

JEFFERSON COUNTY, TEXAS



ANNUAL BUDGET FISCAL YEAR 2024-2025

JEFF BRANICK
COUNTY JUDGE

**WILLIAM "EDDIE"
ARNOLD**
COMMISSIONER, PCT. 1

CARY ERICKSON
COMMISSIONER, PCT. 2

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

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

FRAN LEE
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 \$6,289,912, which is a 6.07% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,570,493.

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

FOR: Jeff Branick, William "Eddie" Arnold, Cary Erickson, Michael "Shane" Sinegal, Everette "Bo" Alfred

AGAINST: none

PRESENT and not voting: none

ABSENT: none



Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.357000/100	\$0.359000/100
No-New Revenue Tax Rate:	\$0.342479/100	\$0.323547/100
No-New Revenue Maintenance & Operations Tax	\$0.327259/100	\$0.308264/100
Voter-Approval Tax Rate:	\$0.390797/100	\$0.645212/100
Debt Rate:	\$0.018219/100	\$0.018609/100

Total debt obligation for Jefferson County secured by property taxes is \$17,105,000.

FISCAL YEAR 2024-2025

HISTORY OF JEFFERSON COUNTY, TEXAS



Jefferson County Courthouse

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

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

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

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

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

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

SOURCES:

"JEFFERSON COUNTY." *The Handbook of Texas Online*.

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

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

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BUDGET SUMMARY

FRAN LEE
COUNTY AUDITOR
(409) 835-8500



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

September 17, 2024

Honorable Commissioners' Court:

Jeff Branick, County Judge
William "Eddie" Arnold, Commissioner, Precinct No. 1
Cary Erickson, 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 fiscal year 2024-2025, 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 3.8% from the 2023-2024 fiscal year adjusted budget and slightly decreases the property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2024-2025 are submitted for your consideration and approval.

This budget is prepared on the basis of \$32,860,089,401 of net taxable value, after exemptions, which is an increase of 4.6% over the previous year's net taxable value. The County's tax rate is \$.357000 per \$100 of assessed value, 4.2% above the No-new revenue tax rate. Net tax collections are estimated at 99% of the total levy.

The County's \$.357000 tax rate is allocated as follows:

General Fund	.338781
Debt Service	.018219

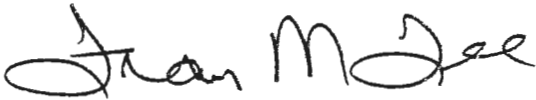
The fiscal year 2024-2025 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$194,050,222. Contingencies in the amount of \$1,200,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2024-2025, adopted independently of the operating budget, provides for planned expenditures of \$10,063,037.

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 that reads "Fran M. Lee". The signature is written in a cursive style with a large, looping initial "F".

Fran Lee
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2024-2025 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$177,921,018. In addition, Commissioners' Court was able to slightly decrease the property tax rate to .357000 cents per \$100 of taxable valuation, which is 4.2% above the No-new revenue 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% salary increase for Sheriff Association union employees, Constable Association union employees, and all other employees. In addition, ensure all employees are budgeted at least 105% of their corresponding range and make increases to the longevity pay table. The increases in cost is approximately \$3.9 million including fringe benefits.

Commissioners' Court will make a \$2,500,000 transfer during the fiscal year and continue to utilize previously transferred funds and available grant funding to address necessary 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 & Workforce Readiness
- * 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 – Jefferson County is the largest crude & LNG exporter in the U.S. 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, Linde, Energy Transfer Partners, and others that cannot be disclosed at present because of confidentiality agreements. Of late, numerous “green” and “blue” energy projects have begun design and construction activities in the county and numerous large agricultural landowners have begun to enter into agreements for land use for solar, wind, and carbon sequestration projects.

Petrochemical expansions at the Exxon Mobil, Total, Energy Transfer, 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 \$65 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 begun building a \$10+ billion gas liquefaction export facility in Jefferson County. Sempra Energy has also begun construction on a \$13.5 billion 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. Construction on the facility commenced in the 2nd quarter of 2023. Sempra has applied for permits to expand the LNG facility and are awaiting approval.

The County continues to work with industry leaders, the Texas Workforce Commission, Lamar Institute of Technology, Lamar University, Lamar State College, 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 and construction of several projects are in process.

Transportation Infrastructure – *Provide adequate funding for County infrastructure.*

Highways – Texas Department of Transportation has allocated over \$1.9 billion in funding for highway transportation infrastructure projects in Jefferson County. Work has begun on both Interstate 10 and Highway 69 corridors and is expected to be completed in 2029.

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. A few years ago, 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 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 and construction began in July 2020. The first “useable increment” of the deepened ship channel was completed in the fall of 2020. Work is ongoing and is anticipated to last six years. The waterway is expected to add more than 650 ships a year to current numbers with industrial construction currently in progress. The Texas Department of Transportation is expected to award in excess of \$350 million in funding for this project within the next month.

Coastal Protection – *Provide protection of the County’s natural resources.*

Protection measures – Hurricane Rita and Ike destroyed the beach dune system along the 21 miles of Jefferson County coastline. As a result, the 138,000 acres of marsh in Jefferson County have been 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 \$200 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 has begun and is anticipated to be completed in the fourth quarter of 2024. Other projects associated with coastal restoration and protection, including saltwater barriers and siphons that restore freshwater

inflows, have recently been completed utilizing BP Oil Spill settlement proceeds, North American Wetlands Conservation Act funds, and other funding.

Organizational Development & Improvement - *Improve services to our citizens through development of employees within the County.*

Services – The County also intends to continue examining our business processes and use of technology to ensure that citizen’s needs are addressed in the most efficient and cost-effective manner possible. We are currently updating all document and records handling software programs to improve the efficiency of all departments and has invested heavily in Court and Jail management software.

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 a model to help identify performance measures to assist with the budget process.

BUDGET HIGHLIGHTS

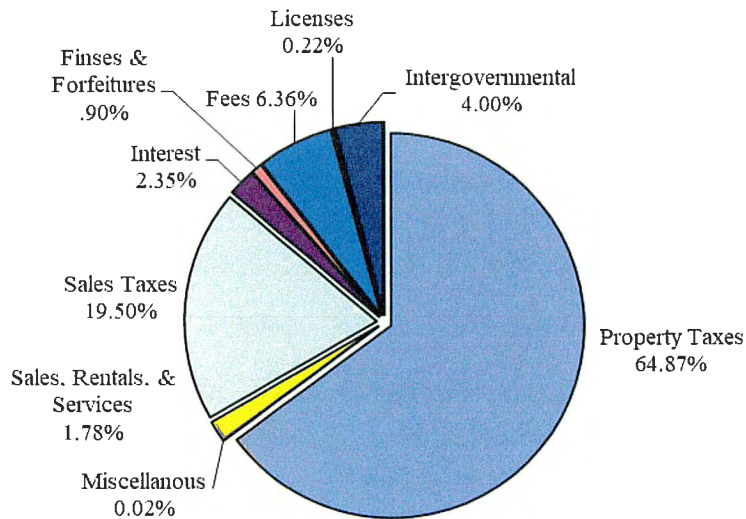
REVENUES

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 2023-2024	Approved 2024-2025	Percentage Change
Property Taxes	\$ 110,285,337	\$ 114,126,069	3.48%
Sales Taxes	33,280,000	34,300,000	3.06%
Fees	10,440,404	11,189,160	7.17%
Licenses	409,800	383,000	-6.54%
Sales, Rentals, & Services	2,710,800	3,130,500	15.48%
Intergovernmental	4,945,208	7,044,171	42.44%
Fines & Forfeitures	1,525,000	1,580,000	3.61%
Interest	2,817,217	4,131,373	46.65%
Miscellaneous	30,000	37,000	23.33%
Contributions	100	150	50.00%

Revenues by Source - All Funds Summary
Fiscal Year 2024-2025



Property taxes are expected to increase by about \$3.8 million for 2024-2025. This amount is based on a net taxable value of \$32,860,089,401 and an adopted tax rate of \$.357000. The County is anticipating a 99% collection rate for this budget year. This increase is mainly due to the increase in valuations for residential and commercial properties. 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 have increased by about 24% from values from ten years ago as a result.

Sales taxes collections are budgeted at \$34,300,000. 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 by 7.2%. 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, while making adjustments for any changes in circumstances or rates such as interest rates.

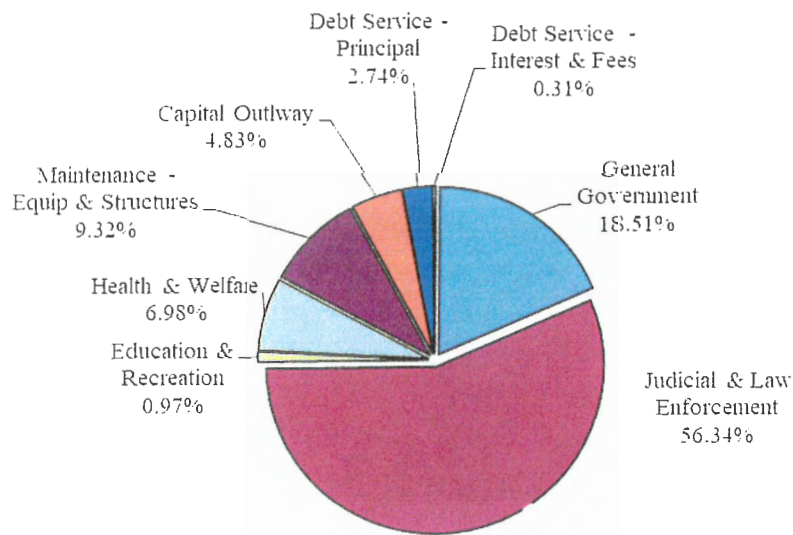
EXPENDITURES

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 2023-2024	Approved 2024-2025	Percentage Change
General Government	\$32,669,931	\$34,447,379	5.44%
Judicial & Law Enforcement	101,201,368	104,868,501	3.62%
Education & Recreation	1,721,636	1,798,186	4.45%
Health & Welfare	12,540,610	13,005,300	3.71%
Maintenance - Equipment & Structures	16,861,796	17,338,745	2.83%
Capital Outlay	5,491,103	9,005,123	63.99%
Debt Service - Principal	4,930,000	5,100,000	3.45%
Debt Service - Interest and Commission	727,850	567,850	-21.98%
Debt Service - Transaction Fees	5,000	5,000	0.00%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2024-2025



General Fund expenditures make up 91.13% of total budgeted expenditures, while Debt Service makes up 2.90% and Special Revenue funds make up 5.97% percent. The overall change to the budget is an increase of \$9,986,790 from the 2023-2024 approved budget year. This includes a \$6,556,318 increase related to the General Fund. The increase from the 2023-2024 approved budget year to 2024-2025 related to the General Fund and will be discussed below. Debt Service has a small increase and Special Revenue funds has increase of \$2,788,525 for one new position, new grants, grant match and a large Court record scanning and preservation project.

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 2024-2025 including “transfers out” and contingency appropriation are approved at \$177,921,018. Revenues including “transfers in” are estimated at \$160,358,285.

Property Taxes represent 68% of the revenues generated by the General Fund. In 2024-2025 the budgeted property taxes for the General Fund is expected to increase approximately \$3.8 million dollars from the prior year’s budget. This increase is mainly due to the increase in valuations for residential and commercial properties. Budgeted property tax revenue for 2024-2025 is \$108,517,525 for the General Fund.

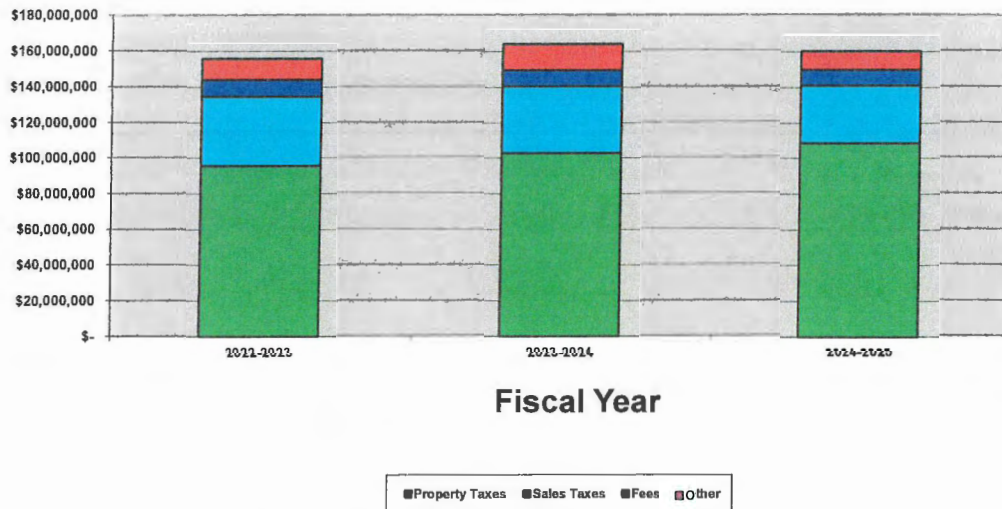
Budgeted sales tax revenue for 2024-2025 is \$32,700,000, which represents 20% of the revenues generated by the General Fund. Revenue from Sales taxes have seen an influx from industrial expansions. The County anticipates revenue from Sales taxes to remain relatively stable to current collections during the 2024-2025 budget year.

Fees collected by the County account for 6% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,885,510. Fees are expected to remain relatively level during the 2024-2025 budget year.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 6% of the budgeted General Fund revenues. Estimated revenues from other revenue sources are budgeted at \$10,255,250. Other revenue sources are expected to increase about 21% from the prior year’s budget. A large portion of the increase is due to additional interest revenue because of the continued higher interest rates and rates are expected to slowly decline during fiscal year 2025.

The following graph shows the relationship of the major revenue sources for fiscal year 2022-2023 through 2024-2025:

General Fund (Revenues)



Expenditures budgeted for the 2024-2025 fiscal year total \$177,942,718, including contingency appropriations, and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2023-2024	Approved 2024-2025	Percentage Change
Personnel Services	63.14%	\$ 108,886,502	\$ 112,347,493	3.18%
Operating Expenditures	27.97%	48,469,966	49,770,944	2.68%
Capital Outlay	4.18%	4,338,797	7,438,443	71.44%
Special Purpose Funding	4.70%	9,669,435	8,364,138	-13.50%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The increase is due to a 3% salary increase for Sheriff Association union employees, Constable Association union employees, and all other employees. In addition, ensured all employees are budgeted at least 105% of their corresponding range, made increases to the longevity pay table, and a slight increase in the employees’ retirement rate as set by TCDRS. The total number of positions has decrease by three positions.

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 2.68% increase is associated with an increase in the jail medical contractual payments, additional cost for food for inmates, and increases in cost for property insurance.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$3,099,646. The County will be replacing or purchasing necessary vehicles and equipment, including equipment purchases in the Road & Bridge

departments, technology purchases, new plane for Mosquito Control spraying, and other purchases as needed along with building improvements for the Jail. Other capital outlay needs will be purchased with other funding including grants, where available.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and “transfers out”. This budget year the following transfers are budgeted: Airport - \$677,756, Ford Park - \$2,586,541, Capital Projects - \$2,500,000 and County match for Grant funds - \$1,359,841. Contingency appropriations are budgeted at \$1,200,000.

In 2024-2025, the County will anticipate utilizing \$17,562,733 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 33.30% 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 2023-2024	Approved 2024-2025	Percentage Change
General Government	20.15%	\$ 31,981,457	\$ 32,671,002	2.16%
Judicial & Law Enforcement	60.93%	95,655,046	98,772,416	3.26%
Education & Recreation	0.31%	495,615	509,699	2.84%
Health & Welfare	8.02%	12,540,610	13,005,300	3.71%
Maintenance - Equipment & Structures	10.58%	16,683,740	17,160,020	2.85%

The General Government increase is mainly due to a 3% salary increase for employees, and increase for cost of property insurance. This increase was somewhat offset by reduction of one position both in the County Clerk and the Treasurer office. 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% salary increase for Sheriff Association union employees, Constable Association union employees, and for all other employees. Increases in Jail medical contract cost and an increase in food cost of County inmates have also caused increases to this category. It was slightly offset by reduction of one position in the Jail.

The Education and Recreation Division increase is due to a 3% salary increase to all employees. 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.

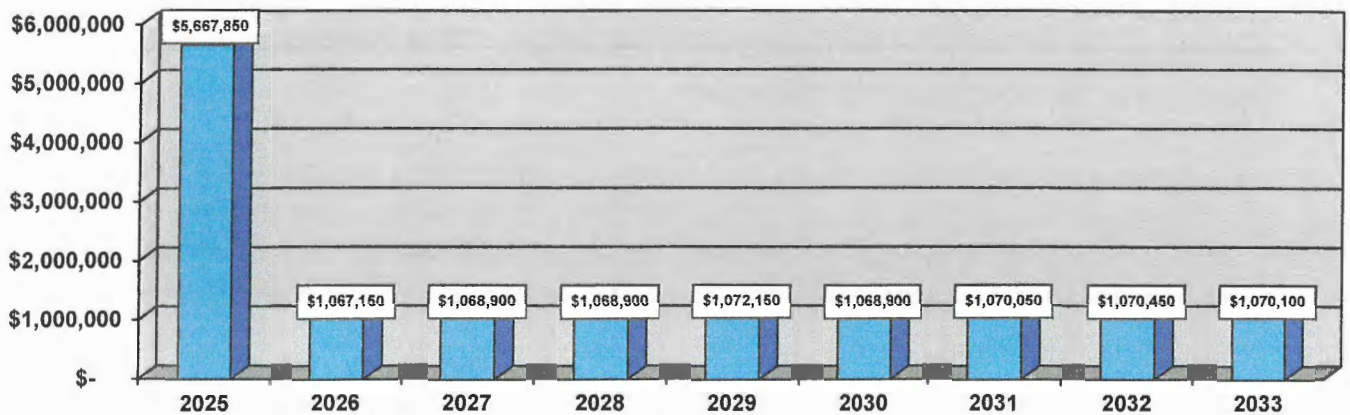
Health & Welfare increase is due to a 3% salary increase to all employees. This division provides health care for the indigent citizens of the County, support of the Child Protective Services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

Maintenance – Equipment & Structures increase is due to a 3% salary increase to all employees. This division is responsible for the maintenance and operation of all County facilities and roadways.

