

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2019-2020

JEFF BRANICK
COUNTY JUDGE

EDDIE ARNOLD
COMMISSIONER, PCT. 1

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

BRENT WEAVER
COMMISSIONER, PCT. 2

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

PATRICK SWAIN
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$151,250, which is a .18% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,130,973.80.

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

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

AGAINST: none

PRESENT and not voting: none

ABSENT: none



Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.364977/100	\$0.364977/100
Effective Tax Rate:	\$0.371894/100	\$0.364977/100
Effective Maintenance & Operations Tax Rate:	\$0.363079/100	\$0.340556/100
Rollback Tax Rate:	\$0.420779/100	\$0.395801/100
Debt Rate:	\$0.018928/100	\$0.019681/100

Total debt obligation for Jefferson County secured by property taxes is \$27,740,000.

FISCAL YEAR 2018-2019

HISTORY OF JEFFERSON COUNTY, TEXAS



Jefferson County Courthouse

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

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

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

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

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

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

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online.

<<http://www.tsha.utexas.edu/handbook/online/articles/view/JJ/hcj5.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].

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BUDGET SUMMARY

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

September 24, 2019

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 2019-2020, which would not require an increase in the County's overall property tax rate. We are proud to present a budget for the general fund that has increased by 4.1% from the 2018-2019 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 2019-2020 are submitted for your consideration and approval.

This budget is prepared on the basis of \$25,549,127,524 of net taxable value, after exemptions, which is an increase of 5.1% over the previous year's net taxable value. The County's tax rate is \$.364977 per \$100 of assessed value, 3.1% above the calculated effective tax rate. Net tax collections are estimated at 99% of the total levy.

The County's \$.364977 tax rate is allocated as follows:

General Fund	.342205
Debt Service	.022772

The fiscal year 2019-2020 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$152,390,315. Contingencies in the amount of \$725,000 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 2019-2020, adopted independently of the operating budget, provides for planned expenditures of \$5,172,206.

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 a 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 2019-2020 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$137,034,870. In addition, Commissioners' Court was able to maintain the same property tax rate of .364977 cents per \$100 of taxable valuation, which is 3.1% above the effective tax rate. 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:

Provide a 3.5% salary increase for Sheriff Association union employees and a 2.5% salary increase for all other employees. The increase in cost is approximately \$2.2 million including fringe benefits.

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

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

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

- * Economic Development
- * Transportation Infrastructure
- * Coastal Protection
- * Organizational Development & Improvement

Economic Development - Enhance the economic development climate in the County for future growth by focusing on workforce training and education, by exploiting our industrial and transportation infrastructure to attract and retain business and industry, and utilizing existing legislation to incentivize the attraction of businesses that bring diversification to the economic base.

Local Industry – Several large projects are in construction, permitting, and development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth. These include such notables as Lucite, Air Products, Vitol, Golden Pass Products, OCI, Exxon Mobil, Phillips 66, Sempra

Energy, Coastal Caverns, Energy Transfer Partners, and other that cannot be disclosed at present because of confidentiality agreements.

Petrochemical expansions at the Motiva, Total, and Valero facilities located in Jefferson County represent approximately \$22 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. 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. In total, announced expansion projects in our county exceed \$58 billion.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is in the latter stages 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 50% of the nation's LNG capacity. Golden Pass LNG has received a permit allowing it to build a \$10 billion gas liquefaction facility in Jefferson County. Golden Pass LNG has made a final investment decision and has begun construction. Sempra Energy has also begun permitting a multi-billion-dollar liquefaction facility to be built on 3,000 acres of land they currently own in Jefferson County and has entered into agreements for purchase of their LNG with foreign countries.

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 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 continues to collaborate with American Airlines to provide 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. The County has entered into several land lease contracts for economic development of the frontage road property in front of the Airport.

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 third 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 have been approved for engineering and design of the project and construction dollars have been appropriated with construction to begin in October 2019.

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 138,000 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 collaborated 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 \$115 million are currently being employed to address the issue and both state and federal officials are committed to further funding. Construction has begun on restoration projects and restoration of the beach dune system is slated to begin when U S Corps of Engineers’ permits are received in the Spring of 2020.

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 continues with development of a strategic plan for enhanced long term budget planning including long range capital projects planning and help to a model of performance measures to assist with the budget process.

Mission Statement:

Vision Statement:

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

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

BUDGET HIGHLIGHTS

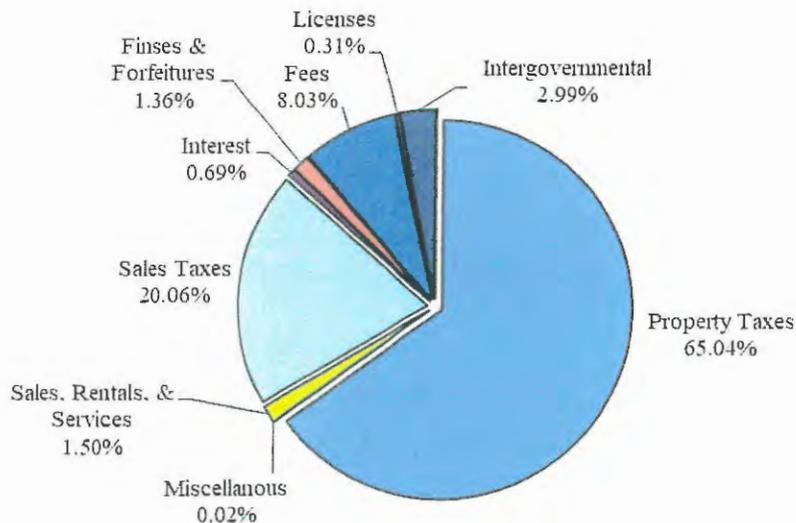
REVENUES

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

Revenues by Source - All Funds Summary

	Approved 2018-2019	Approved 2019-2020	Percentage Change
Property Taxes	\$ 84,107,182	\$ 88,173,899	4.84%
Sales Taxes	26,050,000	27,190,000	4.38%
Fees	10,745,870	10,879,555	1.24%
Licenses	420,850	422,500	0.39%
Sales, Rentals, & Services	1,820,150	2,032,915	11.69%
Intergovernmental	5,002,929	4,051,473	-19.02%
Fines & Forfeitures	1,875,000	1,850,000	-1.33%
Interest	429,064	931,610	117.13%
Miscellaneous	27,000	27,000	0.00%
Contributions	4,075	4,100	0.61%

Revenues by Source - All Funds Summary
Fiscal Year 2019-2020



Property taxes are expected to increase by about \$4.1 million for 2019-2020. This amount is based on a net taxable value of \$25,549,127,524 and an adopted tax rate of .364977¢. The County is anticipating a 99% collection rate for this budget year. This increase is mainly due to new property added to tax base as well as increase in property values. Industrial values continue to be a challenge 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. Overall, net taxable values are relatively flat from values from six years ago as a result.

Sales taxes collections are budgeted at \$27,190,000. The County collects ½ cent on all taxable sales within the County. The ½-cent sales tax was adopted in 1989. In addition, 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. Voters adopted a 1-cent sales tax in November 2018 for a special assistance district.

Taxes typically make up about 84% of all revenues for the County. Please refer to page 23 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.

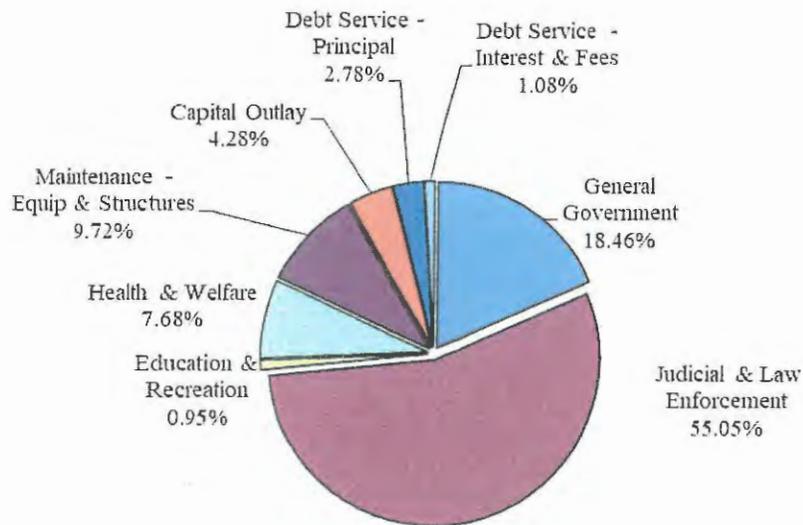
EXPENDITURES

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 2018-2019	Approved 2019-2020	Percentage Change
General Government	\$26,131,992	\$27,291,014	4.44%
Judicial & Law Enforcement	79,519,236	81,382,003	2.34%
Education & Recreation	1,326,844	1,399,674	5.49%
Health & Welfare	11,123,103	11,359,423	2.12%
Maintenance - Equipment & Structures	13,888,666	14,365,284	3.43%
Capital Outlay	2,952,164	6,326,076	114.29%
Debt Service - Principal	3,450,000	4,120,000	19.42%
Debt Service - Interest and Commission	1,158,000	1,591,650	37.45%
Debt Service - Transaction Fees	4,000	8,000	100.00%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2019-2020



General Fund expenditures make up 89.50% of total budgeted expenditures, while Debt Service make up 3.73% and Special Revenue funds make up 6.77% percent. . The majority of the increase from the 2018-2019 approved budget year to 2019-2020 is related to the General Fund and will be discussed below. Debt Service had an increase due to payments associated with \$15.4 million in Certificates of Obligation issued in June 2019 for energy conservation measures. Special Revenue funds have an increase of about \$1.8 million with the most of the increase occurring for capital purchases in various funds for improvements and replacing needed equipment. Other increases for Special Revenue include a 3.5% for Sheriff Association union employees, a 2.5% salary increase for all other employees, increase in the employees' retirement rate as set by TCDRS, and a 3% increase in employees' health insurance. These increases were offset partially with the end of the contract with Port Arthur Independent School District for the ASAP program and the elimination of nine positions.

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 2019-2020 including "transfers out" and contingency appropriation are approved at \$137,034,870. Revenues including "transfers in" are estimated at \$123,540,366.

Property Taxes represent 67% of the revenues generated by the General Fund. In 2019-2020 the budgeted property taxes for the General Fund is expected to increase by \$2.9 million from the prior year's budget. This increase is due in large part to new property added to tax base as well as increases in property values. Budgeted property tax revenue for 2019-2020 is \$82,547,270 for the General Fund.

Budgeted sales tax revenue for 2019-2020 is \$25,700,000, which represents 21% of the revenues generated by the General Fund. Revenue from Sales taxes have seen an influx due to recovery effort from Tropical Storm Harvey and industrial expansions. The County anticipates revenue from Sales taxes to slow down as businesses and residents finish repairs during the 2019-2020 budget year.

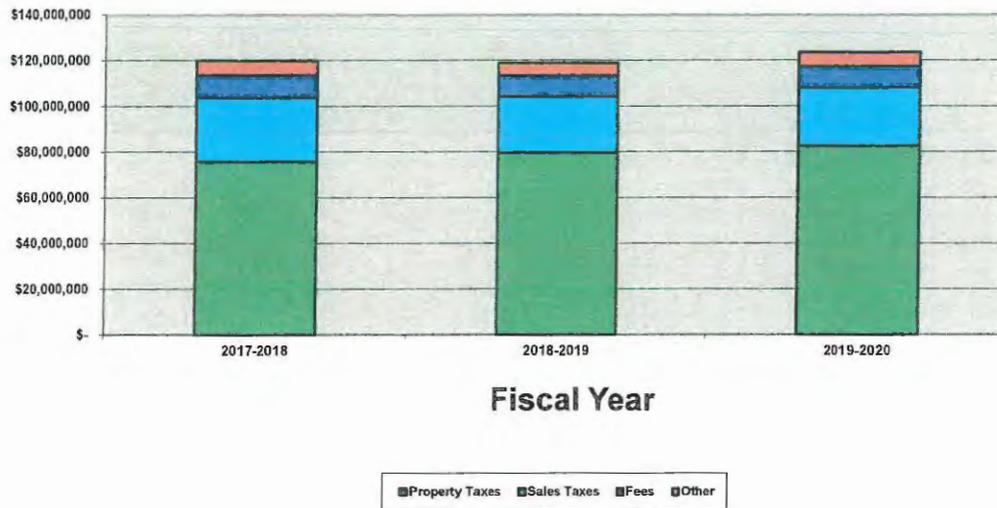
Fees collected by the County account for 8% of the General Fund revenues. Estimated revenues for fees are budgeted at \$9,204,065. Fees are expected to remain relatively flat with the prior year's budget.

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% of the budgeted General Fund revenues. Estimated revenues for other revenue

sources are budgeted at \$6,089,031. Other revenue sources are expected to increase about 8% with the prior year's budget. A large portion of the increase is due to a rise in rates for revenue from interest.

The following graph shows the relationship of the major revenue sources for fiscal year 2017-2018 through 2019-2020:

General Fund (Revenues)



Expenditures budgeted for the 2019-2020 fiscal year total \$137,034,870 including contingency appropriation and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2018-2019	Approved 2019-2020	Percentage Change
Personnel Services	68.80%	\$ 90,904,904	\$ 94,285,966	3.72%
Operating Expenditures	25.74%	34,418,681	35,270,832	2.48%
Capital Outlay	1.67%	1,133,047	2,280,881	101.31%
Special Purpose Funding	3.79%	5,287,656	5,197,191	-1.71%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The increase is due to a 3.5% for Sheriff Association union employees, a 2.5% salary increase for all other employees, increase in the employees’ retirement rate as set by TCDRS, and a 3% increase in employees’ health insurance. These increases are partially offset by the elimination of one position in the Jail.

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. A large part of the 2.48% increase is associated with retirees’ health insurance cost that continues to climb and an increase in the jail medical contractual payments.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$1,147,834. The County will be replacing or purchasing necessary equipment including 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 - \$1,711,431, Jack Brooks Regional Airport - \$1,553,796, and County match for Grant funds - \$1,206,964. Contingency appropriations are budgeted at \$725,000.

In 2019-2020, the County will anticipate utilizing \$13,494,504 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 25.1% of budgeted expenditures, which complies with the County’s fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital outlay and special purpose funding.

General Fund Expenditures by Function

	Percentage of Budget	Approved 2018-2019	Approved 2019-2020	Percentage Change
General Government	20.50%	\$25,617,941	\$26,560,830	3.68%
Judicial & Law Enforcement	59.41%	74,287,317	76,969,602	3.61%
Education & Recreation	0.34%	432,558	438,659	1.41%
Health & Welfare	8.77%	11,123,103	11,359,423	2.12%
Maintenance - Equipment & Structures	10.98%	13,862,666	14,228,284	2.64%

The General Government increase is mainly due to a 2.5% salary increase for employees, increase in employees’ retirement rate, and an 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 3.5% for Sheriff Association union employees, a 2.5% salary increase for all other employees, increase in

employees' retirement rate, and an increase in employees' health insurance rates. These increases are partially offset by the elimination of one position in the Jail.

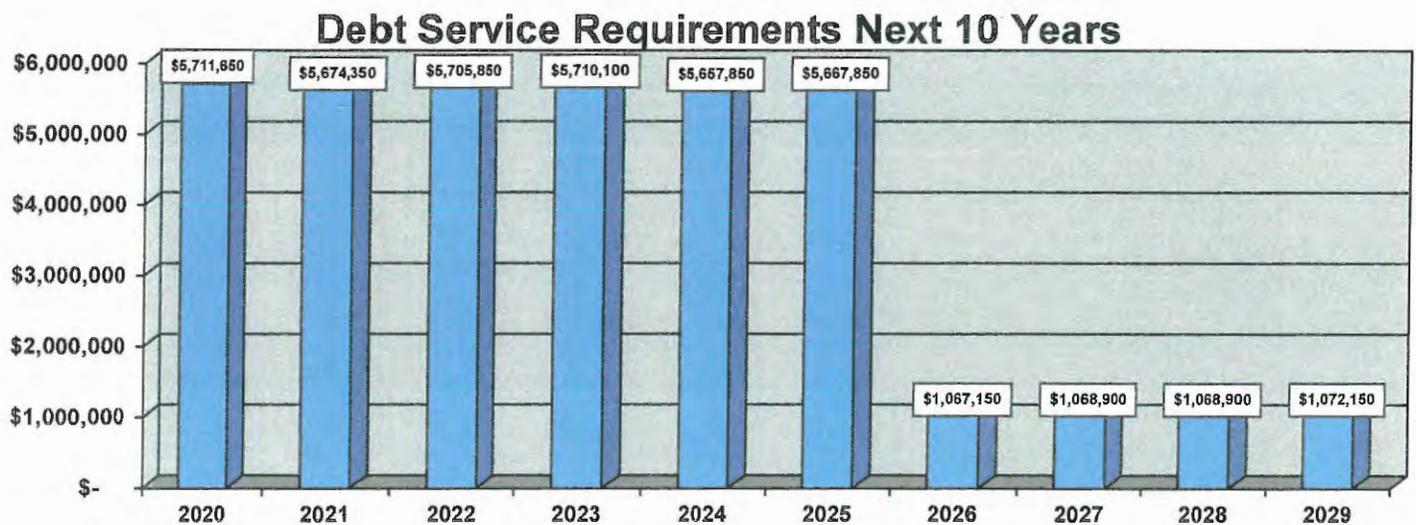
The Education and Recreation Division increase is due to a 2.5% salary increase to all employees, increase in employees' retirement rate, and an increase in employees' health insurance rates. The only department for this division is the Agriculture Extension Service, which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

Health & Welfare increase is due to a 2.5% salary increase to all employees, increase in employees' retirement rate, and an 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 increase is due to a 2.5% salary increase to all employees, increase in employees' retirement rate, and an 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.



At October 1, 2019, the County has debt issues outstanding of \$39,685,000. Revenues are budgeted at \$5,660,629 for 2019-2020, of which 99.4% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest.

Expenditures of \$5,719,650 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2019-2020 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 2019-2020 are budgeted at \$7,027,681 and expenditures are budgeted at \$10,360,795. 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 County is planning to begin implementation of a new Court and Jail software program, which will be funded by several funds to increase technology features, records management, and efficiencies for many departments within the County. 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. In addition, 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 and improvements to Ford Park.

