

JEFFERSON COUNTY, TEXAS

ANNUAL BUDGET FISCAL YEAR 2025-2026

JEFF BRANICK
COUNTY JUDGE

BRANDON WILLIS
COMMISSIONER, PCT. 1

CARY BRICKSON
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 \$5,449,787, which is a 4.95% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,906,101.

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

FOR:

AGAINST: none

PRESENT and not voting: none

ABSENT: none



Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.357000/100	\$0.357000/100
No-New Revenue Tax Rate:	\$0.359759/100	\$0.342479/100
No-New Revenue Maintenance & Operations Tax	\$0.343848/100	\$0.327259/100
Voter-Approval Tax Rate:	\$0.400506/100	\$0.390797/100
Debt Rate:	\$0.017111/100	\$0.018219/100

Total debt obligation for Jefferson County secured by property taxes is \$12,005,000.

FISCAL YEAR 2025-2026

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

August 26, 2025

Honorable Commissioners' Court:

Jeff Branick, County Judge

Brandon Willis, 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 2025-2026, 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 5.1% from the 2024-2025 fiscal year adjusted budget while maintaining the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2025-2026 are submitted for your consideration and approval.

This budget is prepared on the basis of \$34,666,770,142 of net taxable value, after exemptions, which is an increase of 5.5% over the previous year's net taxable value. The County's tax rate is \$.357000 per \$100 of assessed value, .8% below 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	.339889
Debt Service	.017111

The fiscal year 2025-2026 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$200,218,173. Contingencies in the amount of \$4,900,000 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 2025-2026, adopted independently of the operating budget, provides for planned expenditures of \$11,611,920.

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 for 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,

Fran Lee
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2025-2026 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$187,081,190. In addition, Commissioners' Court was able to maintain the property tax rate to .357000 cents per \$100 of taxable valuation, which is .8% below 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 2.5% salary increase for all employees. In addition, add a net seven full-time positions between several departments. These increases in cost are approximately \$3.3 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. In addition, more diverse industries, ship building and hydrogen powered data centers, are in the merger and land acquisition phases of development.

Petrochemical expansions at the Exxon Mobil, Linde, Woodside, Total, Energy Transfer, Phillips 66, 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 plans to open their expanded facility in the first quarter of 2026. With their opening, our ship channel is now home to over 50% of the nation’s LNG capacity. 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. Woodside Energy has acquired OCI Methanol and is already planning expansions for which they have applied for permits from TCEQ.

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. Many new private aircraft hangars have been built or are beginning construction.

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 paved 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 850 ships a year to current numbers with industrial construction currently in progress. Last month, the Texas Department of Transportation awarded in excess of \$350 million in funding for this project.

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 began and was 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. More projects have been funded utilizing Gulf of Mexico Energy Security funds.

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. We also have a renewed focus on mental health and substance abuse and are working through our Sheriff’s department and Local Mental Health Authority on programs designed to divert mental health and substance abuse cases away from our jail to alternative treatment programs.

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

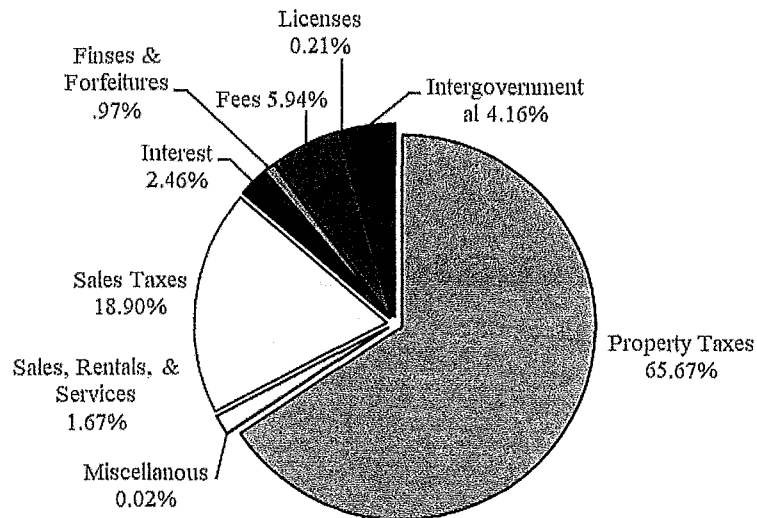
REVENUES

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 2024-2025	Approved 2025-2026	Percentage Change
Property Taxes	\$ 114,126,069	\$ 120,291,046	5.40%
Sales Taxes	34,300,000	34,615,000	0.92%
Fees	11,189,160	10,884,571	-2.72%
Licenses	383,000	376,000	-1.83%
Sales, Rentals, & Services	3,130,500	3,055,800	-2.39%
Intergovernmental	7,044,171	7,635,675	8.40%
Fines & Forfeitures	1,580,000	1,775,000	12.34%
Interest	4,131,373	4,508,202	9.12%
Miscellaneous	37,000	30,000	-18.92%
Contributions	150	300	100.00%

Revenues by Source - All Funds Summary Fiscal Year 2025-2026



Property taxes are expected to increase by about \$6.2 million for 2025-2026. This amount is based on a net taxable value of \$34,666,770,142 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 new property added to the tax roll including several accounts with tax abatements that have expired. 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 39% from values from ten years ago as a result.

Sales taxes collections are budgeted at \$34,615,000. 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 decrease by 2.7%. 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.

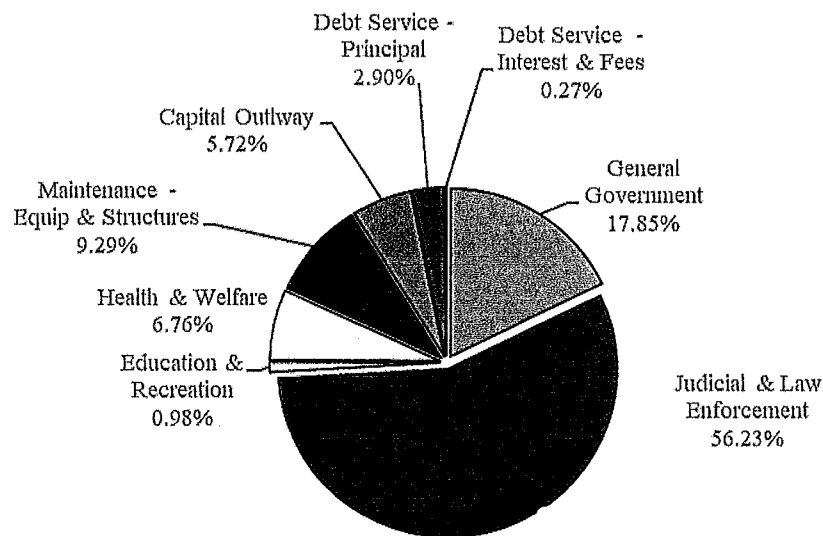
EXPENDITURES

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 2024-2025	Approved 2025-2026	Percentage Change
General Government	\$34,447,379	\$34,304,906	-0.41%
Judicial & Law Enforcement	104,868,501	108,070,710	3.05%
Education & Recreation	1,798,186	1,884,008	4.77%
Health & Welfare	13,005,300	13,000,824	-0.03%
Maintenance - Equipment & Structures	17,338,745	17,856,440	2.99%
Capital Outlay	9,005,123	10,995,336	22.10%
Debt Service - Principal	5,100,000	5,570,000	9.22%
Debt Service - Interest and Commission	567,850	477,700	-15.88%
Debt Service - Transaction Fees	5,000	41,950	739.00%

Expenditures - All Funds Summary Budgeted for Fiscal Year 2025-2026



General Fund expenditures make up 91.21% of total budgeted expenditures, while Debt Service makes up 2.97% and Special Revenue funds make up 5.82% percent. The overall change to the budget is an increase of \$9,867,951 from the 2024-2025 approved budget year. This includes a \$9,160,172 increase related to the General Fund. The increase from the 2024-2025 approved budget year to 2025-2026 related to the General Fund and will be discussed below. Debt Service has a small increase of \$416,800 and Special Revenue funds also has a small increase of \$290,979.

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 2025-2026 including “transfers out” and contingency appropriation are approved at \$187,081,190. Revenues including “transfers in” are estimated at \$167,083,486.

Property Taxes represent 69% of the revenues generated by the General Fund. In 2025-2026 the budgeted property taxes for the General Fund are expected to increase approximately \$6.2 million dollars from the prior year’s budget. This increase is mainly due to the new property added to the tax roll including several accounts with tax abatements that have expired. Budgeted property tax revenue for 2025-2026 is \$114,690,661 for the General Fund.

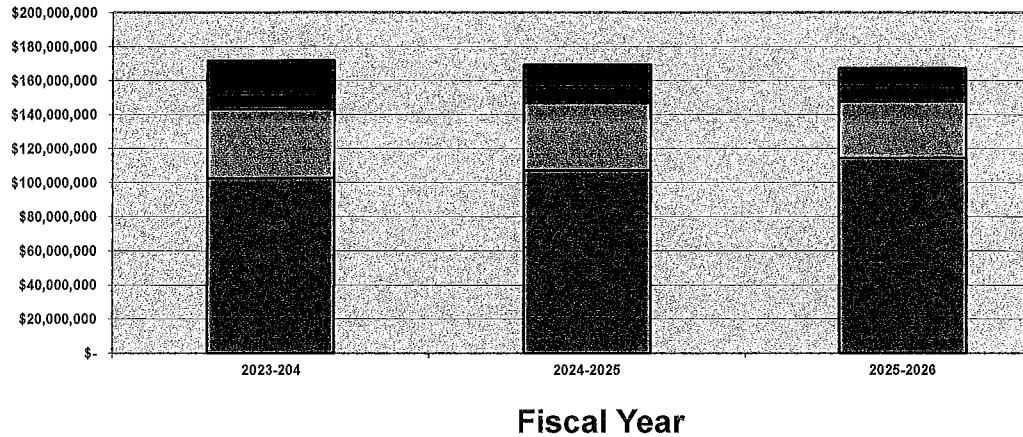
Budgeted sales tax revenue for 2025-2026 is \$32,900,000, which represents 20% of the revenues generated by the General Fund. Revenue from Sales taxes have seen an influx from industrial expansions. The County anticipates revenue from Sales taxes to remain relatively stable to current collections during the 2025-2026 budget year.

Fees collected by the County account for 5% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,961,375. Fees are expected to remain relatively level during the 2025-2026 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 \$10,531,450. Other revenue sources are expected to increase about 3% 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 2026.

The following graph shows the relationship of the major revenue sources for fiscal year 2023-2024 through 2025-2026:

General Fund (Revenues)



Expenditures budgeted for the 2025-2026 fiscal year total \$187,081,190, including contingency appropriations, and “transfers out”.

General Fund Expenditures by Category

	Percentage of Budget	Approved 2024-2025	Approved 2025-2026	Percentage Change
Personnel Services	61.75%	\$ 112,347,493	\$ 115,527,121	2.83%
Operating Expenditures	27.17%	49,770,944	50,823,048	2.11%
Capital Outlay	4.58%	7,438,443	8,564,722	15.14%
Special Purpose Funding	6.50%	8,364,138	12,166,299	45.46%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The increase is due to a 2.5% salary increase for all employees. The total number of positions will increase by seven positions. These increases will be partially offset by a small decrease in the employees’ retirement rate as set by TCDRS.

Operating expenditure includes 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 2.11% increase is associated with an increase in the cost associated with criminal justice, additional cost for food for inmates, and increases in cost for road materials.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, increased by \$1,126,279. The County will be replacing or purchasing necessary vehicles and equipment, including equipment purchases in the Road & Bridge departments, multiple technology purchases, 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 - \$1,325,000, Ford Park - \$2,047,803, Capital Projects - \$2,500,000 and County match for Grant funds - \$1,393,496. Contingency appropriations are budgeted at \$4,900,000.

In 2025-2026, the County will anticipate utilizing \$19,997,704 of the General Fund reserves to balance the operating requirements of the County. The County’s ending available fund balance will be 34.77% 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 2024-2025	Approved 2025-2026	Percentage Change
General Government	20.23%	\$ 32,671,002	\$ 33,660,923	3.03%
Judicial & Law Enforcement	61.01%	98,772,416	101,486,702	2.75%
Education & Recreation	0.31%	509,699	524,472	2.90%
Health & Welfare	7.82%	13,005,300	13,000,824	-0.03%
Maintenance - Equipment & Structures	10.63%	17,160,020	17,677,248	3.01%

The General Government increase is mainly due to a 2.5% salary increase for employees, and increases in cost for elections, the County’s allocation for the Appraisal district, and increases in contributions for some non-profit organizations. One position was removed from the Tax office during FY 2024-2025, and one new position is being added to MIS for FY 2025-2026 which is resulting in the same staffing level for this function. 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 2.5% salary increase for all other employees. In addition, one full-time position is being removed from the 317th District Court and being replaced with part-time help, one position is being added to Crime Lab, five positions are being added to the Jail and one position is being added to Constable Pct. 1.

The Education and Recreation Division increase is due to a 2.5% salary increase to all employees and a few minor increases in operating expenditures. The only department for

this division is the Agriculture Extension Service, which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

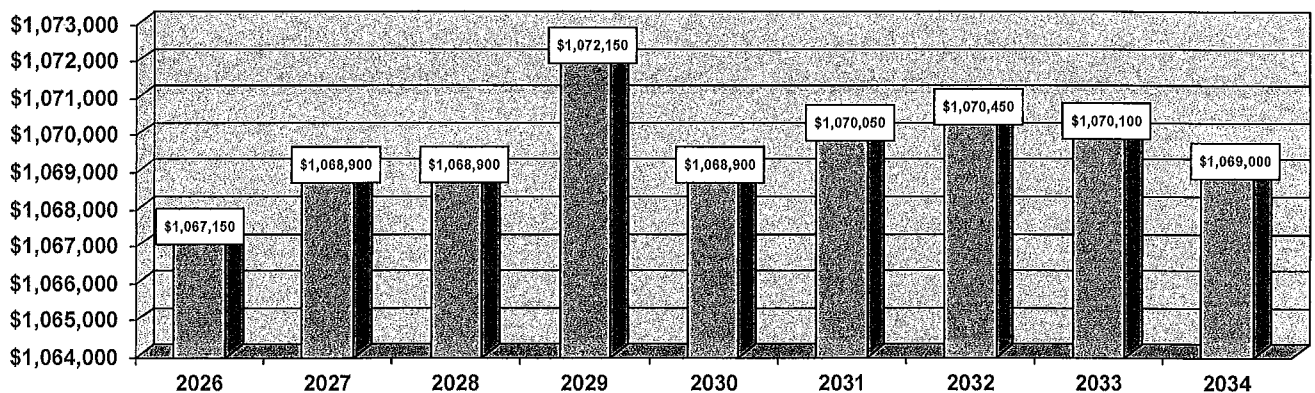
Health & Welfare increase is due to a 2.5% salary increase for all employees. This increase is being offset with reductions in cost for burials of indigent population. This division provides health care for the indigent citizens of the County, support of the Child Protective Services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

Maintenance – Equipment & Structures increase is due to a 2.5% salary increase for all employees and one position being added to the Road & Bridge Pct 1 department. 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, 2025, the County has debt issues outstanding of \$12,005,000. Revenues are budgeted at \$5,625,385 for 2025-2026, of which 99.6% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,089,650, are budgeted to meet the current debt service requirements and to defease about five years of our outstanding debt. The County does not have any plans to issue additional debt for 2025-2026 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 2025-2026 are budgeted at \$11,139,973 and expenditures are budgeted at \$11,947,333. 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 a boat and other equipment 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 \$11,611,920 are estimated for projects in the 2025-2026 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 future 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 \$5,936,329 in 2025-2026 to repair road damage on the Major Drive Extension between Hwy 124 and Labelle Road, concrete road repairs to the Doggett Fair Park Field Access 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 \$5,675,591 in 2025-2026 to provide building improvements for the Courthouse complex, Mid-County Jail, 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 2025-2026 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 30 – 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 13 – Compile initial budget requests and estimate of available resources.

JULY 14 – 18 – Budget Hearings.

JULY 28 – 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 12 – Commissioner Court Meeting to discuss tax rate and schedule public hearing and call for election if needed, including record of vote.

AUGUST 14 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

AUGUST 14 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

AUGUST 15 – Notice of proposed increases in elected officials' salaries and allowances published in local newspaper. (Section 152.013 LGC)

AUGUST 15 – Publish notice for budget public hearing. (Section 111.0385 LGC)

AUGUST 15 – File budget with County Clerk. (Section 111.037 LGC)

AUGUST 15 – Notice of Meeting to Vote on Tax Rate.

AUGUST 26 – Public hearing on tax rate.

