

# **JEFFERSON COUNTY, TEXAS**

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## **ANNUAL BUDGET FISCAL YEAR 2016-2017**

**JEFF BRANICK**  
COUNTY JUDGE

**EDDIE ARNOLD**  
COMMISSIONER, PCT. 1

**BRENT WEAVER**  
COMMISSIONER, PCT. 2

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

**EVERETTE "BO" ALFRED**  
COMMISSIONER, PCT. 4

**PATRICK SWAIN**  
COUNTY AUDITOR

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# JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of \$4,489,957, which is a 4.99% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,348,584.

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:** none

**PRESENT** and not voting: none

**ABSENT:** Jeff Brannick



## Property Tax Rate Comparison

	2016-2017	2015-2016
Property Tax Rate:	\$0.365000/100	\$0.365000/100
Effective Tax Rate:	\$0.393436/100	\$0.375971/100
Effective Maintenance & Operations Tax Rate:	\$0.381396/100	\$0.365340/100
Rollback Tax Rate:	\$0.446323/100	\$0.426100/100
Debt Rate:	\$0.025705/100	\$0.022894/100

Total debt obligation for Jefferson County secured by property taxes is \$36,070,000.

**FISCAL YEAR 2016-2017**

# HISTORY OF JEFFERSON COUNTY, TEXAS

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**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.html>> [Accessed Thu Sep 7 8:52:03 US/Central 2000 ].

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

# TABLE OF CONTENTS

# TABLE OF CONTENTS

---

## **Budget Summary**

Letter of Transmittal	1
Budget Initiatives, Major Goals and Issues	3
Budget Highlights	6
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	65

## **Debt Service**

Summary of Revenues and Expenditures	67
Summary of Annual Debt Service Requirements	68
Summary of Total Indebtedness	69
Schedule of Current Debt Service Requirements	70

## **Special Revenue Funds**

Summary of Revenues and Expenditures	71
Summary of Expenditures by Division	72
Summary of Changes in Fund Balance by Fund	74
General Government	75
Judicial & Law Enforcement	76
Education & Recreation	81
Maintenance – Equipment & Structures	82
Capital Outlay	83
Special Purpose Funding	84

# TABLE OF CONTENTS

---

## Capital Projects

Capital Projects 2016-2017	85
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## Miscellaneous

Personnel Schedules	
Budgeted Funds - Summary by Department	89
Compensation Plan	90
Budgeted Funds - Summary by Major Function	91
Miscellaneous Statistics	
Elected County Officials	95
Appointed Officials	96
Other Information	97
Employment Statistics & Top Ten Employers County	98
Population & Demographics	99
Property Tax Analysis & Ten Year History of Abated Property Tax Values	100
Glossary of Terms	101

# **BUDGET SUMMARY**

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



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

September 26, 2016

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 2016-2017 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 decreased slightly from the 2015-2016 adjusted budget, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2016-2017 are submitted for your consideration and approval.

This budget is prepared on the basis of \$24,344,736,737 of net taxable value, after exemptions, which is a decrease of just over 2% over the previous year's net taxable value. The County's tax rate is \$.365 per \$100 of assessed value, 7.2% 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	.339295
Debt Service	.025705

The fiscal year 2016-2017 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$137,046,740. Contingencies in the amount of \$300,000 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 2016-2017, adopted independently of the operating budget, provides for planned expenditures of \$3,907,189.

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 2016-2017 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$123,384,980. 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 7.2% below the effective tax rate. Each penny of the tax rate equals approximately \$2.4 million in tax revenues.

Identify budget cuts where available to help offset a 5% increase in employee health insurance rates for both active and retirees.

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, Exxon Mobil, Phillips 66, and Sempra Energy.

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 4<sup>th</sup> 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 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 enables 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 in 2017.

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 119,000 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.

*Vision Statement:*

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

*Mission Statement:*

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

# BUDGET HIGHLIGHTS

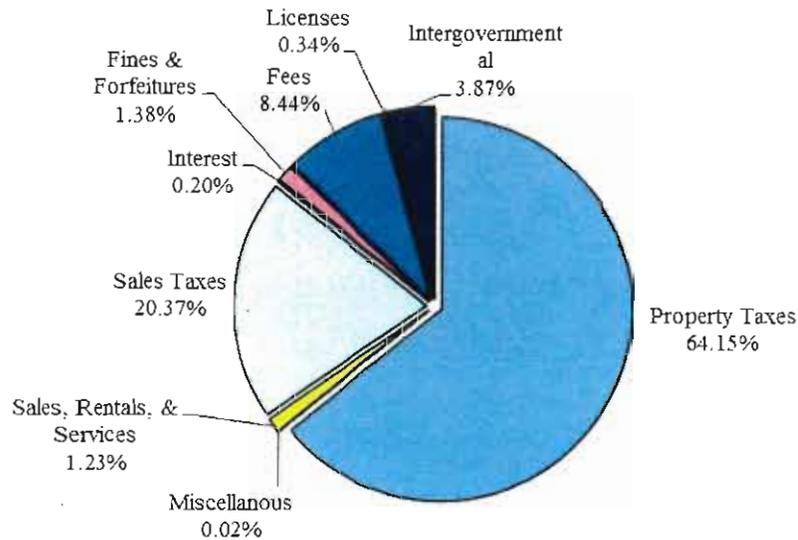
## REVENUES

Jefferson County's budgeted revenues for the General Fund, Debt Service Fund, and Special Revenue Funds are derived as follows (excluding other sources):

### Revenues by Source - All Funds Summary

	Approved 2015-2016	Approved 2016-2017	Percentage Change
Property Taxes	\$ 80,959,960	\$ 79,071,350	-2.33%
Sales Taxes	25,025,000	25,100,000	0.30%
Fees	10,214,546	10,406,682	1.88%
Licenses	414,620	420,620	1.45%
Sales, Rentals, & Services	1,676,854	1,512,400	-9.81%
Intergovernmental	4,967,382	4,773,654	-3.90%
Fines & Forfeitures	1,705,000	1,700,000	-0.29%
Interest	235,332	249,179	5.88%
Miscellaneous	24,000	24,000	0.00%
Contributions	4,100	4,100	0.00%

Revenues by Source - All Funds Summary  
Fiscal Year 2016-2017



Property taxes are expected to decrease by about \$1.9 million for 2016-2017. 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 \$24,344,736,737 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 9% over the past five years as a result of increased commercial development.

Sales taxes collections are budgeted at \$25,100,000. 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 increase slightly. 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.

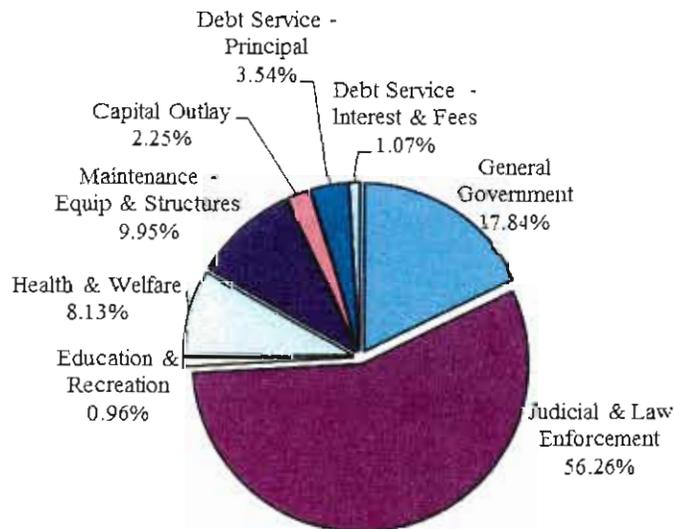
## EXPENDITURES

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 2015-2016	Approved 2016-2017	Percentage Change
General Government	\$23,382,387	\$23,593,937	0.90%
Judicial & Law Enforcement	74,342,310	74,421,300	0.11%
Education & Recreation	1,261,711	1,265,365	0.29%
Health & Welfare	10,822,599	10,761,525	-0.56%
Maintenance - Equipment & Structures	13,566,661	13,159,404	-3.00%
Capital Outlay	2,210,163	2,978,931	34.78%
Debt Service - Principal	4,590,000	4,690,000	2.18%
Debt Service - Interest and Commission	1,534,121	1,410,930	-8.03%
Debt Service - Transaction Fees	12,000	7,500	-37.50%

Expenditures - All Funds Summary  
Budgeted for Fiscal Year 2016-2017



General Fund expenditures make up 89.83% of total budgeted expenditures, while Debt Service make up 4.45% and Special Revenue funds make up 5.72% percent. The total increase from the 2015-2016 approved budget year to 2016-2017 is related to additional capital purchases for improvements at the Ford Park baseball fields in the Hotel Occupancy Tax Special Revenue fund. These fields help provide a tremendous influx of hotel guests in the area due to numerous tournaments throughout the year. This increase of \$624,300 was offset by savings in various other areas to achieve only a total increase of less than 1% for all funds from the 2015-2016 approved budget year to 2016-2017.

## **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 2016-2017 including “transfers out” and contingency appropriation are approved at \$123,384,980. Revenues including “transfers in” are estimated at \$110,906,958.

Property Taxes represent 65.9% of the revenues generated by the General Fund. In 2016-2017 the budgeted property taxes for the General Fund is expected to decrease by \$2.4 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 2016-2017 is \$73,068,752 for the General Fund.

Budgeted sales tax revenue for 2016-2017 is \$23,950,000 which represents 21.6% 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 2016-2017 budget year.

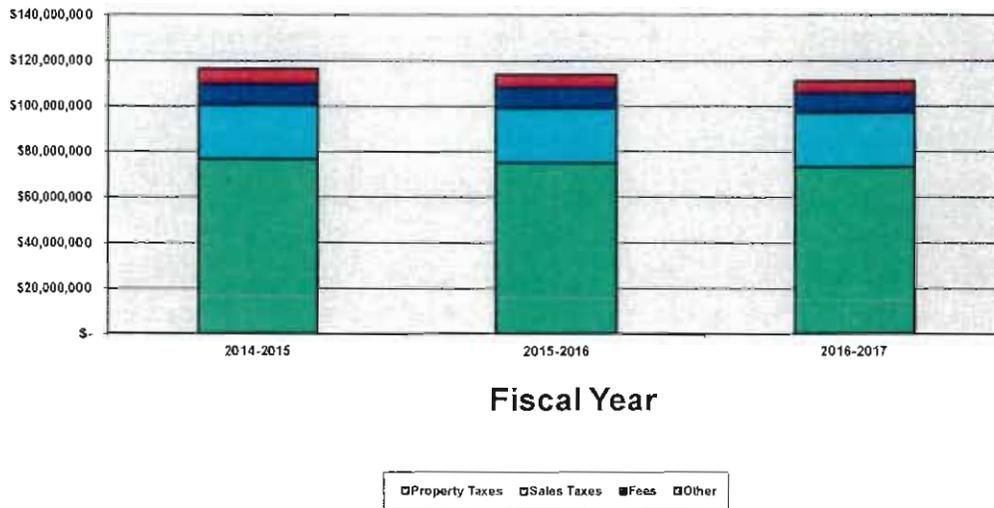
Fees collected by the County account for 8.0% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,855,200. Fees are expected to remain relatively flat with the prior year’s budget.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 4.5% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$5,033,006. Other revenue sources are expected to decrease about 4% with the prior year’s budget. The largest decrease is due to changes in allowed

charges for inmate phone calls by the Federal Communications Commission which affect the amount of commissions that the County can receive for these charges.

The following graph shows the relationship of the major revenue sources for fiscal year 2014-2015 through 2016-2017:

### General Fund (Revenues)



Expenditures budgeted for the 2016-2017 fiscal year total \$123,384,980 including contingency appropriation and “transfers out”.

### General Fund Expenditures by Category

	Percentage of Budget	Approved 2015-2016	Approved 2016-2017	Percentage Change
Personnel Services	68.63%	\$ 84,378,283	\$ 84,674,410	0.35%
Operating Expenditures	26.25%	32,621,655	32,390,893	-0.71%
Capital Outlay	1.03%	1,144,945	1,267,983	10.75%
Special Purpose Funding	4.09%	5,263,271	5,051,694	-4.02%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has elimination of one position for 2016-2017. This elimination helped to offset the majority of the increase which is due to a 5% 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 and even reducing their budgets where available. This area has been able to achieved budget reductions.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$123,038. 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, equipment purchases in the Road & Bridge departments, 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 - \$2,045,995, Jack Brooks Regional Airport - \$1,632,640, and County match for Grant funds - \$1,073,059. Contingency appropriations are budgeted at \$300,000.

In 2016-2017, the County will anticipate utilizing \$12,478,022 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 24.8% 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 2015-2016	Approved 2016-2017	Percentage Change
General Government	19.73%	\$22,891,719	\$23,094,046	0.88%
Judicial & Law Enforcement	59.53%	69,522,685	69,685,795	0.23%
Education & Recreation	0.35%	407,274	407,533	0.06%
Health & Welfare	9.19%	10,822,599	10,761,525	-0.56%
Maintenance - Equipment & Structures	11.20%	13,355,661	13,116,404	-1.79%

General Government increase is mainly due to increase in employees’ and retirees’ 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 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 increases in employees’ health insurance rates. The only department for this division is the Agriculture Extension

Service which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

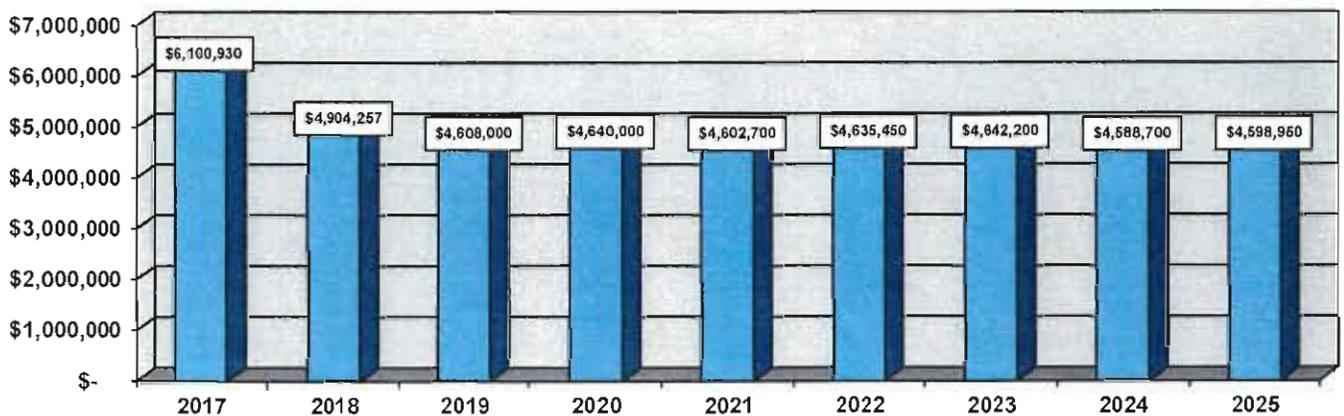
Health & Welfare had a slight overall decrease due mainly to adjustments to the budget for child protective services to current spending levels. There were other small decreases overall to help offset the increase in employees' health insurance rates. This division provides health care for the indigent 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 decrease is due to elimination of one position in the Courthouse & Annexes department and well as decreases in fuel cost both in Service Center and the Road & Bridge departments. These decreases were able to more than cover the increase 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, 2016, the County has debt issues outstanding of \$36,070,000. Revenues are budgeted at \$6,014,698 for 2016-2017, of which 99.8% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,108,430 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2016-2017 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 2016-2017 are budgeted at \$6,900,329 and expenditures are budgeted at \$7,853,330. Some items that will benefit the County are: the continued maintenance and operation of the County Clerk's imaging system, imaging systems in the District Clerk's and in the District Attorney's office. Additionally, continued maintenance and operation 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, Communication, and Environmental Infrastructure.

Expenditures of \$3,907,189 are estimated for projects in the 2016-2017 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 2016-2017 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, CERTZ Grant Match, 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.

*Communication Enhancements* – Jefferson County will invest approximately \$370,165 to pay the second annual installment for the County electronic voting system and \$240,000 to upgrade the County phone system. These expenditures keep the County with the latest technology upgrades available.

*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 2016-2017 to fund these studies. The County is allocating \$836,346 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

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**Acknowledgments** The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2016-2017 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

# BUDGET POLICY & PROCEDURES

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

The County follows the policies below in establishing the budget.

## *Guidelines*

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

## *Interim Financial Reporting*

- ⌘ Commissioners Court and all Departments will be provided with monthly budget reports comparing actual versus budgeted revenue and expense activity.

## *Balanced Budget*

- ⌘ The budget will be structurally balanced; total expenditures do not exceed total resources, or total estimated revenues plus reserves. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

### *Capital Improvement Policies*

- ⌘ The budget will provide for adequate maintenance of capital, infrastructure, equipment, and for their logical replacement. No “carryover” capital outlay will be budgeted unless specifically approved by Commissioners’ Court during the current year’s budget hearings.
- ⌘ The County will establish an appropriate mix of general fund transfers, state grant funds, and general obligation debt in the funding of capital projects.

