

*Notice of Meeting and Agenda and Minutes  
September 28, 2015*

**SPECIAL, 9/28/2015 1:30:00 PM**

BE IT REMEMBERED that on September 28, 2015, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge (ABSENT)

Commissioner Eddie Arnold, Commissioner Pct. No. 1

Commissioner Brent Weaver, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

Commissioner Everette D. Alfred, Commissioner Pct. No. 4

Honorable G. Mitch Woods, Sheriff

Honorable Carolyn L. Guidry , County Clerk (ABSENT) -

Jessica Grammer, Office Administrator

When the following proceedings were had and orders made, to-wit:

**Notice of Meeting and Agenda and Minutes**  
**September 28, 2015**

Jeff R. Branick, County Judge  
Eddie Arnold, Commissioner, Precinct One  
Brent A. Weaver, Commissioner, Precinct Two  
Michael S. Sinegal, Commissioner, Precinct Three  
Everette "Bo" Alfred, Commissioner, Precinct Four



**NOTICE OF MEETING AND AGENDA  
OF COMMISSIONERS' COURT  
OF JEFFERSON COUNTY, TEXAS**  
**September 28, 2015**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **1:30 PM**, on the **28th** day of **September 2015** at its regular meeting place in the Commissioner's Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

Said meeting will be a **Special** for the purpose of transacting the routine business of the County. Persons with disabilities requiring auxiliary aids for services who wish to attend this meeting should contact the County Judge's Office to arrange for assistance.

In addition to the routine business of the County, the subject of said meeting will be the following:

No Commissioners Court on Monday, October 5, 2015 -93rd Annual County Judges and Commissioners Association of Texas Conference- San Marcos, Texas

**INVOCATION: Eddie Arnold, Commissioner, Precinct One**

**PLEDGE OF ALLEGIANCE: Brent A. Weaver, Commissioner, Precinct Two**

**Notice of Meeting and Agenda and Minutes**  
**September 28, 2015**

**COUNTY AUDITOR:**

1. Consider and approve budget transfer - Road & Bridge Pct.2 - transfer due to delay in shipment of equipment.

112-0000-491-8006	CAPITAL PROJECTS FND #311	\$73,278.00	
112-0209-431-6011	ROAD MACHINERY		\$73,278.00

**SEE ATTACHMENTS ON PAGES 7 - 8**

**Motion by: Commissioner Sinegal**  
**Second by: Commissioner Weaver**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

2. Receive and file order to adopt tax rate at .365 cents per \$100 valuation. Tax rate is .342106 for maintenance and operations and .022894 for debt service.

**SEE ATTACHMENTS ON PAGES 9 - 9**

**Motion by: Commissioner Sinegal**  
**Second by: Commissioner Weaver**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

3. Receive and file the 2015-2016 Jefferson County Budget.

**SEE ATTACHMENTS ON PAGES 10 - 135**

**Motion by: Commissioner Sinegal**  
**Second by: Commissioner Weaver**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

4. Regular County Bills check #411218 through check #412505.

**SEE ATTACHMENTS ON PAGES 136 - 145**

**Motion by: Commissioner Sinegal**  
**Second by: Commissioner Weaver**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

*Notice of Meeting and Agenda and Minutes  
September 28, 2015*

**COUNTY COMMISSIONERS:**

5. Consider authorizing the County Judge to enter/terminate a Burn Ban Order.

**Action: TABLED**

6. Consider, possibly approve, receive and file the annual financial report for Jefferson County Emergency Services District No. 1 in accordance with Sections 775.082 and 775.0821, Texas Health and Safety Code.

**SEE ATTACHMENTS ON PAGES 146 - 185**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

7. Consider and possibly approve a Resolution approving the action of the Jefferson County Industrial Development Corporation approving the execution and delivery of an insurer's request to discharge the lien of the Trust Indenture and Security Agreement dated as of December 1, 2010, as amended, and other related matters relating to its Hurricane Ike Disaster Area Revenue Bonds (Jefferson Refinery, L.L.C. Project), Series 2010.

**SEE ATTACHMENTS ON PAGES 186 - 200**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

8. Consider and possibly approve the appointment of Larry Beaulieu, recommended by Commissioner Arnold, to the Board of Directors of the Jefferson County Housing and Finance Corporation to fill the vacancy of Judge McNicholas who has resigned. This appointment is to be effective October 1, 2015.

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

**Notice of Meeting and Agenda and Minutes**  
**September 28, 2015**

9. Consider and possibly approve a Proclamation for National 4-H Week.  
(b)

**SEE ATTACHMENTS ON PAGES 201 - 202**

**Motion by: Commissioner Arnold**  
**Second by: Commissioner Sinegal**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

10. Consider and approve Resolution for 2016 Indigent Defense Formula Grant Application.

**SEE ATTACHMENTS ON PAGES 203 - 203**

**Motion by: Commissioner Arnold**  
**Second by: Commissioner Sinegal**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

11. Consider and approve a Resolution authorizing County Grant to Nutrition Services for Seniors for fiscal year 2015-2016. Resolution allows Nutrition and Services for Seniors to apply for matching grant funds with the State of Texas.

**SEE ATTACHMENTS ON PAGES 204 - 225**

**Motion by: Commissioner Arnold**  
**Second by: Commissioner Sinegal**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

12. Consider and approve Sheriff and Constables' Fees to be effective January 1, 2016.

**SEE ATTACHMENTS ON PAGES 226 - 226**

**Motion by: Commissioner Arnold**  
**Second by: Commissioner Sinegal**  
**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

*Notice of Meeting and Agenda and Minutes*  
*September 28, 2015*

13. Consider and possibly approve receive and file the appointment of Vernon Pierce to the Sabine-Neches Navigation District Board of Directors effective October 01, 2015 to replace the unexpired term of Jim Rich who resigned effective July 31, 2015. Appointed by Commissioner Eddie Arnold.

**SEE ATTACHMENTS ON PAGES 227 - 227**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

**SHERIFF'S DEPARTMENT:**

14. Consider, possibly approve and authorize the County Judge to execute the Interlocal Cooperation Agreement between Chambers County, Jefferson County and the Southwestern Correctional, LLC, doing business as LaSalle Corrections for the purpose of housing and care for such inmates at the Jefferson County Downtown Jail.

**SEE ATTACHMENTS ON PAGES 228 - 237**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

**In favor: Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

**Other Business:**

Receive reports from Elected Officials and staff on matters of community interest without taking action.

**\*\*\*DISCUSSION ON ANY OTHER ITEM NOT ON AGENDA WITHOUT TAKING ACTION.**

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**Jeff R. Branick  
County Judge**

**Fran Lee**

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**From:** Mike Trahan <mtrahan@co.jefferson.tx.us>  
**Sent:** Tuesday, September 22, 2015 8:41 AM  
**To:** 'Fran Lee'  
**Subject:** FW: 2016 F-750 UPDATE  
**Attachments:** 20150919124115.pdf

Good Morning Fran!!

I have received an email from Ken Durbin, in reference to a Dump truck we had ordered in October of this budget year. The attachment is what he sent me. I do not know if the truck will be here before September 30, 2015.

Mike Trahan  
Superintendent  
Jefferson County  
Road and Bridge Pct2  
Office: (409) 727-2173  
Cell: (409) 718-7561  
e-mail: [mtrahan@co.jefferson.tx.us](mailto:mtrahan@co.jefferson.tx.us)

**From:** Ken Durbin [<mailto:kdurbin.cowboyfleet@gmail.com>]  
**Sent:** Saturday, September 19, 2015 1:00 PM  
**To:** Mike Trahan  
**Subject:** 2016 F-750 UPDATE

**Ken Durbin**  
Silsbee Fleet Group  
direct 409.284.1009  
[kdurbin.cowboyfleet@gmailcom](mailto:kdurbin.cowboyfleet@gmailcom)

## Search Results

Dealer Code :  
F52089

[View Status Glossary](#)

Order No	Body Code	VIN	Vehicle Line	Status		Vehicle Location	Status Date / Time	Start Date	End Date	ETA Disposition
				Primary	Secondary					
2601	F7D	1FDXF7DE8GDA01505	Medium Trk	Awaiting Shipment	Origin Received - (Wheeler Trucking )	Ramp 07, (Ohio Asy, OH	Sep-18-2015, 12:02 ET			

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COUNTY OF JEFFERSON  
STATE OF TEXAS

IN THE COMMISSIONERS COURT  
OF JEFFERSON COUNTY, TEXAS

ORDER

On this 21th day of Sept ember, 2015, came on to be considered, the setting of the tax rate of Jefferson County, and the Court further finding that at least four members of the Commissioners' Court are now present, as required by law.

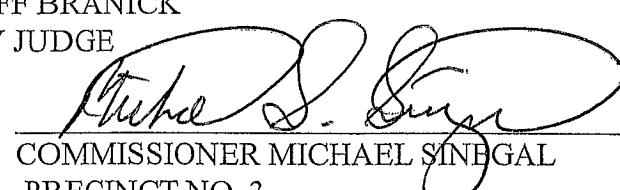
It is ORDERED, upon motion made by Everette "Bo" Alfred, Commissioner of Precinct No. 4, seconded by Michael "Shane" Sinegal, Commissioner of Precinct No.3 that the tax rate for 2015/2016 shall be:

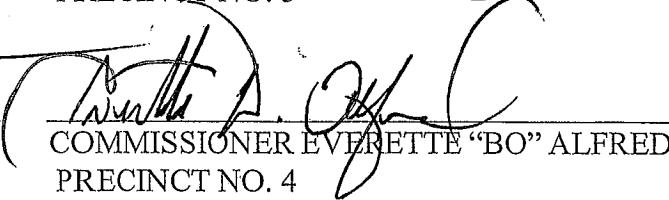
(1) the debt service tax rate is hereby set at \$.0.022894 per one hundred dollars valuation for the County's 2015-16 debt service requirements; (2) the maintenance and operations tax rate is hereby set at \$.342106 per one hundred dollars valuation; (3) to maintain the residence homestead exemptions of 20% or \$5,000 and \$40,000 for over 65. THIS RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS'S TAX RATE.

ORDERED and signed this 21th day of September, 2015.

  
EDDIE ARNOLD  
COMMISSIONER EDDIE ARNOLD  
PRECINCT NO. 1

  
BRENT WEAVER  
COMMISSIONER BRENT WEAVER  
PRECINCT NO. 2

  
MICHAEL SINEGAL  
COMMISSIONER MICHAEL SINEGAL  
PRECINCT NO. 3

  
EVERETTE "BO" ALFRED  
COMMISSIONER EVERETTE "BO" ALFRED  
PRECINCT NO. 4

# JEFFERSON COUNTY, TEXAS

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## ANNUAL BUDGET FISCAL YEAR 2015-2016

**JEFF BRANICK**  
COUNTY JUDGE

**EDDIE ARNOLD**  
COMMISSIONER, PCT. 1

**BRENT WEAVER**  
COMMISSIONER, PCT. 2

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

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

**PATRICK SWAIN**  
COUNTY AUDITOR

## JEFFERSON COUNTY, TEXAS ANNUAL BUDGET

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

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

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

**AGAINST:** Jeff Branick

**PRESENT** and not voting: none

**ABSENT:** none



### Property Tax Rate Comparison

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

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

**FISCAL YEAR 2015-2016**

## HISTORY OF JEFFERSON COUNTY, TEXAS

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**Jefferson County Courthouse**

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

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

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

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

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

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

#### SOURCES:

“JEFFERSON COUNTY.” The Handbook of Texas Online.

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

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



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

September 21, 2015

Honorable Commissioners' Court:

Jeff Branick, County Judge

Eddie Arnold, Commissioner, Precinct No. 1

Brent Weaver, Commissioner, Precinct No. 2

Michael "Shane" Sinegal, Commissioner, Precinct No. 3

Everette "Bo" Alfred, Commissioner, Precinct No. 4

The Commissioners' Court of Jefferson County, Texas was committed to adopting a budget for the year 2015-2016 which would not require an increase in the County's overall property tax rate. We are proud to present a budget for the general fund that has increased from the 2014-2015 adjusted budget by less than 1%, and moreover maintains the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2015-2016 are submitted for your consideration and approval.

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

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

General Fund	.342106
Debt Service	.022894

The fiscal year 2015-2016 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$136,789,973. Contingencies in the amount of \$370,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2015-2016, adopted independently of the operating budget, provides for planned expenditures of \$5,262,246.

Annual budgets are adopted for all funds except for enterprise funds, internal service funds, capital project funds, and certain special revenue funds where funds are designated for specific purpose as identified in the grant award document, which adopts grant year or project length financial plans.

It is my opinion that the provisions of revenues and expenditures in this budget are adequate and that funds will be on hand to pay the obligations as set forth. All funds are expected to have sufficient resources to operate within the budgets as proposed. It is intended that each County department will operate within its total budget allocation.

Sincerely,



Patrick Swain  
County Auditor

## BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

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The 2015-2016 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of \$123,408,154. Also, Commissioners' Court was able to maintain the same property tax rate of .365 cents per \$100 of taxable valuation. This property tax rate will enable Jefferson County to continue to provide services to its citizens and promote an atmosphere conducive to economic development within the County.

Budget initiatives for the current operating year include:

Maintain the same property tax rate which is 2.9% below the effective tax rate. Each penny of the tax rate equals approximately \$2.4 million in tax revenues.

Provide a 2% salary increase for all employees. The increase in cost is approximately \$1.4 million including fringe benefits.

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

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

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

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

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

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

Petrochemical expansions at the Motiva, Total, and Valero facilities located in Jefferson County represent approximately \$15 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. We await federal approval of the construction of the Trans-Canada Keystone XL pipeline which will deliver Canadian tar sands crude to Jefferson County and help in relieving our dependence on oil from more politically volatile regions. In addition, recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is in the middle of construction of a \$10 billion liquefaction facility. Golden Pass LNG opened their terminal in mid 2011. With their opening, our ship channel is now home to over 40% of the nation's LNG capacity. Golden Pass LNG has filed with federal authorities for permits allowing it to build a \$10 billion gas liquefaction facility in Jefferson County, which approval is expected to be forthcoming in the 2<sup>nd</sup> or 3<sup>rd</sup> quarter of 2016. Sempra Energy has also begun permitting for a multi-billion dollar liquefaction facility to be built on 3,000 acres of land they currently own in Jefferson County.

The County continues to work with industry leaders, the Texas Workforce Commission, Lamar Institute of Technology, Lamar University and non-profit groups to supply a workforce able to handle the growing labor needs of the County. This is especially critical given the interest of the international community in locating facilities in our county.

*Hotel/Motel Tax* – The County collects a 2% hotel occupancy tax from Jefferson County hotels. This tax has generated over \$900,000 annually enabling the County to enhance tourism in the area by funding a variety of events and projects. The County funds the operational cost of the Ben J. Rogers Regional Visitors' Center with revenue from the Hotel/Motel Tax.

*Airport Development* – The County, area Chambers of Commerce, and other business leaders were successful in working with American Airlines to secure direct flights to the Dallas area to enhance the Airport's operations and link Jefferson County to worldwide destinations. Airport facility renovations are continual as part of the Airport's master plan approved and funded by the FAA.

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

*Sabine-Neches Waterway* - The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of deepening the Sabine-Neches waterway. This

will allow ports in Southeast Texas, the fourth largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. Recently, the U.S. Army Corps of Engineers issued their “Chief’s Report” which paves the way for federal funding of this project. The U S House and Senate recently passed legislation which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of \$1 billion. Congressional appropriations for the project are expected shortly.

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

*Protection measures* – Hurricane Ike destroyed the beach dune system along the 20 miles of Jefferson County coastline. As a result, the 62,000 acres of marsh in Jefferson County are being continually assaulted by normal saltwater tidal changes which will destroy the marshes’ regenerative growth. This marsh area is critical economically, environmentally, and recreationally, and acts as a significant buffer against hurricane related tidal surges. Jefferson County has partnered with the U.S. Fish & Wildlife service, the Texas General Land office, Texas Commission on Environmental Quality, and Texas Parks & Wildlife department to address dune restoration issues. Jefferson County is currently working with State and Federal officials to leverage BP Oil Spill funding for coastal restoration projects. Thus far state and federal resources in excess of \$12 million are currently being employed to address the issue and both state and federal officials are committed to further funding.

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

*Services* – The County also intends to continue examining our business processes and use of technology to insure that citizen’s needs are addressed in the most efficient and cost-effective manner possible.

*Strategic Planning and Performance Measures* – The County has created a strategic planning committee for enhanced long term budget planning including long range capital projects planning. They have developed a vision statement and mission statement. They are continuing to work on developing a strategic plan that will also help to a model of performance measures to assist with the budget process.

***Mission Statement:***

***Vision Statement:***

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

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

## BUDGET HIGHLIGHTS

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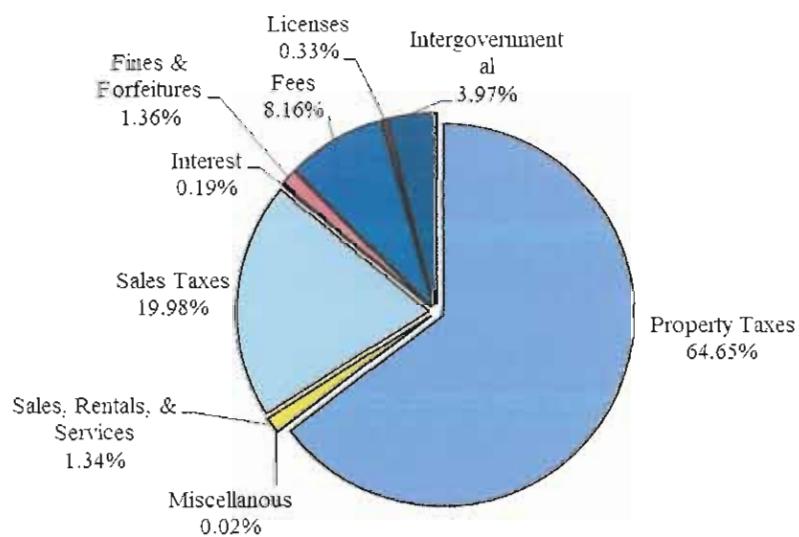
### REVENUES

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

#### Revenues by Source - All Funds Summary

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

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



Property taxes are expected to decrease by about \$1.9 million for 2015-2016. This decrease is due in large part to declines in oil prices and declines in industrial values in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. This amount is based on a net taxable value of \$24,905,432,113 and an adopted tax rate of .365¢. The County is anticipating a 98.5% collection rate for this budget year. Despite this current decline, net taxable values are still up by about 8% over the past five years as a result of increased commercial development.

Sales taxes collections are budgeted at \$25,025,000. The County collects ½ cent on all taxable sales within the County. The ½ cent sales tax was adopted in 1989. Also, the County collects sales tax on alcoholic beverages. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center as well as tourism grants.

Taxes typically make up about 85% of all revenues for the County. Please refer to page 24 for a ten year historical account of Tax Revenues by Source.

Fees represent the third largest source of revenue for the County. Fees are anticipated to remain relatively flat. Fees include all departmental fees. Fees depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the approval of Commissioners' Court. Revenues from this source depend on collections by departments, the actions of courts, incidence of offenses, and various other external factors. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in the fee schedules.

Road and Bridge Fees are generated from a \$10 annual assessment at the time of license tag renewal. The Road and Bridge precincts utilize these funds for road construction and maintenance of roads as stipulated by the Texas statutes.

Auto registration fees represent the County's portion of the annual renewal fees for State auto registration. Based upon Chapter 152 of the State Tax Code this fee provides funding for construction, maintenance, bridge construction, purchases of right-of-way, and for relocation of utilities.

Other revenues are made up of licenses, sales, intergovernmental revenue, fines and forfeitures, interest, and other miscellaneous items. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in circumstances or rates such as interest rates.