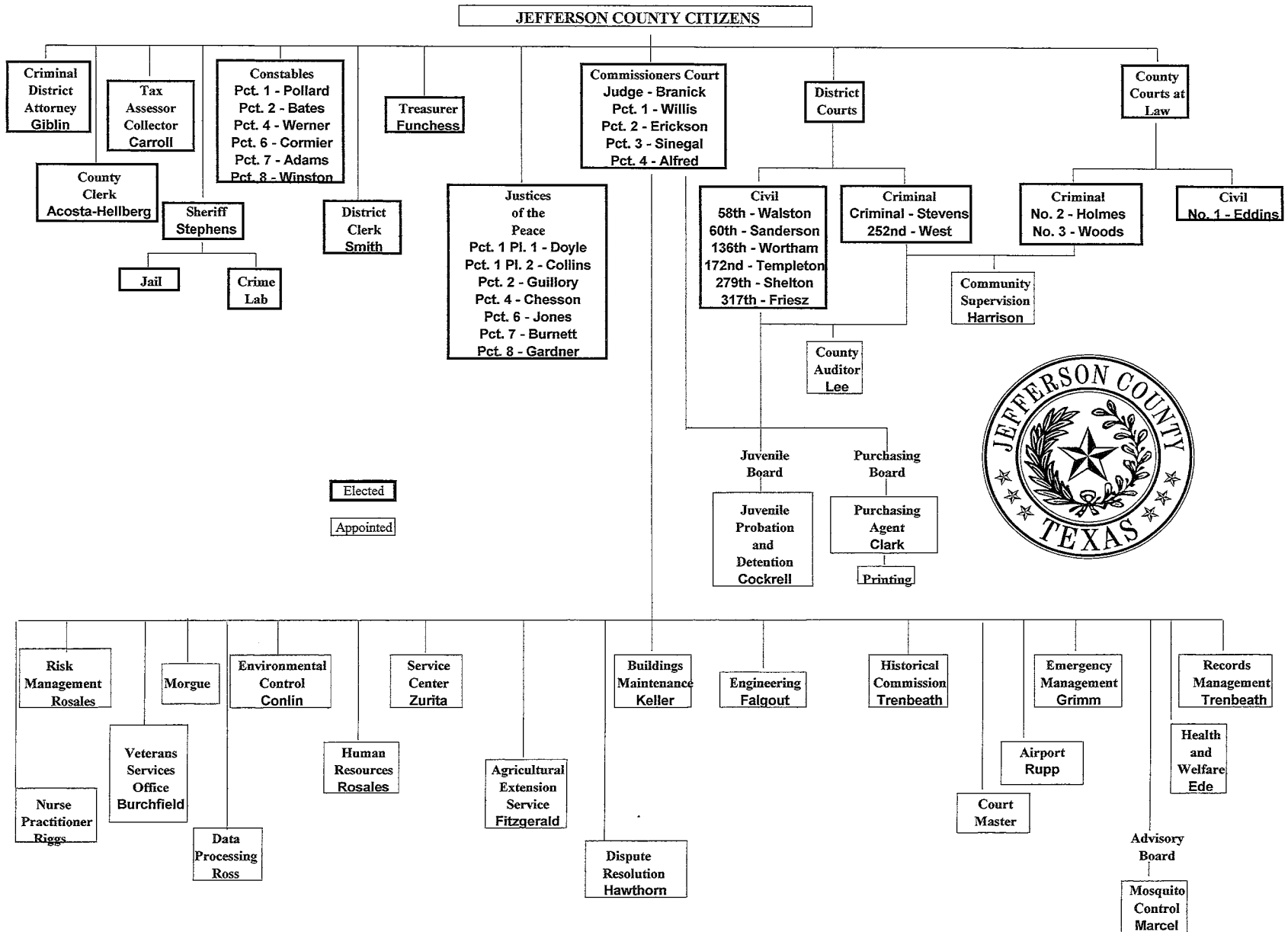
AUGUST 26 – Adopt tax rate.

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

SEPTEMBER 2 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2025

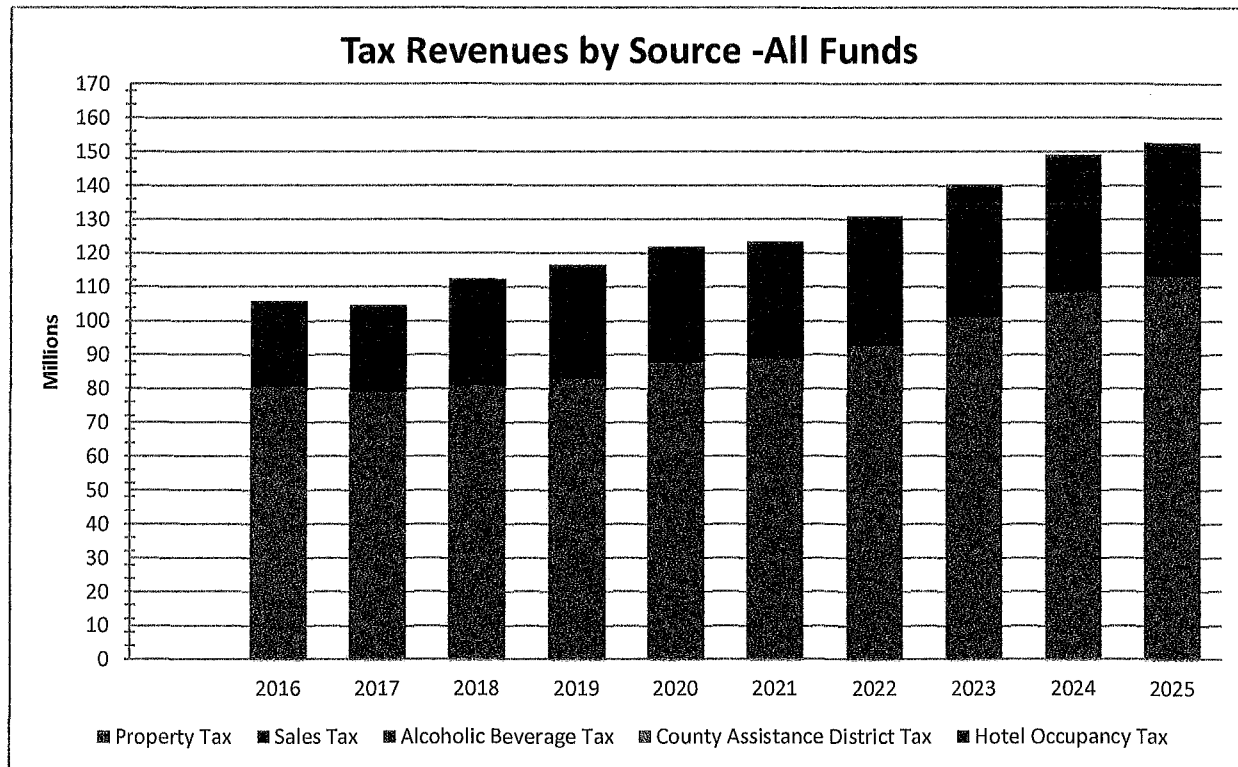


TAX REVENUES BY SOURCE - ALL FUNDS

LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
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	108,173,920	39,732,953	917,970	1,655,386	119,112	150,599,341
2025	113,083,218	38,400,000	922,656	1,691,808	116,388	154,214,070

* 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		
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%
2024	4,930,000	727,850	5,657,850	234,024,968	2.42%

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

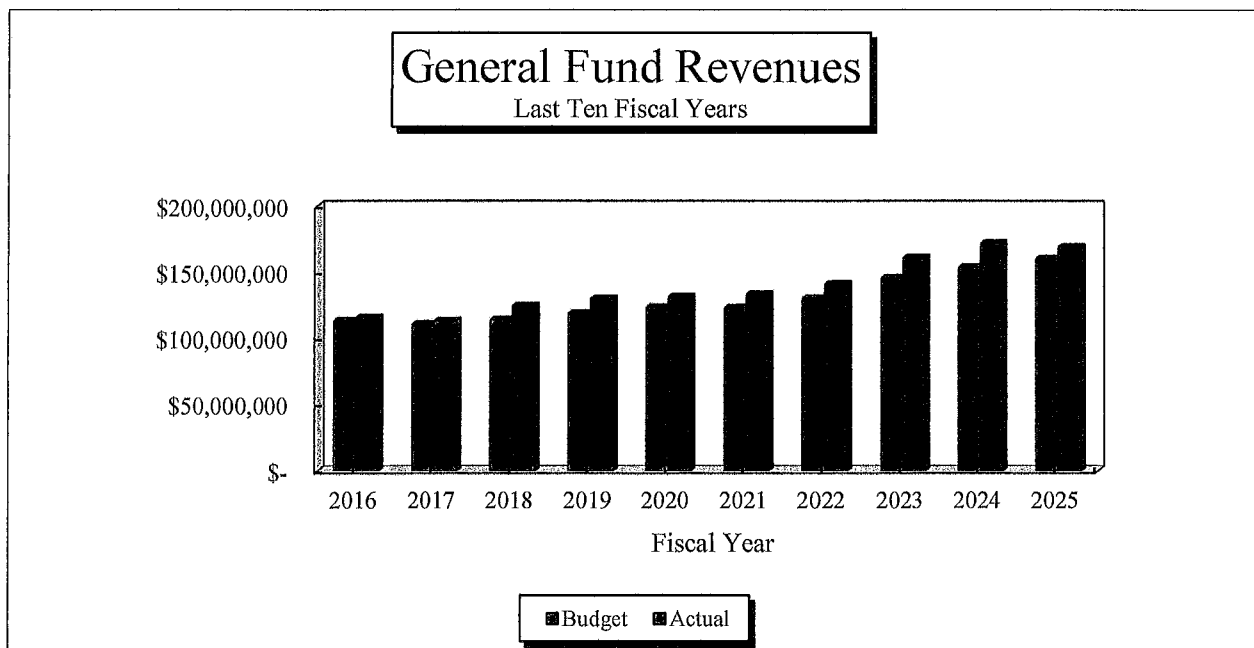
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
2015	25,362,781,856	6,399,625,866	18,963,155,990	5,942,276,123	24,905,432,113	100%	31,305,057,979
2016	24,934,838,353	6,033,364,824	18,901,473,529	5,443,263,208	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
2024	37,721,841,172	13,323,773,385	24,398,067,787	8,462,021,614	32,860,089,401	100%	46,183,862,786

- (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

<u>Fiscal Year</u>	<u>Adjusted Budget</u>	<u>Actual</u>
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	171,906,896
2025	160,358,285	169,172,619 *

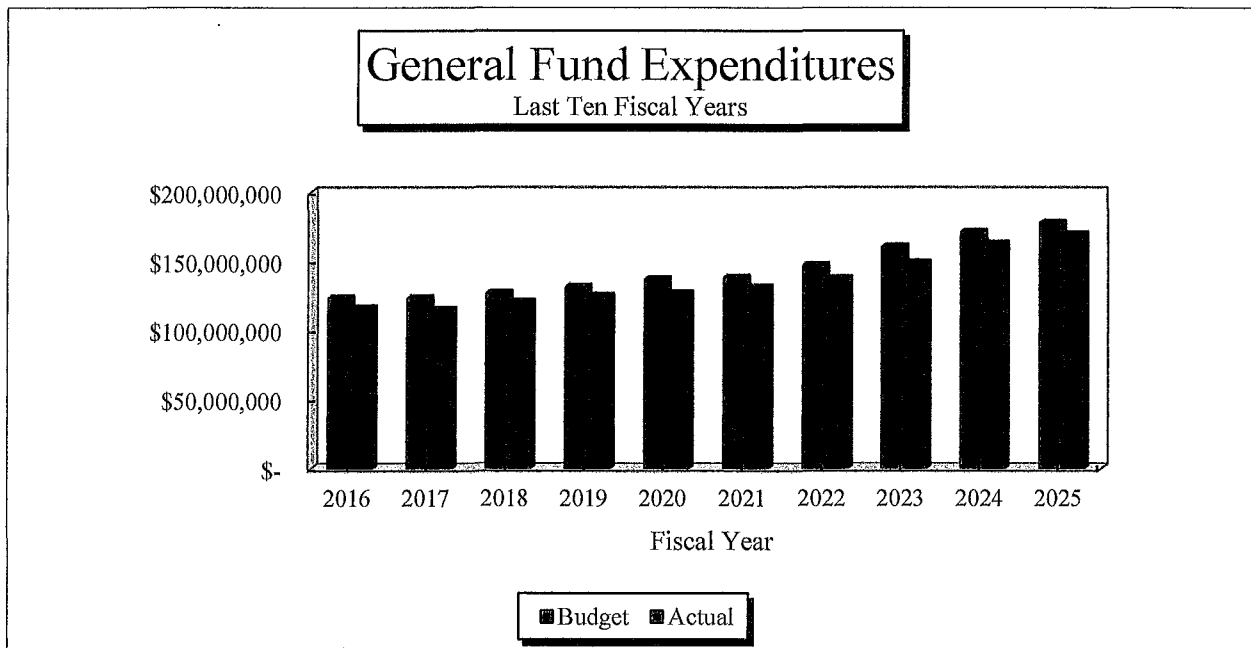


* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS

LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
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	162,961,741
2025	177,921,018	169,691,198 *



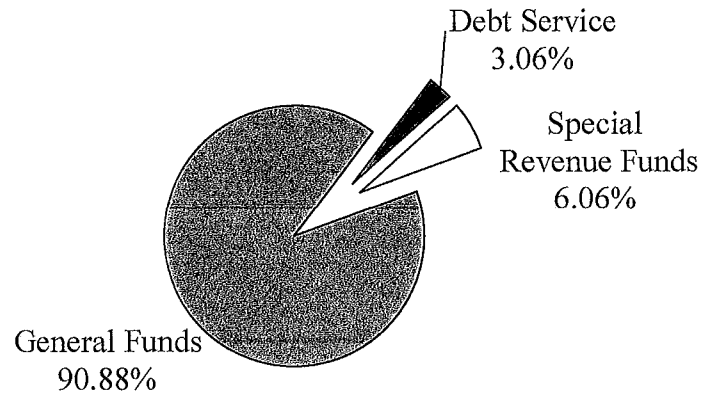
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

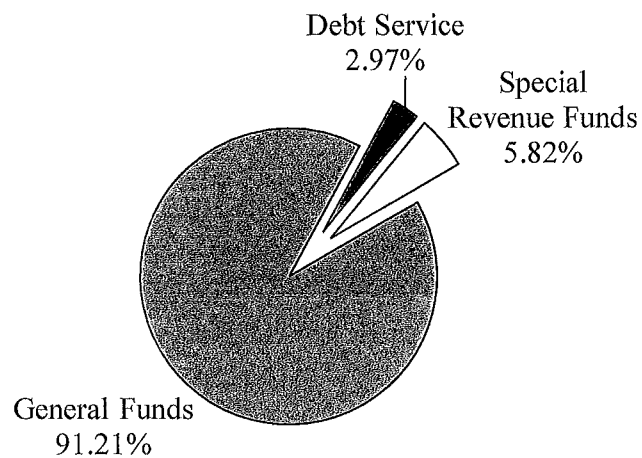
	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
REVENUES			
Property Taxes	\$ 108,173,920	\$ 113,083,218	\$ 120,291,046
Sales Taxes	42,425,421	41,130,852	34,615,000
Fees	11,365,162	11,381,310	10,884,571
Licenses	1,720,514	401,178	376,000
Sales, Rentals & Services	4,629,553	3,530,698	3,055,800
Intergovernmental	7,556,493	6,619,285	7,635,675
Fines & Forfeitures	2,392,901	1,976,612	1,775,000
Interest	10,662,829	6,505,140	4,508,202
Miscellaneous	98,748	30,000	30,000
Contributions	240	300	300
Total Revenues	\$ <u>189,025,781</u>	\$ <u>184,658,593</u>	\$ <u>183,171,594</u>
OTHER SOURCES			
Issuance of SBITA	\$ 174,773	\$ -	\$ -
Transfers In	<u>680,066</u>	<u>675,591</u>	<u>677,250</u>
Total Other Sources	\$ <u>854,839</u>	\$ <u>675,591</u>	\$ <u>677,250</u>
Total Revenues & Other Sources	\$ <u>189,880,620</u>	\$ <u>185,334,184</u>	\$ <u>183,848,844</u>
EXPENDITURES			
General Government	\$ 29,769,588	\$ 32,307,999	\$ 34,304,906
Judicial & Law Enforcement	96,406,323	100,713,744	108,070,710
Education & Recreation	1,610,907	1,630,278	1,884,008
Health & Welfare	11,694,856	11,910,458	13,000,824
Maintenance - Equipment & Structures	14,413,386	15,557,794	17,856,440
Capital Outlay	5,710,790	9,636,551	10,995,336
Debt Service -			
Principal	4,930,000	5,100,000	5,570,000
Interest and Commission	727,850	567,850	477,700
Transaction Fees	<u>3,650</u>	<u>3,230</u>	<u>41,950</u>
Total Expenditures	\$ <u>165,267,350</u>	\$ <u>177,427,904</u>	\$ <u>192,201,874</u>
OTHER USES			
Transfers Out	\$ 11,491,427	\$ 7,158,960	\$ 8,016,299
Contingency Appropriation	<u>-</u>	<u>-</u>	<u>4,900,000</u>
Total Other Uses	\$ <u>11,491,427</u>	\$ <u>7,158,960</u>	\$ <u>12,916,299</u>
Total Appropriations	\$ <u>176,758,777</u>	\$ <u>184,586,864</u>	\$ <u>205,118,173</u>
BEGINNING FUND BALANCE	\$ <u>91,386,326</u>	\$ <u>104,508,169</u>	\$ <u>105,255,489</u>
ENDING FUND BALANCE	\$ 104,508,169	\$ 105,255,489	\$ 83,986,160
RESERVED FUND BALANCE	<u>2,097,386</u>	<u>2,312,458</u>	<u>1,848,193</u>
ENDING AVAILABLE FUND BALANCE	\$ <u><u>102,410,783</u></u>	\$ <u><u>102,943,031</u></u>	\$ <u><u>82,137,967</u></u>

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2026 - Revenues and Other Sources