### *Debt Management Policies*

- ⌘ The County will confine long-term debt to capital improvements or projects that cannot be financed from current revenues.
- ⌘ The County will not use long-term debt for current operations.
- ⌘ The County will strive to have the final maturity of general obligation bonds at, or below thirty years, and within a period not to exceed the estimated useful life of the project.

### *Fund Balance Policies*

- ⌘ The County will strive to maintain an unreserved, available fund balance of approximately 15% of budgeted expenditures for the General Fund. Fund balance for Debt Service funds will be maintained according to debt covenants, usually 1/12<sup>th</sup> of the next year’s debt principle payment requirements. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.
- ⌘ It is the intent of the County to use excess available fund balances above the 15% to help fund capital replacement and capital projects in order to reduce the need for future debt.

### *Investment Policies*

- ⌘ These Investment Policies apply to the investment of short-term operating funds of the County in excess of those funds required to meet current expenditures. Topics included in the investment policy are quite detailed and include information of Strategy, Scope, Objectives and Priorities, Responsibility and Control, Reporting, Institutions, Instruments, Procedures, Collateral and Safekeeping, and Policy Review and Amendments. The

complete policy can be reviewed in the separate Investment Policy Manual maintained by the Treasurer's office.

### *Capital Asset Procedures*

- ⌘ Capital assets include buildings, roads, bridges, equipment, computers, furniture, and vehicles. Jefferson County's monetary criteria is \$10,000 or more and with a useful life of more than one year. Once purchased, all capital assets are maintained in the physical inventory until disposed.

The County follows the procedures below in establishing the budget.

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

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

- ⌘ The department is the legal level of budgetary control. Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners' Court can amend the total appropriations for an individual 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

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## CALENDAR FOR BUDGET PREPARATION

Dates are approximate

**APRIL 28** – 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 31** – Compile initial budget requests, and estimate of available resources.

**AUGUST 1 – AUGUST 5** – Budget Hearings.

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

**AUGUST 15** – Budget Workshop to discuss pending items for budget.

**AUGUST 18** – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

**AUGUST 29** - Notice of proposed property tax rate. (Section 140.010 LGC)

**SEPTEMBER 15** – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

**SEPTEMBER 16** – Publish notice for budget public hearing. (Section 111.0385 LGC)

**SEPTEMBER 16** – File budget with County Clerk. (Section 111.037 LGC)

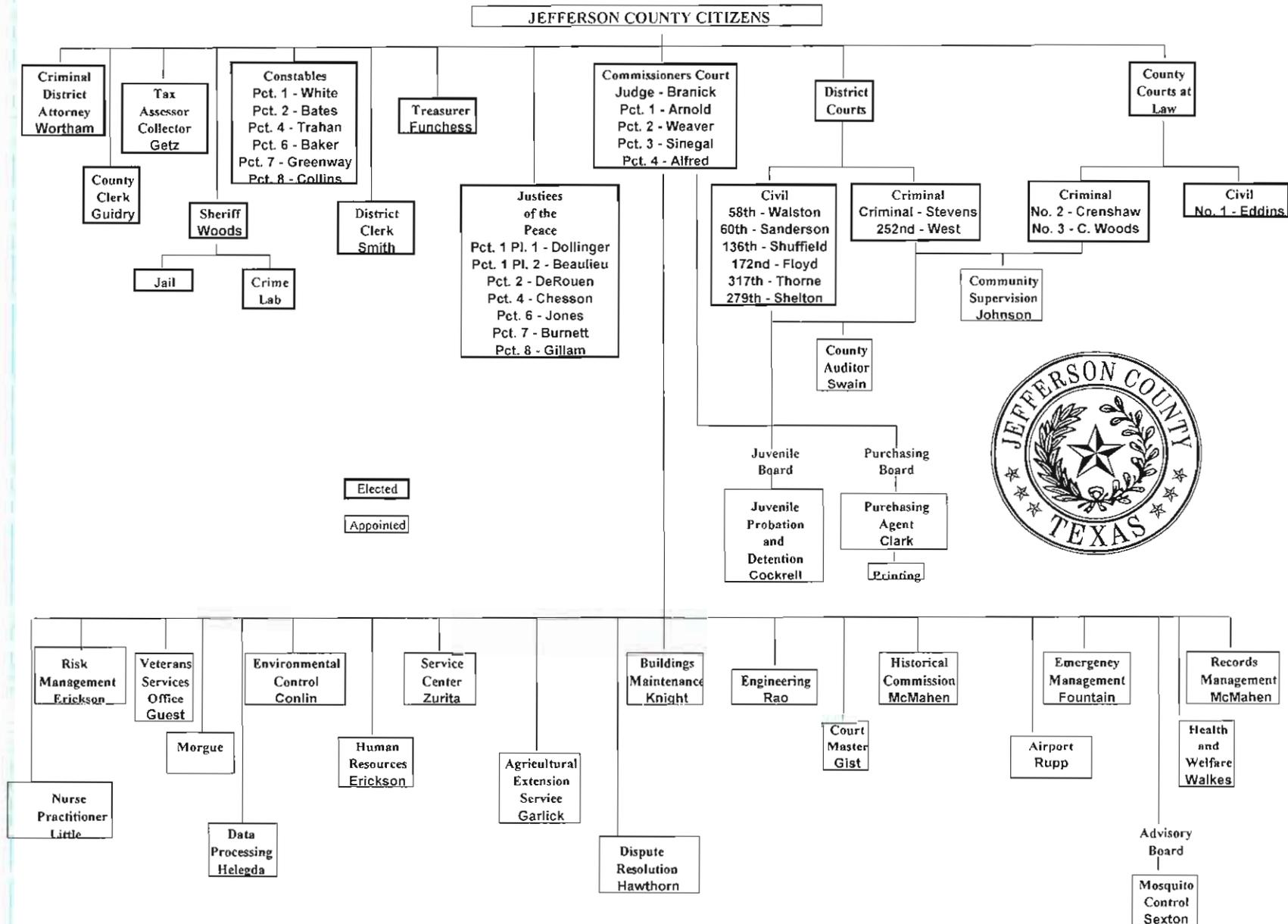
**SEPTEMBER 26** – Adopt tax rate.

**SEPTEMBER 26** – Public hearing and adopt budget. (Section 111.039 LGC)

**OCTOBER 3** – Receive & file budget.

# ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2016

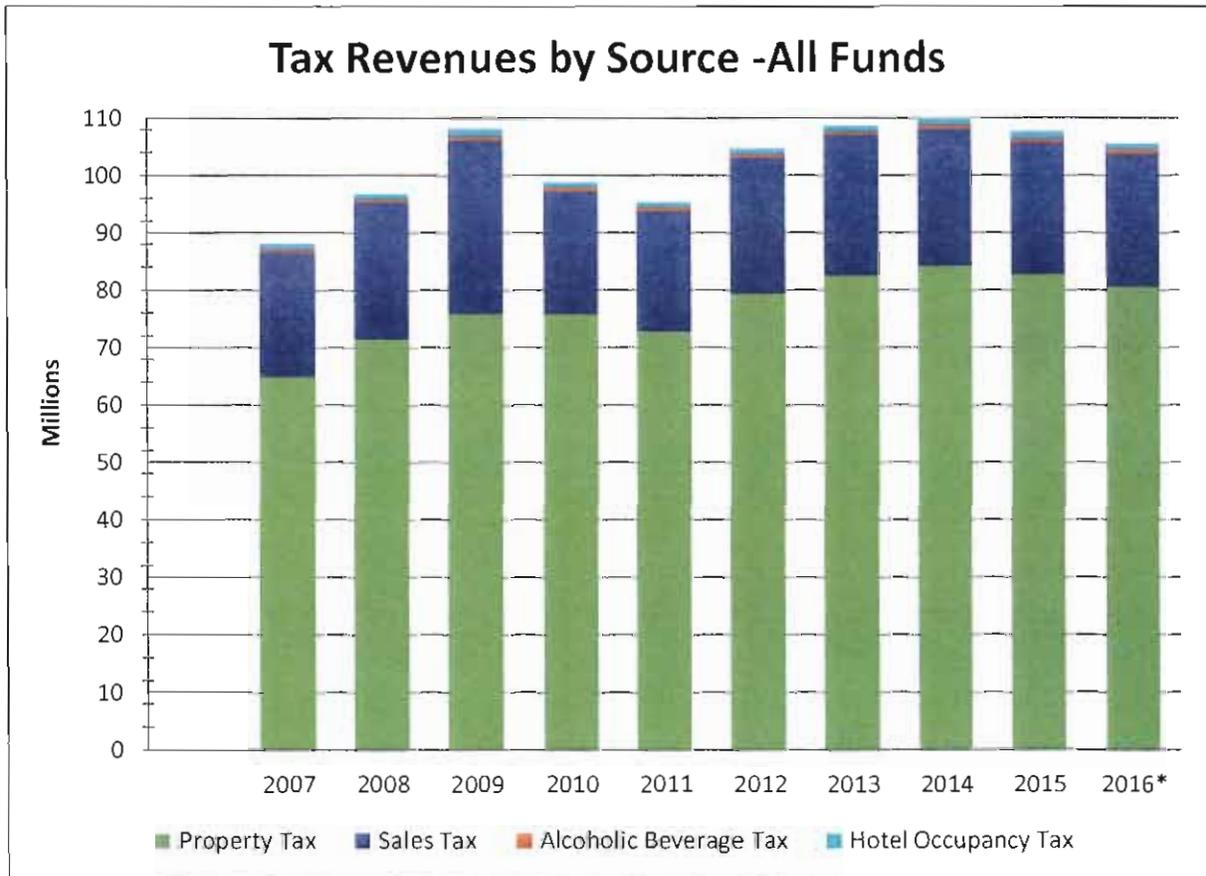


## TAX REVENUES BY SOURCE - ALL FUNDS

### LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
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	82,850,758	23,047,286	656,678	1,291,716	107,846,438
2016*	80,612,939	23,350,000	625,000	1,209,736	105,797,675

\* Estimate for current year



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

**LAST TEN FISCAL YEARS**

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
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%
2015	4,420,000	1,691,644	6,111,644	147,375,682	4.15%

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

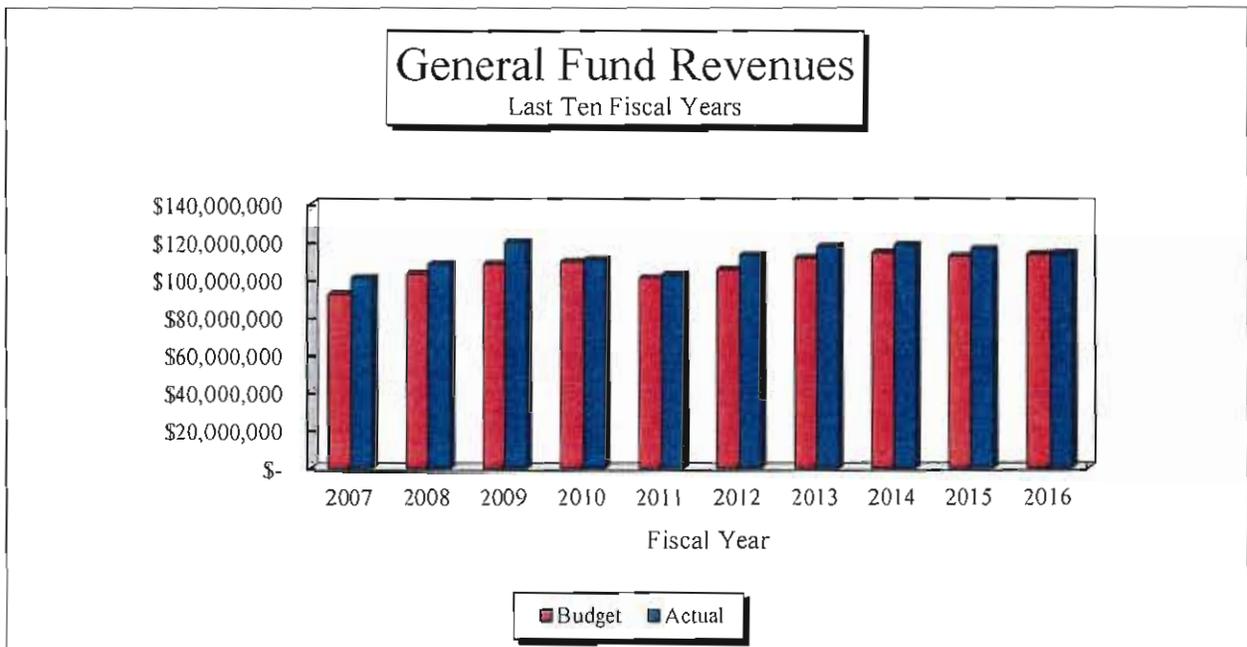
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
2006	15,794,009,095	3,180,724,674	12,613,284,421	3,926,963,740	16,540,248,161	100%	19,720,972,835
2007	18,139,037,814	3,824,188,028	14,314,849,786	4,259,356,205	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
2015	25,362,781,856	6,399,625,866	18,963,155,990	5,942,276,123	24,905,432,113	100%	31,305,057,979

- (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

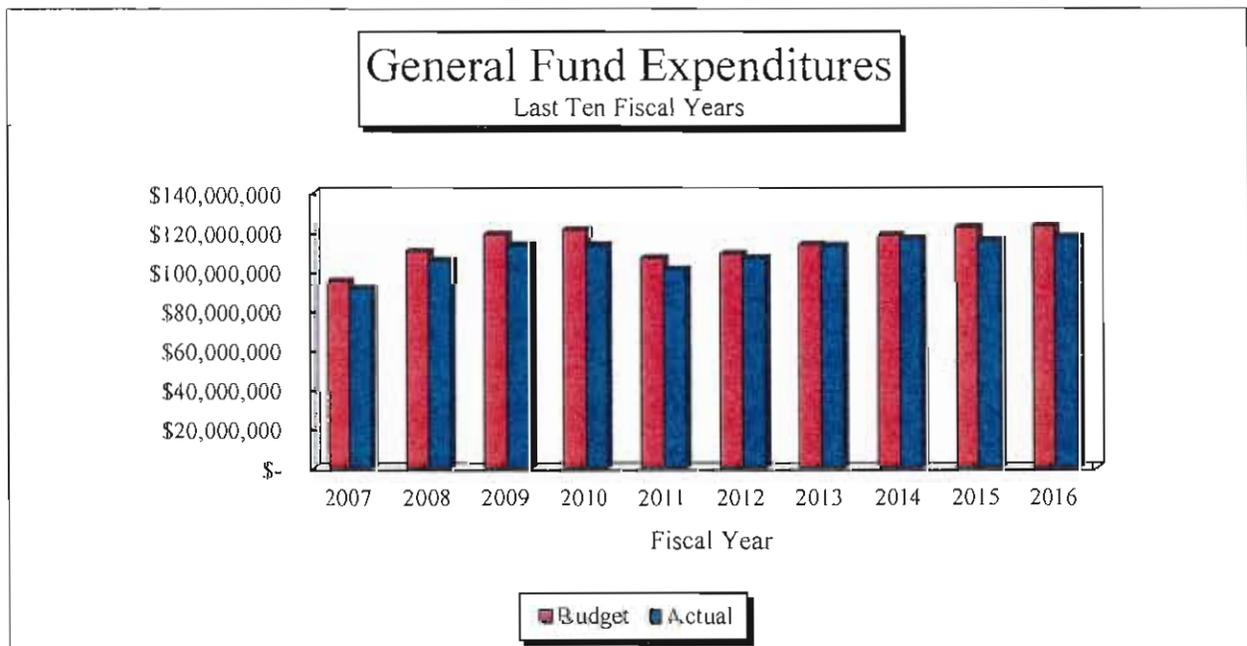
Fiscal Year	Adjusted Budget	Actual
2007	\$ 92,460,602	\$ 100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,681,187
2011	101,016,860	102,643,405
2012	105,517,925	112,903,367
2013	111,504,653	117,560,491
2014	114,209,840	118,381,543
2015	112,399,235	116,326,116
2016	113,455,177	113,817,623 *



\* Estimate for current year.

**GENERAL FUND EXPENDITURES & TRANSFERS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Adjusted Budget	Actual
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	115,709,659
2016	123,408,154	117,747,604 *



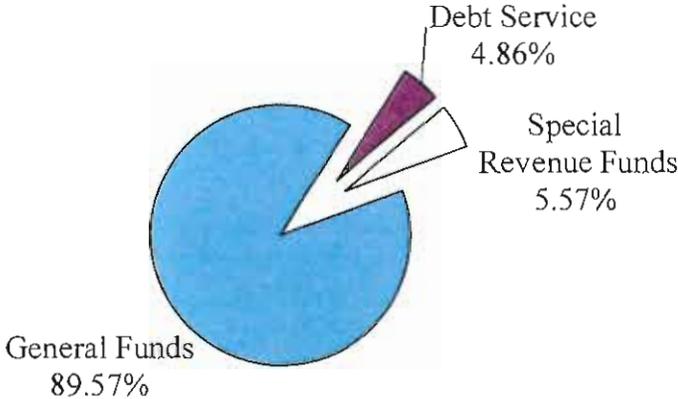
\* Estimate for current year.