DEBT SERVICE FUND

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

Debt Service Requirements Next 10 Years



On October 1, 2024, the County has debt issues outstanding of \$17,105,000. Revenues are budgeted at \$5,679,794 for 2024-2025, of which 98.7% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$5,672,850 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2024-2025 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 2024-2025 are budgeted at \$10,562,071 and expenditures are budgeted at \$11,656,354. In the District Records Management Fund, one position was added. The Marine Division is classified as a Special Revenue Fund since it is fully funded by the Sabine Neches Navigation District. The Marine Division provides law enforcement

presence on the navigable waterways, terminals, and ship channels of the County. The Marine Division is attempting to secure a grant to replace several boats which requires a 25% grant match. 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 partially 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 grant funding. The focus of the County's capital improvement program is related to Transportation and Building & Grounds Asset Protection.

Expenditures of \$10,063,037 are estimated for projects in the 2024-2025 fiscal year. Funding for these expenditures includes a \$2,500,000 planned transfer and previous transfers from prior budget years. 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 affect the County on several levels including:

Transportation Infrastructure –The County is estimating to spend \$5,349,948 in 2024-2025 to repair road damage on the Major Drive Extension between Hwy 124 and Labelle Road and provide engineering studies for improvements for Garth Road & Erie Street. The proposed repairs and engineering studies are designed to handle heavy truck traffic along these roadways.

Building & Grounds Asset Protection – The County has allocated \$4,713,089 in 2024-2025 to provide building improvements for the Courthouse complex, complete rehabilitation of the Doggett Fair Park midway grounds, and for engineering and consulting services to secure funding for a large-scale restoration of the bulkhead at the Umphrey Park complex. These enhancements are expected to provide the citizens and employees with more efficient and safer operations at County facilities.

ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2024-2025 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 shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The Annual Report 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. Since these grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 24 – Budget preparation packets sent to all County departments by County Auditor.

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

JUNE 1 – JULY 21 – Compile initial budget requests and estimate of available resources.

JULY 22 – 26 – Budget Hearings.

JULY 29 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 6 – Budget Workshop to discuss pending items for budget.

AUGUST 13 – Commissioner Court Meeting to discuss tax rate and schedule public hearing and call for election if needed, including record of vote.

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

SEPTEMBER 5 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

SEPTEMBER 6 – Notice of proposed increases in elected officials’ salaries and allowances published in local newspaper. (Section 152.013 LGC)

SEPTEMBER 6– Publish notice for budget public hearing. (Section 111.0385 LGC)

SEPTEMBER 6– File budget with County Clerk. (Section 111.037 LGC)

SEPTEMBER 12 – Notice of Public hearing for Tax Rate.

SEPTEMBER 17 – Public hearing on tax rate.

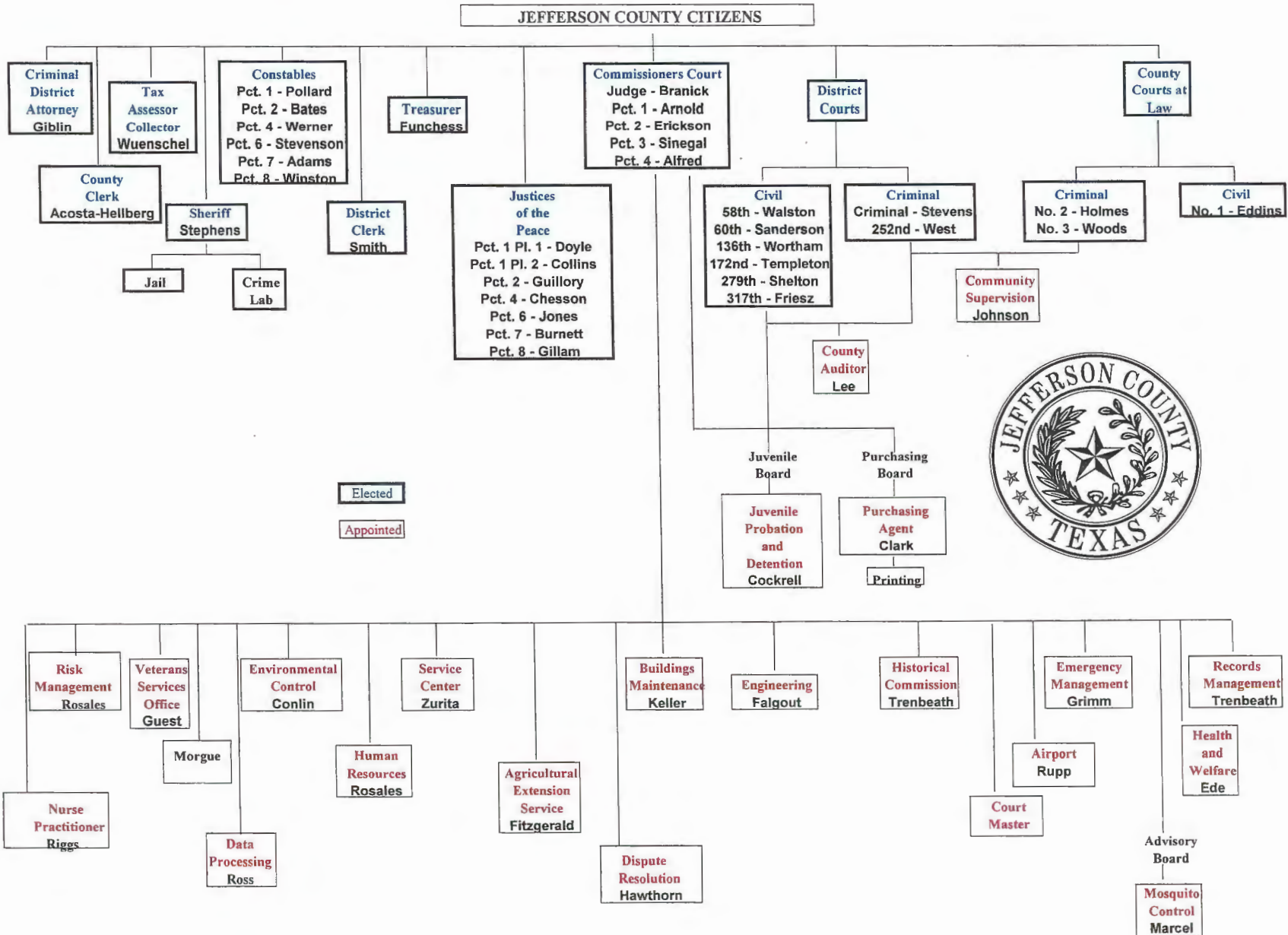
SEPTEMBER 17 – Adopt tax rate.

SEPTEMBER 17 – Public hearing and adopt budget. (Section 111.039 LGC)

SEPTEMBER 24 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

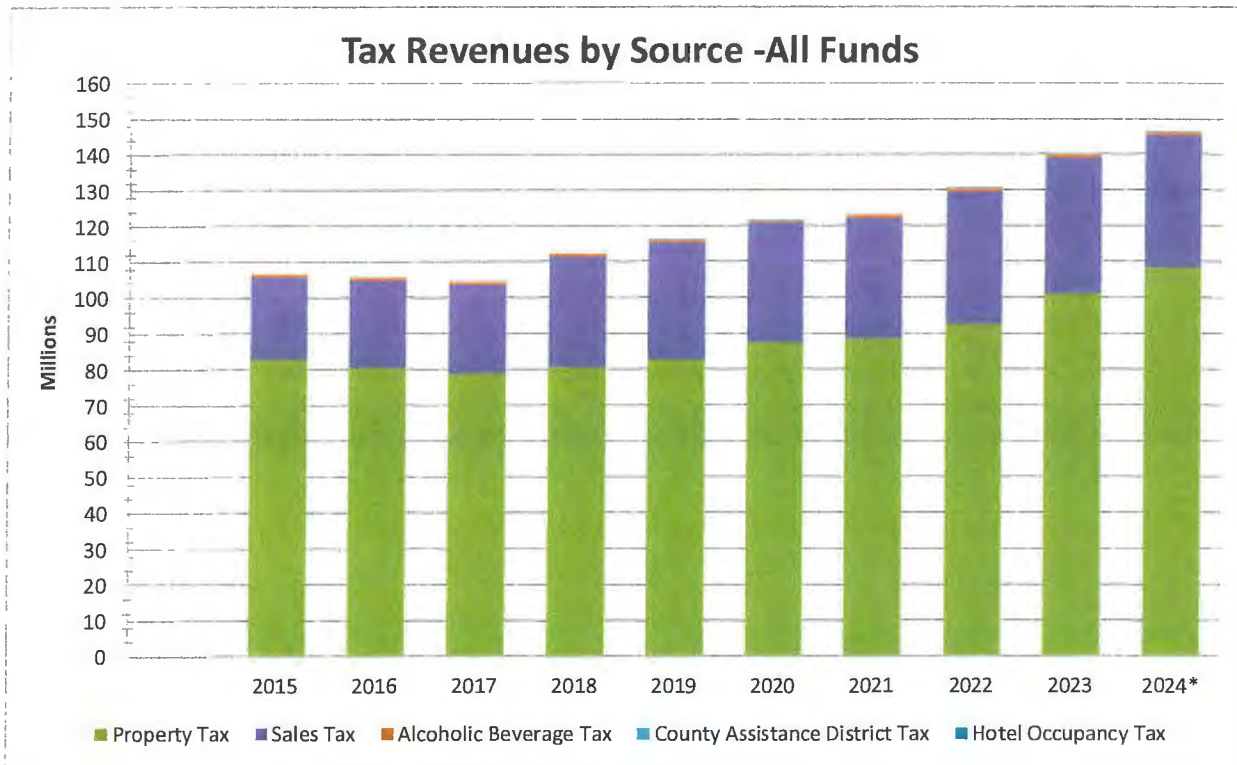
As of September 30, 2024



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
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	82,794,242	32,759,242	753,954	1,422,345	48,980	117,778,763
2020	87,564,321	33,497,873	590,925	1,537,054	95,332	123,285,505
2021	88,722,128	33,621,425	755,519	1,507,187	76,404	124,682,663
2022	92,517,279	37,288,969	912,052	1,452,286	80,676	132,251,262
2023	101,094,814	38,156,787	904,098	1,529,168	114,093	141,798,960
2024*	108,363,033	37,100,000	900,000	1,500,000	110,000	147,973,033

* 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		
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%
2019	3,450,000	1,236,395	4,686,395	157,519,701	2.98%
2020	4,120,000	1,590,578	5,710,578	167,091,311	3.42%
2021	4,270,000	1,404,350	5,674,350	155,567,512	3.65%
2022	4,515,000	1,190,850	5,705,850	170,813,452	3.34%
2023	4,745,000	965,100	5,710,100	220,472,781	2.59%

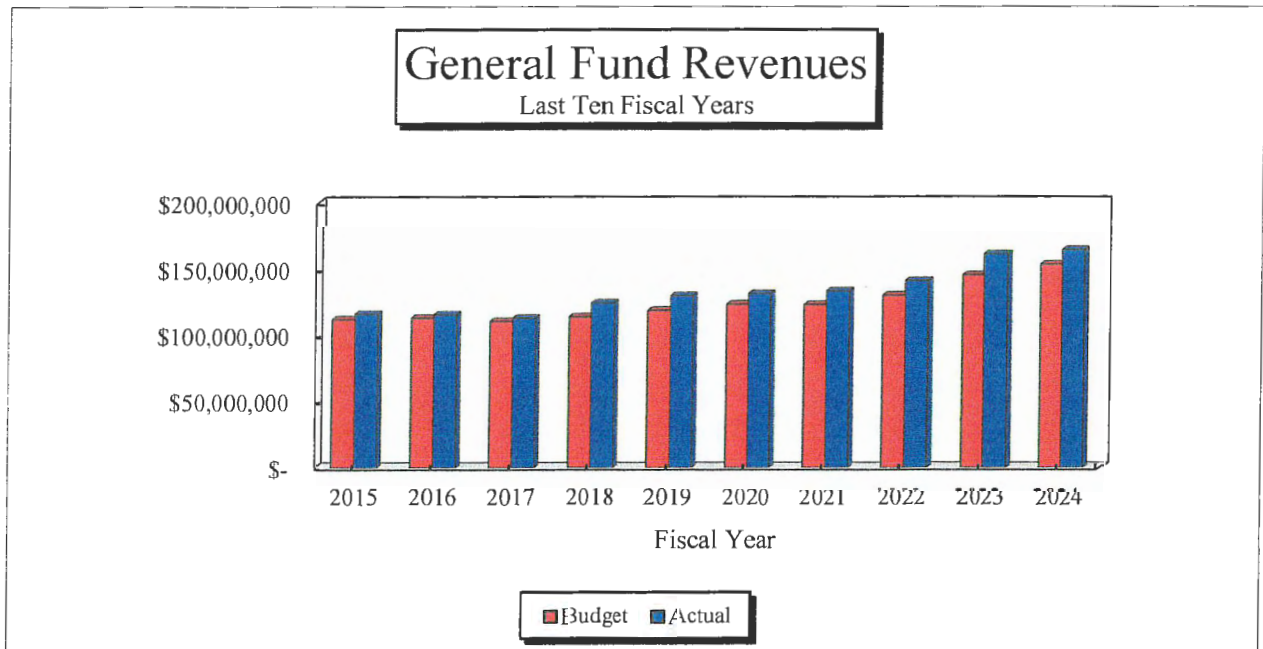
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS

Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
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
2019	27,633,568,872	8,807,616,190	18,825,952,682	6,723,174,842	25,549,127,524	100%	34,356,743,714
2020	27,578,075,911	9,328,538,631	18,249,537,280	6,547,102,115	24,796,639,395	100%	34,125,178,026
2021	29,090,791,892	8,934,010,700	20,156,781,192	5,766,438,643	25,923,219,835	100%	34,857,230,535
2022	31,367,686,933	9,802,337,309	21,565,349,624	7,048,598,061	28,613,947,685	100%	38,416,284,994
2023	35,075,589,203	11,833,706,843	23,241,882,360	8,159,996,705	31,401,879,065	100%	43,235,585,908

- (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

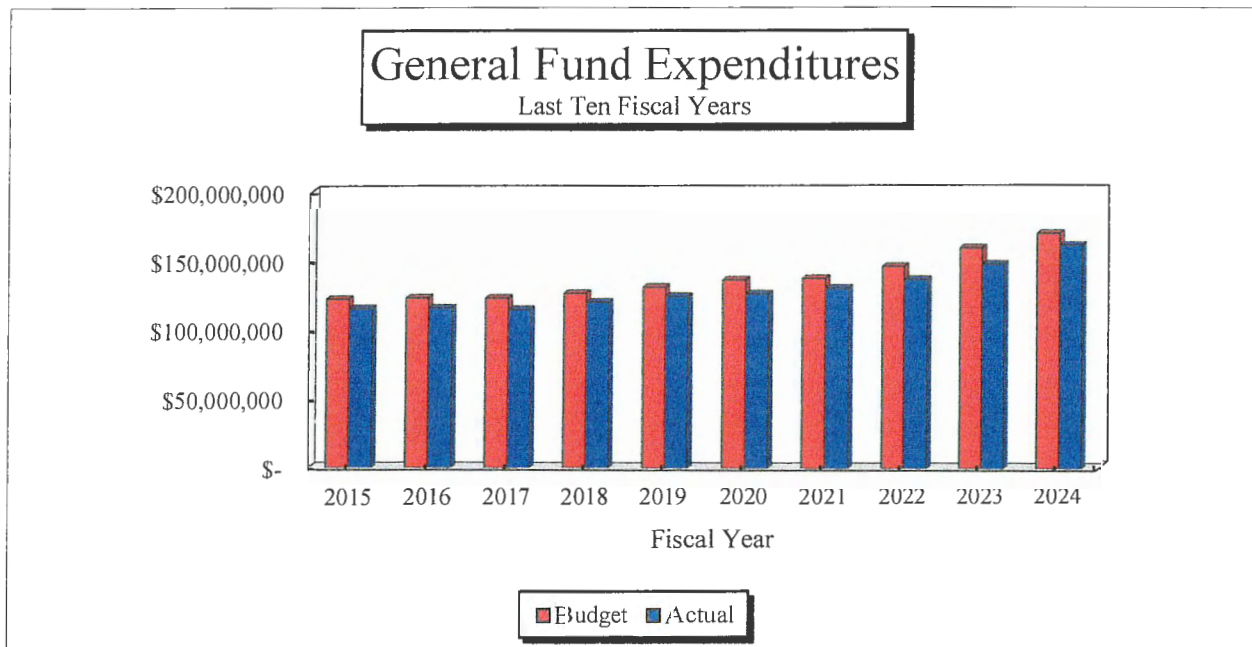
Fiscal Year	Adjusted Budget	Actual
2015	\$ 112,399,235	\$ 116,326,116
2016	113,455,177	115,827,182
2017	110,906,958	113,123,519
2018	114,110,807	124,545,505
2019	119,007,589	129,940,900
2020	123,540,366	131,514,349
2021	123,274,642	133,381,810
2022	130,251,466	141,136,652
2023	145,549,046	161,119,046
2024	153,507,018	164,314,645 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	125,025,840
2020	137,034,870	126,955,786
2021	138,212,956	131,188,268
2022	147,060,513	137,642,517
2023	160,690,703	148,951,933
2024	171,364,700	162,780,710 *



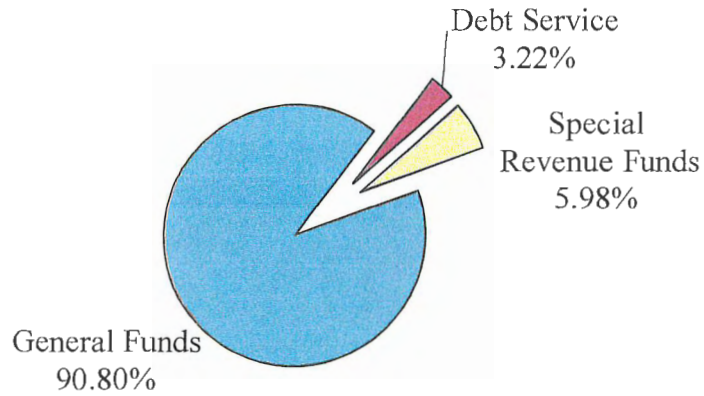
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

