Extension Service	\$ 378,134	\$ 384,611	\$ 407,274
Total Education & Recreation	\$ 378,134	\$ 384,611	\$ 407,274

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,082,312	\$ 1,107,998	\$ 1,271,722
Health & Welfare Unit 2	1,060,912	1,075,868	1,242,989
Nurse Practitioner	304,822	288,849	304,295
Child Welfare	143,080	143,307	149,900
Environmental Control	344,560	360,488	385,203
Indigent Medical Service	4,900,124	5,025,525	4,905,362
Mosquito Control	2,050,791	2,088,026	2,235,918
Emergency Management	205,105	216,274	227,210
Tobacco Settlement	50,000	50,000	100,000
 Total Health & Welfare	 \$ 10,141,706	 \$ 10,356,335	 \$ 10,822,599
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,515,431	\$ 2,559,091	\$ 2,785,083
Port Arthur Buildings	594,870	680,400	759,584
Mid-County Buildings	183,036	190,370	219,114
Road & Bridge Pct. #1	1,404,474	1,457,061	1,626,879
Road & Bridge Pct. #2	1,545,707	1,488,490	1,719,968
Road & Bridge Pct. #3	1,520,990	1,626,999	1,782,434
Road & Bridge Pct. #4	1,928,801	1,834,993	2,028,133
Engineering	903,802	926,697	1,002,510
Parks & Recreation	147,957	112,484	171,374
Service Center	1,235,762	1,218,111	1,260,582
 Total Maintenance - Equipment & Structures	 \$ 11,980,830	 \$ 12,094,696	 \$ 13,355,661
Capital Outlay	\$ 1,570,226	\$ 2,333,416	\$ 1,144,945
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 370,000
Transfers Out	7,584,136	4,891,206	4,893,271
 Total Special Purpose Funding	 \$ 7,584,136	 \$ 4,891,206	 \$ 5,263,271
Total General Fund Expenditures	\$ 116,658,252	\$ 117,758,546	\$ 123,408,154

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.

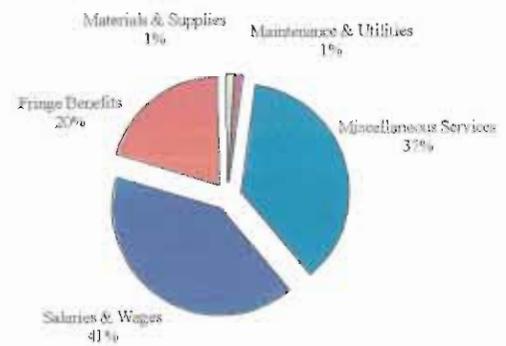
Elections Department – provides accounting for expenditures associated with the County Clerk's duties to provide general supervisory authority over all elections held within the County.

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 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 3,349,768	\$ 3,526,988	\$ 3,857,301
Human Resources	372,392	384,976	440,054
County Auditor	1,322,308	1,367,101	1,447,550
County Clerk	2,091,021	2,089,888	2,230,584
County Judge	799,731	836,169	893,263
Risk Management	231,734	228,633	251,272
County Treasurer	353,398	361,284	381,825
Printing	148,203	150,338	163,521
Purchasing Agent	513,696	505,230	560,791
General Services	9,952,324	9,805,386	9,540,076
Management Information Systems	1,695,593	1,722,610	1,884,289
Voters Registration Department	240,254	207,666	144,203
Elections Department	871,054	752,197	807,578
Veterans Services	268,714	276,268	289,412
Total	\$ 22,210,190	\$ 22,214,734	\$ 22,891,719

	<u>APPROVED 2015-2016</u>
Salaries & Wages	\$ 9,315,143
Fringe Benefits	4,623,045
Materials & Supplies	275,235
Maintenance & Utilities	277,231
Miscellaneous Services	8,401,065
Total	\$ 22,891,719



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	54	-	-	-	-	-	55
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	-	1	-	-	-	-	-	1
Elections Department	-	4	-	1	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	147	-	2	-	2	1	160

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,178,621	\$ 2,266,188	\$ 2,449,485
Fringe Benefits	966,397	1,041,064	1,169,730
Materials & Supplies	39,268	43,873	45,500
Maintenance & Utilities	102,559	105,278	106,526
Miscellaneous Services	62,923	70,585	86,060
Total	<u>\$ 3,349,768</u>	<u>\$ 3,526,988</u>	<u>\$ 3,857,301</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 245,927	\$ 258,086	\$ 282,653
Fringe Benefits	99,494	98,924	120,924
Materials & Supplies	2,257	2,758	3,724
Maintenance & Utilities	568	594	1,250
Miscellaneous Services	24,146	24,614	31,503
Total	<u>\$ 372,392</u>	<u>\$ 384,976</u>	<u>\$ 440,054</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 906,304	\$ 935,261	\$ 973,017
Fringe Benefits	349,874	361,090	398,133
Materials & Supplies	6,512	7,407	10,600
Maintenance & Utilities	2,180	2,501	2,700
Miscellaneous Services	57,438	60,842	63,100
Total	<u>\$ 1,322,308</u>	<u>\$ 1,367,101</u>	<u>\$ 1,447,550</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,380,393	\$ 1,362,484	\$ 1,436,182
Fringe Benefits	601,443	615,954	675,671
Materials & Supplies	36,487	34,864	35,950
Maintenance & Utilities	20,142	18,542	23,000
Miscellaneous Services	52,556	58,044	59,781
Total	<u>\$ 2,091,021</u>	<u>\$ 2,089,888</u>	<u>\$ 2,230,584</u>
<u>County Judge</u>			
Salaries & Wages	\$ 520,480	\$ 533,611	\$ 551,192
Fringe Benefits	225,493	234,564	249,950
Materials & Supplies	3,506	4,667	4,671
Maintenance & Utilities	594	830	1,150
Miscellaneous Services	49,658	62,497	86,300
Total	<u>\$ 799,731</u>	<u>\$ 836,169</u>	<u>\$ 893,263</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 165,545	\$ 165,920	\$ 173,700
Fringe Benefits	60,196	56,532	71,111
Materials & Supplies	691	774	1,000
Maintenance & Utilities	996	967	800
Miscellaneous Services	4,306	4,440	4,661
Total	<u>\$ 231,734</u>	<u>\$ 228,633</u>	<u>\$ 251,272</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 225,209	\$ 229,020	\$ 237,501
Fringe Benefits	101,472	104,436	110,277
Materials & Supplies	3,313	2,854	3,650
Maintenance & Utilities	10,776	10,766	15,460
Miscellaneous Services	12,628	14,208	14,937
Total	<u>\$ 353,398</u>	<u>\$ 361,284</u>	<u>\$ 381,825</u>
<u>Printing</u>			
Salaries & Wages	\$ 54,880	\$ 56,120	\$ 59,238
Fringe Benefits	25,911	27,140	29,283
Materials & Supplies	38,873	39,864	35,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	28,539	27,214	40,000
Total	<u>\$ 148,203</u>	<u>\$ 150,338</u>	<u>\$ 163,521</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 324,970	\$ 318,970	\$ 348,486
Fringe Benefits	145,035	144,635	160,086
Materials & Supplies	2,707	2,513	3,150
Maintenance & Utilities	847	753	1,000
Miscellaneous Services	40,137	38,359	48,069
Total	<u>\$ 513,696</u>	<u>\$ 505,230</u>	<u>\$ 560,791</u>
<u>General Services</u>			
Salaries & Wages	\$ 1,063,769	\$ 1,156,877	\$ 1,018,154
Fringe Benefits	1,649,582	898,747	889,427
Materials & Supplies	58,184	60,000	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	7,180,789	7,689,762	7,572,495
Total	<u>\$ 9,952,324</u>	<u>\$ 9,805,386</u>	<u>\$ 9,540,076</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,132,264	\$ 1,149,368	\$ 1,246,193
Fringe Benefits	451,501	463,432	517,373
Materials & Supplies	30,104	29,457	30,480
Maintenance & Utilities	65,500	65,000	64,395
Miscellaneous Services	16,224	15,353	25,848
Total	<u>\$ 1,695,593</u>	<u>\$ 1,722,610</u>	<u>\$ 1,884,289</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 128,806	\$ 130,956	\$ 59,651
Fringe Benefits	60,895	64,248	22,252
Materials & Supplies	4,965	4,192	8,500
Maintenance & Utilities	44,285	7,021	50,000
Miscellaneous Services	1,303	1,249	3,800
Total	<u>\$ 240,254</u>	<u>\$ 207,666</u>	<u>\$ 144,203</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>Elections Department</u>			
Salaries & Wages	\$ 245,699	\$ 275,635	\$ 297,527
Fringe Benefits	104,040	109,796	115,522
Materials & Supplies	63,135	15,000	32,000
Maintenance & Utilities	11,263	5,000	10,000
Miscellaneous Services	446,917	346,766	352,529
Total	<u>\$ 871,054</u>	<u>\$ 752,197</u>	<u>\$ 807,578</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 170,481	\$ 174,360	\$ 182,164
Fringe Benefits	85,406	88,740	93,306
Materials & Supplies	881	1,052	1,010
Maintenance & Utilities	796	810	950
Miscellaneous Services	11,150	11,306	11,982
Total	<u>\$ 268,714</u>	<u>\$ 276,268</u>	<u>\$ 289,412</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.