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

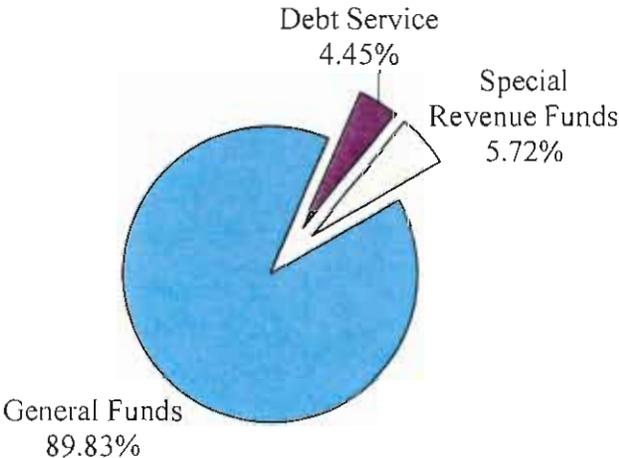
	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b>REVENUES</b>			
Property Taxes	\$ 82,850,758	\$ 80,612,939	\$ 79,071,350
Sales Taxes	24,995,680	25,184,736	25,100,000
Fees	11,265,705	10,973,562	10,406,682
Licenses	459,198	441,628	420,620
Sales, Rentals & Services	2,158,229	1,745,360	1,512,400
Intergovernmental	4,692,113	4,550,023	4,773,654
Fines & Forfeitures	2,120,860	1,925,856	1,700,000
Interest	375,185	238,914	249,179
Miscellaneous	34,462	32,206	24,000
Contributions	375	200	4,100
	<u>\$ 128,952,565</u>	<u>\$ 125,705,424</u>	<u>\$ 123,261,985</u>
<b>OTHER SOURCES</b>			
Transfers In	<u>550,000</u>	<u>547,000</u>	<u>560,000</u>
Total Other Sources	<u>\$ 550,000</u>	<u>\$ 547,000</u>	<u>\$ 560,000</u>
Total Revenues & Other Sources	<u>\$ 129,502,565</u>	<u>\$ 126,252,424</u>	<u>\$ 123,821,985</u>
<b>EXPENDITURES</b>			
General Government	\$ 23,406,423	\$ 22,687,063	\$ 23,593,937
Judicial & Law Enforcement	69,121,718	71,271,831	74,421,300
Education & Recreation	1,199,981	1,117,271	1,265,365
Health & Welfare	9,947,835	10,242,201	10,761,525
Maintenance - Equipment & Structures	11,551,241	11,761,174	13,159,404
Capital Outlay	2,824,418	1,919,164	2,978,931
Debt Service -			
Principal	4,420,000	4,590,000	4,690,000
Interest and Commission	1,691,644	1,534,121	1,410,930
Transaction Fees	3,400	5,100	7,500
Total Expenditures	<u>\$ 124,166,660</u>	<u>\$ 125,127,925</u>	<u>\$ 132,288,892</u>
<b>OTHER USES</b>			
Transfers Out	\$ 3,715,865	\$ 5,068,021	\$ 4,757,848
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Other Uses	<u>\$ 3,715,865</u>	<u>\$ 5,068,021</u>	<u>\$ 5,057,848</u>
Total Appropriations	<u>\$ 127,882,525</u>	<u>\$ 130,195,946</u>	<u>\$ 137,346,740</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 54,466,375</u>	<u>\$ 56,086,415</u>	<u>\$ 52,142,893</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 56,086,415</u>	<u>\$ 52,142,893</u>	<u>\$ 38,618,138</u>
<b>RESERVED FUND BALANCE</b>	<u>1,943,057</u>	<u>1,482,968</u>	<u>1,389,236</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 54,143,358</u>	<u>\$ 50,659,925</u>	<u>\$ 37,228,902</u>

JEFFERSON COUNTY, TEXAS  
ALL FUNDS SUMMARY

# FY 2017 - Revenues and Other Sources



# FY 2017 - Expenditures and Other Uses





# **GENERAL FUND**

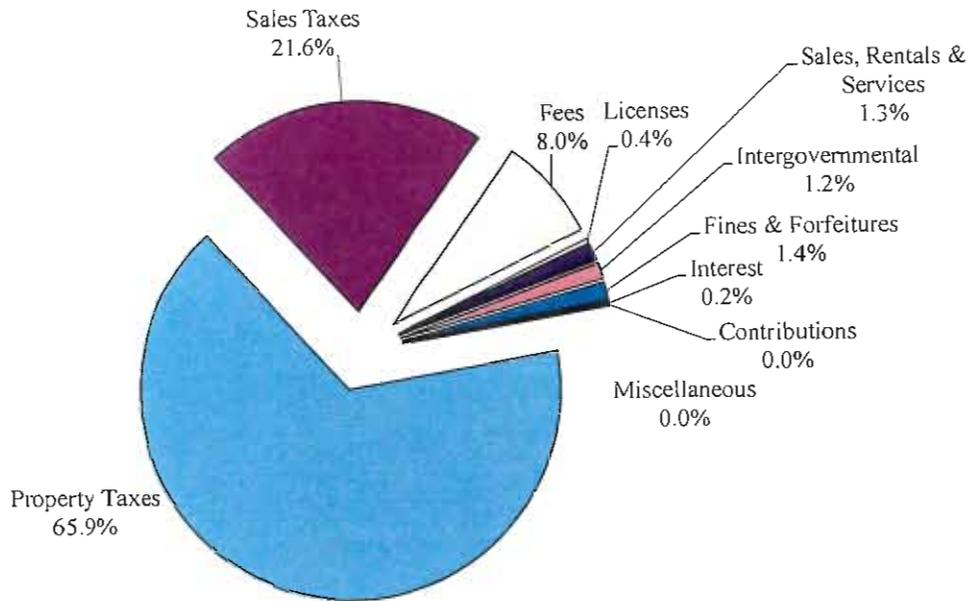
**GENERAL FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b>REVENUES</b>			
Property Taxes	\$ 76,668,604	\$ 74,954,432	\$ 73,068,752
Sales Taxes	23,703,964	23,975,000	23,950,000
Fees	9,473,369	9,331,428	8,855,200
Licenses	459,198	441,628	420,620
Sales, Rentals & Services	1,974,325	1,643,596	1,412,400
Intergovernmental	1,757,619	1,427,067	1,360,786
Fines & Forfeitures	1,927,212	1,812,856	1,600,000
Interest	331,955	203,120	215,000
Miscellaneous	29,495	28,296	24,000
Contributions	375	200	200
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenues	\$ <u>116,326,116</u>	\$ <u>113,817,623</u>	\$ <u>110,906,958</u>
<b>EXPENDITURES</b>			
General Government	\$ 23,037,634	\$ 22,274,355	\$ 23,094,046
Judicial & Law Enforcement	65,084,083	67,064,633	69,685,795
Education & Recreation	379,937	351,018	407,533
Health & Welfare	9,947,835	10,242,201	10,761,525
Maintenance - Equipment & Structures	11,510,648	11,718,174	13,116,404
Capital Outlay	2,218,420	1,203,952	1,267,983
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	\$ <u>112,178,557</u>	\$ <u>112,854,333</u>	\$ <u>118,333,286</u>
<b>OTHER USES</b>			
Transfers Out	\$ 3,531,102	\$ 4,893,271	\$ 4,751,694
Contingency Appropriation	<u>                    -</u>	<u>                    -</u>	<u>                    300,000</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Other Uses	\$ <u>3,531,102</u>	\$ <u>4,893,271</u>	\$ <u>5,051,694</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Appropriations	\$ <u>115,709,659</u>	\$ <u>117,747,604</u>	\$ <u>123,384,980</u>
<b>BEGINNING FUND BALANCE</b>	\$ <u>47,264,400</u>	\$ <u>47,880,857</u>	\$ <u>43,950,876</u>
<b>ENDING FUND BALANCE</b>	\$ 47,880,857	\$ 43,950,876	\$ 31,472,854
<b>RESERVED FUND BALANCE</b>	<u>                    873,260</u>	<u>                    873,260</u>	<u>                    873,260</u>
<b>ENDING AVAILABLE FUND BALANCE</b>	\$ <u><u>47,007,597</u></u>	\$ <u><u>43,077,616</u></u>	\$ <u><u>30,599,594</u></u>

**GENERAL FUND  
SUMMARY OF REVENUES**

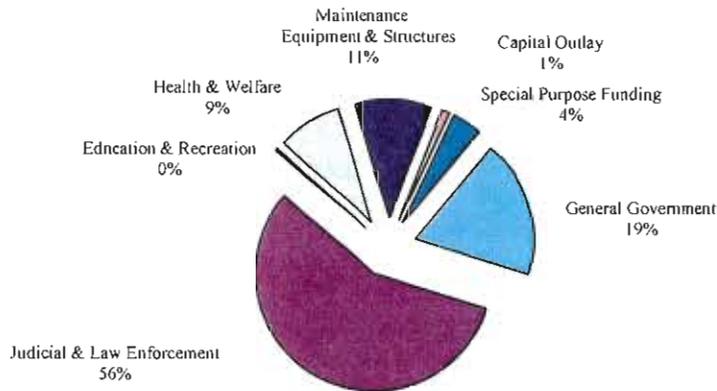
REVENUES	ACTUAL 2014-2015	ESTIMATED 2015-2016	APPROVED 2016-2017
Property Taxes	\$ 76,668,604	\$ 74,954,432	\$ 73,068,752
Sales Taxes	23,703,964	23,975,000	23,950,000
Fees	9,473,369	9,331,428	8,855,200
Licenses	459,198	441,628	420,620
Sales, Rentals & Services	1,974,325	1,643,596	1,412,400
Intergovernmental	1,757,619	1,427,067	1,360,786
Fines & Forfeitures	1,927,212	1,812,856	1,600,000
Interest	331,955	203,120	215,000
Miscellaneous	29,495	28,296	24,000
Contributions	375	200	200
<b>Total</b>	<b>\$ 116,326,116</b>	<b>\$ 113,817,623</b>	<b>\$ 110,906,958</b>

**Approved 2016-2017**

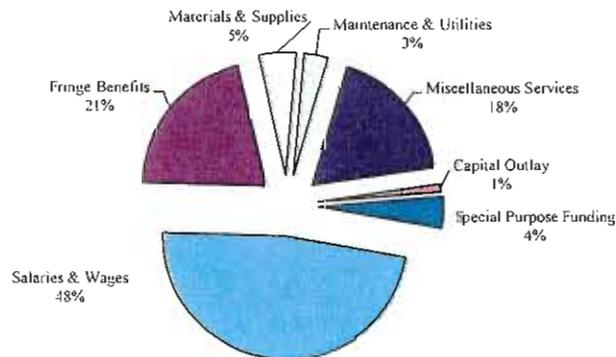


**GENERAL FUND  
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2016-2017 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 23,094,046	18.72%
Judicial & Law Enforcement	69,685,795	56.48%
Education & Recreation	407,533	0.33%
Health & Welfare	10,761,525	8.72%
Maintenance - Equipment Structures	13,116,404	10.63%
Capital Outlay	1,267,983	1.03%
Special Purpose Funding	5,051,694	4.09%
<b>Total</b>	<b>\$ 123,384,980</b>	<b>100.00%</b>



<u>Category</u>	<u>APPROVED 2016-2017 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 58,778,886	47.64%
Fringe Benefits	25,895,524	20.99%
Materials & Supplies	6,200,425	5.03%
Maintenance & Utilities	3,894,477	3.16%
Miscellaneous Services	22,295,991	18.07%
Capital Outlay	1,267,983	1.03%
Special Purpose Funding	5,051,694	4.08%
<b>Total</b>	<b>\$ 123,384,980</b>	<b>100.00%</b>



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

<u>Department / Division</u>	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b>General Government</b>			
Tax Assessor-Collector	\$ 3,517,206	\$ 3,690,361	\$ 3,858,457
Human Resources	376,157	397,918	429,962
County Auditor	1,359,775	1,391,139	1,445,423
County Clerk	2,088,329	2,158,936	2,227,022
County Judge	825,128	849,287	889,895
Risk Management	228,692	236,355	251,816
County Treasurer	365,524	373,033	379,487
Printing	146,793	152,264	169,168
Purchasing Agent	495,550	532,865	559,482
General Services	10,833,956	9,475,148	9,766,981
Management Information Systems	1,710,166	1,798,669	1,875,245
Voters Registration Department	207,586	133,213	106,214
Elections Department	605,345	798,005	840,086
Veterans Services	277,427	287,162	294,808
<b>Total General Government</b>	<b>\$ 23,037,634</b>	<b>\$ 22,274,355</b>	<b>\$ 23,094,046</b>
<b>Judicial &amp; Law Enforcement</b>			
District Attorney	\$ 5,986,021	\$ 6,316,667	\$ 6,563,645
District Clerk	1,720,441	1,826,221	1,900,869
District Courts	5,037,508	5,040,092	4,994,043
Jury	766,944	821,032	1,017,307
Justice of the Peace	2,272,362	2,330,602	2,529,433
County Courts at Law	1,686,335	1,783,258	1,845,688
Court Master	455,878	459,533	484,152
Dispute Resolution Center	202,966	190,744	244,039
Juvenile Alternative School	337,127	323,007	394,076
Community Supervision	9,404	17,824	19,082
Sheriff	12,119,027	12,525,365	13,136,143
Crime Laboratory	1,215,533	1,213,389	1,342,160
Jail	26,529,178	27,340,205	27,690,999
Juvenile Probation	1,329,711	1,347,502	1,589,282
Juvenile Detention Home	1,789,213	1,870,837	2,106,820
Constables	2,848,474	2,881,330	3,043,057
County Morgue	777,961	777,025	785,000
<b>Total Judicial &amp; Law Enforcement</b>	<b>\$ 65,084,083</b>	<b>\$ 67,064,633</b>	<b>\$ 69,685,795</b>
<b>Education &amp; Recreation</b>			
Agricultural Extension Service	\$ 379,937	\$ 351,018	\$ 407,533
<b>Total Education &amp; Recreation</b>	<b>\$ 379,937</b>	<b>\$ 351,018</b>	<b>\$ 407,533</b>

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

<u>Department / Division</u>	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b>Health &amp; Welfare</b>			
Health & Welfare Unit 1	\$ 1,117,557	\$ 1,149,355	\$ 1,256,976
Health & Welfare Unit 2	1,093,782	1,117,288	1,239,875
Nurse Practitioner	287,160	287,160	305,055
Child Welfare	115,787	107,125	120,000
Environmental Control	361,041	332,496	386,151
Indigent Medical Service	4,957,349	4,863,654	4,901,207
Mosquito Control	1,748,071	2,066,009	2,224,367
Emergency Management	217,088	219,114	227,894
Tobacco Settlement	50,000	100,000	100,000
 Total Health & Welfare	 \$ 9,947,835	 \$ 10,242,201	 \$ 10,761,525
<b>Maintenance - Equipment &amp; Structures</b>			
Courthouse & Annexes	\$ 2,510,542	\$ 2,574,305	\$ 2,773,185
Port Arthur Buildings	680,365	717,106	764,730
Mid-County Buildings	184,428	193,758	219,636
Road & Bridge Pct. #1	1,361,362	1,417,128	1,571,088
Road & Bridge Pct. #2	1,437,753	1,518,895	1,721,091
Road & Bridge Pct. #3	1,551,711	1,551,614	1,761,800
Road & Bridge Pct. #4	1,715,987	1,713,137	2,013,137
Engineering	926,173	926,347	996,435
Parks & Recreation	118,249	131,417	181,315
Service Center	1,024,078	974,467	1,113,987
 Total Maintenance - Equipment & Structures	 \$ 11,510,648	 \$ 11,718,174	 \$ 13,116,404
 Capital Outlay	 \$ 2,218,420	 \$ 1,203,952	 \$ 1,267,983
<b>Special Purpose Funding</b>			
Contingency Appropriation	\$ -	\$ -	\$ 300,000
Transfers Out	3,531,102	4,893,271	4,751,694
 Total Special Purpose Funding	 \$ 3,531,102	 \$ 4,893,271	 \$ 5,051,694
 Total General Fund Expenditures	 \$ 115,709,659	 \$ 117,747,604	 \$ 123,384,980