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, Environmental Infrastructure, Voting System Enhancements, Equipment Upgrades and Asset Protection.

Expenditures of \$5,172,206 are estimated for projects in the 2019-2020 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 2019-2020 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 is estimating to spend \$2,813,154 in 2019-2020 to repair road damage on the Major Drive Extension between Hwy 124 and Labelle Road. The proposed repairs will strengthen the road in order to handle heavy truck traffic

along this section of the road. Additionally, the County will spend approximately \$73,770 for repairs to the Erie Street Bridge over the LNVA Canal.

Environmental Infrastructure –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 \$168,923 in 2019-2020 to assist the County with Federal or State funding for the shoreline project along McFaddin Beach.

Voting System Enhancements – Jefferson County will invest approximately \$369,835 to pay the fifth and final installment for the County electronic voting system. This expenditure keeps the County with the latest technology upgrades available.

Equipment Upgrades and Asset Protection – The County has allocated \$1,694,550 in 2019-2020 to fund the Mid-County Tax office expansion, repairs to the Ford Park facility, and other County asset upgrades. These enhancements are expected to provide the citizens and employees with more efficient and safer operations.

ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2019-2020 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

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

The County follows the policies below in establishing the budget.

Guidelines

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

Interim Financial Reporting

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

Balanced Budget

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

Capital Improvement Policies

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

Debt Management Policies

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

Fund Balance Policies

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

Investment Policies

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

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

Capital Asset Procedures

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

The County follows the procedures below in establishing the budget.

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

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

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

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

- ⌘ The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The CAFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.

- ⌘ The budget document does not include Enterprise Funds, Internal Service Funds, and Special Revenue Funds that are grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 26 – Budget preparation packets sent to all County departments by County Auditor.

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

JUNE 1 – JULY 12 – Compile initial budget requests, and estimate of available resources.

JULY 15 – 19 – Budget Hearings.

JULY 31 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 12 – Budget Workshop to discuss pending items for budget.

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

AUGUST 19 – Commissioner Court Meeting to discuss tax rate and schedule public hearings.

AUGUST 26 – Notice of proposed property tax rate. (Section 140.010 LGC)

SEPTEMBER 9 – 1st Public hearing on tax rate.

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

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

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

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

SEPTEMBER 17 – 2nd Public hearing on tax rate.

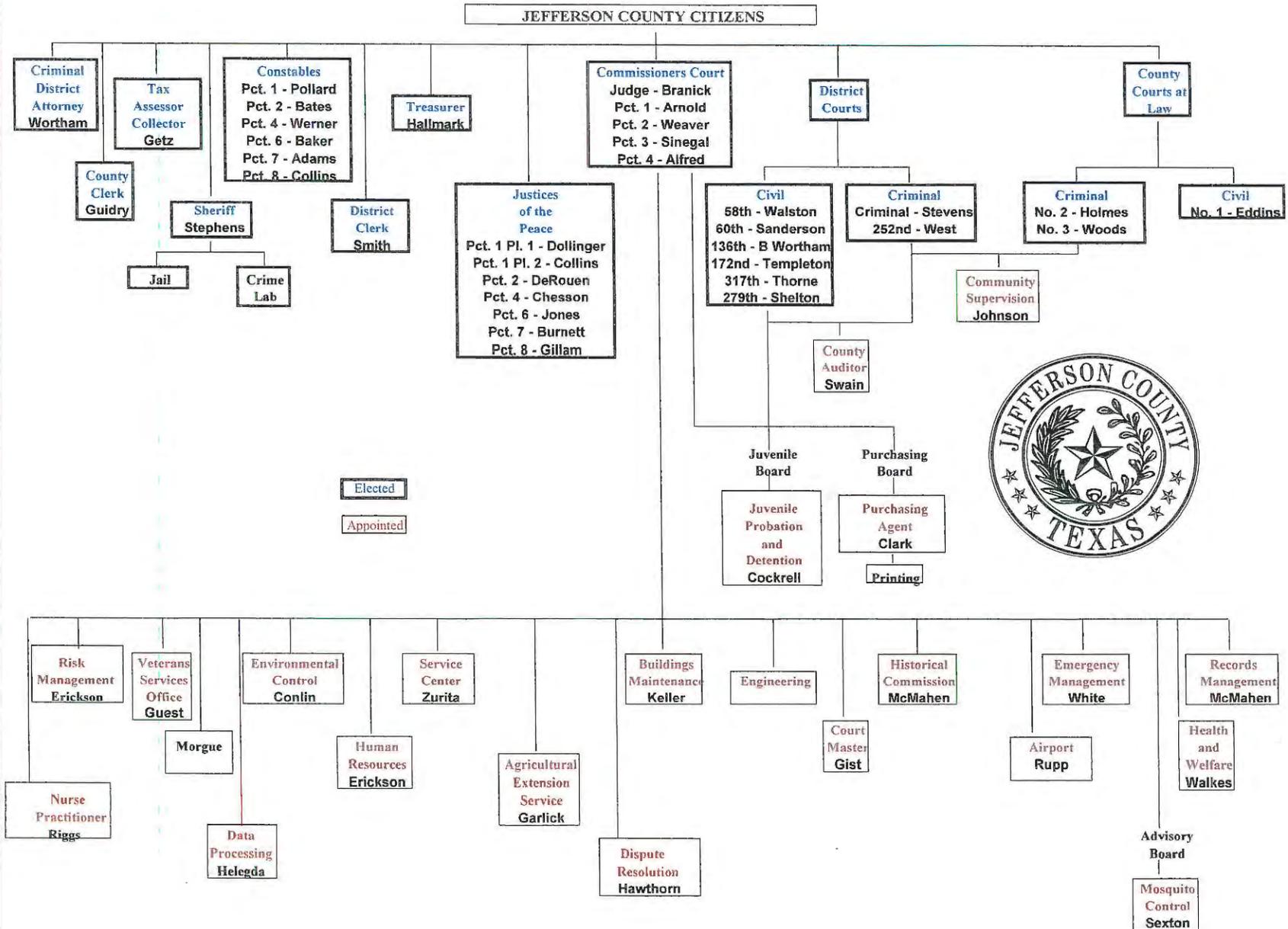
SEPTEMBER 24 – Adopt tax rate.

SEPTEMBER 24 – Public hearing and adopt budget. (Section 111.039 LGC)

OCTOBER 1 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

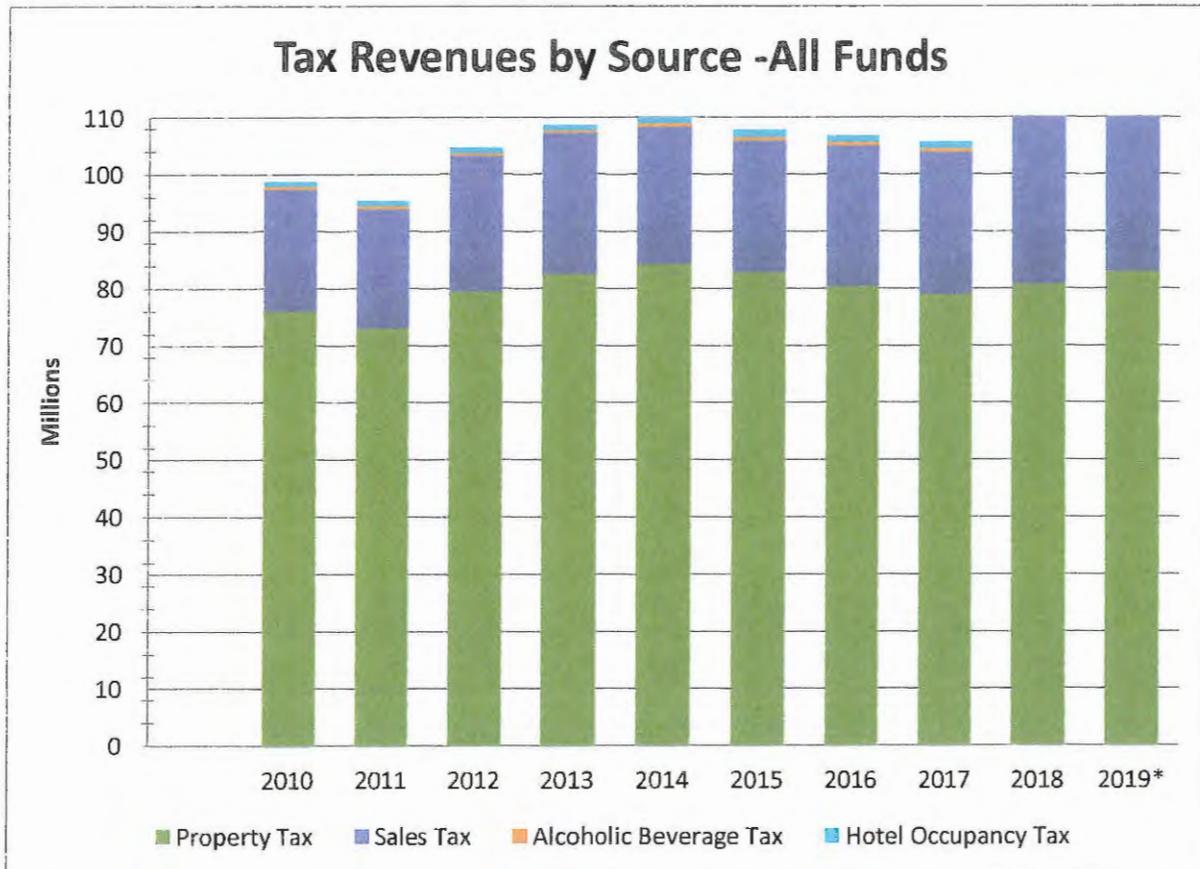
As of September 30, 2019



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
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	80,400,650	24,595,048	673,135	1,211,569	106,880,402
2017	78,856,965	24,984,470	689,240	1,187,625	105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	114,057,139
2019*	82,883,252	30,545,000	740,088	1,438,683	115,607,023

* 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		
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%
2016	4,590,000	1,534,121	6,124,121	142,043,535	4.31%
2017	4,690,000	1,410,930	6,100,930	143,919,630	4.24%
2018	3,640,000	1,264,258	4,904,258	148,191,679	3.31%

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

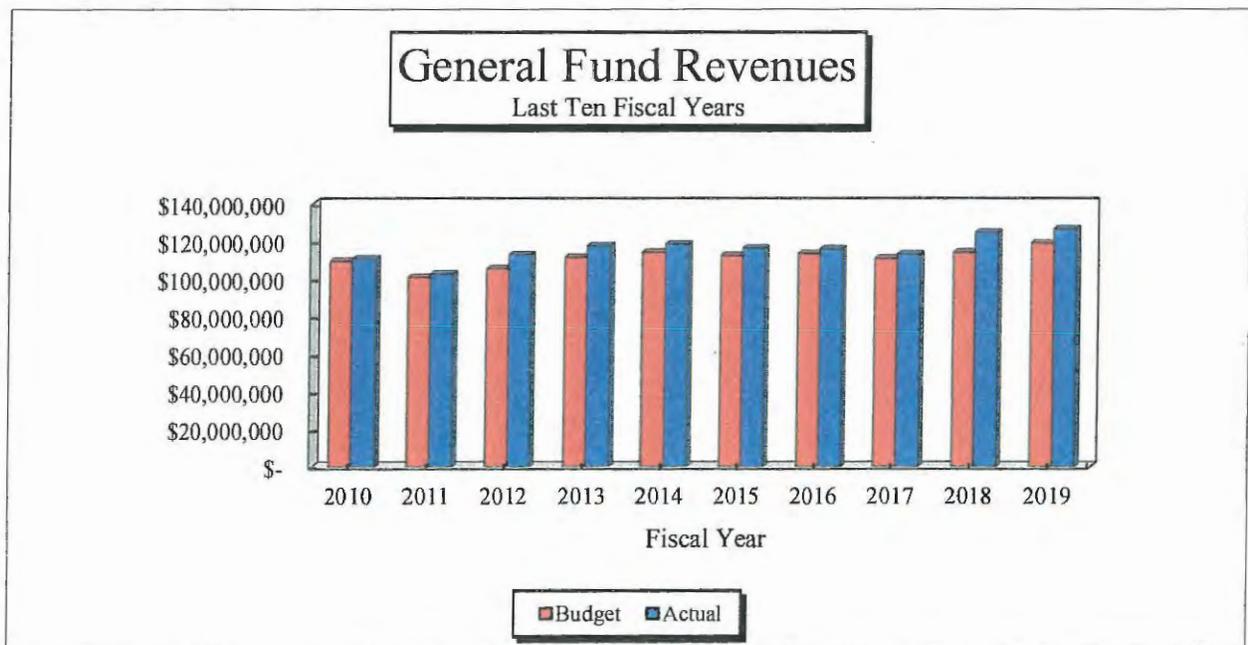
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
2009	19,305,377,164	3,053,531,674	16,251,845,490	4,886,199,496	21,138,044,986	100%	24,191,576,660
2010	20,175,815,485	2,904,361,132	17,271,454,353	4,864,011,338	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
2016	24,934,838,353	6,033,364,824	18,901,473,529	5,443,263,208	24,344,736,737	100%	30,378,101,561
2017	26,292,511,780	7,709,373,774	18,583,138,006	5,804,730,594	24,387,868,600	100%	32,097,242,374
2018	25,859,294,809	7,921,774,579	17,937,520,230	6,380,436,697	24,317,956,927	100%	32,239,731,506

- (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

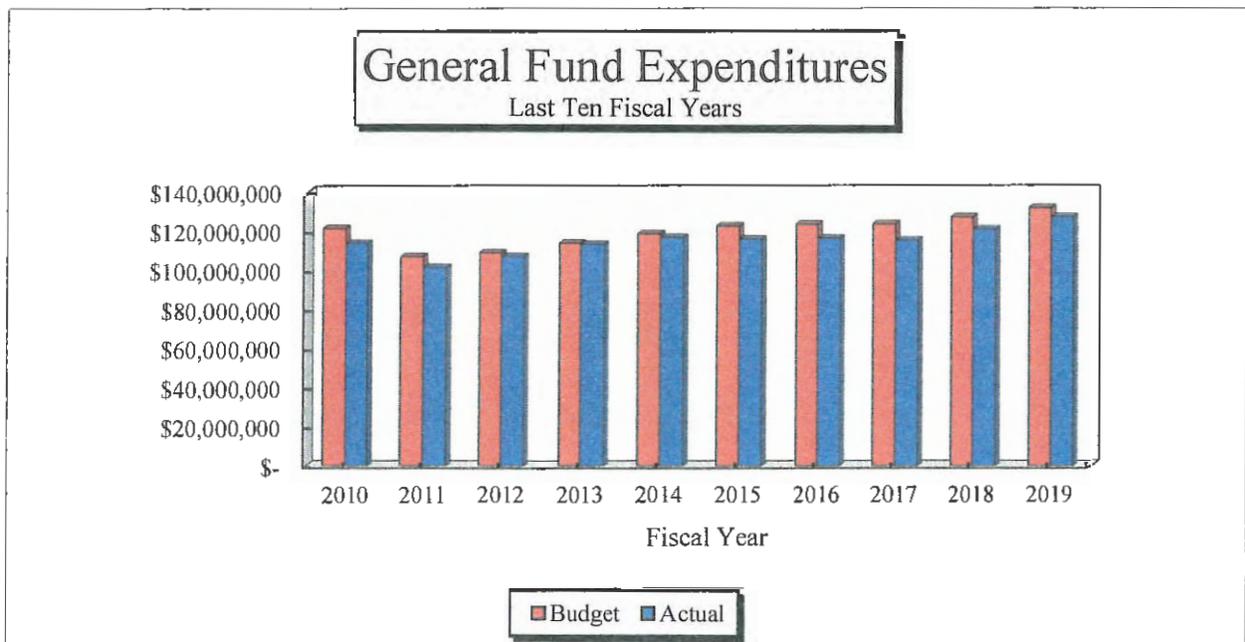
Fiscal Year	Adjusted Budget	Actual
2010	\$ 109,494,972	\$ 110,681,187
2011	101,016,860	102,643,405
2012	105,517,925	112,903,367
2013	111,504,653	117,560,491
2014	114,209,840	118,381,543
2015	112,399,235	116,326,116
2016	113,455,177	115,827,182
2017	110,906,958	113,123,519
2018	114,110,807	124,545,505
2019	119,007,589	126,394,418 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	116,198,012
2017	123,384,980	115,155,856
2018	127,033,326	120,727,104
2019	131,666,480	126,938,152 *



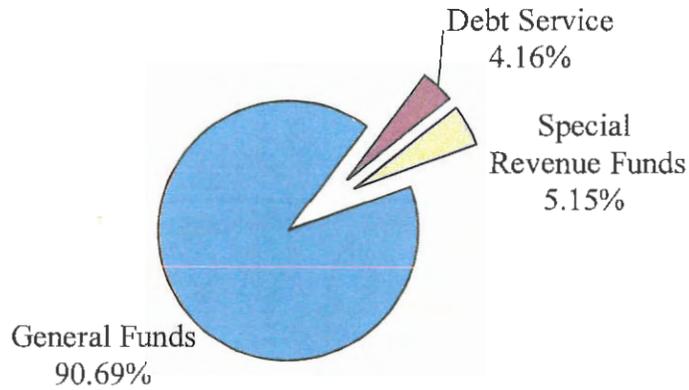
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