FY 2026 - Expenditures and Other Uses





GENERAL FUND

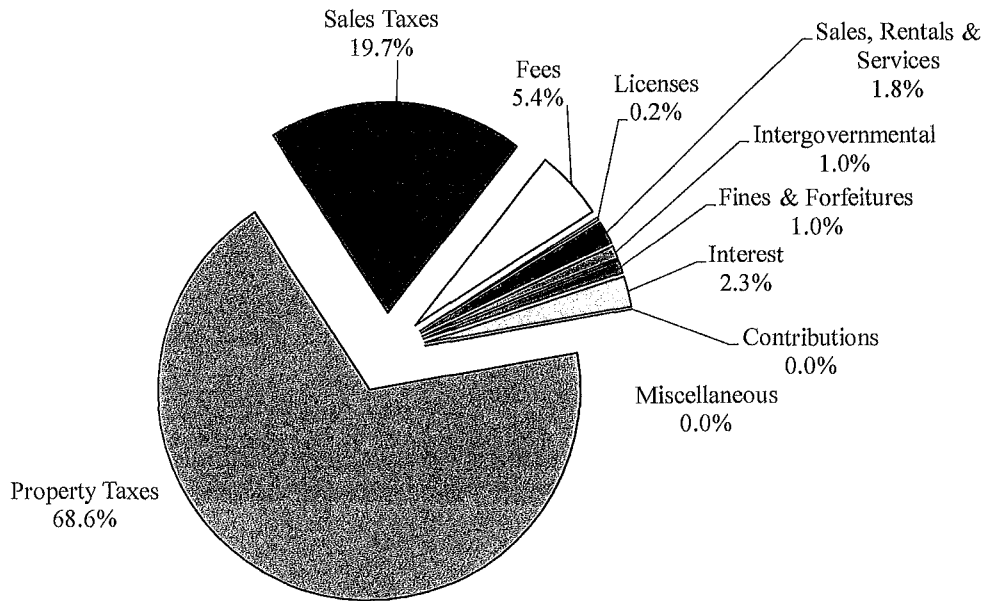
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
REVENUES			
Property Taxes	\$ 102,554,660	\$ 107,338,066	\$ 114,690,661
Sales Taxes	40,650,923	39,322,656	32,900,000
Fees	9,296,988	9,370,003	8,961,375
Licenses	1,720,514	401,178	376,000
Sales, Rentals & Services	4,486,673	3,476,698	2,998,800
Intergovernmental	1,726,553	2,012,106	1,656,350
Fines & Forfeitures	1,667,579	1,701,612	1,600,000
Interest	9,589,245	5,520,000	3,870,000
Miscellaneous	38,748	30,000	30,000
Contributions	240	300	300
	<u>171,732,123</u>	<u>169,172,619</u>	<u>167,083,486</u>
OTHER SOURCES			
Issuance of SBITA	\$ 174,773	\$ -	\$ -
	<u>174,773</u>	<u>-</u>	<u>-</u>
Total Other Sources	<u>174,773</u>	<u>-</u>	<u>-</u>
Total Revenues & Other Sources	<u>\$ 171,906,896</u>	<u>\$ 169,172,619</u>	<u>\$ 167,083,486</u>
EXPENDITURES			
General Government	\$ 29,167,118	\$ 30,701,975	\$ 33,660,923
Judicial & Law Enforcement	91,573,133	95,466,972	101,486,702
Education & Recreation	438,438	460,899	524,472
Health & Welfare	11,694,856	11,910,458	13,000,824
Maintenance - Equipment & Structures	14,389,279	15,520,292	17,677,248
Capital Outlay	4,272,454	8,471,642	8,564,722
	<u>151,535,278</u>	<u>162,532,238</u>	<u>174,914,891</u>
OTHER USES			
Transfers Out	\$ 11,426,463	\$ 7,158,960	\$ 7,266,299
Contingency Appropriation	-	-	4,900,000
	<u>11,426,463</u>	<u>7,158,960</u>	<u>12,166,299</u>
Total Other Uses	<u>11,426,463</u>	<u>7,158,960</u>	<u>12,166,299</u>
Total Appropriations	<u>\$ 162,961,741</u>	<u>\$ 169,691,198</u>	<u>\$ 187,081,190</u>
BEGINNING FUND BALANCE	<u>\$ 76,624,504</u>	<u>\$ 85,569,659</u>	<u>\$ 85,051,080</u>
ENDING FUND BALANCE	<u>\$ 85,569,659</u>	<u>\$ 85,051,080</u>	<u>\$ 65,053,376</u>
RESERVED FUND BALANCE	<u>1,525,676</u>	<u>1,525,676</u>	<u>1,525,676</u>
ENDING AVAILABLE FUND BALANCE	<u><u>\$ 84,043,983</u></u>	<u><u>\$ 83,525,404</u></u>	<u><u>\$ 63,527,700</u></u>

**GENERAL FUND
SUMMARY OF REVENUES**

REVENUES	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Property Taxes	\$ 102,554,660	\$ 107,338,066	\$ 114,690,661
Sales Taxes	40,650,923	39,322,656	32,900,000
Fees	9,296,988	9,370,003	8,961,375
Licenses	1,720,514	401,178	376,000
Sales, Rentals & Services	4,486,673	3,476,698	2,998,800
Intergovernmental	1,726,553	2,012,106	1,656,350
Fines & Forfeitures	1,667,579	1,701,612	1,600,000
Interest	9,589,245	5,520,000	3,870,000
Miscellaneous	38,748	30,000	30,000
Contributions	240	300	300
Total	\$ 171,732,123	\$ 169,172,619	\$ 167,083,486

Approved 2025-2026

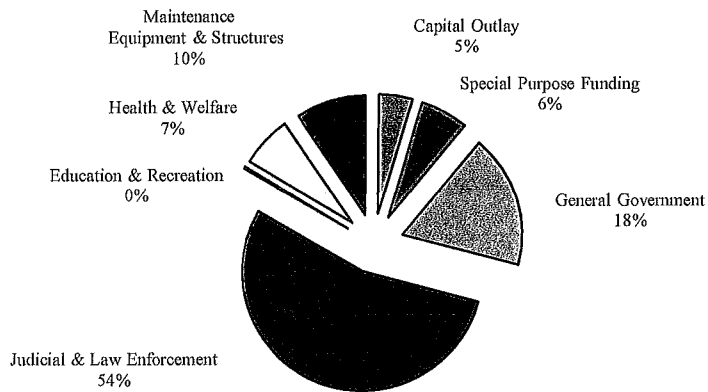


GENERAL FUND

SUMMARY OF EXPENDITURES

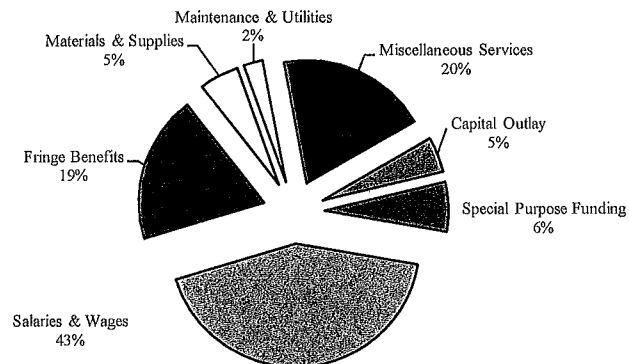
Department

	APPROVED 2025-2026 BUDGET	% OF TOTAL
General Government	\$ 33,660,923	17.99%
Judicial & Law Enforcement	101,486,702	54.25%
Education & Recreation	524,472	0.28%
Health & Welfare	13,000,824	6.95%
Maintenance - Equipment Structures	17,677,248	9.45%
Capital Outlay	8,564,722	4.58%
Special Purpose Funding	12,166,299	6.50%
Total	<u>\$ 187,081,190</u>	<u>100.00%</u>



Category

	APPROVED 2025-2026 BUDGET	% OF TOTAL
Salaries & Wages	\$ 79,524,757	42.51%
Fringe Benefits	36,002,364	19.24%
Materials & Supplies	9,524,829	5.09%
Maintenance & Utilities	4,542,717	2.43%
Miscellaneous Services	36,755,502	19.65%
Capital Outlay	8,564,722	4.58%
Special Purpose Funding	12,166,299	6.50%
Total	<u>\$ 187,081,190</u>	<u>100.00%</u>



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Department / Division</u>			
General Government			
Tax Assessor-Collector	\$ 4,116,979	\$ 4,281,898	\$ 5,086,277
Human Resources	479,786	504,555	581,596
County Auditor	1,827,599	1,836,550	1,982,568
County Clerk	2,295,002	2,499,691	2,811,455
County Judge	937,354	1,018,860	1,219,004
Risk Management	331,496	262,367	386,331
County Treasurer	403,907	394,565	408,624
Printing	131,893	141,017	173,328
Purchasing Agent	630,590	648,220	720,382
General Services	14,455,951	15,257,713	15,783,115
Management Information Systems	2,131,066	2,379,244	2,688,963
Voters Registration Department	185,017	151,452	248,094
Elections Department	898,746	990,077	1,147,188
Veterans Services	341,732	335,766	423,998
	<u> </u>	<u> </u>	<u> </u>
Total General Government	\$ <u>29,167,118</u>	\$ <u>30,701,975</u>	\$ <u>33,660,923</u>
Judicial & Law Enforcement			
District Attorney	\$ 7,979,593	\$ 8,345,585	\$ 8,934,641
District Clerk	2,417,150	2,529,816	2,740,024
District Courts	6,045,211	6,217,098	6,465,004
Jury	609,067	615,593	663,633
Justice of the Peace	2,875,399	3,145,521	3,407,052
County Courts at Law	2,015,289	2,218,734	2,660,152
Court Master	571,602	593,708	617,185
Dispute Resolution Center	306,173	323,555	354,566
Community Supervision	13,914	17,601	22,416
Sheriff	16,117,739	17,071,257	18,350,393
Crime Laboratory	1,530,001	1,653,757	2,483,017
Jail	42,355,752	43,584,868	44,202,163
Juvenile Probation	1,602,067	1,753,955	2,003,343
Juvenile Detention Home	2,238,955	2,351,845	2,783,816
Constables	3,678,587	3,794,079	4,199,297
County Morgue	1,216,634	1,250,000	1,600,000
	<u> </u>	<u> </u>	<u> </u>
Total Judicial & Law Enforcement	\$ <u>91,573,133</u>	\$ <u>95,466,972</u>	\$ <u>101,486,702</u>
Education & Recreation			
Agricultural Extension Service	\$ <u>438,438</u>	\$ <u>460,899</u>	\$ <u>524,472</u>
	<u> </u>	<u> </u>	<u> </u>
Total Education & Recreation	\$ <u>438,438</u>	\$ <u>460,899</u>	\$ <u>524,472</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Department / Division</u>			
Health & Welfare			
Health & Welfare Unit 1	\$ 1,437,865	\$ 1,439,930	\$ 1,585,505
Health & Welfare Unit 2	1,285,005	1,296,767	1,481,631
Nurse Practitioner	397,989	427,071	445,846
Child Welfare	32,154	95,000	95,000
Environmental Control	411,553	453,215	535,931
Mobile Unit	-	-	327,806
Indigent Medical Service	4,963,376	5,118,929	4,943,871
Mosquito Control	2,658,793	2,555,914	3,022,363
Emergency Management	258,121	273,632	312,871
Tobacco Settlement	250,000	250,000	250,000
	<u>11,694,856</u>	<u>11,910,458</u>	<u>13,000,824</u>
Total Health & Welfare	\$ 11,694,856	\$ 11,910,458	\$ 13,000,824
Maintenance - Equipment & Structures			
Courthouse & Annexes	\$ 2,570,922	\$ 2,718,097	\$ 3,180,451
Port Arthur Buildings	866,016	896,532	1,000,591
Mid-County Buildings	195,438	237,228	280,670
Road & Bridge Pct. #1	1,871,632	1,955,106	2,463,455
Road & Bridge Pct. #2	1,966,176	2,111,287	2,338,681
Road & Bridge Pct. #3	2,201,701	2,314,589	2,586,957
Road & Bridge Pct. #4	1,953,947	2,288,453	2,530,537
Engineering	909,911	985,734	1,242,207
Parks & Recreation	188,147	226,304	282,301
GIS	234,686	244,291	262,359
Service Center	1,430,703	1,542,671	1,509,039
	<u>14,389,279</u>	<u>15,520,292</u>	<u>17,677,248</u>
Total Maintenance - Equipment & Structures	\$ 14,389,279	\$ 15,520,292	\$ 17,677,248
Capital Outlay	\$ 4,272,454	\$ 8,471,642	\$ 8,564,722
Special Purpose Funding			
Contingency Appropriation	\$ -	\$ -	\$ 4,900,000
Transfers Out	11,426,463	7,158,960	7,266,299
	<u>11,426,463</u>	<u>7,158,960</u>	<u>12,166,299</u>
Total Special Purpose Funding	\$ 11,426,463	\$ 7,158,960	\$ 12,166,299
Total General Fund Expenditures	<u>\$ 162,961,741</u>	<u>\$ 169,691,198</u>	<u>\$ 187,081,190</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.

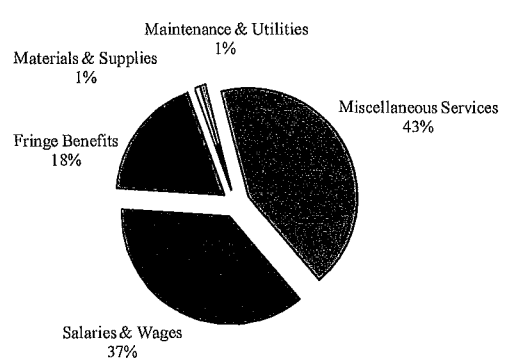
Veterans Services Office – develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies.

**GENERAL GOVERNMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 4,116,979	\$ 4,281,898	\$ 5,086,277
Human Resources	479,786	504,555	581,596
County Auditor	1,827,599	1,836,550	1,982,568
County Clerk	2,295,002	2,499,691	2,811,455
County Judge	937,354	1,018,860	1,219,004
Risk Management	331,496	262,367	386,331
County Treasurer	403,907	394,565	408,624
Printing	131,893	141,017	173,328
Purchasing Agent	630,590	648,220	720,382
General Services	14,455,951	15,257,713	15,783,115
Management Information Systems	2,131,066	2,379,244	2,688,963
Voters Registration Department	185,017	151,452	248,094
Elections Department	898,746	990,077	1,147,188
Veterans Services	341,732	335,766	423,998
Total	<u>\$ 29,167,118</u>	<u>\$ 30,701,975</u>	<u>\$ 33,660,923</u>

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 12,483,450
Fringe Benefits	6,221,651
Materials & Supplies	271,674
Maintenance & Utilities	261,180
Miscellaneous Services	14,422,968
Total	<u>\$ 33,660,923</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	53	-	-	-	-	-	54
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	-	20	-	-	-	-	-	20
Voters Registration Department	-	1	-	-	-	-	-	1
Elections Department	-	5	-	-	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	<u>8</u>	<u>147</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>2</u>	<u>1</u>	<u>159</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Tax Assessor-Collector</u>			
Salaries & Wages	\$ 2,608,746	2,720,265	\$ 3,202,496
Fringe Benefits	1,333,453	1,349,384	1,581,500
Materials & Supplies	37,547	38,844	54,022
Maintenance & Utilities	67,065	84,628	133,540
Miscellaneous Services	70,168	88,777	114,719
Total	<u>\$ 4,116,979</u>	<u>\$ 4,281,898</u>	<u>\$ 5,086,277</u>
<u>Human Resources</u>			
Salaries & Wages	\$ 303,737	\$ 325,188	\$ 380,383
Fringe Benefits	142,736	148,224	162,119
Materials & Supplies	2,927	3,000	4,423
Maintenance & Utilities	224	250	1,000
Miscellaneous Services	30,162	27,893	33,671
Total	<u>\$ 479,786</u>	<u>\$ 504,555</u>	<u>\$ 581,596</u>
<u>County Auditor</u>			
Salaries & Wages	\$ 1,211,160	1,273,361	\$ 1,379,082
Fringe Benefits	523,352	536,520	571,380
Materials & Supplies	9,465	11,967	13,000
Maintenance & Utilities	2,635	3,010	3,500
Miscellaneous Services	80,987	11,692	15,606
Total	<u>\$ 1,827,599</u>	<u>\$ 1,836,550</u>	<u>\$ 1,982,568</u>
<u>County Clerk</u>			
Salaries & Wages	\$ 1,497,338	\$ 1,640,819	\$ 1,829,285
Fringe Benefits	740,334	785,397	913,064
Materials & Supplies	13,800	28,995	22,301
Maintenance & Utilities	19,604	17,124	18,700
Miscellaneous Services	23,926	27,356	28,105
Total	<u>\$ 2,295,002</u>	<u>\$ 2,499,691</u>	<u>\$ 2,811,455</u>
<u>County Judge</u>			
Salaries & Wages	\$ 560,131	\$ 601,242	\$ 727,165
Fringe Benefits	303,382	328,416	382,288
Materials & Supplies	4,576	4,500	5,171
Maintenance & Utilities	895	782	1,200
Miscellaneous Services	68,370	83,920	103,180
Total	<u>\$ 937,354</u>	<u>\$ 1,018,860</u>	<u>\$ 1,219,004</u>
<u>Risk Management</u>			
Salaries & Wages	\$ 211,561	\$ 163,696	\$ 253,160
Fringe Benefits	92,146	71,067	119,231
Materials & Supplies	3,686	3,598	2,400
Maintenance & Utilities	1,510	1,700	2,500
Miscellaneous Services	22,593	22,306	9,040
Total	<u>\$ 331,496</u>	<u>\$ 262,367</u>	<u>\$ 386,331</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>County Treasurer</u>			
Salaries & Wages	\$ 253,942	\$ 249,369	\$ 259,495
Fringe Benefits	131,491	123,345	126,311
Materials & Supplies	2,281	3,977	3,650
Maintenance & Utilities	9,333	9,581	10,000
Miscellaneous Services	6,860	8,293	9,168
Total	<u>\$ 403,907</u>	<u>\$ 394,565</u>	<u>\$ 408,624</u>
<u>Printing</u>			
Salaries & Wages	\$ 53,231	\$ 57,516	\$ 78,143
Fringe Benefits	29,628	30,528	31,357
Materials & Supplies	38,231	35,973	37,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	10,803	17,000	26,828
Total	<u>\$ 131,893</u>	<u>\$ 141,017</u>	<u>\$ 173,328</u>
<u>Purchasing Agent</u>			
Salaries & Wages	\$ 409,140	\$ 425,832	\$ 462,760
Fringe Benefits	193,624	192,540	215,147
Materials & Supplies	2,942	3,132	3,150
Maintenance & Utilities	1,008	1,491	1,600
Miscellaneous Services	23,876	25,225	37,725
Total	<u>\$ 630,590</u>	<u>\$ 648,220</u>	<u>\$ 720,382</u>
<u>General Services</u>			
Salaries & Wages	\$ 1,201,409	\$ 1,329,048	\$ 1,396,081
Fringe Benefits	1,185,245	948,980	1,002,058
Materials & Supplies	43,145	50,000	60,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	12,026,152	12,929,685	13,324,976
Total	<u>\$ 14,455,951</u>	<u>\$ 15,257,713</u>	<u>\$ 15,783,115</u>
<u>Management Information Systems</u>			
Salaries & Wages	\$ 1,412,958	\$ 1,541,543	\$ 1,784,551
Fringe Benefits	635,168	687,612	762,944
Materials & Supplies	28,998	30,540	32,915
Maintenance & Utilities	40,740	43,871	26,890
Miscellaneous Services	13,202	75,678	81,663
Total	<u>\$ 2,131,066</u>	<u>\$ 2,379,244</u>	<u>\$ 2,688,963</u>
<u>Voters Registration Department</u>			
Salaries & Wages	\$ 68,648	\$ 71,676	\$ 74,308
Fringe Benefits	36,703	37,404	38,254
Materials & Supplies	3,112	12,000	21,232
Maintenance & Utilities	46,690	25,000	55,000
Miscellaneous Services	29,864	5,372	59,300
Total	<u>\$ 185,017</u>	<u>\$ 151,452</u>	<u>\$ 248,094</u>

**GENERAL GOVERNMENT
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Elections Department</u>			
Salaries & Wages	\$ 342,144	\$ 371,268	\$ 396,542
Fringe Benefits	162,875	170,016	168,429
Materials & Supplies	5,047	5,000	7,510
Maintenance & Utilities	188	2,057	6,000
Miscellaneous Services	388,492	441,736	568,707
Total	\$ <u>898,746</u>	\$ <u>990,077</u>	\$ <u>1,147,188</u>
<u>Veterans Services</u>			
Salaries & Wages	\$ 214,577	\$ 209,304	\$ 259,999
Fringe Benefits	119,762	116,090	147,569
Materials & Supplies	5,071	4,600	4,900
Maintenance & Utilities	390	1,250	1,250
Miscellaneous Services	1,932	4,522	10,280
Total	\$ <u>341,732</u>	\$ <u>335,766</u>	\$ <u>423,998</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.