# 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.

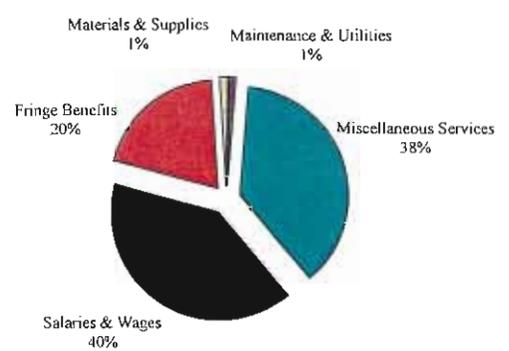
**Veterans Services Office** – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Tax Assessor-Collector	\$ 3,517,206	\$ 3,690,361	\$ 3,858,457
Human Resources	376,157	397,918	429,962
County Auditor	1,359,775	1,391,139	1,445,423
County Clerk	2,088,329	2,158,936	2,227,022
County Judge	825,128	849,287	889,895
Risk Management	228,692	236,355	251,816
County Treasurer	365,524	373,033	379,487
Printing	146,793	152,264	169,168
Purchasing Agent	495,550	532,865	559,482
General Services	10,833,956	9,475,148	9,766,981
Management Information Systems	1,710,166	1,798,669	1,875,245
Voters Registration Department	207,586	133,213	106,214
Elections Department	605,345	798,005	840,086
Veterans Services	277,427	287,162	294,808
<b>Total</b>	<b>\$ 23,037,634</b>	<b>\$ 22,274,355</b>	<b>\$ 23,094,046</b>

**APPROPRIATIONS CATEGORY**

Salaries & Wages	\$ 9,304,057
Fringe Benefits	4,606,239
Materials & Supplies	280,885
Maintenance & Utilities	233,581
Miscellaneous Services	8,669,284
<b>Total</b>	<b>\$ 23,094,046</b>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	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
<b>Total</b>	<b>8</b>	<b>147</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>	<b>160</b>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,263,683	\$ 2,370,759	\$ 2,442,659
Fringe Benefits	1,034,067	1,099,756	1,174,612
Materials & Supplies	44,038	44,636	46,300
Maintenance & Utilities	101,634	99,420	105,526
Miscellaneous Services	73,784	75,790	89,360
Total	<u>\$ 3,517,206</u>	<u>\$ 3,690,361</u>	<u>\$ 3,858,457</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 248,284	\$ 263,520	\$ 279,558
Fringe Benefits	97,062	107,208	115,422
Materials & Supplies	2,484	1,905	3,224
Maintenance & Utilities	342	219	1,000
Miscellaneous Services	27,985	25,066	30,758
Total	<u>\$ 376,157</u>	<u>\$ 397,918</u>	<u>\$ 429,962</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 930,753	\$ 952,788	\$ 973,763
Fringe Benefits	359,118	368,028	395,260
Materials & Supplies	7,827	8,738	10,600
Maintenance & Utilities	2,168	2,581	3,000
Miscellaneous Services	59,909	59,004	62,800
Total	<u>\$ 1,359,775</u>	<u>\$ 1,391,139</u>	<u>\$ 1,445,423</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,363,712	\$ 1,399,744	\$ 1,429,654
Fringe Benefits	618,105	646,596	688,282
Materials & Supplies	32,464	35,631	35,950
Maintenance & Utilities	18,263	19,604	22,000
Miscellaneous Services	55,785	57,361	51,136
Total	<u>\$ 2,088,329</u>	<u>\$ 2,158,936</u>	<u>\$ 2,227,022</u>
<u>County Judge</u>			
Salaries & Wages	\$ 534,991	\$ 544,389	\$ 552,169
Fringe Benefits	235,481	240,996	252,605
Materials & Supplies	4,419	4,284	4,671
Maintenance & Utilities	1,040	1,045	1,150
Miscellaneous Services	49,197	58,573	79,300
Total	<u>\$ 825,128</u>	<u>\$ 849,287</u>	<u>\$ 889,895</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 166,312	\$ 172,800	\$ 173,926
Fringe Benefits	56,626	57,288	72,027
Materials & Supplies	999	876	1,200
Maintenance & Utilities	438	1,154	1,500
Miscellaneous Services	4,317	4,237	3,163
Total	<u>\$ 228,692</u>	<u>\$ 236,355</u>	<u>\$ 251,816</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 231,147	\$ 237,144	\$ 237,651
Fringe Benefits	105,027	107,448	111,614
Materials & Supplies	2,924	2,489	3,650
Maintenance & Utilities	10,948	11,073	12,000
Miscellaneous Services	15,478	14,879	14,572
Total	<u>\$ 365,524</u>	<u>\$ 373,033</u>	<u>\$ 379,487</u>
<u>Printing</u>			
Salaries & Wages	\$ 55,908	\$ 56,820	\$ 59,313
Fringe Benefits	27,049	27,588	29,855
Materials & Supplies	37,509	37,856	40,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	26,327	30,000	40,000
Total	<u>\$ 146,793</u>	<u>\$ 152,264</u>	<u>\$ 169,168</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 317,130	\$ 339,336	\$ 348,711
Fringe Benefits	143,717	152,904	159,313
Materials & Supplies	2,888	3,583	3,000
Maintenance & Utilities	1,000	1,341	1,600
Miscellaneous Services	30,815	35,701	46,858
Total	<u>\$ 495,550</u>	<u>\$ 532,865</u>	<u>\$ 559,482</u>
<u>General Services</u>			
Salaries & Wages	\$ 1,066,779	\$ 1,100,448	\$ 1,016,000
Fringe Benefits	884,102	827,040	855,856
Materials & Supplies	39,600	55,000	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	8,843,475	7,492,660	7,835,125
Total	<u>\$ 10,833,956</u>	<u>\$ 9,475,148</u>	<u>\$ 9,766,981</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,147,698	\$ 1,200,780	\$ 1,247,470
Fringe Benefits	464,523	488,856	511,999
Materials & Supplies	30,159	29,442	30,480
Maintenance & Utilities	50,475	57,603	62,555
Miscellaneous Services	17,311	21,988	22,741
Total	<u>\$ 1,710,166</u>	<u>\$ 1,798,669</u>	<u>\$ 1,875,245</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 130,637	\$ 55,404	\$ 59,651
Fringe Benefits	64,194	20,808	22,431
Materials & Supplies	1,981	6,750	8,500
Maintenance & Utilities	9,482	49,005	12,000
Miscellaneous Services	1,292	1,246	3,632
Total	<u>\$ 207,586</u>	<u>\$ 133,213</u>	<u>\$ 106,214</u>

**GENERAL GOVERNMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Elections Department</u>			
Salaries & Wages	\$ 275,471	\$ 291,104	\$ 301,067
Fringe Benefits	109,069	114,228	117,537
Materials & Supplies	9,632	32,550	32,000
Maintenance & Utilities	2,465	10,000	10,000
Miscellaneous Services	208,708	350,123	379,482
Total	<u>\$ 605,345</u>	<u>\$ 798,005</u>	<u>\$ 840,086</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 174,485	\$ 179,928	\$ 182,465
Fringe Benefits	88,704	94,140	99,426
Materials & Supplies	1,062	1,000	1,310
Maintenance & Utilities	1,014	982	1,250
Miscellaneous Services	12,162	11,112	10,357
Total	<u>\$ 277,427</u>	<u>\$ 287,162</u>	<u>\$ 294,808</u>

# JUDICIAL & LAW ENFORCEMENT

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

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

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

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

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

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

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

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

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

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

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

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

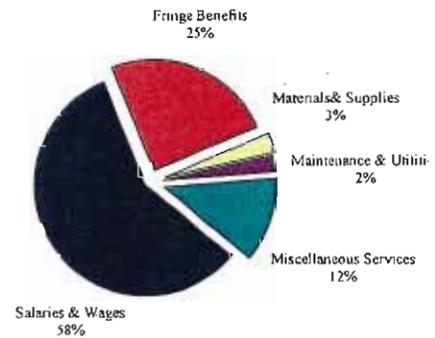
**Constables** – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

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

**JUDICIAL & LAW ENFORCEMENT  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> 2014-2015	<u>ESTIMATED</u> 2015-2016	<u>APPROVED</u> 2016-2017
<b>DEPARTMENTS</b>			
District Attorney	\$ 5,986,021	\$ 6,316,667	\$ 6,563,645
District Clerk	1,720,441	1,826,221	1,900,869
District Courts	5,037,508	5,040,092	4,994,043
Jury	766,944	821,032	1,017,307
Justice of the Peace	2,272,362	2,330,602	2,529,433
County Courts at Law	1,686,335	1,783,258	1,845,688
Court Master	455,878	459,533	484,152
Dispute Resolution Center	202,966	190,744	244,039
Juvenile Alternative School	337,127	323,007	394,076
Community Supervision	9,404	17,824	19,082
Sheriff	12,119,027	12,525,365	13,136,143
Crime Laboratory	1,215,533	1,213,389	1,342,160
Jail	26,529,178	27,340,205	27,690,999
Juvenile Probation	1,329,711	1,347,502	1,589,282
Juvenile Detention Home	1,789,213	1,870,837	2,106,820
Constables	2,848,474	2,881,330	3,043,057
County Morgue	777,961	777,025	785,000
<b>Total</b>	<b>\$ 65,084,083</b>	<b>\$ 67,064,633</b>	<b>\$ 69,685,795</b>

	<u>APPROVED</u> 2016-2017
Salaries & Wages	\$ 40,296,370
Fringe Benefits	17,247,363
Materials & Supplies	1,948,694
Maintenance & Utilities	1,596,317
Miscellaneous Services	8,597,051
<b>Total</b>	<b>\$ 69,685,795</b>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney	1	24	-	-	-	-	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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27</b>	<b>146</b>	<b>46</b>	<b>8</b>	<b>1</b>	<b>19</b>	<b>404</b>	<b>651</b>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 4,188,908	\$ 4,403,295	\$ 4,502,237
Fringe Benefits	1,577,726	1,703,778	1,832,088
Materials & Supplies	72,513	55,859	54,898
Maintenance & Utilities	14,383	14,417	21,000
Miscellaneous Services	132,491	139,318	153,422
Total	<u>\$ 5,986,021</u>	<u>\$ 6,316,667</u>	<u>\$ 6,563,645</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,136,640	\$ 1,219,908	\$ 1,251,745
Fringe Benefits	515,108	548,028	586,084
Materials & Supplies	31,238	24,926	26,257
Maintenance & Utilities	24,105	16,658	19,900
Miscellaneous Services	13,350	16,701	16,883
Total	<u>\$ 1,720,441</u>	<u>\$ 1,826,221</u>	<u>\$ 1,900,869</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 466,005	\$ 478,668	\$ 481,312
Fringe Benefits	171,445	178,248	203,046
Materials & Supplies	3,258	4,013	5,555
Maintenance & Utilities	851	752	1,200
Miscellaneous Services	767,398	818,735	803,970
Total	<u>\$ 1,408,957</u>	<u>\$ 1,480,416</u>	<u>\$ 1,495,083</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 192,369	\$ 194,784	\$ 197,740
Fringe Benefits	84,182	81,184	86,995
Materials & Supplies	2,385	6,958	3,500
Maintenance & Utilities	48	100	150
Miscellaneous Services	4,976	5,966	7,500
Total	<u>\$ 283,960</u>	<u>\$ 288,992</u>	<u>\$ 295,885</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 193,030	\$ 195,828	\$ 195,868
Fringe Benefits	83,173	84,660	87,575
Materials & Supplies	585	1,200	2,000
Maintenance & Utilities	164	143	500
Miscellaneous Services	4,733	4,785	5,519
Total	<u>\$ 281,685</u>	<u>\$ 286,616</u>	<u>\$ 291,462</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 191,678	\$ 194,460	\$ 194,593
Fringe Benefits	91,849	93,576	98,149
Materials & Supplies	38	950	1,500
Maintenance & Utilities	283	138	500
Miscellaneous Services	5,899	5,398	7,427
Total	<u>\$ 289,747</u>	<u>\$ 294,522</u>	<u>\$ 302,169</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 189,045	\$ 191,688	\$ 198,414
Fringe Benefits	67,127	74,424	85,396
Materials & Supplies	387	559	1,180
Maintenance & Utilities	102	300	300
Miscellaneous Services	6,154	6,135	7,476
Total	<u>\$ 262,815</u>	<u>\$ 273,106</u>	<u>\$ 292,766</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 200,260	\$ 203,148	\$ 209,556
Fringe Benefits	82,551	87,948	93,124
Materials & Supplies	5,260	5,460	6,600
Maintenance & Utilities	10,699	7,884	7,500
Miscellaneous Services	1,050,926	978,245	835,200
Total	<u>\$ 1,349,696</u>	<u>\$ 1,282,685</u>	<u>\$ 1,151,980</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 155,461	\$ 159,012	\$ 159,546
Fringe Benefits	61,339	67,272	69,941
Materials & Supplies	850	855	1,750
Maintenance & Utilities	50	95	250
Miscellaneous Services	189,610	177,904	167,500
Total	<u>\$ 407,310</u>	<u>\$ 405,138</u>	<u>\$ 398,987</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 349,267	\$ 354,564	\$ 361,997
Fringe Benefits	123,030	124,128	143,174
Materials & Supplies	613	1,688	2,615
Maintenance & Utilities	85	22	650
Miscellaneous Services	280,343	248,215	257,275
Total	<u>\$ 753,338</u>	<u>\$ 728,617</u>	<u>\$ 765,711</u>
<u>Jury</u>			
Salaries & Wages	\$ 130,805	\$ 132,972	\$ 133,374
Fringe Benefits	52,954	53,952	55,933
Materials & Supplies	6,108	6,163	9,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	577,077	627,945	818,500
Total	<u>\$ 766,944</u>	<u>\$ 821,032</u>	<u>\$ 1,017,307</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 231,476	\$ 233,040	\$ 243,467
Fringe Benefits	101,686	105,492	113,019
Materials & Supplies	2,069	1,236	2,225
Maintenance & Utilities	1,622	1,707	2,500
Miscellaneous Services	5,615	6,136	6,395
Total	<u>\$ 342,468</u>	<u>\$ 347,611</u>	<u>\$ 367,606</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 217,340	\$ 225,780	\$ 241,346
Fringe Benefits	97,761	106,392	114,001
Materials & Supplies	2,395	2,406	2,600
Maintenance & Utilities	2,020	1,776	2,400
Miscellaneous Services	5,396	5,631	5,619
Total	<u>\$ 324,912</u>	<u>\$ 341,985</u>	<u>\$ 365,966</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 191,822	\$ 192,192	\$ 222,750
Fringe Benefits	83,975	84,732	107,837
Materials & Supplies	1,728	2,144	2,800
Maintenance & Utilities	1,174	1,500	1,500
Miscellaneous Services	3,862	4,085	5,077
Total	<u>\$ 282,561</u>	<u>\$ 284,653</u>	<u>\$ 339,964</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 227,832	\$ 229,848	\$ 242,859
Fringe Benefits	99,819	101,100	106,867
Materials & Supplies	2,848	2,500	2,800
Maintenance & Utilities	2,330	2,400	2,800
Miscellaneous Services	4,800	5,956	7,020
Total	<u>\$ 337,629</u>	<u>\$ 341,804</u>	<u>\$ 362,346</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 239,986	\$ 244,968	\$ 243,307
Fringe Benefits	98,800	100,788	111,698
Materials & Supplies	3,201	3,200	4,500
Maintenance & Utilities	1,921	1,861	3,100
Miscellaneous Services	4,120	5,468	6,365
Total	<u>\$ 348,028</u>	<u>\$ 356,285</u>	<u>\$ 368,970</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 209,191	\$ 218,984	\$ 242,388
Fringe Benefits	93,057	97,294	105,483
Materials & Supplies	3,677	3,483	4,834
Maintenance & Utilities	7,207	4,407	6,600
Miscellaneous Services	4,054	5,200	5,330
Total	<u>\$ 317,186</u>	<u>\$ 329,368</u>	<u>\$ 364,635</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 217,638	\$ 221,996	\$ 243,160
Fringe Benefits	88,987	93,796	100,969
Materials & Supplies	3,556	3,620	6,364
Maintenance & Utilities	2,835	2,369	3,500
Miscellaneous Services	6,562	7,115	5,953
Total	<u>\$ 319,578</u>	<u>\$ 328,896</u>	<u>\$ 359,946</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 323,897	\$ 321,432	\$ 330,439
Fringe Benefits	122,932	123,552	134,483
Materials & Supplies	1,159	1,293	2,000
Maintenance & Utilities	145	60	500
Miscellaneous Services	10,657	9,304	11,200
Total	<u>\$ 458,790</u>	<u>\$ 455,641</u>	<u>\$ 478,622</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 371,230	\$ 368,820	\$ 370,496
Fringe Benefits	134,410	127,092	138,216
Materials & Supplies	2,110	2,452	4,400
Maintenance & Utilities	1,265	1,005	1,750
Miscellaneous Services	81,101	131,862	131,306
Total	<u>\$ 590,116</u>	<u>\$ 631,231</u>	<u>\$ 646,168</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 405,394	\$ 447,732	\$ 459,059
Fringe Benefits	152,554	172,176	183,517
Materials & Supplies	3,153	3,450	4,250
Maintenance & Utilities	1,446	1,093	1,750
Miscellaneous Services	74,882	71,935	72,322
Total	<u>\$ 637,429</u>	<u>\$ 696,386</u>	<u>\$ 720,898</u>
<u>Court Master</u>			
Salaries & Wages	\$ 221,321	\$ 224,424	\$ 225,589
Fringe Benefits	94,764	94,920	98,710
Materials & Supplies	1,945	2,273	3,500
Maintenance & Utilities	465	634	650
Miscellaneous Services	137,383	137,282	155,703
Total	<u>\$ 455,878</u>	<u>\$ 459,533</u>	<u>\$ 484,152</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 134,072	\$ 129,576	\$ 157,539
Fringe Benefits	44,408	38,976	63,029
Materials & Supplies	2,608	1,185	1,185
Maintenance & Utilities	397	367	1,000
Miscellaneous Services	21,481	20,640	21,286
Total	<u>\$ 202,966</u>	<u>\$ 190,744</u>	<u>\$ 244,039</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 233,962	\$ 224,548	\$ 271,232
Fringe Benefits	96,451	92,505	117,344
Materials & Supplies	3,956	3,980	4,000
Maintenance & Utilities	1,474	1,474	1,500
Miscellaneous Services	1,284	500	-
Total	<u>\$ 337,127</u>	<u>\$ 323,007</u>	<u>\$ 394,076</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	3,604	12,380	13,790
Maintenance & Utilities	178	103	1,000
Miscellaneous Services	5,622	5,341	4,292
Total	<u>\$ 9,404</u>	<u>\$ 17,824</u>	<u>\$ 19,082</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 8,224,710	\$ 8,496,952	\$ 8,826,788
Fringe Benefits	3,352,475	3,458,910	3,719,250
Materials & Supplies	207,044	203,705	188,005
Maintenance & Utilities	107,886	109,556	116,450
Miscellaneous Services	226,912	256,242	285,650
Total	<u>\$ 12,119,027</u>	<u>\$ 12,525,365</u>	<u>\$ 13,136,143</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 771,186	\$ 769,790	\$ 853,100
Fringe Benefits	287,297	284,748	320,390
Materials & Supplies	59,348	59,017	64,000
Maintenance & Utilities	8,060	2,901	8,500
Miscellaneous Services	89,642	96,933	96,170
Total	<u>\$ 1,215,533</u>	<u>\$ 1,213,389</u>	<u>\$ 1,342,160</u>
<u>Jail</u>			
Salaries & Wages	\$ 14,482,378	\$ 15,051,304	\$ 14,932,726
Fringe Benefits	5,947,166	6,209,935	6,527,373
Materials & Supplies	1,352,529	1,362,755	1,360,500
Maintenance & Utilities	1,120,064	1,127,646	1,172,400
Miscellaneous Services	3,627,041	3,588,565	3,698,000
Total	<u>\$ 26,529,178</u>	<u>\$ 27,340,205</u>	<u>\$ 27,690,999</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 823,813	\$ 836,539	\$ 1,014,853
Fringe Benefits	390,248	396,921	465,931
Materials & Supplies	8,756	8,492	9,827
Maintenance & Utilities	2,523	2,602	4,267
Miscellaneous Services	104,371	102,948	94,404
Total	<u>\$ 1,329,711</u>	<u>\$ 1,347,502</u>	<u>\$ 1,589,282</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,027,068	\$ 1,074,491	\$ 1,207,550
Fringe Benefits	444,010	477,364	537,974
Materials & Supplies	99,179	100,117	106,709
Maintenance & Utilities	162,630	164,568	188,800
Miscellaneous Services	56,326	54,297	65,787
Total	<u>\$ 1,789,213</u>	<u>\$ 1,870,837</u>	<u>\$ 2,106,820</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 452,071	\$ 463,092	\$ 494,112
Fringe Benefits	179,469	185,324	206,676
Materials & Supplies	15,939	12,208	14,625
Maintenance & Utilities	4,180	4,618	5,500
Miscellaneous Services	25,004	20,268	20,521
Total	<u>\$ 676,663</u>	<u>\$ 685,510</u>	<u>\$ 741,434</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 284,490	\$ 286,908	\$ 307,493
Fringe Benefits	117,611	118,644	129,073
Materials & Supplies	7,828	4,800	5,400
Maintenance & Utilities	315	315	600
Miscellaneous Services	6,219	6,220	6,246
Total	<u>\$ 416,463</u>	<u>\$ 416,887</u>	<u>\$ 448,812</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 270,124	\$ 278,816	\$ 299,062
Fringe Benefits	104,068	102,732	117,889
Materials & Supplies	4,228	3,986	4,919
Maintenance & Utilities	794	798	1,000
Miscellaneous Services	8,555	7,349	7,841
Total	<u>\$ 387,769</u>	<u>\$ 393,681</u>	<u>\$ 430,711</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 373,631	\$ 366,924	\$ 372,260
Fringe Benefits	145,873	143,652	149,651
Materials & Supplies	8,687	11,444	11,228
Maintenance & Utilities	1,303	1,453	2,500
Miscellaneous Services	18,493	14,520	14,623
Total	<u>\$ 547,987</u>	<u>\$ 537,993</u>	<u>\$ 550,262</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 296,383	\$ 304,004	\$ 307,937
Fringe Benefits	104,060	110,040	122,929
Materials & Supplies	1,842	3,008	2,578
Maintenance & Utilities	654	712	1,000
Miscellaneous Services	4,611	4,095	4,169
Total	<u>\$ 407,550</u>	<u>\$ 421,859</u>	<u>\$ 438,613</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 290,350	\$ 296,520	\$ 300,476
Fringe Benefits	106,787	110,136	113,549
Materials & Supplies	3,416	7,232	6,300
Maintenance & Utilities	1,812	1,511	2,800
Miscellaneous Services	9,677	10,001	10,100
Total	<u>\$ 412,042</u>	<u>\$ 425,400</u>	<u>\$ 433,225</u>