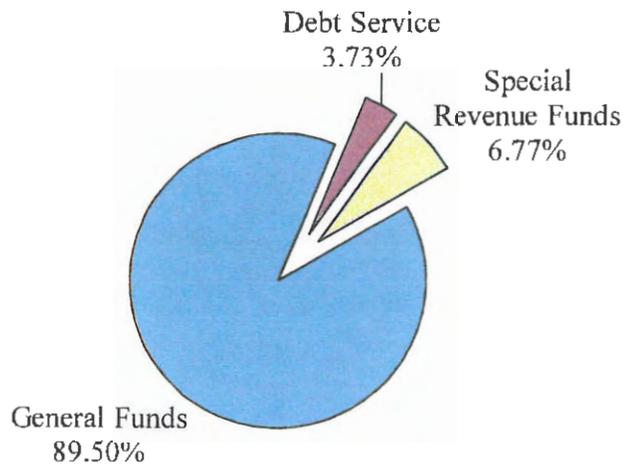
	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
REVENUES			
Property Taxes	\$ 80,704,782	\$ 82,883,252	\$ 88,173,899
Sales Taxes	33,352,357	32,723,771	27,190,000
Fees	12,032,749	11,586,846	10,879,555
Licenses	875,585	803,843	422,500
Sales, Rentals & Services	2,213,463	2,504,700	2,032,915
Intergovernmental	4,574,807	4,398,448	4,051,473
Fines & Forfeitures	2,824,377	1,826,088	1,850,000
Interest	292,896	890,272	931,610
Miscellaneous	27,969	29,384	27,000
Contributions	365	175	4,100
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 136,899,350	\$ 137,646,779	\$ 135,563,052
OTHER SOURCES			
Transfers In	<u>578,787</u>	<u>708,123</u>	<u>665,624</u>
Total Other Sources	\$ <u>578,787</u>	\$ <u>708,123</u>	\$ <u>665,624</u>
Total Revenues & Other Sources	\$ <u>137,478,137</u>	\$ <u>138,354,902</u>	\$ <u>136,228,676</u>
EXPENDITURES			
General Government	\$ 23,915,035	\$ 24,953,899	\$ 27,291,014
Judicial & Law Enforcement	70,411,715	74,277,068	81,382,003
Education & Recreation	1,151,818	1,253,677	1,399,674
Health & Welfare	10,175,467	10,606,427	11,359,423
Maintenance - Equipment & Structures	11,638,092	12,648,072	14,365,284
Capital Outlay	2,497,051	2,385,025	6,326,076
Debt Service -			
Principal	3,640,000	3,450,000	4,120,000
Interest and Commission	1,264,258	1,235,808	1,591,650
Transaction Fees	4,965	3,065	8,000
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 124,698,401	\$ 130,813,041	\$ 147,843,124
OTHER USES			
Transfers Out	\$ 6,902,268	\$ 7,275,252	\$ 4,547,191
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>725,000</u>
Total Other Uses	\$ <u>6,902,268</u>	\$ <u>7,275,252</u>	\$ <u>5,272,191</u>
Total Appropriations	\$ <u>131,600,669</u>	\$ <u>138,088,293</u>	\$ <u>153,115,315</u>
BEGINNING FUND BALANCE	\$ <u>54,349,487</u>	\$ <u>60,226,955</u>	\$ <u>60,493,564</u>
ENDING FUND BALANCE	\$ 60,226,955	\$ 60,493,564	\$ 43,606,925
RESERVED FUND BALANCE	<u>1,498,697</u>	<u>1,440,326</u>	<u>1,381,305</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 58,728,258</u>	<u>\$ 59,053,238</u>	<u>\$ 42,225,620</u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2020 - Revenues and Other Sources



FY 2020 - Expenditures and Other Uses





GENERAL FUND

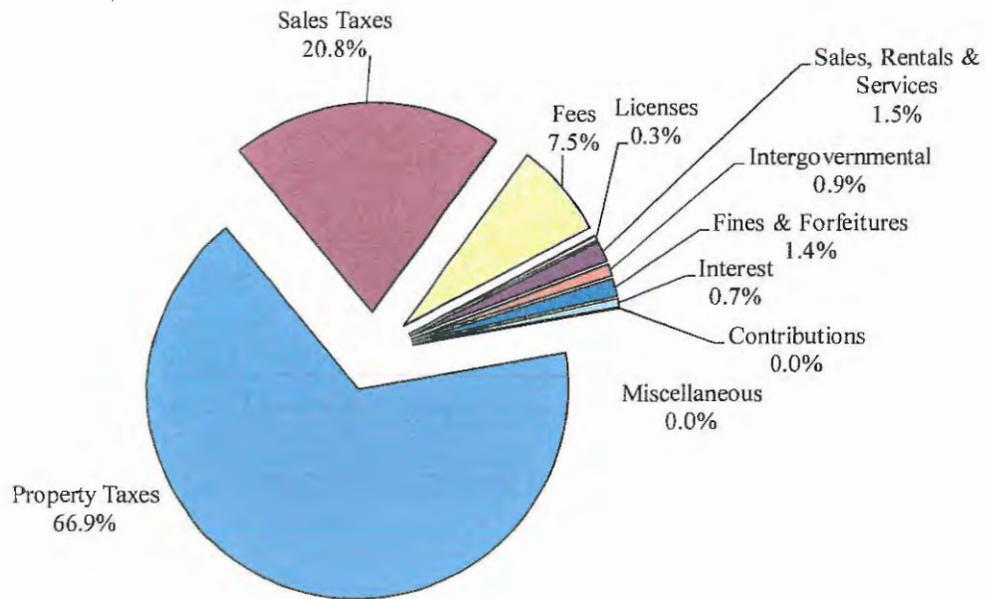
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
REVENUES			
Property Taxes	\$ 75,917,335	\$ 78,362,814	\$ 82,547,270
Sales Taxes	31,655,505	31,240,088	25,700,000
Fees	10,274,120	9,880,419	9,204,065
Licenses	875,585	803,843	422,500
Sales, Rentals & Services	2,136,982	2,438,272	1,982,915
Intergovernmental	1,524,742	1,257,683	1,151,416
Fines & Forfeitures	1,937,526	1,643,684	1,700,000
Interest	199,283	741,964	805,000
Miscellaneous	24,062	25,476	27,000
Contributions	365	175	200
	<u>124,545,505</u>	<u>126,394,418</u>	<u>123,540,366</u>
Total Revenues	\$ 124,545,505	\$ 126,394,418	\$ 123,540,366
EXPENDITURES			
General Government	\$ 23,521,366	\$ 24,505,492	\$ 26,560,830
Judicial & Law Enforcement	66,314,349	70,225,339	76,969,602
Education & Recreation	316,509	342,074	438,659
Health & Welfare	10,175,467	10,606,427	11,359,423
Maintenance - Equipment & Structures	11,637,845	12,622,072	14,228,284
Capital Outlay	1,990,672	1,446,284	2,280,881
	<u>113,956,208</u>	<u>119,747,688</u>	<u>131,837,679</u>
Total Expenditures	\$ 113,956,208	\$ 119,747,688	\$ 131,837,679
OTHER USES			
Transfers Out	\$ 6,770,896	\$ 7,190,464	\$ 4,472,191
Contingency Appropriation	-	-	725,000
	<u>6,770,896</u>	<u>7,190,464</u>	<u>5,197,191</u>
Total Other Uses	\$ 6,770,896	\$ 7,190,464	\$ 5,197,191
Total Appropriations	\$ 120,727,104	\$ 126,938,152	\$ 137,034,870
BEGINNING FUND BALANCE	\$ 45,477,690	\$ 49,296,091	\$ 48,752,357
ENDING FUND BALANCE	\$ 49,296,091	\$ 48,752,357	\$ 35,257,853
RESERVED FUND BALANCE	<u>926,860</u>	<u>926,860</u>	<u>926,860</u>
ENDING AVAILABLE FUND BALANCE	<u>\$ 48,369,231</u>	<u>\$ 47,825,497</u>	<u>\$ 34,330,993</u>

**GENERAL FUND
SUMMARY OF REVENUES**

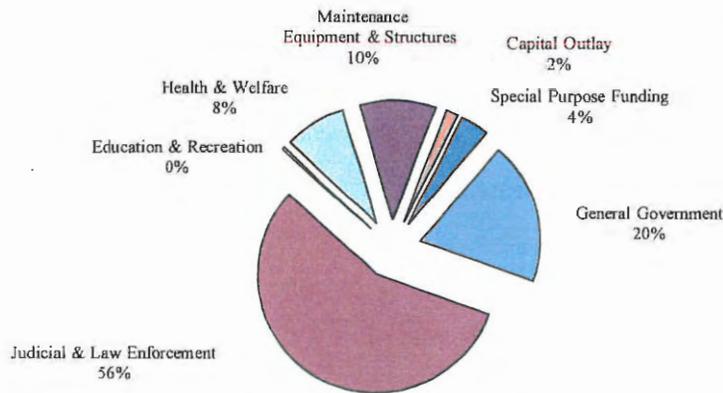
REVENUES	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020
Property Taxes	\$ 75,917,335	\$ 78,362,814	\$ 82,547,270
Sales Taxes	31,655,505	31,240,088	25,700,000
Fees	10,274,120	9,880,419	9,204,065
Licenses	875,585	803,843	422,500
Sales, Rentals & Services	2,136,982	2,438,272	1,982,915
Intergovernmental	1,524,742	1,257,683	1,151,416
Fines & Forfeitures	1,937,526	1,643,684	1,700,000
Interest	199,283	741,964	805,000
Miscellaneous	24,062	25,476	27,000
Contributions	365	175	200
Total	\$ 124,545,505	\$ 126,394,418	\$ 123,540,366

Approved 2019-2020

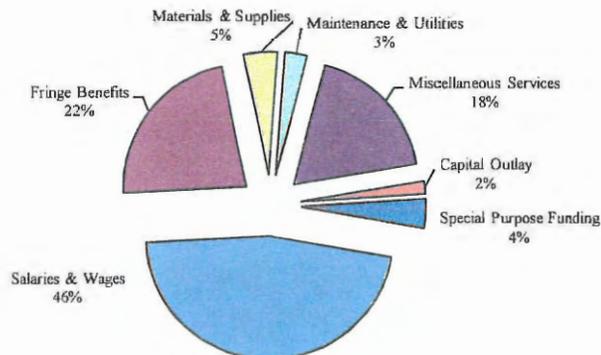


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2019-2020 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 26,560,830	19.38%
Judicial & Law Enforcement	76,969,602	56.18%
Education & Recreation	438,659	0.32%
Health & Welfare	11,359,423	8.29%
Maintenance - Equipment Structures	14,228,284	10.38%
Capital Outlay	2,280,881	1.66%
Special Purpose Funding	5,197,191	3.79%
Total	\$ 137,034,870	100.00%



<u>Category</u>	<u>APPROVED 2019-2020 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 63,529,250	46.37%
Fringe Benefits	30,756,716	22.44%
Materials & Supplies	6,147,008	4.49%
Maintenance & Utilities	3,947,164	2.88%
Miscellaneous Services	25,176,660	18.37%
Capital Outlay	2,280,881	1.66%
Special Purpose Funding	5,197,191	3.79%
Total	\$ 137,034,870	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
General Government			
Tax Assessor-Collector	\$ 3,853,432	\$ 3,982,022	\$ 4,333,989
Human Resources	435,620	455,453	481,401
County Auditor	1,327,710	1,471,258	1,615,541
County Clerk	2,188,939	2,233,641	2,455,318
County Judge	763,799	882,403	985,072
Risk Management	258,349	267,280	277,738
County Treasurer	388,744	396,852	418,310
Printing	157,016	168,457	180,280
Purchasing Agent	557,558	566,601	605,991
General Services	10,549,605	10,971,473	11,663,648
Management Information Systems	1,857,919	1,926,109	2,095,248
Voters Registration Department	140,954	109,154	197,559
Elections Department	736,862	765,935	916,144
Veterans Services	304,859	308,854	334,591
Total General Government	\$ 23,521,366	\$ 24,505,492	\$ 26,560,830
Judicial & Law Enforcement			
District Attorney	\$ 6,423,335	\$ 6,764,377	\$ 7,268,270
District Clerk	1,957,782	2,017,268	2,120,765
District Courts	4,973,608	5,095,095	5,371,337
Jury	433,981	461,759	665,044
Justice of the Peace	2,403,647	2,540,792	2,805,265
County Courts at Law	1,761,380	1,827,449	1,968,616
Court Master	457,526	511,778	604,015
Dispute Resolution Center	220,647	232,927	276,151
Juvenile Alternative School	413,483	410,547	-
Community Supervision	17,989	12,232	15,540
Sheriff	12,748,223	13,225,176	14,997,810
Crime Laboratory	1,228,044	1,297,334	1,564,556
Jail	26,308,824	28,383,464	30,742,575
Juvenile Probation	1,289,490	1,433,318	1,755,014
Juvenile Detention Home	1,872,623	1,962,116	2,323,910
Constables	2,993,425	3,179,584	3,430,734
County Morgue	810,342	870,123	1,060,000
Total Judicial & Law Enforcement	\$ 66,314,349	\$ 70,225,339	\$ 76,969,602
Education & Recreation			
Agricultural Extension Service	\$ 316,509	\$ 342,074	\$ 438,659
Total Education & Recreation	\$ 316,509	\$ 342,074	\$ 438,659

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,201,144	\$ 1,291,579	\$ 1,445,945
Health & Welfare Unit 2	1,158,066	1,199,507	1,383,537
Nurse Practitioner	304,306	319,792	336,782
Child Welfare	102,579	119,487	120,000
Environmental Control	380,626	394,577	433,004
Indigent Medical Service	4,689,571	4,831,314	4,940,346
Mosquito Control	2,020,783	2,106,289	2,294,719
Emergency Management	218,392	193,882	255,090
Tobacco Settlement	100,000	150,000	150,000
Total Health & Welfare	<u>\$ 10,175,467</u>	<u>\$ 10,606,427</u>	<u>\$ 11,359,423</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,621,394	\$ 2,665,310	\$ 2,956,870
Port Arthur Buildings	665,677	780,285	857,527
Mid-County Buildings	181,929	216,207	253,639
Road & Bridge Pct. #1	1,310,271	1,427,405	1,575,832
Road & Bridge Pct. #2	1,621,260	1,799,537	1,919,940
Road & Bridge Pct. #3	1,625,014	1,791,020	1,990,912
Road & Bridge Pct. #4	1,536,900	1,724,528	2,171,188
Engineering	904,238	982,231	1,094,887
Parks & Recreation	100,175	154,122	220,266
Service Center	1,070,987	1,081,427	1,187,223
Total Maintenance - Equipment & Structures	<u>\$ 11,637,845</u>	<u>\$ 12,622,072</u>	<u>\$ 14,228,284</u>
Capital Outlay	<u>\$ 1,990,672</u>	<u>\$ 1,446,284</u>	<u>\$ 2,280,881</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 725,000
Transfers Out	<u>6,770,896</u>	<u>7,190,464</u>	<u>4,472,191</u>
Total Special Purpose Funding	<u>\$ 6,770,896</u>	<u>\$ 7,190,464</u>	<u>\$ 5,197,191</u>
Total General Fund Expenditures	<u><u>\$ 120,727,104</u></u>	<u><u>\$ 126,938,152</u></u>	<u><u>\$ 137,034,870</u></u>

GENERAL GOVERNMENT

General Government includes the Tax Assessor-Collector, Human Resources, County Auditor, County Clerk, County Judge, Risk Management, County Treasurer, Printing, Purchasing Agent, General Services, Management Information Systems, and Veterans Services.

Tax Assessor Collector – main duties are to assess and collect property taxes; to issue certificates of title and license plates for motor vehicles and trailers. Elected for a four-year term by the voters of the County.

Human Resources – main duties are to provide staff support services for personnel administration. The personnel administration function includes obtaining qualified applicants to fill various job vacancies, maintaining equitable and competitive compensation practices, providing consultation to all departments on personnel related issues, reviewing and/or resolving employee concerns, grievance and appeals, ensuring compliance with federal and state laws, and developing/interpreting policy.

County Auditor – main duties are to act as the chief financial officer of the County; responsible for substantially all County finance and accounting control functions. Such functions include auditing, accounting systems design, financial planning, financial relations, and payroll.

County Clerk – main duties are to serve as clerk for both Commissioners' Court and County Courts; responsible for filing, indexing, and recording all legal instruments affecting real property titles; recording security instruments, births and deaths, and issuing marriage licenses. Elected for a four-year term by the voters of the County.

County Judge – main duties are: presiding officer of the Commissioners' Court; judge of the Probate Court; handles hearings on admittance to state hospital for the mentally ill and mentally challenged; and is head of civil defense and disaster relief. Elected for a four-year term by the voters of the County.

Risk Management – provides staff support services for benefits and risk administration. The benefits function includes administering the health and dental plan for the County, workers' compensation program, safety program, and retirement program.

County Treasurer – duties include receiving all money collected by the County, investing County revenue, paying and applying County funds as directed by the Commissioners' Court, and signing all County checks. Elected for a four-year term by the voters of the County.

Printing – provides support in the printing of all stationery, court dockets, Comprehensive Annual Financial Report, and the Annual Budget of the County.

Purchasing Agent – responsible for the procurement of goods, materials, and services for all departments and offices of the County. The department recommends award of bids to Commissioners' Court and administers bids and various contracts. The Purchasing Agent is also in charge of reviewing all requisitions, making proper buying decisions and processing purchase orders for same.

General Services – provides accounting control for expenditures of the County that are not allocated to specific departments.

Management Information Systems (M.I.S.) – provides all County departments with computer based systems support. This includes analysis of manual and automated procedures and the feasibility of implementing data and word processing systems. M.I.S. is also the interface between departments and users in the operation of systems. The department is responsible for the ongoing evolution of Countywide 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.