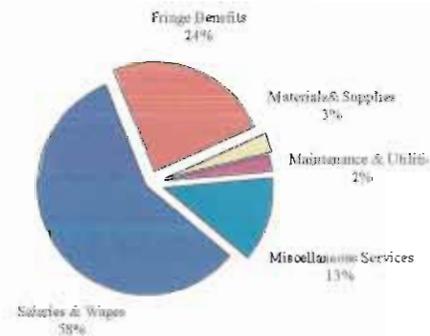
County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 5,443,449	\$ 5,969,865	\$ 6,520,322
District Clerk	1,557,466	1,719,920	1,878,002
District Courts	5,065,364	4,940,415	5,058,379
Jury	757,237	835,307	1,016,433
Justice of the Peace	2,242,060	2,297,495	2,533,189
County Courts at Law	1,667,183	1,706,325	1,784,852
Court Master	477,609	465,005	483,393
Dispute Resolution Center	199,081	208,855	259,728
Juvenile Alternative School	349,590	367,123	393,885
Community Supervision	14,594	10,112	19,003
Sheriff	11,707,972	12,286,805	13,077,782
Crime Laboratory	1,130,286	1,203,114	1,347,178
Jail	25,674,817	26,734,518	27,632,084
Juvenile Probation	1,178,120	1,284,144	1,579,201
Juvenile Detention Home	1,768,382	1,809,889	2,100,514
Constables	2,796,274	2,858,671	3,053,740
County Morgue	763,546	785,985	785,000
Total	\$ 62,793,030	\$ 65,483,548	\$ 69,522,685

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 40,184,989
Fringe Benefits	16,973,573
Materials & Supplies	1,969,232
Maintenance & Utilities	1,663,625
Miscellaneous Services	8,731,266
Total	\$ 69,522,685



PERSONNEL SUMMARY

	Clerical		Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
	Elected Official	Administrative & Fiscal						
District Attorney	1	24	-	-	-	-	35	60
District Clerk	1	26	-	-	-	-	-	27
District Courts	8	18	-	-	-	-	11	37
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	-	14	2	8	1	-	238	263
Juvenile Probation	-	3	-	-	-	15	-	18
Juvenile Detention Home	-	-	19	-	-	1	-	20
Constables	6	8	-	-	-	-	14	28
County Morgue	-	-	-	-	-	-	-	-
Total	27	146	46	8	1	19	404	651

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 3,818,288	\$ 4,186,818	\$ 4,500,058
Fringe Benefits	1,448,433	1,564,545	1,793,169
Materials & Supplies	43,378	72,303	60,673
Maintenance & Utilities	15,813	15,832	21,000
Miscellaneous Services	117,537	130,367	145,422
Total	<u>\$ 5,443,449</u>	<u>\$ 5,969,865</u>	<u>\$ 6,520,322</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,050,317	\$ 1,143,088	\$ 1,236,020
Fringe Benefits	471,544	525,200	577,052
Materials & Supplies	21,263	19,662	27,186
Maintenance & Utilities	11,257	19,790	19,900
Miscellaneous Services	3,085	12,180	17,844
Total	<u>\$ 1,557,466</u>	<u>\$ 1,719,920</u>	<u>\$ 1,878,002</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 399,350	\$ 465,000	\$ 484,691
Fringe Benefits	140,149	171,276	208,304
Materials & Supplies	5,630	4,226	8,055
Maintenance & Utilities	293	568	1,200
Miscellaneous Services	774,483	793,372	820,777
Total	<u>\$ 1,319,905</u>	<u>\$ 1,434,442</u>	<u>\$ 1,523,027</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 191,769	\$ 191,592	\$ 198,941
Fringe Benefits	87,349	82,272	98,894
Materials & Supplies	1,274	2,808	7,458
Maintenance & Utilities	71	87	150
Miscellaneous Services	4,924	3,892	7,500
Total	<u>\$ 285,387</u>	<u>\$ 280,651</u>	<u>\$ 312,943</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 189,636	\$ 192,312	\$ 195,868
Fringe Benefits	80,055	83,028	86,364
Materials & Supplies	553	453	1,750
Maintenance & Utilities	152	147	500
Miscellaneous Services	7,551	7,575	7,657
Total	<u>\$ 277,947</u>	<u>\$ 283,515</u>	<u>\$ 292,139</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 183,958	\$ 190,932	\$ 194,518
Fringe Benefits	86,754	91,620	96,307
Materials & Supplies	45	45	1,074
Maintenance & Utilities	109	252	430
Miscellaneous Services	5,792	5,504	7,816
Total	<u>\$ 276,658</u>	<u>\$ 288,353</u>	<u>\$ 300,145</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 191,501	\$ 193,848	\$ 199,615
Fringe Benefits	71,061	70,224	85,842
Materials & Supplies	429	109	1,180
Maintenance & Utilities	150	121	300
Miscellaneous Services	7,761	7,875	10,431
Total	<u>\$ 270,902</u>	<u>\$ 272,177</u>	<u>\$ 297,368</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 259,026	\$ 199,416	\$ 209,406
Fringe Benefits	104,792	82,312	91,749
Materials & Supplies	2,501	5,329	6,057
Maintenance & Utilities	11,624	12,201	8,628
Miscellaneous Services	1,191,587	965,002	842,100
Total	<u>\$ 1,569,530</u>	<u>\$ 1,264,260</u>	<u>\$ 1,157,940</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 155,181	\$ 154,836	\$ 159,396
Fringe Benefits	57,953	59,280	68,934
Materials & Supplies	930	614	1,250
Maintenance & Utilities	31	19	250
Miscellaneous Services	148,410	170,970	170,362
Total	<u>\$ 362,505</u>	<u>\$ 385,719</u>	<u>\$ 400,192</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 345,069	\$ 347,090	\$ 361,697
Fringe Benefits	121,453	122,412	153,003
Materials & Supplies	1,319	706	2,000
Maintenance & Utilities	159	158	650
Miscellaneous Services	234,530	260,932	257,275
Total	<u>\$ 702,530</u>	<u>\$ 731,298</u>	<u>\$ 774,625</u>
<u>Jury</u>			
Salaries & Wages	\$ 128,129	\$ 130,224	\$ 133,224
Fringe Benefits	50,824	52,788	55,209
Materials & Supplies	6,089	6,051	9,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	572,195	646,244	818,500
Total	<u>\$ 757,237</u>	<u>\$ 835,307</u>	<u>\$ 1,016,433</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 229,138	\$ 238,344	\$ 243,317
Fringe Benefits	98,960	103,708	106,416
Materials & Supplies	1,654	1,117	2,225
Maintenance & Utilities	1,564	1,554	2,500
Miscellaneous Services	6,713	6,310	7,191
Total	<u>\$ 338,029</u>	<u>\$ 351,033</u>	<u>\$ 361,649</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 223,231	\$ 221,232	\$ 241,045
Fringe Benefits	96,109	97,399	111,103
Materials & Supplies	2,404	2,477	2,600
Maintenance & Utilities	1,904	2,253	2,400
Miscellaneous Services	5,732	5,937	5,848
Total	<u>\$ 329,380</u>	<u>\$ 329,298</u>	<u>\$ 362,996</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 189,542	\$ 196,297	\$ 222,524
Fringe Benefits	83,472	85,192	106,481
Materials & Supplies	2,350	1,995	2,800
Maintenance & Utilities	970	1,855	1,500
Miscellaneous Services	3,669	3,716	4,837
Total	<u>\$ 280,003</u>	<u>\$ 289,055</u>	<u>\$ 338,142</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 220,214	\$ 225,424	\$ 242,709
Fringe Benefits	95,569	99,257	105,858
Materials & Supplies	2,046	3,283	2,500
Maintenance & Utilities	2,188	3,020	3,000
Miscellaneous Services	7,030	6,745	7,185
Total	<u>\$ 327,047</u>	<u>\$ 337,729</u>	<u>\$ 361,252</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 239,882	\$ 236,112	\$ 243,303
Fringe Benefits	100,037	99,540	116,165
Materials & Supplies	1,819	2,952	4,000
Maintenance & Utilities	2,012	1,889	3,100
Miscellaneous Services	4,675	5,171	6,494
Total	<u>\$ 348,425</u>	<u>\$ 345,664</u>	<u>\$ 373,062</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 203,310	\$ 211,800	\$ 242,088
Fringe Benefits	86,026	93,768	104,485
Materials & Supplies	4,450	3,559	4,834
Maintenance & Utilities	8,069	7,995	6,900
Miscellaneous Services	3,291	4,136	5,390
Total	<u>\$ 305,146</u>	<u>\$ 321,258</u>	<u>\$ 363,697</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 213,714	\$ 223,305	\$ 242,859
Fringe Benefits	84,349	84,300	111,548
Materials & Supplies	4,657	3,620	6,364
Maintenance & Utilities	3,728	3,588	3,500
Miscellaneous Services	7,582	8,645	8,120
Total	<u>\$ 314,030</u>	<u>\$ 323,458</u>	<u>\$ 372,391</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 319,289	\$ 322,596	\$ 331,565
Fringe Benefits	118,964	123,096	129,997
Materials & Supplies	1,660	1,193	2,600
Maintenance & Utilities	89	144	500
Miscellaneous Services	9,214	13,396	11,600
Total	<u>\$ 449,216</u>	<u>\$ 460,425</u>	<u>\$ 476,262</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 413,769	\$ 384,916	\$ 370,233
Fringe Benefits	147,155	148,498	136,965
Materials & Supplies	3,982	3,207	4,400
Maintenance & Utilities	1,134	1,185	1,750
Miscellaneous Services	67,576	60,675	68,847
Total	<u>\$ 633,616</u>	<u>\$ 598,481</u>	<u>\$ 582,195</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 390,151	\$ 416,050	\$ 458,646
Fringe Benefits	138,953	156,228	187,160
Materials & Supplies	4,638	4,783	4,250
Maintenance & Utilities	1,315	1,466	1,750
Miscellaneous Services	49,294	68,892	74,589
Total	<u>\$ 584,351</u>	<u>\$ 647,419</u>	<u>\$ 726,395</u>
<u>Court Master</u>			
Salaries & Wages	\$ 217,454	\$ 220,440	\$ 225,364
Fringe Benefits	94,442	94,500	97,288
Materials & Supplies	2,666	2,134	3,500
Maintenance & Utilities	514	366	850
Miscellaneous Services	162,533	147,565	156,391
Total	<u>\$ 477,609</u>	<u>\$ 465,005</u>	<u>\$ 483,393</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 131,656	\$ 139,380	\$ 157,914
Fringe Benefits	44,390	47,412	78,343
Materials & Supplies	1,619	786	1,185
Maintenance & Utilities	416	454	1,000
Miscellaneous Services	21,000	20,823	21,286
Total	<u>\$ 199,081</u>	<u>\$ 208,855</u>	<u>\$ 259,728</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 245,304	\$ 256,644	\$ 270,742
Fringe Benefits	98,657	104,388	117,143
Materials & Supplies	3,954	3,959	4,000
Maintenance & Utilities	1,500	1,500	1,500
Miscellaneous Services	175	632	500
Total	<u>\$ 349,590</u>	<u>\$ 367,123</u>	<u>\$ 393,885</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,162	3,605	12,380
Maintenance & Utilities	809	884	1,000
Miscellaneous Services	5,623	5,623	5,623
Total	<u>\$ 14,594</u>	<u>\$ 10,112</u>	<u>\$ 19,003</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 8,011,131	\$ 8,344,540	\$ 8,744,789
Fringe Benefits	3,185,056	3,389,464	3,677,432
Materials & Supplies	159,289	178,839	224,860
Maintenance & Utilities	112,815	114,330	120,450
Miscellaneous Services	239,681	259,632	310,251
Total	<u>\$ 11,707,972</u>	<u>\$ 12,286,805</u>	<u>\$ 13,077,782</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 713,405	\$ 763,540	\$ 853,926
Fringe Benefits	264,385	284,784	318,052
Materials & Supplies	55,574	59,659	64,500
Maintenance & Utilities	6,882	11,152	8,500
Miscellaneous Services	90,040	83,979	102,200
Total	<u>\$ 1,130,286</u>	<u>\$ 1,203,114</u>	<u>\$ 1,347,178</u>
<u>Jail</u>			
Salaries & Wages	\$ 14,015,924	\$ 14,471,404	\$ 14,904,535
Fringe Benefits	5,697,548	5,974,544	6,341,149
Materials & Supplies	1,353,013	1,393,489	1,335,500
Maintenance & Utilities	1,231,249	1,200,629	1,227,400
Miscellaneous Services	3,377,083	3,694,452	3,823,500
Total	<u>\$ 25,674,817</u>	<u>\$ 26,734,518</u>	<u>\$ 27,632,084</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 745,226	\$ 827,748	\$ 1,015,530
Fringe Benefits	376,151	393,636	455,224
Materials & Supplies	8,437	8,400	9,776
Maintenance & Utilities	2,836	2,616	4,267
Miscellaneous Services	45,470	51,744	94,404
Total	<u>\$ 1,178,120</u>	<u>\$ 1,284,144</u>	<u>\$ 1,579,201</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,005,555	\$ 1,016,556	\$ 1,211,590
Fringe Benefits	414,346	443,904	521,928
Materials & Supplies	101,367	105,147	106,821
Maintenance & Utilities	194,331	188,839	194,200
Miscellaneous Services	52,783	55,443	65,975
Total	<u>\$ 1,768,382</u>	<u>\$ 1,809,889</u>	<u>\$ 2,100,514</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 454,485	\$ 464,532	\$ 504,076
Fringe Benefits	180,679	182,568	198,503
Materials & Supplies	24,048	14,641	9,831
Maintenance & Utilities	4,339	3,886	6,500
Miscellaneous Services	18,548	23,476	21,653
Total	<u>\$ 682,099</u>	<u>\$ 689,103</u>	<u>\$ 740,563</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 280,361	\$ 283,304	\$ 304,409
Fringe Benefits	113,457	117,084	126,821
Materials & Supplies	15,983	7,436	5,671
Maintenance & Utilities	266	266	600
Miscellaneous Services	6,114	6,091	6,295
Total	<u>\$ 416,181</u>	<u>\$ 414,181</u>	<u>\$ 443,796</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 273,357	\$ 270,468	\$ 291,319
Fringe Benefits	111,954	104,736	123,218
Materials & Supplies	5,349	3,948	4,552
Maintenance & Utilities	740	805	900
Miscellaneous Services	7,538	7,801	9,016
Total	<u>\$ 398,938</u>	<u>\$ 387,758</u>	<u>\$ 429,005</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 340,113	\$ 373,632	\$ 385,888
Fringe Benefits	134,361	146,640	154,282
Materials & Supplies	11,547	9,564	12,500
Maintenance & Utilities	1,981	1,664	2,500
Miscellaneous Services	12,325	19,019	15,262
Total	<u>\$ 500,327</u>	<u>\$ 550,519</u>	<u>\$ 570,432</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 290,632	\$ 291,624	\$ 305,303
Fringe Benefits	100,183	102,828	121,103
Materials & Supplies	2,254	1,965	2,700
Maintenance & Utilities	674	749	1,250
Miscellaneous Services	4,724	4,938	6,009
Total	<u>\$ 398,467</u>	<u>\$ 402,104</u>	<u>\$ 436,365</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 283,274	\$ 289,968	\$ 297,881
Fringe Benefits	98,595	106,668	112,082
Materials & Supplies	7,938	6,575	8,700
Maintenance & Utilities	1,176	1,476	2,800
Miscellaneous Services	9,279	10,319	12,116
Total	<u>\$ 400,262</u>	<u>\$ 415,006</u>	<u>\$ 433,579</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	9,194	10,000	10,000
Miscellaneous Services	754,352	775,985	775,000
Total	<u>\$ 763,546</u>	<u>\$ 785,985</u>	<u>\$ 785,000</u>