**JUDICIAL & LAW ENFORCEMENT  
DIVISION SUMMARY**

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	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	7,025	7,025	10,000
Miscellaneous Services	770,936	770,000	775,000
Total	<u>\$ 777,961</u>	<u>\$ 777,025</u>	<u>\$ 785,000</u>

# EDUCATION & RECREATION

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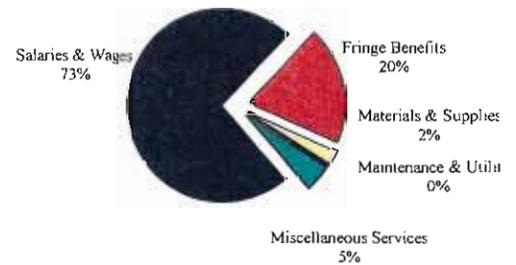
Education and Recreation includes the Agricultural Extension Service of the County.

**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 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Agricultural Extension Service	\$ 379,937	\$ 351,018	\$ 407,533
Total	\$ <u>379,937</u>	\$ <u>351,018</u>	\$ <u>407,533</u>

	<u>APPROVED 2016-2017</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 297,516
Fringe Benefits	80,650
Materials & Supplies	9,274
Maintenance & Utilities	835
Miscellaneous Services	<u>19,258</u>
Total	\$ <u>407,533</u>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Agricultural Extension Service	-	3	-	-	-	-	5	8
Total	-	<u>3</u>	-	-	-	-	<u>5</u>	<u>8</u>

**EDUCATION & RECREATION  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 279,067	\$ 254,728	\$ 297,516
Fringe Benefits	78,117	73,262	80,650
Materials & Supplies	7,683	6,586	9,274
Maintenance & Utilities	593	670	835
Miscellaneous Services	14,477	15,772	19,258
Total	<u>\$ 379,937</u>	<u>\$ 351,018</u>	<u>\$ 407,533</u>

# HEALTH & WELFARE

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

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

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

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

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

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

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

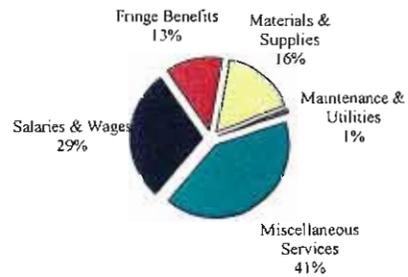
**Emergency Management** – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE  
DEPARTMENT SUMMARY**

	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Health & Welfare Unit 1	\$ 1,117,557	\$ 1,149,355	\$ 1,256,976
Health & Welfare Unit 2	1,093,782	1,117,288	1,239,875
Nurse Practitioner	287,160	287,160	305,055
Child Welfare	115,787	107,125	120,000
Environmental Control	361,041	332,496	386,151
Indigent Medical Service	4,957,349	4,863,654	4,901,207
Mosquito Control	1,748,071	2,066,009	2,224,367
Emergency Management	217,088	219,114	227,894
Tobacco Settlement	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Total</b>	<b><u>\$ 9,947,835</u></b>	<b><u>\$ 10,242,201</u></b>	<b><u>\$ 10,761,525</u></b>

	<u>APPROVED 2016-2017</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 3,148,834
Fringe Benefits	1,342,775
Materials & Supplies	1,749,917
Maintenance & Utilities	101,319
Miscellaneous Services	<u>4,418,680</u>
<b>Total</b>	<b><u>\$ 10,761,525</u></b>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	3	-	1	5	4	-	13
Health & Welfare Unit 2	-	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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10</b>	<b>1</b>	<b>15</b>	<b>15</b>	<b>8</b>	<b>1</b>	<b>50</b>

**HEALTH & WELFARE  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Health &amp; Welfare Unit 1</u>			
Salaries & Wages	\$ 614,299	\$ 635,436	\$ 691,865
Fringe Benefits	240,454	248,778	284,867
Materials & Supplies	21,188	20,262	26,276
Maintenance & Utilities	4,552	4,536	6,800
Miscellaneous Services	237,064	240,343	247,168
Total	<u>\$ 1,117,557</u>	<u>\$ 1,149,355</u>	<u>\$ 1,256,976</u>
<u>Health &amp; Welfare Unit 2</u>			
Salaries & Wages	\$ 615,204	\$ 617,751	\$ 688,547
Fringe Benefits	273,736	281,844	324,510
Materials & Supplies	25,428	20,259	22,442
Maintenance & Utilities	4,186	4,297	5,909
Miscellaneous Services	175,228	193,137	198,467
Total	<u>\$ 1,093,782</u>	<u>\$ 1,117,288</u>	<u>\$ 1,239,875</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 182,821	\$ 179,592	\$ 187,412
Fringe Benefits	69,338	70,044	74,152
Materials & Supplies	15,677	18,138	23,012
Maintenance & Utilities	-	-	350
Miscellaneous Services	19,324	19,386	20,129
Total	<u>\$ 287,160</u>	<u>\$ 287,160</u>	<u>\$ 305,055</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	115,787	107,125	120,000
Total	<u>\$ 115,787</u>	<u>\$ 107,125</u>	<u>\$ 120,000</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 235,068	\$ 212,448	\$ 244,555
Fringe Benefits	115,991	106,065	125,135
Materials & Supplies	1,525	1,848	3,324
Maintenance & Utilities	1,999	2,074	2,510
Miscellaneous Services	6,458	10,061	10,627
Total	<u>\$ 361,041</u>	<u>\$ 332,496</u>	<u>\$ 386,151</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 275,422	\$ 272,868	\$ 278,286
Fringe Benefits	76,456	79,092	81,808
Materials & Supplies	951,470	853,947	860,963
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,654,001	3,657,747	3,680,150
Total	<u>\$ 4,957,349</u>	<u>\$ 4,863,654</u>	<u>\$ 4,901,207</u>

**HEALTH & WELFARE  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 780,258	\$ 823,912	\$ 896,434
Fringe Benefits	331,868	350,178	386,994
Materials & Supplies	562,264	765,258	813,600
Maintenance & Utilities	51,333	85,642	85,550
Miscellaneous Services	22,348	41,019	41,789
Total	<u>\$ 1,748,071</u>	<u>\$ 2,066,009</u>	<u>\$ 2,224,367</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 157,433	\$ 161,137	\$ 161,735
Fringe Benefits	59,405	57,727	65,309
Materials & Supplies	-	-	300
Maintenance & Utilities	-	-	200
Miscellaneous Services	250	250	350
Total	<u>\$ 217,088</u>	<u>\$ 219,114</u>	<u>\$ 227,894</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	50,000	100,000	100,000
Total	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

# **MAINTENANCE – EQUIPMENT & STRUCTURES**

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

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

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

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

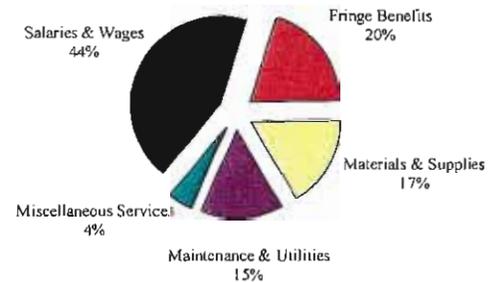
**Parks and Recreation** – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Courthouse & Annexes	\$ 2,510,542	\$ 2,574,305	\$ 2,773,185
Port Arthur Buildings	680,365	717,106	764,730
Mid-County Buildings	184,428	193,758	219,636
Road & Bridge Pct. #1	1,361,362	1,417,128	1,571,088
Road & Bridge Pct. #2	1,437,753	1,518,895	1,721,091
Road & Bridge Pct. #3	1,551,711	1,551,614	1,761,800
Road & Bridge Pct. #4	1,715,987	1,713,137	2,013,137
Engineering	926,173	926,347	996,435
Parks & Recreation	118,249	131,417	181,315
Service Center	1,024,078	974,467	1,113,987
<b>Total</b>	<b>\$ 11,510,648</b>	<b>\$ 11,718,174</b>	<b>\$ 13,116,404</b>

	<u>APPROVED</u> <u>2016-2017</u>
<b><u>APPROPRIATIONS CATEGORY</u></b>	
Salaries & Wages	\$ 5,732,109
Fringe Benefits	2,618,497
Materials & Supplies	2,211,655
Maintenance & Utilities	1,962,425
Miscellaneous Services	591,718
<b>Total</b>	<b>\$ 13,116,404</b>



**PERSONNEL SUMMARY**

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	2	-	12	-	-	-	14
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
<b>Total</b>	<b>4</b>	<b>10</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100</b>

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

	ACTUAL 2014-2015	ESTIMATED 2015-2016	APPROVED 2016-2017
<u>Courthouse &amp; Annexes</u>			
Salaries & Wages	\$ 610,634	\$ 631,344	\$ 721,907
Fringe Benefits	273,416	293,215	347,191
Materials & Supplies	94,898	79,335	88,950
Maintenance & Utilities	1,193,925	1,229,321	1,272,240
Miscellaneous Services	337,669	341,090	342,897
Total	<u>\$ 2,510,542</u>	<u>\$ 2,574,305</u>	<u>\$ 2,773,185</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 343,616	\$ 353,916	\$ 393,949
Fringe Benefits	156,087	161,964	178,643
Materials & Supplies	11,761	19,304	19,508
Maintenance & Utilities	126,860	133,277	124,130
Miscellaneous Services	42,041	48,645	48,500
Total	<u>\$ 680,365</u>	<u>\$ 717,106</u>	<u>\$ 764,730</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 58,910	\$ 68,760	\$ 73,794
Fringe Benefits	27,886	30,672	33,042
Materials & Supplies	3,094	3,500	5,400
Maintenance & Utilities	67,241	64,131	75,800
Miscellaneous Services	27,297	26,695	31,600
Total	<u>\$ 184,428</u>	<u>\$ 193,758</u>	<u>\$ 219,636</u>
<u>Road &amp; Bridge Pct. #1</u>			
Salaries & Wages	\$ 732,808	\$ 735,640	\$ 798,461
Fringe Benefits	322,437	331,568	368,652
Materials & Supplies	224,898	268,242	282,650
Maintenance & Utilities	70,108	71,146	74,000
Miscellaneous Services	11,111	10,532	47,325
Total	<u>\$ 1,361,362</u>	<u>\$ 1,417,128</u>	<u>\$ 1,571,088</u>
<u>Road &amp; Bridge Pct. #2</u>			
Salaries & Wages	\$ 841,084	\$ 857,388	\$ 925,385
Fringe Benefits	378,092	386,652	423,503
Materials & Supplies	145,417	211,193	290,053
Maintenance & Utilities	64,268	53,995	67,650
Miscellaneous Services	8,892	9,667	14,500
Total	<u>\$ 1,437,753</u>	<u>\$ 1,518,895</u>	<u>\$ 1,721,091</u>
<u>Road &amp; Bridge Pct. #3</u>			
Salaries & Wages	\$ 777,727	\$ 785,800	\$ 863,842
Fringe Benefits	371,125	354,715	404,648
Materials & Supplies	315,809	320,686	385,800
Maintenance & Utilities	74,338	78,806	90,010
Miscellaneous Services	12,712	11,607	17,500
Total	<u>\$ 1,551,711</u>	<u>\$ 1,551,614</u>	<u>\$ 1,761,800</u>