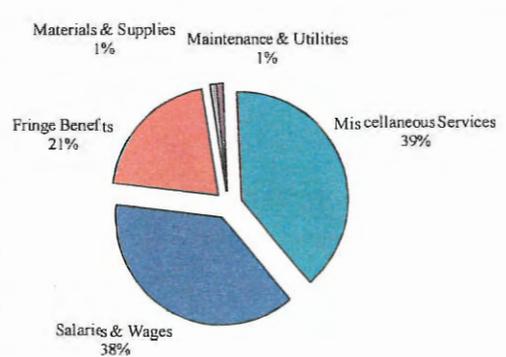
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020
DEPARTMENTS			
Tax Assessor-Collector	\$ 3,853,432	\$ 3,982,022	\$ 4,333,989
Human Resources	435,620	455,453	481,401
County Auditor	1,327,710	1,471,258	1,615,541
County Clerk	2,188,939	2,233,641	2,455,318
County Judge	763,799	882,403	985,072
Risk Management	258,349	267,280	277,738
County Treasurer	388,744	396,852	418,310
Printing	157,016	168,457	180,280
Purchasing Agent	557,558	566,601	605,991
General Services	10,549,605	10,971,473	11,663,648
Management Information Systems	1,857,919	1,926,109	2,095,248
Voters Registration Department	140,954	109,154	197,559
Elections Department	736,862	765,935	916,144
Veterans Services	304,859	308,854	334,591
Total	\$ 23,521,366	\$ 24,505,492	\$ 26,560,830

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 10,081,760
Fringe Benefits	5,475,574
Materials & Supplies	248,185
Maintenance & Utilities	245,328
Miscellaneous Services	10,509,983
Total	\$ 26,560,830



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	-	5	-	-	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	148	-	1	-	2	1	160

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,452,743	\$ 2,504,124	\$ 2,650,259
Fringe Benefits	1,235,782	1,278,561	1,441,705
Materials & Supplies	31,710	42,092	46,800
Maintenance & Utilities	78,874	89,909	107,560
Miscellaneous Services	54,323	67,336	87,665
Total	<u>\$ 3,853,432</u>	<u>\$ 3,982,022</u>	<u>\$ 4,333,989</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 281,718	\$ 293,628	\$ 304,285
Fringe Benefits	122,707	128,088	142,560
Materials & Supplies	2,450	3,052	3,224
Maintenance & Utilities	195	171	1,000
Miscellaneous Services	28,550	30,514	30,332
Total	<u>\$ 435,620</u>	<u>\$ 455,453</u>	<u>\$ 481,401</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 882,837	\$ 970,020	\$ 1,053,015
Fringe Benefits	373,857	429,720	480,426
Materials & Supplies	8,497	7,683	9,600
Maintenance & Utilities	3,211	2,431	3,000
Miscellaneous Services	59,308	61,404	69,500
Total	<u>\$ 1,327,710</u>	<u>\$ 1,471,258</u>	<u>\$ 1,615,541</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,394,698	\$ 1,422,068	\$ 1,543,338
Fringe Benefits	717,302	730,537	831,997
Materials & Supplies	17,551	21,113	20,000
Maintenance & Utilities	16,680	16,576	22,000
Miscellaneous Services	42,708	43,347	37,983
Total	<u>\$ 2,188,939</u>	<u>\$ 2,233,641</u>	<u>\$ 2,455,318</u>
<u>County Judge</u>			
Salaries & Wages	\$ 503,733	\$ 559,365	\$ 601,226
Fringe Benefits	241,738	271,452	300,225
Materials & Supplies	4,656	4,288	10,171
Maintenance & Utilities	450	451	1,150
Miscellaneous Services	13,222	46,847	72,300
Total	<u>\$ 763,799</u>	<u>\$ 882,403</u>	<u>\$ 985,072</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 180,322	\$ 185,640	\$ 190,575
Fringe Benefits	71,745	74,424	79,500
Materials & Supplies	1,199	1,200	1,300
Maintenance & Utilities	1,428	1,884	2,000
Miscellaneous Services	3,655	4,132	4,363
Total	<u>\$ 258,349</u>	<u>\$ 267,280</u>	<u>\$ 277,738</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 244,606	\$ 251,316	\$ 257,759
Fringe Benefits	120,216	119,740	130,698
Materials & Supplies	3,070	3,710	3,650
Maintenance & Utilities	7,643	8,500	12,000
Miscellaneous Services	13,209	13,586	14,203
Total	<u>\$ 388,744</u>	<u>\$ 396,852</u>	<u>\$ 418,310</u>
<u>Printing</u>			
Salaries & Wages	\$ 60,173	\$ 60,876	\$ 64,530
Fringe Benefits	31,768	32,772	35,750
Materials & Supplies	35,685	38,911	40,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	29,390	35,898	40,000
Total	<u>\$ 157,016</u>	<u>\$ 168,457</u>	<u>\$ 180,280</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 351,105	\$ 355,452	\$ 378,859
Fringe Benefits	168,868	170,412	185,324
Materials & Supplies	3,314	2,936	3,150
Maintenance & Utilities	2,193	2,335	1,600
Miscellaneous Services	32,078	35,466	37,058
Total	<u>\$ 557,558</u>	<u>\$ 566,601</u>	<u>\$ 605,991</u>
<u>General Services</u>			
Salaries & Wages	\$ 974,189	\$ 989,516	\$ 1,099,052
Fringe Benefits	1,121,631	869,726	921,216
Materials & Supplies	41,790	45,940	55,000
Maintenance & Utilities	584	-	-
Miscellaneous Services	8,411,411	9,066,291	9,588,380
Total	<u>\$ 10,549,605</u>	<u>\$ 10,971,473</u>	<u>\$ 11,663,648</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,212,182	\$ 1,259,836	\$ 1,354,062
Fringe Benefits	537,189	558,388	624,475
Materials & Supplies	27,108	27,273	30,480
Maintenance & Utilities	61,811	61,681	66,768
Miscellaneous Services	19,629	18,931	19,463
Total	<u>\$ 1,857,919</u>	<u>\$ 1,926,109</u>	<u>\$ 2,095,248</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 57,023	\$ 53,436	\$ 62,213
Fringe Benefits	23,195	27,012	33,254
Materials & Supplies	2,229	5,873	16,500
Maintenance & Utilities	7,995	10,961	17,000
Miscellaneous Services	50,512	11,872	68,592
Total	<u>\$ 140,954</u>	<u>\$ 109,154</u>	<u>\$ 197,559</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Elections Department</u>			
Salaries & Wages	\$ 255,417	\$ 286,827	\$ 323,788
Fringe Benefits	116,243	127,486	145,389
Materials & Supplies	54,886	11,000	7,000
Maintenance & Utilities	14,168	12,939	10,000
Miscellaneous Services	296,148	327,683	429,967
Total	<u>\$ 736,862</u>	<u>\$ 765,935</u>	<u>\$ 916,144</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 186,402	\$ 191,580	\$ 198,799
Fringe Benefits	106,946	104,112	123,055
Materials & Supplies	1,310	1,422	1,310
Maintenance & Utilities	651	1,200	1,250
Miscellaneous Services	9,550	10,540	10,177
Total	<u>\$ 304,859</u>	<u>\$ 308,854</u>	<u>\$ 334,591</u>

JUDICIAL & LAW ENFORCEMENT

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

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

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

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

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

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

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

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

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

Sheriff’s Office – diversified in its responsibilities by statute. The Sheriff provides security for the Courthouse. The Sheriff is responsible for prisoner transportation. Civil Warrants, Writs of Execution, Levies on and Posting of Property, and the sale of Real Property after foreclosure proceedings are functions which most people associate with the Office of the Sheriff. The Sheriff also oversees the following: The **Juvenile Alternative School** is allocated all expenditures associated with the security of the alternative school. This division will be consolidated with the Sheriff’s office effective October 1, 2019. 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.

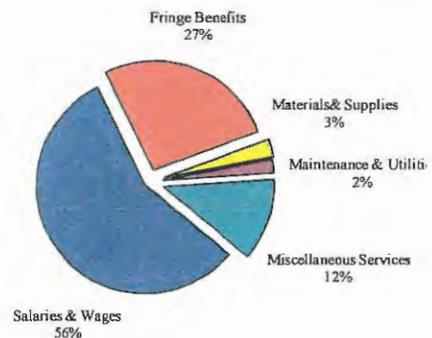
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. 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 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 6,423,335	\$ 6,764,377	\$ 7,268,270
District Clerk	1,957,782	2,017,268	2,120,765
District Courts	4,973,608	5,095,095	5,371,337
Jury	433,981	461,759	665,044
Justice of the Peace	2,403,647	2,540,792	2,805,265
County Courts at Law	1,761,380	1,827,449	1,968,616
Court Master	457,526	511,778	604,015
Dispute Resolution Center	220,647	232,927	276,151
Juvenile Alternative School	413,483	410,547	-
Community Supervision	17,989	12,232	15,540
Sheriff	12,748,223	13,225,176	14,997,810
Crime Laboratory	1,228,044	1,297,334	1,564,556
Jail	26,308,824	28,383,464	30,742,575
Juvenile Probation	1,289,490	1,433,318	1,755,014
Juvenile Detention Home	1,872,623	1,962,116	2,323,910
Constables	2,993,425	3,179,584	3,430,734
County Morgue	810,342	870,123	1,060,000
Total	\$ 66,314,349	\$ 70,225,339	\$ 76,969,602

	<u>APPROVED 2019-2020</u>
Salaries & Wages	\$ 43,503,639
Fringe Benefits	20,501,177
Materials & Supplies	2,027,016
Maintenance & Utilities	1,547,252
Miscellaneous Services	9,390,518
Total	\$ 76,969,602



PERSONNEL SUMMARY

	Clerical,		Law	Labor, Trades	Nursing &	Human &	Other	TOTAL
	Elected	Administrative						
	Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services	Unclassified or Contract	
District Attorney	1	24	-	-	-	-	36	61
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	-	-	-	-	-	-	-	-
Sheriff	1	19	12	-	-	-	104	136
Crime Laboratory	-	-	11	-	-	-	-	11
Jail	-	13	3	8	-	-	237	261
Juvenile Probation	-	3	-	-	-	15	-	18
Juvenile Detention Home	-	-	19	-	-	1	-	20
Constables	6	8	-	-	-	-	14	28
County Morgue	-	-	-	-	-	-	-	-
Total	27	145	45	8	-	19	407	651

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 4,386,370	\$ 4,597,828	\$ 4,847,255
Fringe Benefits	1,862,470	1,955,336	2,189,350
Materials & Supplies	44,333	48,745	53,150
Maintenance & Utilities	10,263	10,478	15,000
Miscellaneous Services	119,899	151,990	163,515
Total	<u>\$ 6,423,335</u>	<u>\$ 6,764,377</u>	<u>\$ 7,268,270</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,273,645	\$ 1,311,216	\$ 1,363,842
Fringe Benefits	613,952	646,224	693,205
Materials & Supplies	28,495	29,719	29,950
Maintenance & Utilities	30,227	18,200	18,725
Miscellaneous Services	11,463	11,909	15,043
Total	<u>\$ 1,957,782</u>	<u>\$ 2,017,268</u>	<u>\$ 2,120,765</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 485,456	\$ 499,260	\$ 520,150
Fringe Benefits	212,436	222,048	254,923
Materials & Supplies	2,907	3,565	4,961
Maintenance & Utilities	789	482	1,200
Miscellaneous Services	754,168	776,261	798,845
Total	<u>\$ 1,455,756</u>	<u>\$ 1,501,616</u>	<u>\$ 1,580,079</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 192,242	\$ 184,488	\$ 212,940
Fringe Benefits	76,411	77,032	100,217
Materials & Supplies	1,454	2,618	3,500
Maintenance & Utilities	42	100	150
Miscellaneous Services	4,638	4,889	6,375
Total	<u>\$ 274,787</u>	<u>\$ 269,127</u>	<u>\$ 323,182</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 201,031	\$ 206,116	\$ 215,491
Fringe Benefits	93,638	98,861	115,584
Materials & Supplies	690	1,347	4,500
Maintenance & Utilities	168	174	500
Miscellaneous Services	4,616	4,222	5,771
Total	<u>\$ 300,143</u>	<u>\$ 310,720</u>	<u>\$ 341,846</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 194,741	\$ 201,948	\$ 207,014
Fringe Benefits	91,262	95,652	116,561
Materials & Supplies	470	715	1,500
Maintenance & Utilities	135	119	500
Miscellaneous Services	3,925	4,335	6,352
Total	<u>\$ 290,533</u>	<u>\$ 302,769</u>	<u>\$ 331,927</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 198,539	\$ 204,228	\$ 213,163
Fringe Benefits	75,487	78,676	105,902
Materials & Supplies	816	1,819	2,000
Maintenance & Utilities	118	65	300
Miscellaneous Services	5,221	4,756	6,333
Total	<u>\$ 280,181</u>	<u>\$ 289,544</u>	<u>\$ 327,698</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 203,146	\$ 210,984	\$ 225,117
Fringe Benefits	96,499	100,380	109,215
Materials & Supplies	3,385	4,260	6,600
Maintenance & Utilities	2,958	2,781	7,500
Miscellaneous Services	895,157	884,568	834,075
Total	<u>\$ 1,201,145</u>	<u>\$ 1,202,973</u>	<u>\$ 1,182,507</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 162,104	\$ 165,204	\$ 171,532
Fringe Benefits	75,466	77,652	83,198
Materials & Supplies	1,497	897	1,750
Maintenance & Utilities	32	41	250
Miscellaneous Services	184,738	196,714	187,375
Total	<u>\$ 423,837</u>	<u>\$ 440,508</u>	<u>\$ 444,105</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 365,343	\$ 375,504	\$ 392,523
Fringe Benefits	145,197	150,516	191,380
Materials & Supplies	2,065	2,157	2,615
Maintenance & Utilities	29	79	650
Miscellaneous Services	234,592	249,582	252,825
Total	<u>\$ 747,226</u>	<u>\$ 777,838</u>	<u>\$ 839,993</u>
<u>Jury</u>			
Salaries & Wages	\$ 137,263	\$ 141,300	\$ 145,062
Fringe Benefits	60,673	62,856	66,982
Materials & Supplies	7,480	10,294	13,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	228,565	247,309	440,000
Total	<u>\$ 433,981</u>	<u>\$ 461,759</u>	<u>\$ 665,044</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 242,716	\$ 254,848	\$ 266,965
Fringe Benefits	119,633	126,076	135,447
Materials & Supplies	1,532	2,055	2,325
Maintenance & Utilities	1,973	2,038	2,500
Miscellaneous Services	3,039	4,985	5,980
Total	<u>\$ 368,893</u>	<u>\$ 390,002</u>	<u>\$ 413,217</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 224,435	\$ 247,836	\$ 261,927
Fringe Benefits	111,933	117,808	133,081
Materials & Supplies	2,106	3,991	3,100
Maintenance & Utilities	1,150	1,451	2,400
Miscellaneous Services	4,614	8,068	5,818
Total	<u>\$ 344,238</u>	<u>\$ 379,154</u>	<u>\$ 406,326</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 193,774	\$ 200,142	\$ 241,218
Fringe Benefits	87,172	89,032	118,430
Materials & Supplies	2,949	2,611	3,050
Maintenance & Utilities	1,730	1,800	2,000
Miscellaneous Services	2,205	2,587	3,900
Total	<u>\$ 287,830</u>	<u>\$ 296,172</u>	<u>\$ 368,598</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 230,040	\$ 240,396	\$ 262,768
Fringe Benefits	114,031	120,084	131,434
Materials & Supplies	2,198	2,180	2,600
Maintenance & Utilities	2,738	3,619	3,000
Miscellaneous Services	5,819	5,499	5,604
Total	<u>\$ 354,826</u>	<u>\$ 371,778</u>	<u>\$ 405,406</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 233,614	\$ 249,516	\$ 263,549
Fringe Benefits	116,115	122,388	131,678
Materials & Supplies	8,460	6,125	4,500
Maintenance & Utilities	1,779	1,782	3,100
Miscellaneous Services	4,330	3,670	6,278
Total	<u>\$ 364,298</u>	<u>\$ 383,481</u>	<u>\$ 409,105</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 228,288	\$ 244,092	\$ 263,671
Fringe Benefits	106,204	114,552	124,569
Materials & Supplies	5,231	4,736	4,834
Maintenance & Utilities	4,142	4,219	6,460
Miscellaneous Services	2,044	4,964	5,290
Total	<u>\$ 345,909</u>	<u>\$ 372,563</u>	<u>\$ 404,824</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 224,084	\$ 230,400	\$ 264,252
Fringe Benefits	101,776	105,372	119,100
Materials & Supplies	5,960	5,445	6,664
Maintenance & Utilities	1,338	1,411	2,000
Miscellaneous Services	4,495	5,014	5,773
Total	<u>\$ 337,653</u>	<u>\$ 347,642</u>	<u>\$ 397,789</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 330,232	\$ 336,396	\$ 361,090
Fringe Benefits	136,077	141,072	157,386
Materials & Supplies	1,114	1,003	2,000
Maintenance & Utilities	92	106	500
Miscellaneous Services	9,820	10,140	10,075
Total	<u>\$ 477,335</u>	<u>\$ 488,717</u>	<u>\$ 531,051</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 375,275	\$ 379,164	\$ 390,373
Fringe Benefits	141,249	143,268	160,472
Materials & Supplies	1,800	1,645	4,300
Maintenance & Utilities	214	318	1,750
Miscellaneous Services	52,510	63,051	85,483
Total	<u>\$ 571,048</u>	<u>\$ 587,446</u>	<u>\$ 642,378</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 458,465	\$ 471,096	\$ 500,853
Fringe Benefits	188,430	195,288	214,570
Materials & Supplies	2,644	3,117	4,250
Maintenance & Utilities	319	357	1,750
Miscellaneous Services	63,139	81,428	73,764
Total	<u>\$ 712,997</u>	<u>\$ 751,286</u>	<u>\$ 795,187</u>
<u>Court Master</u>			
Salaries & Wages	\$ 231,667	\$ 238,488	\$ 245,563
Fringe Benefits	115,223	119,184	121,609
Materials & Supplies	1,751	3,594	4,500
Maintenance & Utilities	81	74	650
Miscellaneous Services	108,804	150,438	231,693
Total	<u>\$ 457,526</u>	<u>\$ 511,778</u>	<u>\$ 604,015</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 150,068	\$ 154,704	\$ 171,664
Fringe Benefits	48,833	57,252	81,016
Materials & Supplies	2,428	2,891	1,185
Maintenance & Utilities	381	326	1,000
Miscellaneous Services	18,937	17,754	21,286
Total	<u>\$ 220,647</u>	<u>\$ 232,927</u>	<u>\$ 276,151</u>
<u>Juvenile Alternative School</u>			
Salaries & Wages	\$ 285,469	\$ 282,560	\$ -
Fringe Benefits	122,527	123,285	-
Materials & Supplies	3,999	3,999	-
Maintenance & Utilities	1,488	703	-
Miscellaneous Services	-	-	-
Total	<u>\$ 413,483</u>	<u>\$ 410,547</u>	<u>\$ -</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	13,697	7,940	10,248
Maintenance & Utilities	-	-	1,000
Miscellaneous Services	4,292	4,292	4,292
Total	<u>\$ 17,989</u>	<u>\$ 12,232</u>	<u>\$ 15,540</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 8,521,045	\$ 8,766,032	\$ 9,772,585
Fringe Benefits	3,715,950	3,901,818	4,601,213
Materials & Supplies	167,515	186,255	192,195
Maintenance & Utilities	110,530	112,815	112,900
Miscellaneous Services	233,183	258,256	318,917
Total	<u>\$ 12,748,223</u>	<u>\$ 13,225,176</u>	<u>\$ 14,997,810</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 767,403	\$ 825,752	\$ 986,635
Fringe Benefits	304,017	326,976	408,441
Materials & Supplies	55,029	57,374	61,600
Maintenance & Utilities	6,004	5,493	8,000
Miscellaneous Services	95,591	81,739	99,880
Total	<u>\$ 1,228,044</u>	<u>\$ 1,297,334</u>	<u>\$ 1,564,556</u>
<u>Jail</u>			
Salaries & Wages	\$ 13,855,280	\$ 14,592,814	\$ 16,059,187
Fringe Benefits	6,360,090	6,642,241	7,625,988
Materials & Supplies	1,204,095	1,340,525	1,424,000
Maintenance & Utilities	1,092,559	1,083,980	1,147,900
Miscellaneous Services	3,796,800	4,723,904	4,485,500
Total	<u>\$ 26,308,824</u>	<u>\$ 28,383,464</u>	<u>\$ 30,742,575</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 802,699	\$ 889,396	\$ 1,101,962
Fringe Benefits	419,122	455,344	544,554
Materials & Supplies	9,256	8,442	10,414
Maintenance & Utilities	4,044	3,091	4,267
Miscellaneous Services	54,369	77,045	93,817
Total	<u>\$ 1,289,490</u>	<u>\$ 1,433,318</u>	<u>\$ 1,755,014</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,046,146	\$ 1,074,928	\$ 1,308,922
Fringe Benefits	488,325	493,843	622,437
Materials & Supplies	101,707	122,966	114,941
Maintenance & Utilities	180,544	182,474	179,200
Miscellaneous Services	55,901	87,905	98,410
Total	<u>\$ 1,872,623</u>	<u>\$ 1,962,116</u>	<u>\$ 2,323,910</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 465,540	\$ 521,652	\$ 541,259
Fringe Benefits	213,116	220,380	244,977
Materials & Supplies	20,801	27,575	12,698
Maintenance & Utilities	3,344	2,967	3,500
Miscellaneous Services	17,488	17,108	17,553
Total	<u>\$ 720,289</u>	<u>\$ 789,682</u>	<u>\$ 819,987</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 300,543	\$ 300,480	\$ 332,074
Fringe Benefits	132,107	134,352	150,169
Materials & Supplies	4,371	12,085	5,400
Maintenance & Utilities	554	555	600
Miscellaneous Services	6,361	7,263	9,242
Total	<u>\$ 443,936</u>	<u>\$ 454,735</u>	<u>\$ 497,485</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 290,450	\$ 297,384	\$ 325,237
Fringe Benefits	119,849	126,516	155,407
Materials & Supplies	6,611	5,549	6,068
Maintenance & Utilities	863	869	1,500
Miscellaneous Services	6,865	6,851	8,736
Total	<u>\$ 424,638</u>	<u>\$ 437,169</u>	<u>\$ 496,948</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 355,129	\$ 397,112	\$ 401,411
Fringe Benefits	154,210	168,460	177,882
Materials & Supplies	9,673	6,247	11,118
Maintenance & Utilities	1,916	1,549	2,500
Miscellaneous Services	9,214	10,164	11,949
Total	<u>\$ 530,142</u>	<u>\$ 583,532</u>	<u>\$ 604,860</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 302,539	\$ 320,028	\$ 336,502
Fringe Benefits	120,368	122,808	163,726
Materials & Supplies	3,250	3,974	5,000
Maintenance & Utilities	841	898	1,200
Miscellaneous Services	3,816	3,703	4,669
Total	<u>\$ 430,814</u>	<u>\$ 451,411</u>	<u>\$ 511,097</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 305,074	\$ 311,232	\$ 329,883
Fringe Benefits	127,280	138,924	151,074
Materials & Supplies	3,466	4,833	6,500
Maintenance & Utilities	695	1,046	2,800
Miscellaneous Services	7,091	7,020	10,100
Total	<u>\$ 443,606</u>	<u>\$ 463,055</u>	<u>\$ 500,357</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	8,210	10,123	10,000
Miscellaneous Services	802,132	860,000	1,050,000
Total	<u>\$ 810,342</u>	<u>\$ 870,123</u>	<u>\$ 1,060,000</u>