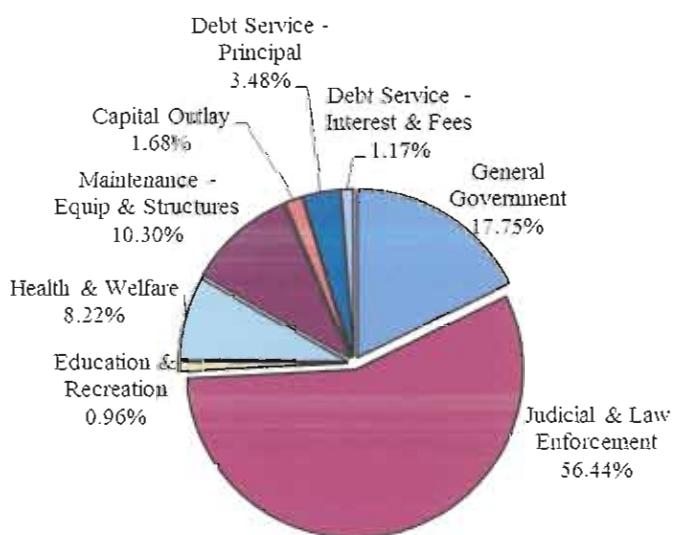
## EXPENDITURES

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

### Expenditures - All Funds Summary by Function

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

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



General Fund expenditures make up 90.2% of total budgeted expenditures, while Debt Service make up 4.4% and Special Revenue funds make up 5.4% percent. The majority of the total increases from the 2014-2015 approved budget year to 2015-2016 is related to the General Fund and will be discussed below.

## **GENERAL FUND**

The General Fund is used to account for the general governmental operations of the County. Included in these activities are budgets for the general government, judicial and law enforcement, education and recreation, health and welfare, maintenance of buildings and structures, capital outlay, and special purpose funding. Expenditures for fiscal year 2015-2016 including “transfers out” and contingency appropriation are approved at \$123,408,154. Revenues including “transfers in” are estimated at \$113,455,177.

Property Taxes represent 66.5% of the revenues generated by the General Fund. In 2015-2016 the budgeted property taxes for the General Fund is expected to decrease by \$1.4 million from the prior year’s budget. This decrease is due in large part to declines in oil prices and declines in industrial values in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. Budgeted property tax revenue for 2015-2016 is \$75,469,344 for the General Fund.

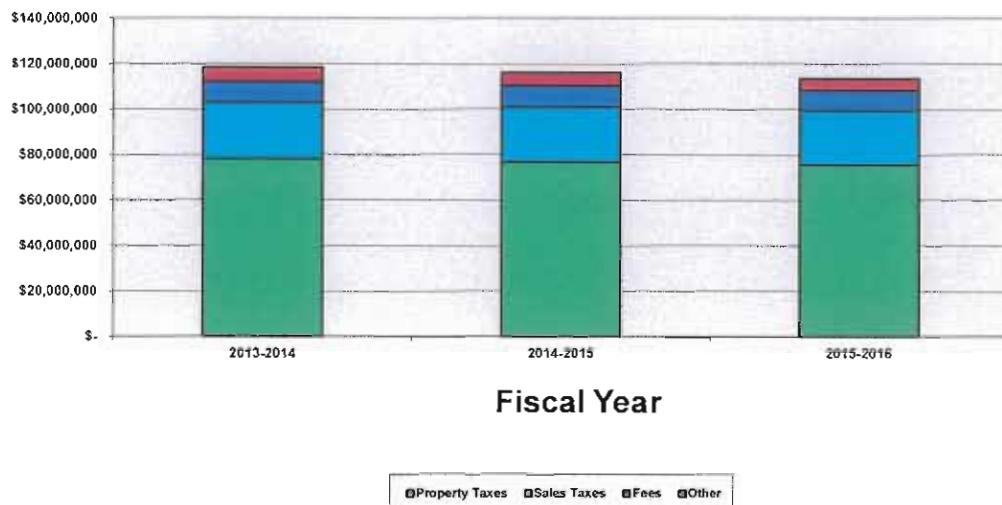
Budgeted sales tax revenue for 2015-2016 is \$23,925,000 which represents 21.1% of the revenues generated by the General Fund. Revenue from Sales taxes appears to have stabilized after recent industrial expansions. The County anticipates revenue from Sales taxes to maintain their current levels for the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

Fees collected by the County account for 7.8% of the General Fund revenues. Estimated revenues for fees are budgeted at \$8,805,100. Fees are expected to remain relatively flat with the prior year’s budget.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 4.6% of the budgeted General Fund revenues. Estimated revenues for other revenue sources are budgeted at \$5,255,733. Other revenue sources are expected to remain relatively flat with the prior year’s budget.

The following graph shows the relationship of the major revenue sources for fiscal year 2013-2014 through 2015-2016:

## General Fund (Revenues)



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

### General Fund Expenditures by Category

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

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. This budget has an addition of one position for 2015-2016. A two percent salary increase for all employees will increase personnel services approximately \$1.4 million. The majority of the remaining increase is due to a seven percent increase in employees' health insurance.

Operating expenditures include all materials and supplies, maintenance and utilities, and miscellaneous services. Departments were diligent in maintaining their budgets as closely to current levels as possible. This area is remaining relatively flat with the prior year's budget.

Capital outlay, which includes all capital equipment purchases over \$5,000 made by the County, decreased by \$888,944. The County will be replacing or purchasing necessary equipment including several vehicles for the Constable's offices and continued vehicle replacement for the Sheriff's office and other offices as needed. Other capital outlay needs, will be purchased with other funding including grants, where available.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and “transfers out”. This budget year the following transfers are budgeted: Ford Park - \$2,182,945, Jack Brooks Regional Airport - \$1,737,746, and County match for Grant funds - \$972,580. Contingency appropriations are budgeted at \$370,000.

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

#### General Fund Expenditures by Function

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

General Government increase is mainly due to the two percent salary insurance for all employees and increase in employees’ health insurance rates. General Government is made up of the administrative functions of the County including the Tax office, Auditor’s Office, County Clerk, County Treasurer, Purchasing, MIS, and others.

Judicial and Law Enforcement increases are in large part due to the two percent salary increase to all employees and increases in employees’ health insurance rates. Other increases in this area are due to contractual items.

The Education and Recreation Division increase is due to the two percent salary increase to all employees and increases in employees’ health insurance rates. One position was added to the Agriculture department at a net zero change by reducing extra help. The only department for this division is the Agriculture Extension Service which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

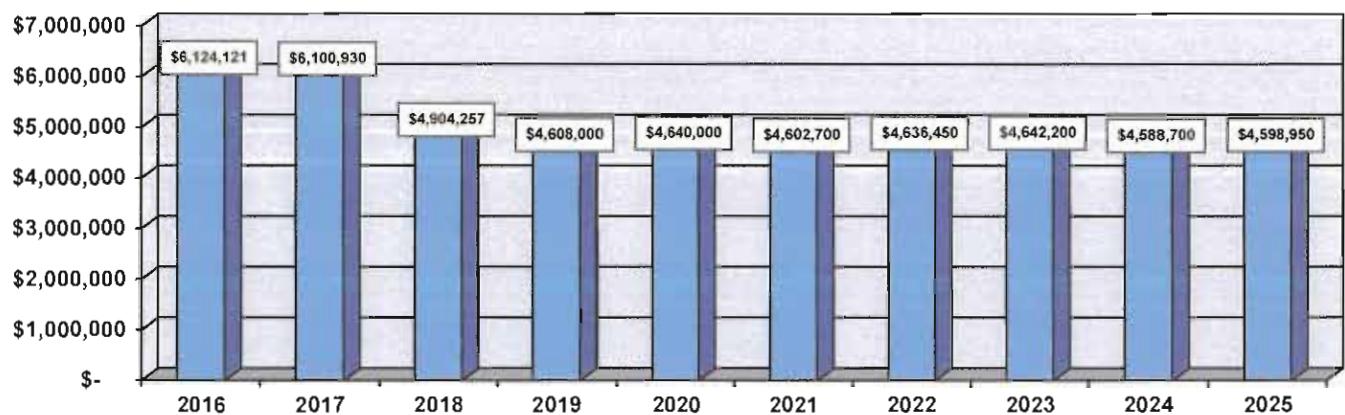
Health & Welfare increase is mostly due to the two percent salary increase to all employees and increases in employees' health insurance rates. This division provides health care for the indigent citizens of the County, support of the child protective services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

Maintenance – Equipment & Structures increase is due to the two percent salary increase to all employees and increases in employees' health insurance rates. This division is responsible for the maintenance and operation of all County facilities and roadways.

## DEBT SERVICE FUND

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

### Debt Service Requirements Next 10 Years



At October 1, 2015, the County has debt issues outstanding of \$40,660,000. Revenues are budgeted at \$5,499,466 for 2015-2016, of which 99.8% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of \$6,136,121 are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2015-2016 fiscal year.

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County's funds are comprised of revenues generated from road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2015-2016 are budgeted at \$6,819,151 and expenditures are budgeted at \$7,615,698. Some items that will benefit the County are: the continued maintenance and operation of the County Clerk's imaging system, installation of an imaging system in the District

Clerk's and District Attorney's office, and implementation of the Texas Supreme Court e-file mandate in all courts. These systems will reduce the paperwork and create efficient ways to review the documents these offices manage. The County Clerk will also be working on a preservation project for records prior to 1990. The Marine Division is classified as a Special Revenue Fund since it is fully funded by the Sabine Nечес Navigation District. The Marine Division provides law enforcement presence on the navigable waterways, terminals, and ship channels of the County. The ASAP program is also classified as a Special Revenue Fund since it is fully funded by Port Arthur Independent School District to provide law enforcement personnel to help the school district with truancy issues. Also, Courthouse security will continue to be a high priority. Finally, the Ben J. Rogers Regional Visitors' Center is fully functioning and the Hotel Occupancy Tax Fund will continue to fund the operations.

## **CAPITAL PROJECTS**

The County maintains an ongoing capital improvement program. General government capital improvements have been funded by a combination of bond proceeds, general fund transfers, and state grants. The main focus of the County's capital improvement program is related to Transportation, General Government Buildings, Quality of Life, and Environmental Infrastructure.

Expenditures of \$5,262,246 are estimated for projects in the 2015-2016 fiscal year. All of the funding for these expenditures has already been transferred to the Capital Project funds and will not require additional funding during the 2015-2016 fiscal year. As other projects are identified, the County could use available fund balance above the minimum fund balance policy to budget transfers in future years in order to minimize debt issuances. The current expenditures will impact the County on several levels including:

*Transportation Infrastructure* – The County has deemed this program a priority to ensure that roadways and bridges are safe and reliable to handle the increased traffic flow in the rural areas. The County has completed funding for capital improvements to bridges as part of a systematic bridge replacement program.

The projects on Labelle Road and Sulphur Plant Road will increase road infrastructure. It will allow more access and wider roadways for the traffic that travels within the County, and open up land for development that was previously inaccessible. The County is partnering with the Texas Department of Transportation (TXDOT) to modify and expand the County's rural roads. By partnering with TXDOT, the County can leverage the local taxpayer's dollars with Federal and State funding to provide a higher grade of roadway.

*General Government Infrastructure* – Several projects are funded in 2015-2016 for the repair, maintenance, and remodel of County buildings. These projects will increase the stability and soundness of the buildings, and assure their continued use in the future.

In the category of General Government, the largest project will be the restoration of the County's Historical Courthouse. The County has developed a seven phase approach to repairing and restoring the County Courthouse. Due to water intrusion, the exterior and the interior of the Courthouse has been severely damaged by water and termites. The County has completed Phases I thru IV of the project by replacing the Courthouse roof, exterior windows, and masonry to its historical equivalent built in the 1930's. Phase V consisting of rehabilitation to the basement and first floor began in fiscal year 2014-2015 and will be completed by March 2016. The County will utilize approximately \$6.5 million to complete this phase over two fiscal years. The County will consider a phased-in approach utilizing available fund balance for completing this restoration project.

*Quality of Life* – Jefferson County has vast resources to draw from in the form of recreational activity for its residents and visitors. One area the County is investing in is recreational fishing along the estuaries of the Gulf of Mexico. The County has a long term project to partner with the Texas Parks and Wildlife Department to develop a portion of land that borders the Keith Lake Fish Pass. This fish pass provides excellent salt water fishing due to significant tidal flow changes through the pass. The County will provide parking and picnic grounds along with a boat launch. Residents and visitors will be able to picnic and fish along the banks of the fish pass on concrete bulk heading and sidewalks.

*Environmental Measures* – The County has been working towards a resolution to re-open Highway 87 from Sea Rim Park to High Island. This twenty-five mile stretch of Highway runs along the Gulf of Mexico and has been closed since the late 1980's. As part of this long term project, the County has funded various environmental studies regarding shoreline erosion, sand source feasibility, and wetlands mitigation. The County is estimating to spend \$418,274 in 2015-2016 to fund these studies. The County is allocating \$1,036,448 from available funds to enhance the marsh growth along the County coastline. The County is incurring engineering and design cost to place a siphon under the Intracoastal Canal in order to provide freshwater to the marsh area currently being inundated with salt water. The County will need Federal or State funding for this project as the total cost to relocate and rebuild this stretch of highway would not be economically feasible for the County.

## ACKNOWLEDGMENTS

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**Acknowledgments** The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2015-2016 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

## BUDGET POLICY & PROCEDURES

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

The County follows the policies below in establishing the budget.

### *Guidelines*

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

### *Interim Financial Reporting*

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

### *Balanced Budget*

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

## *Capital Improvement Policies*

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

## *Debt Management Policies*

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

## *Fund Balance Policies*

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

## *Investment Policies*

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

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

### *Capital Asset Procedures*

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

The County follows the procedures below in establishing the budget.

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

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

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

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

- ⌘ The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The CAFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.
- ⌘ The budget document does not include Enterprise Funds, Internal Service Funds, and Special Revenue Funds that are grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

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## JEFFERSON COUNTY, TEXAS

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### CALENDAR FOR BUDGET PREPARATION

Dates are approximate

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

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

**JUNE 1 – JULY 19** – Compile initial budget requests, and estimate of available resources.

**JULY 20 – JULY 24** – Budget Hearings.

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

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

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

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

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

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

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

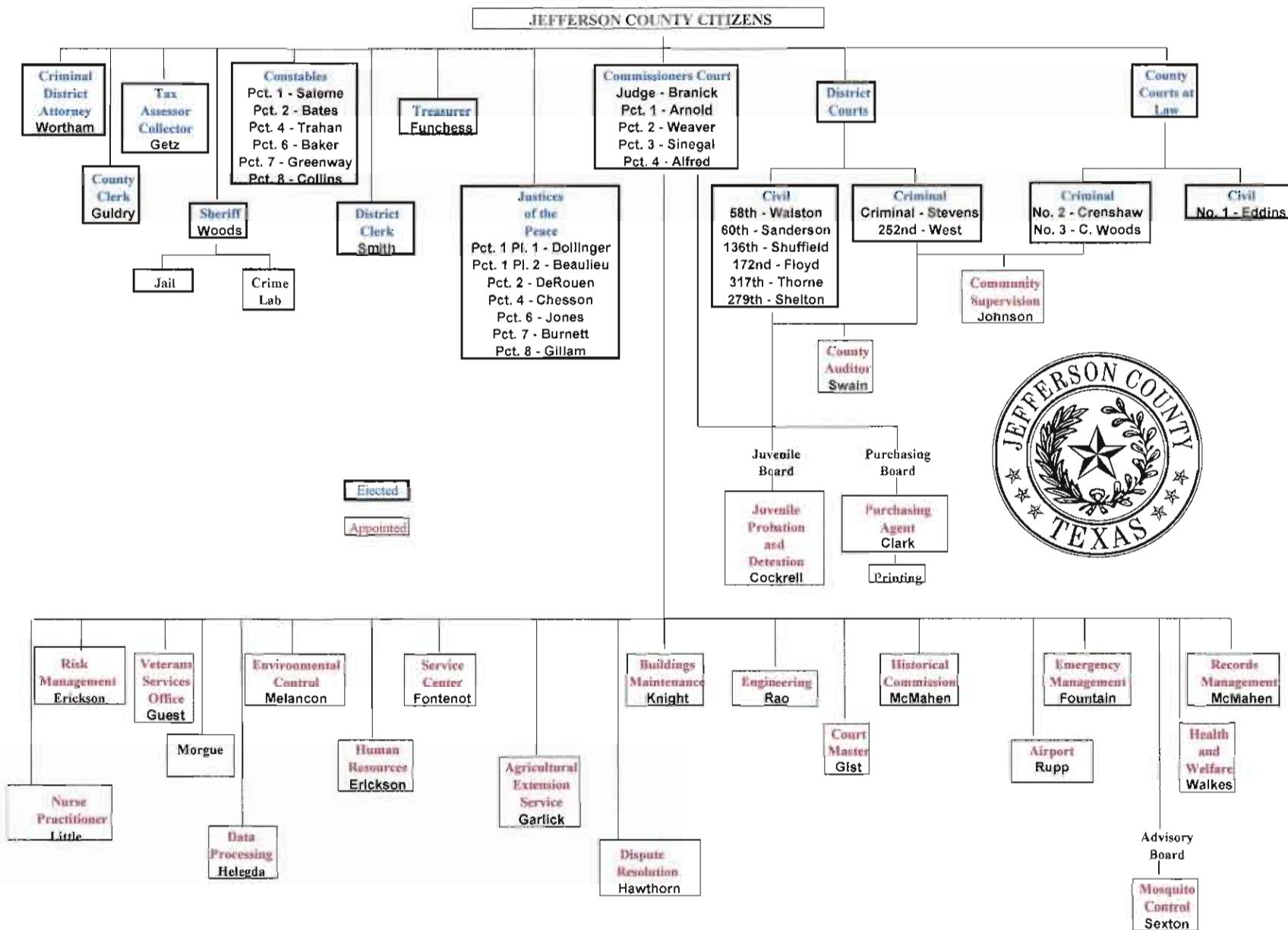
**SEPTEMBER 11** – File budget with County Clerk. (Section 111.037 LGC)

**SEPTEMBER 21** – Adopt tax rate.

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

**SEPTEMBER 28** – Receive & file budget.

**ORGANIZATION CHART OF JEFFERSON COUNTY**  
As of September 30, 2015

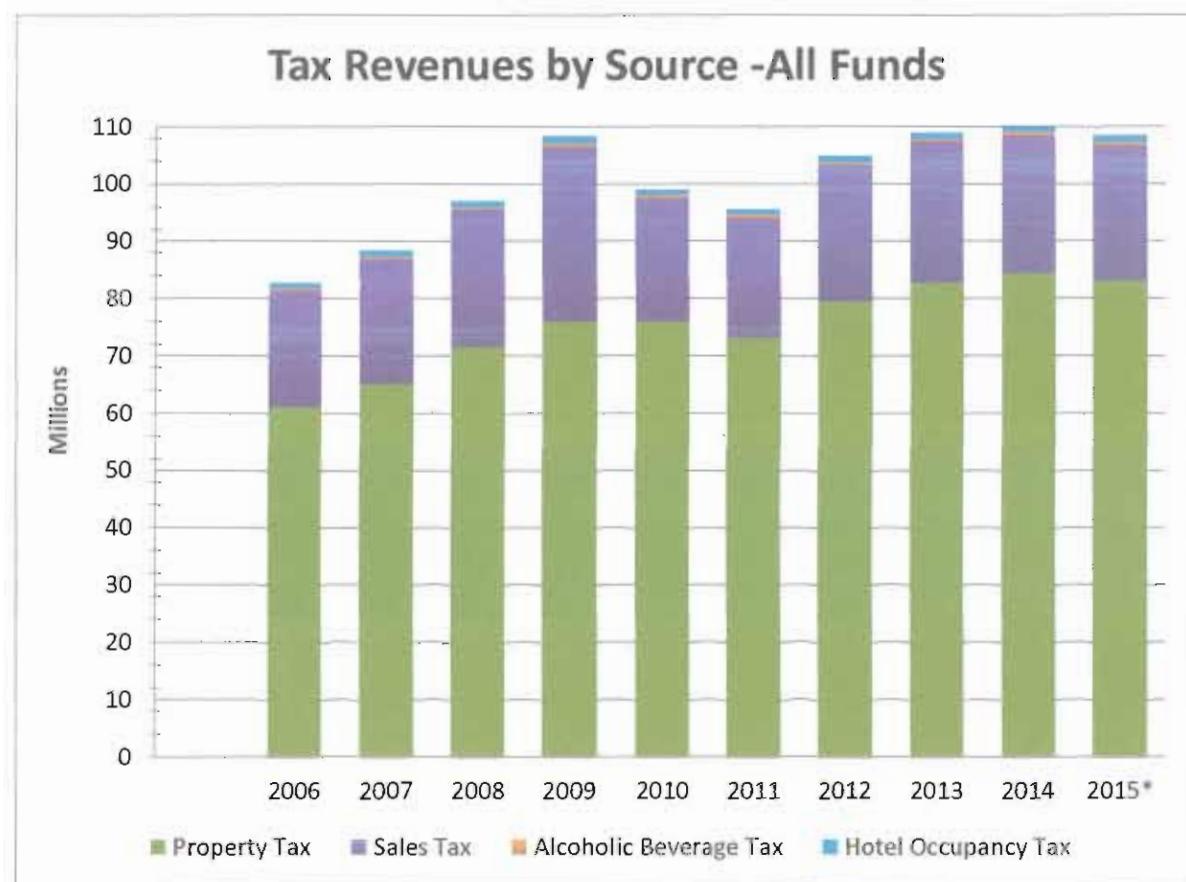


## TAX REVENUES BY SOURCE - ALL FUNDS

### LAST TEN FISCAL YEARS

Fiscal Year	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Hotel Occupancy Tax</u>	<u>Total</u>
2006	\$ 61,103,193	\$ 20,150,358	\$ 494,201	\$ 894,368	\$ 82,642,120
2007	65,071,514	21,654,606	503,134	973,569	88,202,823
2008	71,516,193	23,906,777	506,047	1,011,577	96,940,594
2009	75,912,693	30,410,633	614,474	1,294,063	108,231,863
2010	75,995,020	21,361,596	575,928	893,234	98,825,778
2011	72,959,364	20,961,453	547,605	981,619	95,450,041
2012	79,446,316	23,864,675	484,988	1,064,165	104,860,144
2013	82,593,407	24,695,194	475,162	1,015,651	108,779,414
2014	84,262,722	24,064,857	614,384	1,150,383	110,092,346
2015*	83,018,159	23,500,000	631,126	1,210,000	108,359,285