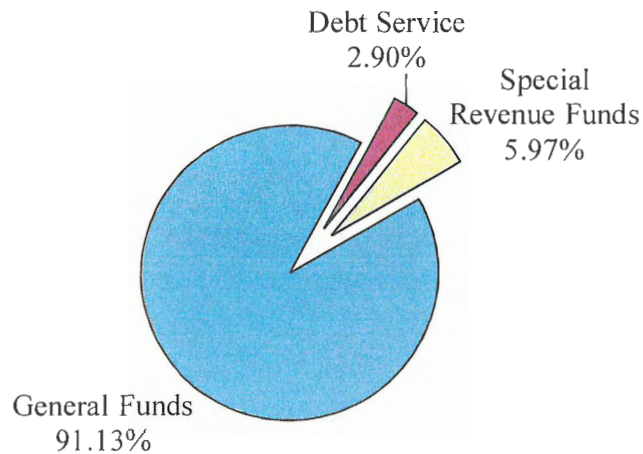
	ACTUAL 2022-2023	ESTIMATED 2023-2024	APPROVED 2024-2025
REVENUES			
Property Taxes	\$ 101,094,814	\$ 108,363,033	\$ 114,126,069
Sales Taxes	40,704,146	39,610,000	34,300,000
Fees	11,447,178	10,838,775	11,189,160
Licenses	477,572	839,528	383,000
Sales, Rentals & Services	3,250,687	3,789,399	3,130,500
Intergovernmental	5,134,207	7,929,585	7,044,171
Fines & Forfeitures	1,482,758	2,010,708	1,580,000
Interest	5,681,497	7,729,410	4,131,373
Miscellaneous	32,935	39,000	37,000
Contributions	50	250	150
 Total Revenues	 \$ 169,305,844	 \$ 181,149,688	 \$ 175,921,423
OTHER SOURCES			
Issuance of SBITA	\$ 5,283,431	\$ -	\$ -
Transfers In	662,072	685,567	678,727
 Total Other Sources	 \$ 5,945,503	 \$ 685,567	 \$ 678,727
 Total Revenues & Other Sources	 \$ 175,251,347	 \$ 181,835,255	 \$ 176,600,150
 EXPENDITURES			
General Government	\$ 33,186,756	\$ 30,119,058	\$ 34,447,379
Judicial & Law Enforcement	85,627,420	93,103,289	104,868,501
Education & Recreation	4,635,689	5,501,367	1,798,186
Health & Welfare	11,083,398	12,148,377	13,005,300
Maintenance - Equipment & Structures	15,147,602	15,981,580	17,338,745
Capital Outlay	2,138,195	4,638,673	9,005,123
Debt Service -			
Principal	4,745,000	4,930,000	5,100,000
Interest and Commission	965,100	727,850	567,850
Transaction Fees	3,550	3,650	5,000
 Total Expenditures	 \$ 157,532,710	 \$ 167,153,844	 \$ 186,136,084
OTHER USES			
Transfers Out	\$ 3,171,600	\$ 8,327,918	\$ 7,914,138
Contingency Appropriation	-	-	1,200,000
 Total Other Uses	 \$ 3,171,600	 \$ 8,327,918	 \$ 9,114,138
 Total Appropriations	 \$ 160,704,310	 \$ 175,481,762	 \$ 195,250,222
 BEGINNING FUND BALANCE	 \$ 64,934,403	 \$ 77,081,815	 \$ 96,122,168
 ENDING FUND BALANCE	 \$ 79,481,440	 \$ 83,435,308	 \$ 77,472,096
 RESERVED FUND BALANCE	 1,810,853	 1,911,836	 1,918,780
 ENDING AVAILABLE FUND BALANCE	 \$ 77,670,587	 \$ 81,523,472	 \$ 75,553,316

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2025 - Revenues and Other Sources



FY 2025 - Expenditures and Other Uses





GENERAL FUND

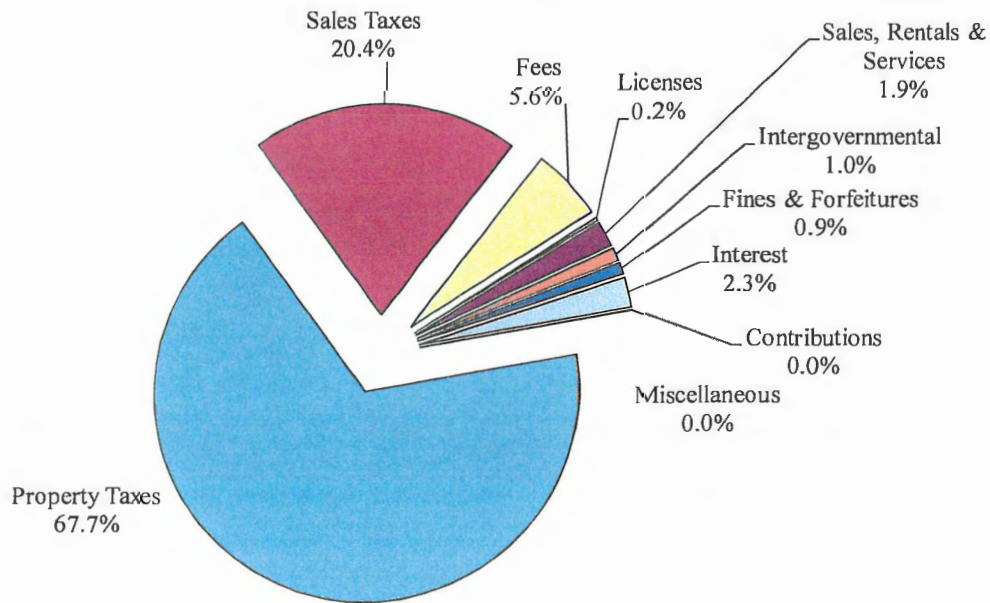
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
REVENUES			
Property Taxes	\$ 95,538,091	\$ 102,743,050	\$ 108,517,525
Sales Taxes	39,060,885	38,000,000	32,700,000
Fees	9,592,942	9,002,670	8,885,510
Licenses	477,572	839,528	383,000
Sales, Rentals & Services	3,096,663	3,687,965	3,120,500
Intergovernmental	1,907,237	1,696,474	1,629,600
Fines & Forfeitures	1,348,095	1,445,708	1,405,000
Interest	4,870,088	6,860,000	3,680,000
Miscellaneous	32,935	39,000	37,000
Contributions	50	250	150
	<u>50</u>	<u>250</u>	<u>150</u>
Total Revenues	<u>\$ 155,924,558</u>	<u>\$ 164,314,645</u>	<u>\$ 160,358,285</u>
OTHER SOURCES			
Issuance of SBITA	<u>\$ 5,194,488</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Sources	<u>\$ 5,194,488</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues & Other Sources	<u>\$ 161,119,046</u>	<u>\$ 164,314,645</u>	<u>\$ 160,358,285</u>
EXPENDITURES			
General Government	\$ 33,186,756	\$ 30,119,058	\$ 32,671,002
Judicial & Law Enforcement	85,066,965	92,340,195	98,772,416
Education & Recreation	399,271	442,735	509,699
Health & Welfare	11,083,398	12,148,377	13,005,300
Maintenance - Equipment & Structures	13,934,783	14,791,076	17,160,020
Capital Outlay	<u>2,109,160</u>	<u>4,611,351</u>	<u>7,438,443</u>
Total Expenditures	<u>\$ 145,780,333</u>	<u>\$ 154,452,792</u>	<u>\$ 169,556,880</u>
OTHER USES			
Transfers Out	\$ 3,171,600	\$ 8,327,918	\$ 7,164,138
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>1,200,000</u>
Total Other Uses	<u>\$ 3,171,600</u>	<u>\$ 8,327,918</u>	<u>\$ 8,364,138</u>
Total Appropriations	<u>\$ 148,951,933</u>	<u>\$ 162,780,710</u>	<u>\$ 177,921,018</u>
BEGINNING FUND BALANCE	<u>\$ 64,457,391</u>	<u>\$ 76,624,504</u>	<u>\$ 78,158,439</u>
ENDING FUND BALANCE	<u>\$ 76,624,504</u>	<u>\$ 78,158,439</u>	<u>\$ 60,595,706</u>
RESERVED FUND BALANCE	<u>1,353,542</u>	<u>1,353,542</u>	<u>1,353,542</u>
ENDING AVAILABLE FUND BALANCE	<u><u>\$ 75,270,962</u></u>	<u><u>\$ 76,804,897</u></u>	<u><u>\$ 59,242,164</u></u>

**GENERAL FUND
SUMMARY OF REVENUES**

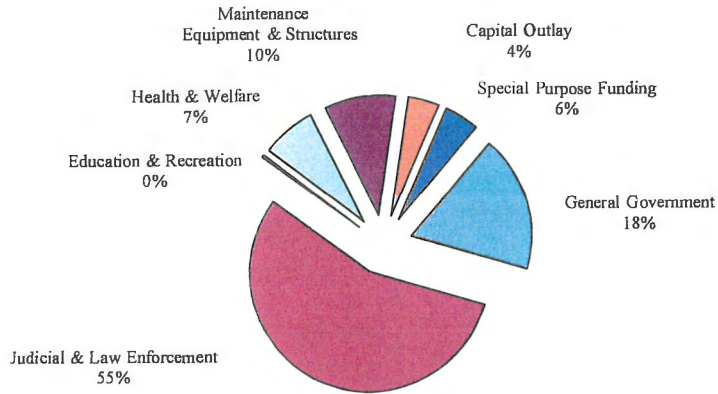
REVENUES	ACTUAL 2022-2023	ESTIMATED 2023-2024	APPROVED 2024-2025
Property Taxes	\$ 95,538,091	\$ 102,743,050	\$ 108,517,525
Sales Taxes	39,060,885	38,000,000	32,700,000
Fees	9,592,942	9,002,670	8,885,510
Licenses	477,572	839,528	383,000
Sales, Rentals & Services	3,096,663	3,687,965	3,120,500
Intergovernmental	1,907,237	1,696,474	1,629,600
Fines & Forfeitures	1,348,095	1,445,708	1,405,000
Interest	4,870,088	6,860,000	3,680,000
Miscellaneous	32,935	39,000	37,000
Contributions	50	250	150
Total	\$ 155,924,558	\$ 164,314,645	\$ 160,358,285

Approved 2024-2025

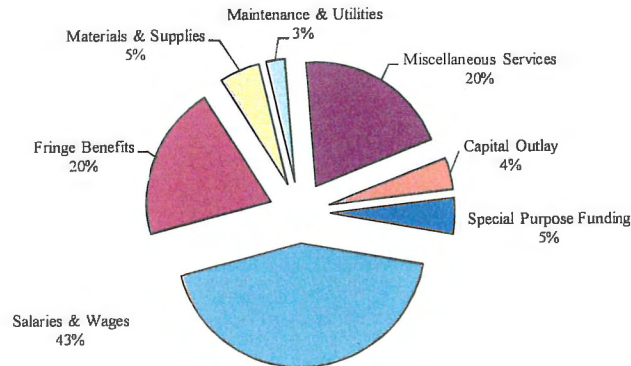


**GENERAL FUND
SUMMARY OF EXPENDITURES**

<u>Department</u>	<u>APPROVED 2024-2025 BUDGET</u>	<u>% OF TOTAL</u>
General Government	\$ 32,671,002	18.36%
Judicial & Law Enforcement	98,772,416	55.51%
Education & Recreation	509,699	0.29%
Health & Welfare	13,005,300	7.31%
Maintenance - Equipment Structures	17,160,020	9.65%
Capital Outlay	7,438,443	4.18%
Special Purpose Funding	8,364,138	4.70%
Total	\$ 177,921,018	100.00%



<u>Category</u>	<u>APPROVED 2024-2025 BUDGET</u>	<u>% OF TOTAL</u>
Salaries & Wages	\$ 76,582,502	43.05%
Fringe Benefits	35,764,991	20.10%
Materials & Supplies	9,360,157	5.26%
Maintenance & Utilities	4,414,536	2.48%
Miscellaneous Services	35,996,251	20.23%
Capital Outlay	7,438,443	4.18%
Special Purpose Funding	8,364,138	4.70%
Total	\$ 177,921,018	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

<u>Department / Division</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
General Government			
Tax Assessor-Collector	\$ 4,151,597	\$ 4,255,935	\$ 5,028,035
Human Resources	437,721	484,873	572,872
County Auditor	1,669,501	1,840,728	1,958,162
County Clerk	2,205,673	2,324,497	2,801,907
County Judge	845,375	929,377	1,195,416
Risk Management	316,672	349,772	387,615
County Treasurer	445,537	402,776	402,067
Printing	152,545	129,564	169,184
Purchasing Agent	640,202	667,423	722,788
General Services	19,066,792	15,104,985	15,374,694
Management Information Systems	2,070,080	2,068,917	2,426,743
Voters Registration Department	118,653	187,734	188,072
Elections Department	715,601	1,015,446	1,028,148
Veterans Services	350,807	357,031	415,299
Total General Government	\$ 33,186,756	\$ 30,119,058	\$ 32,671,002
Judicial & Law Enforcement			
District Attorney	\$ 7,540,478	\$ 8,018,144	\$ 8,712,516
District Clerk	2,290,647	2,397,096	2,591,650
District Courts	5,830,503	5,945,544	6,314,141
Jury	440,458	603,313	633,247
Justice of the Peace	2,918,800	2,896,222	3,328,599
County Courts at Law	1,907,321	2,032,995	2,394,805
Court Master	666,794	559,868	609,736
Dispute Resolution Center	298,468	304,794	346,891
Community Supervision	14,916	15,948	19,319
Sheriff	15,696,931	16,429,028	18,074,109
Crime Laboratory	1,574,749	1,556,602	1,890,108
Jail	37,263,255	42,317,116	43,497,306
Juvenile Probation	1,563,879	1,676,456	1,979,891
Juvenile Detention Home	2,155,559	2,319,777	2,768,767
Constables	3,570,659	3,667,292	4,011,331
County Morgue	1,333,548	1,600,000	1,600,000
Total Judicial & Law Enforcement	\$ 85,066,965	\$ 92,340,195	\$ 98,772,416
Education & Recreation			
Agricultural Extension Service	\$ 399,271	\$ 442,735	\$ 509,699
Total Education & Recreation	\$ 399,271	\$ 442,735	\$ 509,699

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION**

<u>Department / Division</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
Health & Welfare			
Health & Welfare Unit 1	\$ 1,396,910	\$ 1,466,596	\$ 1,646,684
Health & Welfare Unit 2	1,272,338	1,297,993	1,497,182
Nurse Practitioner	359,675	397,853	437,956
Child Welfare	94,286	93,500	95,000
Environmental Control	403,602	410,380	521,205
Indigent Medical Service	5,158,260	5,144,539	5,218,971
Mosquito Control	1,943,482	2,831,916	3,033,094
Emergency Management	234,845	255,600	305,208
Tobacco Settlement	220,000	250,000	250,000
 Total Health & Welfare	 <u>\$ 11,083,398</u>	 <u>\$ 12,148,377</u>	 <u>\$ 13,005,300</u>
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,610,945	\$ 2,533,101	\$ 3,077,148
Port Arthur Buildings	846,388	899,160	994,121
Mid-County Buildings	227,734	229,793	281,111
Road & Bridge Pct. #1	1,595,379	2,063,718	2,342,040
Road & Bridge Pct. #2	1,827,249	1,964,082	2,204,172
Road & Bridge Pct. #3	2,024,806	2,290,373	2,528,054
Road & Bridge Pct. #4	2,100,875	2,027,103	2,510,050
Engineering	872,323	907,334	1,202,692
Parks & Recreation	145,902	203,003	265,656
GIS	226,300	234,779	259,115
Service Center	1,456,882	1,438,630	1,495,861
 Total Maintenance - Equipment & Structures	 <u>\$ 13,934,783</u>	 <u>\$ 14,791,076</u>	 <u>\$ 17,160,020</u>
Capital Outlay	<u>\$ 2,109,160</u>	<u>\$ 4,611,351</u>	<u>\$ 7,438,443</u>
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 1,200,000
Transfers Out	3,171,600	8,327,918	7,164,138
 Total Special Purpose Funding	 <u>\$ 3,171,600</u>	 <u>\$ 8,327,918</u>	 <u>\$ 8,364,138</u>
Total General Fund Expenditures	 <u><u>\$ 148,951,933</u></u>	 <u><u>\$ 162,780,710</u></u>	 <u><u>\$ 177,921,018</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, Voters Registration Department, Elections Department, 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.

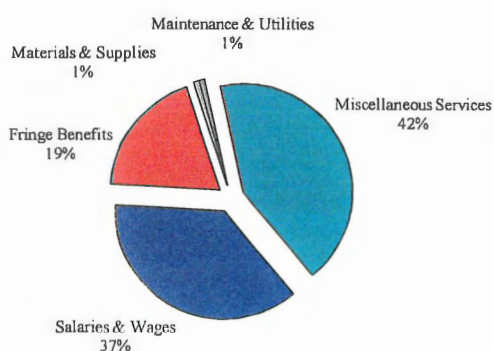
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 4,151,597	\$ 4,255,935	\$ 5,028,035
Human Resources	437,721	484,873	572,872
County Auditor	1,669,501	1,840,728	1,958,162
County Clerk	2,205,673	2,324,497	2,801,907
County Judge	845,375	929,377	1,195,416
Risk Management	316,672	349,772	387,615
County Treasurer	445,537	402,776	402,067
Printing	152,545	129,564	169,184
Purchasing Agent	640,202	667,423	722,788
General Services	19,066,792	15,104,985	15,374,694
Management Information Systems	2,070,080	2,068,917	2,426,743
Voters Registration Department	118,653	187,734	188,072
Elections Department	715,601	1,015,446	1,028,148
Veterans Services	350,807	357,031	415,299
Total	\$ 33,186,756	\$ 30,119,058	\$ 32,671,002

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 12,076,468
Fringe Benefits	6,222,793
Materials & Supplies	275,167
Maintenance & Utilities	227,172
Miscellaneous Services	13,869,402
Total	\$ 32,671,002



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	-	16	-	-	-	-	-	16
County Clerk	1	29	-	-	-	-	-	30
County Judge	1	6	-	-	-	-	1	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	19	-	-	-	-	-	19
Voters Registration Department	-	1	-	-	-	-	-	1
Elections Department	-	5	-	-	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	147	-	1	-	2	1	159