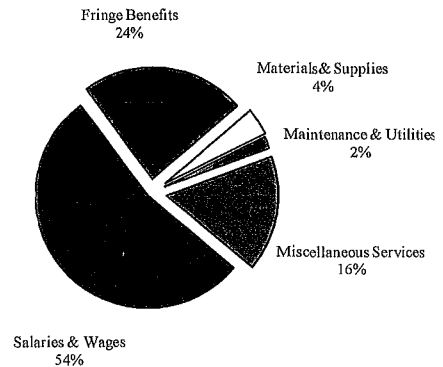
County Morgue – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
District Attorney	\$ 7,979,593	\$ 8,345,585	\$ 8,934,641
District Clerk	2,417,150	2,529,816	2,740,024
District Courts	6,045,211	6,217,098	6,465,004
Jury	609,067	615,593	663,633
Justice of the Peace	2,875,399	3,145,521	3,407,052
County Courts at Law	2,015,289	2,218,734	2,660,152
Court Master	571,602	593,708	617,185
Dispute Resolution Center	306,173	323,555	354,566
Juvenile Alternative School	-	-	-
Community Supervision	13,914	17,601	22,416
Sheriff	16,117,739	17,071,257	18,350,393
Crime Laboratory	1,530,001	1,653,757	2,483,017
Jail	42,355,752	43,584,868	44,202,163
Juvenile Probation	1,602,067	1,753,955	2,003,343
Juvenile Detention Home	2,238,955	2,351,845	2,783,816
Constables	3,678,587	3,794,079	4,199,297
County Morgue	1,216,634	1,250,000	1,600,000
Total	<u>\$ 91,573,133</u>	<u>\$ 95,466,972</u>	<u>\$ 101,486,702</u>

APPROPRIATIONS CATEGORY

Salaries & Wages	\$ 54,558,417
Fringe Benefits	24,203,148
Materials & Supplies	3,985,797
Maintenance & Utilities	1,800,510
Miscellaneous Services	16,938,830
Total	<u>\$ 101,486,702</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney	1	24	-	-	-	-	36	61
District Clerk	1	27	-	-	-	-	-	28
District Courts	8	17	-	-	-	1	10	36
Jury	-	1	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	9	-	-	-	-	3	15
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Sheriff	1	19	12	-	-	-	104	136
Crime Laboratory	-	-	12	-	-	-	-	12
Jail	-	11	1	6	-	-	245	263
Juvenile Probation	-	2	-	-	-	15	-	17
Juvenile Detention Home	-	1	19	-	-	1	-	21
Constables	6	8	-	-	-	-	15	29
County Morgue	-	-	-	-	-	-	-	-
Total	27	143	44	6	-	20	415	655

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>District Attorney</u>			
Salaries & Wages	\$ 5,324,924	\$ 5,590,966	\$ 5,990,736
Fringe Benefits	2,392,567	2,526,707	2,619,595
Materials & Supplies	36,235	43,000	66,132
Maintenance & Utilities	8,046	6,602	12,000
Miscellaneous Services	217,821	178,310	246,178
Total	<u>\$ 7,979,593</u>	<u>\$ 8,345,585</u>	<u>\$ 8,934,641</u>
<u>District Clerk</u>			
Salaries & Wages	\$ 1,601,764	\$ 1,676,072	\$ 1,757,323
Fringe Benefits	757,709	783,108	818,231
Materials & Supplies	22,022	30,500	20,000
Maintenance & Utilities	18,205	18,811	21,725
Miscellaneous Services	17,450	21,325	122,745
Total	<u>\$ 2,417,150</u>	<u>\$ 2,529,816</u>	<u>\$ 2,740,024</u>
<u>Criminal District Court</u>			
Salaries & Wages	\$ 593,290	\$ 624,740	\$ 655,786
Fringe Benefits	283,767	289,752	299,834
Materials & Supplies	5,880	3,654	5,564
Maintenance & Utilities	237	233	700
Miscellaneous Services	1,071,487	1,135,948	1,079,630
Total	<u>\$ 1,954,661</u>	<u>\$ 2,054,327</u>	<u>\$ 2,041,514</u>
<u>58th District Court</u>			
Salaries & Wages	\$ 239,267	\$ 247,944	\$ 267,245
Fringe Benefits	97,236	99,264	113,023
Materials & Supplies	1,225	1,148	2,000
Maintenance & Utilities	210	71	300
Miscellaneous Services	3,837	5,220	6,115
Total	<u>\$ 341,775</u>	<u>\$ 353,647</u>	<u>\$ 388,683</u>
<u>60th District Court</u>			
Salaries & Wages	\$ 245,009	\$ 253,680	\$ 266,944
Fringe Benefits	114,415	116,496	129,180
Materials & Supplies	1,410	13,866	6,500
Maintenance & Utilities	79	82	500
Miscellaneous Services	2,430	4,570	7,330
Total	<u>\$ 363,343</u>	<u>\$ 388,694</u>	<u>\$ 410,454</u>
<u>136th District Court</u>			
Salaries & Wages	\$ 243,878	\$ 250,728	\$ 264,240
Fringe Benefits	117,545	118,524	130,116
Materials & Supplies	825	1,078	1,500
Maintenance & Utilities	103	89	300
Miscellaneous Services	7,657	6,643	8,368
Total	<u>\$ 370,008</u>	<u>\$ 377,062</u>	<u>\$ 404,524</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>172nd District Court</u>			
Salaries & Wages	\$ 245,134	\$ 254,028	\$ 267,095
Fringe Benefits	108,847	110,880	112,982
Materials & Supplies	2,691	5,000	6,100
Maintenance & Utilities	72	117	300
Miscellaneous Services	3,939	3,365	5,500
Total	\$ <u>360,683</u>	\$ <u>373,390</u>	\$ <u>391,977</u>
<u>252nd District Court</u>			
Salaries & Wages	\$ 253,304	\$ 262,320	\$ 282,175
Fringe Benefits	123,952	126,108	130,627
Materials & Supplies	4,629	4,100	4,700
Maintenance & Utilities	914	1,000	1,200
Miscellaneous Services	1,015,644	1,047,809	1,035,635
Total	\$ <u>1,398,443</u>	\$ <u>1,441,337</u>	\$ <u>1,454,337</u>
<u>279th District Court</u>			
Salaries & Wages	\$ 300,205	\$ 309,102	\$ 331,067
Fringe Benefits	124,445	126,864	140,462
Materials & Supplies	863	1,037	2,750
Maintenance & Utilities	16	39	300
Miscellaneous Services	274,613	335,455	304,018
Total	\$ <u>700,142</u>	\$ <u>772,497</u>	\$ <u>778,597</u>
<u>317th District Court</u>			
Salaries & Wages	\$ 245,580	\$ 210,466	\$ 289,983
Fringe Benefits	126,093	106,320	127,230
Materials & Supplies	2,858	4,000	5,300
Maintenance & Utilities	96	299	550
Miscellaneous Services	181,529	135,059	171,855
Total	\$ <u>556,156</u>	\$ <u>456,144</u>	\$ <u>594,918</u>
<u>Jury</u>			
Salaries & Wages	\$ 170,093	177,988	\$ 182,641
Fringe Benefits	77,466	79,404	79,992
Materials & Supplies	12,482	15,000	20,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	349,026	343,201	380,500
Total	\$ <u>609,067</u>	\$ <u>615,593</u>	\$ <u>663,633</u>
<u>J.P. Precinct No. 1 - Place No. 1</u>			
Salaries & Wages	\$ 277,806	\$ 294,684	\$ 316,387
Fringe Benefits	137,718	144,144	149,358
Materials & Supplies	3,832	4,300	6,025
Maintenance & Utilities	3,161	4,200	3,200
Miscellaneous Services	7,841	6,707	5,756
Total	\$ <u>430,358</u>	\$ <u>454,035</u>	\$ <u>480,726</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>J.P. Precinct No. 1 - Place No. 2</u>			
Salaries & Wages	\$ 298,176	\$ 308,100	\$ 318,564
Fringe Benefits	160,845	163,224	165,351
Materials & Supplies	1,395	1,700	3,100
Maintenance & Utilities	2,250	2,170	2,400
Miscellaneous Services	2,794	4,232	6,406
Total	<u>\$ 465,460</u>	<u>\$ 479,426</u>	<u>\$ 495,821</u>
<u>J.P. Precinct No. 2</u>			
Salaries & Wages	\$ 282,623	\$ 297,156	\$ 316,009
Fringe Benefits	136,662	142,344	146,714
Materials & Supplies	3,265	3,498	4,750
Maintenance & Utilities	-	-	1,000
Miscellaneous Services	3,225	4,186	4,700
Total	<u>\$ 425,775</u>	<u>\$ 447,184</u>	<u>\$ 473,173</u>
<u>J.P. Precinct No. 4</u>			
Salaries & Wages	\$ 290,101	\$ 308,016	\$ 315,709
Fringe Benefits	158,550	163,212	164,567
Materials & Supplies	1,838	2,085	2,500
Maintenance & Utilities	3,643	3,830	4,260
Miscellaneous Services	3,042	3,407	7,065
Total	<u>\$ 457,174</u>	<u>\$ 480,550</u>	<u>\$ 494,101</u>
<u>J.P. Precinct No. 6</u>			
Salaries & Wages	\$ 294,036	\$ 294,720	\$ 319,014
Fringe Benefits	138,706	136,752	153,811
Materials & Supplies	3,372	3,334	4,500
Maintenance & Utilities	2,268	2,231	3,100
Miscellaneous Services	5,121	6,181	5,575
Total	<u>\$ 443,503</u>	<u>\$ 443,218</u>	<u>\$ 486,000</u>
<u>J.P. Precinct No. 7</u>			
Salaries & Wages	\$ 293,507	\$ 300,996	\$ 323,496
Fringe Benefits	147,742	155,760	165,008
Materials & Supplies	2,311	2,673	4,600
Maintenance & Utilities	3,299	3,257	4,140
Miscellaneous Services	3,119	3,882	4,090
Total	<u>\$ 449,978</u>	<u>\$ 466,568</u>	<u>\$ 501,334</u>
<u>J.P. Precinct No. 8</u>			
Salaries & Wages	\$ 121,197	\$ 243,443	\$ 313,756
Fringe Benefits	71,536	120,364	148,601
Materials & Supplies	5,159	3,500	5,000
Maintenance & Utilities	2,165	1,388	1,800
Miscellaneous Services	3,094	5,845	6,740
Total	<u>\$ 203,151</u>	<u>\$ 374,540</u>	<u>\$ 475,897</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>County Court at Law #1</u>			
Salaries & Wages	\$ 400,608	\$ 400,172	\$ 470,921
Fringe Benefits	168,680	167,196	186,846
Materials & Supplies	1,010	1,321	2,000
Maintenance & Utilities	415	660	700
Miscellaneous Services	6,074	8,994	7,841
Total	<u>\$ 576,787</u>	<u>\$ 578,343</u>	<u>\$ 668,308</u>
<u>County Court at Law #2</u>			
Salaries & Wages	\$ 335,686	\$ 367,868	\$ 521,602
Fringe Benefits	129,872	138,849	195,053
Materials & Supplies	3,214	2,742	3,750
Maintenance & Utilities	906	816	1,000
Miscellaneous Services	140,936	224,696	183,560
Total	<u>\$ 610,614</u>	<u>\$ 734,971</u>	<u>\$ 904,965</u>
<u>County Court at Law #3</u>			
Salaries & Wages	\$ 498,758	\$ 531,596	\$ 641,345
Fringe Benefits	213,512	221,305	266,782
Materials & Supplies	1,629	1,827	3,250
Maintenance & Utilities	384	354	750
Miscellaneous Services	113,605	150,338	174,752
Total	<u>\$ 827,888</u>	<u>\$ 905,420</u>	<u>\$ 1,086,879</u>
<u>Court Master</u>			
Salaries & Wages	\$ 282,230	\$ 296,436	\$ 310,281
Fringe Benefits	138,429	141,948	144,844
Materials & Supplies	1,941	2,500	3,750
Maintenance & Utilities	123	124	250
Miscellaneous Services	148,879	152,700	158,060
Total	<u>\$ 571,602</u>	<u>\$ 593,708</u>	<u>\$ 617,185</u>
<u>Dispute Resolution Center</u>			
Salaries & Wages	\$ 200,918	\$ 214,827	\$ 230,043
Fringe Benefits	83,947	87,468	100,319
Materials & Supplies	1,841	1,765	1,835
Maintenance & Utilities	292	300	300
Miscellaneous Services	19,175	19,195	22,069
Total	<u>\$ 306,173</u>	<u>\$ 323,555</u>	<u>\$ 354,566</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>Community Supervision</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	7,674	10,461	14,106
Maintenance & Utilities	-	-	1,000
Miscellaneous Services	6,240	7,140	7,310
Total	<u>\$ 13,914</u>	<u>\$ 17,601</u>	<u>\$ 22,416</u>
<u>Sheriff</u>			
Salaries & Wages	\$ 10,644,802	\$ 11,344,193	\$ 12,099,229
Fringe Benefits	4,816,223	5,024,421	5,395,091
Materials & Supplies	180,815	188,310	236,018
Maintenance & Utilities	136,728	141,761	153,800
Miscellaneous Services	339,171	372,572	466,255
Total	<u>\$ 16,117,739</u>	<u>\$ 17,071,257</u>	<u>\$ 18,350,393</u>
<u>Crime Laboratory</u>			
Salaries & Wages	\$ 930,403	\$ 942,103	\$ 1,326,227
Fringe Benefits	399,561	394,300	536,635
Materials & Supplies	66,781	63,872	82,900
Maintenance & Utilities	2,834	6,245	10,500
Miscellaneous Services	130,422	247,237	526,755
Total	<u>\$ 1,530,001</u>	<u>\$ 1,653,757</u>	<u>\$ 2,483,017</u>
<u>Jail</u>			
Salaries & Wages	\$ 19,742,183	\$ 19,211,822	\$ 20,468,738
Fringe Benefits	8,070,958	8,077,005	8,993,854
Materials & Supplies	2,961,931	3,283,839	3,257,030
Maintenance & Utilities	1,270,129	1,326,180	1,369,868
Miscellaneous Services	10,310,551	11,686,022	10,112,673
Total	<u>\$ 42,355,752</u>	<u>\$ 43,584,868</u>	<u>\$ 44,202,163</u>
<u>Juvenile Probation</u>			
Salaries & Wages	\$ 1,013,262	\$ 1,145,806	\$ 1,296,825
Fringe Benefits	543,688	565,280	600,536
Materials & Supplies	6,609	7,750	10,414
Maintenance & Utilities	3,019	2,840	4,267
Miscellaneous Services	35,489	32,279	91,301
Total	<u>\$ 1,602,067</u>	<u>\$ 1,753,955</u>	<u>\$ 2,003,343</u>
<u>Juvenile Detention Home</u>			
Salaries & Wages	\$ 1,256,205	\$ 1,337,133	\$ 1,613,352
Fringe Benefits	607,617	624,600	724,217
Materials & Supplies	124,399	123,728	137,154
Maintenance & Utilities	156,947	166,318	189,300
Miscellaneous Services	93,787	100,066	119,793
Total	<u>\$ 2,238,955</u>	<u>\$ 2,351,845</u>	<u>\$ 2,783,816</u>

**JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY**

	<u>ACTUAL 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>Constable Precinct No. 1</u>			
Salaries & Wages	\$ 561,389	\$ 572,738	\$ 689,347
Fringe Benefits	271,484	282,396	333,266
Materials & Supplies	16,430	22,126	23,499
Maintenance & Utilities	3,009	2,526	3,500
Miscellaneous Services	11,540	12,337	15,077
Total	<u>\$ 863,852</u>	<u>\$ 892,123</u>	<u>\$ 1,064,689</u>
<u>Constable Precinct No. 2</u>			
Salaries & Wages	\$ 359,699	\$ 381,952	\$ 403,723
Fringe Benefits	160,290	165,120	180,811
Materials & Supplies	5,753	4,038	7,200
Maintenance & Utilities	540	668	650
Miscellaneous Services	6,116	5,637	7,750
Total	<u>\$ 532,398</u>	<u>\$ 557,415</u>	<u>\$ 600,134</u>
<u>Constable Precinct No. 4</u>			
Salaries & Wages	\$ 370,483	\$ 339,979	\$ 392,692
Fringe Benefits	159,913	137,868	172,382
Materials & Supplies	3,920	6,926	7,266
Maintenance & Utilities	710	681	1,250
Miscellaneous Services	5,537	6,785	9,652
Total	<u>\$ 540,563</u>	<u>\$ 492,239</u>	<u>\$ 583,242</u>
<u>Constable Precinct No. 6</u>			
Salaries & Wages	\$ 408,249	\$ 449,845	\$ 486,915
Fringe Benefits	171,850	192,924	206,078
Materials & Supplies	13,521	27,911	13,787
Maintenance & Utilities	923	1,818	2,300
Miscellaneous Services	12,492	14,288	15,197
Total	<u>\$ 607,035</u>	<u>\$ 686,786</u>	<u>\$ 724,277</u>
<u>Constable Precinct No. 7</u>			
Salaries & Wages	\$ 377,368	\$ 400,032	\$ 419,151
Fringe Benefits	182,534	188,256	192,979
Materials & Supplies	1,502	3,168	4,700
Maintenance & Utilities	1,159	1,170	1,300
Miscellaneous Services	3,112	4,599	6,169
Total	<u>\$ 565,675</u>	<u>\$ 597,225</u>	<u>\$ 624,299</u>
<u>Constable Precinct No. 8</u>			
Salaries & Wages	\$ 374,519	\$ 383,112	\$ 409,856
Fringe Benefits	177,659	171,108	178,773
Materials & Supplies	9,799	6,092	5,617
Maintenance & Utilities	1,171	1,365	2,000
Miscellaneous Services	5,916	6,614	6,410
Total	<u>\$ 569,064</u>	<u>\$ 568,291</u>	<u>\$ 602,656</u>