\* Estimate for current year



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

**LAST TEN FISCAL YEARS**

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
2005	3,335,000	4,057,373	7,392,373	98,764,803	7.48%
2006	3,890,000	4,084,539	7,974,539	135,159,034	5.90%
2007	4,045,000	3,938,978	7,983,978	116,795,960	6.84%
2008	3,510,000	3,794,062	7,304,062	129,426,472	5.64%
2009	3,660,000	3,671,261	7,331,261	149,958,683	4.89%
2010	3,760,000	3,538,141	7,298,141	137,187,243	5.32%
2011	4,942,070	3,530,237	8,472,307	142,843,651	5.93%
2012	4,430,000	2,169,209	6,599,209	143,444,952	4.60%
2013	3,965,000	1,960,536	5,925,536	142,672,765	4.15%
2014	4,280,000	1,837,099	6,117,099	141,963,383	4.31%

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

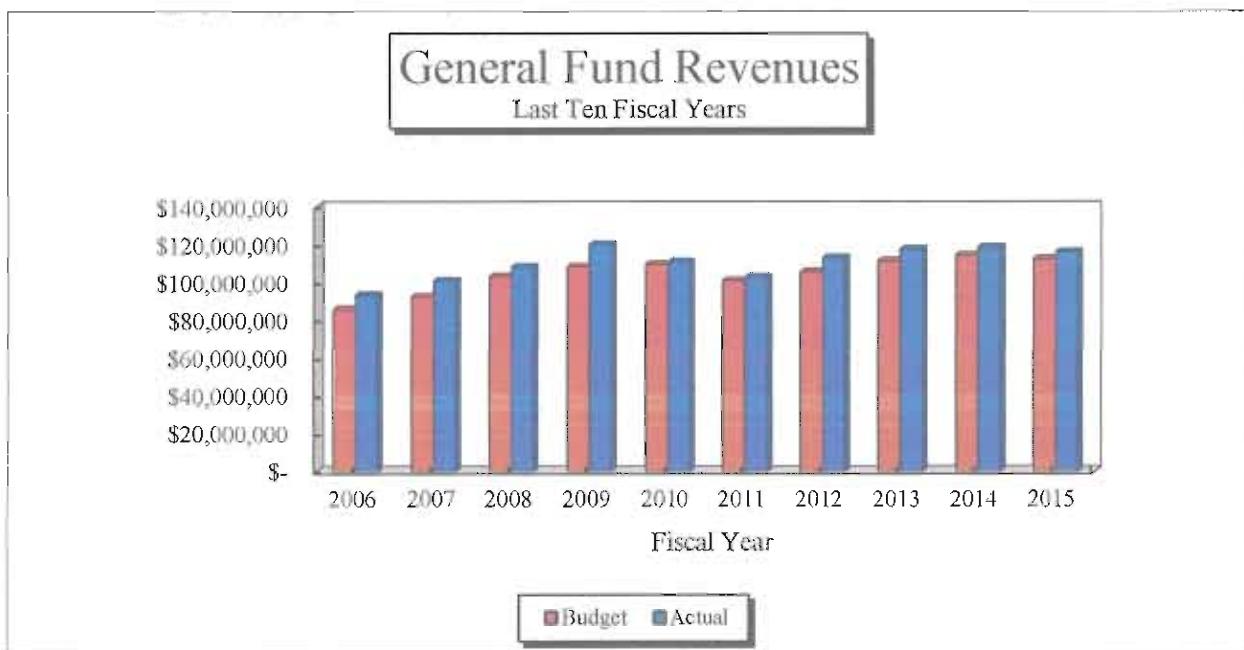
Tax Year	Assessed Value					Assessment Ratio	Estimated Actual Value
	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)		
2005	15,598,910,420	4,601,530,770	10,997,379,650	3,373,285,690	14,370,665,340	100%	18,972,196,110
2006	15,794,009,095	3,180,724,674	12,613,284,421	3,926,963,740	16,540,248,161	100%	19,720,972,835
2007	18,139,037,814	3,824,188,028	14,314,849,786	4,259,356,205	18,574,205,991	100%	22,398,394,019
2008	20,241,889,423	4,416,709,776	15,825,179,647	4,971,316,869	20,796,496,516	100%	25,213,206,292
2009	19,305,377,164	3,053,531,674	16,251,845,490	4,886,199,496	21,138,044,986	100%	24,191,576,660
2010	20,175,815,485	2,904,361,132	17,271,454,353	4,864,011,338	22,135,465,691	100%	25,039,826,823
2011	20,499,976,905	2,819,185,882	17,680,791,023	5,472,265,740	23,153,056,763	100%	25,972,242,645
2012	22,320,153,198	3,198,328,907	19,121,824,291	6,131,164,990	25,252,989,281	100%	28,451,318,188
2013	25,832,370,800	6,667,443,764	19,164,927,036	6,742,185,740	25,907,112,776	100%	32,574,556,540
2014	24,783,401,488	6,385,170,071	18,398,231,417	6,995,371,050	25,393,602,467	100%	31,778,772,538

(a) Exemptions are evenly divided between regular homesteads, homestead property of person 65 years or older, veteran, abatements, charitable organizations, agriculture, and pollution control.

(b) Net of exemptions.

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

<u>Fiscal Year</u>	<u>Adjusted Budget</u>	<u>Actual</u>
2006	\$ 85,757,016	\$ 93,261,431
2007	92,460,602	100,850,387
2008	103,086,871	108,133,630
2009	108,236,908	120,044,224
2010	109,494,972	110,681,187
2011	101,016,860	102,643,405
2012	105,517,925	112,903,367
2013	111,504,653	117,560,491
2014	114,209,840	118,381,543
2015	112,399,235	115,971,673 *

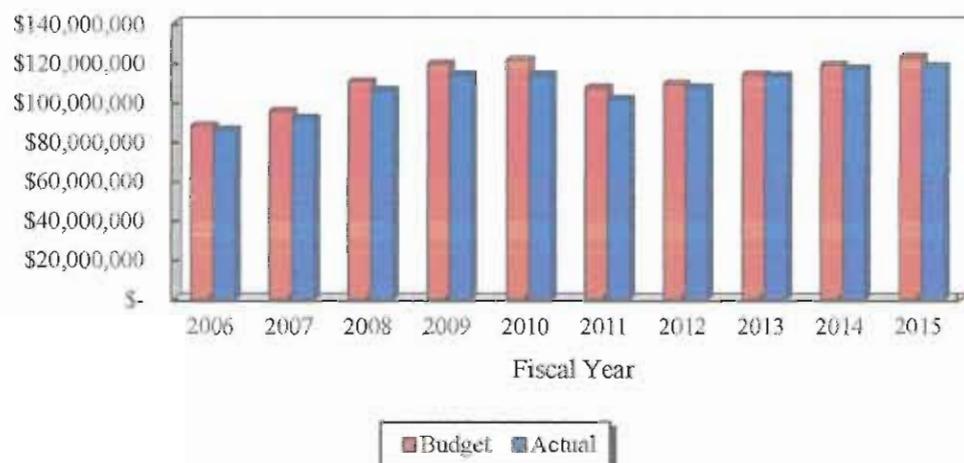


\* Estimate for current year.

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

<u>Fiscal Year</u>	<u>Adjusted Budget</u>	<u>Actual</u>
2006	\$ 87,838,306	\$ 85,849,327
2007	95,229,520	91,476,441
2008	110,247,921	105,605,328
2009	119,037,978	113,606,176
2010	121,214,444	113,561,474
2011	107,016,860	101,375,430
2012	109,000,000	107,067,911
2013	113,800,000	113,163,205
2014	118,522,516	116,658,252
2015	122,481,618	117,758,546 *

**General Fund Expenditures**  
**Last Ten Fiscal Years**



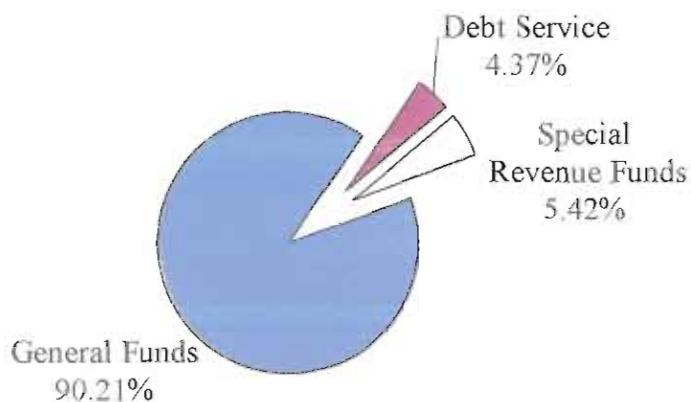
\* Estimate for current year.

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

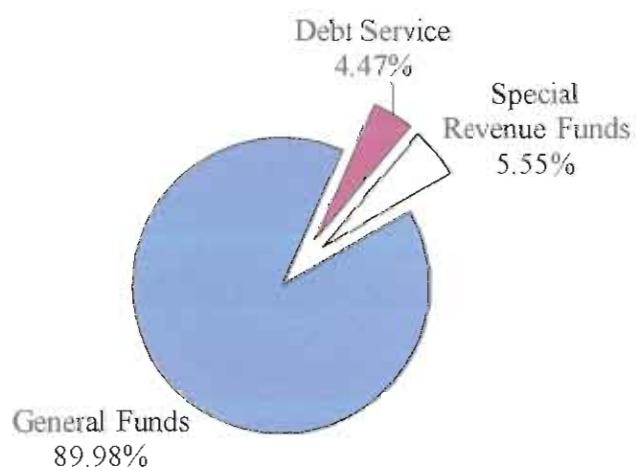
	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<b>REVENUES</b>			
Property Taxes	\$ 84,262,722	\$ 83,018,159	\$ 80,959,960
Sales Taxes	25,829,624	25,341,126	25,025,000
Fees	10,754,931	10,742,251	10,214,546
Licenses	480,386	457,563	414,620
Sales, Rentals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

JEFFERSON COUNTY, TEXAS  
ALL FUNDS SUMMARY

## FY 2016 - Revenues and Other Sources



## FY 2016 - Expenditures and Other Uses





## **GENERAL FUND**

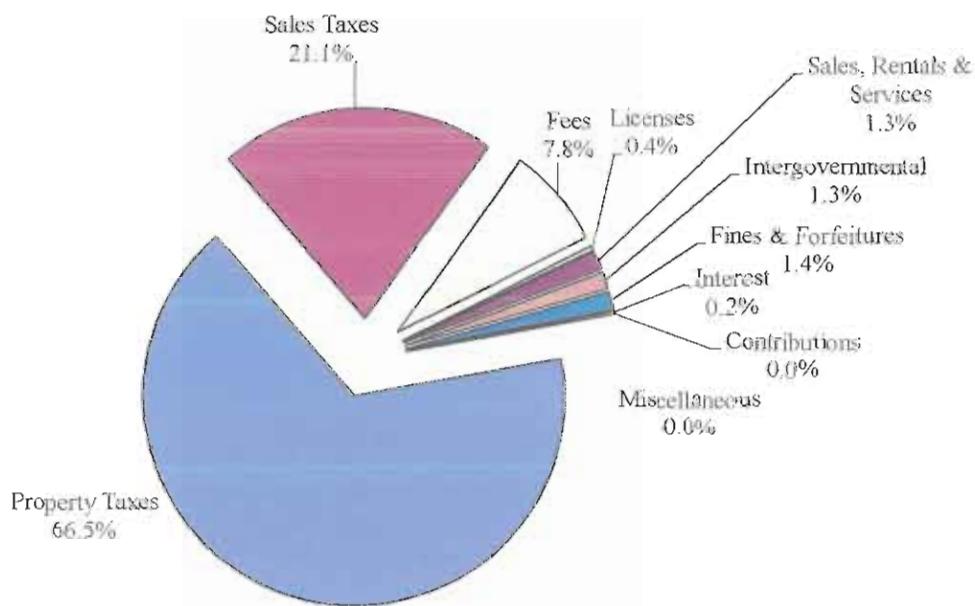
**GENERAL FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

**GENERAL FUND  
SUMMARY OF REVENUES**

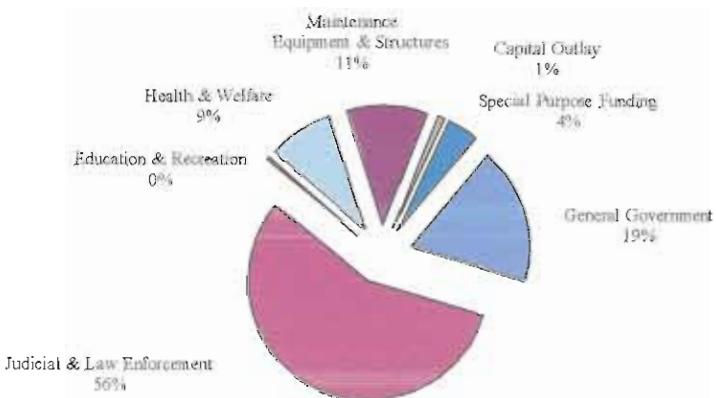
REVENUES	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
Property Taxes	\$ 78,240,335	\$ 76,838,370	\$ 75,469,344
Sales Taxes	24,679,241	24,131,126	23,925,000
Fees	9,184,628	9,308,942	8,805,100
Licenses	480,386	457,563	414,620
Sales, Rentals & Services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

**Approved 2015-2016**

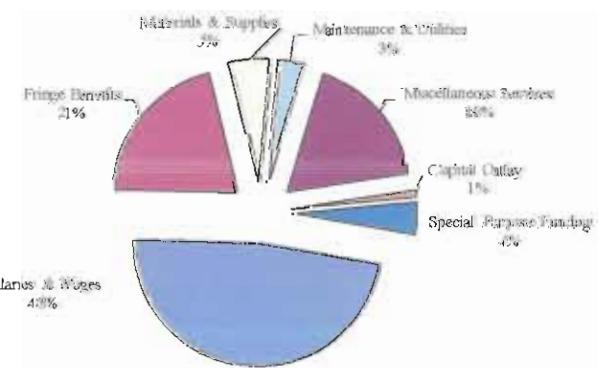


**GENERAL FUND**  
**SUMMARY OF EXPENDITURES**

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



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



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

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

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

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

## **GENERAL GOVERNMENT**

---

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

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

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

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

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

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

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

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

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

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

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

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

**Voters Registration Department** – provides accounting for expenditures associated with the Tax Assessor Collector's responsibility to issue voter registration applications and certificates; and to compile election poll lists.

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

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

**GENERAL GOVERNMENT  
DEPARTMENT SUMMARY**

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

<b>APPROPRIATIONS CATEGORY</b>	<u>APPROVED 2015-2016</u>	Materials & Supplies 1%	Maintenance & Utilities 1%
Salaries & Wages	\$ 9,315,143		
Fringe Benefits	4,623,045		
Materials & Supplies	275,235		
Maintenance & Utilities	277,231		
Miscellaneous Services	8,401,065		
<b>Total</b>	<b>\$ 22,891,719</b>		

A pie chart illustrating the distribution of Appropriations by Category. The categories and their percentages are: Salaries & Wages (41%), Fringe Benefits (20%), Miscellaneous Services (37%), and Materials & Supplies (1%).

	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Un-Classified or Contract	Other	TOTAL
Tax Assessor-Collector	1	54	-	-	-	-	-	55
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	15	-	-	-	-	-	15
County Clerk	1	30	-	-	-	-	-	31
County Judge	1	6	-	-	-	-	1	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	3	-	-	-	-	-	4
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	19	-	-	-	-	-	19
Voters Registration Department	-	1	-	-	-	-	-	1
Elections Department	-	4	-	1	-	-	-	5
Veterans Services	-	2	-	-	2	-	-	4
<b>Total</b>	<b>8</b>	<b>147</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>160</b>	

**GENERAL GOVERNMENT**  
**DIVISION SUMMARY**

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

**GENERAL GOVERNMENT**  
**DIVISION SUMMARY**

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

**GENERAL GOVERNMENT**  
**DIVISION SUMMARY**

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

## **JUDICIAL & LAW ENFORCEMENT**

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

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

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

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

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

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

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

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

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

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

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

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

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

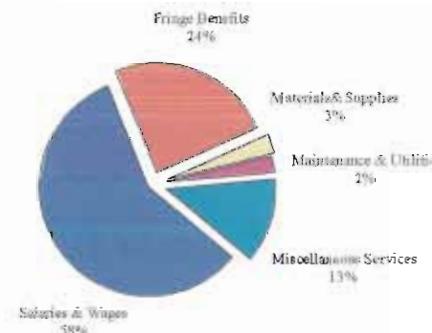
**County Morgue** – responsible for costs of laboratory and pathological services (autopsies) in Jefferson County.

**JUDICIAL & LAW ENFORCEMENT  
DEPARTMENT SUMMARY**

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

**APPROPRIATIONS CATEGORY**

	<u>APPROVED</u> <u>2015-2016</u>
Salaries & Wages	\$ 40,184,989
Fringe Benefits	16,973,573
Materials & Supplies	1,969,232
Maintenance & Utilities	1,663,625
Miscellaneous Services	<u>8,731,266</u>
Total	<u>\$ 69,522,685</u>



**PERSONNEL SUMMARY**

	Elected Official	Clerical & Fiscal	Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	<u>TOTAL</u>
District Attorney	1	24	-	-	-	-	-	35	60
District Clerk	1	26	-	-	-	-	-	-	27
District Courts	8	18	-	-	-	-	-	11	37
Jury	-	1	-	-	-	-	-	1	2
Justice of the Peace	7	21	-	-	-	-	-	-	28
County Courts at Law	3	9	-	-	-	-	-	3	15
Court Master	-	3	-	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	-	3	-	3
Juvenile Alternative School	-	-	-	-	-	-	-	4	4
Sheriff	1	19	14	-	-	-	-	97	131
Crime Laboratory	-	-	11	-	-	-	-	-	11
Jail	-	14	2	8	1	-	-	238	263
Juvenile Probation	-	3	-	-	-	-	15	-	18
Juvenile Detention Home	-	-	19	-	-	-	1	-	20
Constables	6	8	-	-	-	-	-	14	28
County Morgue	-	-	-	-	-	-	-	-	-
Total	<u>27</u>	<u>146</u>	<u>46</u>	<u>8</u>	<u>1</u>	<u>19</u>	<u>404</u>	<u>651</u>	

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

**JUDICIAL & LAW ENFORCEMENT**  
**DIVISION SUMMARY**

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

## EDUCATION & RECREATION

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

**Agricultural Extension Service** – County shares cost with Texas A&M University System to provide expert advice, assistance and training for a wide range of subjects under the 4 areas of family and consumer sciences, urban development, agriculture and natural resources, and 4-H and youth. Some of the subjects are horticulture, nutrition, health and wellness, agriculture awareness, pesticide management, parenting, money management, tourism, sustainable agriculture, youth development, waste management, preservation of nature, and water quality.