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,625,189	2,682,264	\$ 3,159,746
Fringe Benefits	1,363,948	1,371,336	1,610,159
Materials & Supplies	36,567	41,601	46,275
Maintenance & Utilities	62,876	88,439	108,400
Miscellaneous Services	63,017	72,295	103,455
Total	<u>\$ 4,151,597</u>	<u>\$ 4,255,935</u>	<u>\$ 5,028,035</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 271,532	\$ 301,224	\$ 370,607
Fringe Benefits	128,608	143,184	162,110
Materials & Supplies	3,328	3,730	4,224
Maintenance & Utilities	284	312	1,000
Miscellaneous Services	33,969	36,423	34,931
Total	<u>\$ 437,721</u>	<u>\$ 484,873</u>	<u>\$ 572,872</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 1,103,518	\$ 1,216,916	\$ 1,339,486
Fringe Benefits	476,631	528,740	586,426
Materials & Supplies	9,595	9,664	12,700
Maintenance & Utilities	2,497	2,674	3,200
Miscellaneous Services	77,260	82,734	16,350
Total	<u>\$ 1,669,501</u>	<u>\$ 1,840,728</u>	<u>\$ 1,958,162</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,445,192	\$ 1,522,757	\$ 1,784,421
Fringe Benefits	707,412	746,996	927,824
Materials & Supplies	11,639	14,366	35,668
Maintenance & Utilities	18,036	19,647	23,500
Miscellaneous Services	23,394	20,731	30,494
Total	<u>\$ 2,205,673</u>	<u>\$ 2,324,497</u>	<u>\$ 2,801,907</u>
<u>County Judge</u>			
Salaries & Wages	\$ 513,058	\$ 562,407	\$ 708,518
Fringe Benefits	269,435	296,565	377,227
Materials & Supplies	3,684	4,797	5,171
Maintenance & Utilities	426	847	1,200
Miscellaneous Services	58,772	64,761	103,300
Total	<u>\$ 845,375</u>	<u>\$ 929,377</u>	<u>\$ 1,195,416</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 210,340	\$ 221,043	\$ 247,372
Fringe Benefits	95,001	97,900	106,862
Materials & Supplies	5,111	5,536	4,221
Maintenance & Utilities	1,598	1,584	2,000
Miscellaneous Services	4,622	23,709	27,160
Total	<u>\$ 316,672</u>	<u>\$ 349,772</u>	<u>\$ 387,615</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 282,238	\$ 254,687	\$ 252,876
Fringe Benefits	144,077	131,820	126,339
Materials & Supplies	5,554	2,971	4,350
Maintenance & Utilities	7,112	7,839	10,000
Miscellaneous Services	6,556	5,459	8,502
Total	<u>\$ 445,537</u>	<u>\$ 402,776</u>	<u>\$ 402,067</u>
<u>Printing</u>			
Salaries & Wages	\$ 65,471	\$ 53,172	\$ 74,929
Fringe Benefits	35,446	29,616	37,255
Materials & Supplies	36,399	31,643	37,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	15,229	15,133	20,000
Total	<u>\$ 152,545</u>	<u>\$ 129,564</u>	<u>\$ 169,184</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 387,491	\$ 423,819	\$ 454,332
Fringe Benefits	197,377	204,696	226,161
Materials & Supplies	3,029	3,150	3,150
Maintenance & Utilities	2,080	1,528	1,600
Miscellaneous Services	50,225	34,230	37,545
Total	<u>\$ 640,202</u>	<u>\$ 667,423</u>	<u>\$ 722,788</u>
<u>General Services</u>			
Salaries & Wages	\$ 1,335,527	\$ 1,304,648	\$ 1,349,250
Fringe Benefits	935,652	940,180	998,152
Materials & Supplies	52,587	55,000	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	16,743,026	12,805,157	12,967,292
Total	<u>\$ 19,066,792</u>	<u>\$ 15,104,985</u>	<u>\$ 15,374,694</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,362,487	\$ 1,363,938	\$ 1,619,760
Fringe Benefits	609,774	617,328	713,402
Materials & Supplies	29,100	28,875	30,640
Maintenance & Utilities	46,007	44,614	44,022
Miscellaneous Services	22,712	14,162	18,919
Total	<u>\$ 2,070,080</u>	<u>\$ 2,068,917</u>	<u>\$ 2,426,743</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 64,906	\$ 68,148	\$ 72,411
Fringe Benefits	35,253	36,540	38,249
Materials & Supplies	3,329	4,399	20,000
Maintenance & Utilities	14,493	46,983	30,000
Miscellaneous Services	672	31,664	27,412
Total	<u>\$ 118,653</u>	<u>\$ 187,734</u>	<u>\$ 188,072</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Elections Department</u>			
Salaries & Wages	\$ 331,400	\$ 356,684	\$ 386,295
Fringe Benefits	154,135	166,000	168,350
Materials & Supplies	3,571	5,526	7,168
Maintenance & Utilities	280	1,000	1,000
Miscellaneous Services	226,215	486,236	465,335
Total	<u>\$ 715,601</u>	<u>\$ 1,015,446</u>	<u>\$ 1,028,148</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 219,300	\$ 225,597	\$ 256,465
Fringe Benefits	124,148	124,308	144,277
Materials & Supplies	4,128	4,120	4,600
Maintenance & Utilities	1,229	1,272	1,250
Miscellaneous Services	2,002	1,734	8,707
Total	<u>\$ 350,807</u>	<u>\$ 357,031</u>	<u>\$ 415,299</u>

JUDICIAL & LAW ENFORCEMENT

Judicial & Law Enforcement includes District Attorney, District Clerk, District Courts, Jury, Justices of the Peace, County Courts at Law, Court Master, Dispute Resolution Center, 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 **Crime Lab** is allocated all expenditures associated with the examination of crime scene evidence in Jefferson County. The **Jail** is allocated all expenditures associated with the operation of the Jefferson County Correctional Facility. Elected for a four-year term by the voters of the County.

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

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

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

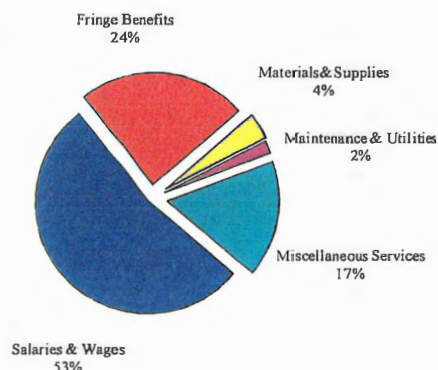
County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 7,540,478	\$ 8,018,144	\$ 8,712,516
District Clerk	2,290,647	2,397,096	2,591,650
District Courts	5,830,503	5,945,544	6,314,141
Jury	440,458	603,313	633,247
Justice of the Peace	2,918,800	2,896,222	3,328,599
County Courts at Law	1,907,321	2,032,995	2,394,805
Court Master	666,794	559,868	609,736
Dispute Resolution Center	298,468	304,794	346,891
Juvenile Alternative School	-	-	-
Community Supervision	14,916	15,948	19,319
Sheriff	15,696,931	16,429,028	18,074,109
Crime Laboratory	1,574,749	1,556,602	1,890,108
Jail	37,263,255	42,317,116	43,497,306
Juvenile Probation	1,563,879	1,676,456	1,979,891
Juvenile Detention Home	2,155,559	2,319,777	2,768,767
Constables	3,570,659	3,667,292	4,011,331
County Morgue	1,333,548	1,600,000	1,600,000
Total	\$ 85,066,965	\$ 92,340,195	\$ 98,772,416

APPROPRIATIONS CATEGORY

	<u>APPROVED</u> <u>2024-2025</u>
Salaries & Wages	\$ 52,467,286
Fringe Benefits	24,039,941
Materials & Supplies	3,831,359
Maintenance & Utilities	1,800,142
Miscellaneous Services	16,633,688
Total	\$ 98,772,416



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	27	-	-	-	-	-	28
District Courts	8	18	-	-	-	1	10	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
Sheriff	1	19	12	-	-	-	104	136
Crime Laboratory	-	-	11	-	-	-	-	11
Jail	-	11	1	6	-	-	240	258
Juvenile Probation	-	2	-	-	-	15	-	17
Juvenile Detention Home	-	1	19	-	-	1	-	21
Constables	6	8	-	-	-	-	14	28
County Morgue	-	-	-	-	-	-	-	-
Total	27	144	43	6	-	20	409	649

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 5,079,570	\$ 5,340,497	\$ 5,833,368
Fringe Benefits	2,259,938	2,404,712	2,583,848
Materials & Supplies	39,206	37,098	54,800
Maintenance & Utilities	9,356	9,532	12,000
Miscellaneous Services	152,408	226,305	228,500
Total	<u>\$ 7,540,478</u>	<u>\$ 8,018,144</u>	<u>\$ 8,712,516</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,509,655	\$ 1,580,684	\$ 1,709,995
Fringe Benefits	721,626	758,064	807,025
Materials & Supplies	26,152	21,284	30,500
Maintenance & Utilities	16,574	17,630	21,725
Miscellaneous Services	16,640	19,434	22,405
Total	<u>\$ 2,290,647</u>	<u>\$ 2,397,096</u>	<u>\$ 2,591,650</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 571,542	\$ 586,956	\$ 629,866
Fringe Benefits	270,174	282,216	297,228
Materials & Supplies	4,230	7,337	5,564
Maintenance & Utilities	228	267	700
Miscellaneous Services	1,052,135	965,380	1,053,945
Total	<u>\$ 1,898,309</u>	<u>\$ 1,842,156</u>	<u>\$ 1,987,303</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 231,845	\$ 237,720	\$ 254,182
Fringe Benefits	94,277	96,744	111,262
Materials & Supplies	816	737	2,000
Maintenance & Utilities	246	393	300
Miscellaneous Services	3,796	5,500	7,375
Total	<u>\$ 330,980</u>	<u>\$ 341,094</u>	<u>\$ 375,119</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 237,582	\$ 243,504	\$ 254,032
Fringe Benefits	111,314	113,688	127,458
Materials & Supplies	1,036	1,750	15,000
Maintenance & Utilities	354	60	500
Miscellaneous Services	3,681	5,405	7,450
Total	<u>\$ 353,967</u>	<u>\$ 364,407</u>	<u>\$ 404,440</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 236,375	\$ 241,680	\$ 251,177
Fringe Benefits	114,375	116,880	130,390
Materials & Supplies	684	684	1,500
Maintenance & Utilities	141	84	300
Miscellaneous Services	4,188	6,522	7,300
Total	<u>\$ 355,763</u>	<u>\$ 365,850</u>	<u>\$ 390,667</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 237,707	\$ 243,624	\$ 254,182
Fringe Benefits	105,838	108,120	111,262
Materials & Supplies	1,270	2,620	3,500
Maintenance & Utilities	68	91	300
Miscellaneous Services	2,385	3,322	6,620
Total	<u>\$ 347,268</u>	<u>\$ 357,777</u>	<u>\$ 375,864</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 245,344	\$ 251,664	\$ 268,758
Fringe Benefits	120,494	123,288	128,894
Materials & Supplies	5,656	7,890	4,700
Maintenance & Utilities	1,066	1,293	1,200
Miscellaneous Services	1,006,629	1,057,259	1,034,687
Total	<u>\$ 1,379,189</u>	<u>\$ 1,441,394</u>	<u>\$ 1,438,239</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 291,389	\$ 298,392	\$ 317,910
Fringe Benefits	122,630	123,624	139,120
Materials & Supplies	1,054	1,254	2,750
Maintenance & Utilities	54	22	300
Miscellaneous Services	270,634	248,216	257,950
Total	<u>\$ 685,761</u>	<u>\$ 671,508</u>	<u>\$ 718,030</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 235,711	\$ 244,188	\$ 268,457
Fringe Benefits	107,036	125,640	133,197
Materials & Supplies	2,340	3,363	5,300
Maintenance & Utilities	142	192	550
Miscellaneous Services	134,037	187,975	216,975
Total	<u>\$ 479,266</u>	<u>\$ 561,358</u>	<u>\$ 624,479</u>
<u>Jury</u>			
Salaries & Wages	\$ 164,507	169,248	\$ 178,196
Fringe Benefits	75,129	77,064	80,051
Materials & Supplies	12,071	16,000	20,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	188,751	341,001	354,500
Total	<u>\$ 440,458</u>	<u>\$ 603,313</u>	<u>\$ 633,247</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 274,722	\$ 281,728	\$ 306,795
Fringe Benefits	137,518	137,220	148,977
Materials & Supplies	3,484	3,500	5,660
Maintenance & Utilities	1,976	2,541	3,200
Miscellaneous Services	6,042	6,276	6,816
Total	<u>\$ 423,742</u>	<u>\$ 431,265</u>	<u>\$ 471,448</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 291,263	\$ 294,264	\$ 308,985
Fringe Benefits	159,139	159,348	164,987
Materials & Supplies	2,780	2,272	3,100
Maintenance & Utilities	1,281	2,000	2,400
Miscellaneous Services	4,422	4,278	5,338
Total	<u>\$ 458,885</u>	<u>\$ 462,162</u>	<u>\$ 484,810</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 240,558	\$ 279,804	\$ 307,332
Fringe Benefits	116,131	135,516	146,607
Materials & Supplies	5,022	3,235	3,250
Maintenance & Utilities	993	1,008	1,000
Miscellaneous Services	3,109	3,837	5,200
Total	<u>\$ 365,813</u>	<u>\$ 423,400</u>	<u>\$ 463,389</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 276,503	\$ 295,596	\$ 306,130
Fringe Benefits	151,677	159,732	164,186
Materials & Supplies	2,316	1,884	2,500
Maintenance & Utilities	2,705	3,713	4,260
Miscellaneous Services	5,595	4,516	3,997
Total	<u>\$ 438,796</u>	<u>\$ 465,441</u>	<u>\$ 481,073</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 279,068	\$ 293,688	\$ 309,435
Fringe Benefits	133,326	137,628	151,395
Materials & Supplies	2,642	3,258	4,000
Maintenance & Utilities	2,119	2,076	3,100
Miscellaneous Services	4,708	5,162	5,852
Total	<u>\$ 421,863</u>	<u>\$ 441,812</u>	<u>\$ 473,782</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 279,476	\$ 289,896	\$ 315,976
Fringe Benefits	132,429	146,328	155,280
Materials & Supplies	2,743	2,973	4,600
Maintenance & Utilities	2,750	4,054	4,140
Miscellaneous Services	1,314	3,441	4,090
Total	<u>\$ 418,712</u>	<u>\$ 446,692</u>	<u>\$ 484,086</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 262,800	\$ 139,156	\$ 306,731
Fringe Benefits	119,924	71,364	148,920
Materials & Supplies	2,922	7,481	5,000
Maintenance & Utilities	2,190	2,575	2,500
Miscellaneous Services	3,153	4,874	6,860
Total	<u>\$ 390,989</u>	<u>\$ 225,450</u>	<u>\$ 470,011</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 392,598	\$ 398,448	\$ 415,332
Fringe Benefits	163,993	168,000	174,705
Materials & Supplies	468	1,500	2,000
Maintenance & Utilities	230	350	700
Miscellaneous Services	6,761	7,159	9,101
Total	<u>\$ 564,050</u>	<u>\$ 575,457</u>	<u>\$ 601,838</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 329,553	\$ 375,696	\$ 451,271
Fringe Benefits	126,085	140,632	179,072
Materials & Supplies	3,637	4,371	3,750
Maintenance & Utilities	530	756	1,000
Miscellaneous Services	119,511	122,643	162,960
Total	<u>\$ 579,316</u>	<u>\$ 644,098</u>	<u>\$ 798,053</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 473,680	\$ 495,947	\$ 582,925
Fringe Benefits	205,196	212,292	255,025
Materials & Supplies	5,612	3,210	3,250
Maintenance & Utilities	293	362	750
Miscellaneous Services	79,174	101,629	152,964
Total	<u>\$ 763,955</u>	<u>\$ 813,440</u>	<u>\$ 994,914</u>
<u>Court Master</u>			
Salaries & Wages	\$ 375,955	\$ 280,456	\$ 302,646
Fringe Benefits	178,236	137,652	144,910
Materials & Supplies	1,737	1,501	3,750
Maintenance & Utilities	40	200	250
Miscellaneous Services	110,826	140,059	158,180
Total	<u>\$ 666,794</u>	<u>\$ 559,868</u>	<u>\$ 609,736</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 193,459	\$ 198,995	\$ 224,316
Fringe Benefits	83,176	83,160	100,339
Materials & Supplies	1,185	1,172	1,435
Maintenance & Utilities	179	300	300
Miscellaneous Services	20,469	21,167	20,501
Total	<u>\$ 298,468</u>	<u>\$ 304,794</u>	<u>\$ 346,891</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,146	10,000	10,529
Maintenance & Utilities	530	500	1,000
Miscellaneous Services	6,240	5,448	7,790
Total	<u>\$ 14,916</u>	<u>\$ 15,948</u>	<u>\$ 19,319</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 10,414,351	\$ 10,754,135	\$ 11,826,301
Fringe Benefits	4,724,181	4,985,893	5,430,467
Materials & Supplies	164,523	201,449	223,908
Maintenance & Utilities	99,593	133,330	153,800
Miscellaneous Services	294,283	354,221	439,633
Total	<u>\$ 15,696,931</u>	<u>\$ 16,429,028</u>	<u>\$ 18,074,109</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 974,368	\$ 950,994	\$ 1,153,781
Fringe Benefits	415,888	393,447	491,282
Materials & Supplies	71,392	71,049	82,800
Maintenance & Utilities	8,270	1,845	10,500
Miscellaneous Services	104,831	139,267	151,745
Total	<u>\$ 1,574,749</u>	<u>\$ 1,556,602</u>	<u>\$ 1,890,108</u>
<u>Jail</u>			
Salaries & Wages	\$ 18,659,654	\$ 19,717,274	\$ 19,627,663
Fringe Benefits	7,719,181	7,997,120	8,956,344
Materials & Supplies	2,022,462	3,001,832	3,117,933
Maintenance & Utilities	1,257,814	1,241,171	1,363,300
Miscellaneous Services	7,604,144	10,359,719	10,432,066
Total	<u>\$ 37,263,255</u>	<u>\$ 42,317,116</u>	<u>\$ 43,497,306</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 992,342	\$ 1,080,440	\$ 1,268,337
Fringe Benefits	519,761	539,748	604,072
Materials & Supplies	7,990	8,726	10,414
Maintenance & Utilities	2,673	2,695	4,267
Miscellaneous Services	41,113	44,847	92,801
Total	<u>\$ 1,563,879</u>	<u>\$ 1,676,456</u>	<u>\$ 1,979,891</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,167,932	\$ 1,296,784	\$ 1,577,576
Fringe Benefits	556,315	607,172	749,784
Materials & Supplies	127,500	135,749	132,163
Maintenance & Utilities	210,321	181,162	194,800
Miscellaneous Services	93,491	98,910	114,444
Total	<u>\$ 2,155,559</u>	<u>\$ 2,319,777</u>	<u>\$ 2,768,767</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 520,762	\$ 557,597	\$ 596,322
Fringe Benefits	249,817	275,276	287,246
Materials & Supplies	19,567	15,064	24,629
Maintenance & Utilities	1,967	2,805	3,500
Miscellaneous Services	11,899	14,004	14,974
Total	<u>\$ 804,012</u>	<u>\$ 864,746</u>	<u>\$ 926,671</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 343,083	\$ 354,576	\$ 385,918
Fringe Benefits	152,783	158,220	174,971
Materials & Supplies	9,442	5,629	5,200
Maintenance & Utilities	646	650	650
Miscellaneous Services	4,744	4,528	5,750
Total	<u>\$ 510,698</u>	<u>\$ 523,603</u>	<u>\$ 572,489</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 357,681	\$ 367,320	\$ 390,272
Fringe Benefits	154,892	158,532	176,193
Materials & Supplies	4,642	6,021	6,550
Maintenance & Utilities	945	1,011	1,250
Miscellaneous Services	5,273	7,254	8,446
Total	<u>\$ 523,433</u>	<u>\$ 540,138</u>	<u>\$ 582,711</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 440,070	\$ 423,784	\$ 475,805
Fringe Benefits	181,331	166,556	205,946
Materials & Supplies	5,074	11,110	18,024
Maintenance & Utilities	936	936	2,300
Miscellaneous Services	10,129	10,846	12,634
Total	<u>\$ 637,540</u>	<u>\$ 613,232</u>	<u>\$ 714,709</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 363,367	\$ 371,710	\$ 406,505
Fringe Benefits	176,599	180,192	192,411
Materials & Supplies	2,387	3,149	4,200
Maintenance & Utilities	980	1,107	1,300
Miscellaneous Services	2,458	2,912	6,169
Total	<u>\$ 545,791</u>	<u>\$ 559,070</u>	<u>\$ 610,585</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 362,167	\$ 372,664	\$ 400,809
Fringe Benefits	171,722	176,856	187,087
Materials & Supplies	8,484	10,138	6,600
Maintenance & Utilities	500	500	2,000
Miscellaneous Services	6,312	6,345	7,670
Total	<u>\$ 549,185</u>	<u>\$ 566,503</u>	<u>\$ 604,166</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	<u>1,333,548</u>	<u>1,600,000</u>	<u>1,600,000</u>
Total	<u>\$ 1,333,548</u>	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>

EDUCATION & RECREATION

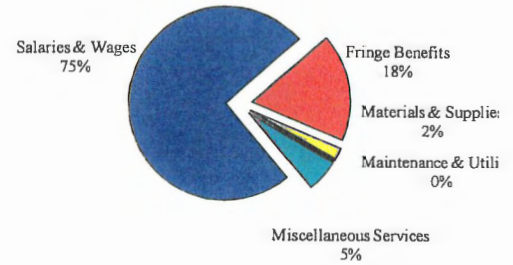
Education and Recreation includes the Agricultural Extension Service of the County.