EDUCATION & RECREATION

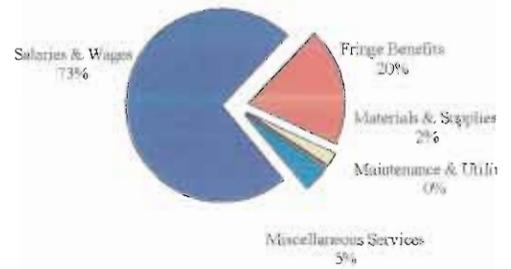
Education and Recreation includes the Agricultural Extension Service of the County.

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 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 378,134	\$ 384,611	\$ 407,274
Total	\$ 378,134	\$ 384,611	\$ 407,274

	<u>APPROVED 2015-2016</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 297,891
Fringe Benefits	80,657
Materials & Supplies	9,274
Maintenance & Utilities	835
Miscellaneous Services	18,617
Total	\$ 407,274



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	-	-	-	-	5	8
Total	-	3	-	-	-	-	5	8

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 275,972	\$ 281,076	\$ 297,891
Fringe Benefits	75,345	78,228	80,657
Materials & Supplies	8,171	7,683	9,274
Maintenance & Utilities	678	471	835
Miscellaneous Services	17,968	17,153	18,617
Total	<u>\$ 378,134</u>	<u>\$ 384,611</u>	<u>\$ 407,274</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.

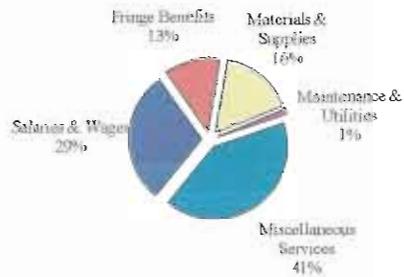
Tobacco Settlement – represents expenditures for special indigent health related services using tobacco settlement proceeds.

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
DEPARTMENTS			
Health & Welfare Unit 1	\$ 1,082,312	\$ 1,107,998	\$ 1,271,722
Health & Welfare Unit 2	1,060,912	1,075,868	1,242,989
Nurse Practitioner	304,822	288,849	304,295
Child Welfare	143,080	143,307	149,900
Environmental Control	344,560	360,488	385,203
Indigent Medical Service	4,900,124	5,025,525	4,905,362
Mosquito Control	2,050,791	2,088,026	2,235,918
Emergency Management	205,105	216,274	227,210
Tobacco Settlement	50,000	50,000	100,000
Total	\$ 10,141,706	\$ 10,356,335	\$ 10,822,599

APPROPRIATIONS CATEGORY

	<u>APPROVED 2015-2016</u>
Salaries & Wages	\$ 3,152,608
Fringe Benefits	1,347,302
Materials & Supplies	1,750,367
Maintenance & Utilities	121,209
Miscellaneous Services	4,451,113
Total	\$ 10,822,599



PERSONNEL SUMMARY

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other	TOTAL
	Elected	Administrative						
	Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services	Un-Classified or Contract	
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 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 594,028	\$ 617,740	\$ 691,114
Fringe Benefits	237,251	242,370	295,990
Materials & Supplies	19,907	20,513	30,650
Maintenance & Utilities	5,428	5,138	6,800
Miscellaneous Services	225,698	222,237	247,168
Total	<u>\$ 1,082,312</u>	<u>\$ 1,107,998</u>	<u>\$ 1,271,722</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 624,447	\$ 626,734	\$ 688,097
Fringe Benefits	272,303	275,638	328,024
Materials & Supplies	17,899	19,734	22,492
Maintenance & Utilities	4,482	4,255	5,909
Miscellaneous Services	141,781	149,507	198,467
Total	<u>\$ 1,060,912</u>	<u>\$ 1,075,868</u>	<u>\$ 1,242,989</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 197,238	\$ 182,688	\$ 187,187
Fringe Benefits	73,083	69,288	73,352
Materials & Supplies	18,816	18,058	23,012
Maintenance & Utilities	190	-	350
Miscellaneous Services	15,495	18,815	20,394
Total	<u>\$ 304,822</u>	<u>\$ 288,849</u>	<u>\$ 304,295</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	143,080	143,307	149,900
Total	<u>\$ 143,080</u>	<u>\$ 143,307</u>	<u>\$ 149,900</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 227,464	\$ 233,940	\$ 245,606
Fringe Benefits	109,399	115,692	123,183
Materials & Supplies	1,669	1,475	2,750
Maintenance & Utilities	1,865	2,373	2,400
Miscellaneous Services	4,163	7,008	11,264
Total	<u>\$ 344,560</u>	<u>\$ 360,488</u>	<u>\$ 385,203</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 270,013	\$ 274,620	\$ 283,411
Fringe Benefits	73,237	76,224	78,914
Materials & Supplies	906,371	1,020,373	860,963
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,650,503	3,654,308	3,682,074
Total	<u>\$ 4,900,124</u>	<u>\$ 5,025,525</u>	<u>\$ 4,905,362</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 813,971	\$ 815,244	\$ 895,533
Fringe Benefits	324,738	341,128	383,139
Materials & Supplies	807,908	849,899	810,200
Maintenance & Utilities	79,478	56,238	105,550
Miscellaneous Services	24,696	25,517	41,496
Total	<u>\$ 2,050,791</u>	<u>\$ 2,088,026</u>	<u>\$ 2,235,918</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 154,255	\$ 156,768	\$ 161,660
Fringe Benefits	50,600	59,256	64,700
Materials & Supplies	-	-	300
Maintenance & Utilities	-	-	200
Miscellaneous Services	250	250	350
Total	<u>\$ 205,105</u>	<u>\$ 216,274</u>	<u>\$ 227,210</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	50,000	50,000	100,000
Total	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</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.

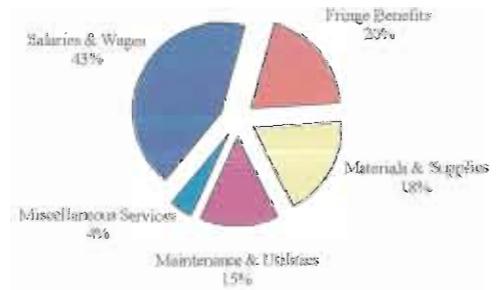
Service Center – represents expenditures associated with maintenance of all County owned vehicles.