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>County Morgue</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,216,634	1,250,000	1,600,000
Total	\$ <u>1,216,634</u>	\$ <u>1,250,000</u>	\$ <u>1,600,000</u>

EDUCATION & RECREATION

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

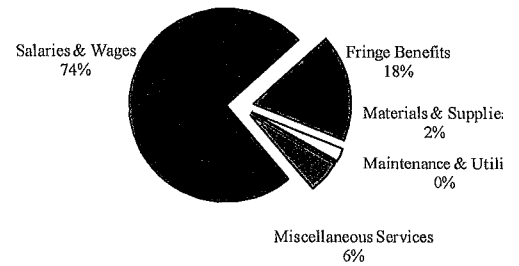
Agricultural Extension Service – County shares cost with Texas A&M University System to provide expert advice, assistance and training for a wide range of subjects under the four areas of family and consumer sciences, urban development, agriculture and natural resources, and 4-H and youth. Some of the 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 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>DEPARTMENTS</u>			
Agricultural Extension Service	\$ 438,438	\$ 460,899	\$ 524,472
Total	\$ 438,438	\$ 460,899	\$ 524,472

	<u>APPROVED 2025-2026</u>
<u>APPROPRIATIONS CATEGORY</u>	

Salaries & Wages	\$ 390,220
Fringe Benefits	93,830
Materials & Supplies	11,325
Maintenance & Utilities	500
Miscellaneous Services	28,597
Total	\$ 524,472



PERSONNEL SUMMARY

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

EDUCATION & RECREATION **DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Agriculture Extension Service</u>			
Salaries & Wages	\$ 329,060	\$ 345,492	\$ 390,220
Fringe Benefits	80,078	84,096	93,830
Materials & Supplies	7,884	9,615	11,325
Maintenance & Utilities	202	450	500
Miscellaneous Services	21,214	21,246	28,597
Total	\$ <u>438,438</u>	\$ <u>460,899</u>	\$ <u>524,472</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.

Mobile Unit – represents the expenditures incurred for operating a Medical mobile unit to provide medical care to the citizens of Jefferson County.

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

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

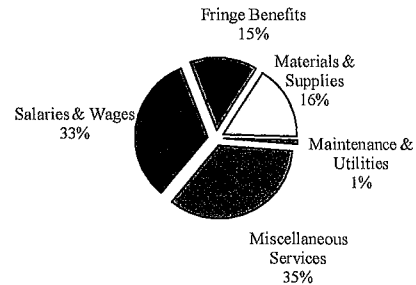
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

**HEALTH & WELFARE
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
Health & Welfare Unit 1	\$ 1,437,865	\$ 1,439,930	\$ 1,585,505
Health & Welfare Unit 2	1,285,005	1,296,767	1,481,631
Nurse Practitioner	397,989	427,071	445,846
Child Welfare	32,154	95,000	95,000
Environmental Control	411,553	453,215	535,931
Mobile Unit	-	-	327,806
Indigent Medical Service	4,963,376	5,118,929	4,943,871
Mosquito Control	2,658,793	2,555,914	3,022,363
Emergency Management	258,121	273,632	312,871
Tobacco Settlement	250,000	250,000	250,000
Total	<u>\$ 11,694,856</u>	<u>\$ 11,910,458</u>	<u>\$ 13,000,824</u>

	<u>APPROVED</u> <u>2025-2026</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 4,304,099
Fringe Benefits	1,929,057
Materials & Supplies	2,124,715
Maintenance & Utilities	100,700
Miscellaneous Services	4,542,253
Total	<u>\$ 13,000,824</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
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
Mobile Unit	-	-	-	1	1	-	-	2
Indigent Medical Services	-	-	-	-	2	-	-	2
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>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Health & Welfare Unit 1</u>			
Salaries & Wages	\$ 784,065	\$ 837,372	\$ 913,793
Fringe Benefits	368,791	394,140	417,348
Materials & Supplies	18,106	20,018	25,100
Maintenance & Utilities	4,114	3,849	5,200
Miscellaneous Services	262,789	184,551	224,064
Total	<u>\$ 1,437,865</u>	<u>\$ 1,439,930</u>	<u>\$ 1,585,505</u>
<u>Health & Welfare Unit 2</u>			
Salaries & Wages	\$ 716,953	\$ 755,132	\$ 849,216
Fringe Benefits	362,789	372,816	408,360
Materials & Supplies	15,326	17,128	21,600
Maintenance & Utilities	2,874	2,940	4,850
Miscellaneous Services	187,063	148,751	197,605
Total	<u>\$ 1,285,005</u>	<u>\$ 1,296,767</u>	<u>\$ 1,481,631</u>
<u>Nurse Practitioner</u>			
Salaries & Wages	\$ 253,062	\$ 269,052	\$ 279,821
Fringe Benefits	106,800	110,964	112,843
Materials & Supplies	18,688	27,255	31,262
Maintenance & Utilities	-	-	-
Miscellaneous Services	19,439	19,800	21,920
Total	<u>\$ 397,989</u>	<u>\$ 427,071</u>	<u>\$ 445,846</u>
<u>Child Welfare</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	32,154	95,000	95,000
Total	<u>\$ 32,154</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
<u>Environmental Control</u>			
Salaries & Wages	\$ 270,050	\$ 290,396	\$ 348,113
Fringe Benefits	132,302	150,492	169,975
Materials & Supplies	1,304	1,500	2,610
Maintenance & Utilities	2,082	2,085	2,600
Miscellaneous Services	5,815	8,742	12,633
Total	<u>\$ 411,553</u>	<u>\$ 453,215</u>	<u>\$ 535,931</u>
<u>Mobile Unit</u>			
Salaries & Wages	\$ -	\$ -	\$ 204,503
Fringe Benefits	-	-	87,303
Materials & Supplies	-	-	17,100
Maintenance & Utilities	-	-	8,300
Miscellaneous Services	-	-	10,600
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 327,806</u>

**HEALTH & WELFARE
DIVISION SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Indigent Medical Service</u>			
Salaries & Wages	\$ 392,738	\$ 440,872	\$ 301,358
Fringe Benefits	159,959	166,836	102,394
Materials & Supplies	713,697	806,500	862,463
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,696,982	3,704,721	3,677,656
Total	\$ <u>4,963,376</u>	\$ <u>5,118,929</u>	\$ <u>4,943,871</u>
<u>Mosquito Control</u>			
Salaries & Wages	\$ 943,312	\$ 966,969	\$ 1,192,492
Fringe Benefits	437,398	446,868	539,728
Materials & Supplies	1,190,752	958,895	1,161,618
Maintenance & Utilities	59,637	141,977	79,500
Miscellaneous Services	27,694	41,205	49,025
Total	\$ <u>2,658,793</u>	\$ <u>2,555,914</u>	\$ <u>3,022,363</u>
<u>Emergency Management</u>			
Salaries & Wages	\$ 182,813	\$ 193,452	\$ 214,803
Fringe Benefits	73,363	76,080	91,106
Materials & Supplies	986	577	2,962
Maintenance & Utilities	11	75	250
Miscellaneous Services	948	3,448	3,750
Total	\$ <u>258,121</u>	\$ <u>273,632</u>	\$ <u>312,871</u>
<u>Tobacco Settlement</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	250,000	250,000	250,000
Total	\$ <u>250,000</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.

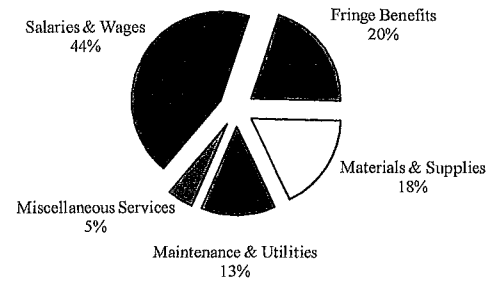
GIS – represents expenditures associated with data collection using geographic information system technology in an effort to provide more efficient processes.

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

**MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY**

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
Courthouse & Annexes	\$ 2,570,922	\$ 2,718,097	\$ 3,180,451
Port Arthur Buildings	866,016	896,532	1,000,591
Mid-County Buildings	195,438	237,228	280,670
Road & Bridge Pct. #1	1,871,632	1,955,106	2,463,455
Road & Bridge Pct. #2	1,966,176	2,111,287	2,338,681
Road & Bridge Pct. #3	2,201,701	2,314,589	2,586,957
Road & Bridge Pct. #4	1,953,947	2,288,453	2,530,537
Engineering	909,911	985,734	1,242,207
Parks & Recreation	188,147	226,304	282,301
GIS	234,686	244,291	262,359
Service Center	1,430,703	1,542,671	1,509,039
Total	<u>\$ 14,389,279</u>	<u>\$ 15,520,292</u>	<u>\$ 17,677,248</u>

	<u>APPROVED</u> <u>2025-2026</u>
<u>APPROPRIATIONS CATEGORY</u>	
Salaries & Wages	\$ 7,788,571
Fringe Benefits	3,554,678
Materials & Supplies	3,131,318
Maintenance & Utilities	2,379,827
Miscellaneous Services	822,854
Total	<u>\$ 17,677,248</u>



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	2	-	12	-	-	-	14
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	1	-	12	-	-	-	14
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	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	<u>4</u>	<u>9</u>	<u>-</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>100</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Courthouse & Annexes</u>			
Salaries & Wages	\$ 693,411	\$ 761,828	\$ 924,005
Fringe Benefits	332,183	342,324	414,116
Materials & Supplies	91,559	89,415	107,300
Maintenance & Utilities	1,071,148	1,131,200	1,325,800
Miscellaneous Services	382,621	393,330	409,230
Total	<u>\$ 2,570,922</u>	<u>\$ 2,718,097</u>	<u>\$ 3,180,451</u>
<u>Port Arthur Buildings</u>			
Salaries & Wages	\$ 413,127	\$ 440,028	\$ 473,174
Fringe Benefits	193,033	199,800	208,376
Materials & Supplies	25,293	20,227	28,850
Maintenance & Utilities	157,266	155,524	169,565
Miscellaneous Services	77,297	80,953	120,626
Total	<u>\$ 866,016</u>	<u>\$ 896,532</u>	<u>\$ 1,000,591</u>
<u>Mid-County Buildings</u>			
Salaries & Wages	\$ 67,001	\$ 102,949	\$ 105,968
Fringe Benefits	28,191	29,724	40,134
Materials & Supplies	2,785	3,904	4,900
Maintenance & Utilities	54,052	54,851	67,800
Miscellaneous Services	43,409	45,800	61,868
Total	<u>\$ 195,438</u>	<u>\$ 237,228</u>	<u>\$ 280,670</u>
<u>Road & Bridge Pct. #1</u>			
Salaries & Wages	\$ 836,656	\$ 892,000	\$ 1,077,925
Fringe Benefits	369,621	393,620	506,632
Materials & Supplies	593,917	510,063	710,856
Maintenance & Utilities	57,890	139,603	140,512
Miscellaneous Services	13,548	19,820	27,530
Total	<u>\$ 1,871,632</u>	<u>\$ 1,955,106</u>	<u>\$ 2,463,455</u>
<u>Road & Bridge Pct. #2</u>			
Salaries & Wages	\$ 1,089,792	\$ 1,174,311	\$ 1,221,856
Fringe Benefits	526,411	545,812	571,654
Materials & Supplies	273,264	272,363	393,403
Maintenance & Utilities	61,319	102,257	120,640
Miscellaneous Services	15,390	16,544	31,128
Total	<u>\$ 1,966,176</u>	<u>\$ 2,111,287</u>	<u>\$ 2,338,681</u>
<u>Road & Bridge Pct. #3</u>			
Salaries & Wages	\$ 1,101,016	\$ 1,153,221	\$ 1,228,261
Fringe Benefits	537,465	549,564	585,351
Materials & Supplies	459,129	497,314	616,449
Maintenance & Utilities	95,423	101,840	129,400
Miscellaneous Services	8,668	12,650	27,496
Total	<u>\$ 2,201,701</u>	<u>\$ 2,314,589</u>	<u>\$ 2,586,957</u>

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Road & Bridge Pct. #4</u>			
Salaries & Wages	\$ 1,039,156	\$ 1,223,013	\$ 1,381,243
Fringe Benefits	470,708	542,350	612,882
Materials & Supplies	219,202	309,244	378,700
Maintenance & Utilities	186,243	159,485	82,510
Miscellaneous Services	38,638	54,361	75,202
Total	<u>\$ 1,953,947</u>	<u>\$ 2,288,453</u>	<u>\$ 2,530,537</u>
<u>Engineering</u>			
Salaries & Wages	\$ 606,600	\$ 661,116	\$ 830,929
Fringe Benefits	281,286	299,094	362,638
Materials & Supplies	12,670	14,627	29,800
Maintenance & Utilities	1,443	1,750	2,300
Miscellaneous Services	7,912	9,147	16,540
Total	<u>\$ 909,911</u>	<u>\$ 985,734</u>	<u>\$ 1,242,207</u>
<u>Parks & Recreation</u>			
Salaries & Wages	\$ 47,071	\$ 51,571	\$ 61,575
Fringe Benefits	13,002	14,468	16,871
Materials & Supplies	55,282	79,247	104,860
Maintenance & Utilities	58,444	58,391	63,720
Miscellaneous Services	14,348	22,627	35,275
Total	<u>\$ 188,147</u>	<u>\$ 226,304</u>	<u>\$ 282,301</u>
<u>GIS</u>			
Salaries & Wages	\$ 156,420	\$ 164,220	\$ 177,660
Fringe Benefits	70,424	72,420	74,999
Materials & Supplies	6,370	6,151	6,200
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,472	1,500	3,500
Total	<u>\$ 234,686</u>	<u>\$ 244,291</u>	<u>\$ 262,359</u>
<u>Service Center</u>			
Salaries & Wages	\$ 276,977	\$ 279,464	\$ 305,975
Fringe Benefits	143,084	151,596	161,025
Materials & Supplies	757,234	775,317	750,000
Maintenance & Utilities	243,305	325,352	277,580
Miscellaneous Services	10,103	10,942	14,459
Total	<u>\$ 1,430,703</u>	<u>\$ 1,542,671</u>	<u>\$ 1,509,039</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 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>DEPARTMENTS</u>			
Tax Assessor-Collector	\$ 5,314	\$ 75,939	\$ 149,720
Human Resources	23,377	32,189	34,431
County Auditor	5,740	1,800	1,800
County Clerk	-	39,720	41,500
County Judge	-	-	-
Risk Management	-	1,626	-
County Treasurer	-	-	390
Printing	-	-	-
Purchasing Agent	-	-	-
General Services	27,156	-	-
Management Information Systems	1,288,959	1,562,567	2,085,656
Voters Registration Department	-	-	-
Elections Department	48,184	6,175	-
Veterans Services	-	-	-
District Attorney	18,445	109,784	-
District Clerk	1,146	32,200	16,750
District Courts	1,468	7,684	3,300
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	-	-	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Community Supervision	-	-	-
Sheriff	681,755	750,211	1,263,800
Crime Laboratory	19,582	-	-
Jail	389,573	1,853,129	1,896,538
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	5,532	121,181	257,274
County Morgue	-	-	-
Agricultural Extension Service	2,755	2,892	3,000
Health & Welfare Unit 1	8,515	47,083	-
Health & Welfare Unit 2	8,515	47,083	-
Nurse Practitioner	-	-	-
Environmental Control	-	1,965	40,743
Mobile Unit	-	-	-
Indigent Medical Services	-	1,249	-
Emergency Management	-	-	49,142
Mosquito Control	-	1,524,174	84,275
Courthouse & Annexes	41,998	147,487	555,556
Port Arthur Buildings	52,502	6,040	29,110
Mid-County Buildings	21,315	-	20,360
Road & Bridge Pct. #1	903,300	752,148	841,314
Road & Bridge Pct. #2	45,761	596,893	486,977
Road & Bridge Pct. #3	49,079	195,538	143,087
Road & Bridge Pct. #4	597,540	504,985	510,320
Engineering	3,526	2,000	49,679
Parks & Recreation	-	-	-
GIS	-	-	-
Service Center	21,417	47,900	-
Total Capital Outlay	\$ <u>4,272,454</u>	\$ <u>8,471,642</u>	\$ <u>8,564,722</u>

**CAPITAL OUTLAY
DIVISION SUMMARY**

Tax Assessor-Collector

120-1011-415-60-02	RTL/OPEX UPGRADE/REPLACEMENT OF HARDWARE/SOFTWARE	\$120,050	
120-1011-415-60-22	40-NDAA COMPLIANT CAMERA REPLACEMENTS	29,670	
			\$ 149,720

Human Resources

120-1012-415-60-02	1-LAPTOP	1,620	
120-1012-415-60-53	NEOGOV -APPLICATION PORTAL - RENEW	23,683	
120-1012-415-60-53	BIDDLE TEST GENIUS PRE-EMPLOYMENT SUITE	9,128	
			34,431

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	
120-1014-414-60-53	JUST APPRAISED INDEXING	38,500	
			41,500