**MAINTENANCE - EQUIPMENT & STRUCTURES  
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Road &amp; Bridge Pct. #4</u>			
Salaries & Wages	\$ 859,538	\$ 860,392	\$ 1,044,258
Fringe Benefits	385,964	377,637	479,804
Materials & Supplies	309,487	317,450	373,100
Maintenance & Utilities	137,759	135,473	82,625
Miscellaneous Services	23,239	22,185	33,350
Total	<u>\$ 1,715,987</u>	<u>\$ 1,713,137</u>	<u>\$ 2,013,137</u>
<u>Engineering</u>			
Salaries & Wages	\$ 627,872	\$ 627,144	\$ 658,268
Fringe Benefits	260,096	259,521	281,272
Materials & Supplies	19,078	19,423	30,444
Maintenance & Utilities	694	836	1,100
Miscellaneous Services	18,433	19,423	25,351
Total	<u>\$ 926,173</u>	<u>\$ 926,347</u>	<u>\$ 996,435</u>
<u>Parks &amp; Recreation</u>			
Salaries & Wages	\$ 26,407	\$ 26,944	\$ 38,970
Fringe Benefits	4,947	5,683	9,723
Materials & Supplies	31,761	30,825	61,650
Maintenance & Utilities	40,356	51,643	51,150
Miscellaneous Services	14,778	16,322	19,822
Total	<u>\$ 118,249</u>	<u>\$ 131,417</u>	<u>\$ 181,315</u>
<u>Service Center</u>			
Salaries & Wages	\$ 208,846	\$ 194,208	\$ 213,275
Fringe Benefits	84,884	78,516	92,019
Materials & Supplies	601,514	573,785	674,100
Maintenance & Utilities	122,012	118,551	123,720
Miscellaneous Services	6,822	9,407	10,873
Total	<u>\$ 1,024,078</u>	<u>\$ 974,467</u>	<u>\$ 1,113,987</u>

## **CAPITAL OUTLAY**

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

**CAPITAL OUTLAY  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Tax Assessor-Collector	\$ -	\$ -	\$ -
Human Resources	-	-	-
County Auditor	3,613	4,270	4,500
County Clerk	42,449	50,000	50,000
County Judge	-	-	-
Risk Management	-	-	-
County Treasurer	4,270	-	-
Printing	1,448	-	-
Purchasing Agent	1,423	-	-
General Services	-	-	-
Management Information Systems	261,815	242,076	243,670
Voters Registration Department	-	-	-
Elections Department	-	-	-
Veterans Services	-	7,116	-
District Attorney	20,312	21,000	36,911
District Clerk	39,549	-	-
District Courts	12,808	9,712	-
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	7,116	-	-
Court Master	9,962	-	-
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	-
Community Supervision	4,855	-	-
Sheriff	336,516	261,758	234,200
Crime Laboratory	122,429	25,412	-
Jail	329,885	112,893	158,156
Juvenile Probation	49,922	-	-
Juvenile Detention Home	-	-	-
Constables	164,966	157,252	136,730
County Morgue	-	-	-
Agricultural Extension Service	2,503	1,800	1,800
Health & Welfare Unit 1	51,533	4,374	1,300
Health & Welfare Unit 2	66,897	1,500	1,300
Nurse Practitioner	-	-	-
Environmental Control	31,055	-	-
Indigent Medical Services	2,788	-	-
Emergency Management	-	-	-
Mosquito Control	23,343	24,048	4,500
Courthouse & Annexes	14,469	-	-
Port Arthur Buildings	20,583	-	-
Mid-County Buildings	11,525	-	-
Road & Bridge Pct. #1	77,809	-	320,000
Road & Bridge Pct. #2	193,193	104,403	-
Road & Bridge Pct. #3	30,860	36,107	73,739
Road & Bridge Pct. #4	278,524	76,838	-
Engineering	-	52,493	-
Parks & Recreation	-	10,900	-
Service Center	-	-	1,177
<b>Total Capital Outlay</b>	<b>\$ 2,218,420</b>	<b>\$ 1,203,952</b>	<b>\$ 1,267,983</b>

**CAPITAL OUTLAY  
DIVISION SUMMARY**

<b>County Auditor</b>			
120-1013-415-60-02	3 - DESKTOP COMPUTERS	\$ 4,500	
			\$ 4,500
<b>County Clerk</b>			
120-1014-415-60-01	RESTORATION OF PLATS - PHASE THREE	50,000	
			50,000
<b>Management Information Systems</b>			
120-1025-415-60-02	2 - DELL POWEREDGE R630 SERVERS - REPLACE	33,000	
120-1025-415-60-02	2 - DELL POWEREDGE R320 SERVERS - REPLACE	11,500	
120-1025-415-60-02	AS/400 - ADDITIONAL DRIVES - NEW	3,500	
120-1025-415-60-02	PHONE SYSTEM 911 SERVER - T330 - REPLACE	5,550	
120-1025-415-60-02	PHONE SYSTEM APP SERVER - R430 - REPLACE	6,650	
120-1025-415-60-02	PHONE SYSTEM BACKUP SERVER - R630 - REPLACE	8,130	
120-1025-415-60-02	PHONE SYSTEM CALL PILOT SERVER - R430 - REPLACE	6,650	
120-1025-415-60-02	PHONE SYSTEM SHERIFF ARCHIVE SERVER - R530-REPLACE	7,650	
120-1025-415-60-02	PHONE SYSTEM SHERIFF RECORDER SERVER- R530-REPLACE	7,650	
120-1025-415-60-02	PHONE SYSTEM TELEPHONE SERVER - R430	6,650	
120-1025-415-60-02	NEW BATTERIES FOR UPS - REPLACE	4,200	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (COUNTY CLERK)-UP BANDWIDTH	21,000	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (SHERIFF 1ST FL) UP BANDWIDTH	6,206	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (SHERIFF 2ND FL) UP BANDWIDTH	4,008	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (DA CIVIL) - UP BANDWIDTH	5,500	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (DA MAIN) - UP BANDWIDTH	2,435	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (AGRICULTURE) - UP BANDWIDTH	4,008	
120-1025-415-60-02	SAN SUPPOT/MAINTENANCE - RENEWAL	2,800	
120-1025-415-60-02	LAPTOP - HIGH END - REPLACE FOR ROUTER/SWITCH	2,245	
120-1025-415-60-02	4 - COMPUTERS	6,000	
120-1025-415-60-02	WIRELESS ACCESS POINTS - NEW - INCREASE NETWORK	2,000	
120-1025-415-60-02	CISCO VOIP SWITCH - REPLACE	4,120	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION - RENEW	3,000	
120-1025-415-60-53	MICRO FOCUS (RUMBA) SITE LICENSE RENEW	1,500	
120-1025-415-60-53	HAWKEYE-PATHFINDER - PROGRAMMING AS400 - RENEW	650	
120-1025-415-60-53	WATCHGUARD FIREWALL SW SUITE - RENEW	9,500	
120-1025-415-60-53	NORTON ANTIVIRUS - 1000 USERS - RENEW	18,000	
120-1025-415-60-53	BACKUP-EXEC - BACKUP NEW SERVERS - RENEW	625	
120-1025-415-60-53	BACKUP-EXEC - REMOTE AGENTS - RENEW	1,600	
120-1025-415-60-53	BACKUP-EXEC - PHONE - RENEW	1,000	
120-1025-415-60-53	LINOMA GOANYWHERE MAINTENANCE - FTP TRANSFER-RENEW	1,200	
120-1025-415-60-53	PREMIUM EMAIL ANTI-VIRUS - EMAIL SERVER - RENEW	2,500	
120-1025-415-60-53	PEERNET TIFF IMAGE PRINTER SOFTWARE - SERVER-RENEW	850	
120-1025-415-60-53	4 - VMWARE VSPHERE ENTERPRISE LICENSES - RENEW	6,750	
120-1025-415-60-53	VMWARE VCENTER ENTERPRISE LICENSE - RENEW	1,400	
120-1025-415-60-53	RATIONAL DEVELOPER FOR WEBSHERE - RENEW	650	
120-1025-415-60-53	MS VISUAL STUDIO - VB.NET - RENEW	1,400	
120-1025-415-60-53	SOLAR WINDS - RENEW	818	
120-1025-415-60-53	MS WINDOWS SERVER 2012 UPGRADES - ADD LICENSES	4,460	
120-1025-415-60-53	SITEIMPROVE WEB SITE DEVELOPMENT - RENEW	2,900	
120-1025-415-60-53	PER-ZIP ADDRESS VERIFICATION - RENEW	2,750	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	2 - SPOTLIGHT ON SQL SERVER ENTERPRISE - RENEW	3,840	
120-1025-415-60-53	WINDOWS SERVER 2012 DATA CENTER - RENEW	1,600	
120-1025-415-60-53	PASSPORT ADVANTAGE - TECHNICAL SUPPORT - RENEW	625	
120-1025-415-60-53	WINDOWS 7 UPGRADE SOFTWARE - UPGRADE WINDOWS XP OS TO WINDOWS 7 - NEW	12,100	
			243,670
<b>District Attorney</b>			
120-2030-412-60-02	2 - NOTEBOOK WITH DOCKING STATION & MS OFFICE	2,761	
120-2030-412-60-02	2 - COMPUTERS	3,000	
120-2030-412-60-07	FORD EXPLORER AND EQUIPMENT	31,150	
			36,911
<b>Sheriff's Office</b>			
120-3059-421-60-02	10 - COMPUTERS	15,000	
120-3059-421-60-02	10 - LAPTOP COMPUTERS	22,000	
120-3059-421-60-02	SERVER - COBAN	5,000	
120-3059-421-60-07	2 - POLICE PACKAGE - TAURUS	51,000	
120-3059-421-60-07	4 - POLICE PACKAGE - EXPLORER	129,200	

**CAPITAL OUTLAY  
DIVISION SUMMARY**

120-3059-421-60-18	LIVE LINK UTILITY BOX WITH 43X PTZ CAMERA	12,000	234,200
<u>Jail</u>			
120-3062-423-60-13	2 - AIR HANDLER UNITS - REPLACE GA DORM & GB DORM	68,435	
120-3062-423-60-13	AIR HANDLER UNIT - BOOK-IN/INFIRMARY/KITCHEN BLDG	24,317	
120-3062-423-60-18	STRIP & REPAINT MU-2 TRANSPORT PLANE	45,950	
120-3062-423-60-18	DE-ICE BOOTS	19,454	158,156
<u>Constable Pct 1</u>			
120-3065-425-60-02	3 - TOUGHBOOK LAPTOP COMPUTERS WITH SOFTWARE, MOUNTS, & BRACKETS	7,630	
120-3065-425-60-07	2 - FORD EXPLORER AND EQUIPMENT	62,300	69,930
<u>Constable Pct 4</u>			
120-3068-425-60-02	FORD EXPLORER AND EQUIPMENT	31,150	31,150
<u>Constable Pct. 6</u>			
120-3070-425-60-02	3 - TOUGHBOOK LAPTOP COMPUTERS	4,500	
120-3070-425-60-07	FORD EXPLORER AND EQUIPMENT	31,150	35,650
<u>Agriculture Extension Services</u>			
120-4071-461-60-02	3 - COMPUTERS - COST SHARE	1,800	1,800
<u>Health &amp; Welfare I</u>			
120-5074-441-60-02	COMPUTER	1,300	1,300
<u>Health &amp; Welfare II</u>			
120-5075-441-60-02	COMPUTER	1,300	1,300
<u>Mosquito Control</u>			
124-5081-448-60-02	3 - COMPUTERS	4,500	4,500
<u>Road &amp; Bridge Pct. #1</u>			
111-0109-431-60-11	GRADALL XL-3100 TRUCK MOUNTED EXCAVATOR	320,000	320,000
<u>Road &amp; Bridge Pct. #3</u>			
113-0309-431-60-11	JOHN DEERE 5100E UTILITY TRACTOR TO REPLACE A-12	47,778	
113-0309-431-60-11	ALAMO VERSA 60' SIDE MOWER	25,961	73,739
<u>Service Center</u>			
120-8095-417-60-02	LAPTOP COMPUTER	1,177	1,177
Total Capital Outlay			\$ <u>1,267,983</u>

## **SPECIAL PURPOSE FUNDING**

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Special Purpose Funding is used to account for expenditures that are non-operational or non-departmental in nature. Transfers to other funds include transfers to 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

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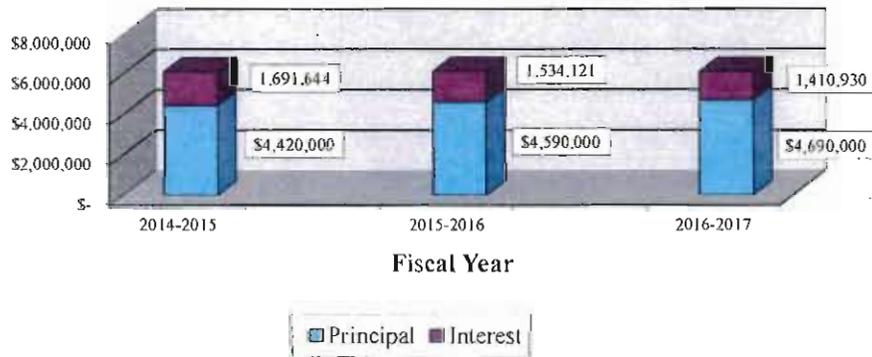
	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>  300,000</u>
Total Contingency Appropriation	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>  300,000</u>
Transfers Out			
General Fund	\$ <u>  3,531,102</u>	\$ <u>  4,893,271</u>	\$ <u>  4,751,694</u>
Total Transfers Out	\$ <u>  3,531,102</u>	\$ <u>  4,893,271</u>	\$ <u>  4,751,694</u>

# **DEBT SERVICE**

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

	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<b>REVENUES</b>			
Property Taxes	\$ 6,182,154	\$ 5,658,507	\$ 6,002,598
Interest	15,561	10,625	12,100
Total Revenues	<u>\$ 6,197,715</u>	<u>\$ 5,669,132</u>	<u>\$ 6,014,698</u>
<b>EXPENDITURES</b>			
Principal Payments	\$ 4,420,000	\$ 4,590,000	\$ 4,690,000
Interest Payments	1,691,644	1,534,121	1,410,930
Transaction Fees	3,400	5,100	7,500
Total Expenditures	<u>\$ 6,115,044</u>	<u>\$ 6,129,221</u>	<u>\$ 6,108,430</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 987,126</u>	<u>\$ 1,069,797</u>	<u>\$ 609,708</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,069,797</u>	<u>\$ 609,708</u>	<u>\$ 515,976</u>
<b>RESERVED FOR DEBT SERVICE</b>	<u>\$ 1,069,797</u>	<u>\$ 609,708</u>	<u>\$ 515,976</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>
2017	\$ 4,690,000	\$ 1,410,930	\$ 6,100,930
2018	3,640,000	1,264,257	4,904,257
2019	3,450,000	1,158,000	4,608,000
2020	3,620,000	1,020,000	4,640,000
2021	3,745,000	857,700	4,602,700
2022	3,965,000	670,450	4,635,450
2023	4,170,000	472,200	4,642,200
2024	4,325,000	263,700	4,588,700
2025	4,465,000	133,950	4,598,950
	<u>\$ 36,070,000</u>	<u>\$ 7,251,187</u>	<u>\$ 43,321,187</u>

**DEBT SERVICE FUND  
SUMMARY OF TOTAL INDEBTEDNESS**

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2015
2011 Refunding - General Obligation	2017	\$ 5,550,000	\$ 4,400,000	\$ 1,150,000
2012 Refunding - General Obligation	2025	47,305,000	12,925,000	34,380,000
2013 Refunding - General Obligation	2018	1,340,000	800,000	540,000
Total				<u>\$ 36,070,000</u>

**COMPUTATION OF LEGAL DEBT MARGIN**

Assessed Value of Real Property	<u>\$18,901,473,529</u>
Assessed Value of All Taxable Property	<u>\$24,344,736,737</u>

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

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

Debt Limit, 25% of Real Property Assessed Value	\$ 4,725,368,382
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 36,070,000
Less Amount Available in Debt Service Fund	<u>609,708</u>
	<u>35,460,292</u>
 LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	   <u>\$ 4,689,908,090</u>

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

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

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately \$1,217,236,837 compared to applicable bonds outstanding at October 1, 2016 of \$36,070,000.