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,515,431	\$ 2,559,091	\$ 2,785,083
Port Arthur Buildings	594,870	680,400	759,584
Mid-County Buildings	183,036	190,370	219,114
Road & Bridge Pct. #1	1,404,474	1,457,061	1,626,879
Road & Bridge Pct. #2	1,545,707	1,488,490	1,719,968
Road & Bridge Pct. #3	1,520,990	1,626,999	1,782,434
Road & Bridge Pct. #4	1,928,801	1,834,993	2,028,133
Engineering	903,802	926,697	1,002,510
Parks & Recreation	147,957	112,484	171,374
Service Center	1,235,762	1,218,111	1,260,582
Total	\$ 11,980,830	\$ 12,094,696	\$ 13,355,661

APPROPRIATIONS CATEGORY

	<u>APPROVED 2015-2016</u>
Salaries & Wages	\$ 5,778,149
Fringe Benefits	2,624,926
Materials & Supplies	2,464,629
Maintenance & Utilities	1,931,900
Miscellaneous Services	556,057
Total	\$ 13,355,661



PERSONNEL SUMMARY

	Elected Official	Clerical		Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
		Administrative	& Fiscal						
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>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 601,626	\$ 638,948	\$ 763,690
Fringe Benefits	255,506	284,312	348,517
Materials & Supplies	85,608	74,136	98,950
Maintenance & Utilities	1,232,634	1,223,383	1,229,240
Miscellaneous Services	340,057	338,312	344,686
Total	<u>\$ 2,515,431</u>	<u>\$ 2,559,091</u>	<u>\$ 2,785,083</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 294,045	\$ 350,312	\$ 393,498
Fringe Benefits	129,100	158,313	175,948
Materials & Supplies	10,381	11,124	17,508
Maintenance & Utilities	126,219	125,219	124,130
Miscellaneous Services	35,125	35,432	48,500
Total	<u>\$ 594,870</u>	<u>\$ 680,400</u>	<u>\$ 759,584</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 56,264	\$ 57,364	\$ 73,719
Fringe Benefits	26,396	27,525	32,595
Materials & Supplies	3,605	4,116	5,400
Maintenance & Utilities	70,016	74,090	75,800
Miscellaneous Services	26,755	27,275	31,600
Total	<u>\$ 183,036</u>	<u>\$ 190,370</u>	<u>\$ 219,114</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 738,916	\$ 749,372	\$ 799,475
Fringe Benefits	320,097	326,978	372,255
Materials & Supplies	266,565	289,834	354,699
Maintenance & Utilities	71,464	79,569	86,950
Miscellaneous Services	7,432	11,308	13,500
Total	<u>\$ 1,404,474</u>	<u>\$ 1,457,061</u>	<u>\$ 1,626,879</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 864,414	\$ 854,496	\$ 924,935
Fringe Benefits	366,417	382,796	425,930
Materials & Supplies	251,808	172,597	291,553
Maintenance & Utilities	51,502	68,226	64,550
Miscellaneous Services	11,566	10,375	13,000
Total	<u>\$ 1,545,707</u>	<u>\$ 1,488,490</u>	<u>\$ 1,719,968</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 778,692	\$ 797,840	\$ 864,969
Fringe Benefits	357,334	378,792	412,955
Materials & Supplies	298,227	363,495	395,800
Maintenance & Utilities	75,791	73,916	90,210
Miscellaneous Services	10,946	12,956	18,500
Total	<u>\$ 1,520,990</u>	<u>\$ 1,626,999</u>	<u>\$ 1,782,434</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 866,575	\$ 906,132	\$ 1,046,062
Fringe Benefits	375,324	397,250	471,071
Materials & Supplies	539,600	372,186	394,400
Maintenance & Utilities	122,918	132,188	82,750
Miscellaneous Services	24,384	27,237	33,850
Total	<u>\$ 1,928,801</u>	<u>\$ 1,834,993</u>	<u>\$ 2,028,133</u>
<u>Engineering</u>			
Salaries & Wages	\$ 615,233	\$ 625,236	\$ 658,854
Fringe Benefits	250,498	259,488	287,364
Materials & Supplies	25,284	24,743	31,569
Maintenance & Utilities	1,230	1,411	2,200
Miscellaneous Services	11,557	15,819	22,523
Total	<u>\$ 903,802</u>	<u>\$ 926,697</u>	<u>\$ 1,002,510</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 54,386	\$ 27,679	\$ 38,970
Fringe Benefits	15,780	4,887	9,848
Materials & Supplies	29,952	27,546	50,650
Maintenance & Utilities	35,196	39,424	52,350
Miscellaneous Services	12,643	12,948	19,556
Total	<u>\$ 147,957</u>	<u>\$ 112,484</u>	<u>\$ 171,374</u>
<u>Service Center</u>			
Salaries & Wages	\$ 203,675	\$ 207,960	\$ 213,977
Fringe Benefits	81,359	84,624	88,443
Materials & Supplies	827,185	788,586	824,100
Maintenance & Utilities	117,269	128,441	123,720
Miscellaneous Services	6,274	8,500	10,342
Total	<u>\$ 1,235,762</u>	<u>\$ 1,218,111</u>	<u>\$ 1,260,582</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 19,399	\$ -	\$ -
Human Resources	1,279	-	-
County Auditor	6,761	6,000	4,500
County Clerk	48,979	50,000	50,000
County Judge	-	-	-
Risk Management	-	-	-
County Treasurer	-	4,500	-
Printing	-	-	-
Purchasing Agent	-	1,424	-
General Services	-	-	-
Management Information Systems	134,045	264,063	242,076
Voters Registration Department	-	-	-
Elections Department	-	-	-
Veterans Services	-	-	7,500
District Attorney	35,811	21,000	21,000
District Clerk	-	39,852	29,000
District Courts	2,729	12,811	10,250
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	10,534	17,079	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	-
Community Supervision	32,355	4,900	-
Sheriff	360,941	336,518	225,820
Crime Laboratory	-	130,268	25,400
Jail	100,625	331,120	112,893
Juvenile Probation	-	49,356	-
Juvenile Detention Home	-	-	-
Constables	150,945	165,160	122,149
County Morgue	-	-	-
Agricultural Extension Service	1,150	1,404	1,800
Health & Welfare Unit 1	2,866	55,497	-
Health & Welfare Unit 2	2,866	70,997	1,500
Nurse Practitioner	-	-	-
Environmental Control	-	31,056	-
Indigent Medical Services	3,617	2,789	-
Emergency Management	-	-	-
Mosquito Control	4,412	23,343	26,000
Courthouse & Annexes	3,002	14,469	-
Port Arthur Buildings	-	21,584	-
Mjd-County Buildings	-	15,000	-
Road & Bridge Pct. #1	82,715	78,394	-
Road & Bridge Pct. #2	220,236	285,147	104,950
Road & Bridge Pct. #3	112,471	-	36,107
Road & Bridge Pct. #4	206,914	299,685	60,100
Engineering	25,574	-	53,000
Parks & Recreation	-	-	10,900
Service Center	-	-	-
Total Capital Outlay	<u>\$ 1,570,226</u>	<u>\$ 2,333,416</u>	<u>\$ 1,144,945</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

<u>County Auditor</u>			
120-1013-415-60-02	3 - DESKTOP COMPUTERS	\$ 4,500	\$ 4,500
<u>County Clerk</u>			
120-1014-415-60-01	RESTORATION OF PLATS - PHASE THREE	50,000	50,000
<u>Management Information Systems</u>			
120-1025-415-60-02	R630 SERVER - 2 REPLACE	33,000	
120-1025-415-60-02	STORAGE SERVER 2012 - NETDMS & JCDMS - REPLACE	37,500	
120-1025-415-60-02	R320 SERVERS - 2 REPLACE OLD DOMAIN SERVERS	10,000	
120-1025-415-60-02	TRIPP 8 PORT KVM CONSOLE 19" - NEW	1,120	
120-1025-415-60-02	ALCATEL 10GB SWITCHES - REPLACE 1GB WITH 10 GB - 13	69,061	
120-1025-415-60-02	SAN SUPPORT/MAINTENANCE - RENEWAL	2,800	
120-1025-415-60-02	LAPTOP - HIGHEND	2,245	
120-1025-415-60-02	4 - COMPUTERS	6,000	
120-1025-415-60-02	WIRELESS ACCESS POINTS	2,000	
120-1025-415-60-53	MICRO FOCUS - RUMBA SITE LICENSE RENEWAL - AS400	1,500	
120-1025-415-60-53	HAWKEYE-PATHFINDER - PROGRAMMING TOOL FOR AS400 - RENEW	650	
120-1025-415-60-53	NORTON ANTIVIRUS - UPDATES FOR 1000 USERS - RENEW	18,000	
120-1025-415-60-53	LINOMA GO ANYWHERE MAINTENANCE - FTP TRANSFER SOFTWARE	1,200	
120-1025-415-60-53	PREMIUM IMAIL ANTI-VIRUS - RENEW	2,500	
120-1025-415-60-53	WATCHGAURD XTM1050 FIREWALL SW SUITE - RENEWAL	9,500	
120-1025-415-60-53	WINDOWS SERVER 2012 DATA CENTER - RENEW	1,600	
120-1025-415-60-53	VMWARE VSPHERE ENTERPRISE LICENSES - 4- RENEW	6,750	
120-1025-415-60-53	VMWARE VCENTER ENTERPRISE LICENSES - RENEW	1,400	
120-1025-415-60-53	SITE IMPROVE WEB SITE DEVELOPMENT - NEW	2,900	
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE - 2	3,840	
120-1025-415-60-53	PRE ZIP ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	BACKUP-EXEC SUPPORT/UPDATES - BACKING UP NEW SERVERS	625	
120-1025-415-60-53	BACKUP-EXEC SUPPORT/UPDATES - RENEW	1,600	
120-1025-415-60-53	BACKUP-EXEC SUPPORT/UPDATES - TELEPHONE - RENEW	400	
120-1025-415-60-53	SOLARWINDS SUPPORT/UPDATES - LAN & WAN - RENEW	800	
120-1025-415-60-53	PITNEY-BOW ADDRESS VERIFICATION - JURY - RENEW	2,500	
120-1025-415-60-53	RATIONAL DEVELOP FOR WEBSPPHERE - 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	PEER NET TIFF IMAGE PRINTER SOFTWARE - SERVER RENEW	850	
120-1025-415-60-53	MS WINDOWS SERVER 2012 UPDATES - ADD LICENSE - NEW	4,460	
120-1025-415-60-53	WINDOWS 7 UPGRADE SOFTWARE - UPGRADE WINDOWS XP OS TO WINDOWS 47 - NEW	12,100	
			242,076
<u>Veterans Service</u>			
120-8096-419-60-02	5 - COMPUTERS	7,500	7,500
<u>District Attorney</u>			
120-2030-412-60-02	14 - COMPUTERS	21,000	21,000
<u>District Clerk</u>			
120-2031-412-60-02	1-JURY - IVR SYSTEM	29,000	29,000
<u>Criminal District Court</u>			
120-2032-412-6002	6 - COMPUTERS	9,000	
120-2032-412-6002	1 - COMPUTER WITHOUT MONITOR	1,250	
			10,250
<u>Sheriff's Office</u>			
120-3059-421-60-02	3 - COMPUTERS	4,500	
120-3059-421-60-02	COMPUTER AIDED DISPATCH SYSTEM - ADD ON TO BPD SYSTEM	57,420	
120-3059-421-60-07	2 - POLICE PACKAGE UNITS - TAHOE	69,250	
120-3059-421-60-07	2 - POLICE PACKAGE UNMARK UNITS - TRUCKS	59,500	
120-3059-421-60-07	1 - POLICE PACKAGE UNMARK UNITS - EXPEDITION	29,500	
120-3059-421-60-18	AVIATION - PASSENGER CAMERA VIDEO	5,650	
			225,820