County Treasurer

120-1017-415-60-02	1-MONITOR	390	
			390

Management Information Systems

120-1025-415-60-02	2 - DOMAIN CONTROLLER SERVER REPLACEMENT	6,944	
120-1025-415-60-02	ACCESS SWITCHES AND MANAGEMENT SERVER	62,630	
120-1025-415-60-02	DATA CENTER UPS	4,284	
120-1025-415-60-02	FIELD UPS	7,336	
120-1025-415-60-02	UI EQUIPMENT	3,319	
120-1025-415-60-02	HYPER-V HOST REPLACEMENT	20,000	
120-1025-415-60-02	SAN REPLACEMENT	66,646	
120-1025-415-60-02	2 - LAPTOPS - HIGH END	5,486	
120-1025-415-60-02	5 - PC'S HIGH END FOR PROGRAMMERS - ANALYSTS	6,600	
120-1025-415-60-02	BATTERIES FOR HIGH END UPS'S	1,600	
120-1025-415-60-02	WIRELESS ACCESS POINTS	5,464	
120-1025-415-60-02	250-DESKTOP COMPUTERS	237,500	
120-1025-415-60-22	A/C UNIT FOR SERVER ROOM	14,470	
120-1025-415-60-53	MONITORED SIEM - ARCTIC WOLF	144,574	
120-1025-415-60-53	EMAIL ADVANCED SECURITY	99,946	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION	7,925	
120-1025-415-60-53	SPS VAR TOTAL CARE RECOVERY	4,600	
120-1025-415-60-53	HAWKEYE-PATHIDER - RENEW	750	
120-1025-415-60-53	LINOMA GO ANYWHERE MAINTENANCE - RENEW	5,012	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	3,000	
120-1025-415-60-53	TYLER TECHNOLOGIES	843,750	
120-1025-415-60-53	BACKUP SERVER MAINTENANCE	35,000	
120-1025-415-60-53	LIVENX UPGRADE	59,049	
120-1025-415-60-53	SILKTIDE WEB SITE DEVELOPMENT	4,401	
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE	2,005	
120-1025-415-60-53	SMS MESSAGING SERVER	445	
120-1025-415-60-53	DATALOGICS SOFTWARE - RENEW	5,000	
120-1025-415-60-53	PDFIX SOFTWARE	5,000	
120-1025-415-60-53	QUEST TOAD RENEWAL	937	
120-1025-415-60-53	KNOWBE4 - RENEWAL	16,335	
120-1025-415-60-53	OFFICE 365 LICENSES	85,557	
120-1025-415-60-53	PRINT SERVER MAINTENANCE (MOVED TO SAAS)	14,140	
120-1025-415-60-53	BOXCAST (STREAMING SERVICE FOR COMM COURT)	2,988	
120-1025-415-60-53	CENTRALSQUARE ANNUAL FEE	152,146	
120-1025-415-60-53	NETDMS SUPPORT AND MAINTENANCE	16,120	
120-1025-415-60-53	EMAIL BACKUP	18,810	
120-1025-415-60-53	AUTOMATED ASSET DISCOVERY	39,710	
120-1025-415-60-53	ACTIVE DIRECTORY FORREST RECOVERY	27,820	
120-1025-415-60-53	BEYOND TRUST	24,313	
120-1025-415-60-53	FIREWALL SUPPORT - DOGGET FORD PARK	2,965	
120-1025-415-60-53	FIREWALL SUPPORT - COUNTY	21,079	
			2,085,656

**CAPITAL OUTLAY
DIVISION SUMMARY**

District Clerk

120-2031-412-60-22	CARPET IN OFFICE	16,750	
			16,750

279th District Court

120-2038-412-60-02	2 - LAPTOPS	3,300	
			3,300

Sheriff

120-3059-421-60-02	3 - TOUGHBOOK LAPTOPS	7,800	
120-3059-421-60-02	8 - DELL PRO MAX TOWER COMPUTER	20,000	
120-3059-421-60-07	11 - REPLACEMENT LAW ENFORCEMENT VEHICLES	605,000	
120-3059-421-60-07	11 - EQUIP FOR RELACEMENT VEHICLES	77,000	
120-3059-421-60-07	MRAP VEHICLE MAINTENANCE	4,000	
120-3059-421-60-53	SOFTWARE FOR CAD/RMD/MFR	550,000	
			1,263,800

Jail

120-3062-423-60-02	COURTHOUSE TO JAIL 11GHZ LINK & 100" SST	138,768	
120-3062-423-60-07	1- TRANSFER VAN	70,000	
	REPLACE DUCTWORK FOR AC MAINTENANCE ROOMS: BOOKING, KITCHEN,		
120-3062-423-60-13	BREEZEWAY, SOUTH VISITATION, ADMIN HALL, CONTROL, NORTH VISITATION	129,045	
120-3062-423-60-13	VISITATION SOUTHSIDE	31,800	
120-3062-423-60-13	HALLWAY VAV BOX	32,550	
120-3062-423-60-13	KITCHEN FOOD STORAGE	10,535	
120-3062-423-60-14	10 - EPOXY FLOORING (SHOWERS)	55,900	
120-3062-423-60-14	FENCING AT P AND Q REC YARDS	34,000	
120-3062-423-60-14	PERIMETER FENCING NORTH SIDE (PARTIAL)	106,408	
120-3062-423-60-14	PERIMETER FENCING SOUTH SIDE (COMPLETE SIDE)	347,314	
120-3062-423-60-14	REPLACE EXISITING CARPET WITH LVP - TRAINING	8,636	
120-3062-423-60-18	1-GENIE GS-2646 LIFT	21,950	
120-3062-423-60-18	1-KUBOTA ZERO TURN MOWER	17,533	
120-3062-423-60-22	500 - FLOOR MOUNTED BUNKS	750,000	
120-3062-423-60-22	30 - POLYCARBONATE PANELS	22,564	
120-3062-423-60-53	GUARDIAN SYSTEM RENEWAL	69,992	
120-3062-423-60-53	GARDIAN SYSTEM IMPLEMENTATION AND TRAINING	15,000	
120-3062-423-60-53	POWER DMS (AGENCY 360)	4,071	
120-3062-423-60-53	SHIFTBOARD	30,472	
			1,896,538

Constable Pct 1

120-3065-425-60-07	2 - TAHOES	130,000	
			130,000

Constable Pct. 4

120-3068-425-60-07	1 - CEVEROLET SILVERADO CREW CAB	65,000	
			65,000

Constable Pct. 8

120-3072-425-60-07	1 - CHEVY TAHOE W/EQUIPMENT	62,274	
			62,274

Agriculture Extension Services

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

Environmental Control

120-5078-446-60-07	1-SMALL TRUCK	39,298	
120-5078-446-60-07	1-LOCKING BED COVER	1,445	
			40,743

Mosquito Control

124-5081-448-60-42	1-F-150 TRUCK	36,372	
124-5081-448-60-42	1-F-150 TRUCK - RIGHT HAND/DUAL DRIVE FOR LARVICIDING	47,903	
			84,275

Emergency Management

120-5080-429-60-07	1-FORD F150 TRUCK - 4X4	49,142	
			49,142

**CAPITAL OUTLAY
DIVISION SUMMARY**

Courthouse & Annexes

120-6083-416-60-03	AIR HANDLER - DOWNTOWN JAIL	230,450	
120-6083-416-60-03	GENERATOR UPGRADES - COURTHOUSE	28,276	
120-6083-416-60-03	2 - WALK-IN COOLER REPLACEMENTS - LASALLE JAIL	42,098	
120-6083-416-60-03	LEVEL CONCRETE - COUNTY CLERKS OFFICE	41,800	
120-6083-416-60-03	REPLACE SPRINKLER FIRE LINE - ANNEX II	32,700	
120-6083-416-60-03	RELEVEL CONCRETE SIDEWALK - HISTORICAL COURTHOUSE	22,550	
120-6083-416-60-03	INSTALL GRINDER STATION - DOWNTOWN JAIL	155,183	
120-6083-416-60-03	MERCHANDISER REFRIGERATOR - CAFÉ	2,499	
			555,556

Port Arthur Buildings

120-6084-416-60-14	ROOF REPAIR FOR DPS BUILDING	20,000	
120-6084-416-60-14	REPLACE CAMERAS AT SUB COURTHOUSE	9,110	
			29,110

Mid-County Buildings

120-6085-416-60-14	REPLACE A/C AT DPS/BREAKROOM	11,360	
120-6085-416-60-14	REPLACE A/C UNIT AT VOTER BARN	9,000	
			20,360

Road & Bridge Pct. #1

111-0108-431-60-14	REPLACE EXTERIOR DOORS	15,750	
111-0108-431-60-14	EXTERIOR CAMERAS & BADGE SYSTEM	11,714	
111-0108-431-60-14	OFFICE REMEDIATION & REMODEL	105,342	
111-0108-431-60-14	UTILITY ROOM	14,250	
111-0108-431-60-36	CONCRETE WORK - NORTHWEST FOREST	200,000	
111-0109-431-60-11	1-KUBOTA ZERO TURN	10,724	
111-0109-431-60-11	1-FEDERAL SURPLUS HIGH WATER VEHICLE	10,000	
111-0109-431-60-42	1-DUMPTRUCK	121,035	
111-0109-431-60-42	1-OIL TRUCK	190,898	
111-0109-431-60-42	1-F250 CREW CAB	70,850	
111-0109-431-60-42	1-TANDEM AXLE TRAILER	90,751	
			841,314

Road & Bridge Pct. #2

112-0208-431-60-14	ROOF ON SMALL STORAGE SHED	8,784	
112-0208-431-60-14	SECURITY CAMERAS	15,409	
112-0209-431-60-11	1-SKID STEER	167,784	
112-0209-431-60-11	1-John Deere Tractor and 30' Boom Mower	295,000	
			486,977

Road & Bridge Pct. #3

113-0308-431-60-36	WILBERT ROAD PROJECT STRIPING	12,766	
113-0309-431-60-11	1-COMPACT TRACK LOADER	119,900	
113-0309-431-60-42	1-BIG TEX DUMP TRAILER	10,421	
			143,087

Road & Bridge Pct. #4

114-0409-431-60-11	1-KUBOTA TRACTOR WITH SLOPE MOWER	179,500	
114-0409-431-60-11	1-ENTNYRE 200 GALLON OIL DISTRIBUTOR	330,820	
			510,320

Engineering

115-0501-431-60-02	1-COMPUTER FOR ENGINEERING DUTIES (ACAD)	2,000	
115-0501-431-60-07	1-FORD F-150 CREW CAB - REPLACES TWO VEHICLES	47,679	
			49,679

Total Capital Outlay \$ 8,564,722

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 2023-2024</u>	<u>ESTIMATED 2024-2025</u>	<u>APPROVED 2025-2026</u>
<u>DEPARTMENTS</u>			
Contingency Appropriation			
General Fund	\$ -	\$ -	\$ 4,900,000
Total Contingency Appropriation	\$ -	\$ -	\$ 4,900,000
Transfers Out			
Road & Bridge Pct. #1	\$ -	\$ 17,411	\$ -
Road & Bridge Pct. #2	-	17,411	-
General Fund	11,426,463	7,124,138	7,266,299
Total Transfers Out	\$ 11,426,463	\$ 7,158,960	\$ 7,266,299

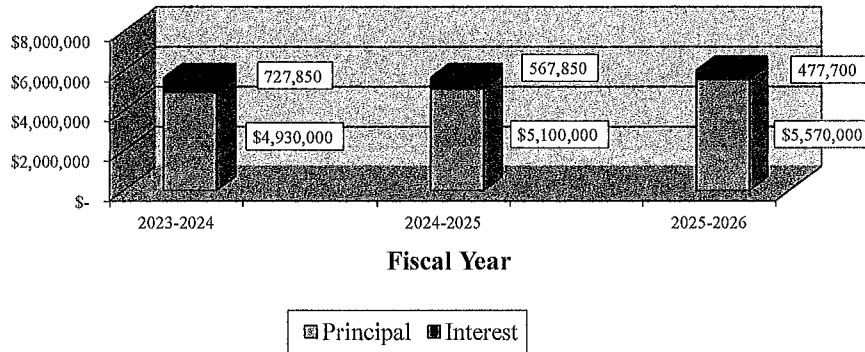


DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
REVENUES			
Property Taxes	\$ 5,619,260	\$ 5,745,152	\$ 5,600,385
Interest	156,639	141,000	25,000
Total Revenues	<u>\$ 5,775,899</u>	<u>\$ 5,886,152</u>	<u>\$ 5,625,385</u>
EXPENDITURES			
Principal Payments	\$ 4,930,000	\$ 5,100,000	\$ 5,570,000
Interest Payments	727,850	567,850	477,700
Transaction Fees	3,650	3,230	41,950
Total Expenditures	<u>\$ 5,661,500</u>	<u>\$ 5,671,080</u>	<u>\$ 6,089,650</u>
Total Appropriations	<u>\$ 5,661,500</u>	<u>\$ 5,671,080</u>	<u>\$ 6,089,650</u>
BEGINNING FUND BALANCE	<u>\$ 457,311</u>	<u>\$ 571,710</u>	<u>\$ 786,782</u>
ENDING FUND BALANCE	<u>\$ 571,710</u>	<u>\$ 786,782</u>	<u>\$ 322,517</u>
RESERVED FOR DEBT SERVICE	<u><u>\$ 571,710</u></u>	<u><u>\$ 786,782</u></u>	<u><u>\$ 322,517</u></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>
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	<u>1,040,000</u>	<u>31,200</u>	<u>1,071,200</u>
	\$ <u>12,005,000</u>	\$ <u>2,975,750</u>	\$ <u>14,980,750</u>

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

<u>ISSUE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>MATURITIES</u>	<u>OUTSTANDING 10/1/2025</u>
2019 Certificates of Obligation	2039	\$ 15,395,000	\$ 3,390,000	\$ 12,005,000
Total				<u>\$ 12,005,000</u>

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	<u>\$24,431,202,762</u>
Assessed Value of All Taxable Property	<u>\$32,666,770,142</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	\$ 6,107,800,691
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 12,005,000
Less Amount Available in Debt Service Fund	<u>786,782</u>
	<u>11,218,218</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	<u>\$ 6,096,582,473</u>

Bonds Issued Under Article VIII, Section 9:

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

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately \$1,733,338,507 compared to applicable bonds outstanding at October 1, 2024 of \$12,005,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING					BALANCE OUTSTANDING	
	10/1/2025	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/2026	
2019 Certificates of Obligation	\$ 12,005,000	\$ 665,000	\$ 402,150	\$ 2,500	\$ 1,069,650	\$ 11,340,000	
	<u>\$ 12,005,000</u>	<u>\$ 665,000</u>	<u>\$ 402,150</u>	<u>\$ 2,500</u>	<u>\$ 1,069,650</u>	<u>\$ 11,340,000</u>	

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
REVENUES			
Sales Taxes	\$ 1,774,498	\$ 1,808,196	\$ 1,715,000
Fees	2,068,174	2,011,307	1,923,196
Sales, Rentals & Services	142,880	54,000	57,000
Intergovernmental	5,829,940	4,607,179	5,979,325
Fines & Forfeitures	725,322	275,000	175,000
Interest	916,945	844,140	613,202
Contributions	60,000	-	-
Total Revenues	\$ 11,517,759	\$ 9,599,822	\$ 10,462,723
OTHER SOURCES			
Transfers In	\$ 680,066	\$ 675,591	\$ 677,250
Total Other Sources	\$ 680,066	\$ 675,591	\$ 677,250
Total Revenues & Other Sources	\$ 12,197,825	\$ 10,275,413	\$ 11,139,973
EXPENDITURES			
General Government	\$ 602,470	\$ 1,606,024	\$ 643,983
Judicial & Law Enforcement	4,833,190	5,246,772	6,584,008
Education & Recreation	1,172,469	1,169,379	1,359,536
Maintenance - Equipment & Structures	24,107	37,502	179,192
Capital Outlay	1,438,336	1,164,909	2,430,614
Total Expenditures	\$ 8,070,572	\$ 9,224,586	\$ 11,197,333
OTHER USES			
Transfers Out	\$ 64,964	\$ -	\$ 750,000
Total Other Uses	\$ 64,964	\$ -	\$ 750,000
Total Appropriations	\$ 8,135,536	\$ 9,224,586	\$ 11,947,333
BEGINNING FUND BALANCE	\$ 14,304,511	\$ 18,366,800	\$ 19,417,627
ENDING AVAILABLE FUND BALANCE	\$ 18,366,800	\$ 19,417,627	\$ 18,610,267

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Department / Division</u>			
General Government			
County Clerk - Records Management	\$ 246,618	\$ 155,000	\$ 241,637
County Clerk - Records Archive	301,916	1,408,270	306,627
County Records Management	53,936	32,754	65,874
Tax Office Auto Dealer	<u>-</u>	<u>10,000</u>	<u>29,845</u>
Total General Government	\$ <u>602,470</u>	\$ <u>1,606,024</u>	\$ <u>643,983</u>
Judicial & Law Enforcement			
Breath Alcohol Testing	\$ 723	\$ 7,950	\$ 11,650
Security Fee	599,141	617,365	715,605
Sheriff - SB 22	44,295	9,776	75,550
DWI Pretrial Division	87,221	106,652	152,248
Misdemeanor Pretrial	1,700	1,750	1,750
Veteran's Pretrial	-	-	20
Law Officer Training	27,289	30,181	17,850
SCAAP Grant	11,912	17,047	33,112
D.A.R.E. Contributions	-	17,000	-
Family Protection Fee Fund	130	299	4
Deputy Sheriff Education	15,668	18,478	25,000
Constable Pct 1 - Education	2,099	1,500	2,000
Constable Pct 2 - Education	-	1,500	2,000
Constable Pct 4 - Education	-	-	1,000
Constable Pct 6 - Education	-	-	1,800
Constable Pct 7 - Education	-	-	1,000
Constable Pct 8 - Education	-	-	1,500
J.P. Courtroom Technology Fee	2,735	3,000	20,000
District Clerk - Records Management	94,287	98,336	105,368
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	30,000
D.A.'s Forfeiture	72,898	129,220	197,500
Sheriff's Forfeiture	75,957	75,046	199,499
D.A.'s Hot Check	2,752	1,000	19,500
Justice Court Support Fund	225,398	249,788	253,291
Court Facility Fund	-	-	-
Language Access Fund	40,772	64,253	60,000
Local Truancy Prevention	-	-	71,615
DA - SB 22	275,001	275,000	275,000
Guardianship Fee	6,750	25,000	75,000
Juvenile Delinquency Prevention	-	-	118
County & District Court Technology Fund	2,384	1,586	4,000
District Court Records Technology Fund	37,798	2,847	2,103
Marine Division	2,807,404	3,098,451	3,486,725
Sheriff - Spindletop Grant	398,876	393,747	442,200
Diversion Center	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Judicial & Law Enforcement	\$ <u>4,833,190</u>	\$ <u>5,246,772</u>	\$ <u>6,584,008</u>
Education & Recreation			
Law Library	\$ 3,368	\$ 3,368	\$ 2,100
Hotel Occupancy Tax	<u>1,169,101</u>	<u>1,166,011</u>	<u>1,357,436</u>
Total Education & Recreation	\$ <u>1,172,469</u>	\$ <u>1,169,379</u>	\$ <u>1,359,536</u>