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 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 399,271	\$ 442,735	\$ 509,699
Total	\$ <u>399,271</u>	\$ <u>442,735</u>	\$ <u>509,699</u>

	<u>APPROVED 2024-2025</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 379,823
Fringe Benefits	91,403
Materials & Supplies	10,025
Maintenance & Utilities	500
Miscellaneous Services	<u>27,948</u>
Total	\$ <u>509,699</u>



PERSONNEL SUMMARY

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

**EDUCATION & RECREATION
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 303,446	\$ 332,649	\$ 379,823
Fringe Benefits	71,995	82,740	91,403
Materials & Supplies	7,272	8,053	10,025
Maintenance & Utilities	282	379	500
Miscellaneous Services	16,276	18,914	27,948
Total	<u>\$ 399,271</u>	<u>\$ 442,735</u>	<u>\$ 509,699</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.

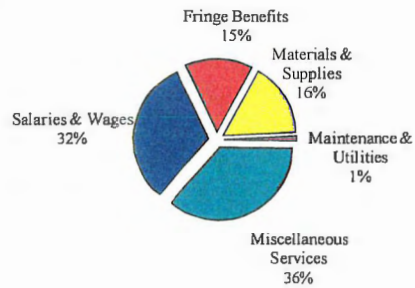
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 1,396,910	\$ 1,466,596	\$ 1,646,684
Health & Welfare Unit 2	1,272,338	1,297,993	1,497,182
Nurse Practitioner	359,675	397,853	437,956
Child Welfare	94,286	93,500	95,000
Environmental Control	403,602	410,380	521,205
Indigent Medical Service	5,158,260	5,144,539	5,218,971
Mosquito Control	1,943,482	2,831,916	3,033,094
Emergency Management	234,845	255,600	305,208
Tobacco Settlement	220,000	250,000	250,000
Total	\$ 11,083,398	\$ 12,148,377	\$ 13,005,300

	<u>APPROVED 2024-2025</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 4,163,629
Fringe Benefits	1,909,333
Materials & Supplies	2,131,893
Maintenance & Utilities	132,400
Miscellaneous Services	4,668,045
Total	\$ 13,005,300



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	-	4	-	1	4	4	-	13
Health & Welfare Unit 2	-	4	-	1	3	4	-	12
Nurse Practitioner	-	1	-	-	2	-	-	3
Environmental Control	-	2	-	-	3	-	-	5
Indigent Medical Services	-	-	-	1	3	-	-	4
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	-	12	1	16	15	8	1	53

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 734,859	\$ 776,720	\$ 890,619
Fringe Benefits	351,114	365,844	411,073
Materials & Supplies	17,937	17,479	25,100
Maintenance & Utilities	4,043	4,440	5,200
Miscellaneous Services	288,957	302,113	314,692
Total	<u>\$ 1,396,910</u>	<u>\$ 1,466,596</u>	<u>\$ 1,646,684</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 691,922	\$ 712,104	\$ 827,614
Fringe Benefits	356,452	359,640	416,690
Materials & Supplies	12,482	16,335	21,600
Maintenance & Utilities	3,147	3,066	4,850
Miscellaneous Services	208,335	206,848	226,428
Total	<u>\$ 1,272,338</u>	<u>\$ 1,297,993</u>	<u>\$ 1,497,182</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 227,295	\$ 250,490	\$ 273,000
Fringe Benefits	94,600	105,672	112,935
Materials & Supplies	20,418	22,606	31,262
Maintenance & Utilities	-	-	-
Miscellaneous Services	17,362	19,085	20,759
Total	<u>\$ 359,675</u>	<u>\$ 397,853</u>	<u>\$ 437,956</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	94,286	93,500	95,000
Total	<u>\$ 94,286</u>	<u>\$ 93,500</u>	<u>\$ 95,000</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 262,282	\$ 270,602	\$ 336,824
Fringe Benefits	131,607	128,945	165,538
Materials & Supplies	1,074	1,162	3,250
Maintenance & Utilities	2,040	2,539	2,600
Miscellaneous Services	6,599	7,132	12,993
Total	<u>\$ 403,602</u>	<u>\$ 410,380</u>	<u>\$ 521,205</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 363,803	\$ 391,807	\$ 462,857
Fringe Benefits	148,982	159,588	179,995
Materials & Supplies	961,554	895,296	862,463
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,683,921	3,697,848	3,713,656
Total	<u>\$ 5,158,260</u>	<u>\$ 5,144,539</u>	<u>\$ 5,218,971</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 862,991	\$ 923,000	\$ 1,163,301
Fringe Benefits	423,660	441,960	531,958
Materials & Supplies	563,887	1,372,140	1,187,468
Maintenance & Utilities	64,985	66,179	119,500
Miscellaneous Services	27,959	28,637	30,867
Total	<u>\$ 1,943,482</u>	<u>\$ 2,831,916</u>	<u>\$ 3,033,094</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 174,438	\$ 181,217	\$ 209,414
Fringe Benefits	60,096	72,864	91,144
Materials & Supplies	161	404	750
Maintenance & Utilities	34	50	250
Miscellaneous Services	116	1,065	3,650
Total	<u>\$ 234,845</u>	<u>\$ 255,600</u>	<u>\$ 305,208</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	220,000	250,000	250,000
Total	<u>\$ 220,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

MAINTENANCE – EQUIPMENT & STRUCTURES

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

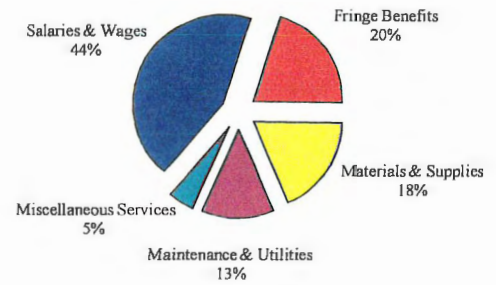
GIS – represents expenditures associated with data collection using geographic information system technology in an effort to provide more efficient processes.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
DEPARTMENTS			
Courthouse & Annexes	\$ 2,610,945	\$ 2,533,101	\$ 3,077,148
Port Arthur Buildings	846,388	899,160	994,121
Mid-County Buildings	227,734	229,793	281,111
Road & Bridge Pct. #1	1,595,379	2,063,718	2,342,040
Road & Bridge Pct. #2	1,827,249	1,964,082	2,204,172
Road & Bridge Pct. #3	2,024,806	2,290,373	2,528,054
Road & Bridge Pct. #4	2,100,875	2,027,103	2,510,050
Engineering	872,323	907,334	1,202,692
Parks & Recreation	145,902	203,003	265,656
GIS	226,300	234,779	259,115
Service Center	1,456,882	1,438,630	1,495,861
Total	\$ 13,934,783	\$ 14,791,076	\$ 17,160,020

	<u>APPROVED 2024-2025</u>
APPROPRIATIONS CATEGORY	
Salaries & Wages	\$ 7,495,296
Fringe Benefits	3,501,521
Materials & Supplies	3,111,713
Maintenance & Utilities	2,254,322
Miscellaneous Services	797,168
Total	\$ 17,160,020



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	-	1	-	7	-	-	-	8
Parks & Recreation	-	-	-	-	-	-	-	-
GIS	-	-	-	2	-	-	-	2
Service Center	-	-	-	4	-	-	-	4
Total	4	9	-	85	-	-	1	99

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 694,296	\$ 727,259	\$ 902,867
Fringe Benefits	363,348	339,132	414,716
Materials & Supplies	93,862	92,869	102,283
Maintenance & Utilities	1,070,009	980,437	1,259,477
Miscellaneous Services	389,430	393,404	397,805
Total	<u>\$ 2,610,945</u>	<u>\$ 2,533,101</u>	<u>\$ 3,077,148</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 381,001	\$ 407,124	\$ 460,812
Fringe Benefits	181,218	191,964	208,244
Materials & Supplies	19,890	26,091	25,450
Maintenance & Utilities	148,744	156,002	179,565
Miscellaneous Services	115,535	117,979	120,050
Total	<u>\$ 846,388</u>	<u>\$ 899,160</u>	<u>\$ 994,121</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 76,659	\$ 83,436	\$ 103,263
Fringe Benefits	32,262	32,860	40,109
Materials & Supplies	1,759	2,819	3,900
Maintenance & Utilities	59,044	56,879	76,500
Miscellaneous Services	58,010	53,799	57,339
Total	<u>\$ 227,734</u>	<u>\$ 229,793</u>	<u>\$ 281,111</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 850,929	\$ 820,924	\$ 984,878
Fringe Benefits	391,148	378,616	455,644
Materials & Supplies	262,430	773,736	754,788
Maintenance & Utilities	80,558	70,950	117,580
Miscellaneous Services	10,314	19,492	29,150
Total	<u>\$ 1,595,379</u>	<u>\$ 2,063,718</u>	<u>\$ 2,342,040</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 1,047,378	\$ 1,083,764	\$ 1,190,741
Fringe Benefits	496,280	523,936	579,496
Materials & Supplies	208,725	282,595	325,455
Maintenance & Utilities	-	56,492	88,140
Miscellaneous Services	74,866	17,295	20,340
Total	<u>\$ 1,827,249</u>	<u>\$ 1,964,082</u>	<u>\$ 2,204,172</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 1,014,171	\$ 1,110,283	\$ 1,190,441
Fringe Benefits	495,601	537,696	571,414
Materials & Supplies	389,430	529,463	630,299
Maintenance & Utilities	112,120	99,418	109,400
Miscellaneous Services	13,484	13,513	26,500
Total	<u>\$ 2,024,806</u>	<u>\$ 2,290,373</u>	<u>\$ 2,528,054</u>

**MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 946,848	\$ 1,040,334	\$ 1,346,212
Fringe Benefits	434,718	470,024	627,054
Materials & Supplies	460,936	293,595	378,700
Maintenance & Utilities	183,029	162,468	82,510
Miscellaneous Services	75,344	60,682	75,574
Total	<u>\$ 2,100,875</u>	<u>\$ 2,027,103</u>	<u>\$ 2,510,050</u>
<u>Engineering</u>			
Salaries & Wages	\$ 576,844	\$ 602,952	\$ 795,061
Fringe Benefits	272,103	279,312	358,587
Materials & Supplies	15,009	14,521	28,000
Maintenance & Utilities	1,102	870	2,300
Miscellaneous Services	7,265	9,679	18,744
Total	<u>\$ 872,323</u>	<u>\$ 907,334</u>	<u>\$ 1,202,692</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 14,434	\$ 46,211	\$ 50,073
Fringe Benefits	2,918	13,020	14,050
Materials & Supplies	71,308	64,940	105,788
Maintenance & Utilities	41,678	59,076	60,470
Miscellaneous Services	15,564	19,756	35,275
Total	<u>\$ 145,902</u>	<u>\$ 203,003</u>	<u>\$ 265,656</u>
<u>GIS</u>			
Salaries & Wages	\$ 149,495	\$ 155,611	\$ 173,070
Fringe Benefits	67,857	69,948	74,995
Materials & Supplies	6,165	6,275	7,050
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,783	2,945	4,000
Total	<u>\$ 226,300</u>	<u>\$ 234,779</u>	<u>\$ 259,115</u>
<u>Service Center</u>			
Salaries & Wages	\$ 280,602	\$ 277,931	\$ 297,878
Fringe Benefits	143,347	139,752	157,212
Materials & Supplies	782,762	755,326	750,000
Maintenance & Utilities	240,634	256,928	278,380
Miscellaneous Services	9,537	8,693	12,391
Total	<u>\$ 1,456,882</u>	<u>\$ 1,438,630</u>	<u>\$ 1,495,861</u>

CAPITAL OUTLAY

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

**CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ -	\$ 5,315	\$ -
Human Resources	6,933	23,378	32,189
County Auditor	5,725	6,000	1,800
County Clerk	12,847	-	3,000
County Judge	-	-	-
Risk Management	-	-	1,740
County Treasurer	-	-	-
Printing	1,140	-	-
Purchasing Agent	-	-	-
General Services	-	27,422	-
Management Information Systems	1,125,395	1,320,662	1,562,567
Voters Registration Department	-	-	-
Elections Department	5,700	1,692	3,383
Veterans Services	-	-	-
District Attorney	72,038	16,872	10,200
District Clerk	1,140	-	19,700
District Courts	2,598	1,468	7,500
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	-	-	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Community Supervision	5,511	-	-
Sheriff	178,706	571,400	678,211
Crime Laboratory	-	26,575	180,000
Jail	416,591	740,914	1,864,304
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	-	5,533	99,702
County Morgue	-	-	-
Agricultural Extension Service	2,605	2,755	3,000
Health & Welfare Unit 1	5,703	55,599	-
Health & Welfare Unit 2	5,703	55,599	-
Nurse Practitioner	-	-	-
Environmental Control	5,700	-	1,500
Indigent Medical Services	-	-	-
Emergency Management	2,280	-	-
Mosquito Control	-	65,000	1,500,000
Courthouse & Annexes	48,581	68,379	30,000
Port Arthur Buildings	11,000	47,072	-
Mid-County Buildings	-	21,315	-
Road & Bridge Pct. #1	64,954	867,236	250,500
Road & Bridge Pct. #2	1,329	45,762	655,705
Road & Bridge Pct. #3	52,970	16,446	177,987
Road & Bridge Pct. #4	57,199	597,540	304,985
Engineering	-	-	2,000
Parks & Recreation	-	-	-
GIS	1,531	-	-
Service Center	15,281	21,417	48,470
Total Capital Outlay	\$ <u>2,109,160</u>	\$ <u>4,611,351</u>	\$ <u>7,438,443</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

Human Resources

120-1012-415-60-53	NEOGOV -APPLICATION PORTAL - RENEW	\$ 27,625	
120-1012-415-60-53	BIDDLE TEST GENIUS PRE-EMPLOYMENT SUITE	4,564	
			\$ 32,189

County Auditor

120-1013-415-60-02	1- LAPTOP COMPUTER	1,800	
			1,800

County Clerk

120-1014-414-60-02	2-DESKTOP COMPUTERS - LOBBY	3,000	
			3,000

Risk Management

120-1016-415-60-02	1-LAPTOP COMPUTER	1,740	
			1,740

Management Information Systems

120-1025-415-60-02	2 - DOMAIN CONTROLLER SERVER REPLACEMENT	14,000	
120-1025-415-60-02	ACESS SWITCHES AND MANAGEMENT SERVER	33,397	
120-1025-415-60-02	1 - CORE SWITCH	18,424	
120-1025-415-60-02	1 - BACKUP SERVER	28,932	
120-1025-415-60-02	SAN SUPPORT/MAINTENANCE - RENEW	2,800	
120-1025-415-60-02	5 - HIGH END TABLETS	13,715	
120-1025-415-60-02	WIRELESS ACCESS POINTS-INCREASE NETWORK	2,000	
120-1025-415-60-02	RACK MOUNT UPS	4,176	
120-1025-415-60-02	BATTERIES FOR HIGH END UPS FOR THE PHONE SYSTEM	1,600	
120-1025-415-60-02	DATA CENTER RACK	8,900	
120-1025-415-60-02	HYPER - V HOST REPLACEMENT	28,000	
120-1025-415-60-53	MONITORED SIEM	132,899	
120-1025-415-60-53	EMAIL ADVANCED SECURITY	99,000	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION - RENEW	6,235	
120-1025-415-60-53	SPS VAR TOTAL CARE RECOVERY	4,600	
120-1025-415-60-53	MICRO FOCUS (RUMBA) SITE LICENSE - RENEW	3,127	
120-1025-415-60-53	HAWKEYE-PATHIDER - RENEW	750	
120-1025-415-60-53	LNOMA GO ANYWHERE MAINTENANCE - RENEW	1,708	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	3,000	
120-1025-415-60-53	EVERGREEN I SERIES REPORT DOWNLOADER - RENEW	350	
120-1025-415-60-53	TYLER TECHNOLOGIES SAAS - YEAR 3 - ANNUAL AMT FOR COURTS, JAIL, DA, COUNTY/DISTRIST CLERK, JP, & CONSTABLES	804,046	
120-1025-415-60-53	FIREWALL SW SUITE-ANTIVIRUS/ANTISPAM-RENEW	17,700	
120-1025-415-60-53	BACKUP MAINTENANCE - RENEW	17,540	
120-1025-415-60-53	SSL CERTIFICATE - RENEW	2,985	
120-1025-415-60-53	DATALOGICS SOFTWARE - RENEW	5,000	
120-1025-415-60-53	NETDMS SUPPORT AND MAINTENANCE	15,810	
120-1025-415-60-53	LIVENX UPGRADE	55,303	
120-1025-415-60-53	SILDTIDE WEBSITE DEVELOPMENT - RENEW	2,500	
120-1025-415-60-53	2 - SPORTLIGHT ON SQL SERVER ENTERPRISE - RENEW	1,800	
120-1025-415-60-53	SMS MESSAGING SERVER	445	
120-1025-415-60-53	QUEST TOAD - - RENEW	875	
120-1025-415-60-53	KNOWBE4 - RENEW	16,797	
120-1025-415-60-53	OFFICE 365 LICENSES	76,767	
120-1025-415-60-53	BOXCAST (STREAMING SERVICE FOR COMM COURT)	1,266	
120-1025-415-60-53	CENTRALSQUARE THE ANNUAL FEE - MOVED FROM AUDITING	136,120	
			1,562,567