**CAPITAL OUTLAY
DIVISION SUMMARY**

<u>Crime Laboratory</u>		
120-3060-421-60-02	1 - COMPUTER - OPERATE A GC-MS - REPLACEMENT	1,600
120-3060-421-60-22	2 - LABORATORY REFRIGERATOR - REPLACEMENT	12,800
120-3060-421-60-22	1 - BIOLOGICAL SAFETY CABINET	11,000
		25,400
<u>Jail</u>		
120-3062-423-60-07	1 - SUPER DUTY VAN	33,000
120-3062-423-60-13	2 - AIR HANDLER UNITS	79,893
		112,893
<u>Constable Pct 1</u>		
120-3065-425-60-02	3 - PANSONIC TOUGHBOOK LAPTOPS INCLUDING SOFTWARE	5,400
120-3065-425-60-02	1 - FORD EXPLORER POLICE PACKAGE VEHICLE WITH EQUIPMENT	31,000
		36,400
<u>Constable Pct 2</u>		
120-3066-425-60-02	5 - COMPUTERS	7,500
		7,500
<u>Constable Pct 4</u>		
120-3068-425-60-02	3 - COMPUTERS	4,500
		4,500
<u>Constable Pct. 6</u>		
120-3070-425-60-07	1 - POLICE PACKAGE EXPEDITION WITH EQUIPMENT	30,349
		30,349
<u>Constable Pct. 8</u>		
120-3072-425-60-02	2 - COMPUTERS	3,000
120-3072-425-60-02	3 - PANSONIC TOUGHBOOK LAPTOPS INCLUDING SOFTWARE	5,400
120-3072-425-60-07	1 - POLICE PACKAGE TAHOE WITH EQUIPMENT	35,000
		43,400
<u>Agriculture Extension Services</u>		
120-4071-461-60-02	3 - DESKTOP COMPUTERS - COST SHARE	1,800
		1,800
<u>Health & Welfare II</u>		
120-5075-441-60-02	1 -COMPUTER	1,500
		1,500
<u>Mosquito Control</u>		
124-5081-448-60-42	1 - 1/2 TON PICKUP WITH DUEL DRIVE CONVERSION	26,000
		26,000
<u>Road & Bridge Pct. #2</u>		
112-0209-431-60-02	2 - COMPUTERS	3,000
112-0209-431-60-11	TRUCK - REPLACE B-8	23,783
112-0209-431-60-11	SUPER CAB TRUCK W/ 1,000 LB LIFT GATE - REPLACE B-4	26,428
112-0209-431-60-11	F450 SUPER DUTY DIESEL PATCH TRUCK	51,739
		104,950
<u>Road & Bridge Pct. #3</u>		
113-0308-431-60-14	1 - ELECTRIC GATE	10,000
113-0309-431-60-11	1 - CREW CAB TRUCK	26,107
		36,107
<u>Road & Bridge Pct. #4</u>		
114-0409-431-60-11	1 - BRUSH: PLY/STEEL TUBE, WATER SPRAY DOWN SYSTEM (BROOM) TO REPLACE E-2	60,100
		60,100
<u>Engineering</u>		
115-0501-431-60-02	1 - COMPUTER SERVER	6,000
115-0501-431-60-07	2 - TRUCKS	47,000
		53,000
<u>Parks & Reereation</u>		
116-0608-452-60-42	1 - ZERO TURN MOVER - GAS 60"	10,900
		10,900

CAPITAL OUTLAY
DIVISION SUMMARY

Total Capital Outlay

\$ 1,144,945

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 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 370,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 370,000</u>
Transfers Out			
General Fund	\$ <u> 7,584,136</u>	\$ <u> 4,891,206</u>	\$ <u> 4,893,271</u>
Total Transfers Out	\$ <u> 7,584,136</u>	\$ <u> 4,891,206</u>	\$ <u> 4,893,271</u>

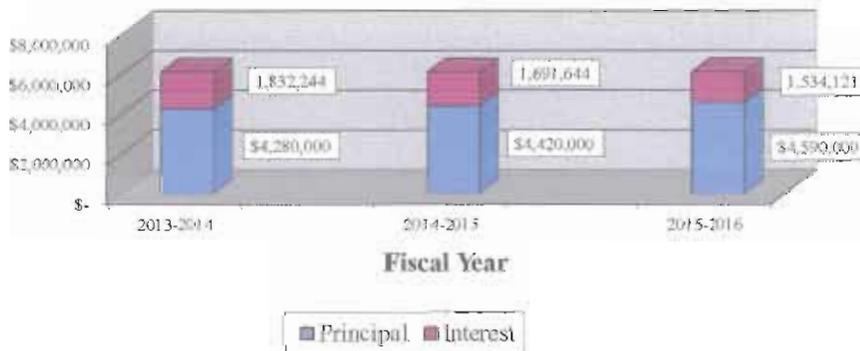


DEBT SERVICE

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

	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
REVENUES			
Property Taxes	\$ 6,022,387	\$ 6,179,789	\$ 5,490,616
Interest	10,824	11,539	8,850
Total Revenues	<u>\$ 6,033,211</u>	<u>\$ 6,191,328</u>	<u>\$ 5,499,466</u>
OTHER SOURCES			
Transfers In	\$ 11,423	\$ -	\$ -
Total Other Sources	<u>\$ 11,423</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 6,044,634</u>	<u>\$ 6,191,328</u>	<u>\$ 5,499,466</u>
EXPENDITURES			
Principal Payments	\$ 4,280,000	\$ 4,420,000	\$ 4,590,000
Interest Payments	1,832,244	1,691,644	1,534,121
Transaction Fees	4,855	3,900	12,000
Total Expenditures	<u>\$ 6,117,099</u>	<u>\$ 6,115,544</u>	<u>\$ 6,136,121</u>
OTHER USES			
Transfers Out	\$ 11,423	\$ -	\$ -
Total Other Uses	<u>\$ 11,423</u>	<u>\$ -</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 6,128,522</u>	<u>\$ 6,115,544</u>	<u>\$ 6,136,121</u>
BEGINNING FUND BALANCE	<u>\$ 1,071,014</u>	<u>\$ 987,126</u>	<u>\$ 1,062,910</u>
ENDING FUND BALANCE	<u>\$ 987,126</u>	<u>\$ 1,062,910</u>	<u>\$ 426,255</u>
RESERVED FOR DEBT SERVICE	<u>\$ 987,126</u>	<u>\$ 1,062,910</u>	<u>\$ 426,255</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>
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	<u>4,465,000</u>	<u>133,950</u>	<u>4,598,950</u>
	<u>\$ 40,660,000</u>	<u>\$ 8,785,308</u>	<u>\$ 49,445,308</u>

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2015	PRINCIPAL	INTEREST	FEEs	TOTAL	
2011 Refunding - General Obligation	\$ 2,265,000	\$ 1,115,000	\$ 67,950	\$ 4,000	\$ 1,186,950	\$ 1,150,000
2012 Refunding - General Obligation	37,590,000	3,210,000	1,454,000	4,000	4,668,000	34,380,000
2013 Refunding - General Obligation	805,000	265,000	12,171	4,000	281,171	540,000
	<u>\$ 40,660,000</u>	<u>\$ 4,590,000</u>	<u>\$ 1,534,121</u>	<u>\$ 12,000</u>	<u>\$ 6,136,121</u>	<u>\$ 36,070,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
REVENUES			
Sales Taxes	\$ 1,150,383	\$ 1,210,000	\$ 1,100,000
Fees	1,570,303	1,433,309	1,409,446
Sales, Rentals & Services	209,828	159,584	100,000
Intergovernmental	2,814,388	2,957,144	3,512,823
Fines & Forfeitures	184,427	251,052	130,000
Interest	19,399	19,180	15,982
Contributions	1,914	5,000	3,900
	<u>5,950,642</u>	<u>6,035,269</u>	<u>6,272,151</u>
Total Revenues	\$	\$	\$
OTHER SOURCES			
Transfers In	\$ 500,000	\$ 570,000	\$ 547,000
	<u>500,000</u>	<u>570,000</u>	<u>547,000</u>
Total Other Sources	\$	\$	\$
	<u>6,450,642</u>	<u>6,605,269</u>	<u>6,819,151</u>
Total Revenues & Other Sources	\$	\$	\$
EXPENDITURES			
General Government	\$ 323,233	\$ 428,635	\$ 490,668
Judicial & Law Enforcement	3,781,168	4,148,936	4,819,625
Education & Recreation	876,360	810,768	854,437
Maintenance - Equipment & Structures	45,936	43,000	211,000
Capital Outlay	630,473	674,185	1,065,218
	<u>5,657,170</u>	<u>6,105,524</u>	<u>7,440,948</u>
Total Expenditures	\$	\$	\$
OTHER USES			
Transfers Out	\$ 228,011	\$ 200,433	\$ 174,750
	<u>228,011</u>	<u>200,433</u>	<u>174,750</u>
Total Other Uses	\$	\$	\$
	<u>5,885,181</u>	<u>6,305,957</u>	<u>7,615,698</u>
Total Appropriations	\$	\$	\$
BEGINNING FUND BALANCE	\$ 5,649,388	\$ 6,214,849	\$ 6,514,161
ENDING AVAILABLE FUND BALANCE	<u>\$ 6,214,849</u>	<u>\$ 6,514,161</u>	<u>\$ 5,717,614</u>