**EDUCATION & RECREATION**  
**DEPARTMENT SUMMARY**

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

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

Salaries & Wages 73%  
Fringe Benefits 20%  
Materials & Supplies 2%  
Maintenance & Utility 0%  
Miscellaneous Services 5%

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

**EDUCATION & RECREATION**  
**DIVISION SUMMARY**

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

## HEALTH & WELFARE

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

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

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

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

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

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

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

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

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

**HEALTH & WELFARE**  
**DEPARTMENT SUMMARY**

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

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

A pie chart illustrating the distribution of appropriated funds across five categories. The largest share, 41%, is allocated to Miscellaneous Services. Salaries & Wages account for 29% of the total. Fringe Benefits, Materials & Supplies, and Maintenance & Utilities each represent 13%, 10%, and 1% respectively.

Category	Percentage
Salaries & Wages	29%
Miscellaneous Services	41%
Fringe Benefits	13%
Materials & Supplies	10%
Maintenance & Utilities	1%

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

**HEALTH & WELFARE**  
**DIVISION SUMMARY**

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

**HEALTH & WELFARE**  
**DIVISION SUMMARY**

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

## MAINTENANCE – EQUIPMENT & STRUCTURES

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

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

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

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

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

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

**MAINTENANCE - EQUIPMENT & STRUCTURES**  
**DEPARTMENT SUMMARY**

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

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

A pie chart illustrating the distribution of Appropriations Category by category. The categories and their percentages are: Salaries & Wages (43%), Fringe Benefits (20%), Materials & Supplies (18%), Maintenance & Utilities (15%), and Miscellaneous Services (4%).

	<b>PERSONNEL SUMMARY</b>							
	Clerical	Administrative		Law	Labor, Trades	Nursing &	Human &	Other
Elected Official	& Fiscal	Enforcement	& Maintenance	Public Health	Social Services	Un-Classified or Contract	TOTAL	
Courthouse & Annexes	-	2	-	13	-	-	-	15
Port Arthur Buildings	-	1	-	7	-	-	-	8
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	1	-	12	-	-	-	14
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	13	-	-	-	15
Road & Bridge Pct. #4	1	2	-	14	-	-	1	18
Engineering	-	2	-	8	-	-	-	10
Parks & Recreation	-	-	-	-	-	-	-	-
Service Center	-	-	-	4	-	-	-	4
<b>Total</b>	<b>4</b>	<b>10</b>	<b>-</b>	<b>86</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>101</b>

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

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

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

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

## **CAPITAL OUTLAY**

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

**CAPITAL OUTLAY**  
**DEPARTMENT SUMMARY**

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

**CAPITAL OUTLAY**  
**DIVISION SUMMARY**

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**County Auditor**

120-1013-415-60-02	3 - DESKTOP COMPUTERS	\$ 4,500
		\$ 4,500

**County Clerk**

120-1014-415-60-01	RESTORATION OF PLATS - PHASE THREE	50,000
		50,000

**Management Information Systems**

120-1025-415-60-02	R630 SERVER - 2 REPLACE	33,000
120-J025-415-60-02	STORAGE SERVER 2012 - NETDMS & JCDMS - REPLACE	37,500
120-1025-415-60-02	R320 SERVERS - 2 REPLACE OLD DOMAIN SERVERS	10,000
120-1025-415-60-02	TRIPP 8 PORT KVM CONSOLE 19" - NEW	1,120
120-1025-415-60-02	ALCATEL 10GB SWITCHES - REPLACE 1GB WITH 10 GB - 13	69,061
120-J025-415-60-02	SAN SUPPORT/MAINTENANCE - RENEWAL	2,800
120-1025-415-60-02	LAPTOP - HIGHEND	2,245
120-1025-415-60-02	4 - COMPUTERS	6,000
120-1025-415-60-02	WIRELESS ACCESS POINTS	2,000
120-1025-415-60-53	MICRO FOCUS - RUMBA SITE LICENSE RENEWAL - AS400	1,500
120-1025-415-60-53	HAWKEYE-PATHFINDER - PROGRAMMING TOOL FOR AS400 - RENEW	650
120-1025-415-60-53	NORTON ANTIVIRUS - UPDATES FOR 1000 USERS - RENEW	18,000
120-1025-415-60-53	LINOMA GO ANYWHERE MAINTENANCE - FTP TRANSFER SOFTWARE	1,200
120-1025-415-60-53	PREMIUM IMAIL ANTI-VIRUS - RENEW	2,500
120-1025-415-60-53	WATCHGUARD XTM1050 FIREWALL SW SUITE - RENEWAL	9,500
120-1025-415-60-53	WINDOWS SERVER 2012 DATA CENTER - RENEW	1,600
120-1025-415-60-53	VMWARE VSOPHERE ENTERPRISE LICENSES - 4 - RENEW	6,750
120-1025-415-60-53	VMWARE VCENTER ENTERPRISE LICENSES - RENEW	1,400
120-1025-415-60-53	SITE IMPROVE WEB SITE DEVELOPMENT - NEW	2,900
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE - 2	3,840
120-1025-415-60-53	PRE ZIP ADDRESS VERIFICATION - RENEW	2,500
120-1025-415-60-53	BACKUP-FEXEC SUPPORT/UPDATES - BACKING UP NEW SERVERS	625
120-1025-415-60-53	BACKUP-EXEC SUPPORT/UPDATES - RENEW	1,600
120-1025-415-60-53	BACKUP-EXEC SUPPORT/UPDATES - TELEPHONE - RENEW	400
120-1025-415-60-53	SOLARWINDS SUPPORT/UPDATES - LAN & WAN - RENEW	800
120-1025-415-60-53	PITNEY-BOW ADDRESS VERIFICATION - JURY - RENEW	2,500
120-1025-415-60-53	RATIONAL DEVELOP FOR WEBSHHERE - RENEW	650
120-1025-415-60-53	MS VISUAL STUDIO - RENEW	1,400
120-1025-415-60-53	PASSPORT ADVANTAGE - RENEW	625
120-1025-415-60-53	PEER NET TIFF IMAGE PRINTER SOFTWARE - SERVER RENEW	850
120-1025-415-60-53	MS WINDOWS SERVER 2012 UPDATES - ADD LICENSE - NEW	4,460
120-1025-415-60-53	WINDOWS 7 UPGRADE SOFTWARE - UPGRADE WINDOWS XP OS TO WINDOWS 47 - NEW	12,100
		242,076

**Veterans Service**

120-8096-419-60-02	5 - COMPUTERS	7,500
		7,500

**District Attorney**

120-2030-412-60-02	14 - COMPUTERS	21,000
		21,000

**District Clerk**

120-2031-412-60-02	I-JURY - IVR SYSTEM	29,000
		29,000

**Criminal District Court**

120-2032-412-6002	6 - COMPUTERS	9,000
120-2032-412-6002	J - COMPUTER WITHOUT MONITOR	1,250
		10,250

**Sheriff's Office**

120-3059-421-60-02	3 - COMPUTERS	4,500
120-3059-421-60-02	COMPUTER AIDED DISPATCH SYSTEM - ADD ON TO BPD SYSTEM	57,420
120-3059-421-60-07	2 - POLICE PACKAGE UNITS - TAHOE	69,250
120-3059-421-60-07	2 - POLICE PACKAGE UNMARK UNITS - TRUCKS	59,500
120-3059-421-60-07	1 - POLICE PACKAGE UNMARK UNITS - EXPEDITION	29,500
120-3059-421-60-18	AVIATION - PASSENGER CAMERA VIDEO	5,650
		225,820

**CAPITAL OUTLAY**  
**DIVISION SUMMARY**

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**Crime Laboratory**

120-3060-421-60-02	1 - COMPUTER - OPERATE A GC-MS - REPLACEMENT	1,600
120-3060-421-60-22	2 - LABORATORY REFRIGERATOR - REPLACEMENT	12,800
120-3060-421-60-22	1 - BIOLOGICAL SAFETY CABINET	11,000
		25,400

**Jail**

120-3062-423-60-07	1 - SUPER DUTY VAN	33,000
120-3062-423-60-13	2 - AIR HANDLER UNITS	79,893
		112,893

**Constable Pct 1**

120-3065-425-60-02	3 - PANASONIC TOUGHBOOK LAPTOPS INCLUDING SOFTWARE	5,400
120-3065-425-60-02	1 - FORD EXPLORER POLICE PACKAGE VEHICLE WITH EQUIPMENT	31,000
		36,400

**Constable Pct 2**

120-3066-425-60-02	5 - COMPUTERS	7,500
		7,500

**Constable Pct 4**

120-3068-425-60-02	3 - COMPUTERS	4,500
		4,500

**Constable Pct. 6**

120-3070-425-60-07	1 - POLICE PACKAGE EXPEDITION WITH EQUIPMENT	30,349
		30,349

**Constable Pct. 8**

120-3072-425-60-02	2 - COMPUTERS	3,000
120-3072-425-60-02	3 - PANASONIC TOUGHBOOK LAPTOPS INCLUDING SOFTWARE	5,400
120-3072-425-60-07	1 - POLICE PACKAGE TAHOE WITH EQUIPMENT	35,000
		43,400

**Agriculture Extension Services**

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

**Health & Welfare II**

120-5075-441-60-02	1 - COMPUTER	1,500
		1,500

**Mosquito Control**

124-5081-448-60-42	1 - 1/2 TON PICKUP WITH DUEL DRIVE CONVERSION	26,000
		26,000

**Road & Bridge Pct. #2**

112-0209-431-60-02	2 - COMPUTERS	3,000
112-0209-431-60-11	TRUCK - REPLACE B-8	23,783
112-0209-431-60-11	SUPER CAB TRUCK W/ 1,000 LB LIFT GATE - REPLACE B-4	26,428
112-0209-431-60-11	F450 SUPER DUTY DIESEL PATCH TRUCK	51,739
		104,950

**Road & Bridge Pct. #3**

113-0308-431-60-14	1 - ELECTRIC GATE	10,000
113-0309-431-60-11	1 - CREW CAB TRUCK	26,107
		36,107

**Road & Bridge Pct. #4**

114-0409-431-60-11	1 - BRUSH: PLY/STEEL TUBE, WATER SPRAY DOWN SYSTEM (BROOM) TO REPLACE E-2	60,100
		60,100

**Engineering**

115-0501-431-60-02	1 - COMPUTER SERVER	6,000
115-0501-431-60-07	2 - TRUCKS	47,000
		53,000

**Parks & Recreation**

116-0608-452-60-42	1 - ZERO TURN MOVER - GAS 60"	10,900
		10,900

## CAPITAL OUTLAY DIVISION SUMMARY

Total Capital Outlay \$ 1,144,945

## **SPECIAL PURPOSE FUNDING**

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

**SPECIAL PURPOSE FUNDING**  
**DEPARTMENT SUMMARY**

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

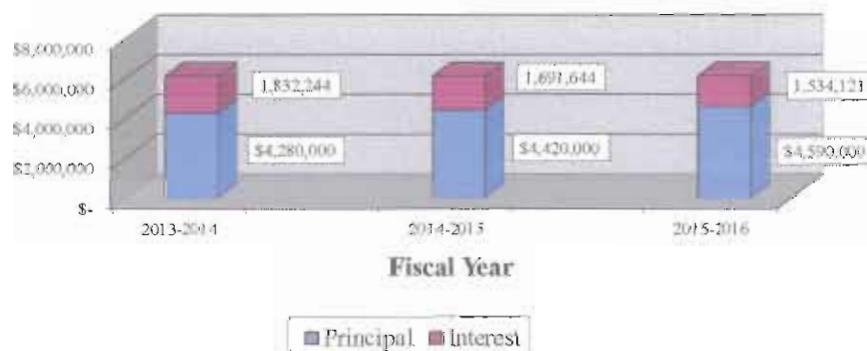


## **DEBT SERVICE**

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

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

## Principal & Interest Payments



**DEBT SERVICE FUND**  
**SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS**

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<b><u>FISCAL YEAR</u></b>	<b><u>PRINCIPAL</u></b>	<b><u>INTEREST</u></b>	<b><u>TOTAL</u></b>
2016	\$ 4,590,000	\$ 1,534,121	\$ 6,124,121
2017	4,690,000	1,410,930	6,100,930
2018	3,640,000	1,264,257	4,904,257
2019	3,450,000	1,158,000	4,608,000
2020	3,620,000	1,020,000	4,640,000
2021	3,745,000	857,700	4,602,700
2022	3,965,000	670,450	4,635,450
2023	4,170,000	472,200	4,642,200
2024	4,325,000	263,700	4,588,700
2025	<u>4,465,000</u>	<u>133,950</u>	<u>4,598,950</u>
	<u>\$ 40,660,000</u>	<u>\$ 8,785,308</u>	<u>\$ 49,445,308</u>

**DEBT SERVICE FUND**  
**SUMMARY OF TOTAL INDEBTEDNESS**

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2015
2011 Refunding - General Obligation	2017	\$ 5,550,000	\$ 3,285,000	\$ 2,265,000
2012 Refunding - General Obligation	2025	47,305,000	9,715,000	37,590,000
2013 Refunding - General Obligation	2018	1,340,000	535,000	805,000
Total				<u>\$ 40,660,000</u>

**COMPUTATION OF LEGAL DEBT MARGIN**

Assessed Value of Real Property	<u>\$18,963,155,990</u>
Assessed Value of All Taxable Property	<u>\$24,905,432,113</u>

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

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

Debt Limit, 25% of Real Property Assessed Value	\$ 4,740,788,998
Amount of Debt Applicable to Constitutional Debt Limit:	
Total Bonded Applicable Debt	\$ 40,660,000
Less Amount Available in Debt Service Fund	<u>1,062,910</u> <u>39,597,090</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION	<u>\$ 4,701,191,908</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 \$1,245,271,606 compared to applicable bonds outstanding at October 1, 2015 of \$40,660,000.

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

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ISSUE	BALANCE OUTSTANDING			BALANCE OUTSTANDING		
	10/1/2015	PRINCIPAL	INTEREST	FEES	TOTAL	10/1/2016
2011 Refunding - General Obligation	\$ 2,265,000	\$ 1,115,000	\$ 67,950	\$ 4,000	\$ 1,186,950	\$ 1,150,000
2012 Refunding - General Obligation	37,590,000	3,210,000	1,454,000	4,000	4,668,000	34,380,000
2013 Refunding - General Obligation	805,000	265,000	12,171	4,000	281,171	540,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 40,660,000	\$ 4,590,000	\$ 1,534,121	\$ 12,000	\$ 6,136,121	\$ 36,070,000

## **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<u>D.A. Forfeiture</u>			
Salaries & Wages	\$ 56,475	\$ 50,000	\$ 150,000
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	6,139	19,925	35,000
Miscellaneous Services	1,909	2,000	35,000
Total	<u><u>\$ 64,523</u></u>	<u><u>\$ 71,925</u></u>	<u><u>\$ 220,000</u></u>
<u>Sheriff's Forfeiture</u>			
Salaries & Wages	\$ 592	\$ 744	\$ 10,200
Fringe Benefits	153	192	2,577
Materials & Supplies	42,234	11,500	25,000
Maintenance & Utilities	55,157	102,605	135,000
Miscellaneous Services	66,313	64,976	10,000
Total	<u><u>\$ 164,449</u></u>	<u><u>\$ 180,017</u></u>	<u><u>\$ 182,777</u></u>
<u>D.A.'s Hot Check</u>			
Salaries & Wages	\$ 11,373	\$ 4,428	\$ 30,000
Fringe Benefits	-	-	-
Materials & Supplies	2,424	1,000	2,000
Maintenance & Utilities	303	437	1,000
Miscellaneous Services	1,565	1,000	4,000
Total	<u><u>\$ 15,665</u></u>	<u><u>\$ 6,865</u></u>	<u><u>\$ 37,000</u></u>
<u>Guardianship Fee</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	8,403	10,000	20,000
Total	<u><u>\$ 8,403</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ 20,000</u></u>
<u>Juvenile Delinquency Prevention</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	5,000
Total	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,000</u></u>
<u>County &amp; District Court Technology Fund</u>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	209	2,500	2,400
Total	<u><u>\$ 209</u></u>	<u><u>\$ 2,500</u></u>	<u><u>\$ 2,400</u></u>

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

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

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

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
<b><u>Law Library</u></b>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	- -	- -	- -
Materials & Supplies	- -	- -	- -
Maintenance & Utilities	- -	- -	- -
Miscellaneous Services	1,800	1,800	1,800
Total	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
<b><u>Hotel Occupancy Tax</u></b>			
Salaries & Wages	\$ 242,722	\$ 240,708	\$ 284,077
Fringe Benefits	103,562	115,308	130,467
Materials & Supplies	13,958	9,840	17,248
Maintenance & Utilities	34,530	31,978	38,500
Miscellaneous Services	479,788	411,134	382,345
Total	<u>\$ 874,560</u>	<u>\$ 808,968</u>	<u>\$ 852,637</u>

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

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

**CAPITAL OUTLAY**  
**DEPARTMENT SUMMARY**

<u>DEPARTMENTS</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>ESTIMATED</u> <u>2014-2015</u>	<u>APPROVED</u> <u>2015-2016</u>
County Clerk - Records Management	\$ 35,677	\$ 18,427	\$ 12,000
County Clerk - Records Archive	-	-	-
County Records Management	74,431	75,000	65,200
Tax Office Auto Dealer	33,411	-	70,000
Breath Alcohol Testing	-	1,705	-
Security Fee	6,184	15,000	20,000
Bail Bond Board	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	43,084	-	25,000
D.A.R.E. Contributions	-	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Education	-	-	-
Constable Pct 1 - Education	-	-	-
Constable Pct 2 - Education	-	-	-
Constable Pct 4 - Education	-	-	-
Constable Pct 6 - Education	-	-	-
Constable Pct 7 - Education	-	-	-
Constable Pct 8 - Education	-	-	-
J.P. Courtroom Technology Fee	10,473	20,000	40,000
District Clerk - Records Management	586	-	-
Justice Court Building Security	-	-	50,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	18,135	22,500	80,000
Sheriff's Forfeiture	147,615	172,318	-
D.A.'s Hot Check	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	4,579	1,200	10,000
District Court Records Technology Fund	-	-	61,318
Marine Division	41,720	49,416	-
ASAP - Constable Pct 8	26,013	-	98,000
Sheriff - Spindletop Grant	34,339	35,883	2,000
Sheriff - Spindletop Mental	-	29,161	1,000
Law Library	154,226	60,000	55,000
Hotel Occupancy Tax	-	173,575	425,700
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	50,000
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
 Total Capital Outlay	 \$ 630,473	 \$ 674,185	 \$ 1,065,218

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

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

## **CAPITAL PROJECTS**

## CAPITAL PROJECTS

2015-2016

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

# CAPITAL PROJECTS

## 2015-2016

### Courthouse Restoration

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

**Shoreline Protection -** The next four projects emphasize the County's commitment to Shoreline Protection for the County's natural resources. The County's shorelines are an important component to the natural resources that citizens and visitors of the County enjoy. The protection of freshwater marshes from saltwater intrusion is necessary for the marshes continued viability.

### Shoreline Protection Pleasure Island

The Pleasure Island shoreline has suffered significant erosion as the result of shipping traffic along the inter-coastal canal. The storm surge from Hurricane Ike accelerated that erosion. This project consists of funding for the construction of bulkheads on Pleasure Island. This project is a carry-over from prior budgets with \$250,000 available in funding.

### Sabine to Galveston Six County Coalition

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

### Sabine to Galveston Shoreline Protection

Project consists of continued funding for the Sabine Pass to Galveston Shoreline Protection Feasibility Study. The County has partnered with Galveston and the Corps of Engineers, to study what steps are necessary to slow down erosion along the upper Texas Gulf Coast. The available funding for this project is \$84,655 which comes from prior year transfers from the General Fund. This project is being put on hold until the effect of the storm surge from Hurricane Ike can be factored into the erosion models.

## **Beach Erosion and Dune Restoration**

This project consists of engineering services to analyze the damages to the shoreline and dunes as a result of the storm surge from Hurricane Ike. Engineers will provide detailed analysis to aid the County in securing funding for large scale dune restoration from Sabine Pass to High Island. This project has carry-over funding in the amount of \$48,244 to complete this analysis.

## **Labelle Road**

The County has been acquiring right of way along Labelle Road from State Highway 124 to FM 365. This right of way acquisition is necessary for the widening and realignment of Labelle Road as it intersects with State Highway 124. The County will partner with Texas Department of Transportation to fund the reconstruction of this roadway. Funding of \$1,380,833 is allocated to complete this project.