EDUCATION & RECREATION

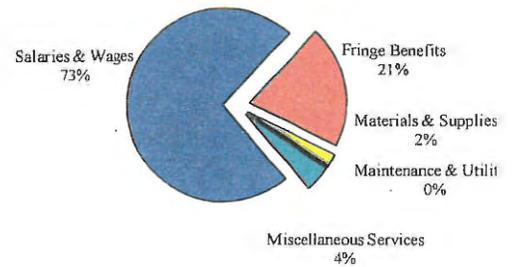
Education and Recreation includes the Agricultural Extension Service of the County.

Agricultural Extension Service – County shares cost with Texas A&M University System to provide expert advice, assistance and training for a wide range of subjects under the four 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 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 316,509	\$ 342,074	\$ 438,659
Total	\$ <u>316,509</u>	\$ <u>342,074</u>	\$ <u>438,659</u>

	<u>APPROVED 2019-2020</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 319,792
Fringe Benefits	89,790
Materials & Supplies	9,274
Maintenance & Utilities	500
Miscellaneous Services	<u>19,303</u>
Total	\$ <u>438,659</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 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 228,578	\$ 264,172	\$ 319,792
Fringe Benefits	67,071	58,340	89,790
Materials & Supplies	6,693	6,158	9,274
Maintenance & Utilities	120	95	500
Miscellaneous Services	14,047	13,309	19,303
Total	<u>\$ 316,509</u>	<u>\$ 342,074</u>	<u>\$ 438,659</u>

HEALTH & WELFARE

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

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

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

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

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

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

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

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

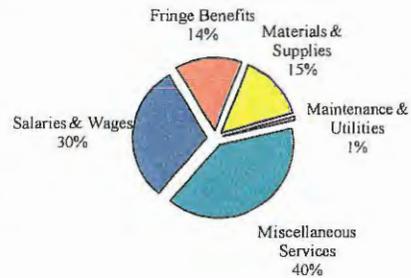
Tobacco Settlement – represents expenditures for special indigent health related services using tobacco settlement proceeds.

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 1,201,144	\$ 1,291,579	\$ 1,445,945
Health & Welfare Unit 2	1,158,066	1,199,507	1,383,537
Nurse Practitioner	304,306	319,792	336,782
Child Welfare	102,579	119,487	120,000
Environmental Control	380,626	394,577	433,004
Indigent Medical Service	4,689,571	4,831,314	4,940,346
Mosquito Control	2,020,783	2,106,289	2,294,719
Emergency Management	218,392	193,882	255,090
Tobacco Settlement	100,000	150,000	150,000
Total	\$ 10,175,467	\$ 10,606,427	\$ 11,359,423

APPROPRIATIONS CATEGORY

	<u>APPROVED 2019-2020</u>
Salaries & Wages	\$ 3,444,103
Fringe Benefits	1,614,257
Materials & Supplies	1,692,338
Maintenance & Utilities	94,924
Miscellaneous Services	4,513,801
Total	\$ 11,359,423



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	3	-	1	5	4	-	13
Health & Welfare Unit 2	-	4	-	1	3	4	-	12
Nurse Practitioner	-	-	-	-	3	-	-	3
Environmental Control	-	2	-	-	3	-	-	5
Indigent Medical Services	-	-	-	-	1	-	-	1
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	-	10	1	15	15	8	1	50

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 659,352	\$ 687,036	\$ 777,034
Fringe Benefits	281,111	293,454	346,428
Materials & Supplies	16,323	20,479	23,373
Maintenance & Utilities	3,787	3,833	5,960
Miscellaneous Services	240,571	286,777	293,150
Total	<u>\$ 1,201,144</u>	<u>\$ 1,291,579</u>	<u>\$ 1,445,945</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 649,270	\$ 664,788	\$ 747,773
Fringe Benefits	306,471	323,646	392,372
Materials & Supplies	15,393	18,094	19,540
Maintenance & Utilities	2,638	2,694	6,169
Miscellaneous Services	184,294	190,285	217,683
Total	<u>\$ 1,158,066</u>	<u>\$ 1,199,507</u>	<u>\$ 1,383,537</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 192,725	\$ 198,696	\$ 204,302
Fringe Benefits	80,343	83,328	88,936
Materials & Supplies	12,200	18,241	23,012
Maintenance & Utilities	-	175	350
Miscellaneous Services	19,038	19,352	20,182
Total	<u>\$ 304,306</u>	<u>\$ 319,792</u>	<u>\$ 336,782</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	102,579	119,487	120,000
Total	<u>\$ 102,579</u>	<u>\$ 119,487</u>	<u>\$ 120,000</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 235,482	\$ 244,164	\$ 266,498
Fringe Benefits	131,821	136,584	149,570
Materials & Supplies	2,335	1,988	2,850
Maintenance & Utilities	2,325	2,361	2,595
Miscellaneous Services	8,663	9,480	11,491
Total	<u>\$ 380,626</u>	<u>\$ 394,577</u>	<u>\$ 433,004</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 262,590	\$ 269,328	\$ 308,363
Fringe Benefits	83,375	86,220	101,164
Materials & Supplies	681,780	806,500	862,463
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,661,826	3,669,266	3,668,356
Total	<u>\$ 4,689,571</u>	<u>\$ 4,831,314</u>	<u>\$ 4,940,346</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 800,155	\$ 854,990	\$ 965,581
Fringe Benefits	377,158	384,374	456,099
Materials & Supplies	776,195	783,358	760,800
Maintenance & Utilities	43,872	55,763	79,650
Miscellaneous Services	23,403	27,804	32,589
Total	<u>\$ 2,020,783</u>	<u>\$ 2,106,289</u>	<u>\$ 2,294,719</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 161,875	\$ 151,212	\$ 174,552
Fringe Benefits	56,249	42,420	79,688
Materials & Supplies	-	-	300
Maintenance & Utilities	18	-	200
Miscellaneous Services	250	250	350
Total	<u>\$ 218,392</u>	<u>\$ 193,882</u>	<u>\$ 255,090</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	100,000	150,000	150,000
Total	<u>\$ 100,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

MAINTENANCE – EQUIPMENT & STRUCTURES

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

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

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

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

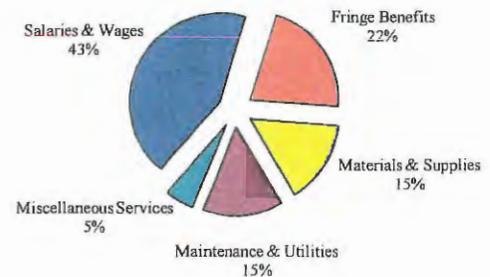
Parks and Recreation – represents expenditures associated with maintenance of the County parks, boat ramps, and beach cleaning.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
DEPARTMENTS			
Courthouse & Annexes	\$ 2,621,394	\$ 2,665,310	\$ 2,956,870
Port Arthur Buildings	665,677	780,285	857,527
Mid-County Buildings	181,929	216,207	253,639
Road & Bridge Pct. #1	1,310,271	1,427,405	1,575,832
Road & Bridge Pct. #2	1,621,260	1,799,537	1,919,940
Road & Bridge Pct. #3	1,625,014	1,791,020	1,990,912
Road & Bridge Pct. #4	1,536,900	1,724,528	2,171,188
Engineering	904,238	982,231	1,094,887
Parks & Recreation	100,175	154,122	220,266
Service Center	1,070,987	1,081,427	1,187,223
Total	\$ 11,637,845	\$ 12,622,072	\$ 14,228,284

	<u>APPROVED 2019-2020</u>
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 6,179,956
Fringe Benefits	3,075,918
Materials & Supplies	2,170,195
Maintenance & Utilities	2,059,160
Miscellaneous Services	743,055
Total	\$ 14,228,284



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	-	6	-	-	-	7
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	1	-	11	-	-	-	13
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	14	-	-	-	16
Road & Bridge Pct. #4	1	2	-	14	-	-	1	18
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
Total	4	10	-	84	-	-	1	99

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 606,081	\$ 611,856	\$ 766,134
Fringe Benefits	307,425	313,480	392,850
Materials & Supplies	82,222	76,747	90,500
Maintenance & Utilities	1,284,511	1,280,227	1,307,240
Miscellaneous Services	341,155	383,000	400,146
Total	<u>\$ 2,621,394</u>	<u>\$ 2,665,310</u>	<u>\$ 2,956,870</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 319,590	\$ 339,708	\$ 383,525
Fringe Benefits	155,928	164,268	183,887
Materials & Supplies	15,396	23,928	23,750
Maintenance & Utilities	132,720	140,645	147,865
Miscellaneous Services	42,043	111,736	118,500
Total	<u>\$ 665,677</u>	<u>\$ 780,285</u>	<u>\$ 857,527</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 65,111	\$ 68,552	\$ 79,578
Fringe Benefits	29,101	36,200	41,021
Materials & Supplies	2,866	3,520	3,900
Maintenance & Utilities	57,871	55,371	71,300
Miscellaneous Services	26,980	52,564	57,840
Total	<u>\$ 181,929</u>	<u>\$ 216,207</u>	<u>\$ 253,639</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 708,477	\$ 760,712	\$ 827,499
Fringe Benefits	345,126	378,300	419,933
Materials & Supplies	192,055	221,107	255,200
Maintenance & Utilities	54,678	55,703	58,500
Miscellaneous Services	9,935	11,583	14,700
Total	<u>\$ 1,310,271</u>	<u>\$ 1,427,405</u>	<u>\$ 1,575,832</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 911,032	\$ 972,094	\$ 1,004,030
Fringe Benefits	453,156	483,624	523,955
Materials & Supplies	198,078	281,953	298,505
Maintenance & Utilities	50,920	50,841	73,450
Miscellaneous Services	8,074	11,025	20,000
Total	<u>\$ 1,621,260</u>	<u>\$ 1,799,537</u>	<u>\$ 1,919,940</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 814,597	\$ 884,556	\$ 983,950
Fringe Benefits	416,291	453,184	508,202
Materials & Supplies	304,849	354,680	389,050
Maintenance & Utilities	81,334	86,295	92,210
Miscellaneous Services	7,943	12,305	17,500
Total	<u>\$ 1,625,014</u>	<u>\$ 1,791,020</u>	<u>\$ 1,990,912</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 860,286	\$ 858,216	\$ 1,127,479
Fringe Benefits	409,079	403,868	541,684
Materials & Supplies	103,726	268,869	374,350
Maintenance & Utilities	130,089	141,964	87,125
Miscellaneous Services	33,720	51,611	40,550
Total	<u>\$ 1,536,900</u>	<u>\$ 1,724,528</u>	<u>\$ 2,171,188</u>
<u>Engineering</u>			
Salaries & Wages	\$ 613,073	\$ 660,096	\$ 714,554
Fringe Benefits	259,151	287,352	328,548
Materials & Supplies	14,322	18,175	27,190
Maintenance & Utilities	586	1,075	1,100
Miscellaneous Services	17,106	15,533	23,495
Total	<u>\$ 904,238</u>	<u>\$ 982,231</u>	<u>\$ 1,094,887</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 26,260	\$ 39,492	\$ 42,376
Fringe Benefits	3,449	7,884	11,666
Materials & Supplies	31,077	40,309	72,750
Maintenance & Utilities	28,373	36,229	55,150
Miscellaneous Services	11,016	30,208	38,324
Total	<u>\$ 100,175</u>	<u>\$ 154,122</u>	<u>\$ 220,266</u>
<u>Service Center</u>			
Salaries & Wages	\$ 214,472	\$ 214,704	\$ 250,831
Fringe Benefits	98,745	101,956	124,172
Materials & Supplies	617,714	614,066	635,000
Maintenance & Utilities	130,821	142,147	165,220
Miscellaneous Services	9,235	8,554	12,000
Total	<u>\$ 1,070,987</u>	<u>\$ 1,081,427</u>	<u>\$ 1,187,223</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

<u>DEPARTMENTS</u>	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
Tax Assessor-Collector	\$ -	\$ 2,453	\$ -
Human Resources	-	-	-
County Auditor	4,223	4,500	4,500
County Clerk	26,195	50,000	25,000
County Judge	-	-	-
Risk Management	-	-	-
County Treasurer	-	-	-
Printing	-	-	-
Purchasing Agent	-	-	-
General Services	-	-	-
Management Information Systems	186,258	247,107	238,736
Voters Registration Department	-	-	-
Elections Department	-	-	20,284
Veterans Services	-	-	-
District Attorney	72,622	81,416	20,200
District Clerk	612	-	-
District Courts	2,933	20,581	-
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	-	-	4,500
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Juvenile Alternative School	-	-	-
Community Supervision	-	-	-
Sheriff	338,194	13,500	327,130
Crime Laboratory	24,626	-	-
Jail	304,359	7,200	298,126
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	156,425	5,020	80,369
County Morgue	-	-	-
Agricultural Extension Service	2,000	1,700	1,800
Health & Welfare Unit 1	-	25,526	7,908
Health & Welfare Unit 2	-	-	7,908
Nurse Practitioner	-	-	-
Environmental Control	18,727	-	-
Indigent Medical Services	-	-	-
Emergency Management	-	-	-
Mosquito Control	-	-	-
Courthouse & Annexes	125,436	93,778	52,353
Port Arthur Buildings	17,499	-	55,955
Mid-County Buildings	5,100	4,950	16,223
Road & Bridge Pct. #1	299,578	427,626	80,000
Road & Bridge Pct. #2	239,877	363,071	301,105
Road & Bridge Pct. #3	107,051	78,769	320,500
Road & Bridge Pct. #4	1,465	-	354,000
Engineering	-	1,005	-
Parks & Recreation	-	-	-
Service Center	57,492	18,082	64,284
Total Capital Outlay	\$ 1,990,672	\$ 1,446,284	\$ 2,280,881