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

<u>Department / Division</u>	<u>ACTUAL 2013-2014</u>	<u>ESTIMATED 2014-2015</u>	<u>APPROVED 2015-2016</u>
General Government			
County Clerk - Records Management	\$ 193,363	\$ 136,800	\$ 137,899
County Clerk - Records Archive	87,568	241,904	285,281
County Records Management	27,395	29,931	39,377
Tax Office Auto Dealer	14,907	20,000	28,111
Total General Government	\$ 323,233	\$ 428,635	\$ 490,668
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 7,137	\$ 17,127	\$ 15,970
Security Fee	614,556	692,726	654,110
Law Officer Training	20,216	22,300	62,570
SCAAP Grant	-	-	-
D.A.R.E. Contributions	3,717	4,000	8,300
Family Protection Fee Fund	18,000	15,000	15,000
Deputy Sheriff Education	33,541	27,541	25,000
Constable Pct 1 - Education	2,176	1,878	1,500
Constable Pct 2 - Education	-	2,400	1,205
Constable Pct 4 - Education	-	1,000	1,000
Constable Pct 6 - Education	1,202	1,200	1,800
Constable Pct 7 - Education	-	1,000	1,000
Constable Pct 8 - Education	325	1,000	3,564
J.P. Courtroom Technology Fee	1,410	2,000	20,000
District Clerk - Records Management	28,305	21,183	16,983
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	500
D.A.'s Forfeiture	64,523	71,925	220,000
Sheriff's Forfeiture	164,449	180,017	182,777
D.A.'s Hot Check	15,665	6,865	37,000
Guardianship Fec	8,403	10,000	20,000
Juvenile Delinquency Prevention	-	-	5,000
County & District Court Technology Fund	209	2,500	2,400
District Court Records Technology Fund	-	-	66,682
Marine Division	1,962,095	2,064,108	2,333,653
ASAP - Constable Pct 8	726,565	753,042	831,155
Sheriff - Spindletop Grant	108,674	173,780	192,110
Sheriff - Spindletop Mental	-	76,344	100,346
Total Judicial & Law Enforcement	\$ 3,781,168	\$ 4,148,936	\$ 4,819,625
Education & Recreation			
Law Library	\$ 1,800	\$ 1,800	\$ 1,800
Hotel Occupancy Tax	874,560	808,968	852,637
Total Education & Recreation	\$ 876,360	\$ 810,768	\$ 854,437
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ 37,294	\$ 35,000	\$ 55,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	140,000
Lateral Road - Precinct 4	8,642	8,000	16,000
Total Maintenance - Equipment & Structures	\$ 45,936	\$ 43,000	\$ 211,000

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
Capital Outlay	\$ <u>630,473</u>	\$ <u>674,185</u>	\$ <u>1,065,218</u>
Special Purpose Funding			
Transfers Out	\$ <u>228,011</u>	\$ <u>200,433</u>	\$ <u>174,750</u>
	\$ <u>228,011</u>	\$ <u>200,433</u>	\$ <u>174,750</u>
Total Special Fund Expenditures	\$ <u><u>5,885,181</u></u>	\$ <u><u>6,305,957</u></u>	\$ <u><u>7,615,698</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED			PROPOSED
	BALANCE	REVENUES	EXPENDITURES	BALANCE
	10/1/2015			9/30/2016
Lateral Road - Precinct 1	\$ 47,411	\$ 7,815	\$ 55,000	\$ 226
Lateral Road - Precinct 2	60,373	7,134	50,000	17,507
Lateral Road - Precinct 3	203,762	6,803	140,000	70,565
Lateral Road - Precinct 4	15,176	8,218	16,000	7,394
Breath Alcohol Testing	22,859	10,050	15,970	16,939
Security Fee	388	674,000	674,110	278
Law Library	309	60,000	56,800	3,509
Law Officer Training	299,714	30,600	62,570	267,744
County Clerk - Records Management	680,148	301,200	149,899	831,449
County Clerk - Records Archive	300,957	275,600	285,281	291,276
SCAAP Grant	38,114	17,060	25,000	30,174
County Records Management	597,840	133,700	104,577	626,963
D.A.R.E. Contributions	13,884	3,940	8,300	9,524
Family Protection Fee Fund	16,463	15,011	15,000	16,474
Deputy Sheriff Education	6,563	23,530	25,000	5,093
Constable Pct. 1 - Education	539	1,000	1,500	39
Constable Pct. 2 - Education	2,614	783	1,205	2,192
Constable Pct. 4 - Education	2,403	781	1,000	2,184
Constable Pct. 6 - Education	1,156	842	1,800	198
Constable Pct. 7 - Education	4,186	785	1,000	3,971
Constable Pct. 8 - Education	4,318	1,360	3,564	2,114
Tax Office Auto Dealer	138,577	6,250	98,111	46,716
J.P. Courtroom Technology Fee	530,535	46,250	60,000	516,785
Hotel Occupancy Tax	1,394,820	1,103,000	1,278,337	1,219,483
District Clerk - Records Management	746	17,000	16,983	763
Justice Court Building Security	95,706	10,300	50,000	56,006
Child Abuse Prevention	6,998	1,520	500	8,018
D.A.'s Forfeiture	242,341	80,400	300,000	22,741
Sheriff's Forfeiture	1,228,260	152,500	182,777	1,197,983
D.A.'s Hot Check	59,074	20,000	37,000	42,074
Guardianship Fee	186,924	25,600	20,000	192,524
Juvenile Delinquency Prevention	82,465	270	5,000	77,735
County & District Court Technology Fund	15,815	6,540	12,400	9,955
District Court Records Technology Fund	124,977	30,170	128,000	27,147
Marine Division	-	2,508,403	2,508,403	-
ASAP - Constable Pct 8	-	929,155	929,155	-
Sheriff - Spindletop Grant	87,746	200,235	194,110	93,871
Sheriff - Spindletop Mental	-	101,346	101,346	-
Total	\$ 6,514,161	\$ 6,819,151	\$ 7,615,698	\$ 5,717,614

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	6,300	6,216
Maintenance & Utilities	-	-	-
Miscellaneous Services	193,363	130,500	131,683
Total	<u>\$ 193,363</u>	<u>\$ 136,800</u>	<u>\$ 137,899</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 47,019	\$ 75,096	\$ 104,000
Fringe Benefits	9,524	16,808	26,281
Materials & Supplies	-	5,000	5,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	31,025	145,000	150,000
Total	<u>\$ 87,568</u>	<u>\$ 241,904</u>	<u>\$ 285,281</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 20,175	\$ 20,892	\$ 22,094
Fringe Benefits	5,015	5,280	5,583
Materials & Supplies	1,284	1,100	3,250
Maintenance & Utilities	47	34	100
Miscellaneous Services	874	2,625	8,350
Total	<u>\$ 27,395</u>	<u>\$ 29,931</u>	<u>\$ 39,377</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 4,080
Fringe Benefits	-	-	1,031
Materials & Supplies	9,710	10,000	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	5,197	10,000	13,000
Total	<u>\$ 14,907</u>	<u>\$ 20,000</u>	<u>\$ 28,111</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	2,020	4,827	5,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	5,117	12,300	10,970
Total	<u>\$ 7,137</u>	<u>\$ 17,127</u>	<u>\$ 15,970</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 467,502	\$ 527,712	\$ 481,572
Fringe Benefits	139,958	158,664	151,038
Materials & Supplies	7,096	6,350	21,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 614,556</u>	<u>\$ 692,726</u>	<u>\$ 654,110</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	6,570
Materials & Supplies	14,919	17,300	25,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	5,297	5,000	5,000
Total	<u>\$ 20,216</u>	<u>\$ 22,300</u>	<u>\$ 62,570</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	3,717	4,000	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 3,717</u>	<u>\$ 4,000</u>	<u>\$ 8,300</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,000	15,000	15,000
Total	<u>\$ 18,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	33,541	27,541	25,000
Total	<u>\$ 33,541</u>	<u>\$ 27,541</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,176	1,878	1,500
Total	<u>\$ 2,176</u>	<u>\$ 1,878</u>	<u>\$ 1,500</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	2,400	1,205
Total	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ 1,205</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	1,000
Total	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,202	1,200	1,800
Total	<u>\$ 1,202</u>	<u>\$ 1,200</u>	<u>\$ 1,800</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	1,000
Total	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Constable Pct 8 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	325	1,000	3,564
Total	<u>\$ 325</u>	<u>\$ 1,000</u>	<u>\$ 3,564</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,410	2,000	20,000
Total	<u>\$ 1,410</u>	<u>\$ 2,000</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 16,648	\$ 11,400	\$ 10,710
Fringe Benefits	4,116	2,964	2,706
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	7,541	6,819	3,567
Total	<u>\$ 28,305</u>	<u>\$ 21,183</u>	<u>\$ 16,983</u>
<u>Justice Court Building Security</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Child Abuse Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	500
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 56,475	\$ 50,000	\$ 150,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,139	19,925	35,000
Miscellaneous Services	1,909	2,000	35,000
Total	<u>\$ 64,523</u>	<u>\$ 71,925</u>	<u>\$ 220,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 592	\$ 744	\$ 10,200
Fringe Benefits	153	192	2,577
Materials & Supplies	42,234	11,500	25,000
Maintenance & Utilities	55,157	102,605	135,000
Miscellaneous Services	66,313	64,976	10,000
Total	<u>\$ 164,449</u>	<u>\$ 180,017</u>	<u>\$ 182,777</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 11,373	\$ 4,428	\$ 30,000
Fringe Benefits	-	-	-
Materials & Supplies	2,424	1,000	2,000
Maintenance & Utilities	303	437	1,000
Miscellaneous Services	1,565	1,000	4,000
Total	<u>\$ 15,665</u>	<u>\$ 6,865</u>	<u>\$ 37,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	8,403	10,000	20,000
Total	<u>\$ 8,403</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	209	2,500	2,400
Total	<u>\$ 209</u>	<u>\$ 2,500</u>	<u>\$ 2,400</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	2,295
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	64,387
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,682</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,116,412	\$ 1,188,420	\$ 1,304,863
Fringe Benefits	532,307	575,340	615,782
Materials & Supplies	173,629	167,708	233,854
Maintenance & Utilities	80,002	78,844	116,790
Miscellaneous Services	59,745	53,796	62,364
Total	<u>\$ 1,962,095</u>	<u>\$ 2,064,108</u>	<u>\$ 2,333,653</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ 498,525	\$ 515,556	\$ 562,024
Fringe Benefits	211,225	223,848	242,481
Materials & Supplies	5,079	3,774	11,000
Maintenance & Utilities	7,728	6,651	8,000
Miscellaneous Services	4,008	3,213	7,650
Total	<u>\$ 726,565</u>	<u>\$ 753,042</u>	<u>\$ 831,155</u>
<u>Sheriff - Spindletop Grant</u>			
Salaries & Wages	\$ 72,887	\$ 116,976	\$ 127,822
Fringe Benefits	26,709	45,804	52,348
Materials & Supplies	6,832	9,000	9,440
Maintenance & Utilities	113	-	-
Miscellaneous Services	2,133	2,000	2,500
Total	<u>\$ 108,674</u>	<u>\$ 173,780</u>	<u>\$ 192,110</u>
<u>Sheriff - Spindletop Mental</u>			
Salaries & Wages	\$ -	\$ 49,884	\$ 62,855
Fringe Benefits	-	20,460	28,741
Materials & Supplies	-	5,000	7,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	1,250
Total	<u>\$ -</u>	<u>\$ 76,344</u>	<u>\$ 100,346</u>