Elections Department

120-1034-414-60-02	2 - LAPTOP	3,383	
			3,383

District Attorney

120-2030-412-60-02	2 - LAPTOP	3,300	
120-2030-412-60-02	3 - LAPTOP W/ DOCKING STATION	6,900	
			10,200

District Clerk

120-2031-412-60-02	WORKSTATION FOR FAMILY LAW SUPERVISOR	13,700	
120-2031-412-60-02	MATERIALS/SUPPLIES FOR RELOC OF FAMILY LAW	6,000	
			19,700

**CAPITAL OUTLAY
DIVISION SUMMARY**

252nd District Court

120-2037-412-60-02	UPDATE COURTROOM ELECTRONICS / SCREENS	7,500	
			7,500

Sheriff's Office

120-3059-421-60-02	4 - TOUGHBOOK LAPTOPS	13,700	
120-3059-421-60-02	1 - 24TB EXPANDABLE SERVER	8,711	
120-3059-421-60-02	1 - LAPTOP	1,700	
120-3059-421-60-02	1 - APPLE IPAD	1,100	
120-3059-421-60-07	MRAP VEHICLE MAINTENANCE	4,000	
120-3059-421-60-07	11 - LAW ENFORCEMENT VEHICLES W / EQUIP	649,000	
			678,211

Crime Laboratory

120-3060-421-60-14	CRIME LAB RENOVATION	180,000	
			180,000

Jail

120-3062-423-60-13	REPLACEMENT AIR HANDLERS QB UPPER	74,800	
120-3062-423-60-13	REPLACEMENT AIR HANDLERS QA UPPER	76,275	
120-3062-423-60-13	REPLACEMENT AIR HANDLERS QA LOWER	76,275	
120-3062-423-60-13	REPLACEMENT AIR HANDLERS LA	76,275	
120-3062-423-60-13	REPLACEMENT AIR HANDLERS LB	76,275	
120-3062-423-60-14	ROOFING OVERLAY - P, Q, F, L, K, BOOKING, ADMIN AND MAINT. N, M, ACTIVITIES VISITATION J, H, G, A, C, D, COMMISSARY, S, U, V, X, Y, Z	1,396,506	
120-3062-423-60-18	AWNING FUEL PUMP	7,610	
120-3062-423-60-53	SCHEDULE PRO - - RENEW	30,471	
120-3062-423-60-53	POWER READY - AGENCY 360 - FTO REQ TCOLE	3,822	
120-3062-423-60-53	GUARDIAN SYSTEM - RENEW	45,995	
			1,864,304

Constable Pct 2

120-3066-425-60-07	1 - CHEVY TAHOE PPV	45,760	
120-3066-425-60-07	LIGHTS AND SIREN PACKAGE FOR CHEVY TAHOE	5,244	
			51,004

Constable Pct. 7

120-3071-425-60-07	1 - CHEVROLET TAHOE POLICE PACKAGE	48,698	
			48,698

Agriculture Extension Services

120-4071-461-60-02	3 - DESKTOP COMPUTERS - COST SHARE	3,000	
			3,000

Environmental Control

120-5078-446-60-02	1 - TABLET FOR IN HOUSE SOFTWARE	1,500	
			1,500

Mosquito Control

124-5081-448-60-05	1 - THRUSH 510P2 AIRPLANE	1,500,000	
			1,500,000

Maintenance - Beaumont

120-6083-416-60-03	PLUMBING REPAIRS - LASALLE JAIL	30,000	
			30,000

Road & Bridge Pct. #1

111-0108-431-60-14	FUEL ISLAND AND TANK - INSTALLATION/ELECTRICAL WORK	15,000	
111-0108-431-60-14	ROOF	25,000	
111-0109-431-60-42	1 - DUMP TRUCK	125,000	
111-0109-431-60-42	1 - SERVICE TRUCK	85,500	
			250,500

Road & Bridge Pct. #2

112-0208-431-60-14	INSTALL WATER LINE AT 365 YARD	13,000	
112-0209-431-60-11	1 - GRADALL	517,705	
112-0209-431-60-42	1 - 2025 FORD F-SERIES MEDIUM DUTY F-750 DUMP TRUCK	125,000	
			655,705

**CAPITAL OUTLAY
DIVISION SUMMARY**

Road & Bridge Pct. #3

113-0308-431-60-36	ROAD STRIPING - E&W HAMSHIRE RD - WILBER RD TO 110	12,091	
113-0308-431-60-36	ROAD STRIPING - WILBER ROAD - SOUTHFORK TAYLOR BAYOU TO EOM	13,101	
113-0309-431-60-11	1 - 52" MOWER	10,349	
113-0309-431-60-11	2 - KUBOTA TRACTORS	134,265	
113-0309-431-60-42	1 - TRAILER 7X14 DUMP TRAILER PATRIOT EC SERIES 7 WIDE LONG 16 TIRES	8,181	
			177,987

Road & Bridge Pct. #4

114-0409-431-60-42	1 - SERVICE TRUCK	54,985	
114-0409-431-60-42	1 - DUMP TRUCK	125,000	
114-0409-431-60-42	1 - DUMP TRUCK	125,000	
			304,985

Engineering Fund

115-0501-431-60-02	1 - DESKTOP COMPUTER - NEW	2,000	
			2,000

Service Center

120-8095-417-60-07	1 - CHEVROLET SILVERADO 1500CC	48,470	
			48,470

Total Capital Outlay		\$	7,438,443
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SPECIAL PURPOSE FUNDING

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

**SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 1,200,000</u>
Total Contingency Appropriation	\$ <u> -</u>	\$ <u> -</u>	\$ <u> 1,200,000</u>
Transfers Out			
Road & Bridge Pct. #1	\$ <u> -</u>	\$ <u> 20,000</u>	\$ <u> 20,000</u>
Road & Bridge Pct. #2	-	20,000	20,000
General Fund	<u> 3,171,600</u>	<u> 8,287,918</u>	<u> 7,124,138</u>
Total Transfers Out	\$ <u> 3,171,600</u>	\$ <u> 8,327,918</u>	\$ <u> 7,164,138</u>

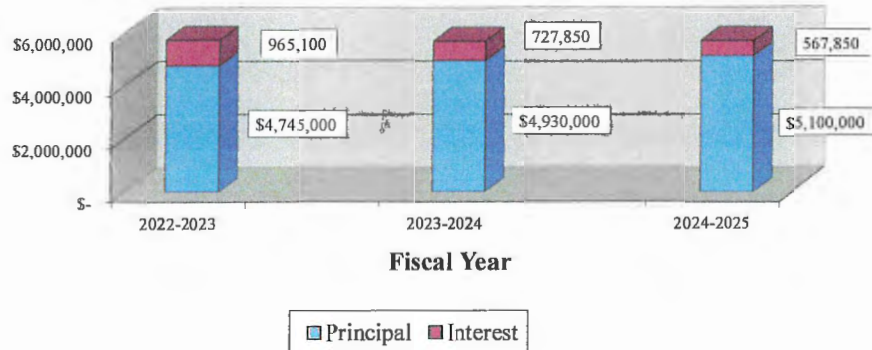


DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
REVENUES			
Property Taxes	\$ 5,556,723	\$ 5,619,983	\$ 5,608,544
Interest	137,226	142,500	71,250
Total Revenues	<u>\$ 5,693,949</u>	<u>\$ 5,762,483</u>	<u>\$ 5,679,794</u>
EXPENDITURES			
Principal Payments	\$ 4,745,000	\$ 4,930,000	\$ 5,100,000
Interest Payments	965,100	727,850	567,850
Transaction Fees	3,550	3,650	5,000
Total Expenditures	<u>\$ 5,713,650</u>	<u>\$ 5,661,500</u>	<u>\$ 5,672,850</u>
Total Appropriations	<u>\$ 5,713,650</u>	<u>\$ 5,661,500</u>	<u>\$ 5,672,850</u>
BEGINNING FUND BALANCE	<u>\$ 477,012</u>	<u>\$ 457,311</u>	<u>\$ 558,294</u>
ENDING FUND BALANCE	<u>\$ 457,311</u>	<u>\$ 558,294</u>	<u>\$ 565,238</u>
RESERVED FOR DEBT SERVICE	<u>\$ 457,311</u>	<u>\$ 558,294</u>	<u>\$ 565,238</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>
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>\$ 17,105,000</u>	<u>\$ 3,543,600</u>	<u>\$ 20,648,600</u>

**DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS**

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2024</u>
2012 Refunding - General Obligation	2025	\$ 47,305,000	\$ 42,840,000	\$ 4,465,000
2019 Certificates of Obligation	2039	15,395,000	2,755,000	12,640,000
Total				<u>\$ 17,105,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$24,398,067,787</u>
Assessed Value of All Taxable Property	<u>\$32,860,089,401</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	\$ 6,099,516,947
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 17,105,000
Less Amount Available in Debt Service Fund	<u>558,294</u>
	<u>16,546,706</u>

LEGAL DEBT MARGIN, BONDS ISSUED
UNDER ARTICLE III, SECTION 52
OF THE TEXAS CONSTITUTION

\$ 6,082,970,241

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 \$1,643,004,470 compared to applicable bonds outstanding at October 1, 2024 of \$17,105,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING 10/1/2025
	10/1/2024	PRINCIPAL	INTEREST	FEES	TOTAL	
2012 Refunding - General Obligation	\$ 4,465,000	\$ 4,465,000	\$ 133,950	\$ 2,500	\$ 4,601,450	\$ -
2019 Certificates of Obligation	<u>12,640,000</u>	<u>635,000</u>	<u>433,900</u>	<u>2,500</u>	<u>1,071,400</u>	<u>12,005,000</u>
	<u>\$ 17,105,000</u>	<u>\$ 5,100,000</u>	<u>\$ 567,850</u>	<u>\$ 5,000</u>	<u>\$ 5,672,850</u>	<u>\$ 12,005,000</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2022-2023	ESTIMATED 2023-2024	APPROVED 2024-2025
REVENUES			
Sales Taxes	\$ 1,643,261	\$ 1,610,000	\$ 1,600,000
Fees	1,854,236	1,836,105	2,303,650
Sales, Rentals & Services	154,024	101,434	10,000
Intergovernmental	3,226,970	6,233,111	5,414,571
Fines & Forfeitures	134,663	565,000	175,000
Interest	674,183	726,910	380,123
Contributions	-	-	-
	<u>\$ 7,687,337</u>	<u>\$ 11,072,560</u>	<u>\$ 9,883,344</u>
OTHER SOURCES			
Transfers In	\$ 662,072	\$ 685,567	\$ 678,727
Issuance of SBITA	88,943	-	-
	<u>\$ 751,015</u>	<u>\$ 685,567</u>	<u>\$ 678,727</u>
Total Other Sources	<u>\$ 751,015</u>	<u>\$ 685,567</u>	<u>\$ 678,727</u>
Total Revenues & Other Sources	<u>\$ 8,438,352</u>	<u>\$ 11,758,127</u>	<u>\$ 10,562,071</u>
EXPENDITURES			
General Government	\$ 560,455	\$ 763,094	\$ 1,776,377
Judicial & Law Enforcement	4,236,418	5,058,632	6,096,085
Education & Recreation	1,212,819	1,190,504	1,288,487
Maintenance - Equipment & Structures	29,035	27,322	178,725
Capital Outlay	1,369,252	1,496,651	1,566,680
	<u>\$ 7,407,979</u>	<u>\$ 8,536,203</u>	<u>\$ 10,906,354</u>
Total Expenditures	<u>\$ 7,407,979</u>	<u>\$ 8,536,203</u>	<u>\$ 10,906,354</u>
OTHER USES			
Transfers Out	\$ 77,087	\$ 121,000	\$ 750,000
	<u>\$ 77,087</u>	<u>\$ 121,000</u>	<u>\$ 750,000</u>
Total Other Uses	<u>\$ 77,087</u>	<u>\$ 121,000</u>	<u>\$ 750,000</u>
Total Appropriations	<u>\$ 7,485,066</u>	<u>\$ 8,657,203</u>	<u>\$ 11,656,354</u>
BEGINNING FUND BALANCE	<u>\$ 13,351,225</u>	<u>\$ 14,304,511</u>	<u>\$ 17,405,435</u>
ENDING AVAILABLE FUND BALANCE	<u><u>\$ 14,304,511</u></u>	<u><u>\$ 17,405,435</u></u>	<u><u>\$ 16,311,152</u></u>

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

<u>Department / Division</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
General Government			
County Clerk - Records Management	\$ 168,341	\$ 382,800	\$ 202,281
County Clerk - Records Archive	321,589	313,880	1,494,625
County Records Management	70,525	66,414	49,758
Tax Office Auto Dealer	-	-	29,713
Total General Government	<u>\$ 560,455</u>	<u>\$ 763,094</u>	<u>\$ 1,776,377</u>
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 4,480	\$ 6,950	\$ 11,650
Security Fee	629,159	605,927	693,840
Sheriff - SB 22	-	41,470	-
DWI Pretrial Division	103,129	90,792	149,191
Misdemeanor Pretrial	1,731	1,732	1,750
Veteran's Pretrial	-	-	20
Law Officer Training	51,410	42,331	58,025
SCAAP Grant	18,162	17,000	23,735
D.A.R.E. Contributions	-	-	17,000
Family Protection Fee Fund	3,600	130	299
Deputy Sheriff Education	15,959	20,000	25,000
Constable Pct 1 - Education	3,945	2,200	2,250
Constable Pct 2 - Education	-	-	1,500
Constable Pct 4 - Education	-	-	1,000
Constable Pct 6 - Education	-	-	1,800
Constable Pct 7 - Education	556	750	-
Constable Pct 8 - Education	315	1,000	1,500
J.P. Courtroom Technology Fee	2,736	3,000	20,000
District Clerk - Records Management	39,091	112,450	105,194
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	30,000
D.A.'s Forfeiture	78,138	130,070	177,000
Sheriff's Forfeiture	107,794	111,842	201,795
D.A.'s Hot Check	9,636	5,700	19,500
Justice Court Support Fund	6,330	223,428	250,828
Court Facility Fund	-	-	-
Language Access Fund	26,607	40,000	60,000
Local Truancy Prevention	-	-	70,810
DA - SB 22	-	275,000	275,000
Guardianship Fee	600	7,500	75,000
Juvenile Delinquency Prevention	-	-	100
County & District Court Technology Fund	2,736	2,736	4,000
District Court Records Technology Fund	10,573	37,250	3,000
Marine Division	2,735,508	2,864,703	3,396,409
Sheriff - Spindletop Grant	384,223	414,671	418,889
Diversion Center	-	-	-
Total Judicial & Law Enforcement	<u>\$ 4,236,418</u>	<u>\$ 5,058,632</u>	<u>\$ 6,096,085</u>
Education & Recreation			
Law Library	\$ 2,910	\$ 3,360	\$ 3,360
Hotel Occupancy Tax	1,209,909	1,187,144	1,285,127
Total Education & Recreation	<u>\$ 1,212,819</u>	<u>\$ 1,190,504</u>	<u>\$ 1,288,487</u>

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

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	\$ -	\$ -	\$ 7,000
Lateral Road - Precinct 2	-	-	10,000
Lateral Road - Precinct 3	-	-	60,000
Lateral Road - Precinct 4	8,000	8,000	8,000
J C Assistance District 4	<u>21,035</u>	<u>19,322</u>	<u>93,725</u>
	\$ <u>29,035</u>	\$ <u>27,322</u>	\$ <u>178,725</u>
Capital Outlay	\$ <u>1,369,252</u>	\$ <u>1,496,651</u>	\$ <u>1,566,680</u>
Special Purpose Funding			
Transfers Out	\$ <u>77,087</u>	\$ <u>121,000</u>	\$ <u>750,000</u>
	\$ <u>77,087</u>	\$ <u>121,000</u>	\$ <u>750,000</u>
Total Special Fund Expenditures	\$ <u><u>7,485,066</u></u>	\$ <u><u>8,657,203</u></u>	\$ <u><u>11,656,354</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2024	Revenue	Expenditures	PROPOSED BALANCE 9/30/2025
Lateral Road - Precinct 1	\$ 19,605	7,460	7,000	\$ 20,065
Lateral Road - Precinct 2	141,588	10,050	10,000	141,638
Lateral Road - Precinct 3	303,996	13,600	60,000	257,596
Lateral Road - Precinct 4	55,103	8,400	8,000	55,503
Breath Alcohol Testing	13,414	3,850	11,650	5,614
Security Fee	445,638	696,800	733,840	408,598
Law Library	476,908	196,700	80,560	593,048
Sheriff - SB 22	11,500	500,000	500,000	11,500
DWI Pretrial Diversion	339,391	83,600	149,191	273,800
Misdemeanor Pre-Trial	148,424	12,950	1,750	159,624
Veteran's Pre-Trial Program	23	-	20	3
Law Officer Training	33,363	26,020	58,025	1,358
County Clerk - Records Management	1,739,645	433,000	242,701	1,929,944
County Clerk - Records Archive	2,491,983	395,000	1,494,625	1,392,358
SCAAP Grant	125,653	51,900	40,335	137,218
County Records Management	204,425	15,700	85,718	134,407
D.A.R.E. Contributions	17,742	350	17,000	1,092
Family Protection Fee Fund	299	-	299	-
Deputy Sheriff Education	71,033	21,250	25,000	67,283
Constable Pct. 1 - Education	1,389	880	2,250	19
Constable Pct. 2 - Education	5,050	825	1,500	4,375
Constable Pct. 4 - Education	11,291	960	1,000	11,251
Constable Pct. 6 - Education	8,705	1,000	1,800	7,905
Constable Pct. 7 - Education	8,260	925	-	9,185
Constable Pct. 8 - Education	4,229	835	1,500	3,564
Tax Office Auto Dealer	371,100	47,200	129,713	288,587
J.P. Courtroom Technology Fee	159,991	28,500	75,000	113,491
Hotel Occupancy Tax	4,483,024	1,593,000	1,503,627	4,572,397
District Clerk - Records Management	139,779	112,600	139,194	113,185
Justice Court Building Security	299,150	34,900	100,000	234,050
Child Abuse Prevention	30,720	1,350	30,000	2,070
D.A.'s Forfeiture	413,034	85,000	192,000	306,034
Sheriff's Forfeiture	965,215	127,000	346,795	745,420
D.A.'s Hot Check	30,946	-	19,500	11,446
Justice Court Support Fund	328,573	202,100	250,828	279,845
Court Facility Fund	253,027	103,800	100,000	256,827
Language Access Fund	44,290	40,950	60,000	25,240
J C Assistance District 4	464,416	107,800	93,725	478,491
Local Truancy Prevention	148,185	32,550	70,810	109,925
DA - SB 22	8,000	275,000	275,000	8,000
Guardianship Fee	500,072	46,500	75,000	471,572
Juvenile Delinquency Prevention	113	3	100	16
County & District Court Technology Fund	13,939	4,410	13,000	5,349
District Court Records Technology Fund	4,803	900	3,000	2,703
Marine Division	-	4,226,409	4,226,409	-
Sheriff-Spindletop Grant	43,401	419,044	418,889	43,556
Diversion Center	2,025,000	591,000	-	2,616,000
Total	\$ 17,405,435	\$ 10,562,071	\$ 11,656,354	\$ 16,311,152