## **Sulphur Plant Road**

This project consists of rehabilitation of Sulphur Plant road located in Precinct 4. Funds in the amount of \$74,555 which were transferred from Road and Bridge Precinct # 4 in prior years are available to complete this project.

## **Storm Water Permitting**

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

## **Security Measures-Mid County/Port Arthur**

This project is for enhanced security measures at the Mid County and Port Arthur offices as part of the County's commitment to provide a safer work environment. Funding of \$40,000 from prior year transfer from the General Fund is available for 2015-2016.

## **Ford Park 2014/2015**

This project is will provide funding for repairs to seating and lighting in the Arena/Exhibit Hall and safety netting for the ball fields. All of the funding for these expenditures has already been transferred from the General Fund and will not

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

### **Ford Park Parking Lot**

This project is estimated to create 550 additional parking spaces at Ford Park. All of the funding for these expenditures has already been transferred from the General Fund and will not require any additional funding for the 2015-2016 fiscal year. Funding in the amount of \$200,000 is available for 2015-2016.

### **Siphon Project**

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

### **Voting System Annual Payment**

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

### **Juvenile Roof Replacement**

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

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

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

### **Subcourthouse Bathroom/Foundation Repair**

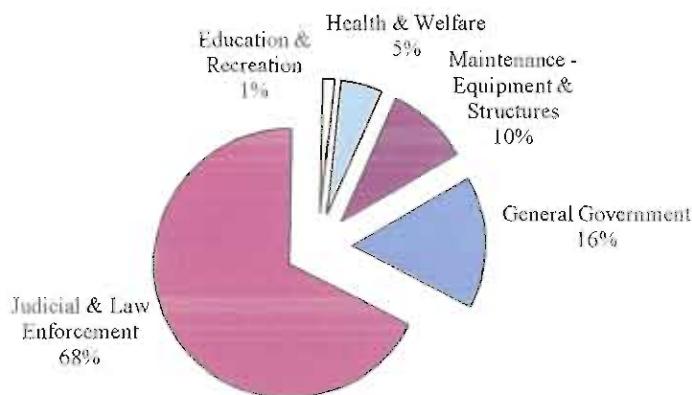
Project consists of repairs to Port Arthur Subcourthouse foundation along with bathroom repairs that will be required after the foundation is leveled. Funding in the amount of \$30,000 is available for 2015-2016.

## **MISCELLANEOUS**

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

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

## FY 2015-2016 Personnel



## PERSONNEL SCHEDULES

## COMPENSATION PLAN

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

Classified (CCG) (continued)		
Grade	Minimum	Maximum
91	96,391	144,586
92	98,800	148,203
93	101,273	151,907
94	103,802	155,704
Other Un-Classified (OTH)		
Grade	Minimum	Maximum
1	10,000	175,000
Elected Official (ELE)		
Grade	Minimum	Maximum
1	9,000	175,000
Constable's Contract per Hour (CON)		
Step	Minimum	Maximum
1	24,1590	24,1590
2	25,5385	25,5385
3	26,6348	26,6348
4	27,7308	27,7308
5	28,7121	28,7121
6	29,7021	29,7021
7	30,5858	30,5858
8	31,4878	31,4878
10	37,2425	37,2425
Law Enforcement Contract per Hour (CLE)		
Step	Minimum	Maximum
1	23,1614	23,1614
2	25,7142	25,7142
3	26,8198	26,8198
4	27,9251	27,9251
5	28,9045	28,9045
6	29,9022	29,9022
7	30,8013	30,8013
8	31,2595	31,2595
45	32,7247	32,7247
46	34,3242	34,3242
47	38,6204	38,6204
48	42,3685	42,3685
65	33,3792	33,3792
66	35,0107	35,0107
Detention Contract per Hour (CL2)		
Step	Minimum	Maximum
1	16.9606	16.9606
2	19.3528	19.3528
3	20.6772	20.6772
4	21.6870	21.6870
5	23.2100	23.2100
6	23.6819	23.6819
7	24.3937	24.3937
8	24.7580	24.7580
45	30.1383	30.1383
46	31.6115	31.6115
47	35.5680	35.5680
48	39.0200	39.0200
65	30.7411	30.7411
66	32.2437	32.2437

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

<b>Elected Official</b>	<b>Grade</b>	<b>FTE</b>	
		ELE	I
<b>Clerical, Administrative &amp; Fiscal</b>			
OFFICE ASSISTANT	CCG	34	2
RECEPTIONIST/CLERK	CCG	34	8
OFFICE SPECIALIST	CCG	38	24
SENIOR OFFICE SPECIALIST	CCG	43	16
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	6
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	6
DEPUTY COUNTY CLERK	CCG	40	15
SENIOR DEPUTY COUNTY CLERK	CCG	43	10
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	2
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	13
SENIOR SECRETARY	CCG	45	13
ADMINISTRATIVE SECRETARY	CCG	50	15
ACCOUNT CLERK	CCG	40	44
SENIOR ACCOUNT CLERK	CCG	43	8
ACCOUNTING TECHNICIAN	CCG	53	6
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	21
ASSOCIATE COURT ADMINISTRATOR	CCG	53	11
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
DEPUTY DISTRICT CLERK	CCG	40	15
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	3
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	2
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
CONTRACT SPECIALIST	CCG	55	1
COMPUTER SERVICES TECHNICIAN/OPERATOR	CCG	49	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	5
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1
ANALYST/PROGRAMMER	CCG	62	2
PROGRAMMER/ANALYST	CCG	65	3

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

	<b>Grade</b>	<b>FTE</b>
SENIOR PROGRAMMER/ANALYST	CCG	70
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68
SYSTEMS ANALYST	CCG	66
ASSISTANT DIRECTOR OF MIS	CCG	79
DIRECTOR OF MIS	CCG	86
FINANCIAL TECHNICIANS	CCG	48
FINANCIAL ANALYST	CCG	59
FINANCIAL MANAGER	CCG	71
CHIEF DEPUTY TAX ASSESSOR	CCG	69
CHIEF DEPUTY COUNTY TREASURER	CCG	54
1ST ASSISTANT COUNTY AUDITOR	CCG	79
COUNTY AUDITOR	CCG	91
BENEFITS MANAGER	CCG	69
SENIOR BENEFITS ANALYST	CCG	56
HUMAN RESOURCE ASSISTANT	CCG	45
EMP RELATIONS/COMPENSATION MGR	CCG	66
DIRECTOR OF HR & RISK MANAGEMENT	CCG	88
SENIOR PERSONNEL SPECIALIST	CCG	56
VOTING ASSISTANTS	CCG	41

**Law Enforcement**

TELECOMMUNICATOR	CCG	42	9
SENIOR TELECOMMUNICATOR	CCG	46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG	54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG	57	1
ASSISTANT CHIEF DEPUTY SHERIFF	CCG	71	1
CHIEF DEPUTY SHERIFF	CCG	77	4
JUVENILE DETENTION OFFICER	CCG	42	13
LEAD JUVENILE DETENTION OFFICE	CCG	50	4
JUVENILE DETENTION SUPERINTENDENT	CCG	70	1
COOK	CCG	31	1
CRIME LAB TECHNICIAN	CCG	48	2
FORENSIC SCIENTISTS	CCG	68	8
DIRECTOR OF CRIME LAB	CCG	72	1

**Labor, Trades & Maintenance**

ASSISTANT BUILDING MAINTENANCE SUPERVISOR	CCG	54	1
SIGN FABRICATOR	CCG	42	1
PAINTER	CCG	46	3
CARPENTER	CCG	55	3
PLUMBER	CCG	56	2
HEATING, VENT & AC MECHANIC	CCG	57	3
WELDER	CCG	50	1

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

	<b>Grade</b>	<b>FTE</b>
ELECTRICIAN	CCG	58
LEAD PRINTER	CCG	49
UTILITY MAINT. WORKER/MULTICRAFT	CCG	40
UTILITY MAINT. WORKER - ST&HWY	CCG	44
MAINTENANCE TECHNICIAN	CCG	52
VAN DRIVER	CCG	36
EQUIP OPERATOR/MAINT. WORKER	CCG	47
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG	52
AUTOMOBILE MECHANIC	CCG	48
HEAVY EQUIPMENT MECHANIC	CCG	53
DIRECTOR OF SERVICE CENTER	CCG	59
ELECTIONS WAREHOUSE SUPERVISOR	CCG	56
GROUNDSKEEPER	CCG	32
BUILDING MAINTENANCE SUPERVISOR	CCG	58
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG	62
DIRECTOR OF BUILDING MAINTENANCE	CCG	69
ROAD FOREMAN	CCG	56
ASSISTANT SUPERINTENDENT	CCG	58
PRECINCT ROAD SUPERINTENDENT	CCG	69
ENGINEERING SPECIALIST	CCG	62
ENGINEERING SUPERINTENDENT	CCG	71
DIRECTOR OF ENGINEERING	CCG	86
AIRCRAFT MECHANIC	CCG	62
PILOT/AIRCRAFT MECHANIC	CCG	63
CHIEF PILOT/AIRCRAFT MECHANIC	CCG	67
HERBICIDE APPL & MAINT WORKER	CCG	42
PESTICIDE APPL & MAINT WORKER	CCG	42
PESTICIDE APPL & VOTING MACHINE TECH	CCG	43
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG	52
ENTOMOLOGIST	CCG	62
DIRECTOR OF MOSQUITO CONTROL	CCG	75
<b><u>Nursing &amp; Public Health</u></b>		
PUBLIC HEALTH NURSE	CCG	63
ADMINISTRATIVE CLINICAL COORDINATOR/LVN	CCG	56
PUBLIC HEALTH NURSING SUPERVISOR	CCG	65
PHARMACIST	CCG	89
NURSE PRACTITIONER	CCG	80
MEDICAL ASSISTANT	CCG	41
PHARMACY TECHNICIAN	CCG	36
CONTRACT MONITOR/HEALTH SERVICES ADMINISTRATOR	CCG	52
ADMINISTRATIVE DIRECTOR OF H&W	CCG	72

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

	<b>Grade</b>	<b>FTE</b>
ENVIRONMENTAL HEALTH INSPECTOR	CCG	52
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG	66
<b><u>Human &amp; Social Services</u></b>		
JUVENILE PROBATION OFFICER	CCG	51
JUVENILE CASEWORK SUPERVISOR	CCG	61
JUVENILE CASEWORK MANAGER	CCG	67
WELFARE CASEWORKER	CCG	49
WELFARE CASEWORK SUPERVISOR	CCG	58
VETERANS SERVICE SUPERVISOR	CCG	49
VETERANS COUNTY SERVICE OFFICER	CCG	60
DIRECTOR OF JUV PROB & DETENTION	CCG	85
DIRECTOR OF VISITOR'S CENTER	CCG	62
SENIOR MEDIATION SUPERVISOR/CASE MANAGER	CCG	53
CASE COORDINATOR	CCG	38
DIRECTOR OF DISPUTE RESOLUTION	CCG	69
<b><u>Other Un-Classified or Contract</u></b>		
DETENTION OFFICER	CL2	1-8
BAILIFF	CLE	1-8
SHERIFF'S DEPUTY	CLE	1-8
UNION ADMIN ASSISTANT	CLE	45
SERGEANT	CL2/CLE	45
LIEUTENANT	CL2/CLE	46
CAPTAIN	CL2/CLE	47
MAJOR	CL2/CLE	48
CONSTABLE DEPUTY	CON	1-10
ASSOCIATE JUDGE	OTH	1
ATTORNEY	OTH	1
FORENSIC ACCOUNTANT	OTH	1
INVESTIGATOR ASSISTANT	OTH	1
INVESTIGATOR	OTH	1
EXECUTIVE ASSISTANT	OTH	1
ASSISTANT TO COUNTY JUDGE	OTH	1
COURT REPORTER	OTH	1
EMERGENCY MANAGEMENT COORDINATOR	OTH	1
AGRICULTURE EXTENSION AGENT	OTH	1
<b>Total</b>		<b>1,006</b>

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

**ELECTED COUNTY OFFICIALS**

Commissioners' Court	Length of Service	Term Expires
Jeff Branick, County Judge	4 Years	12/31/2018
William "Eddie" Arnold, Commissioner, Pct. 1	10 Years	12/31/2016
Brent Weaver, Commissioner, Pct. 2	4 Years	12/31/2018
Michael "Shane" Sinegal, Commissioner, Pct. 3	6 Years	12/31/2016
Everette "Bo" Alfred, Commissioner, Pct. 4	12 Years	12/31/2018

**OTHER ELECTED COUNTY OFFICIALS**

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

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

**APPOINTED OFFICIALS**

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

**CONSULTANTS AND ADVISORS**

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

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

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**Date of Creation** 1836

**Date of Organization** 1837

**Location**

Upper Texas Coast  
Component of Beaumont-Port Arthur MSA

**County Seat**

Beaumont, Texas

**Economy Base**

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

**Land Area (A)** 876.3 square miles

**Maintained Roads** 368.68

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

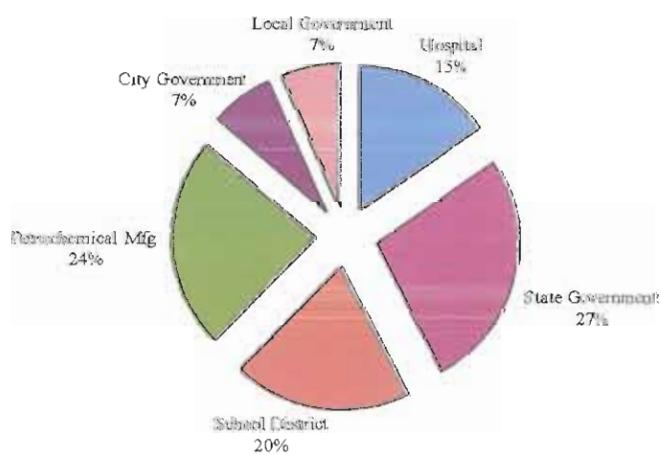
**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**

**Employment Statistics (A)**

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

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

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



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

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

(C) Source: Local surveys

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

**Population (A)**

<b>Year</b>	<b>County</b>	<b>City of Beaumont</b>	<b>City of Port Arthur</b>	<b>Beaumont-Port Arthur MSA</b>
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2010	252,273	118,296	53,818	388,745
Current Estimate	252,235	117,585	54,548	391,289

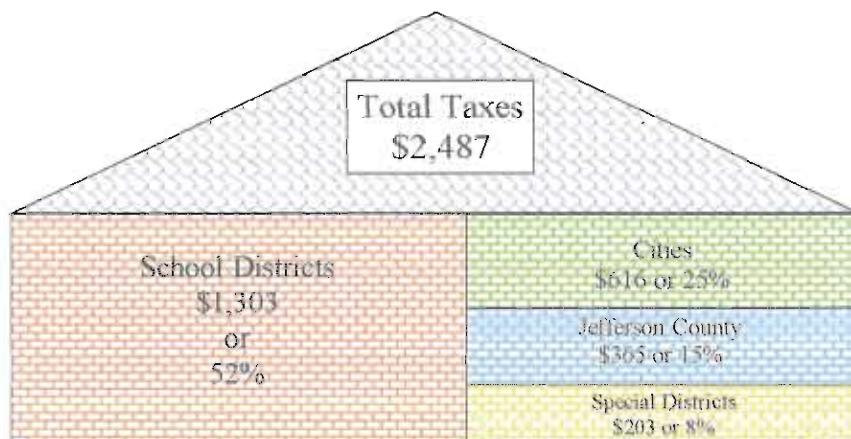
**Demographics**

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

(A) Source: <http://www.census.gov>  
 (B) Source: Texas Workforce Commission

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

**Property Tax Analysis for a \$100,000 Home in Tax Year 2014 (A)**



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

**Ten Year History of Abated Property Tax Values (B)**

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
2005	12	1,380,269,700	\$ 5,866,146	0.00425
2006	12	1,616,254,070	6,465,016	0.00400
2007	14	1,814,398,530	7,076,154	0.00390
2008	15	2,129,196,020	7,771,565	0.00365
2009	12	923,906,330	3,372,258	0.00365
2010	13	790,191,580	2,884,199	0.00365
2011	11	766,817,130	2,798,883	0.00365
2012	9	1,196,539,640	4,367,370	0.00365
2013	9	1,877,188,020	6,851,736	0.00365
2014	7	1,314,464,896	4,797,797	0.00365
			<u>\$ 52,251,124</u>	

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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### ACROYNMS

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

## GLOSSARY OF TERMS

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### **ACROYNMS - continued**

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

## **GLOSSARY OF TERMS**

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### **ACROYNMS - continued**

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



NAME

AMOUNT

CHECK NO.

TOTAL

## JURY FUND

TRI-CITY COFFEE SERVICE	259.30	412347
TAMARA DEROUEN	300.00	412357
WARREN'S DO-NUTS	42.23	412421

601.53\*\*

## ROAD &amp; BRIDGE PCT.#1

A&A RADIATOR AND AUTOMOTIVE	281.33	412252
M&D SUPPLY	35.19	412309
SAM'S WESTERN WEAR, INC.	929.63	412331
AT&T	63.26	412336
DEPARTMENT OF INFORMATION RESOURCES	.02	412365
UNITED STATES POSTAL SERVICE	.49	412385
REPUBLIC SERVICES	45.00	412501

1,354.92\*\*

## ROAD &amp; BRIDGE PCT.#2

MUNRO'S	18.45	412314
FRED PRYOR SEMINARS & CAREER TRACK	79.00	412326
WHEELER TRUCK BODY EQUIPMENT	270.00	412353
DEPARTMENT OF INFORMATION RESOURCES	.17	412365
BUMPER TO BUMPER	310.33	412412
CENTERPOINT ENERGY RESOURCES CORP	36.09	412415
MEMBER'S BUILDING MAINTENANCE LLC	149.50	412475
REPUBLIC SERVICES	72.60	412501

936.14\*\*

## ROAD &amp; BRIDGE PCT. # 3

FARM & HOME SUPPLY	3.68	412285
GULF COAST AUTOMOTIVE, INC.	3.99	412293
ENTERGY	202.61	412294
HARBOR FREIGHT TOOLS	349.98	412295
MUNRO'S	34.13	412314
OIL CITY TRACTORS, INC.	86.77	412320
TRI-CON, INC.	1,621.58	412346
VULCAN MATERIALS CO.	24,997.36	412349
DEPARTMENT OF INFORMATION RESOURCES	.35	412365
TEXAS GAS SERVICE	150.60	412403
CENTERPOINT ENERGY RESOURCES CORP	3.80	412416
BEAUMONT FREIGHTLINER STERLING	4,534.23	412419
MARTIN PRODUCT SALES LLC	8,840.61	412427
ROSS RIDGE SAND COMPANY LP	1,190.00	412429

42,019.69\*\*

## ROAD &amp; BRIDGE PCT.#4

ABLE FASTENER, INC.	54.10	412251
SPIDLE & SPIDLE	482.95	412260
T. JOHNSON INDUSTRIES, INC.	19.25	412305
M&D SUPPLY	1.26	412309
MUNRO'S	64.02	412314
AT&T	72.72	412336
MCKESSON MEDICAL-SURGICAL INC	1,022.30	412363
DEPARTMENT OF INFORMATION RESOURCES	.11	412365
EVERETT D ALFRED	452.19	412402
ON TIME TIRE	161.00	412457
SAM'S CLUB DIRECT	572.18	412461
ASCO	145.13	412467
NATIONAL PEN CO LLC	240.91	412471
MARTIN MARIEETA MATERIALS	1,045.46	412493
REPUBLIC SERVICES	72.60	412501