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

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</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	\$ 242,722	\$ 240,708	\$ 284,077
Fringe Benefits	103,562	115,308	130,467
Materials & Supplies	13,958	9,840	17,248
Maintenance & Utilities	34,530	31,978	38,500
Miscellaneous Services	479,788	411,134	382,345
Total	<u>\$ 874,560</u>	<u>\$ 808,968</u>	<u>\$ 852,637</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ 37,294	\$ 35,000	\$ 55,000
Total	<u>\$ 37,294</u>	<u>\$ 35,000</u>	<u>\$ 55,000</u>
 <u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ -	\$ 140,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,000</u>
 <u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ 8,642	\$ 8,000	\$ 16,000
Total	<u>\$ 8,642</u>	<u>\$ 8,000</u>	<u>\$ 16,000</u>

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ 35,677	\$ 18,427	\$ 12,000
County Clerk - Records Archive	-	-	-
County Records Management	74,431	75,000	65,200
Tax Office Auto Dealer	33,411	-	70,000
Breath Alcohol Testing	-	1,705	-
Security Fee	6,184	15,000	20,000
Bail Bond Board	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	43,084	-	25,000
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	10,473	20,000	40,000
District Clerk - Records Management	586	-	-
Justice Court Building Security	-	-	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	18,135	22,500	80,000
Sheriff's Forfeiture	147,615	172,318	-
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	4,579	1,200	10,000
District Court Records Technology Fund	-	-	61,318
Marine Division	41,720	49,416	-
ASAP - Constable Pct 8	26,013	-	98,000
Sheriff - Spindletop Grant	34,339	35,883	2,000
Sheriff - Spindletop Mental	-	29,161	1,000
Law Library	154,226	60,000	55,000
Hotel Occupancy Tax	-	173,575	425,700
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
Total Capital Outlay	\$ <u>630,473</u>	\$ <u>674,185</u>	\$ <u>1,065,218</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Sheriff's Forfeiture	\$ 165,303	\$ 18,000	\$ -
Marine Division	12,708	18,000	174,750
Hotel Occupancy Tax	<u>50,000</u>	<u>164,433</u>	<u>-</u>
Total Transfers Out	<u>\$ 228,011</u>	<u>\$ 200,433</u>	<u>\$ 174,750</u>

CAPITAL PROJECTS

CAPITAL PROJECTS

2015-2016

	BUDGETED	FYTD	ACTUAL		
	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Courthouse Restoration	\$ 1,308,539	\$ 5,100,879	\$ 374,839	\$ 16,233	\$ 851,893
Shoreline Protection Pleasure Island	250,000	-	-	-	-
Sabine to Galveston Six County Coalition	35,375	-	73	-	11,082
Sabine to Galveston Shoreline Protection	84,655	25,345	-	-	-
Beach Erosion and Dune Restoration	48,244	26,844	80,030	-	1,080
Labelle Road	1,380,833	677	-	43,301	30,835
Sulphur Plant Road	74,555	-	-	-	-
Storm Water Permitting	15,000	13,858	10,944	13,979	13,408
Security Measures-Mid County/Port Arthur	40,000	-	-	-	-
Ford Park 2014/2015	38,597	12,453	-	-	-
Ford Park Parking Lot	200,000	-	-	-	-
Siphon Project	1,036,448	363,819	-	-	-
Voting System Annual Payment	370,000	-	-	-	-
Juvenile Roof Replacement	50,000	-	-	-	-
Elevator Repair - Downtown Jail	300,000	-	-	-	-
Subcourthouse Bathroom/Foundation Repair	30,000	-	-	-	-
Total Capital Projects	\$ 5,262,246	\$ 5,543,875	\$ 465,886	\$ 73,513	\$ 908,298

CAPITAL PROJECTS

2015-2016

Courthouse Restoration

This project is part of the County's long term plan to restore the Historical Courthouse. The 2015-2016 funding of \$1,308,539 is the available funding to complete the restoration of the Commissioners Courtroom and the 317th District Courtroom. A portion of this balance will also be available to complete the Phase V repairs to the Courthouse interior and HVAC system. Additional phases to this restoration project will likely come from utilization of available fund balance.

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 Protection plan. A six county coalition made up of Jefferson, Orange, Chambers, Harris, and Brazoria, and Galveston County will be utilized to pursue Federal funding for beach erosion repairs for the upper Texas coastline. Funding in the amount of \$35,375 is budgeted for 2015-2016.

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 \$84,655 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 \$48,244 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 \$1,380,833 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.

Storm Water Permitting

This project is for engineering cost associated with the Storm Water Permitting Project. This project will complete our Storm Water Pollution Plan to be approved by the State of Texas. Funding in the amount of \$15,000 is available for 2015-2016.

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 2015-2016.

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 2015-2016 fiscal year. Funding in the amount of \$38,597 is available for 2015-2016.

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 2015-2016 fiscal year. Funding in the amount of \$200,000 is available for 2015-2016.

Siphon Project

This project is part of the Salt Bayou Marsh Restoration Plan to place a siphon in the southern part of the County marsh to allow for more freshwater flow and push out saltwater. This will allow for stronger regrowth of the marsh. Funding for this project is a combination of County and Texas Parks and Wildlife Grant funds. Funding in the amount of \$1,036,448 is available for 2015-2016.

Voting System Annual Payment

This project will track the annual lease payments required for the purchase of the new electronic voting system. Funding in the amount of \$370,000 is available for 2015-2016.

Juvenile Roof Replacement

This project will track the cost of the roof replacement at the Minnie Rogers Juvenile Justice Center. Funding in the amount of \$50,000 is available for 2015-2016.

Elevator Repair-Downtown Jail

This project is to allocate funding and track the expenditures required to repair and upgrade the elevator controls at the Downtown Jail Facility. Funding in the amount of \$300,000 is available for 2015-2016.

Subcourthouse Bathroom/Foundation Repair

Project consists of repairs to Port Arthur Subcourthouse foundation along with bathroom repairs that will be required after the foundation is leveled. Funding in the amount of \$30,000 is available for 2015-2016.

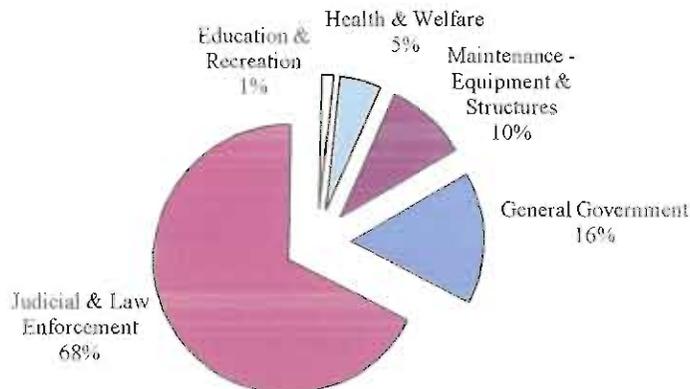
MISCELLANEOUS

PERSONNEL SCHEDULES

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

	Fiscal Year		
	2013-2014	2014-2015	2015-2016
GENERAL FUND			
General Government	159	160	160
Judicial & Law Enforcement	648	651	651
Education & Recreation	7	7	8
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	101	101
	<u>966</u>	<u>969</u>	<u>970</u>
SPECIAL REVENUE FUNDS			
General Government	-	-	-
Judicial & Law Enforcement	28	30	31
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>33</u>	<u>35</u>	<u>36</u>
TOTAL BUDGETED FUNDS			
General Government	159	160	160
Judicial & Law Enforcement	676	681	682
Education & Recreation	12	12	13
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	102	101	101
	<u>999</u>	<u>1,004</u>	<u>1,006</u>

FY 2015-2016 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	19,848	29,772
28	20,343	30,516
29	20,852	31,277
30	21,374	32,061
31	21,908	32,862
32	22,456	33,683
33	23,019	34,526
34	23,594	35,388
35	24,183	36,275
36	24,786	37,181
37	25,406	38,111
38	26,044	39,063
39	26,693	40,040
40	27,362	41,040
41	28,045	42,067
42	28,747	43,119
43	29,464	44,197
44	30,201	45,302
45	30,955	46,434
46	31,729	47,594
47	32,523	48,784
48	33,336	50,003
49	34,170	51,254
50	35,023	52,535
51	35,900	53,849
52	36,795	55,194
53	37,717	56,574
54	38,660	57,990
55	39,627	59,438
56	40,616	60,925
57	41,632	62,447
58	42,673	64,009
59	43,741	65,610
60	44,832	67,249
61	45,952	68,931
62	47,105	70,653
63	48,280	72,421
64	49,488	74,231
65	50,724	76,087
66	51,992	77,990
67	53,292	79,939
68	54,624	81,937
69	55,989	83,987
70	57,391	86,085
71	58,825	88,237
72	60,296	90,443
73	61,803	92,705
74	63,349	95,023
75	64,931	97,397
76	66,555	99,831
77	68,219	102,329
78	69,924	104,888
79	71,672	107,509
80	73,464	110,198
81	75,302	112,952
82	77,184	115,776
83	79,112	118,670
84	81,092	121,635
85	83,118	124,679
86	85,197	127,793
87	87,327	130,989
88	89,510	134,264
89	91,747	137,621
90	94,041	141,060

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	96,391	144,586
92	98,800	148,203
93	101,273	151,907
94	103,802	155,704

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	24.1590	24.1590
2	25.5385	25.5385
3	26.6348	26.6348
4	27.7308	27.7308
5	28.7121	28.7121
6	29.7021	29.7021
7	30.5858	30.5858
8	31.4878	31.4878
10	37.2425	37.2425