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

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	5,000	6,300	7,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	163,341	376,500	195,281
Total	<u>\$ 168,341</u>	<u>\$ 382,800</u>	<u>\$ 202,281</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 37,576	\$ 31,140	\$ 99,254
Fringe Benefits	7,986	6,240	27,851
Materials & Supplies	1,027	1,500	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	275,000	275,000	1,365,520
Total	<u>\$ 321,589</u>	<u>\$ 313,880</u>	<u>\$ 1,494,625</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 21,078	\$ 21,792	\$ 28,391
Fringe Benefits	5,891	6,144	7,967
Materials & Supplies	2,678	3,970	5,000
Maintenance & Utilities	125	150	300
Miscellaneous Services	40,753	34,358	8,100
Total	<u>\$ 70,525</u>	<u>\$ 66,414</u>	<u>\$ 49,758</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 5,242
Fringe Benefits	-	-	1,471
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	13,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,713</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	82	1,500	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,398	5,450	8,650
Total	<u>\$ 4,480</u>	<u>\$ 6,950</u>	<u>\$ 11,650</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 266,193	\$ 243,784	\$ 297,124
Fringe Benefits	117,154	97,080	122,020
Materials & Supplies	2,777	5,063	6,896
Maintenance & Utilities	-	-	-
Miscellaneous Services	243,035	260,000	267,800
Total	<u>\$ 629,159</u>	<u>\$ 605,927</u>	<u>\$ 693,840</u>
<u>Sheriff - SB 22</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	41,470	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ 41,470</u>	<u>\$ -</u>
<u>DWI Pretrial Diversion</u>			
Salaries & Wages	\$ 65,775	\$ 61,716	\$ 99,985
Fringe Benefits	33,351	24,876	44,686
Materials & Supplies	4,003	4,200	4,520
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 103,129</u>	<u>\$ 90,792</u>	<u>\$ 149,191</u>
<u>Misdemeanor Pretrial</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,731	1,732	1,750
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 1,731</u>	<u>\$ 1,732</u>	<u>\$ 1,750</u>
<u>Veteran's Pretrial Diversion</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	20
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	29,622	27,531	36,675
Maintenance & Utilities	5,289	5,800	9,750
Miscellaneous Services	16,499	9,000	11,600
Total	<u>\$ 51,410</u>	<u>\$ 42,331</u>	<u>\$ 58,025</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	5,000	11,735
Maintenance & Utilities	-	-	-
Miscellaneous Services	18,162	12,000	12,000
Total	<u>\$ 18,162</u>	<u>\$ 17,000</u>	<u>\$ 23,735</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	17,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,000</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,600	130	299
Total	<u>\$ 3,600</u>	<u>\$ 130</u>	<u>\$ 299</u>
<u>Deputy Sheriff Education</u>			
Miscellaneous Services	\$ 15,959	\$ 20,000	\$ 25,000
Total	<u>\$ 15,959</u>	<u>\$ 20,000</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Miscellaneous Services	\$ 3,945	\$ 2,200	\$ 2,250
Total	<u>\$ 3,945</u>	<u>\$ 2,200</u>	<u>\$ 2,250</u>
<u>Constable Pct 2 - Education</u>			
Miscellaneous Services	\$ -	-	\$ 1,500
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>
<u>Constable Pct 4 - Education</u>			
Miscellaneous Services	\$ -	-	\$ 1,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<u>Constable Pct 6 - Education</u>			
Miscellaneous Services	\$ -	-	\$ 1,800
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,800</u>

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

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Constable Pct 7 - Education</u>			
Miscellaneous Services	\$ 556	\$ 750	\$ -
Total	\$ <u>556</u>	\$ <u>750</u>	\$ <u>-</u>
<u>Constable Pct 8 - Education</u>			
Miscellaneous Services	\$ 315	\$ 1,000	\$ 1,500
Total	\$ <u>315</u>	\$ <u>1,000</u>	\$ <u>1,500</u>
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,736	3,000	20,000
Total	\$ <u>2,736</u>	\$ <u>3,000</u>	\$ <u>20,000</u>
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 12,482	\$ 9,700	\$ 67,018
Fringe Benefits	3,489	2,750	35,056
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	23,120	100,000	3,120
Total	\$ <u>39,091</u>	\$ <u>112,450</u>	\$ <u>105,194</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	-	-	30,000
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>30,000</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 68,041	\$ 114,744	\$ 160,000
Fringe Benefits	-	-	-
Materials & Supplies	4,717	10,213	-
Maintenance & Utilities	5,210	5,113	10,000
Miscellaneous Services	170	-	7,000
Total	\$ <u>78,138</u>	\$ <u>130,070</u>	\$ <u>177,000</u>

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

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	420	500	54,500
Maintenance & Utilities	10,347	25,000	44,000
Miscellaneous Services	97,027	86,342	103,295
Total	<u>\$ 107,794</u>	<u>\$ 111,842</u>	<u>\$ 201,795</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ -	\$ -	\$ 15,000
Fringe Benefits	-	-	-
Materials & Supplies	8,950	4,200	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	686	1,500	1,500
Total	<u>\$ 9,636</u>	<u>\$ 5,700</u>	<u>\$ 19,500</u>
<u>Justice Court Support Fund</u>			
Salaries & Wages	\$ -	\$ 148,460	\$ 169,003
Fringe Benefits	-	71,668	77,825
Materials & Supplies	6,330	1,500	3,000
Maintenance & Utilities	-	300	500
Miscellaneous Services	-	1,500	500
Total	<u>\$ 6,330</u>	<u>\$ 223,428</u>	<u>\$ 250,828</u>
<u>Court Facility Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Language Access Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	26,607	40,000	60,000
Total	<u>\$ 26,607</u>	<u>\$ 40,000</u>	<u>\$ 60,000</u>
<u>Local Truancy Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ 31,868
Fringe Benefits	-	-	8,942
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	30,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,810</u>

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

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>DA - SB 22</u>			
Salaries & Wages	\$ -	\$ 214,425	\$ 214,743
Fringe Benefits	-	60,575	60,257
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	600	7,500	75,000
Total	<u>\$ 600</u>	<u>\$ 7,500</u>	<u>\$ 75,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	100
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
<u>County & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,736	2,736	4,000
Total	<u>\$ 2,736</u>	<u>\$ 2,736</u>	<u>\$ 4,000</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	10,573	37,250	3,000
Total	<u>\$ 10,573</u>	<u>\$ 37,250</u>	<u>\$ 3,000</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,592,043	\$ 1,689,288	\$ 1,956,672
Fringe Benefits	687,144	729,008	812,737
Materials & Supplies	177,259	162,378	261,000
Maintenance & Utilities	171,676	164,740	204,000
Miscellaneous Services	107,386	119,289	162,000
Total	<u>\$ 2,735,508</u>	<u>\$ 2,864,703</u>	<u>\$ 3,396,409</u>

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

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Sheriff - Spindletop Grant</u>			
Salaries & Wages	\$ 250,435	\$ 258,727	\$ 272,722
Fringe Benefits	112,820	117,844	122,844
Materials & Supplies	19,562	32,020	15,073
Maintenance & Utilities	24	3,200	3,000
Miscellaneous Services	1,382	2,880	5,250
Total	\$ <u>384,223</u>	\$ <u>414,671</u>	\$ <u>418,889</u>
 <u>Diversion Center</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,910	3,360	3,360
Total	<u>\$ 2,910</u>	<u>\$ 3,360</u>	<u>\$ 3,360</u>
<u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 324,975	\$ 329,516	\$ 379,959
Fringe Benefits	152,204	163,332	180,143
Materials & Supplies	11,313	16,038	19,700
Maintenance & Utilities	46,873	49,264	59,850
Miscellaneous Services	674,544	628,994	645,475
Total	<u>\$ 1,209,909</u>	<u>\$ 1,187,144</u>	<u>\$ 1,285,127</u>

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

	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>APPROVED 2024-2025</u>
<u>Lateral Road - Precinct 1</u>			
Materials & Supplies	\$ -	\$ -	\$ 7,000
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>
<u>Lateral Road - Precinct 2</u>			
Materials & Supplies	\$ -	\$ -	\$ 10,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
<u>Lateral Road - Precinct 3</u>			
Materials & Supplies	\$ -	\$ -	\$ 60,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>
<u>Lateral Road - Precinct 4</u>			
Materials & Supplies	\$ 8,000	\$ 8,000	\$ 8,000
Total	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<u>J.C Assistance District 4</u>			
Salaries & Wages	\$ 16,348	\$ 15,000	\$ 18,510
Fringe Benefits	4,569	4,200	5,194
Materials & Supplies	-	-	14,500
Maintenance & Utilities	118	122	43,697
Miscellaneous Services	-	-	11,824
Total	<u>\$ 21,035</u>	<u>\$ 19,322</u>	<u>\$ 93,725</u>

**SPECIAL REVENUE FUNDS - CAPITAL OUTLAY
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ 590,629	\$ -	\$ 40,420
County Clerk - Records Archive	-	-	-
County Records Management	80,289	50,000	35,960
Tax Office Auto Dealer	-	-	100,000
Breath Alcohol Testing	-	-	-
Security Fee	7,961	21,022	40,000
Sheriff - SB 22	-	458,530	500,000
DWI Pretrial Division	-	2,341	-
Law Officer Training	-	-	-
SCAAP Grant	-	19,089	16,600
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	53,447	20,000	55,000
District Clerk - Records Management	60,000	-	34,000
Justice Court Building Security	550	10,000	100,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	-	5,452	15,000
Sheriff's Forfeiture	135,102	102,444	145,000
D.A.'s Hot Check	1,943	-	-
Justice Court Support Fund	-	-	-
Court Facility Fund	-	48,852	100,000
Language Access Fund	-	-	-
Local Truancy Prevention	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	-	7,500	9,000
District Court Records Technology Fund	-	-	-
Marine Division	28,787	85,400	80,000
Sheriff - Spindletop Grant	-	-	-
Law Library	33,259	40,000	77,200
Hotel Occupancy Tax	377,285	626,021	218,500
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
J C Assistance District 4	-	-	-
Total Capital Outlay	\$ <u>1,369,252</u>	\$ <u>1,496,651</u>	\$ <u>1,566,680</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>APPROVED</u> <u>2024-2025</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Marine Division	\$ <u>77,087</u>	\$ <u>121,000</u>	\$ <u>750,000</u>
Total Transfers Out	\$ <u><u>77,087</u></u>	\$ <u><u>121,000</u></u>	\$ <u><u>750,000</u></u>



CAPITAL PROJECTS

CAPITAL PROJECTS
2024-2025

	BUDGETED	FYTD	ACTUAL		
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Umphrey Park Bulkhead Restoration	\$ 900,000	\$ -	\$ -	\$ -	\$ -
Labelle Road/Major Drive Extension	4,545,398	254,602	879,696	27,741	-
Garth Road	200,000	-	-	-	-
Erie Street	604,550	10,450	-	-	-
Doggett Fair Park Midway	1,800,000	-	-	-	-
Courthouse Complex Rehabilitation	2,013,089	77,400	-	-	-
Total Capital Projects	\$ 10,063,037	\$ 342,452	\$ 879,696	\$ 27,741	\$ -

CAPITAL PROJECTS

2024-2025

Umphrey Park Bulkhead Restoration

This project consists of engineering and consulting services to assist the County in its efforts to secure funding for large-scale restoration of the bulkhead at the Umphrey Park complex. Funding in the amount of \$900,000 will come from a 2024-2025 transfer from General Fund reserves.

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. This project has funding in the amount of \$4,545,398 for 2024-2025.

Garth Road

This project consists of engineering cost for the rehabilitation of Garth Road. The County has budgeted \$200,000 for engineering cost to design the rehabilitation to handle heavy truck traffic for 2024-2025.

Erie Street

The project consists of engineering cost and property easements to design a new road from Erie Street to Spur 93. Design of this road will be for heavy truck traffic. This project has funding in the amount of \$604,550 for 2024-2025.

Doggett Fair Park Midway

This project will track the expenditures related to a complete rehabilitation of Doggett Fair Park midway grounds. Funding in the amount of \$1,800,000 will come from a 2024-2025 transfer from General Fund reserves in the amount of \$1,600,000 and \$200,000 reallocation of available funds from previous year transfer from the General Fund.

Courthouse Complex Rehabilitation

This project consists of roof and other structures repairs and replacements to the Beaumont Courthouse and area annexes that were damaged from various weather events. In addition, multiple floors and areas of the Historical courthouse from previous water damage will have repairs done. Finally, there will be improvements to the plumbing of the jail facility connected to the Courthouse. This project has funding in the amount of \$2,013,089 for 2024-2025.



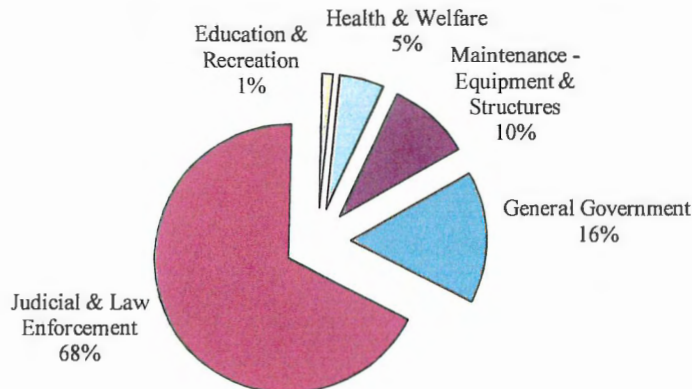
MISCELLANEOUS

PERSONNEL SCHEDULES

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

	Fiscal Year		
	2022-2023	2023-2024	2024-2025
GENERAL FUND			
General Government	160	161	159
Judicial & Law Enforcement	650	650	649
Education & Recreation	8	8	8
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	99	99
	<u>970</u>	<u>971</u>	<u>968</u>
SPECIAL REVENUE FUNDS			
General Government	-	-	-
Judicial & Law Enforcement	26	28	29
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>31</u>	<u>33</u>	<u>34</u>
TOTAL BUDGETED FUNDS			
General Government	160	161	159
Judicial & Law Enforcement	676	678	678
Education & Recreation	13	13	13
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	99	99
	<u>1,001</u>	<u>1,004</u>	<u>1,002</u>

FY 2024-2025 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	25,504	38,257
28	26,140	39,212
29	26,795	40,190
30	27,465	41,197
31	28,151	42,227
32	28,855	43,282
33	29,580	44,366
34	30,318	45,476
35	31,074	46,612
36	31,851	47,778
37	32,646	48,972
38	33,465	50,195
39	34,301	51,450
40	35,159	52,737
41	36,038	54,055
42	36,938	55,408
43	37,860	56,792
44	38,807	58,213
45	39,777	59,667
46	40,772	61,157
47	41,792	62,687
48	42,836	64,251
49	43,908	65,860
50	45,005	67,506
51	46,131	69,194
52	47,280	70,924
53	48,464	72,695
54	49,678	74,516
55	50,920	76,377
56	52,190	78,288
57	53,495	80,243
58	54,834	82,251
59	56,206	84,307
60	57,608	86,415
61	59,048	88,576
62	60,529	90,788
63	62,039	93,061
64	63,591	95,384
65	65,178	97,772
66	66,810	100,216
67	68,479	102,721
68	70,192	105,287
69	71,944	107,922
70	73,745	110,617
71	75,590	113,383
72	77,479	116,218
73	79,416	119,125
74	81,402	122,103
75	83,434	125,153
76	85,522	128,281
77	87,661	131,491
78	89,852	134,780
79	92,097	138,146
80	94,398	141,602
81	96,761	145,141
82	99,181	148,770
83	101,658	152,488
84	104,203	156,299
85	106,806	160,210
86	109,478	164,212
87	112,212	168,320
88	115,018	172,527
89	117,892	176,842
90	120,840	181,259

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	123,862	185,791
92	126,955	190,437
93	130,133	195,198
94	133,383	200,076

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	31.8200	31.8200
2	33.6369	33.6369
3	35.0808	35.0808
4	36.5243	36.5243
5	37.8167	37.8167
6	39.1207	39.1207
7	40.2845	40.2845
8	41.4725	41.4725
10	49.0521	49.0521

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	32.1653	32.1653
2	34.1808	34.1808
3	35.6505	35.6505
4	37.1196	37.1196
5	38.4217	38.4217
6	39.7477	39.7477
7	40.9426	40.9426
8	41.5518	41.5518
45	44.3694	44.3694
46	46.5382	46.5382
47	51.3364	51.3364
48	56.3184	56.3184

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	22.5448	22.5448
2	25.7248	25.7248
3	27.4851	27.4851
4	28.8275	28.8275
5	30.8521	30.8521
6	31.4794	31.4794
7	32.4254	32.4254
8	32.9096	32.9096
45	40.0615	40.0615
46	42.8602	42.8602
47	47.2789	47.2789
48	51.8674	51.8674