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</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	1,109	5,000	8,000
J C Assistance District 4	<u>22,998</u>	<u>32,502</u>	<u>94,192</u>
	\$ <u>24,107</u>	\$ <u>37,502</u>	\$ <u>179,192</u>
Capital Outlay	\$ <u>1,438,336</u>	\$ <u>1,164,909</u>	\$ <u>2,430,614</u>
Special Purpose Funding			
Transfers Out	\$ <u>64,964</u>	\$ -	\$ <u>750,000</u>
	\$ <u>64,964</u>	\$ -	\$ <u>750,000</u>
Total Special Fund Expenditures	\$ <u><u>8,135,536</u></u>	\$ <u><u>9,224,586</u></u>	\$ <u><u>11,947,333</u></u>

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2025	Revenue	Expenditures	PROPOSED BALANCE 9/30/2026
Lateral Road - Precinct 1	\$ 28,239	7,969	7,000	\$ 29,208
Lateral Road - Precinct 2	156,566	11,917	10,000	158,483
Lateral Road - Precinct 3	327,355	17,171	60,000	284,526
Lateral Road - Precinct 4	67,747	9,329	8,000	69,076
Breath Alcohol Testing	18,494	4,706	11,650	11,550
Security Fee	468,588	660,546	755,605	373,529
Law Library	649,262	207,128	77,100	779,290
Sheriff - SB 22	17,232	500,000	500,000	17,232
DWI Pretrial Diversion	287,612	41,833	152,248	177,197
Misdemeanor Pre-Trial	170,329	15,037	1,750	183,616
Veteran's Pre-Trial Program	24	1	20	5
Law Officer Training	30,392	6,682	17,850	19,224
County Clerk - Records Management	2,168,598	433,176	241,637	2,360,137
County Clerk - Records Archive	1,537,164	397,992	306,627	1,628,529
SCAAP Grant	139,888	34,666	50,991	123,563
County Records Management	201,466	17,723	100,874	118,315
D.A.R.E. Contributions	1,863	510	-	2,373
Family Protection Fee Fund	4	-	4	-
Deputy Sheriff Education	103,738	33,014	25,000	111,752
Constable Pct. 1 - Education	2,007	1,278	2,000	1,285
Constable Pct. 2 - Education	5,555	1,391	2,000	4,946
Constable Pct. 4 - Education	13,635	1,592	1,000	14,227
Constable Pct. 6 - Education	10,911	1,509	1,800	10,620
Constable Pct. 7 - Education	11,218	1,518	1,000	11,736
Constable Pct. 8 - Education	7,236	1,393	1,500	7,129
Tax Office Auto Dealer	342,313	65,193	259,845	147,661
J.P. Courtroom Technology Fee	191,624	30,753	75,000	147,377
Hotel Occupancy Tax	5,210,315	1,744,773	1,569,721	5,385,367
District Clerk - Records Management	169,902	124,768	105,368	189,302
Justice Court Building Security	364,056	39,496	100,000	303,552
Child Abuse Prevention	35,045	1,798	30,000	6,843
D.A.'s Forfeiture	414,195	85,000	212,500	286,695
Sheriff's Forfeiture	1,436,131	154,000	344,499	1,245,632
D.A.'s Hot Check	32,894	-	19,500	13,394
Justice Court Support Fund	298,111	209,778	253,291	254,598
Court Facility Fund	386,167	109,536	100,000	395,703
Language Access Fund	23,093	40,975	60,000	4,068
J C Assistance District 4	581,438	130,955	194,192	518,201
Local Truancy Prevention	196,288	35,815	71,615	160,488
DA - SB 22	13,023	275,000	275,000	13,023
Guardianship Fee	543,470	53,446	75,000	521,916
Juvenile Delinquency Prevention	119	4	118	5
County & District Court Technology Fund	15,808	4,585	13,000	7,393
District Court Records Technology Fund	1,809	294	2,103	-
Marine Division	-	5,108,725	5,108,725	-
Sheriff-Spindletop Grant	43,328	439,446	442,200	40,574
Diversion Center	2,693,375	77,552	300,000	2,470,927
Total	\$ 19,417,627	\$ 11,139,973	\$ 11,947,333	\$ 18,610,267

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>County Clerk - Records Management</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,056	5,000	320
Maintenance & Utilities	-	-	-
Miscellaneous Services	238,562	150,000	241,317
Total	\$ <u>246,618</u>	\$ <u>155,000</u>	\$ <u>241,637</u>
<u>County Clerk - Records Archive</u>			
Salaries & Wages	\$ 25,725	\$ 34,000	\$ 99,000
Fringe Benefits	4,713	7,000	27,127
Materials & Supplies	1,529	1,750	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	269,949	1,365,520	178,500
Total	\$ <u>301,916</u>	\$ <u>1,408,270</u>	\$ <u>306,627</u>
<u>County Records Management</u>			
Salaries & Wages	\$ 19,852	\$ 19,512	\$ 29,101
Fringe Benefits	5,596	5,484	7,973
Materials & Supplies	3,049	2,108	5,000
Maintenance & Utilities	92	200	300
Miscellaneous Services	25,347	5,450	23,500
Total	\$ <u>53,936</u>	\$ <u>32,754</u>	\$ <u>65,874</u>
<u>Tax Office Auto Dealer</u>			
Salaries & Wages	\$ -	\$ -	\$ 5,373
Fringe Benefits	-	-	1,472
Materials & Supplies	-	10,000	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	13,000
Total	\$ <u>-</u>	\$ <u>10,000</u>	\$ <u>29,845</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Breath Alcohol Testing</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	104	2,500	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	619	5,450	8,650
Total	<u>\$ 723</u>	<u>\$ 7,950</u>	<u>\$ 11,650</u>
<u>Security Fee</u>			
Salaries & Wages	\$ 237,213	\$ 290,307	\$ 300,209
Fringe Benefits	95,154	108,984	120,761
Materials & Supplies	3,704	5,700	8,635
Maintenance & Utilities	-	-	-
Miscellaneous Services	263,070	212,374	286,000
Total	<u>\$ 599,141</u>	<u>\$ 617,365</u>	<u>\$ 715,605</u>
<u>Sheriff - SB 22</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	44,295	9,776	75,550
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 44,295</u>	<u>\$ 9,776</u>	<u>\$ 75,550</u>
<u>DWI Pretrial Diversion</u>			
Salaries & Wages	\$ 58,706	\$ 68,592	\$ 102,769
Fringe Benefits	24,025	33,540	44,159
Materials & Supplies	4,490	4,520	5,320
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 87,221</u>	<u>\$ 106,652</u>	<u>\$ 152,248</u>
<u>Misdemeanor Pretrial</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,700	1,750	1,750
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 1,700</u>	<u>\$ 1,750</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>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Law Officer Training</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	17,963	18,320	6,000
Maintenance & Utilities	4,623	5,404	4,750
Miscellaneous Services	4,703	6,457	7,100
Total	<u>\$ 27,289</u>	<u>\$ 30,181</u>	<u>\$ 17,850</u>
<u>SCAAP Grant</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	11,000	21,112
Maintenance & Utilities	-	-	-
Miscellaneous Services	11,912	6,047	12,000
Total	<u>\$ 11,912</u>	<u>\$ 17,047</u>	<u>\$ 33,112</u>
<u>D.A.R.E. Contributions</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	17,000	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ 17,000</u>	<u>\$ -</u>
<u>Family Protection Fee Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	130	299	4
Total	<u>\$ 130</u>	<u>\$ 299</u>	<u>\$ 4</u>
<u>Deputy Sheriff Education</u>			
Miscellaneous Services	\$ 15,668	\$ 18,478	\$ 25,000
Total	<u>\$ 15,668</u>	<u>\$ 18,478</u>	<u>\$ 25,000</u>
<u>Constable Pct 1 - Education</u>			
Miscellaneous Services	\$ 2,099	\$ 1,500	\$ 2,000
Total	<u>\$ 2,099</u>	<u>\$ 1,500</u>	<u>\$ 2,000</u>
<u>Constable Pct 2 - Education</u>			
Miscellaneous Services	\$ -	1,500	\$ 2,000
Total	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 2,000</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>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Constable Pct 7 - Education</u>			
Miscellaneous Services	\$ -	\$ -	\$ 1,000
Total	\$ -	\$ -	\$ 1,000
<u>Constable Pct 8 - Education</u>			
Miscellaneous Services	\$ -	\$ -	\$ 1,500
Total	\$ -	\$ -	\$ 1,500
<u>J.P. Courtroom Technology Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,735	3,000	20,000
Total	\$ 2,735	\$ 3,000	\$ 20,000
<u>District Clerk - Records Management</u>			
Salaries & Wages	\$ 10,043	\$ 67,200	\$ 71,548
Fringe Benefits	2,835	28,016	29,545
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	81,409	3,120	4,275
Total	\$ 94,287	\$ 98,336	\$ 105,368
<u>Justice Court Building Security</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	\$ -	\$ -	\$ -
<u>Child Abuse Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	30,000
Total	\$ -	\$ -	\$ 30,000
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 60,948	\$ 121,000	\$ 180,500
Fringe Benefits	-	-	-
Materials & Supplies	6,827	720	-
Maintenance & Utilities	5,123	7,500	10,000
Miscellaneous Services	-	-	7,000
Total	\$ 72,898	\$ 129,220	\$ 197,500

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	80	25,750	54,500
Maintenance & Utilities	7,920	9,000	44,000
Miscellaneous Services	67,957	40,296	100,999
Total	\$ <u>75,957</u>	\$ <u>75,046</u>	\$ <u>199,499</u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ -	\$ -	\$ 15,000
Fringe Benefits	-	-	-
Materials & Supplies	1,889	-	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	863	1,000	1,500
Total	\$ <u>2,752</u>	\$ <u>1,000</u>	\$ <u>19,500</u>
<u>Justice Court Support Fund</u>			
Salaries & Wages	\$ 151,076	\$ 170,712	\$ 171,918
Fringe Benefits	72,362	78,120	77,373
Materials & Supplies	1,147	500	3,000
Maintenance & Utilities	389	-	500
Miscellaneous Services	424	456	500
Total	\$ <u>225,398</u>	\$ <u>249,788</u>	\$ <u>253,291</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	40,772	64,253	60,000
Total	\$ <u>40,772</u>	\$ <u>64,253</u>	\$ <u>60,000</u>
<u>Local Truancy Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ 32,665
Fringe Benefits	-	-	8,950
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	30,000
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>71,615</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
<u>DA - SB 22</u>			
Salaries & Wages	\$ 214,425	\$ 214,743	\$ 215,855
Fringe Benefits	60,576	60,257	59,145
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ 275,001</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,750	25,000	75,000
Total	<u>\$ 6,750</u>	<u>\$ 25,000</u>	<u>\$ 75,000</u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	118
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118</u>
<u>County & District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,384	1,586	4,000
Total	<u>\$ 2,384</u>	<u>\$ 1,586</u>	<u>\$ 4,000</u>
<u>District Court Records Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	497	708
Maintenance & Utilities	-	-	-
Miscellaneous Services	37,798	2,350	1,395
Total	<u>\$ 37,798</u>	<u>\$ 2,847</u>	<u>\$ 2,103</u>
<u>Marine Division</u>			
Salaries & Wages	\$ 1,672,416	\$ 1,810,876	\$ 2,005,286
Fringe Benefits	717,260	763,532	825,939
Materials & Supplies	167,168	168,793	288,000
Maintenance & Utilities	166,350	183,724	204,000
Miscellaneous Services	84,210	171,526	163,500
Total	<u>\$ 2,807,404</u>	<u>\$ 3,098,451</u>	<u>\$ 3,486,725</u>

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Sheriff - Spindletop Grant</u>			
Salaries & Wages	\$ 259,600	\$ 253,154	\$ 285,475
Fringe Benefits	117,090	118,292	134,402
Materials & Supplies	17,759	16,927	15,073
Maintenance & Utilities	3,063	2,500	2,000
Miscellaneous Services	1,364	2,874	5,250
Total	\$ <u>398,876</u>	\$ <u>393,747</u>	\$ <u>442,200</u>
<u>Diversion Center</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	130,000
Miscellaneous Services	-	-	170,000
Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>300,000</u>

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>Law Library</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,368	3,368	2,100
Total	\$ <u>3,368</u>	\$ <u>3,368</u>	\$ <u>2,100</u>
<u>Hotel Occupancy Tax</u>			
Salaries & Wages	\$ 331,548	\$ 343,404	\$ 391,012
Fringe Benefits	163,505	168,528	180,492
Materials & Supplies	16,046	16,288	29,400
Maintenance & Utilities	47,646	46,815	67,750
Miscellaneous Services	610,356	590,976	688,782
Total	\$ <u>1,169,101</u>	\$ <u>1,166,011</u>	\$ <u>1,357,436</u>

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</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	\$ 1,109	\$ 5,000	\$ 8,000
Total	\$ <u>1,109</u>	\$ <u>5,000</u>	\$ <u>8,000</u>
<u>J C Assistance District 4</u>			
Salaries & Wages	\$ 17,832	\$ 25,272	\$ 18,973
Fringe Benefits	5,037	7,080	5,198
Materials & Supplies	-	-	14,500
Maintenance & Utilities	129	150	43,697
Miscellaneous Services	-	-	11,824
Total	\$ <u>22,998</u>	\$ <u>32,502</u>	\$ <u>94,192</u>

SPECIAL REVENUE FUNDS - CAPITAL OUTLAY
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
County Clerk - Records Management	\$ -	\$ 40,420	\$ -
County Clerk - Records Archive	-	-	-
County Records Management	41,777	35,000	35,000
Tax Office Auto Dealer	4,053	107,817	230,000
Breath Alcohol Testing	-	-	-
Security Fee	3,134	47,000	40,000
Sheriff - SB 22	464,913	490,224	424,450
DWI Pretrial Division	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	16,489	16,600	17,879
D.A.R.E. Contributions	60,000	-	-
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	2,731	25,000	55,000
District Clerk - Records Management	-	33,681	-
Justice Court Building Security	-	-	100,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	-	1,309	15,000
Sheriff's Forfeiture	67,116	12,250	145,000
D.A.'s Hot Check	-	-	-
Justice Court Support Fund	-	-	-
Court Facility Fund	48,849	-	100,000
Language Access Fund	-	-	-
Local Truancy Prevention	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	3,841	5,000	9,000
District Court Records Technology Fund	-	-	-
Marine Division	67,270	79,912	872,000
Sheriff - Spindletop Grant	-	-	-
Law Library	41,667	52,196	75,000
Hotel Occupancy Tax	616,496	218,500	212,285
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
J C Assistance District 4	-	-	100,000
Total Capital Outlay	\$ <u>1,438,336</u>	\$ <u>1,164,909</u>	\$ <u>2,430,614</u>

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>APPROVED</u> <u>2025-2026</u>
<u>DEPARTMENTS</u>			
Transfers Out			
Marine Division	\$ <u>64,964</u>	\$ <u>-</u>	\$ <u>750,000</u>
Total Transfers Out	\$ <u><u>64,964</u></u>	\$ <u><u>-</u></u>	\$ <u><u>750,000</u></u>



CAPITAL PROJECTS

CAPITAL PROJECTS

2025-2026

	BUDGETED	FYTD	ACTUAL		
	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Umphrey Park Bulkhead Restoration	\$ 647,085	\$ -	\$ -	\$ -	\$ -
Labelle Road/Major Drive Extension	5,250,000	128,770	254,602	879,696	27,741
Garth Road	200,000	-	-	-	-
Erie Street	446,329	208,221	10,450	-	-
Doggett Fair Park Field Access Road	40,000	-	-	-	-
Mid-County Jail Rehabilitation	519,417	1,880,583	-	-	-
Courthouse Complex Rehabilitation	4,509,089	4,000	77,400	-	-
Total Capital Projects	<u>\$ 11,611,920</u>	<u>\$ 2,221,574</u>	<u>\$ 342,452</u>	<u>\$ 879,696</u>	<u>\$ 27,741</u>

CAPITAL PROJECTS

2025-2026

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. This project has funding in the amount of \$647,085 for 2025-2026.

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 \$5,250,000 for 2025-2026.

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 2025-2026.

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 \$446,329 for 2025-2026.

Doggett Ford Park Field Access Road

This project will track the expenditures related to making concrete repairs to the Access Road Drive for the Doggett Foard Park Fields. This project has funding in the amount of \$40,000 for 2025-2026.

Mid-County Jail Rehabilitation

This project consists of rehabilitation to a couple of the existing dorms to expand maximum security housing for inmates to better meet the needs of the jail population. In addition, conduct needs assessment and feasibility study for the jail

complex for possible expansion and/or renovation to ensure compliance with Texas Minimum Jail Standards. Funding in the amount of \$519,417 will come from a 2025-2026 transfer from General Fund reserves in the amount of \$500,000 and \$119,417 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, HVAC, and fire alarm systems of the jail facility connected to the Courthouse. Funding in the amount of \$4,509,089 will come from \$2,509,089 in a previous year transfer from the General Fund and \$2,000,000 from a 2025-2026 transfer from General Fund reserves.