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

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2015	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/2016
2011 Refunding - General Obligation	\$ 1,150,000	\$ 1,150,000	\$ 34,500	\$ 2,500	\$ 1,187,000	\$ -
2012 Refunding - General Obligation	34,380,000	3,275,000	1,367,200	2,500	4,644,700	31,105,000
2013 Refunding - General Obligation	540,000	265,000	9,230	2,500	276,730	275,000
	<u>\$ 36,070,000</u>	<u>\$ 4,690,000</u>	<u>\$ 1,410,930</u>	<u>\$ 7,500</u>	<u>\$ 6,108,430</u>	<u>\$ 31,380,000</u>

# **SPECIAL REVENUE FUNDS**

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b>REVENUES</b>			
Sales Taxes	\$ 1,291,716	\$ 1,209,736	\$ 1,150,000
Fees	1,792,336	1,642,134	1,551,482
Sales, Rentals & Services	183,904	101,764	100,000
Intergovernmental	2,934,494	3,122,956	3,412,868
Fines & Forfeitures	193,648	113,000	100,000
Interest	27,669	25,169	22,079
Contributions	4,967	3,910	3,900
	<u>6,428,734</u>	<u>6,218,669</u>	<u>6,340,329</u>
Total Revenues	\$	\$	\$
<b>OTHER SOURCES</b>			
Transfers In	\$ 550,000	\$ 547,000	\$ 560,000
Total Other Sources	\$ 550,000	\$ 547,000	\$ 560,000
Total Revenues & Other Sources	\$ 6,978,734	\$ 6,765,669	\$ 6,900,329
<b>EXPENDITURES</b>			
General Government	\$ 368,789	\$ 412,708	\$ 499,891
Judicial & Law Enforcement	4,037,635	4,207,198	4,735,505
Education & Recreation	820,044	766,253	857,832
Maintenance - Equipment & Structures	40,593	43,000	43,000
Capital Outlay	605,998	715,212	1,710,948
	<u>5,873,059</u>	<u>6,144,371</u>	<u>7,847,176</u>
Total Expenditures	\$	\$	\$
<b>OTHER USES</b>			
Transfers Out	\$ 184,763	\$ 174,750	\$ 6,154
Total Other Uses	\$ 184,763	\$ 174,750	\$ 6,154
Total Appropriations	\$ 6,057,822	\$ 6,319,121	\$ 7,853,330
<b>BEGINNING FUND BALANCE</b>	\$ 6,214,849	\$ 7,135,761	\$ 7,582,309
<b>ENDING AVAILABLE FUND BALANCE</b>	<u>\$ 7,135,761</u>	<u>\$ 7,582,309</u>	<u>\$ 6,629,308</u>

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

<u>Department / Division</u>	<u>ACTUAL 2014-2015</u>	<u>ESTIMATED 2015-2016</u>	<u>APPROVED 2016-2017</u>
<b>General Government</b>			
County Clerk - Records Management	\$ 137,619	\$ 138,098	\$ 146,539
County Clerk - Records Archive	202,198	242,509	285,948
County Records Management	28,972	32,101	39,306
Tax Office Auto Dealer	-	-	28,098
	<hr/>	<hr/>	<hr/>
Total General Government	\$ 368,789	\$ 412,708	\$ 499,891
<b>Judicial &amp; Law Enforcement</b>			
Breath Alcohol Testing	\$ 15,871	\$ 8,361	\$ 16,135
Security Fee	675,220	649,970	656,583
Law Officer Training	9,411	16,397	62,487
SCAAP Grant	-	-	-
D.A.R.E. Contributions	2,066	2,500	8,300
Family Protection Fee Fund	15,000	15,000	15,000
Deputy Sheriff Education	24,686	23,961	25,000
Constable Pct 1 - Education	1,878	-	500
Constable Pct 2 - Education	2,353	1,200	1,205
Constable Pct 4 - Education	467	500	1,000
Constable Pct 6 - Education	1,185	1,500	1,200
Constable Pct 7 - Education	1,522	1,000	1,000
Constable Pct 8 - Education	-	-	3,564
J.P. Courtroom Technology Fee	1,824	4,571	20,000
District Clerk - Records Management	19,659	14,547	15,528
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	500
D.A.'s Forfeiture	65,114	77,079	132,000
Sheriff's Forfeiture	131,477	171,987	112,495
D.A.'s Hot Check	5,853	6,455	37,000
Guardianship Fee	6,800	5,800	20,000
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	2,471	2,736	2,400
District Court Records Technology Fund	-	66,589	44,731
Marine Division	2,038,448	2,103,067	2,398,588
ASAP - Constable Pct 8	762,359	765,592	872,105
Sheriff - Spindletop Grant	175,389	179,514	190,702
Sheriff - Spindletop Mental	78,582	88,872	97,482
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Total Judicial & Law Enforcement	\$ 4,037,635	\$ 4,207,198	\$ 4,735,505
<b>Education &amp; Recreation</b>			
Law Library	\$ 1,898	\$ 2,515	\$ 2,873
Hotel Occupancy Tax	818,146	763,738	854,959
	<hr/>	<hr/>	<hr/>
Total Education & Recreation	\$ 820,044	\$ 766,253	\$ 857,832
<b>Maintenance - Equipment &amp; Structures</b>			
Lateral Road - Precinct 1	\$ 25,399	\$ 35,000	\$ 35,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	15,194	8,000	8,000
	<hr/>	<hr/>	<hr/>
	\$ 40,593	\$ 43,000	\$ 43,000

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

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	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
Capital Outlay	\$ <u>605,998</u>	\$ <u>715,212</u>	\$ <u>1,710,948</u>
Special Purpose Funding			
Transfers Out	\$ <u>184,763</u>	\$ <u>174,750</u>	\$ <u>6,154</u>
	\$ <u>184,763</u>	\$ <u>174,750</u>	\$ <u>6,154</u>
<b>Total Special Fund Expenditures</b>	<b>\$ <u><u>6,057,822</u></u></b>	<b>\$ <u><u>6,319,121</u></u></b>	<b>\$ <u><u>7,853,330</u></u></b>

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

	<b>ESTIMATED BALANCE 10/1/2016</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>PROPOSED BALANCE 9/30/2017</b>
Lateral Road - Precinct 1	\$ 29,920	\$ 7,789	\$ 35,000	\$ 2,709
Lateral Road - Precinct 2	67,677	7,184	50,000	24,861
Lateral Road - Precinct 3	211,029	7,023	-	218,052
Lateral Road - Precinct 4	8,224	8,144	8,000	8,368
Breath Alcohol Testing	26,095	10,070	16,135	20,030
Security Fee	9,735	675,500	676,583	8,652
Law Library	450	55,000	54,873	577
Law Officer Training	332,814	31,000	62,487	301,327
County Clerk - Records Management	1,083,787	352,700	293,141	1,143,346
County Clerk - Records Archive	695,696	401,700	285,948	811,448
SCAAP Grant	38,139	17,620	25,000	30,759
County Records Management	726,763	134,000	102,106	758,657
D.A.R.E. Contributions	17,296	3,950	8,300	12,946
Family Protection Fee Fund	17,703	15,010	15,000	17,713
Deputy Sheriff Education	9,963	23,525	25,000	8,488
Constable Pct. 1 - Education	1,575	1,003	500	2,078
Constable Pct. 2 - Education	2,261	785	1,205	1,841
Constable Pct. 4 - Education	3,238	785	1,000	3,023
Constable Pct. 6 - Education	584	854	1,200	238
Constable Pct. 7 - Education	3,466	787	1,000	3,253
Constable Pct. 8 - Education	6,684	1,315	3,564	4,435
Tax Office Auto Dealer	166,307	7,150	98,098	75,359
J.P. Courtroom Technology Fee	547,003	39,100	60,000	526,103
Hotel Occupancy Tax	1,751,606	1,153,500	1,904,959	1,000,147
District Clerk - Records Management	3,419	16,500	15,528	4,391
Justice Court Building Security	104,728	9,300	50,000	64,028
Child Abuse Prevention	9,642	2,020	500	11,162
D.A.'s Forfeiture	215,601	50,500	152,000	114,101
Sheriff's Forfeiture	964,339	153,000	112,495	1,004,844
D.A.'s Hot Check	69,065	15,000	37,000	47,065
Guardianship Fee	213,181	25,600	20,000	218,781
Juvenile Delinquency Prevention	82,952	75	51,000	32,027
County & District Court Technology Fund	20,605	6,540	12,400	14,745
District Court Records Technology Fund	29,564	30,125	44,731	14,958
Marine Division	-	2,465,288	2,465,288	-
ASAP - Constable Pct 8	-	872,105	872,105	-
Sheriff - Spindletop Grant	111,198	200,300	192,702	118,796
Sheriff - Spindletop Mental	-	98,482	98,482	-
<b>Total</b>	<b>\$ 7,582,309</b>	<b>\$ 6,900,329</b>	<b>\$ 7,853,330</b>	<b>\$ 6,629,308</b>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	6,302	5,500	6,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	131,317	132,598	140,039
Total	<u>\$ 137,619</u>	<u>\$ 138,098</u>	<u>\$ 146,539</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 78,224	\$ 73,317	\$ 104,000
Fringe Benefits	17,329	15,408	25,948
Materials & Supplies	3,955	3,784	6,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	102,690	150,000	150,000
Total	<u>\$ 202,198</u>	<u>\$ 242,509</u>	<u>\$ 285,948</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 20,650	\$ 21,684	\$ 22,094
Fringe Benefits	5,217	5,484	5,512
Materials & Supplies	1,521	2,450	3,250
Maintenance & Utilities	23	79	100
Miscellaneous Services	1,561	2,404	8,350
Total	<u>\$ 28,972</u>	<u>\$ 32,101</u>	<u>\$ 39,306</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 4,080
Fringe Benefits	-	-	1,018
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	13,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,098</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	5,141	2,500	5,400
Maintenance & Utilities	-	-	-
Miscellaneous Services	10,730	5,861	10,735
Total	<u>\$ 15,871</u>	<u>\$ 8,361</u>	<u>\$ 16,135</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 515,901	\$ 496,424	\$ 483,160
Fringe Benefits	155,875	149,100	151,373
Materials & Supplies	3,444	4,446	22,050
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 675,220</u>	<u>\$ 649,970</u>	<u>\$ 656,583</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ 26,000
Fringe Benefits	-	-	6,487
Materials & Supplies	5,931	12,740	25,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,480	3,657	5,000
Total	<u>\$ 9,411</u>	<u>\$ 16,397</u>	<u>\$ 62,487</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	2,066	2,500	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 2,066</u>	<u>\$ 2,500</u>	<u>\$ 8,300</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	15,000	15,000	15,000
Total	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
<u>Deputy Sheriff Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	24,686	23,961	25,000
Total	<u>\$ 24,686</u>	<u>\$ 23,961</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,878	-	500
Total	<u>\$ 1,878</u>	<u>\$ -</u>	<u>\$ 500</u>
<u>Constable Pct 2 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,353	1,200	1,205
Total	<u>\$ 2,353</u>	<u>\$ 1,200</u>	<u>\$ 1,205</u>
<u>Constable Pct 4 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	467	500	1,000
Total	<u>\$ 467</u>	<u>\$ 500</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,185	1,500	1,200
Total	<u>\$ 1,185</u>	<u>\$ 1,500</u>	<u>\$ 1,200</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Constable Pct 7 - Education</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,522	1,000	1,000
Total	<u>\$ 1,522</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	-	-	3,564
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,564</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,824	4,571	20,000
Total	<u>\$ 1,824</u>	<u>\$ 4,571</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 10,111	\$ 8,760	\$ 10,710
Fringe Benefits	2,555	2,220	2,672
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,993	3,567	2,146
Total	<u>\$ 19,659</u>	<u>\$ 14,547</u>	<u>\$ 15,528</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>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 50,689	\$ 60,000	\$ 100,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	13,664	15,823	20,000
Miscellaneous Services	761	1,256	12,000
Total	<u>\$ 65,114</u>	<u>\$ 77,079</u>	<u>\$ 132,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 1,611	\$ 3,420	\$ 10,000
Fringe Benefits	422	900	2,495
Materials & Supplies	3,785	31,113	20,000
Maintenance & Utilities	59,401	82,205	70,000
Miscellaneous Services	66,258	54,349	10,000
Total	<u>\$ 131,477</u>	<u>\$ 171,987</u>	<u>\$ 112,495</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 4,432	\$ 5,220	\$ 30,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	2,000
Maintenance & Utilities	437	-	1,000
Miscellaneous Services	984	1,235	4,000
Total	<u>\$ 5,853</u>	<u>\$ 6,455</u>	<u>\$ 37,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,800	5,800	20,000
Total	<u>\$ 6,800</u>	<u>\$ 5,800</u>	<u>\$ 20,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>County &amp; District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,471	2,736	2,400
Total	<u>\$ 2,471</u>	<u>\$ 2,736</u>	<u>\$ 2,400</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	2,295	8,315
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	64,294	36,416
Total	<u>\$ -</u>	<u>\$ 66,589</u>	<u>\$ 44,731</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,184,452	\$ 1,225,768	\$ 1,358,616
Fringe Benefits	575,815	604,560	639,513
Materials & Supplies	137,383	135,876	217,845
Maintenance & Utilities	88,005	83,999	120,250
Miscellaneous Services	52,793	52,864	62,364
Total	<u>\$ 2,038,448</u>	<u>\$ 2,103,067</u>	<u>\$ 2,398,588</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ 522,685	\$ 513,250	\$ 579,317
Fringe Benefits	225,693	221,894	249,928
Materials & Supplies	3,297	3,001	10,400
Maintenance & Utilities	4,790	4,034	8,000
Miscellaneous Services	5,894	23,413	24,460
Total	<u>\$ 762,359</u>	<u>\$ 765,592</u>	<u>\$ 872,105</u>
<u>Sheriff - Spindletop Grant</u>			
Salaries & Wages	\$ 119,382	\$ 123,132	\$ 130,009
Fringe Benefits	46,475	49,092	48,753
Materials & Supplies	9,523	7,276	9,440
Maintenance & Utilities	9	14	-
Miscellaneous Services	-	-	2,500
Total	<u>\$ 175,389</u>	<u>\$ 179,514</u>	<u>\$ 190,702</u>
<u>Sheriff - Spindletop Mental</u>			
Salaries & Wages	\$ 52,590	\$ 61,695	\$ 64,967
Fringe Benefits	21,171	24,144	23,765
Materials & Supplies	4,816	3,023	7,500
Maintenance & Utilities	5	10	-
Miscellaneous Services	-	-	1,250
Total	<u>\$ 78,582</u>	<u>\$ 88,872</u>	<u>\$ 97,482</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,898	2,515	2,873
Total	<u>\$ 1,898</u>	<u>\$ 2,515</u>	<u>\$ 2,873</u>
<u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 248,277	\$ 237,882	\$ 282,962
Fringe Benefits	117,180	101,920	127,308
Materials & Supplies	9,176	12,728	14,700
Maintenance & Utilities	30,947	35,045	41,500
Miscellaneous Services	412,566	376,163	388,489
Total	<u>\$ 818,146</u>	<u>\$ 763,738</u>	<u>\$ 854,959</u>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ 25,399	\$ 35,000	\$ 35,000
Total	<u>\$ 25,399</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ 15,194	\$ 8,000	\$ 8,000
Total	<u>\$ 15,194</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

**CAPITAL OUTLAY  
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
County Clerk - Records Management	\$ 18,427	\$ 40,344	\$ 146,602
County Clerk - Records Archive	-	-	-
County Records Management	31,395	40,000	62,800
Tax Office Auto Dealer	-	-	70,000
Breath Alcohol Testing	1,704	-	-
Security Fee	7,177	10,000	20,000
Bail Bond Board	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	7,553	12,829	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	26,110	10,000	40,000
District Clerk - Records Management	469	-	-
Justice Court Building Security	-	-	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	16,645	-	20,000
Sheriff's Forfeiture	158,229	317,636	-
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	51,000
County & District Court Technology Fund	1,173	-	10,000
District Court Records Technology Fund	-	61,318	-
Marine Division	40,778	-	60,546
ASAP - Constable Pct 8	-	-	-
Sheriff - Spindletop Grant	29,682	2,000	2,000
Sheriff - Spindletop Mental	29,161	-	1,000
Law Library	62,075	52,000	52,000
Hotel Occupancy Tax	175,420	169,085	1,050,000
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 605,998</b>	<b>\$ 715,212</b>	<b>\$ 1,710,948</b>

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

	<u>ACTUAL</u> <u>2014-2015</u>	<u>ESTIMATED</u> <u>2015-2016</u>	<u>APPROVED</u> <u>2016-2017</u>
<b><u>DEPARTMENTS</u></b>			
Transfers Out			
Marine Division	\$ 20,330	\$ 174,750	\$ 6,154
Hotel Occupancy Tax	<u>164,433</u>	<u>-</u>	<u>-</u>
Total Transfers Out	<u>\$ 184,763</u>	<u>\$ 174,750</u>	<u>\$ 6,154</u>

# **CAPITAL PROJECTS**

## CAPITAL PROJECTS

2016-2017

	BUDGETED	FYTD	ACTUAL		
	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Shoreline Protection Pleasure Island	150,000	-	-	-	-
Sand Source Feasibility	100,000	-	-	-	-
Sabine to Galveston Six County Coalition	35,375	-	-	73	-
Sabine to Galveston Shoreline Protection	84,655	-	25,345	-	-
Beach Erosion and Dune Restoration	48,244	-	26,844	80,030	-
Labelle Road	1,652,665	228,168	677	-	43,301
CERTZ Grant Match	52,678	232,353	-	-	-
Sulphur Plant Road	74,555	-	-	-	-
Storm Water Permitting	15,000	18,912	13,858	10,944	13,979
Security Measures-Mid County/Port Arthur	35,097	4,903	-	-	-
Ford Park Parking Lot	200,000	-	-	-	-
Siphon Project	836,346	191,005	163,719	-	-
Voting System Annual Payment	370,165	369,835	-	-	-
Phone System Upgrade	240,000	-	-	-	-
Elevator Repair - Downtown Jail	9,124	290,876	-	-	-
Subcourthouse Bathroom/Foundation Repair	3,285	26,715	-	-	-
<b>Total Capital Projects</b>	<b>\$ 3,907,189</b>	<b>\$ 1,362,767</b>	<b>\$ 230,443</b>	<b>\$ 91,047</b>	<b>\$ 57,280</b>

# **CAPITAL PROJECTS**

**2016-2017**

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## **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 \$150,000 available in funding.