PERSONNEL SCHEDULES
BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>		<u>FTE</u>
<u>Elected Official</u>	ELE	1	39
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	1
RECEPTIONIST/CLERK	CCG	34	7
OFFICE SPECIALIST	CCG	38	21
SENIOR OFFICE SPECIALIST	CCG	43	14
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	8
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	8
ADMINISTRATIVE MANAGER TO DISTRICT ATTORNEY	CCG	60	1
DEPUTY COUNTY CLERK	CCG	40	12
SENIOR DEPUTY COUNTY CLERK	CCG	43	11
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	2
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	10
SENIOR SECRETARY	CCG	45	13
ADMINISTRATIVE SECRETARY	CCG	50	12
ACCOUNT CLERK	CCG	40	46
SENIOR ACCOUNT CLERK	CCG	43	6
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	12
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
DEPUTY DISTRICT CLERK	CCG	40	17
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	5
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	5
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
CONTRACT SPECIALIST	CCG	55	1
SYSTEM SUPPORT SPECIALIST I	CCG	49	1
SYSTEM SUPPORT SPECIALIST II	CCG	52	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	4
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1

PERSONNEL SCHEDULES
BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
SENIOR PERSONAL COMPUTER TECHNICIAN	CCG 52	1
ANALYST/PROGRAMMER	CCG 62	2
PROGRAMMER/ANALYST	CCG 65	4
SENIOR PROGRAMMER/ANALYST	CCG 70	1
COMPUTER SYSTEMS ADMINISTRATOR	CCG 68	3
SENIOR ANALYST/PROGRAMMER	CCG 67	1
ASSISTANT DIRECTOR OF MIS	CCG 79	1
DIRECTOR OF MIS	CCG 86	1
FINANCIAL TECHNICIANS	CCG 48	6
FINANCIAL ANALYST	CCG 59	4
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
RISK & BENEFITS MANAGER	CCG 71	1
SENIOR BENEFITS ANALYST	CCG 58	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
CHIEF DEPUTY SHERIFF	CCG 77	2
JUVENILE DETENTION OFFICER	CCG 42	14
LEAD JUVENILE DETENTION OFFICE	CCG 50	3
JUVENILE DETENTION SUPERINTENDENT	CCG 70	1
COOK	CCG 31	1
CRIME LAB TECHNICIAN	CCG 48	2
FORENSIC SCIENTISTS	CCG 69	8
DIRECTOR OF CRIME LAB	CCG 72	1
<u>Labor, Trades & Maintenance</u>		
SIGN FABRICATOR	CCG 42	1
PAINTER	CCG 46	1
CARPENTER	CCG 55	3
PLUMBER	CCG 56	1
HEATING, VENT & AC MECHANIC	CCG 57	2

PERSONNEL SCHEDULES
BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
WELDER	CCG 50	1
ELECTRICIAN	CCG 58	2
LEAD PRINTER	CCG 49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG 40	8
UTILITY MAINT. WORKER - ST&HWY	CCG 44	4
MAINTENANCE TECHNICIAN	CCG 52	1
VAN DRIVER	CCG 36	3
EQUIP OPERATOR/MAINT. WORKER	CCG 47	11
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG 52	23
AUTOMOBILE MECHANIC	CCG 48	3
HEAVY EQUIPMENT MECHANIC	CCG 53	6
DIRECTOR OF SERVICE CENTER	CCG 59	1
GROUNDSKEEPER	CCG 32	1
BUILDING MAINTENANCE SUPERVISOR	CCG 58	1
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG 62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG 69	1
ROAD FOREMAN	CCG 56	5
ASSISTANT SUPERINTENDENT	CCG 58	2
PRECINCT ROAD SUPERINTENDENT	CCG 69	4
ENGINEERING SPECIALIST	CCG 62	3
SENIOR ENGINEERING SPECIALIST	CCG 67	1
ENGINEERING SUPERINTENDENT	CCG 71	1
ASSISTANT COUNTY ENGINEER	CCG 76	1
DIRECTOR OF ENGINEERING	CCG 86	1
DIRECTOR OF GIS	CCG 68	1
GIS SPECIALIST	CCG 62	1
BOAT MECHANIC	CCG 62	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
DIRECTOR OF NURSING	CCG 72	2
PHARMACIST	CCG 89	1

PERSONNEL SCHEDULES
BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	<u>Grade</u>	<u>FTE</u>
NURSE PRACTITIONER	CCG 80	2
LVN	CCG 51	1
PHARMACY TECHNICIAN	CCG 36	2
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 53	1
VETERANS COUNTY SERVICE OFFICER	CCG 61	1
DIRECTOR OF JUV PROB & DETENTION	CCG 85	1
DIRECTOR OF VISITOR'S CENTER	CCG 62	1
COORDINATOR	CCG 40	1
CASE AIDE	CCG 43	2
SENIOR CASE MANAGER	CCG 53	1
CASE COORDINATOR	CCG 43	1
DIRECTOR OF DISPUTE RESOLUTION	CCG 69	1
CASEWORK COORDINATOR - FAMILY COURTS	CCG 43	1
<u>Other Un-Classified or Contract</u>		
DETENTION OFFICER	CL2 1-8	216
BAILIFF	CLE 1-8	7
SHERIFF'S DEPUTY	CLE 1-8	86
UNION ADMIN ASSISTANT	CLE 45/47	5
SERGEANT	CL2/CLE 45	22
LIEUTENANT	CL2/CLE 46	15
CAPTAIN	CL2/CLE 47	14
MAJOR	CL2/CLE 48	2
CONSTABLE DEPUTY	CON 1-10	14
MAGISTRATE	OTH 1	1
ATTORNEY	OTH 1	30
INVESTIGATOR	OTH 1	6
EXECUTIVE ASSISTANT	OTH 1	2
ASSISTANT TO COUNTY JUDGE	OTH 1	1
COURT REPORTER	OTH 1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH 1	1
AGRICULTURE EXTENSION AGENT	OTH 1	5
Total		<u><u>1,002</u></u>

**JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS**

ELECTED COUNTY OFFICIALS

<u>Commissioners' Court</u>	<u>Length of Service</u>	<u>Term Expires</u>
Jeff Branick, County Judge	13 Years	12/31/2026
William "Eddie" Arnold, Commissioner, Pct. 1	< 1 Year	12/31/2024
Cary Erickson, Commissioner, Pct. 2	1 Year	12/31/2026
Michael "Shane" Sinegal, Commissioner, Pct. 3	15 Years	12/31/2024
Everette "Bo" Alfred, Commissioner, Pct. 4	21 Years	12/31/2026

OTHER ELECTED COUNTY OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Roxanne Acosta-Hellberg	County Clerk	1 Year	12/31/2026
Keith Giblin	District Attorney	1 Year	12/31/2026
Terry Wuenschel	Tax Assessor Collector	< 1 Year	12/31/2024
Jonathan "Tim" Funches	County Treasurer	1 Year	12/31/2026
Zena Stephens	Sheriff	7 Years	12/31/2024
Jamie Smith	District Clerk	9 Years	12/31/2026
Naomi Doyle	Justice of the Peace Pct. 1 Pl. 1	3 Years	12/31/2024
Benjamin Collins	Justice of the Peace Pct. 1 Pl. 2	5 Years	12/31/2026
Joseph Guillory II	Justice of the Peace Pct. 2	1 Year	12/31/2026
Justin Chesson	Justice of the Peace Pct. 4	1 Year	12/31/2026
Ransom "Duce" Jones	Justice of the Peace Pct. 6	17 Years	12/31/2026
James Burnett	Justice of the Peace Pct. 7	21 Years	12/31/2026
Tom Gillam	Justice of the Peace Pct. 8	22 Years	12/31/2026
Jevonne Smith-Pollard	Constable Pct. 1	5 Years	12/31/2024
Christopher Bates	Constable Pct. 2	11 Years	12/31/2024
Charles "Bryan" Werner	Constable Pct. 4	7 Years	12/31/2024
Joseph "Joe" Stevenson	Constable Pct. 6	3 Years	12/31/2024
Robert "Bobby" Adams Jr	Constable Pct. 7	7 Years	12/31/2024
Gene Winston, Jr.	Constable Pct. 8	1 Year	12/31/2026
Gerald Eddins	Judge, County Court at Law #1	11 Years	12/31/2024
Terrence Holmes	Judge, County Court at Law #2	7 Years	12/31/2024
Clint Woods	Judge, County Court at Law #3	9 Years	12/31/2026
John Stevens	Judge, Criminal District Court	17 Years	12/31/2026
Jayne "Raquel" West	Judge, 252nd District Court	9 Years	12/31/2026
Wayne "Kent" Walston	Judge, 58th District Court	9 Years	12/31/2026
Justin Sanderson	Judge, 60th District Court	7 Years	12/31/2024
Baylor Wortham	Judge, 136th District Court	7 Years	12/31/2024
Mitch Templeton	Judge, 172nd District Court	5 Years	12/31/2026
Jeffrey "Randy" Shelton	Judge, 279th District Court	17 Years	12/31/2026
Gordon Friesz	Judge, 317th District Court	1 Year	12/31/2026

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Frances Lee	County Auditor	< 1 Year	12/31/2024
Deborah Clark	Purchasing Agent	15 Years	12/31/2024
Michelle Falgout	Engineering	3 Years	
Alex Rupp	Airport	11 Years	
Jose "Joe" Zurita, Jr	Service Center	8 Years	
Greg Keller	Buildings Maintenance - Beaumont	6 Years	
Kenneth Shepherd	Buildings Maintenance - Port Arthur	3 Years	
Vacant	Court Master		
Jeff Ross	MIS	4 Years	
Kara Hawthorn	Dispute Resolution Center	13 Years	
Tyler Fitzgerald	Agricultural Extension Service	3 Years	
Robert Grimm	Emergency Management	1 Year	
Rhonda Conlin	Environmental Control	8 Years	
Dr. Ezea Ede	Health and Welfare Units	3 Years	
Leslie Riggs	Nurse Practitioner	13 Years	
Verenice Rosales	Human Resources & Risk Management	2 Years	
Edward Cockrell	Juvenile Probation & Detention	13 Years	
Denise Marcel	Mosquito Control	5 Years	
Hilary Guest	Veterans Services Offices	22 Years	

CONSULTANTS AND ADVISORS

Certified Public Accountants	Pattillo, Brown, & Hill, LLP Waco, Texas
Co-Bond Counsel	Creighton, Fox, Johnson & Mills PLLC and Germer PLLC Beaumont, Texas
Financial Advisor	U.S. Capital Advisors, Houston, Texas

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location

Upper Texas Coast
Component of Beaumont-Port Arthur MSA

County Seat

Beaumont, Texas

Economy Base

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

Land Area (A) 876.3 square miles

Maintained Roads 375.11

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

JEFFERSON COUNTY, TEXAS

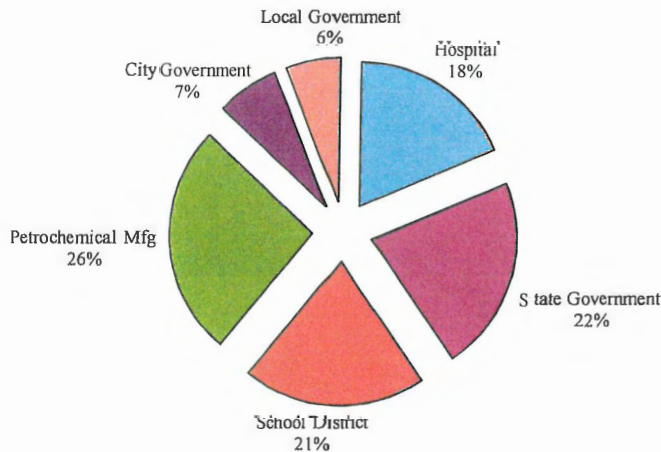
MISCELLANEOUS STATISTICS

Employment Statistics (A)

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
2015	108,031	100,448	7,583	7.0%
2016	107,546	99,999	7,547	7.0%
2017	106,833	98,895	7,938	7.4%
2018	106,437	99,627	6,810	6.4%
2019	105,076	98,926	6,150	5.9%
2020	104,564	92,024	12,540	12.0%
2021	102,002	92,031	9,971	9.8%
2022	101,423	95,037	6,386	6.3%
2023	103,246	96,784	6,462	6.3%
2024 (B)	104,911	98,399	6,512	6.2%

Top Ten Major Employers County (C)

Company	Industry	Employees
State of Texas	State Government	3,896
Beaumont ISD	School District	2,235
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,141
Christus Health Southeast Texas	Hospital	1,748
Motiva Enterprises	Petrochemical Mfg.	1,672
Memorial Hermann Baptist Hospital	Hospital	1,571
Port Arthur ISD	School District	1,443
City of Beaumont	City Government	1,253
Jefferson County	Local Government	1,082
Valero	Petrochemical Mfg.	834



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

(B) Average through end of June, 2024 (not finalized).

(C) Source: Local surveys

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Population (A)

Year	County	City of Beaumont	City of Port Arthur	Beaumont- Port Arthur MSA
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2010	252,277	118,296	53,818	388,749
2020	256,526	115,282	56,039	397,565
Current Estimate	251,496	112,193	55,547	395,479

Demographics

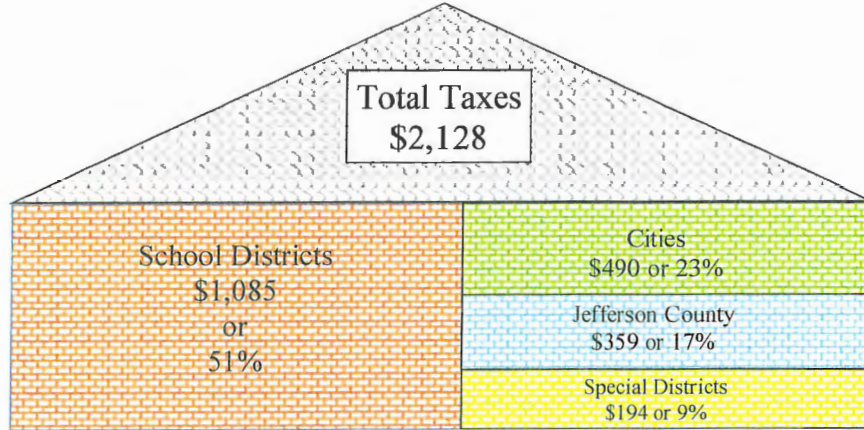
Fiscal Year	Population (a)	Per Capita Personal Income (b)	Median Age (a)	School Enrollment (a)
2014	252,358	\$ 39,958	35.9	63,350
2015	252,235	\$ 39,532	35.9	61,768
2016	254,308	\$ 42,505	35.9	60,809
2017	254,679	\$ 44,965	36.0	59,927
2018	256,299	\$ 44,965	36.0	59,927
2019	255,001	\$ 48,463	36.0	59,845
2020	256,526	\$ 55,797	37.1	59,784
2021	253,704	\$ 46,547	36.7	59,784
2022	250,830	\$ 55,575	37.0	47,418
2023	251,496	\$ 55,065	37.2	44,017

(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 2023 (A)



County taxes for fiscal year 2023-2024 would be \$359.00 for a \$100,000 home based on the property tax of .359000¢ per \$100 valuation. The County taxes for fiscal year 2024-2025 would be \$357.00 for a \$100,000 home based on the property tax rate of .357000¢ 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>
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
2019	17	2,866,898,917	10,463,522	0.00364977
2020	21	3,664,207,285	13,373,514	0.00364977
2021	18	3,144,345,119	11,419,758	0.00363184
2022	19	3,685,831,448	13,386,350	0.00363184
2023	20	5,238,440,930	18,806,003	0.00359000
			\$ 95,591,907	

(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
BMT -	Beaumont
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
GIS -	Geographic Information System
HP -	Hewlett Packard
HP -	Horse Power

GLOSSARY OF TERMS

ACROYNMS - continued

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
RAM -	Random Access Memory

GLOSSARY OF TERMS

ACROYNMS - continued

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

APPENDIX

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County

409-835-8501

Taxing Unit Name

Phone (area code and number)

1149 Pearl Street Beaumont, TX 77701

www.co.jefferson.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 29,994,384,563
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,878,115,084
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 28,116,269,479
4.	Prior year total adopted tax rate.	\$ 0.359000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 1,005,302,259
	B. Prior year values resulting from final court decisions:.....	-\$ 869,341,744
	C. Prior year value loss. Subtract B from A. ³	\$ 135,960,515
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 1,203,652,765
	B. Prior year disputed value:.....	-\$ 759,700,540
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 443,952,225
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 579,912,740

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 28,696,182,219
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 36,623,826</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 143,693,780</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 180,317,606
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 180,317,606
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 12,133,891
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 28,503,730,722
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 102,328,393
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 669,039
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 102,997,432
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values: \$ 32,860,089,401</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 28,123,313</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 13,305,579</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 32,874,907,135

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ 0</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 2,080,877,877
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 30,794,029,258
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 720,026,164
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 720,026,164
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 30,074,003,094
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.342479 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.342479 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.340391 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 28,696,182,219

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 97,679,221
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 630,524</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 4,764</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 625,760</p> <p>E. Add Line 30 to 31D.</p>	\$ 98,304,981
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,074,003,094
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.326876 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 5,140,575</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 8,870,271</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ -0.012402 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 4,466,344</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 4,657,373</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ -0.000636 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 2,429,413
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 2,306,518
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000408 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000383 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000383 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.327259 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 39,276,333
	B. Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.130598 /\$100
	C. Add Line 40B to Line 39.	\$ 0.457857 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.473881 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 5,672,850</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 5,672,850</p>	\$ 5,672,850
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 118,325
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 5,554,525
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 99.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.17 %</p> <p>C. Enter the 2022 actual collection rate. 99.42 %</p> <p>D. Enter the 2021 actual collection rate. 100.34 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	99.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 5,610,631
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,794,029,258
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.018219 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.492100 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.492100 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 39,276,333
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,794,029,258
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.127545 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.342479 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.342479 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.492100 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.364555 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,794,029,258
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.364555 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.645212 /\$100 \$ 0.300795 /\$100 \$ 0.344417 /\$100 \$ 0.359000 /\$100 \$ -0.014583 /\$100 \$ 29,593,287,768 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.476872 /\$100 \$ 0.105412 /\$100 \$ 0.371460 /\$100 \$ 0.363184 /\$100 \$ 0.008276 /\$100 \$ 27,032,676,947 \$ 2,237,224
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.468596 /\$100 \$ 0.081695 /\$100 \$ 0.386901 /\$100 \$ 0.363184 /\$100 \$ 0.023717 /\$100 \$ 24,640,238,495 \$ 5,843,925
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 8,081,149 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.026242 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.390797 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.327259 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,794,029,258
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.001623 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.018219 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.347101 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.359000 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 28,503,730,722
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,074,003,094
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴³ Tex. Tax Code §26.04(c)(2)(B)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.390797 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.342479 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.390797 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68
- De minimis rate.** \$ 0.347101 /\$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Terry Wuenschel, P.C.C.
Printed Name of Taxing Unit Representative

sign here → *Terry Wuenschel*
Taxing Unit Representative

August 14, 2024
Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