4,406.18\*\*

## ENGINEERING FUND

OFFICE DEPOT	332.33	412319
VERIZON WIRELESS	248.79	412383

581.12\*\*

## GENERAL FUND

JEFFERSON CTY. CLERK	3,074.78	412254
TAX OFFICE		3,074.78*

NAME	AMOUNT	CHECK NO.	TOTAL
GUARDIAN FORCE	75.00	412257	
OFFICE DEPOT	4,371.48	412319	
PORT ARTHUR NEWS, INC.	1,006.25	412324	
ACE IMAGEWEAR	21.01	412334	
DEPARTMENT OF INFORMATION RESOURCES	.24	412365	
UNITED STATES POSTAL SERVICE	800.02	412385	
ROCHESTER ARMORED CAR CO INC	352.00	412448	
CONTROL GROUP COMPANIES LCC	195.88	412464	
			6,821.88*
COUNTY HUMAN RESOURCES			
UNITED STATES POSTAL SERVICE	7.07	412385	
			7.07*
AUDITOR'S OFFICE			
OFFICE DEPOT	223.65	412319	
CDW COMPUTER CENTERS, INC.	606.60	412362	
UNITED STATES POSTAL SERVICE	3.65	412385	
			833.90*
COUNTY CLERK			
CURTIS 1000, INC.	579.86	412277	
FED EX	18.04	412286	
HERNANDEZ OFFICE SUPPLY, INC.	31.38	412297	
KIRKSEY'S SPRINT PRINTING	10.00	412307	
OFFICE DEPOT	176.25	412319	
CDW COMPUTER CENTERS, INC.	137.96	412362	
UNITED STATES POSTAL SERVICE	229.37	412385	
			1,182.86*
COUNTY JUDGE			
JAN GIROUARD & ASSOCIATES	200.00	412289	
UNITED STATES POSTAL SERVICE	16.71	412385	
GRACE NICHOLS	1,200.00	412438	
HARVEY L WARREN III	2,000.00	412444	
THOMSON REUTERS-WEST	116.58	412469	
TARA SHELANDER	500.00	412479	
			4,033.29*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	25.10	412385	
TEXAS PRIMA	380.00	412431	
			405.10*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	218.54	412385	
			218.54*
PRINTING DEPARTMENT			
OLMSTED-KIRK PAPER	219.99	412321	
			219.99*
PURCHASING DEPARTMENT			
OFFICE DEPOT	95.67	412319	
UNITED STATES POSTAL SERVICE	2.64	412385	
			98.31*
GENERAL SERVICES			
B&L MAIL PRESORT SERVICE	1,323.75	412265	
OLMSTED-KIRK PAPER	1,214.00	412321	
DYNAMEX INC	162.90	412477	
			2,700.65*
DATA PROCESSING			
HAWKEYE INFORMATION SYSTEMS, INC.	650.00	412255	
DAVID A. DOMINGUEZ	989.00	412278	
MAVERICK COMMUNICATIONS, INC.	900.00	412311	
OFFICE DEPOT	26.27	412319	
CDW COMPUTER CENTERS, INC.	254.02	412362	
SHI GOVERNMENT SOLUTIONS, INC.	1,815.00	412386	
SPS VAR, LLC	720.00	412400	
JOHN FERRARA	1,012.26	412408	
MICRO FOCUS (US), INC.	1,624.94	412435	

NAME	AMOUNT	CHECK NO.	TOTAL
TIGER DIRECT.COM	389.61	412439	
PCM-G	1,690.00	412441	
LIVE ACTION	1,290.00	412452	11,361.10*
VOTERS REGISTRATION DEPT			
THE EXAMINER	274.00	412283	
OFFICE DEPOT	147.82	412319	
UNITED STATES POSTAL SERVICE	201.23	412385	623.05*
ELECTIONS DEPARTMENT			
THE EXAMINER	53.00	412282	
HERNANDEZ OFFICE SUPPLY, INC.	161.73	412297	
OFFICE DEPOT	178.18	412319	
UNITED STATES POSTAL SERVICE	473.85	412385	
A. RIFKIN COMPANY	72.44	412411	939.20*
DISTRICT ATTORNEY			
CASH ADVANCE ACCOUNT	10.20	412304	
MANNINGS SCHOOL SUPPLY	27.00	412310	
OFFICE DEPOT	2,784.35	412319	
TEXAS DISTRICT & COUNTY ATTY ASSN.	2,600.00	412342	
TRIANGLE BLUE PRINT CO., INC.	25.23	412344	
UNITED STATES POSTAL SERVICE	341.28	412385	
CHILD ABUSE & FORENSIC SERVICES	250.00	412387	
THOMSON REUTERS-WEST	2,609.41	412470	
HEALTHPORT	39.36	412474	
GARY REAVES	75.67	412505	8,762.50*
DISTRICT CLERK			
OFFICE DEPOT	50.73	412319	
UNITED STATES POSTAL SERVICE	244.86	412385	
PCM-G	296.02	412441	591.61*
CRIMINAL DISTRICT COURT			
RENE MULHOLLAND	2,231.00	412348	
UNITED STATES POSTAL SERVICE	.97	412385	
KIMBERLY R. BROUSSARD	1,193.10	412436	3,425.07*
58TH DISTRICT COURT			
UNITED STATES POSTAL SERVICE	.42	412385	.42*
60TH DISTRICT COURT			
OFFICE DEPOT	61.64	412319	61.64*
136TH DISTRICT COURT			
JEFFERSON CTY. BAR ASSOCIATION	125.00	412302	125.00*
172ND DISTRICT COURT			
UNITED STATES POSTAL SERVICE	6.74	412385	6.74*
252ND DISTRICT COURT			
DAVID GROVE	600.00	412261	
DAVID W BARLOW	3,487.50	412267	
THOMAS J. BURBANK, P.C.	1,950.00	412269	
LEAH HAYES	247.35	412296	
OFFICE DEPOT	327.18	412319	
UNITED STATES POSTAL SERVICE	98.86	412385	
LANGSTON ADAMS	800.00	412396	
JOEL WEBB VAZQUEZ	900.00	412410	
JAMES R. MAKIN, P.C.	2,560.00	412451	
SAMUEL & SON LAW FIRM PLLC	1,447.08	412484	
LINDSEY SCOTT	900.00	412491	12,663.61*
279TH DISTRICT COURT			

NAME	AMOUNT	CHECK NO.	TOTAL
GAYLYN COOPER	700.00	412259	
DAVID GROVE	1,965.00	412261	
PHILLIP DOWDEN	150.00	412264	
THOMAS J. BURBANK, P.C.	325.00	412269	
LAIRON DOWDEN, JR.	325.00	412279	
TERRENCE HOLMES	350.00	412298	
OFFICE DEPOT	331.62	412319	
ANITA F. PROVO	75.00	412325	
NATHAN REYNOLDS, JR.	1,000.00	412327	
BRACK JONES JR.	650.00	412358	
TONYA CONNELL TOUPS	1,350.00	412430	
JONATHAN L. STOVALL	150.00	412449	
C. HADEN CRIBBS JR., PC	650.00	412455	
WILLIAM FORD DISHMAN	150.00	412476	
SARAH FRASHER	500.00	412485	
LAW OFFICE OF J SCOTT FREDERICK	75.00	412488	
317TH DISTRICT COURT			8,746.62*
UNITED STATES POSTAL SERVICE	3.40	412385	
JUDY PAASCH	2,278.00	412413	
JUSTICE COURT-PCT 1 PL 1			2,281.40*
OFFICE DEPOT	67.57	412319	
UNITED STATES POSTAL SERVICE	22.60	412385	
JUSTICE COURT-PCT 1 PL 2			90.17*
UNITED STATES POSTAL SERVICE	480.65	412385	
JUSTICE COURT-PCT 4			480.65*
HERNANDEZ OFFICE SUPPLY, INC.	79.02	412297	
DEPARTMENT OF INFORMATION RESOURCES	.33	412365	
JUSTICE COURT-PCT 6			79.35*
UNITED STATES POSTAL SERVICE	69.42	412385	
JUSTICE COURT-PCT 7			69.42*
OFFICE DEPOT	64.93	412319	
DEPARTMENT OF INFORMATION RESOURCES	.32	412365	
JUSTICE OF PEACE PCT. 8			65.25*
OFFICE DEPOT	118.61	412319	
COUNTY COURT AT LAW NO.1			118.61*
OFFICE DEPOT	521.94	412319	
UNITED STATES POSTAL SERVICE	.42	412385	
COUNTY COURT AT LAW NO. 2			522.36*
TRAVIS EVANS	250.00	412281	
UNITED STATES POSTAL SERVICE	10.82	412385	
JOEL WEBB VAZQUEZ	250.00	412410	
SAMUEL & SON LAW FIRM PLLC	250.00	412484	
LINDSEY SCOTT	300.00	412491	
COUNTY COURT AT LAW NO. 3			1,060.82*
GAYLYN COOPER	250.00	412259	
LAIRON DOWDEN, JR.	250.00	412279	
OFFICE DEPOT	304.98	412319	
UNITED STATES POSTAL SERVICE	42.85	412385	
TERRENCE ALLISON	250.00	412465	
JARED GILTHORPE	250.00	412480	
SAMUEL & SON LAW FIRM PLLC	400.00	412484	
COURT MASTER			1,747.83*

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	2.57	412385	2.57*
MEDIATION CENTER			
UNITED STATES POSTAL SERVICE	9.98	412385	9.98*
SHERIFF'S DEPARTMENT			
OFFICE DEPOT	1,265.21	412319	
MICHAEL SHAW	46.00	412356	
DEPARTMENT OF INFORMATION RESOURCES	.53	412365	
VERIZON WIRELESS	3,115.20	412383	
UNITED STATES POSTAL SERVICE	1,169.38	412385	
EVIDENT CRIME SCENE PRODUCTS	468.00	412401	
FIVE STAR FEED	255.20	412404	
CREATIVE PRODUCT SOURCING	4,003.12	412428	
SNAP-ON-TOOLS	1,141.00	412433	
SOUR LAKE VETERINARY CLINIC	63.00	412462	
RJG COMPUTERS	140.73	412481	
BATTERY CLEARANCE LLC	2,558.15	412500	
REPUBLIC SERVICES	45.00	412501	
CRIME LABORATORY			14,270.52*
ACCUTOX, INC.	93.04	412250	
FISHER SCIENTIFIC	43.01	412287	
HENRY SCHEIN, INC.	329.68	412333	
JOHN WILEY & SONS, INC.	403.00	412354	
LARRY'S REFRIGERATION	349.95	412367	
MIRELES TECHNOLOGIES, INC.	579.00	412392	
CERILLIANT	308.00	412398	
TECHSCAN INC	360.00	412423	
AIRGAS SOUTHWEST	51.92	412432	
CAYMAN CHEMICAL COMPANY	500.00	412445	
JULIE HANNON	600.00	412472	
EXCEL MEDICAL WASTE LLC	79.80	412490	
DOCTORS EXPRESS	100.00	412498	
JAIL - NO. 2			3,797.40*
HILO / O'REILLY AUTO PARTS	49.62	412253	
BOB BARKER CO., INC.	32.52	412266	
BELL FENCE MFG. CO.	19.80	412268	
CITY OF BEAUMONT - WATER DEPT.	17,069.44	412271	
COASTAL WELDING SUPPLY	28.40	412274	
FALCON CREST AVIATION SUPPLY, INC.	135.70	412284	
HERNANDEZ OFFICE SUPPLY, INC.	51.28	412297	
JACK BROOKS REGIONAL AIRPORT	747.26	412303	
CASH ADVANCE ACCOUNT	825.40	412304	
M&D SUPPLY	78.48	412309	
MOORE SUPPLY, INC.	125.00	412313	
PETTY CASH - SHERIFF'S OFFICE	382.03	412322	
RALPH'S INDUSTRIAL ELECTRONICS	4.80	412329	
SANITARY SUPPLY, INC.	98.00	412332	
WORTH HYDROCHEM	327.00	412355	
DEPARTMENT OF INFORMATION RESOURCES	6.43	412365	
UNITED COMMUNICATIONS, INC.	152.43	412366	
LOWE'S HOME CENTERS, INC.	149.92	412390	
INTERCONTINENTAL JET CORP	421.63	412414	
TENNESSEE AIRCRAFT COMPANY	1,931.33	412420	
FIVE STAR CORRECTIONAL SERVICE	33,541.25	412447	
AI FILTER SERVICE COMPANY	737.60	412454	
INDUSTRIAL & COMMERCIAL MECHANICAL	3,302.90	412459	
CONMED INC	269,618.96	412466	
MATERA PAPER COMPANY INC	82.25	412468	
THOMSON REUTERS-WEST	888.00	412469	
GCR TIRES & SERVICE	225.00	412482	
LONE STAR UNIFORMS	95.50	412495	
NAASCO NORTHEAST CORP	2,790.00	412496	
REPUBLIC SERVICES	3,990.00	412501	
ENSYSTEX II INC	50.00	412502	
JUVENILE PROBATION DEPT.			337,957.93*

NAME	AMOUNT	CHECK NO.	TOTAL
EDWARD B. GRIPON, M.D., P.A.	1,175.00	412292	
OFFICE DEPOT	71.96	412319	
UNITED STATES POSTAL SERVICE	19.06	412385	
KESHA NIXON	29.90	412426	
TJJD	150.00	412456	
STATE VOLUNTEER RESOURCE COUNCIL	225.00	412463	
KAREN RIGGS	41.00	412499	
JUVENILE DETENTION HOME			1,711.92*
CITY OF BEAUMONT - WATER DEPT.	3,128.98	412271	
GOLD CREST ELECTRIC CO., INC.	3,218.47	412290	
CASH ADVANCE ACCOUNT	425.84	412304	
SAM HOUSTON STATE UNIVERSITY	175.00	412330	
SANITARY SUPPLY, INC.	2,288.96	412332	
STAR GRAPHICS COPIERS, INC.	125.00	412337	
WALKER SCALE & EQUIP. CO.	150.00	412350	
OAK FARM DAIRY	122.40	412359	
CHARMTEX INC.	2,785.60	412405	
FLOWERS FOODS	81.48	412407	
CENTERPOINT ENERGY RESOURCES CORP	297.65	412415	
ATTABOY TERMITE & PEST CONTROL	80.00	412442	
REPUBLIC SERVICES	455.00	412501	
CONSTABLE PCT 1			13,334.38*
OFFICE DEPOT	67.97	412319	
UNITED STATES POSTAL SERVICE	45.48	412385	
LEXISNEXIS MATTHEW BENDER	127.58	412394	
DISCOUNT UNIFORM INTERNATIONAL INC	739.71	412425	
MARK MANN	20.00	412487	
CONSTABLE-PCT 2			1,000.74*
OFFICE DEPOT	122.43	412319	
LONE STAR UNIFORMS	2,210.00	412495	
CONSTABLE-PCT 6			2,332.43*
OFFICE DEPOT	147.09	412319	
UNITED STATES POSTAL SERVICE	12.46	412385	
DISCOUNT UNIFORM INTERNATIONAL INC	265.00	412425	
CONSTABLE PCT. 7			424.55*
OFFICE DEPOT	81.16	412319	
AT&T	30.51	412336	
DEPARTMENT OF INFORMATION RESOURCES	.07	412365	
CONSTABLE PCT. 8			111.74*
THOMSON REUTERS-WEST	39.00	412469	
COUNTY MORGUE			39.00*
A1 FILTER SERVICE COMPANY	23.60	412454	
AGRICULTURE EXTENSION SVC			23.60*
TERRIE S. LOONEY	51.00	412248	
STARLA B. GARLICK	1,475.68	412258	
OFFICE DEPOT	147.72	412319	
CDW COMPUTER CENTERS, INC.	378.24	412362	
UNITED STATES POSTAL SERVICE	15.73	412385	
HEALTH AND WELFARE NO. 1			2,068.37*
CALVARY MORTUARY	3,000.00	412270	
CLAYBAR FUNERAL HOME, INC.	3,607.38	412273	
MCKESSON MEDICAL-SURGICAL INC	2,868.00	412363	
UNITED STATES POSTAL SERVICE	82.58	412385	
HEALTH AND WELFARE NO. 2			9,557.96*

NAME	AMOUNT	CHECK NO.	TOTAL
HERNANDEZ OFFICE SUPPLY, INC.	4,460.56	412297	
OFFICE DEPOT	7,095.12	412319	
TIME WARNER COMMUNICATIONS	81.10	412341	
MCKESSON MEDICAL-SURGICAL INC	829.00	412363	
NURSE PRACTITIONER			12,465.78*
GEORGE V. ZUZUKIN, M.D.	1,000.00	412263	
CHILD WELFARE UNIT			1,000.00*
DISA, INC.	2,551.00	412280	
J.C. PENNEY'S	2,889.45	412388	
SEARS COMMERCIAL CREDIT	246.86	412389	
K-MART #7912	147.18	412391	
S&M FAMILY OUTLET	313.94	412393	
ENVIRONMENTAL CONTROL			6,148.43*
AT&T	51.70	412336	
TEXAS ENVIRONMENTAL HEALTH ASSN.	50.00	412343	
DEPARTMENT OF INFORMATION RESOURCES	.26	412365	
INDIGENT MEDICAL SERVICES			101.96*
CARDINAL HEALTH 110 INC	1,503.08	412473	
DANA JOHNSON	900.00	412486	
MAINTENANCE-BEAUMONT			2,403.08*
AAA LOCK & SAFE	110.00	412247	
MARK'S PLUMBING PARTS	23.85	412249	
CITY OF BEAUMONT - WATER DEPT.	755.37	412271	
COBURN'S, BEAUMONT BOWIE (1)	19.50	412275	
W.W. GRAINGER, INC.	431.40	412291	
ENTERGY	6,855.86	412294	
HYDRO-CLEAN SERVICES, INC.	435.00	412299	
KNOST ELECTRIC	2,767.00	412308	
M&D SUPPLY	245.02	412309	
RALPH'S INDUSTRIAL ELECTRONICS	81.87	412329	
ACE IMAGEWEAR	189.27	412334	
AT&T	4,754.02	412336	
TRI-CON, INC.	3,091.60	412346	
DEPARTMENT OF INFORMATION RESOURCES	6,791.24	412365	
ACADIAN HARDWOODS, BEAUMONT	526.90	412395	
ULTRA-CHEM, INC.	572.48	412399	
BAKER DISTRIBUTING COMPANY	6,197.27	412406	
BELT SOURCE	39.81	412424	
ATTABOY TERMITE & PEST CONTROL	477.54	412442	
WASTEWATER TRANSPORT SERVICES LLC	248.00	412478	
TEXAS SPECIALTY PRODUCTS	3,892.00	412497	
REPUBLIC SERVICES	1,365.00	412501	
MAINTENANCE-PORT ARTHUR			39,870.00*
GUARDIAN FORCE	370.50	412257	
JOHNSTONE SUPPLY	77.48	412262	
CITY OF PORT ARTHUR - WATER DEPT.	272.80	412272	
SURPLUS PRODUCTS COMPANY INC	253.98	412288	
TIME WARNER COMMUNICATIONS	69.10	412340	
DEPARTMENT OF INFORMATION RESOURCES	2.29	412365	
LOWE'S HOME CENTERS, INC.	46.95	412390	
SUPPLYWORKS	247.85	412489	
MAINTENANCE-MID COUNTY			1,340.95*
ACE IMAGEWEAR	57.02	412334	
CENTERPOINT ENERGY RESOURCES CORP	66.49	412415	
MEMBER'S BUILDING MAINTENANCE LLC	1,925.52	412475	
REPUBLIC SERVICES	109.00	412501	
SERVICE CENTER			2,158.03*

NAME	AMOUNT	CHECK NO.	TOTAL
KINSEL FORD, INC.	63.65	412306	
MUNRO'S	39.45	412314	
OFFICE DEPOT	32.24	412319	
PHILPOTT MOTORS, INC.	45.84	412323	
TRI-CON, INC.	1,704.28	412346	
JEFFERSON CTY. TAX OFFICE	7.50	412369	
JEFFERSON CTY. TAX OFFICE	7.50	412370	
JEFFERSON CTY. TAX OFFICE	7.50	412371	
JEFFERSON CTY. TAX OFFICE	7.50	412372	
JEFFERSON CTY. TAX OFFICE	7.50	412373	
JEFFERSON CTY. TAX OFFICE	7.50	412374	
JEFFERSON CTY. TAX OFFICE	16.75	412375	
JEFFERSON CTY. TAX OFFICE	15.00	412376	
JEFFERSON CTY. TAX OFFICE	7.50	412377	
JEFFERSON CTY. TAX OFFICE	7.50	412378	
JEFFERSON CTY. TAX OFFICE	7.50	412379	
JEFFERSON CTY. TAX OFFICE	7.50	412380	
JEFFERSON CTY. TAX OFFICE	7.50	412381	
JEFFERSON CTY. TAX OFFICE	7.50	412382	
BUMPER TO BUMPER	191.93	412412	
ROBERT'S TEXACO XPRESS LUBE	154.00	412434	
AMERICAN TIRE DISTRIBUTORS	820.84	412437	
REPUBLIC SERVICES	72.60	412501	
VETERANS SERVICE			3,246.58*
OFFICE DEPOT	214.81	412319	
UNITED STATES POSTAL SERVICE	19.80	412385	
MOSQUITO CONTROL FUND			234.61*
JACK BROOKS REGIONAL AIRPORT	872.41	412303	
M&D SUPPLY	24.32	412309	
MUNRO'S	63.05	412314	
RITTER @ HOME	73.46	412328	
TIME WARNER COMMUNICATIONS	148.10	412338	
TRIANGLE ENGINE DIST.	239.30	412345	
TRI-CON, INC.	654.35	412346	
FASTENAL	51.66	412361	
DEPARTMENT OF INFORMATION RESOURCES	.12	412365	
CENTERPOINT ENERGY RESOURCES CORP	30.13	412415	
CROP PRODUCTION SERVICES	4,050.00	412440	
ALLIGARE	6,840.00	412450	
REPUBLIC SERVICES	72.60	412501	
BREATH ALCOHOL TESTING			13,119.50**
ASCLD / LAB, INC.	3,000.00	412360	
DPS REPROGRAPHICS & DISTRIBUTION	67.50	412460	
J.C. FAMILY TREATMENT CT.			3,067.50**
JUDY PAASCH	50.00	412413	
SECURITY FEE FUND			50.00**
COTTON CARGO	22.50	412276	
LAW LIBRARY FUND			22.50**
THOMSON REUTERS-WEST	165.00	412469	
COMMUNITY SUPERVISION FND			165.00**
SAM HOUSTON STATE UNIVERSITY	350.00	412330	
DEPARTMENT OF INFORMATION RESOURCES	4.09	412365	
UNITED STATES POSTAL SERVICE	147.72	412385	
PCM-G	2,726.70	412441	
JEFF. CO. WOMEN'S CENTER			3,228.51**
GOLD CREST ELECTRIC CO., INC.	491.06	412290	