## **Sand Source Feasibility**

Project consist of funding for engineering services related to location and utilization of the sand source to be used with the Sabine Pass to Galveston Shoreline protection project. Funding in the amount of \$100,000 is available for this project.

## **Sabine to Galveston Six County Coalition**

This project consists of travel and engineering expenses related to the Sabine to Galveston Shoreline Projection plan. A six county coalition made up of Jefferson, Orange, Chambers, Harris, and Brazoria, and Galveston County will be utilized to pursue Federal funding for beach erosion repairs for the upper Texas coastline. Funding in the amount of \$35,375 is budgeted for 2016-2017.

## **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.

## **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**

This project consists of construction a new road from Highway 124 to Labelle road. The County has awarded a contract for construction of the new road and anticipates the roadway will be complete by September 2017. Funding in the amount of \$1,652,665 is allocated for 2016-2017.

### **CERTZ Grant Match**

This project consists of the required 20% grant match for the County Transportation Infrastructure Fund Grant Program. Funding in the amount of \$52,678 is allocated for 2016-2017.

### **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 2016-2017.

### **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 \$35,097 from a prior year transfer from the General Fund is available for 2016-2017.

### **Ford Park Parking Lot**

This project is estimated to create 550 additional parking spaces at Ford Park. Funding in the amount of \$200,000 is available for 2016-2017 from a prior year transfer.

### **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 \$836,346 is available for 2016-2017.

### **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 \$370,165 is available for 2016-2017.

### **Phone System Upgrade**

This project will track the expenditures related to a phone system upgrade which is required for continued operation of the phone system. Funding in the amount of \$240,000 is available for 2016-2017.

### **Elevator Repair-Downtown Jail**

This project will track the expenditures required to repair and upgrade the elevator controls at the Downtown Jail Facility. This project was substantially complete in 2015-2016. Funding in the amount of \$9,124 is available for 2016-2017 to repair any remaining issues with the elevators.

### **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. This project was substantially complete in 2015-2016. Funding in the amount of \$3,285 is available for 2016-2017 to repair any remaining issues with the bathrooms.

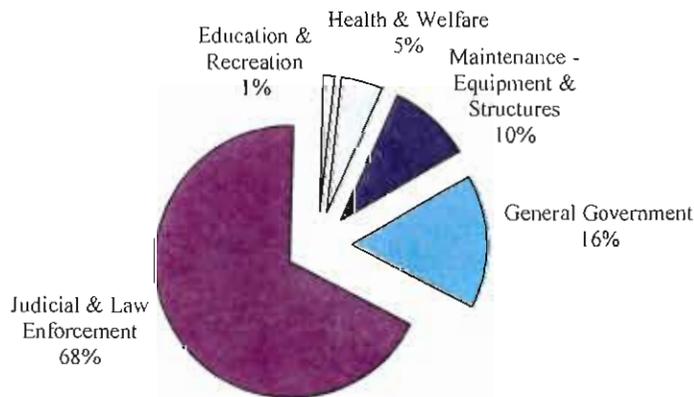
## **MISCELLANEOUS**

**PERSONNEL SCHEDULES**

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

	Fiscal Year		
	2014-2015	2015-2016	2016-2017
<b>GENERAL FUND</b>			
General Government	160	160	160
Judicial & Law Enforcement	651	651	651
Education & Recreation	7	8	8
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	101	101	100
	<u>969</u>	<u>970</u>	<u>969</u>
<b>SPECIAL REVENUE FUNDS</b>			
General Government	-	-	-
Judicial & Law Enforcement	30	31	31
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>35</u>	<u>36</u>	<u>36</u>
<b>TOTAL BUDGETED FUNDS</b>			
General Government	160	160	160
Judicial & Law Enforcement	681	682	682
Education & Recreation	12	13	13
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	101	101	100
	<u>1,004</u>	<u>1,006</u>	<u>1,005</u>

**FY 2016-2017 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	24.6422	24.6422
2	26.0493	26.0493
3	27.1675	27.1675
4	28.2854	28.2854
5	29.2863	29.2863
6	30.2961	30.2961
7	31.1975	31.1975
8	32.1176	32.1176
10	37.9874	37.9874

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
<b><u>Elected Official</u></b>			
<b><u>Clerical, Administrative &amp; Fiscal</u></b>			
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
<b><u>Law Enforcement</u></b>		
TELECOMMUNICATOR	CCG 42	9
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 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 69	8
DIRECTOR OF CRIME LAB	CCG 72	1
<b><u>Labor, Trades &amp; Maintenance</u></b>		
ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG 54	1
SIGN FABRICATOR	CCG 42	1
PAINTER	CCG 46	3
CARPENTER	CCG 55	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	8
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
<b><u>Nursing &amp; Public Health</u></b>		
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
<b><u>Human &amp; Social Services</u></b>			
JUVENILE PROBATION OFFICER	CCG	51	9
JUVENILE CASEWORK SUPERVISOR	CCG	61	4
JUVENILE CASEWORK MANAGER	CCG	67	2
WELFARE CASEWORKER	CCG	49	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
<b><u>Other Un-Classified or Contract</u></b>			
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
<b>Total</b>			<u><u>1,005</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	5 Years	12/31/2018
William "Eddie" Arnold, Commissioner, Pct. 1	11 Years	12/31/2016
Brent Weaver, Commissioner, Pct. 2	5 Years	12/31/2018
Michael "Shane" Sinegal, Commissioner, Pct. 3	7 Years	12/31/2016
Everette "Bo" Alfred, Commissioner, Pct. 4	13 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	11 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	5 Years	12/31/2018
George "Mitch" Woods	Sheriff	19 Years	12/31/2016
Jamie Smith	District Clerk	1 Year	12/31/2018
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	19 Years	12/31/2016
Nancy Beaulieu	Justice of the Peace Pct. 1 Pl. 2	5 Years	12/31/2018
Marcus DeRouen	Justice of the Peace Pct. 2	5 Years	12/31/2018
Ray Chesson	Justice of the Peace Pct. 4	19 Years	12/31/2018
Ransom "Duce" Jones	Justice of the Peace Pct. 6	9 Years	12/31/2018
James Burnett	Justice of the Peace Pct. 7	13 Years	12/31/2018
Tom Gillam	Justice of the Peace Pct. 8	14 Years	12/31/2018
Earl White	Constable Pct. 1	< 1 Year	12/31/2016
Christopher Bates	Constable Pct. 2	3 Year	12/31/2016
James Trahan	Constable Pct. 4	11 Years	12/31/2016
Dana Baker	Constable Pct. 6	3 Year	12/31/2016
Jeffrey Greenway	Constable Pct. 7	19 Years	12/31/2016
Eddie Collins	Constable Pct. 8	23 Years	12/31/2016
Gerald Eddins	Judge, County Court at Law #1	3 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	9 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	38 Years	12/31/2016
Milton Shuffield	Judge, 136th District Court	21 Years	12/31/2016
Donald Floyd	Judge, 172nd District Court	32 Years	12/31/2018
Jeffrey "Randy" Shelton	Judge, 279th District Court	9 Years	12/31/2018
Lawrence Thorne	Judge, 317th District Court	17 Years	12/31/2018

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

**APPOINTED OFFICIALS**

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
James "Patrick" Swain	County Auditor	20 Years	12/31/2016
Deborah Clark	Purchasing Agent	7 Years	12/31/2016
Don Rao	Engineering	5 Years	
Starla Garlick	Agricultural Extension Service	8 Years	
Alex Rupp	Airport	3 Years	
Jose "Joe" Zurita, Jr	Service Center	< 1 Year	
John "David" Knight	Buildings Maintenance - Beaumont	3 Years	
Mark Benard	Buildings Maintenance - Port Arthur	19 Years	
Larry Gist	Court Master	19 Years	
Paul Helegda	MIS	18 Years	
Kara Hawthorn	Dispute Resolution Center	5 Years	
Gregory Fountain	Emergency Management	9 Years	
Rhonda Conlin	Environmental Control	< 1 Year	
Dr. A.C. Walkes	Health and Welfare Units	27 Years	
Leslie Little	Nurse Practitioner	5 Years	
Cary Erickson	Human Resources & Risk Management	23 Years	
Edward Cockrell	Juvenile Probation & Detention	5 Years	
Kevin Sexton	Mosquito Control	6 Years	
Hilary Guest	Veterans Services Offices	14 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

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**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

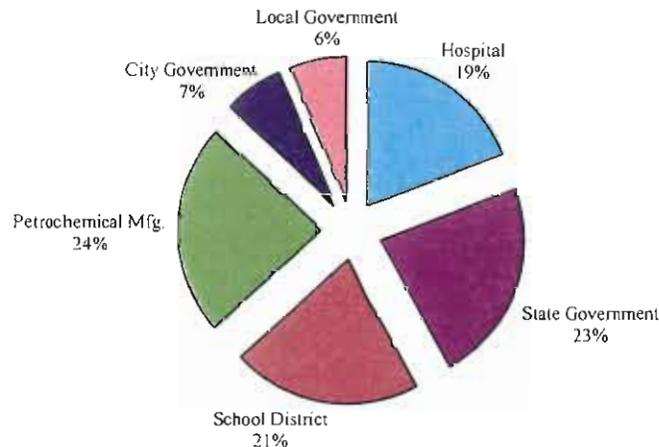
**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**Employment Statistics (A)**

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
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	115,463	102,305	13,158	11.4%
2012	113,711	101,154	12,557	11.0%
2013	111,515	99,483	12,032	10.8%
2014	110,126	101,008	9,118	8.3%
2015	108,580	101,003	7,577	7.0%
2016 (B)	108,729	101,452	7,277	6.7%

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

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,229
Beaumont ISD	School District	2,672
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,000
Christus Health Southeast Texas	Hospital	1,991
Memorial Hermann Baptist Hospital	Hospital	1,553
Motiva Enterprises	Petrochemical Mfg.	1,540
Port Arthur ISD	School District	1,263
City of Beaumont	City Government	1,235
Jefferson County	Local Government	1,182
Valero	Petrochemical Mfg.	845



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

(B) Average through end of July, 2016 (not finalized).

(C) Source: Local surveys

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

**Population (A)**

<u>Year</u>	<u>County</u>	<u>City of Beaumont</u>	<u>City of Port Arthur</u>	<u>Beaumont- Port Arthur MSA</u>
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2010	252,273	118,296	53,818	388,745
Current Estimate	254,308	118,129	55,340	394,433

**Demographics**

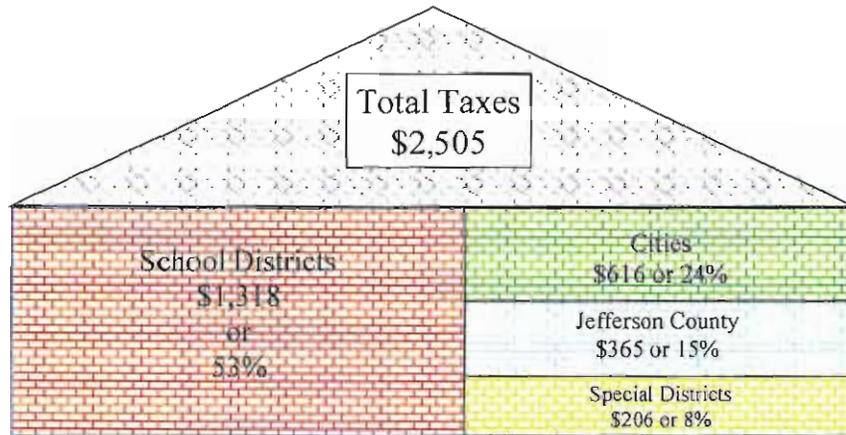
<u>Fiscal Year</u>	<u>Population (a)</u>	<u>Per Capita Personal Income (b)</u>	<u>Median Age (a)</u>	<u>School Enrollment (a)</u>
2006	247,571	\$ 27,689	36.5	62,002
2007	243,914	\$ 29,324	36.4	59,776
2008	241,975	\$ 31,756	36.7	62,290
2009	242,142	\$ 33,795	36.5	61,721
2010	252,273	\$ 33,071	35.6	62,433
2011	252,273	\$ 37,139	36.0	63,371
2012	252,802	\$ 38,712	35.9	63,371
2013	251,813	\$ 38,357	36.0	63,433
2014	252,157	\$ 39,958	35.9	63,350
2015	252,466	\$ 39,532	35.9	61,766

(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 2015-2016 and fiscal year 2016-2017 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>
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	1,259,803,019	4,598,281	0.00365
2015	9	1,280,440,084	4,673,606	0.00365
			<u>\$ 50,859,068</u>	

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

(B) Source: [http://www.jcad.org/reports\\_abate.aspx](http://www.jcad.org/reports_abate.aspx)

## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

**Balanced Budget** – According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

**Bond**—A written promise to pay to things: 1) a principle amount on a specified date, and 2) a series of interest payments for the term of the bond.

**Bond Rating**—Organizations like Standard and Poor's and Moody's rate the riskiness of government-issued securities and gives each security a bond rating.

**Bonded Indebtedness** – The total amount of principle and interest due on bonds which have been sold to finance capital projects such as streets, bridges, and buildings. The most prevalent types of bonds are general obligation or revenue bonds.

**Bond Refunding**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

## **GLOSSARY OF TERMS**

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**Budget**—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Amendment** – A change in the authorized level of funding for an organization or line item account code that increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court approval.

**Budgetary Basis**—This refers to the basis of accounting used to estimate financing sources and uses in the budget. These generally take one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar**—The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**Budgetary Control**—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Callable** – A financing term referring to debt service bonds which means the bonds can be retired, or paid off, earlier than the due date without penalty.

**Capital Expenditures** – Includes all purchases that will be capitalized, both items purchased within individual departments and purchased with capital project funds. Also includes items formerly classified as capital whose purchase amount is between \$5,000 and \$9,999.99 for content insurance purposes.

**Capital Outlay**—(Also known as capital assets) - Fixed assets which meets the estimated useful life and monetary cost criteria and warrants capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them. Jefferson County's monetary criteria is \$10,000 or more and with a useful life of more than one year.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increases their useful life. Also called capital improvements.

**Capital Project Fund** – A fund used to account for the financial resources designated for major capital acquisitions of construction. Separate funds are required for each capital project per GAAP.

**Capitalization** – An accounting treatment whereby an item is recorded as an asset on the balance sheet rather than as an expense of the current period.

**Cash Basis**—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

## **GLOSSARY OF TERMS**

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

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

**Charges for Services** – see Fees of Office.

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

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

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

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

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

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

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

**Disbursement**—The expenditure of monies from an account.

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

**Hourly**—An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

## GLOSSARY OF TERMS

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**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** – Funds received from federal, state, and local government sources in the form of grants and shared revenues.

**Levy**—To impose taxes for the support of government activities.

**Line-Item Budget**—A budget prepared along departmental lines that focuses on what is to be bought.

**Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.

**Mandate** – A formal order from State authorities to County government to make mandatory.

**Maintenance and Utilities**— Expenditures made for maintenance of buildings, vehicles and equipment, and utilities such as electricity, water, and gas necessary to conduct departmental operations.

**Materials and Supplies**—Expendable materials and operating supplies necessary to conduct departmental operations.

**Modified Accrual Basis** – Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**Non-callable** – A financing term referring to debt service bonds which means the bonds cannot be retired, or paid off, earlier than the due date.

**Objective**—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations**—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue**—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses**—The cost for personnel, materials, and equipment required for a department to function.

**Output Indicators** – A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

## **GLOSSARY OF TERMS**

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**Other Financing Sources** – Includes transfers from other funds, sale of capital assets, insurance proceeds, bond proceeds, and other funding that is not considered to be revenue according to GAAP.

**Other Financing Uses** – Includes transfers to other funds and other funding that is not considered expenditures according to GAAP.

**Pay-as-you-go Basis** – A term used to describe a financial policy by which capital outlays are purchased from current resources rather than through borrowing.

**Performance Indicators** – Specific quantitative and/or qualitative measures of work performed as an objective of specific departments or programs. Data is collected to establish trend patterns concerning workloads and/or determine how effective or efficient a program is in achieving its objectives.

**Personal Services**—Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Program**—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Records Management** – This term applies to the management of county records and government documents. Fees are budgeted for collection and expenses for the safeguarding of records according to the Texas Records Management Act.

**Reserve**—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**—Sources of income financing the operations of government.

**Salaries & Wages** – The cost of all labor related expenses required for a department to function, including but not limited to salaries, merit, cost of living adjustments, etc.

**Source of Revenue**—Revenues are classified according to their source or point of origin.

**Special Revenue Funds** – These funds are set up to keep track of segregated revenue activities.

**Statute** – A law enacted by the legislative assembly.

**Tax Rate** – A percentage applies to all taxable property to raise general revenues.

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

## **GLOSSARY OF TERMS**

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### **ACROYNMS**

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

## **GLOSSARY OF TERMS**

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### **ACROYNMS - continued**

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

## GLOSSARY OF TERMS

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### ACROYNMS - continued

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