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	23.1614	23.1614
2	25.7142	25.7142
3	26.8198	26.8198
4	27.9251	27.9251
5	28.9045	28.9045
6	29.9022	29.9022
7	30.8013	30.8013
8	31.2595	31.2595
45	32.7247	32.7247
46	34.3242	34.3242
47	38.6204	38.6204
48	42.3685	42.3685
65	33.3792	33.3792
66	35.0107	35.0107

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	16.9606	16.9606
2	19.3528	19.3528
3	20.6772	20.6772
4	21.6870	21.6870
5	23.2100	23.2100
6	23.6819	23.6819
7	24.3937	24.3937
8	24.7580	24.7580
45	30.1383	30.1383
46	31.6115	31.6115
47	35.5680	35.5680
48	39.0200	39.0200
65	30.7411	30.7411
66	32.2437	32.2437

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>		<u>FTE</u>
	ELE	1	39
<u>Elected Official</u>			
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	8
OFFICE SPECIALIST	CCG	38	24
SENIOR OFFICE SPECIALIST	CCG	43	16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	6
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	10
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	2
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	13
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 AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	21
ASSOCIATE COURT ADMINISTRATOR	CCG	53	11
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
DEPUTY DISTRICT CLERK	CCG	40	15
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	3
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	2
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
CONTRACT SPECIALIST	CCG	55	1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	5
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1
ANALYST/PROGRAMMER	CCG	62	2
PROGRAMMER/ANALYST	CCG	65	3

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
SENIOR PROGRAMMER/ANALYST	CCG 70	2
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	220
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	81
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
ASSOCIATE JUDGE	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	5
Total			<u><u>1,006</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	4 Years	12/31/2018
William "Eddie" Arnold, Commissioner, Pct. 1	10 Years	12/31/2016
Brent Weaver, Commissioner, Pct. 2	4 Years	12/31/2018
Michael "Shane" Sinegal, Commissioner, Pct. 3	6 Years	12/31/2016
Everette "Bo" Alfred, Commissioner, Pct. 4	12 Years	12/31/2018

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	10 Years	12/31/2018
Robert "Bob" Wortham	District Attorney	< 1 Year	12/31/2018
Allison Getz	Tax Assessor Collector	< 1 Year	12/31/2016
Jonathan "Tim" Funchess	County Treasurer	4 Years	12/31/2018
George "Mitch" Woods	Sheriff	18 Years	12/31/2016
Jamie Smith	District Clerk	< 1 Year	12/31/2018
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	18 Years	12/31/2016
Nancy Beaulieu	Justice of the Peace Pct. 1 Pl. 2	4 Years	12/31/2018
Marcus DeRouen	Justice of the Peace Pct. 2	4 Years	12/31/2018
Ray Chesson	Justice of the Peace Pct. 4	18 Years	12/31/2018
Ransom "Duce" Jones	Justice of the Peace Pct. 6	8 Years	12/31/2018
James Burnett	Justice of the Peace Pct. 7	12 Years	12/31/2018
Tom Gillam	Justice of the Peace Pct. 8	13 Years	12/31/2018
Coley "Nick" Saleme	Constable Pct. 1	2 Year	12/31/2016
Christopher Bates	Constable Pct. 2	2 Year	12/31/2016
James Trahan	Constable Pct. 4	10 Years	12/31/2016
Dana Baker	Constable Pct. 6	2 Year	12/31/2016
Jeffrey Greenway	Constable Pct. 7	18 Years	12/31/2016
Eddie Collins	Constable Pct. 8	22 Years	12/31/2016
Gerald Eddins	Judge, County Court at Law #1	2 Year	12/31/2016
Cory Crenshaw	Judge, County Court at Law #2	< 1 Year	12/31/2016
Clint Woods	Judge, County Court at Law #3	< 1 Year	12/31/2018
John Stevens	Judge, Criminal District Court	8 Years	12/31/2018
Jayne "Raquel" West	Judge, 252nd District Court	< 1 Year	12/31/2018
Wayne "Kent" Walston	Judge, 58th District Court	< 1 Year	12/31/2018
James "Gary" Sanderson	Judge, 60th District Court	37 Years	12/31/2016
Milton Shuffield	Judge, 136th District Court	20 Years	12/31/2016
Donald Floyd	Judge, 172nd District Court	31 Years	12/31/2018
Jeffrey "Randy" Shelton	Judge, 279th District Court	8 Years	12/31/2018
Lawrence Thorne	Judge, 317th District Court	16 Years	12/31/2018

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

Name	Position	Length of Service	Term Expires
James "Patrick" Swain	County Auditor	19 Years	12/31/2016
Deborah Clark	Purchasing Agent	6 Years	12/31/2016
Don Rao	Engineering	4 Years	
Starla Garlick	Agricultural Extension Service	7 Years	
Alex Rupp	Airport	2 Years	
Robert "David" Fontenot	Service Center	26 Years	
	Buildings Maintenance -		
John "David" Knight	Beaumont	2 Years	
	Buildings Maintenance - Port		
Mark Benard	Arthur	18 Years	
Larry Gist	Court Master	18 Years	
Paul Helegda	MIS	17 Years	
Kara Hawthorn	Dispute Resolution Center	4 Years	
Gregory Fountain	Emergency Management	8 Years	
Michael Melancon	Environmental Control	19 Years	
Dr. A.C. Walkes	Health and Welfare Units	26 Years	
Leslie Little	Nurse Practitioner	4 Years	
	Human Resources & Risk		
Cary Erickson	Management	22 Years	
Edward Cockrell	Juvenile Probation & Detention	4 Years	
Kevin Sexton	Mosquito Control	5 Years	
Hilary Guest	Veterans Services Offices	13 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Pattillo, Brown & Hill, LLP Waco, Texas
Co-Bond Counsel	Creighton, Fox, Johnson & Mills PLLC and Germer PLLC 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 368.68

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

JEFFERSON COUNTY, TEXAS

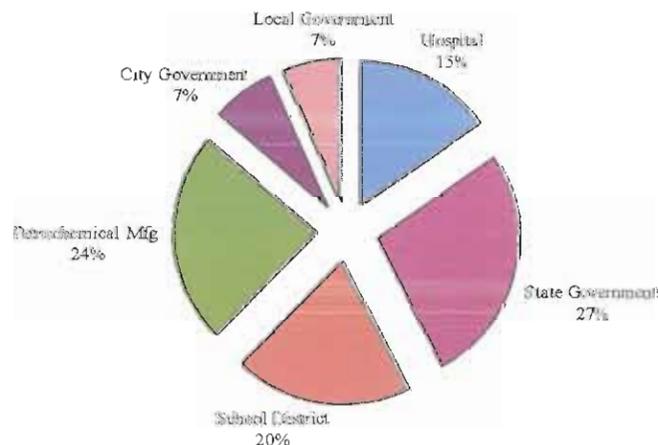
MISCELLANEOUS STATISTICS

Employment Statistics (A)

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
2006	111,888	105,151	6,737	6.0%
2007	112,121	106,045	6,076	5.4%
2008	113,774	106,314	7,460	6.6%
2009	115,438	104,421	11,017	9.5%
2010	113,217	100,371	12,846	11.3%
2011	115,366	102,233	13,133	11.4%
2012	113,657	101,130	12,527	11.0%
2013	111,604	99,594	12,010	10.8%
2014	111,452	102,266	9,186	8.2%
2015 (B)	111,493	104,119	7,374	6.6%

Top Ten Major Employers County (C)

Company	Industry	Employees
State of Texas	State Government	5,000
Beaumont ISD	School District	2,385
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,000
Christus Health Southeast Texas	Hospital	1,734
Motiva Enterprises	Petrochemical Mfg.	1,575
City of Beaumont	City Government	1,321
Port Arthur ISD	School District	1,274
Jefferson County	Local Government	1,206
Memorial Hermann Baptist Hospital	Hospital	1,100
Valero	Petrochemical Mfg.	829



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

(B) Average through end of July, 2015 (not finalized).

(C) Source: Local surveys

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Population (A)

Year	County	City of Beaumont	City of Port Arthur	Beaumont- Port Arthur MSA
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	252,235	117,585	54,548	391,289

Demographics

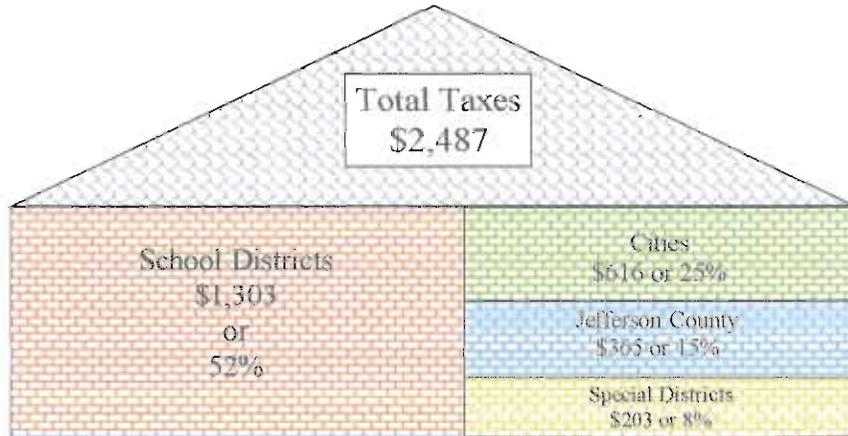
Fiscal Year	Population (a)	Per Capita Personal Income (b)	Median Age (a)	School Enrollment (a)
2006	247,571	\$ 27,689	36.5	62,002
2007	243,914	\$ 29,324	36.4	59,776
2008	241,975	\$ 31,756	36.7	62,290
2009	242,142	\$ 33,795	36.5	61,721
2010	252,273	\$ 33,071	35.6	62,433
2011	252,273	\$ 37,139	36.0	63,371
2012	252,802	\$ 38,712	35.9	63,371
2013	251,813	\$ 38,357	36.0	63,433
2014	252,157	\$ 39,958	35.9	63,350

(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 2014 (A)



County taxes for fiscal year 2014-2015 and fiscal year 2015-2016 for a \$100,000 home would be \$365.00 based on the property tax rate of .365¢ per \$100 valuation.

Ten Year History of Abated Property Tax Values (B)

<u>Tax Year</u>	<u># of Companies</u>	<u>Value Loss Due to Abatement</u>	<u>Tax Loss</u>	<u>Tax Rate</u>
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
2014	7	1,314,464,896	4,797,797	0.00365
			<u>\$ 52,251,124</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