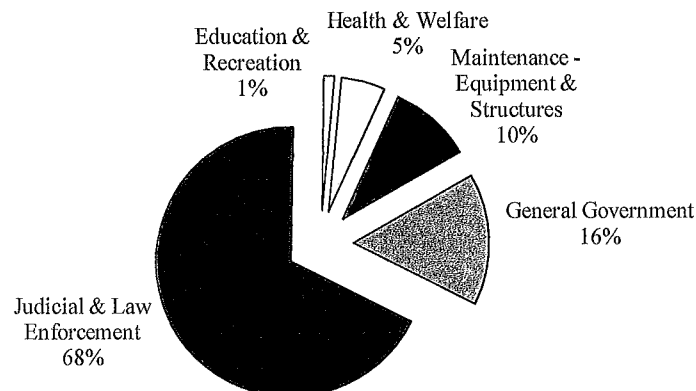


MISCELLANEOUS

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

	Fiscal Year		
	2023-2024	2024-2025	2025-2026
GENERAL FUND			
General Government	161	159	159
Judicial & Law Enforcement	650	649	655
Education & Recreation	8	8	8
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	99	100
	<u>971</u>	<u>968</u>	<u>975</u>
SPECIAL REVENUE FUNDS			
General Government	-	-	-
Judicial & Law Enforcement	28	29	29
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	<u>33</u>	<u>34</u>	<u>34</u>
TOTAL BUDGETED FUNDS			
General Government	161	159	159
Judicial & Law Enforcement	678	678	684
Education & Recreation	13	13	13
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	99	100
	<u>1,004</u>	<u>1,002</u>	<u>1,009</u>

FY 2025-2026 Personnel



PERSONNEL SCHEDULES
COMPENSATION PLAN

Classified (CCG)		
Grade	Minimum	Maximum
27	26,142	39,213
28	26,794	40,192
29	27,465	41,195
30	28,152	42,227
31	28,855	43,283
32	29,576	44,364
33	30,320	45,475
34	31,076	46,613
35	31,851	47,777
36	32,647	48,972
37	33,462	50,196
38	34,302	51,450
39	35,159	52,736
40	36,038	54,055
41	36,939	55,406
42	37,861	56,793
43	38,807	58,212
44	39,777	59,668
45	40,771	61,159
46	41,791	62,686
47	42,837	64,254
48	43,907	65,857
49	45,006	67,507
50	46,130	69,194
51	47,284	70,924
52	48,462	72,697
53	49,676	74,512
54	50,920	76,379
55	52,193	78,286
56	53,495	80,245
57	54,832	82,249
58	56,205	84,307
59	57,611	86,415
60	59,048	88,575
61	60,524	90,790
62	62,042	93,058
63	63,590	95,388
64	65,181	97,769
65	66,807	100,216
66	68,480	102,721
67	70,191	105,289
68	71,947	107,919
69	73,743	110,620
70	75,589	113,382
71	77,480	116,218
72	79,416	119,123
73	81,401	122,103
74	83,437	125,156
75	85,520	128,282
76	87,660	131,488
77	89,853	134,778
78	92,098	138,150
79	94,399	141,600
80	96,758	145,142
81	99,180	148,770
82	101,661	152,489
83	104,199	156,300
84	106,808	160,206
85	109,476	164,215
86	112,215	168,317
87	115,017	172,528
88	117,893	176,840
89	120,839	181,263
90	123,861	185,790

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	126,959	190,436
92	130,129	195,198
93	133,386	200,078
94	136,718	205,078

Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	250,000

Elected Official (ELE)		
Grade	Minimum	Maximum
1	12,500	250,000

Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	32.6155	32.6155
2	34.4778	34.4778
3	35.9578	35.9578
4	37.4374	37.4374
5	38.7621	38.7621
6	40.0987	40.0987
7	41.2916	41.2916
8	42.5093	42.5093
10	50.2784	50.2784

Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	32.9694	32.9694
2	35.0353	35.0353
3	36.5418	36.5418
4	38.0476	38.0476
5	39.3822	39.3822
6	40.7414	40.7414
7	41.9662	41.9662
8	42.5906	42.5906
45	45.4786	45.4786
46	47.7017	47.7017
47	52.6198	52.6198
48	57.7264	57.7264

Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	23.1084	23.1084
2	26.3679	26.3679
3	28.1722	28.1722
4	29.5482	29.5482
5	31.6234	31.6234
6	32.2664	32.2664
7	33.2360	33.2360
8	33.7323	33.7323
45	41.0630	41.0630
46	43.9317	43.9317
47	48.4609	48.4609
48	53.1641	53.1641

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

	Grade		FTE
<u>Elected Official</u>	ELE	1	39
<u>Clerical, Administrative & Fiscal</u>			
OFFICE ASSISTANT	CCG	34	1
RECEPTIONIST/CLERK	CCG	34	6
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	14
ADMINISTRATIVE SECRETARY	CCG	50	11
ACCOUNT CLERK	CCG	40	45
SENIOR ACCOUNT CLERK	CCG	43	6
ACCOUNTING TECHNICIAN	CCG	53	11
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	20
ASSOCIATE COURT ADMINISTRATOR	CCG	53	12
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
SENIOR ACCOUNTING TECHNICIAN	CCG	56	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

	Grade		FTE
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
SENIOR COMPUTER SYSTEMS ADMINISTRATOR	CCG	73	1
ASSISTANT DIRECTOR OF MIS	CCG	79	1
DIRECTOR OF MIS	CCG	86	1
FINANCIAL TECHNICIANS	CCG	48	2
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	9
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

	Grade		FTE
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	12
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	4
ASSISTANT SUPERINTENDENT	CCG	58	3
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	80	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
NURSE PRACTITIONER	CCG	80	2

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

	<u>Grade</u>		<u>FTE</u>
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	221
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	85
UNION ADMIN ASSISTANT	CLE	45/47	5
SERGEANT	CL2/CLE	45	22
LIEUTENANT	CL2/CLE	46	16
CAPTAIN	CL2/CLE	47	14
MAJOR	CL2/CLE	48	2
CONSTABLE DEPUTY	CON	1-10	15
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>1,009</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	14 Years	12/31/2026
Brandon Willis, Commissioner, Pct. 1	< 1 Year	12/31/2030
Cary Erickson, Commissioner, Pct. 2	2 Years	12/31/2026
Michael "Shane" Sinegal, Commissioner, Pct. 3	16 Years	12/31/2030
Everette "Bo" Alfred, Commissioner, Pct. 4	22 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	2 Year	12/31/2026
Keith Giblin	District Attorney	2 Year	12/31/2026
Katherine Carroll	Tax Assessor Collector	< 1 Year	12/31/2030
Jonathan "Tim" Funches	County Treasurer	2 Year	12/31/2026
Zena Stephens	Sheriff	8 Years	12/31/2030
Jamie Smith	District Clerk	10 Years	12/31/2026
Naomi Doyle	Justice of the Peace Pct. 1 Pl. 1	4 Years	12/31/2030
Benjamin Collins	Justice of the Peace Pct. 1 Pl. 2	6 Years	12/31/2026
Joseph Guillory II	Justice of the Peace Pct. 2	2 Years	12/31/2026
Justin Chesson	Justice of the Peace Pct. 4	2 Years	12/31/2026
Ransom "Duce" Jones	Justice of the Peace Pct. 6	18 Years	12/31/2026
James Burnett	Justice of the Peace Pct. 7	22 Years	12/31/2026
Kalan Gardner	Justice of the Peace Pct. 8	< 1 Year	12/31/2026
Jevonne Smith-Pollard	Constable Pct. 1	6 Years	12/31/2030
Christopher Bates	Constable Pct. 2	12 Years	12/31/2030
Charles "Bryan" Werner	Constable Pct. 4	8 Years	12/31/2030
Joseph "Joe" Stevenson	Constable Pct. 6	4 Years	12/31/2030
Robert "Bobby" Adams Jr	Constable Pct. 7	8 Years	12/31/2030
Gene Winston, Jr.	Constable Pct. 8	2 Years	12/31/2026
Gerald Eddins	Judge, County Court at Law #1	19 Years	12/31/2030
Terrence Holmes	Judge, County Court at Law #2	8 Years	12/31/2030
Clint Woods	Judge, County Court at Law #3	10 Years	12/31/2026
John Stevens	Judge, Criminal District Court	18 Years	12/31/2026
Jayne "Raquel" West	Judge, 252nd District Court	10 Years	12/31/2026
Wayne "Kent" Walston	Judge, 58th District Court	10 Years	12/31/2026
Justin Sanderson	Judge, 60th District Court	8 Years	12/31/2030
Baylor Wortham	Judge, 136th District Court	8 Years	12/31/2030
Mitch Templeton	Judge, 172nd District Court	6 Years	12/31/2026
Jeffrey "Randy" Shelton	Judge, 279th District Court	18 Years	12/31/2026
Gordon Friesz	Judge, 317th District Court	2 Years	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	12/31/2026
Deborah Clark	Purchasing Agent	16 Years	12/31/2026
Michelle Falgout	Engineering	4 Years	
Alex Rupp	Airport	12 Years	
Jose "Joe" Zurita, Jr	Service Center	9 Years	
	Buildings Maintenance -		
Greg Keller	Beaumont	7 Years	
	Buildings Maintenance - Port		
Kenneth Shepherd	Arthur	4 Years	
Vacant	Court Master		
Jeff Ross	MIS	5 Years	
Kara Hawthorn	Dispute Resolution Center	14 Years	
Tyler Fitzgerald	Agricultural Extension Service	4 Years	
Robert Grimm	Emergency Management	2 Years	
Rhonda Conlin	Environmental Control	9 Years	
Dr. Ezea Ede	Health and Welfare Units	4 Years	
Leslie Riggs	Nurse Practitioner	14 Years	
	Human Resources & Risk		
Verenice Rosales	Management	3 Years	
Edward Cockrell	Juvenile Probation & Detention	14 Years	
Denise Marcel	Mosquito Control	6 Years	
Pamela Burchfield	Veterans Services Offices	< 1 Year	

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 374.86

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

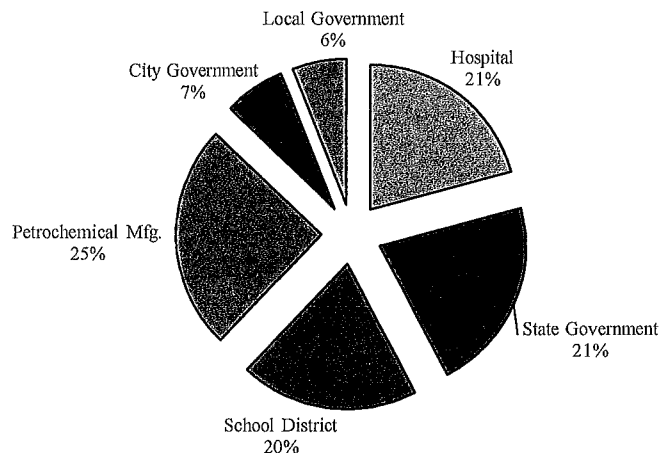
JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

Employment Statistics (A)

<u>Fiscal Year</u>	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Total Unemployment</u>	<u>Percent Unemployment</u>
2016	112,501	104,950	7,551	6.7%
2017	112,215	104,235	7,980	7.1%
2018	111,802	104,955	6,847	6.1%
2019	111,178	104,981	6,197	5.6%
2020	110,294	97,698	12,596	11.4%
2021	107,199	97,218	9,981	9.3%
2022	106,419	100,070	6,349	6.0%
2023	108,942	102,435	6,507	6.0%
2024	113,810	107,142	6,668	5.9%
2025	115,375	109,071	6,304	5.5%

Top Ten Major Employers County (C)

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
State of Texas	State Government	4,007
Beaumont ISD	School District	2,349
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,163
Memorial Hermann Baptist Hospital	Hospital	1,977
Christus Health Southeast Texas	Hospital	1,893
Motiva Enterprises	Petrochemical Mfg.	1,664
Port Arthur ISD	School District	1,335
City of Beaumont	City Government	1,266
Jefferson County	Local Government	1,118
Valero	Petrochemical Mfg.	847



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

(B) Average through end of June, 2025 (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	253,948	112,893	55,799	398,733

Demographics

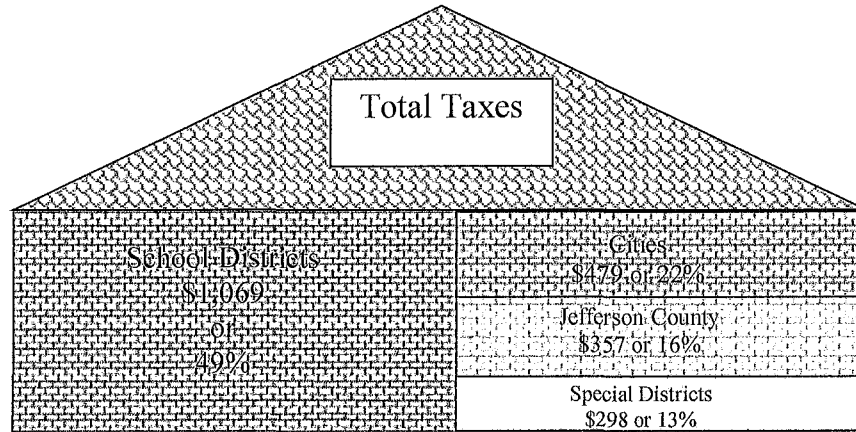
Fiscal Year	Population (a)	Per Capita Personal Income (b)	Median Age (a)	School Enrollment (a)
2015	252,235	\$ 39,532	35.9	61,768
2016	254,308	\$ 42,505	35.9	60,809
2017	254,679	\$ 44,965	36.0	59,927
2018	256,299	\$ 44,965	36.0	59,927
2019	255,001	\$ 48,463	36.0	59,845
2020	256,526	\$ 55,797	37.1	59,784
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
2024	253,948	\$ 59,298	37.1	40,983

(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 2025 (A)



County taxes for fiscal year 2024-2025 would be \$357.00 for a \$100,000 home based on the property tax of .357000¢ per \$100 valuation. The County taxes for fiscal year 2025-2026 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)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
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
2024	20	6,446,141,153	23,012,724	0.00357000
			<u>\$ 114,006,350</u>	

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

Charges for Services – see Fees of Office.

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

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

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

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

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

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

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

Disbursement—The expenditure of monies from an account.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Revenue—Sources of income financing the operations of government.

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

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

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

Statute – A law enacted by the legislative assembly.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

GLOSSARY OF TERMS

ACROYNMS

AC -	Air Conditioning
ADA -	American with Disabilities Act
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

2025 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	\$ 32,084,776,523
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	\$ 2,126,210,219
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 29,958,566,304
4.	Prior year total adopted tax rate.	\$ 0.357000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 587,405,649 B. Prior year values resulting from final court decisions: - \$ 516,993,472 C. Prior year value loss. Subtract B from A.³ </div>	\$ 70,412,177
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 1,786,098,262 B. Prior year disputed value: - \$ 1,171,674,764 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 614,423,498
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 684,835,675

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.	\$ 30,643,401,979
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	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. A. Absolute exemptions. Use prior year market value: \$ 38,322,942 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 134,229,010 C. Value loss. Add A and B. ⁶	\$ 172,551,952
11.	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. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 172,551,952
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.	\$ 14,621,702
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 30,456,228,325
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 108,728,735
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	\$ 824,893
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 109,553,628
18.	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 A. Certified values: \$ 34,666,770,142 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 26,618,881 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 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 24 below. ¹² - \$ 15,837,065 E. Total current year value. Add A and B, then subtract C and D.	\$ 34,677,551,958

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.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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 \$ <u>2,598</u>	
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 + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>2,598</u>
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	\$ <u>2,291,161,053</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>32,386,393,503</u>
23.	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. ²¹	\$ <u>0</u>
24.	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. ²²	\$ <u>1,934,482,119</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>1,934,482,119</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>30,451,911,384</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.359759</u> /\$100
28.	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. ²⁴	\$ <u>0.359759</u> /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.338781 /\$100
30.	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> .	\$ 30,643,401,979
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 103,814,023
32.	Adjusted prior year levy for calculating NNR M&O rate. 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 2024. This line applies only to tax years preceding the prior tax year. + \$ 780,875 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. - \$ 7,793 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 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. \$ 773,082 E. Add Line 31 to 32D.	\$ 104,587,105
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,451,911,384
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.343450 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ 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. \$ 4,836,510 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. - \$ 5,140,575 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ -0.000999 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ 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. \$ 4,466,089 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 4,466,344 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ -0.000001 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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. \$ <u>2,677,755</u> 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>2,429,413</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000815</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000398</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000398</u> /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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. \$ <u>0</u> 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, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.343848</u> /\$100
41.	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. \$ <u>43,145,024</u> B. Divide Line 41A by Line 33 and multiply by \$100. \$ <u>0.141682</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.485530</u> /\$100
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.502523</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): 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: 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ³¹ Enter debt amount \$ 6,089,650 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 420,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 5,669,650
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 183,370
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 5,486,280
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 99.00 % B. Enter the prior year actual collection rate. 99.25 % C. Enter the 2023 actual collection rate. 98.17 % D. Enter the 2022 actual collection rate. 99.40 % 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%. ³⁴	99.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 5,541,696
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,386,393,503
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.017111 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.519634 /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.519634 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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.	\$ 43,145,024
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,386,393,503
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.133219 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.359759 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.359759 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.519634 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.386415 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,386,393,503
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.386415 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 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.....	 \$ 0.390797 /\$100 \$ 0.026242 /\$100 \$ 0.364555 /\$100 \$ 0.357000 /\$100 \$ 0.007555 /\$100 \$ 30,794,029,258 \$ 2,326,488
65.	Year 2 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
66.	Year 1 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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 4,563,712 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.014091 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.400506 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.343848 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,386,393,503
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.001543 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.017111 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.362502 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.357000 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,456,228,325
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 30,451,911,384
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.400506 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.359759 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.400506 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.362502 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here** ➔

Kate Carroll

Printed Name of Taxing Unit Representative

**sign
here** ➔

Kate Carroll

Taxing Unit Representative

07-31-25

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)