**CAPITAL OUTLAY
DIVISION SUMMARY**

County Auditor

120-1013-415-60-02	1 - DESKTOP COMPUTER	\$ 1,500	
120-1013-415-60-02	2 - LAPTOP	3,000	
			\$ 4,500

County Clerk

120-1014-415-60-01	RESTORATION OF PLATS - FINAL ALLOCATION	25,000	25,000
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Management Information Systems

120-1025-415-60-02	1 - DELL POWEREDGE R630 SERVER - REPLACE	11,500	
120-1025-415-60-02	2 - DELL POWEREDGE R330 SERVERS - REPLACE	14,400	
120-1025-415-60-02	2 - DELL STORAGE SERVER (SAN) - REPLACE	42,000	
120-1025-415-60-02	BARRACUDA BACKUP APPLIANCE - CLOUD STORAGE - NEW	19,810	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (JAIL)-UP BANDWIDTH	21,000	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (PA COURTHOUSE)-UP BANDWIDTH	4,008	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (H&W II) - UP BANDWIDTH	5,500	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (JUV PA) - UP BANDWIDTH	2,435	
120-1025-415-60-02	ALCATEL 10 GB SWITCH (ADULT PROB) - UP BANDWIDTH	8,016	
120-1025-415-60-02	SAN SUPPORT/MAINTENANCE - RENEWAL	2,800	
120-1025-415-60-02	LAPTOP - HIGH END - REPLACE FOR ROUTER/SWITCH	2,245	
120-1025-415-60-02	4 - HIGH END COMPUTERS	9,600	
120-1025-415-60-02	WIRELESS ACCESS POINTS - NEW - INCREASE NETWORK	2,000	
120-1025-415-60-02	CISCO VOIP SWITCH - REPLACE	6,650	
120-1025-415-60-02	BATTERIES FOR HIGH END UPS FOR THE PHONE SYSTEM	1,600	
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	750	
120-1025-415-60-53	WATCHGUARD FIREWALL SW SUITE - RENEW	11,300	
120-1025-415-60-53	NORTON ANTIVIRUS - 1000 USERS - RENEW	17,600	
120-1025-415-60-53	BARRICUDA - BACKUP SERVERS - RENEW	10,100	
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	2,400	
120-1025-415-60-53	PEERNET TIFF IMAGE PRINTER SOFTWARE - SERVER-RENEW	850	
120-1025-415-60-53	VMWARE VSPHERE ENTERPRISE LICENSES - 4 - 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	770	
120-1025-415-60-53	MS VISUAL STUDIO - VB.NET - RENEW	1,400	
120-1025-415-60-53	SOLAR WINDS - RENEW	902	
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	3,000	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	2,500	
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE - 2- 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	WINDOWS10 UPGRADE SOFTWARE - UPGRADE WINDOWS 7 AND XP OS - NEW	3,025	
120-1025-415-60-53	BACKUP EXEC - BACKUP FOR PHONE SYSTEM - RENEW	1,400	
120-1025-415-60-53	VIRTUAL STUDIO PRO - DEVELOPMENT FOR VB.NET - RENEW	1,900	
			238,736

Elections Department

120-1034-414-60-07	1 - FORD ESCAPE	20,284	20,284
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District Attorney

120-2030-412-60-02	6 - DESKTOP COMPUTERS	6,700	
120-2030-412-60-02	1 - LAPTOP	1,550	
120-2030-412-60-02	1 - SERVER FOR MORTON ACT COMPLIANCE	11,950	
			20,200

County Court at Law #2

120-2052-412-60-02	3 - DESKTOP COMPUTERS	4,500	4,500
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**CAPITAL OUTLAY
DIVISION SUMMARY**

Sheriff's Office

120-3059-421-60-02	1 - DESKTOP COMPUTER	1,500	
120-3059-421-60-02	8 - LAPTOP INCLUDING SOFTWARE AND DOCKING STATION	18,910	
120-3059-421-60-02	4 - MONITOR	720	
120-3059-421-60-07	2 - F-150 TRUCK	71,000	
120-3059-421-60-07	1 - F-350 TRUCK - LIVESTOCK	35,500	
120-3059-421-60-07	4 - INTERDICTION POLICE UNIT VEHICLE	142,000	
120-3059-421-60-07	EQUIPMENT TO OUTFIT UNITS	12,500	
120-3059-421-60-18	ENGINEER INPECTION INCLUDING TRAVEL TO TULSA, OK	30,000	
120-3059-421-60-18	COBAN IN-CAR CPU MONITOR CAMERA/REPAIR	15,000	
			327,130

Jail

120-3062-423-60-02	4 - DESKTOP COMPUTERS	6,000	
120-3062-423-60-13	1 - REPLACEMENT OF 90 TON CHILLER	97,065	
120-3062-423-60-13	2 - REPLACEMENT AIR HANDLER UNIT - J DORM	65,400	
120-3062-423-60-14	REPLACE 10 - PF-1 FAN AND 2 - PF-2 FAN IN THE N DORM	45,700	
120-3062-423-60-18	ENGINEER INPECTION INCLUDING TRAVEL TO TULSA, OK	30,000	
120-3062-423-60-18	4 - WASHING MACHINES & DRYERS	53,961	
			298,126

Constable Pct 4

120-3068-425-60-07	1 - POLICE PACKAGE VEHICLE INCLUDING ALL EQUIPMENT	38,000	
			38,000

Constable Pct. 6

120-3070-425-60-07	1 - POLICE PACKAGE VEHICLE	35,789	
120-3070-425-60-07	EQUIPMENT FOR VEHICLE	5,030	
120-3070-425-60-07	MARKINGS FOR VEHICLE	1,550	
			42,369

Agriculture Extension Services

120-4071-461-60-02	3 - COMPUTERS - COST SHARE	1,800	
			1,800

Health & Welfare I

120-5074-441-60-07	ADDITIONAL LIFT KIT FOR HANDICAP CLIENTS FOR MOBILE UNIT	7,908	
			7,908

Health & Welfare II

120-5075-441-60-07	ADDITIONAL LIFT KIT FOR HANDICAP CLIENTS FOR MOBILE UNIT	7,908	
			7,908

Courthouse & Annexes

120-6083-416-60-03	TRIM 120 TREES AROUND COURTHOUSE COMPLEX	20,500	
120-6083-416-60-03	PAINT EXTERIOR OF ANNEX IV	31,853	
			52,353

Port Arthur Buildings

120-6084-416-60-07	2 - FORD F-150 TRUCK	55,955	
			55,955

Mid-County Buildings

120-6085-416-60-14	GENERATOR SWITCH GEAR FOR JP 4 & CONSTABLE PCT 4 BUILDING	16,223	
			16,223

Road & Bridge Pct. #1

111-0109-431-60-42	1 - F-750 DUMP TRUCK	80,000	
			80,000

Road & Bridge Pct. #2

112-0209-431-60-11	1 - MOTOR GRADER	235,500	
112-0209-431-60-42	1 - F-750 REGULAR CAB DIESEL 300 HP TRUCK	65,605	
			301,105

**CAPITAL OUTLAY
DIVISION SUMMARY**

Road & Bridge Pct. #3

113-0308-431-60-14	EXPANSION OF PCT 3 COUNTY BARN - 1440 SQ FT	70,000	
113-0308-431-60-24	2- 10,000 GALLON VERTICAL STORAGE TANK	200,000	
113-0309-431-60-02	1 - DESKTOP COMPUTER	1,500	
113-0309-431-60-11	1 - GRAPPLE FOR GRADALL	11,000	
113-0309-431-60-42	1 - HAUL TRAILER 5TH WHEEL DROP DECK	38,000	
			320,500

Road & Bridge Pct. #4

114-0409-431-60-11	1 - MOTOR GRADER WITH CAB	200,000	
114-0409-431-60-11	2 - UTILITY TRACTOR WITH FLEX WING ROTARY CUTTER	154,000	
			354,000

Service Center

120-8095-417-60-07	2 - FORD EXPLORER	64,284	
			64,284

Total Capital Outlay \$ 2,280,881

SPECIAL PURPOSE FUNDING

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

**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 725,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 725,000</u>
Transfers Out			
General Fund	\$ <u> 6,770,896</u>	\$ <u> 7,190,464</u>	\$ <u> 4,472,191</u>
Total Transfers Out	\$ <u> 6,770,896</u>	\$ <u> 7,190,464</u>	\$ <u> 4,472,191</u>

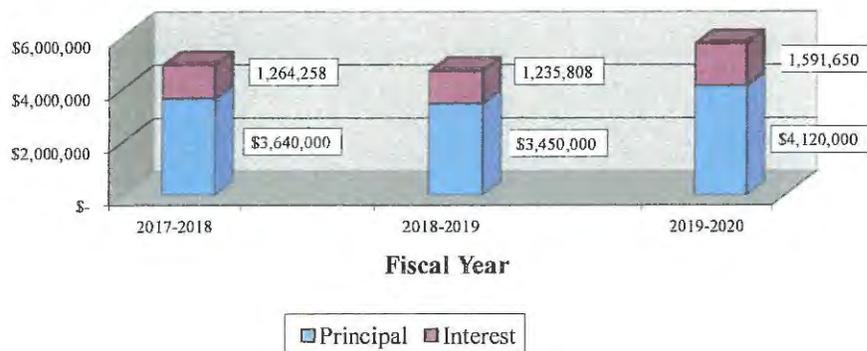


DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
REVENUES			
Property Taxes	\$ 4,787,447	\$ 4,520,438	\$ 5,626,629
Interest	17,909	32,256	34,000
Total Revenues	<u>\$ 4,805,356</u>	<u>\$ 4,552,694</u>	<u>\$ 5,660,629</u>
OTHER SOURCES			
Transfers In	\$ 9,658	\$ 77,808	\$ -
Total Other Sources	<u>\$ 9,658</u>	<u>\$ 77,808</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 4,815,014</u>	<u>\$ 4,630,502</u>	<u>\$ 5,660,629</u>
EXPENDITURES			
Principal Payments	\$ 3,640,000	\$ 3,450,000	\$ 4,120,000
Interest Payments	1,264,258	1,235,808	1,591,650
Transaction Fees	4,965	3,065	8,000
Total Expenditures	<u>\$ 4,909,223</u>	<u>\$ 4,688,873</u>	<u>\$ 5,719,650</u>
OTHER USES			
Transfers Out	\$ 9,658	\$ -	\$ -
Total Other Uses	<u>\$ 9,658</u>	<u>\$ -</u>	<u>\$ -</u>
Total Appropriations	<u>\$ 4,918,881</u>	<u>\$ 4,688,873</u>	<u>\$ 5,719,650</u>
BEGINNING FUND BALANCE	<u>\$ 675,704</u>	<u>\$ 571,837</u>	<u>\$ 513,466</u>
ENDING FUND BALANCE	<u>\$ 571,837</u>	<u>\$ 513,466</u>	<u>\$ 454,445</u>
RESERVED FOR DEBT SERVICE	<u>\$ 571,837</u>	<u>\$ 513,466</u>	<u>\$ 454,445</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>
2020	\$ 4,120,000	\$ 1,591,650	\$ 5,711,650
2021	4,270,000	1,404,350	5,674,350
2022	4,515,000	1,190,850	5,705,850
2023	4,745,000	965,100	5,710,100
2024	4,930,000	727,850	5,657,850
2025	5,100,000	567,850	5,667,850
2026	665,000	402,150	1,067,150
2027	700,000	368,900	1,068,900
2028	735,000	333,900	1,068,900
2029	775,000	297,150	1,072,150
2030	795,000	273,900	1,068,900
2031	820,000	250,050	1,070,050
2032	845,000	225,450	1,070,450
2033	870,000	200,100	1,070,100
2034	895,000	174,000	1,069,000
2035	925,000	147,150	1,072,150
2036	950,000	119,400	1,069,400
2037	980,000	90,900	1,070,900
2038	1,010,000	61,500	1,071,500
2039	1,040,000	31,200	1,071,200
	<u>\$ 39,685,000</u>	<u>\$ 9,423,400</u>	<u>\$ 49,108,400</u>

**DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS**

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2019</u>
2012 Refunding - General Obligation	2025	\$ 47,305,000	\$ 23,015,000	\$ 24,290,000
2019 Certificates of Obligation	2039	15,395,000	-	15,395,000
Total				<u>\$ 39,685,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$18,825,952,682</u>
Assessed Value of All Taxable Property	<u>\$25,549,127,524</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	\$ 4,706,488,171
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 39,685,000
Less Amount Available in Debt Service Fund	<u>513,466</u>
	<u>39,171,534</u>
 LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	 <u>\$ 4,667,316,637</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 \$1,277,456,376 compared to applicable bonds outstanding at October 1, 2019 of \$39,685,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING
	10/1/2019	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/2020
2012 Refunding - General Obligation	\$ 24,290,000	\$ 3,620,000	\$ 1,020,000	\$ 4,000	\$ 4,644,000	\$ 20,670,000
2019 Certificates of Obligation	15,395,000	500,000	571,650	4,000	1,075,650	14,895,000
	<u>\$ 39,685,000</u>	<u>\$ 4,120,000</u>	<u>\$ 1,591,650</u>	<u>\$ 8,000</u>	<u>\$ 5,719,650</u>	<u>\$ 35,565,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
REVENUES			
Sales Taxes	\$ 1,696,852	\$ 1,483,683	\$ 1,490,000
Fees	1,758,629	1,706,427	1,675,490
Sales, Rentals & Services	76,481	66,428	50,000
Intergovernmental	3,050,065	3,140,765	2,900,057
Fines & Forfeitures	886,851	182,404	150,000
Interest	75,704	116,052	92,610
Contributions	<u>3,907</u>	<u>3,908</u>	<u>3,900</u>
 Total Revenues	 \$ <u>7,548,489</u>	 \$ <u>6,699,667</u>	 \$ <u>6,362,057</u>
OTHER SOURCES			
Transfers In	\$ <u>569,129</u>	\$ <u>630,315</u>	\$ <u>665,624</u>
 Total Other Sources	 \$ <u>569,129</u>	 \$ <u>630,315</u>	 \$ <u>665,624</u>
 Total Revenues & Other Sources	 \$ <u>8,117,618</u>	 \$ <u>7,329,982</u>	 \$ <u>7,027,681</u>
EXPENDITURES			
General Government	\$ 393,669	\$ 448,407	\$ 730,184
Judicial & Law Enforcement	4,097,366	4,051,729	4,412,401
Education & Recreation	835,309	911,603	961,015
Maintenance - Equipment & Structures	247	26,000	137,000
Capital Outlay	<u>506,379</u>	<u>938,741</u>	<u>4,045,195</u>
 Total Expenditures	 \$ <u>5,832,970</u>	 \$ <u>6,376,480</u>	 \$ <u>10,285,795</u>
OTHER USES			
Transfers Out	\$ <u>121,714</u>	\$ <u>84,788</u>	\$ <u>75,000</u>
 Total Other Uses	 \$ <u>121,714</u>	 \$ <u>84,788</u>	 \$ <u>75,000</u>
 Total Appropriations	 \$ <u>5,954,684</u>	 \$ <u>6,461,268</u>	 \$ <u>10,360,795</u>
 BEGINNING FUND BALANCE	 \$ <u>8,196,093</u>	 \$ <u>10,359,027</u>	 \$ <u>11,227,741</u>
 ENDING AVAILABLE FUND BALANCE	 \$ <u><u>10,359,027</u></u>	 \$ <u><u>11,227,741</u></u>	 \$ <u><u>7,894,627</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
General Government			
County Clerk - Records Management	\$ 140,399	\$ 143,017	\$ 150,039
County Clerk - Records Archive	221,750	270,892	509,148
County Records Management	31,520	34,498	42,340
Tax Office Auto Dealer	-	-	28,657
Total General Government	\$ 393,669	\$ 448,407	\$ 730,184
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 13,141	\$ 6,863	\$ 10,720
Security Fee	491,958	397,383	716,973
DWI Pretrial Division	43,097	43,583	99,442
Misdemeanor Pretrial	24,569	19,227	1,500
Veteran's Pretrial	1,420	1,421	1,500
Law Officer Training	14,677	40,900	58,273
SCAAP Grant	-	-	13,700
D.A.R.E. Contributions	7,477	7,477	8,300
Family Protection Fee Fund	15,000	15,000	13,500
Deputy Sheriff Education	23,153	25,000	25,000
Constable Pct 1 - Education	-	500	1,500
Constable Pct 2 - Education	-	1,500	1,500
Constable Pct 4 - Education	150	1,000	1,000
Constable Pct 6 - Education	-	1,800	1,800
Constable Pct 7 - Education	523	1,000	1,000
Constable Pct 8 - Education	2,477	3,000	3,564
J.P. Courtroom Technology Fee	2,736	4,000	20,000
District Clerk - Records Management	13,113	15,286	16,998
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	500	500
D.A.'s Forfeiture	67,798	94,500	137,000
Sheriff's Forfeiture	218,611	168,888	193,300
D.A.'s Hot Check	2,872	7,000	37,000
Guardianship Fee	3,900	7,500	20,000
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	3,192	3,500	4,000
District Court Records Technology Fund	24,245	25,135	24,235
Marine Division	2,045,076	2,359,732	2,652,732
ASAP - Constable Pct 8	844,319	528,694	-
Sheriff - Spindletop Grant	170,554	271,340	347,364
Sheriff - Spindletop Mental	63,308	-	-
Total Judicial & Law Enforcement	\$ 4,097,366	\$ 4,051,729	\$ 4,412,401
Education & Recreation			
Law Library	\$ 2,873	\$ 2,873	\$ 2,873
Hotel Occupancy Tax	832,436	908,730	958,142
Total Education & Recreation	\$ 835,309	\$ 911,603	\$ 961,015

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ -	\$ 18,000	\$ 39,000
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	247	8,000	8,000
J C Assistance District 4	-	-	90,000
	<u>\$ 247</u>	<u>\$ 26,000</u>	<u>\$ 137,000</u>
Capital Outlay	<u>\$ 506,379</u>	<u>\$ 938,741</u>	<u>\$ 4,045,195</u>
Special Purpose Funding			
Transfers Out	<u>\$ 121,714</u>	<u>\$ 84,788</u>	<u>\$ 75,000</u>
	<u>\$ 121,714</u>	<u>\$ 84,788</u>	<u>\$ 75,000</u>
Total Special Fund Expenditures	<u><u>\$ 5,954,684</u></u>	<u><u>\$ 6,461,268</u></u>	<u><u>\$ 10,360,795</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2019	REVENUES	EXPENDITURES	PROPOSED BALANCE 9/30/2020
Lateral Road - Precinct 1	\$ 31,524	8,437	39,000	\$ 961
Lateral Road - Precinct 2	90,749	7,848	50,000	48,597
Lateral Road - Precinct 3	235,782	8,644	-	244,426
Lateral Road - Precinct 4	27,892	8,171	8,000	28,063
Breath Alcohol Testing	19,277	5,700	10,720	14,257
Security Fee	431,454	670,500	756,973	344,981
Law Library	9,344	54,000	52,873	10,471
DWI Pretrial Diversion	319,877	89,500	99,442	309,935
Misdemeanor Pre-Trial	29,690	30,250	1,500	58,440
Veteran's Pre-Trial Program	1,487	770	1,500	757
Law Officer Training	375,568	28,500	257,098	146,970
County Clerk - Records Management	1,692,423	440,000	1,164,045	968,378
County Clerk - Records Archive	1,490,795	439,500	509,148	1,421,147
SCAAP Grant	13,850	5,050	13,700	5,200
County Records Management	810,704	127,000	804,640	133,064
D.A.R.E. Contributions	7,111	4,000	8,300	2,811
Family Protection Fee Fund	13,739	15,020	13,500	15,259
Deputy Sheriff Education	12,952	21,200	25,000	9,152
Constable Pct. 1 - Education	3,884	980	1,500	3,364
Constable Pct. 2 - Education	1,745	795	1,500	1,040
Constable Pct. 4 - Education	4,794	825	1,000	4,619
Constable Pct. 6 - Education	1,439	795	1,800	434
Constable Pct. 7 - Education	4,710	815	1,000	4,525
Constable Pct. 8 - Education	4,595	825	3,564	1,856
Tax Office Auto Dealer	196,718	12,500	128,657	80,561
J.P. Courtroom Technology Fee	659,138	46,000	578,883	126,255
Hotel Occupancy Tax	2,814,323	1,416,000	1,732,323	2,498,000
District Clerk - Records Management	17,240	17,600	16,998	17,842
Justice Court Building Security	132,954	11,400	50,000	94,354
Child Abuse Prevention	15,557	2,140	500	17,197
D.A.'s Forfeiture	460,886	102,500	152,000	411,386
Sheriff's Forfeiture	748,122	105,000	504,300	348,822
D.A.'s Hot Check	79,468	8,000	37,000	50,468
J C Assistance District 4	45,110	90,420	90,000	45,530
Guardianship Fee	293,009	28,500	20,000	301,509
Juvenile Delinquency Prevention	100	-	-	100
County & District Court Technology Fund	11,942	6,150	18,000	92
District Court Records Technology Fund	49,920	30,200	24,235	55,885
Marine Division	-	2,834,732	2,834,732	-
ASAP - Constable Pct 8	-	-	-	-
Sheriff-Spindletop Grant	67,869	347,414	347,364	67,919
Sheriff-Spindletop Mental	-	-	-	-
Total	\$ 11,227,741	\$ 7,027,681	\$ 10,360,795	\$ 7,894,627

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	4,635	5,000	6,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	135,764	138,017	143,539
Total	<u>\$ 140,399</u>	<u>\$ 143,017</u>	<u>\$ 150,039</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 32,215	\$ 68,604	\$ 95,031
Fringe Benefits	4,927	21,288	35,117
Materials & Supplies	5,993	6,000	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	178,615	175,000	377,000
Total	<u>\$ 221,750</u>	<u>\$ 270,892</u>	<u>\$ 509,148</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 19,146	\$ 19,272	\$ 24,026
Fringe Benefits	4,955	5,076	6,614
Materials & Supplies	2,059	3,250	3,250
Maintenance & Utilities	30	100	100
Miscellaneous Services	5,330	6,800	8,350
Total	<u>\$ 31,520</u>	<u>\$ 34,498</u>	<u>\$ 42,340</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 4,436
Fringe Benefits	-	-	1,221
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	13,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,657</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,836	3,000	5,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	11,305	3,863	5,720
Total	<u>\$ 13,141</u>	<u>\$ 6,863</u>	<u>\$ 10,720</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 365,677	\$ 282,472	\$ 527,357
Fringe Benefits	125,252	106,392	181,873
Materials & Supplies	1,029	8,519	7,743
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 491,958</u>	<u>\$ 397,383</u>	<u>\$ 716,973</u>
<u>DWI Pretrial Diversion</u>			
Salaries & Wages	\$ 26,422	\$ 27,804	\$ 61,896
Fringe Benefits	13,624	13,248	34,946
Materials & Supplies	3,051	2,531	2,600
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 43,097</u>	<u>\$ 43,583</u>	<u>\$ 99,442</u>
<u>Misdemeanor Pretrial</u>			
Salaries & Wages	\$ 14,395	\$ 12,550	\$ -
Fringe Benefits	8,705	5,208	-
Materials & Supplies	1,469	1,469	1,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 24,569</u>	<u>\$ 19,227</u>	<u>\$ 1,500</u>
<u>Veteran's Pretrial Diversion</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,420	1,421	1,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 1,420</u>	<u>\$ 1,421</u>	<u>\$ 1,500</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,965	30,900	42,373
Maintenance & Utilities	-	-	-
Miscellaneous Services	5,712	10,000	15,900
Total	<u>\$ 14,677</u>	<u>\$ 40,900</u>	<u>\$ 58,273</u>

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	8,000
Maintenance & Utilities	-	-	5,700
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,700</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	7,477	7,477	8,300
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 7,477</u>	<u>\$ 7,477</u>	<u>\$ 8,300</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	15,000	15,000	13,500
Total	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 13,500</u>
<u>Deputy Sheriff Education</u>			
Miscellaneous Services	\$ 23,153	\$ 25,000	\$ 25,000
Total	<u>\$ 23,153</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Miscellaneous Services	\$ -	\$ 500	\$ 1,500
Total	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 1,500</u>
<u>Constable Pct 2 - Education</u>			
Miscellaneous Services	\$ -	\$ 1,500	\$ 1,500
Total	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<u>Constable Pct 4 - Education</u>			
Miscellaneous Services	\$ 150	\$ 1,000	\$ 1,000
Total	<u>\$ 150</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Miscellaneous Services	\$ -	\$ 1,800	\$ 1,800
Total	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
<u>Constable Pct 7 - Education</u>			
Miscellaneous Services	\$ 523	\$ 1,000	\$ 1,000
Total	<u>\$ 523</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Constable Pct 8 - Education</u>			
Miscellaneous Services	\$ 2,477	\$ 3,000	\$ 3,564
Total	<u>\$ 2,477</u>	<u>\$ 3,000</u>	<u>\$ 3,564</u>

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

	<u>ACTUAL 2017-2018</u>	<u>ESTIMATED 2018-2019</u>	<u>APPROVED 2019-2020</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,736	4,000	20,000
Total	<u>\$ 2,736</u>	<u>\$ 4,000</u>	<u>\$ 20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 8,712	\$ 10,392	\$ 11,646
Fringe Benefits	2,255	2,748	3,206
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,146	2,146	2,146
Total	<u>\$ 13,113</u>	<u>\$ 15,286</u>	<u>\$ 16,998</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	500
Total	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 58,907	\$ 80,000	\$ 120,000
Fringe Benefits	207	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,189	7,500	10,000
Miscellaneous Services	2,495	7,000	7,000
Total	<u>\$ 67,798</u>	<u>\$ 94,500</u>	<u>\$ 137,000</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,520	31,500	48,600
Maintenance & Utilities	25,799	60,000	80,000
Miscellaneous Services	184,292	77,388	64,700
Total	<u>\$ 218,611</u>	<u>\$ 168,888</u>	<u>\$ 193,300</u>

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ -	\$ -	\$ 30,000
Fringe Benefits	-	-	-
Materials & Supplies	-	1,500	3,000
Maintenance & Utilities	-	-	1,000
Miscellaneous Services	2,872	5,500	3,000
Total	\$ <u>2,872</u>	\$ <u>7,000</u>	\$ <u>37,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,900	7,500	20,000
Total	\$ <u>3,900</u>	\$ <u>7,500</u>	\$ <u>20,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>County & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,192	3,500	4,000
Total	\$ <u>3,192</u>	\$ <u>3,500</u>	\$ <u>4,000</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	200	900	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	24,045	24,235	24,235
Total	\$ <u>24,245</u>	\$ <u>25,135</u>	\$ <u>24,235</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,145,245	\$ 1,326,708	\$ 1,444,160
Fringe Benefits	514,716	556,857	619,222
Materials & Supplies	155,983	178,031	270,350
Maintenance & Utilities	164,457	217,765	239,000
Miscellaneous Services	64,675	80,371	80,000
Total	\$ <u>2,045,076</u>	\$ <u>2,359,732</u>	\$ <u>2,652,732</u>

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>ASAP - Constable Pct 8</u>			
Salaries & Wages	\$ 541,416	\$ 339,046	\$ -
Fringe Benefits	259,846	159,054	-
Materials & Supplies	10,211	3,800	-
Maintenance & Utilities	9,520	3,500	-
Miscellaneous Services	23,326	23,294	-
Total	<u>\$ 844,319</u>	<u>\$ 528,694</u>	<u>\$ -</u>
<u>Sheriff - Spindletop Grant</u>			
Salaries & Wages	\$ 115,272	\$ 169,137	\$ 212,764
Fringe Benefits	49,449	78,972	101,750
Materials & Supplies	5,305	18,231	26,100
Maintenance & Utilities	528	1,250	3,000
Miscellaneous Services	-	3,750	3,750
Total	<u>\$ 170,554</u>	<u>\$ 271,340</u>	<u>\$ 347,364</u>
<u>Sheriff - Spindletop Mental</u>			
Salaries & Wages	\$ 44,528	\$ -	\$ -
Fringe Benefits	17,670	-	-
Materials & Supplies	1,091	-	-
Maintenance & Utilities	19	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 63,308</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,873	2,873	2,873
Total	<u>\$ 2,873</u>	<u>\$ 2,873</u>	<u>\$ 2,873</u>
<u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 264,327	\$ 273,310	\$ 308,765
Fringe Benefits	124,067	125,716	150,247
Materials & Supplies	7,807	9,293	14,700
Maintenance & Utilities	32,101	34,813	41,500
Miscellaneous Services	404,134	465,598	442,930
Total	<u>\$ 832,436</u>	<u>\$ 908,730</u>	<u>\$ 958,142</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ -	\$ 18,000	\$ 39,000
Total	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 39,000</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	\$ 247	\$ 8,000	\$ 8,000
Total	<u>\$ 247</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<u>JC Assistance District 4</u>			
Salaries & Wages	\$ -	\$ -	\$ 15,665
Fringe Benefits	-	-	4,314
Materials & Supplies	-	-	14,500
Maintenance & Utilities	-	-	43,697
Miscellaneous Services	-	-	11,824
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</u>

SPECIAL REVENUE FUNDS - CAPITAL OUTLAY
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ 1,325	\$ -	\$ 1,014,006
County Clerk - Records Archive	-	-	-
County Records Management	59,272	60,000	762,300
Tax Office Auto Dealer	-	-	100,000
Breath Alcohol Testing	-	-	-
Security Fee	20,158	25,000	40,000
DWI Pretrial Division	-	-	-
Law Officer Training	2,587	-	198,825
SCAAP Grant	-	-	-
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	1,051	15,000	558,883
District Clerk - Records Management	-	-	-
Justice Court Building Security	858	5,000	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	22,210	30,000	15,000
Sheriff's Forfeiture	173,998	489,400	236,000
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	25,504	-	-
County & District Court Technology Fund	1,270	10,000	14,000
District Court Records Technology Fund	-	-	-
Marine Division	34,466	180,800	182,000
ASAP - Constable Pct 8	-	-	-
Sheriff - Spindletop Grant	-	-	-
Sheriff - Spindletop Mental	-	-	-
Law Library	51,945	50,000	50,000
Hotel Occupancy Tax	111,735	73,541	774,181
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
J C Assistance District 4	-	-	-
Total Capital Outlay	\$ <u>506,379</u>	\$ <u>938,741</u>	\$ <u>4,045,195</u>

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

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>2018-2019</u>	<u>APPROVED</u> <u>2019-2020</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Sheriff's Forfeiture	\$ 48,846	\$ 75,000	\$ 75,000
Marine Division	68,315	9,788	-
Sheriff - Spindletop Mental	<u>4,553</u>	<u>-</u>	<u>-</u>
Total Transfers Out	<u>\$ 121,714</u>	<u>\$ 84,788</u>	<u>\$ 75,000</u>

CAPITAL PROJECTS

CAPITAL PROJECTS

2019-2020

	BUDGETED		FYTD		ACTUAL	
	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	
Beach Erosion and Dune Restoration	\$ 168,923	\$ 48,600	\$ 205,998	\$ 40,283	\$ -	-
Labelle Road/Major Drive Extension	2,813,154	16,100	131,327	1,611,318	228,168	-
Storm Water Permitting	17,000	17,150	12,169	13,751	18,912	-
Security Measures-Mid County/Port Arthur	34,974	-	-	123	4,903	-
Voting System Annual Payment	369,835	369,835	369,835	369,835	369,835	-
Courthouse Waterproofing	178,550	-	-	-	-	-
Fuel System Upgrade-Downtown	125,000	-	-	-	-	-
Ford Park Midway Surface Repairs	500,000	-	-	-	-	-
Ford Park Drainage	350,000	-	-	-	-	-
Mid-County Tax Office Expansion	275,000	-	-	-	-	-
Hwy 73 Radio Tower Replacement	150,000	-	-	-	-	-
Subcourthouse Roof Repair	75,000	-	-	-	-	-
Purchasing Department Wall Repair	41,000	-	-	-	-	-
Erie Street Bridge Repair	73,770	-	-	-	-	-
Total Capital Projects	\$ 5,172,206	\$ 451,685	\$ 719,329	\$ 2,035,310	\$ 621,818	-

CAPITAL PROJECTS

2019-2020

Beach Erosion and Dune Restoration

This project consists of engineering and consulting services to assist the County in its efforts to secure funding for large-scale dune restoration from Sabine Pass to High Island. This project has carry-over funding in the amount of \$168,923 to complete this project.

Labelle Road/Major Drive Extension

This project consists of rehabilitation of a recently constructed extension of Major Drive from Hwy 124 to Labelle Road. This project is designed to increase the strength of the road in order to handle the heavy truck traffic associated with a nearby private sanitation disposal facility. Funding in the amount of \$2,813,154 is allocated for 2019-2020.

Storm Water Permitting

This project is for engineering cost associated with monitoring and updating the County's Storm Water Permitting Project. Funding in the amount of \$17,000 is available for 2019-2020.

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 \$34,974 from a prior year transfer from the General Fund is available for 2019-2020.

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 \$369,835 is available for 2019-2020.

Courthouse Waterproofing

This project will track the expenditures related to waterproofing the downtown courthouse facility due to water intrusion from past rain events. Funding in the amount of \$178,550 is available for 2019-2020 from a prior year transfer from the General Fund.

Fuel System Upgrade

This project will track the expenditures related to upgrading the County's fuel systems with enhanced tracking of fuel usage and the latest in communication technology. Funding in the amount of \$125,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Ford Park Midway Surface Repairs

This project will track the expenditures related to the surface area repair for the Ford Park Midway. Funding in the amount of \$500,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Ford Park Drainage

This project will track the expenditures related to repairing drainage connections at the Ford Park facility. Funding in the amount of \$350,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Mid-County Tax Office Expansion

This project will track the construction and equipment expenditures related to expanding the size of the Mid-County Tax Office. The expansion will include additional office space, parking and a drive thru window. Funding in the amount of \$275,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Hwy 73 Radio Tower Replacement

This project will track the expenditures related to replacing the radio tower located off of Hwy 73 owned by the County. This tower is critical for interoperability in the southern parts of the County. Funding in the amount of \$150,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Subcourthouse Roof Repair

This project will track the expenditures related to repairing the roof at the Subcourthouse Building. Funding in the amount of \$75,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Purchasing Department Wall Repair

This project will track the expenditures related to repairing the inside wall and waterproofing the outside wall for the area within the purchasing department. Funding in the amount of \$41,000 is available for 2019-2020 from a prior year transfer from the General Fund.

Erie Street Bridge Repair

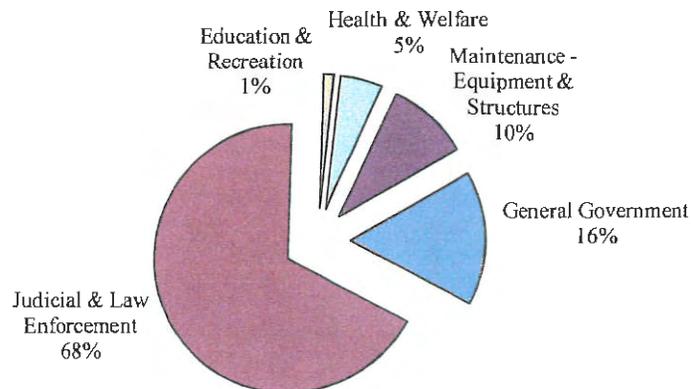
This project will track the expenditures related to repairing and reinforcing the support columns on the Erie Street Bridge. Funding in the amount of \$73,770 is available for 2019-2020 from a prior year transfer from the General Fund.

MISCELLANEOUS

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

	Fiscal Year		
	2017-2018	2018-2019	2019-2020
GENERAL FUND			
General Government	160	160	160
Judicial & Law Enforcement	652	652	651
Education & Recreation	8	8	8
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	99	99	99
	<u>969</u>	<u>969</u>	<u>968</u>
SPECIAL REVENUE FUNDS			
General Government	-	1	1
Judicial & Law Enforcement	33	33	24
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>38</u>	<u>39</u>	<u>30</u>
TOTAL BUDGETED FUNDS			
General Government	160	161	161
Judicial & Law Enforcement	685	685	675
Education & Recreation	13	13	13
Health & Welfare	50	50	50
Maintenance - Equipment & Structures	99	99	99
	<u>1,007</u>	<u>1,008</u>	<u>998</u>

FY 2019-2020 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	21,582	32,375
28	22,122	33,183
29	22,675	34,011
30	23,242	34,864
31	23,823	35,735
32	24,420	36,627
33	25,032	37,545
34	25,657	38,484
35	26,296	39,446
36	26,953	40,431
37	27,627	41,443
38	28,321	42,478
39	29,027	43,540
40	29,754	44,629
41	30,497	45,745
42	31,259	46,889
43	32,039	48,061
44	32,841	49,263
45	33,662	50,494
46	34,503	51,755
47	35,367	53,049
48	36,250	54,374
49	37,157	55,735
50	38,085	57,127
51	39,038	58,556
52	40,012	60,020
53	41,014	61,519
54	42,040	63,060
55	43,091	64,634
56	44,166	66,252
57	45,271	67,906
58	46,404	69,605
59	47,565	71,345
60	48,751	73,128
61	49,970	74,958
62	51,223	76,830
63	52,501	78,753
64	53,815	80,721
65	55,158	82,739
66	56,538	84,809
67	57,951	86,927
68	59,400	89,100
69	60,884	91,330
70	62,408	93,611
71	63,968	95,952
72	65,567	98,350
73	67,206	100,810
74	68,886	103,330
75	70,607	105,912
76	72,374	108,559
77	74,183	111,275
78	76,038	114,058
79	77,938	116,907
80	79,886	119,832
81	81,885	122,827
82	83,932	125,897
83	86,028	129,044
84	88,182	132,269
85	90,385	135,579
86	92,646	138,965
87	94,961	142,441
88	97,335	146,002
89	99,767	149,653
90	102,262	153,392

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	104,818	157,227
92	107,437	161,159
93	110,126	165,187
94	112,876	169,316

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	200,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	9,000	200,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	26.7965	26.7965
2	28.3266	28.3266
3	29.5426	29.5426
4	30.7582	30.7582
5	31.8465	31.8465
6	32.9447	32.9447
7	33.9248	33.9248
8	34.9253	34.9253
10	41.3083	41.3083

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	25.5554	25.5554
2	28.3720	28.3720
3	29.5920	29.5920
4	30.8115	30.8115
5	31.8922	31.8922
6	32.9930	32.9930
7	33.9849	33.9849
8	34.4905	34.4905
45	36.1072	36.1072
46	37.8720	37.8720
47	42.6123	42.6123
48	46.7477	46.7477
65	36.8293	36.8293
66	38.6295	38.6295

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	18.7136	18.7136
2	21.3531	21.3531
3	22.8144	22.8144
4	23.9286	23.9286
5	25.6091	25.6091
6	26.1297	26.1297
7	26.9151	26.9151
8	27.3170	27.3170
45	33.2534	33.2534
46	34.8789	34.8789
47	39.2444	39.2444
48	43.0531	43.0531
65	33.9185	33.9185
66	35.5765	35.5765

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION

FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>		<u>FTE</u>
	ELE	1	39
<u>Elected Official</u>			
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	8
OFFICE SPECIALIST	CCG	38	20
SENIOR OFFICE SPECIALIST	CCG	43	15
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	8
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	6
ADMINISTRATIVE MANAGER TO DISTRICT ATTORNEY	CCG	60	1
DEPUTY COUNTY CLERK	CCG	40	15
SENIOR DEPUTY COUNTY CLERK	CCG	43	11
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	1
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	14
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	7
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	18
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	3
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	3
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

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
PROGRAMMER/ANALYST	CCG 65	4
SENIOR PROGRAMMER/ANALYST	CCG 70	2
COMPUTER SYSTEMS ADMINISTRATOR	CCG 68	3
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	3
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 48	1
EMP RELATIONS/COMPENSATION MGR	CCG 66	1
DIRECTOR OF HR & RISK MANAGEMENT	CCG 88	1
SENIOR PERSONNEL SPECIALIST	CCG 56	1
VOTING ASSISTANTS	CCG 41	2
<u>Law Enforcement</u>		
TELECOMMUNICATOR	CCG 42	9
SENIOR TELECOMMUNICATOR	CCG 46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG 54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG 57	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG 71	1
CHIEF DEPUTY SHERIFF	CCG 77	2
JUVENILE DETENTION OFFICER	CCG 42	13
LEAD JUVENILE DETENTION OFFICE	CCG 50	4
JUVENILE DETENTION SUPERINTENDENT	CCG 70	1
COOK	CCG 31	1
FOOD SERVICE MANAGER	CCG 52	1
CRIME LAB TECHNICIAN	CCG 48	2
FORENSIC SCIENTISTS	CCG 69	8
DIRECTOR OF CRIME LAB	CCG 72	1
<u>Labor, Trades & Maintenance</u>		
SIGN FABRICATOR	CCG 42	1
PAINTER	CCG 46	2
CARPENTER	CCG 55	4
PLUMBER	CCG 56	2
HEATING, VENT & AC MECHANIC	CCG 57	2
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	2
LEAD PRINTER	CCG 49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 40	9
UTILITY MAINT. WORKER - ST&HWY	CCG 44	4
MAINTENANCE TECHNICIAN	CCG 52	1
VAN DRIVER	CCG 36	2
EQUIP OPERATOR/MAINT. WORKER	CCG 47	12
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 52	19
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 53	5
DIRECTOR OF SERVICE CENTER	CCG 59	1
GRUNDSKEEPER	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	5
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	1
PILOT/AVIATION SUPERVISOR	CCG 65	1
PILOT/ MECHANICAL SUPERVISOR	CCG 65	1
HERBICIDE APPL & MAINT WORKER	CCG 42	2
PESTICIDE APPL & MAINT WORKER	CCG 42	2
PESTICIDE APPL & VOTING MACHINE TECH	CCG 43	1
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG 52	2
ENTOMOLOGIST	CCG 62	1
DIRECTOR OF MOSQUITO CONTROL	CCG 75	1
<u>Nursing & Public Health</u>		
PUBLIC HEALTH NURSE	CCG 63	4
ADMINISTRATIVE CLINICAL COORDINATOR/LVN	CCG 56	1
PUBLIC HEALTH NURSING SUPERVISOR	CCG 65	2
PHARMACIST	CCG 89	1
NURSE PRACTITIONER	CCG 80	1
MEDICAL ASSISTANT	CCG 41	1
PHARMACY TECHNICIAN	CCG 36	1
ADMINISTRATIVE DIRECTOR OF H&W	CCG 72	1

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION

FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
ENVIRONMENTAL HEALTH INSPECTOR	CCG 52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG 66	1
<u>Human & Social Services</u>		
JUVENILE PROBATION OFFICER	CCG 51	9
JUVENILE CASEWORK SUPERVISOR	CCG 61	4
JUVENILE CASEWORK MANAGER	CCG 67	2
WELFARE CASEWORKER	CCG 49	6
WELFARE CASEWORK SUPERVISOR	CCG 58	2
VETERANS SERVICE SUPERVISOR	CCG 49	1
VETERANS COUNTY SERVICE OFFICER	CCG 60	1
DIRECTOR OF JUV PROB & DETENTION	CCG 85	1
DIRECTOR OF VISITOR'S CENTER	CCG 62	1
CASE AIDE	CCG 43	2
SENIOR CASE MANAGER	CCG 43	1
CASE COORDINATOR	CCG 38	1
DIRECTOR OF DISPUTE RESOLUTION	CCG 69	1
<u>Other Un-Classified or Contract</u>		
DETENTION OFFICER	CL2 1-8	220
BAILIFF	CLE 1-8	7
SHERIFF'S DEPUTY	CLE 1-8	81
UNION ADMIN ASSISTANT	CLE 45/47	7
SERGEANT	CL2/CLE 45/65	20
LIEUTENANT	CL2/CLE 46/66	16
CAPTAIN	CL2/CLE 47	9
MAJOR	CL2/CLE 48	3
CONSTABLE DEPUTY	CON 1-10	14
ASSOCIATE JUDGE	OTH 1	1
ATTORNEY	OTH 1	30
INVESTIGATOR ASSISTANT	OTH 1	1
INVESTIGATOR	OTH 1	5
EXECUTIVE ASSISTANT	OTH 1	2
ASSISTANT TO COUNTY JUDGE	OTH 1	1
COURT REPORTER	OTH 1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	5
Total		<u>998</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	8 Years	12/31/2022
William "Eddie" Arnold, Commissioner, Pct. 1	14 Years	12/31/2020
Brent Weaver, Commissioner, Pct. 2	8 Years	12/31/2022
Michael "Shane" Sinegal, Commissioner, Pct. 3	10 Years	12/31/2020
Everette "Bo" Alfred, Commissioner, Pct. 4	16 Years	12/31/2022

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Carolyn Guidry	County Clerk	14 Years	12/31/2022
Robert "Bob" Wortham	District Attorney	4 Year	12/31/2022
Allison Getz	Tax Assessor Collector	4 Year	12/31/2020
Charles Hallmark	County Treasurer	< 1 Year	12/31/2022
Zena Stephens	Sheriff	2 Years	12/31/2020
Jamie Smith	District Clerk	4 Years	12/31/2022
Kenneth Dollinger	Justice of the Peace Pct. 1 Pl. 1	22 Years	12/31/2020
Benjamin Collins	Justice of the Peace Pct. 1 Pl. 2	< 1 Year	12/31/2022
Marcus DeRouen	Justice of the Peace Pct. 2	9 Years	12/31/2022
Ray Chesson	Justice of the Peace Pct. 4	22 Years	12/31/2022
Ransom "Duce" Jones	Justice of the Peace Pct. 6	12 Years	12/31/2022
James Burnett	Justice of the Peace Pct. 7	16 Years	12/31/2022
Tom Gillam	Justice of the Peace Pct. 8	17 Years	12/31/2022
Jevonne Smith-Pollard	Constable Pct. 1	< 1 Year	12/31/2020
Christopher Bates	Constable Pct. 2	6 Years	12/31/2020
Charles "Bryan" Werner	Constable Pct. 4	2 Years	12/31/2020
Dana Baker	Constable Pct. 6	6 Years	12/31/2020
Robert "Bobby" Adams Jr	Constable Pct. 7	2 Years	12/31/2020
Eddie Collins	Constable Pct. 8	26 Years	12/31/2020
Gerald Eddins	Judge, County Court at Law #1	6 Years	12/31/2020
Terrence Holmes	Judge, County Court at Law #2	2 Years	12/31/2020
Clint Woods	Judge, County Court at Law #3	4 Years	12/31/2022
John Stevens	Judge, Crininal District Court	12 Years	12/31/2022
Jayne "Raquel" West	Judge, 252nd District Court	4 Years	12/31/2022
Wayne "Kent" Walston	Judge, 58th District Court	4 Years	12/31/2022
Justin Sanderson	Judge, 60th District Court	2 Year	12/31/2020
Baylor Wortham	Judge, 136th District Court	2 Year	12/31/2020
Mitch Templeton	Judge, 172nd District Court	< 1 Year	12/31/2022
Jeffrey "Randy" Shelton	Judge, 279th District Court	12 Years	12/31/2022
Lawrence Thorne	Judge, 317th District Court	20 Years	12/31/2022

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	23 Years	12/31/2020
Deborah Clark	Purchasing Agent	10 Years	12/31/2020
Vacant	Engineering		
Starla Garlick	Agricultural Extension Service	11 Years	
Alex Rupp	Airport	6 Years	
Jose "Joe" Zurita, Jr	Service Center	3 Years	
	Buildings Maintenance -		
Greg Keller	Beaumont	1 Year	
	Buildings Maintenance - Port		
Mark Benard	Arthur	22 Years	
Larry Gist	Court Master	22 Years	
Paul Helegda	MIS	21 Years	
Kara Hawthorn	Dispute Resolution Center	8 Years	
Mike White	Emergency Management	1 Year	
Rhonda Conlin	Environmental Control	3 Years	
Dr. A.C. Walkes	Health and Welfare Units	30 Years	
Leslie Riggs	Nurse Practitioner	8 Years	
	Human Resources & Risk		
Cary Erickson	Management	26 Years	
Edward Cockrell	Juvenile Probation & Detention	8 Years	
Kevin Sexton	Mosquito Control	9 Years	
Hilary Guest	Veterans Services Offices	17 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Whitley Penn Houston, Texas
Co-Bond Counsel	Creighton, Fox, Johnson & Mills PLLC and Germer PLLC Beaumont, Texas
Financial Advisor	U.S. Capital Advisors, Houston, Texas

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location

Upper Texas Coast
Component of Beaumont-Port Arthur MSA

County Seat

Beaumont, Texas

Economy Base

Petroleum refining
Production and processing of petrochemicals
Fabrication of steel and steel products
Shipping activity
Manufacture of wood, pulp, food, and feed products
Agriculture
Health care services

Land Area (A) 876.3 square miles

Maintained Roads 371.13

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

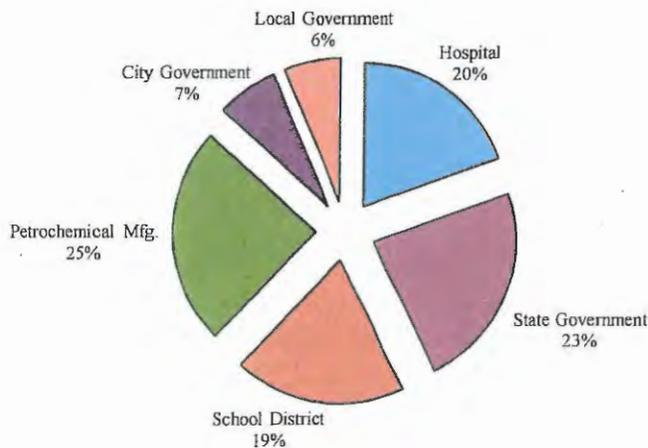
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
2010	113,217	100,371	12,846	11.3%
2011	115,463	102,305	13,158	11.4%
2012	113,611	101,055	12,556	11.1%
2013	111,265	99,171	12,094	10.9%
2014	110,263	101,135	9,128	8.3%
2015	108,046	100,531	7,515	7.0%
2016	107,545	100,017	7,528	7.0%
2017	107,725	99,776	7,949	7.4%
2018	108,181	101,322	6,859	6.3%
2019 (B)	108,488	102,208	6,280	5.8%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,258
Beaumont ISD	School District	2,357
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,189
Christus Health Southeast Texas	Hospital	1,932
Motiva Enterprises	Petrochemical Mfg.	1,540
Memorial Hermann Baptist Hospital	Hospital	1,664
City of Beaumont	City Government	1,250
Port Arthur ISD	School District	1,199
Jefferson County	Local Government	1,176
Valero	Petrochemical Mfg.	802



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

(B) Average through end of July, 2019 (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	252,277	118,296	53,818	388,749
Current Estimate	255,001	118,428	55,018	395,780

Demographics

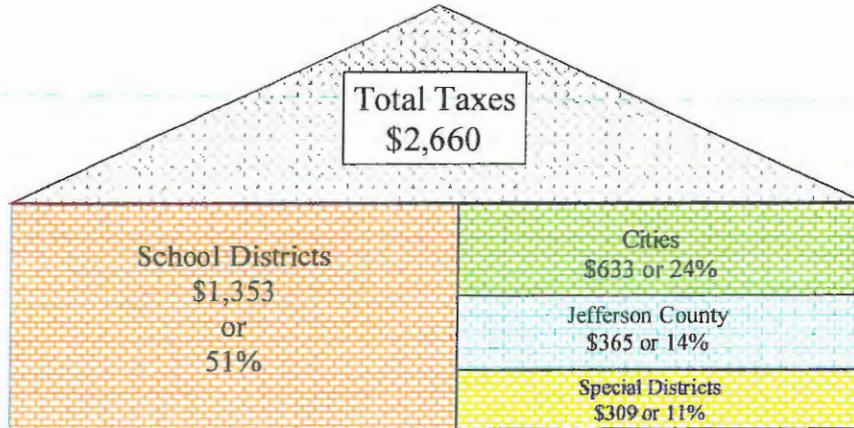
<u>Fiscal Year</u>	<u>Population (a)</u>	<u>Per Capita Personal Income (b)</u>	<u>Median Age (a)</u>	<u>School Enrollment (a)</u>
2009	242,142	\$ 33,795	36.5	61,721
2010	252,273	\$ 36,071	35.6	62,433
2011	252,273	\$ 37,139	36.0	63,371
2012	252,802	\$ 38,712	35.9	63,371
2013	251,813	\$ 38,357	36.0	63,433
2014	252,358	\$ 39,958	35.9	63,350
2015	252,235	\$ 39,532	35.9	61,768
2016	254,308	\$ 42,505	35.9	60,809
2017	254,679	\$ 44,965	36.0	59,927
2018	256,299	\$ 44,965	36.0	59,927

(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 2018 (A)



County taxes for fiscal year 2018-2019 and fiscal year 2019-2020 for a \$100,000 home would be \$364.98 based on the property tax rate of .364977¢ 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>
2009	12	923,906,330	\$ 3,372,258	0.00365000
2010	13	790,191,580	2,884,199	0.00365000
2011	11	766,817,130	2,798,883	0.00365000
2012	9	1,196,539,640	4,367,370	0.00365000
2013	9	1,877,188,020	6,851,736	0.00365000
2014	7	1,259,803,019	4,598,281	0.00365000
2015	9	1,280,440,084	4,673,606	0.00365000
2016	17	1,176,803,900	4,295,334	0.00365000
2017	21	1,787,143,387	6,522,662	0.00364977
2018	16	2,206,406,841	8,052,877	0.00364977
			<u>\$ 48,417,206</u>	

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

Charges for Services – see Fees of Office.

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

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

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

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

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

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

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

Disbursement—The expenditure of monies from an account.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Revenue—Sources of income financing the operations of government.

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

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

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

Statute – A law enacted by the legislative assembly.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

GLOSSARY OF TERMS

ACROYNMS

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

GLOSSARY OF TERMS

ACROYNMS - continued

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

GLOSSARY OF TERMS

ACROYNMS - continued

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