NAME	AMOUNT	CHECK NO.	TOTAL
ENTERGY INTOXIMETERS, INC.	1,867.30	412294	
JEFFERSON CTY. WOMEN'S CENTER	3,728.63	412300	
KIM MCKINNEY, LPC, LMFT	46.00	412301	
SOUTHEAST TEXAS MEDICAL ASSOCIATES	525.00	412312	
AT&T	96.00	412335	
WARREN EQUIPMENT CO.	131.06	412336	
DEPARTMENT OF INFORMATION RESOURCES	306.96	412351	
BEN E KEITH FOODS	.56	412365	
MATERA PAPER COMPANY INC	987.61	412409	
EXCEL MEDICAL WASTE LLC	188.98	412468	
REPUBLIC SERVICES	39.90	412490	
	91.00	412501	
MENTALLY IMPAIRED OFFEND.			8,500.06**
SHI GOVERNMENT SOLUTIONS, INC.	329.20	412386	
PCM-G	1,095.00	412441	
COMMUNITY CORRECTIONS PRG			1,424.20**
SHI GOVERNMENT SOLUTIONS, INC.	327.20	412386	
PCM-G	3,821.70	412441	
REGIONAL COMM. SAVNS			4,148.90**
DEPARTMENT OF INFORMATION RESOURCES	533.28	412365	
COUNTY RECORDS MANAGEMENT			533.28**
UNITED STATES POSTAL SERVICE	.42	412385	
UNCLAIMED FUNDS MGMT FUND			.42**
ERIC CHARLES RICHARD	75.00	412504	
J.P. COURTROOM TECH. FUND			75.00**
PCM-G	1,363.35	412441	
HOTEL OCCUPANCY TAX FUND			1,363.35**
ENTERGY MUNRO'S	1,420.81	412294	
TIME WARNER COMMUNICATIONS	81.08	412314	
DEPARTMENT OF INFORMATION RESOURCES	110.43	412339	
UNITED STATES POSTAL SERVICE	6.98	412365	
MATERA PAPER COMPANY INC	3.18	412385	
REPUBLIC SERVICES	1,326.61	412468	
	72.60	412501	
CAPITAL PROJECTS FUND			3,021.69**
LJA ENGINEERING INC	16,189.99	412458	
SHEPLEY BULFINCH	13,562.97	412492	
AIRPORT FUND			29,752.96**
TRI-CON, INC.	739.09	412346	
WASTE MGT. GOLDEN TRIANGLE, INC.	493.48	412352	
DEPARTMENT OF INFORMATION RESOURCES	.50	412365	
AVIATION LABORATORIES	1,491.00	412368	
CENTERPOINT ENERGY RESOURCES CORP	150.24	412415	
UNIFIRST HOLDINGS INC	111.70	412443	
MEMBER'S BUILDING MAINTENANCE LLC	4,340.22	412475	
EASTERN AVIATION FUELS INC	26,403.81	412483	
REPUBLIC SERVICES	217.80	412501	
AIRPORT IMPROVE. GRANTS			33,947.84**
GARVER LLC	6,993.00	412446	
SETEC FUND			6,993.00**
CDW COMPUTER CENTERS, INC.	1,246.14	412362	

NAME	AMOUNT	CHECK NO.	TOTAL
REPUBLIC SERVICES	434.00	412501	1,680.14**
LIABILITY CLAIMS ACCOUNT			
CALVERT EAVES CLARKE & STELLY LLP	3,959.11	412494	
LESLI SANDERS	1,684.29	412503	5,643.40**
WORKER'S COMPENSATION FD			
TRISTAR RISK MANAGEMENT	3,421.00	412417	
TRISTAR RISK MANAGEMENT	7,151.79	412418	10,572.79**
SHERIFF'S FORFEITURE FUND			
PHILPOTT MOTORS, INC.	3,072.72	412323	
AERO PRODUCTS	87.42	412397	
TEXAS ASSOC OF HOSTAGE NEGOTIATORS	250.00	412453	3,410.14**
PAYROLL FUND			
JEFFERSON CTY. - FLEXIBLE SPENDING	12,026.00	412218	
CLEAT	324.00	412219	
JEFFERSON CTY. TREASURER	17,888.56	412220	
RON STADTMUELLER - CHAPTER 13	1,465.00	412221	
INTERNAL REVENUE SERVICE	300.00	412222	
JEFFERSON CTY. ASSN. OF D.S. & C.O.	5,200.00	412223	
JEFFERSON CTY. COMMUNITY SUP.	11,009.77	412224	
JEFFERSON CTY. TREASURER - HEALTH	427,479.73	412225	
JEFFERSON CTY. TREASURER - GENERAL	20.00	412226	
JEFFERSON CTY. TREASURER - PAYROLL	1,617,252.49	412227	
JEFFERSON CTY. TREASURER - PAYROLL	653,249.84	412228	
JEFFERSON CTY. TREASURER	111.63	412229	
MONY/MLOA	198.74	412230	
POLICE & FIRE FIGHTERS' ASSOCIATION	3,021.77	412231	
UNITED WAY OF BEAUMONT & N JEFFERSON	54.77	412232	
JEFFERSON CTY. TREASURER - TCDRS	623,567.23	412233	
OPPENHEIMER FUNDS DISTRIBUTOR, INC	1,906.65	412234	
JEFFERSON COUNTY TREASURER	2,705.88	412235	
JEFFERSON COUNTY - TREASURER -	6,007.18	412236	
NECHES FEDERAL CREDIT UNION	61,702.34	412237	
JEFFERSON COUNTY - NATIONWIDE	76,892.24	412238	
TENNESSEE CHILD SUPPORT	115.38	412239	
SBA - U S DEPARTMENT OF TREASURY	168.49	412240	
CALIFORNIA STATE DISBURSEMENT UNIT	117.23	412241	
ECMC	252.80	412242	
WILLIAM E HEITKAMP	720.72	412243	
JOHN TALTON	2,367.69	412244	
IL DEPT OF HEALTCARD AND FAMILY SER	49.85	412245	
COLLEGE ASIST	221.02	412246	3,526,397.00**
GUARDIANSHIP FEE			
THOMAS O. MOSES	200.00	412422	200.00**
ORCA - IKE			
N&T CONSTRUCTION COMPANY, INC.	91,647.90	412256	91,647.90**
MARINE DIVISION			
JACK BROOKS REGIONAL AIRPORT	185.98	412303	
FORWARD EDGE, INC.	47.65	412364	
DEPARTMENT OF INFORMATION RESOURCES	198.49	412365	
VERIZON WIRELESS	341.91	412383	
ATTABOY TERMITIC & PEST CONTROL	55.00	412442	829.03**
			4,328,724.99***

**AGENDA ITEM****September 28, 2015**

Consider, possibly approve, receive and file the annual financial report for Jefferson County Emergency Services District No. 1 in accordance with Sections 775.082 and 775.0821, Texas Health and Safety Code.

*ANNUAL FINANCIAL REPORT*

of the

**Jefferson County Emergency Services District No. 1**  
For the Year Ended  
September 30, 2014



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# Jefferson County Emergency Services District No. 1

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the  
Jefferson County Emergency Services District No. 1:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, and the major fund of the Jefferson County Emergency Services District No. 1 (the "District"), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund as of September 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Respectfully,

*BrooksCardiel, PLLC*

BrooksCardiel, PLLC  
The Woodlands, Texas  
September 21, 2015

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*MANAGEMENT'S DISCUSSION  
AND ANALYSIS*

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# Jefferson County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### For the Year Ended September 30, 2014

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Jefferson County Emergency Services District No. 1 (the "District") for the year ended September 30, 2014. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

#### THE STRUCTURE OF OUR ANNUAL REPORT

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. The financial reporting model requires governments to present certain basic financial statements as well as a Management's Discussion and Analysis (MD&A) and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

#### Government-Wide Statements

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other non-financial factors, such as the District's operating performance need to be considered to assess the overall health of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

# Jefferson County Emergency Services District No. 1

## *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*

For the Year Ended September 30, 2014

The Statement of Net Position and the Statement of Activities present the District using one class of activity:

1. Governmental Activities – The District's emergency service operations are reported here.

The government-wide financial statements can be found after the MD&A within this report.

### **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The District's operations are reported using governmental funds.

#### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains one governmental fund, the general fund. The general fund is used to report the District's activities. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

# Jefferson County Emergency Services District No. 1

## *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)* For the Year Ended September 30, 2014

### Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found after the financial statements within this report.

### Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information ("RSI"). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund. The RSI can be found after the notes to the financial statements within this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceeded liabilities by \$77,559 as of yearend. Unrestricted net position, \$77,559, may be used to meet the District's ongoing emergency service operations.

**Jefferson County Emergency Services District No. 1**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*  
 For the Year Ended September 30, 2014

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
	<b>Unaudited</b>	
Current and other assets	\$ 81,950	\$ 72,814
Capital assets, net	440,256	452,588
<b>Total Assets</b>	<b>522,206</b>	<b>525,402</b>
Current liabilities	4,391	-
Long-term liabilities	440,256	452,588
<b>Total Liabilities</b>	<b>444,647</b>	<b>452,588</b>
Net Position:		
Net investment in capital assets	-	-
Unrestricted	77,559	72,814
<b>Total Net Position</b>	<b>\$ 77,559</b>	<b>\$ 72,814</b>

Current and other assets increased as a result of the increased cash on hand as of yearend. The increase in cash on hand was due to collections on property tax revenues exceeding expenses paid with cash during the year.

Net capital assets decreased because of annual depreciation expense.

Long-term liabilities decreased due to the amortization of deferred revenue of \$12,332.

# Jefferson County Emergency Services District No. 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2014

### Statement of Activities:

The following table provides a summary of the District's changes in net position:

Governmental Activities	
2014	
<b>Revenues</b>	
General revenues:	
Property taxes	\$ 96,565
Donation income	32,554
Investment income	62
<b>Total Revenues</b>	<b>129,181</b>
<b>Expenses</b>	
Public safety	104,214
Interest and fiscal charges	20,222
<b>Total Expenses</b>	<b>124,436</b>
<b>Change in Net Position</b>	<b>4,745</b>
<b>Beginning Net Position</b>	<b>72,814</b>
<b>Ending Net Position</b>	<b>\$ 77,559</b>

The District reported an increase in net position of \$4,745. The increase was the result of property tax revenues exceeding operating expenses during the year.

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the year.

# Jefferson County Emergency Services District No. 1

## *MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)* For the Year Ended September 30, 2014

The District's general fund reflects a fund balance of \$69,323. There was an increase in the fund balance of \$4,599 over the prior year. This increase is primarily attributed to expenditures being less than anticipated.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were more than final budgeted revenues by \$2,669 during the year. Actual general fund expenditures were less than the final budget by \$40,245. This is primarily due to some budgeted expenditures not occurring during the year. These variances resulted in the net positive overall variance of \$42,914.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District is located in Jefferson County, Texas. The District anticipates revenue growth next year and has increased next year's budgeted expenditures by approximately \$18,500 compared to the current year due to the anticipated growth.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to Sue Haver at 13550 River Oaks Blvd, Bevil Oaks, TX 77713.

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*FINANCIAL STATEMENTS*

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**Jefferson County**  
**Emergency Services District No. 1**  
*STATEMENT OF NET POSITION*  
September 30, 2014

	<b>Governmental Activities</b>
<b>Assets</b>	
<b>Current Assets</b>	
Cash	\$ 73,714
Receivables	8,236
	<b>Total Current Assets</b>
	<b>81,950</b>
<b>Non-Current Assets</b>	
Capital assets - net depreciable	440,256
	<b>Total Non-Current Assets</b>
	<b>440,256</b>
	<b>Total Assets</b>
	<b>522,206</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	1,250
Due to related party	3,141
	<b>Total Current Liabilities</b>
	<b>4,391</b>
<b>Long-term liabilities</b>	
Due within a year	12,332
Due in more than one year	427,924
	<b>Total Liabilities</b>
	<b>444,647</b>
<b>Net Position</b>	
Net investment in capital assets	-
Unrestricted	77,559
	<b>Total Net Position</b>
	<b>\$ 77,559</b>

See Notes to Financial Statements.

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**Jefferson County**  
**Emergency Services District No. 1**  
*STATEMENT OF ACTIVITIES*  
 For the Year Ended September 30, 2014

	<b>Governmental Activities</b>
<b><u>General Revenue</u></b>	
Property taxes	\$ 96,565
Donation income	32,554
Investment income	62
	<b>Total Revenues</b>
	129,181
<b><u>Expenses</u></b>	
Public safety	104,214
Interest expense	20,222
	<b>Total Expenses</b>
	124,436
	<b>Change in Net Position</b>
	4,745
	<b>Beginning Net Position</b>
	72,814
	<b>Ending Net Position</b>
	\$ 77,559

See Notes to Financial Statements.

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**Jefferson County**  
**Emergency Services District No. 1**

**BALANCE SHEET AND RECONCILIATION TO THE STATEMENT OF NET POSITION**  
**September 30, 2014**

	<b>General Fund</b>	<b>Total</b>
<b>Assets</b>		
Cash	\$ 73,714	\$ 73,714
Receivables	8,236	8,236
	<b>Total Assets</b>	<b>81,950</b>
	<b>81,950</b>	<b>81,950</b>
<b>Liabilities</b>		
Accounts payable	1,250	1,250
Due to related party	3,141	3,141
	<b>Total Liabilities</b>	<b>4,391</b>
	<b>4,391</b>	<b>4,391</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue - property taxes	8,236	8,236
	<b>Total Deferred Inflows of Resources</b>	<b>8,236</b>
	<b>8,236</b>	<b>8,236</b>
<b>Fund balances</b>		
Unassigned	69,323	69,323
	<b>Total Fund Balances</b>	<b>\$ 69,323</b>
	<b>\$ 69,323</b>	<b>\$ 69,323</b>
Amounts reported for governmental activities in the Statement of Net Position:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets - net depreciable	440,256	
Other long-term assets are not available to pay for current-period expenditures, and, therefore, are deferred in the governmental funds.		
Property taxes receivable	8,236	
Other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the government funds		
Non-current liabilities to be realized in current year	(12,332)	
Non-current liabilities to be realized in more than one year	(427,924)	
	<b>Net Position of Governmental Activities</b>	<b>\$ 77,559</b>
	<b>\$ 77,559</b>	

See Notes to Financial Statements.

**Jefferson County**  
**Emergency Services District No. 1**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**For the Year Ended September 30, 2014**

	<b>General Fund</b>	<b>Total</b>
<b>Revenues</b>		
Property taxes	\$ 96,419	\$ 96,419
Investment income	62	62
	<b>Total Revenues</b>	<b>96,481</b>
<b>Expenditures</b>		
Public safety	90,143	90,143
Capital outlay	1,739	1,739
	<b>Total Expenditures</b>	<b>91,882</b>
	<b>Net Change in Fund Balance</b>	<b>4,599</b>
	<b>Beginning Fund Balance</b>	<b>64,724</b>
	<b>Ending Fund Balance</b>	<b>\$ 69,323</b>

See Notes to Financial Statements.

**Jefferson County**  
**Emergency Services District No. 1**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**

For the Year Ended September 30, 2014

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balance	\$	4,599
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Depreciation	(12,332)	
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Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds.

Property taxes	146	
Capital lease deferred revenue amortization	12,332	

Net Change in Net Position	\$	4,745
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See Notes to Financial Statements.

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# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS

September 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Government-Wide Financial Statements and Reporting Entity

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

Jefferson County Emergency Services District No. 1 (the "District") operates under Chapter 775, "Emergency Services Districts" of V.T.C.A, Health and Safety Code. The District is a duly organized emergency services district, created to protect life and property from fire and to conserve natural and human resources.

The District is funded by property taxes as paid to it by its citizens. The District's primary responsibility is to provide fire fighting facilities, fire suppression, and rescue services for its citizens. As the District does not employ personnel to provide such facilities and services, the District entered into a contract ("Service Agreement") with the volunteer fire department, Jefferson County ESD #1, Inc. ("Department"). The Department is a duly qualified and sufficiently staffed entity located within the District and can provide desired fire fighting facilities and services. The Service Agreement stipulates that the Department provide the services. For such services, the District will provide sufficient funds for the overall operations and payroll of the Department.

The Service Agreement is effective for a one year period commencing on January 1, 2010, and shall continue as provided unless explicitly terminated. As of September 30, 2014, the District owed the Department \$3,141 related to this agreement.

As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

### B. Basis of Presentation Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the District as a whole. These statements include all activities of the primary government. Governmental activities are normally supported by property and sales taxes and intergovernmental revenues. Likewise, the *primary government* is reported separately from certain legally separate units for which the primary government is financially accountable.

The Statement of Activities presents a comparison between general government expenses and general revenues of the District's governmental activities. Expenses, such as those used to fund the principal operations of the District, are presented as general government expenses. Revenues, such as taxes and investment earnings, are presented as general revenues.

The fund financial statements provide information about the government's funds. Separate statements for each fund category are presented.

The government reports the following governmental funds:

#### Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

#### **General Fund**

The general fund is used to account for the operations of the District's emergency service operations and all other financial transactions not properly includable in other funds.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

The principal sources of revenue are related to property taxes. Expenditures include all costs associated with the daily operations and contractual obligations of the District.

### C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes & other revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

### D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

#### 1. Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

#### 2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the District.

#### 3. Capital Assets

Capital assets, which include property, plant, equipment, and vehicle assets are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued* September 30, 2014

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Vehicles and equipment	5 to 10 years
Furniture	7 years
Buildings and improvements	15 - 39 years

### 4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense / expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

### 5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

### 6. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### 7. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (board of commissioners) may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken or the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### 8. Long-Term Obligations

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

### 9. Deferred Revenue

Deferred revenue for the District represents the portion of donation revenue not yet recognized related to the donated capital lease for a building. The donated capital lease asset was recorded upon donation with an offsetting balance recorded to deferred revenue. The deferred revenue amount is recognized as income on a straight line basis over the useful life of the related building consistent with the recognition of depreciation expense.

### 10. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term assets, such as property tax receivable, are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued* September 30, 2014

### B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds."

## III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

As of September 30, 2014 all cash accounts were fully insured by FDIC.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. The budget is prepared using the same method of accounting as for financial reporting and serves as a planning tool. Encumbrance accounting is not utilized.

A budget is prepared by fund and function. Total actual expenditures did not exceed appropriations for the year ending September 30, 2014.

## IV. DETAILED NOTES ON ALL FUNDS

### A. Deposits and Investments

As of September 30, 2014, the District had total cash held at bank institutions of \$73,714. The District had no investments or cash equivalents.

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State.

Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

*Custodial Credit Risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. All accounts were fully insured by FDIC during the year ended September 30, 2014.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

### B. Receivables

The following comprise receivable balances of the District at year end:

	General Fund	Total
Property taxes - 2013	\$ 1,987	\$ 1,987
Property taxes - 2012	862	862
Property taxes - 2011 and older	5,387	5,387
<b>Total</b>	<b>\$ 8,236</b>	<b>\$ 8,236</b>

### C. Capital Assets

The following is a summary of changes in capital assets for the year ended:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Building and improvements	\$ 480,934	\$ -	\$ -	\$ 480,934
Total capital assets being depreciated	<u>480,934</u>	<u>-</u>	<u>-</u>	<u>480,934</u>
Less accumulated depreciation				
Building and improvements	<u>(28,346)</u>	<u>(12,332)</u>	<u>-</u>	<u>(40,678)</u>
Total accumulated depreciation	<u>(28,346)</u>	<u>(12,332)</u>	<u>-</u>	<u>(40,678)</u>
Net capital assets being depreciated	452,588	(12,332)	-	440,256
<b>Total capital assets</b>	<b>\$ 452,588</b>	<b>\$ (12,332)</b>	<b>\$ -</b>	<b>\$ 440,256</b>

Depreciation expense was \$12,332 for the year ended September 30, 2014. The book value of leased assets as of yearend was \$440,256.

# Jefferson County Emergency Services District No. 1

## NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2014

On June 14, 2011, the District leased a building and land for 99 years from the City of Bevil Oaks (the "City") for a payment of \$10. The District accounts for this agreement as a capital lease and donation from the City. The fair value of the capital asset was recorded at the inception of the lease for \$480,934 and is being depreciated over the estimated useful life of the building. An offsetting deferred revenue amount for the donation was recognized for \$480,934 and is being amortized to donation income over the estimated useful life of the building. The District also records an estimated interest expense and donation amount based on the estimated lease interest charge that the City is giving up by donating the lease. The portion of depreciation expense and donation income recognized for this lease by the District during the year ended September 30, 2014 was \$12,332. The interest donation income and interest expense recognized by the District for this lease during the year ended September 30, 2014 was \$20,222.

### D. Long-Term Obligations

The following is a summary of long-term obligations for the year ended September 30, 2014:

Description	Balance at		Decreases	Balance at		Due within a year
	9/30/2013	Increases		9/30/2014		
Deferred revenue for donated capital lease of building and land	\$ 452,588	\$ -	\$ (12,332)	\$ 440,256	\$ 12,332	
	<u>\$ 452,588</u>	<u>\$ -</u>	<u>\$ (12,332)</u>	<u>\$ 440,256</u>	<u>\$ 12,332</u>	
Due in more than one year						<u>\$ 427,924</u>

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

### V. OTHER INFORMATION

#### A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

# Jefferson County Emergency Services District No. 1

## *NOTES TO FINANCIAL STATEMENTS, Continued*

September 30, 2014

### **B. Contingent Liabilities**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

### **C. Subsequent Events**

There were no material subsequent events through the date the financial statements were issued.

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*REQUIRED SUPPLEMENTARY INFORMATION*

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**Jefferson County**  
**Emergency Services District No. 1**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For the Year Ended September 30, 2014**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Property taxes	\$ 93,812	\$ 96,419	\$ 2,607
Investment earnings	-	62	62
<b>Total Revenues</b>	<b>93,812</b>	<b>96,481</b>	<b>2,669</b>
<b>Expenditures</b>			
Public safety	107,127	90,143	16,984
Capital outlay	25,000	1,739	23,261
<b>Total Expenditures</b>	<b>132,127</b>	<b>91,882</b>	<b>40,245</b>
<b>Net Change in Fund Balance</b>	<b>\$ (38,315)</b>	<b>4,599</b>	<b>\$ 42,914</b>
Beginning Fund Balance		64,724	
<b>Ending Fund Balance</b>		<b>\$ 69,323</b>	

Notes to Required Supplementary Information:

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**AGENDA ITEM****September 28, 2015**

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Consider and possibly approve a Resolution approving the action of the Jefferson County Industrial Development Corporation approving the execution and delivery of an insurer's request to discharge the lien of the Trust Indenture and Security Agreement dated as of December 1, 2010, as amended, and other related matters relating to its Hurricane Ike Disaster Area Revenue Bonds (Jefferson Refinery, L.L.C. Project), Series 2010.

\_\_\_\_\_, 2015

Amegy Bank National Association, as Trustee  
1801 Main Street, 8th Floor  
Houston, Texas 77002

Re:

Jefferson County Industrial Development Corporation  
Hurricane Ike Disaster Area Revenue Bonds  
(Jefferson Refinery, L.L.C. Project), Series 2010

Ladies and Gentlemen:

On December 30, 2010, the Jefferson County Industrial Development Corporation (the “*Issuer*”) issued the above-referenced Bonds (the “*Bonds*”) pursuant to the Trust Indenture and Security Agreement, dated as of December 1, 2010, between the Issuer and Amegy Bank National Association, successor to Wells Fargo Bank National Association (the “*Trustee*”) (the “*Original Indenture*”). All capitalized terms not defined herein shall have the meanings given them in the Original Indenture.

Pursuant to Section 10.01 of the Original Indenture, the Issuer has executed and delivered the Issuer’s Request, dated the date hereof (the “*Issuer’s Request*”), upon the order of Jefferson 2010 Bond Holdings LLC (“*Holdings*”), successor in interest to Jefferson Refinery, L.L.C., directing the satisfaction and discharge of the Original Indenture, as supplemented and amended to date, the “*Indenture*”). The Trustee has confirmed that Holdings is the registered owner of all Bonds previously authenticated and delivered pursuant to the Indenture, and that Holdings has delivered all of the Bonds to the Trustee for cancellation pursuant to Section 2.10 of the Indenture. We have been requested to provide the Opinion of Counsel required under Section 10.01(c) of the Original Indenture, that all conditions precedent provided for in the Indenture relating to the satisfaction and discharge of the Indenture have been complied with.

Pursuant to this request, we have reviewed the Original Indenture, the Fifteenth Supplemental Trust Indenture and Security Agreement dated as of March 1, 2014 and the Sixteenth Supplemental Trust Indenture and Security Agreement dated as of April 1, 2014 (Holdings having indicated, and the Trustee having confirmed, that these are the only supplemental indentures relevant to this opinion), the Issuer’s Request, and such other documents and matters of law as we consider necessary in order to enable us to render such opinion. On the basis of such examination and in reliance on the acknowledgements of the parties set forth in the Issuer’s Request, and subject to the qualifications set forth below, we are of the opinion that,

subject to the Issuer's, Holdings's and the Trustee's compliance with the requirements of, and the accuracy of the certifications and representations contained in, the Issuer's Request, all conditions precedent provided for in the Indenture relating to the satisfaction and discharge of the Indenture have been complied with.

We have not been requested, nor have we undertaken, to review the closing transcript for the Bonds or the supplements or amendments to any of the original transaction documents (except as described above), to make an independent investigation of, or to review any events which may have occurred since, the issuance of the Bonds. Further, we express no opinion herein with respect to (i) whether the proceeds of the Bonds have been used in the required manner; (ii) the enforceability of the Indenture or any other transaction document, or the compliance by the parties with the terms and provisions of the Indenture or any other transaction document; (iii) any governmental approvals, consents or authorizations that may be required in connection with the Bonds; (iv) the validity of the Bonds or the exclusion from gross income for federal or state income tax purposes of the interest on the Bonds; or (v) the accuracy, completeness or sufficiency of any disclosure material relating to the Bonds. The opinion expressed herein is accordingly limited to that specifically stated in the immediately preceding paragraph and required by Section 10.01(c) of the Original Indenture as a condition to the satisfaction and discharge of the Indenture.

Our opinion represents our legal judgment based upon our review of the law and the facts that we deem relevant to render such opinion, and is not a guarantee of a result. This opinion is given as of the date hereof and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Respectfully submitted,

AGBacon

## CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS      )  
                            )  
COUNTY OF JEFFERSON    )

The undersigned officers of the Commissioners Court of Jefferson County, Texas (the "Commissioners Court"), hereby certify as follows:

28<sup>th</sup> 1. The Commissioners Court convened in Regular Meeting (the "Meeting") on the September, 2015, at the designated meeting place, and the roll was called of the duly constituted officers and members of said Commissioners Court, to-wit:

Jeff R. Branick  
Eddie Arnold  
Michael Sinegal  
Everette "Bo" Alfred  
Brent A. Weaver

and all of such persons participated in the Meeting, except the following: Jeff R. Branick  
Whereupon, among other business transactions at said Meeting, a written

**RESOLUTION OF THE COMMISSIONERS COURT OF JEFFERSON  
COUNTY, TEXAS APPROVING THE ACTION OF THE JEFFERSON  
COUNTY INDUSTRIAL DEVELOPMENT CORPORATION APPROVING  
THE EXECUTION AND DELIVERY OF AN ISSUER'S REQUEST TO  
DISCHARGE THE LIEN OF THE TRUST INDENTURE AND SECURITY  
AGREEMENT DATED AS OF DECEMBER 1, 2010, AS AMENDED, AND  
OTHER RELATED MATTERS RELATING TO ITS HURRICANE IKE  
DISASTER AREA REVENUE BONDS (JEFFERSON REFINERY, L.L.C.  
PROJECT), SERIES 2010**

was duly introduced for the consideration of said Commissioners Court and read in full. It was then duly moved and seconded that said Resolution be passed, and after due discussion, said motion, carrying with it the passage of said Resolution, prevailed and carried by the following vote:

AYES: 4                    ABSTENTIONS: 0                    NOES: 0

2. A true, full, and correct copy of the aforesaid Resolution passed at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; that said Resolution has been duly recorded in said Commissioner Court's minutes of the Meeting; the above and foregoing paragraph is a true, full, and correct excerpt from said Commissioner Court's minutes of said Meeting pertaining to the passage of said Resolution; the persons named in the above and foregoing paragraph are duly chosen, qualified, and acting members of said

Commissioners Court as indicated therein; each of the officers and members of said Commissioners Court was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of the aforesaid Meeting; said Resolution would be introduced and considered for passage at said Meeting; each of said officers and members consented, in advance, to the holding of said Meeting for such purpose; and said Meeting was open to the public, and public notice of the time, place and purpose of said Meeting was given, all as required by Chapter 551, Texas Government Code.

SIGNED this 28<sup>th</sup> day of September, 2015.

Carolyn L. Guidry, County Clerk  
Carolyn L. Guidry, County Clerk  
Jefferson County, Texas

The Honorable Jeff A. Branick, County Judge  
The Honorable Jeff A. Branick, County Judge  
Jefferson County, Texas



**RESOLUTION OF THE COMMISSIONERS COURT OF JEFFERSON COUNTY, TEXAS APPROVING THE ACTION OF THE JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT CORPORATION APPROVING THE EXECUTION AND DELIVERY OF AN ISSUER'S REQUEST TO DISCHARGE THE LIEN OF THE TRUST INDENTURE AND SECURITY AGREEMENT DATED AS OF DECEMBER 1, 2010, AS AMENDED, AND OTHER RELATED MATTERS RELATING TO ITS HURRICANE IKE DISASTER AREA REVENUE BONDS (JEFFERSON REFINERY, L.L.C. PROJECT), SERIES 2010**

WHEREAS, pursuant to the authority granted by Chapter 501, Texas Local Government Code, as amended (the "Act"), this Commissioners Court has authorized the creation of a nonprofit public corporation to act on its behalf to finance, under the Act, "projects" thereunder; and

WHEREAS, by resolution dated October 28, 1985, this Commissioners Court authorized the creation of such a corporation, known as the Jefferson County Industrial Development Corporation, pursuant to the Act (the "Corporation"); and

WHEREAS, the Corporation has issued its Hurricane Ike Disaster Area Revenue Bonds (Jefferson Refinery, L.L.C. Project), Series 2010 (the "Bonds"); and

WHEREAS, the Corporation adopted or intends to adopt its Resolution approving the execution and delivery of an Issuer's Request to discharge the lien of the Trust Indenture and Security Agreement, a copy of which is attached hereto as *Exhibit A* (the "Issuer's Resolution"); and

WHEREAS, this Commissioners Court deems it necessary and convenient to approve the actions of the Corporation as set forth in the Issuer's Resolution.

Now, THEREFORE, BE IT ORDERED BY THE COMMISSIONER'S COURT OF JEFFERSON COUNTY, TEXAS:

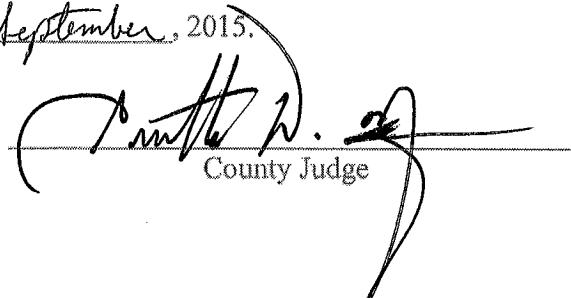
*Section 1.* That the findings and declarations contained in the preambles of this resolution are incorporated herein as part of this resolution.

*Section 2.* That the adoption of the Issuer's Resolution by the Corporation and the actions described therein are hereby authorized and approved.

*Section 3.* That the County Judge, any Commissioner and any officer or employee of the County is authorized to take such action and execute and deliver such document, certificate or agreement as may be necessary to effect the substance of this resolution, in form and substance acceptable to the persons so executing, their execution being conclusive evidence of such acceptance, and any such action heretofore taken is hereby approved and ratified.

Section 4. That this resolution shall take effect immediately from and after its adoption.

PASSED AND APPROVED this 28<sup>th</sup> day of September, 2015.

  
County Judge

ATTEST:

  
By Ph. Good, Chief Deputy  
County Clerk



**EXHIBIT A****SUBSTANTIALLY FINAL FORM OF ISSUER'S RESOLUTION**

(See attached)

## ISSUER'S REQUEST

\_\_\_\_\_, 2015

Amegy Bank National Association  
 1801 Main Street, 8th Floor  
 Houston, TX 77002  
 Attention: Deidre Ward, Vice President

Re: Jefferson County Industrial Development Corporation  
Hurricane Ike Disaster Area Revenue Bonds  
(Jefferson Refinery, L.L.C. Project), Series 2010

Ladies and Gentlemen:

You are the successor trustee under a Trust Indenture and Security Agreement, dated as of December 1, 2010 (the “*Original Indenture*” and, as supplemented and amended, the “*Indenture*”), between the Jefferson County Industrial Development Corporation (the “*Issuer*”) and Amegy Bank National Association, successor to Wells Fargo Bank National Association, as trustee (the “*Trustee*”), pursuant to which \$300,000,000 aggregate principal amount of the Issuer’s Hurricane Ike Disaster Area Revenue Bonds (Jefferson Refinery, L.L.C. Project), Series 2010 (the “*Bonds*”), were executed and delivered. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Indenture.

This Issuer’s Request is being delivered pursuant to Section 10.01 of the Indenture upon the order of Jefferson 2010 Bond Holdings LLC (“*Holdings*”), successor in interest to Jefferson Refinery, L.L.C. Holdings is the registered owner of all Bonds previously authenticated and delivered pursuant to the Indenture. Holdings hereby delivers all of the Bonds to the Trustee for cancellation pursuant to Section 2.10 of the Indenture.

The Trustee hereby confirms, certifies and acknowledges the following:

(1) No moneys remain in the Proceeds Fund, the Credit Facility Fund, the Debt Service Fund, the Acquisition Fund, the Rebate Fund or any other fund or account held under the Indenture.

(2) Neither the Issuer nor Holdings is currently in default under the Bonds, the Indenture or the Loan Agreement between the Issuer and Holdings dated as of December 1, 2010 (as supplemented and amended, the “*Agreement*”).

(3) The Fifteenth Supplemental Trust Indenture and Security Agreement dated as of March 1, 2014 and the Sixteenth Supplemental Trust Indenture and Security

Agreement dated as of April 1, 2014 are the only supplements that relate to the cancellation of the Bonds or the satisfaction and discharge of the Indenture.

(4) Except for the security interest in favor of the Trustee described in the granting clauses of the Original Indenture, which is hereby terminated, there is not now nor was there ever, any other collateral security for the obligations in respect of the Bonds, and no financing statements or other documents were filed or recorded in connection therewith.

(5) The Trustee's fees, compensation and expenses pertaining to the Bonds have been provided for by Holdings, and the obligations of the Issuer and Holdings to the Trustee under Section 8.07 of the Indenture do not survive the satisfaction and discharge of the Indenture as set forth herein.

(6) All of the Bonds secured by the Indenture have been canceled as set forth in Section 10.01(a) of the Indenture.

(7) The Issuer or Holdings has paid or caused to be paid all other sums payable by the Issuer or Holdings under the Indenture and under the Agreement.

(8) The Trustee has received an Opinion of Counsel stating that all conditions precedent provided for in the Indenture relating to the satisfaction and discharge of the Indenture have been complied with.

(9) The Indenture and the lien, rights, and interests created by the Indenture have ceased, determined, and become null and void, and the Trustee hereby agrees, at the expense of Holdings, to take any and all steps, and to execute, deliver and record a termination statement and such other instruments of satisfaction and discharge as may be necessary (in form and substance satisfactory to Holdings), to evidence the termination of any right, title and interest of the Trustee in the Indenture and the Agreement and to pay, assign, transfer, and deliver to Holdings or upon Holdings' order all cash, securities, and other property held by it under the Indenture as a part of the Trust Estate.

Please acknowledge your acceptance of the terms hereof by signing and returning to the undersigned the enclosed copy of this letter.

JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT  
CORPORATION

By

  
Name: Everette D. Alfred

Title: President

JEFFERSON 2010 BOND HOLDINGS LLC

By

Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Amegy Bank National Association hereby acknowledges acceptance of the terms of the foregoing letter.

AMEGY NATIONAL ASSOCIATION, as Trustee

By

Name: \_\_\_\_\_  
Title: \_\_\_\_\_

## CERTIFICATE FOR RESOLUTION

The undersigned President and Secretary of the Jefferson County Industrial Development Corporation (the "*Corporation*") hereby certify as follows:

1. In accordance with law, the Board of Directors (the "Board") of the Corporation held a meeting on 9/28, 2015, at 1149 Pearl, 4th Floor, Beaumont, Texas (the "Meeting") of the duly constituted members of the Board of the Corporation to-wit:

Jeff R. Branick  
Eddie Arnold  
Michael Sinegal  
Everette "Bo" Alfred  
Brent A. Weaver

and all of such persons participated in the Meeting, except the following: Jeff R. Branick  
Whereupon, among other business transactions at the Meeting, a written

RESOLUTION APPROVING THE EXECUTION AND DELIVERY OF AN  
ISSUER'S REQUEST TO DISCHARGE THE LIEN OF THE TRUST  
INDENTURE AND SECURITY AGREEMENT DATED AS OF DECEMBER 1,  
2010, AS AMENDED, AND RELATED MATTERS

(the “*Resolution*”) was duly introduced for the consideration of the Board and read in full. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, said motion prevailed and carried by the following vote:

AYES: 4 ABSTENTIONS: 0 NOES: 0

2. A true, full, and correct copy of the Resolution adopted at the Meeting is attached to and follows this Certificate; the Resolution has been duly recorded in the Board's minutes of the Meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of the Meeting pertaining to the adoption of the Resolution; the persons named in the above and foregoing paragraph are the fully chosen, qualified, and acting members of the Board as indicated therein; each of the members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of the Meeting and that the Resolution would be introduced and considered for adoption at the Meeting; by signing this Certificate, the Resolution shall be deemed to have been signed; and the meeting was open to the public, and public notice of the time, place, and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

SIGNED this 28<sup>th</sup> day of September, 2015.

Eddo C. Lenold  
Secretary

Weneth A. Oyle  
President

RESOLUTION APPROVING THE EXECUTION AND DELIVERY OF AN  
ISSUER'S REQUEST TO DISCHARGE THE LIEN OF THE TRUST  
INDENTURE AND SECURITY AGREEMENT DATED AS OF DECEMBER 1,  
2010, AS AMENDED, AND RELATED MATTERS

WHEREAS, the Jefferson County Industrial Development Corporation (the "*Corporation*") is an industrial development corporation created and existing under Chapter 501, Texas Local Government Code (the "*Act*") pursuant to a resolution adopted by the Commissioners Court of the County on October 28, 1985; and

WHEREAS, Section 704(a) of the Heartland Disaster Tax Relief Act of 2008 (the "*Heartland Act*") provides that Section 1400N(a) of the Internal Revenue Code of 1986, as amended (the "*Code*"), shall apply, as modified by the Heartland Act (collectively, the "*Hurricane Ike Bond Act*"), to any Hurricane Ike disaster area (as defined in Section 704(c) of the Heartland Act); and

WHEREAS, the Hurricane Ike Bond Act provides for the issuance of qualified Hurricane Ike disaster area bonds for qualifying projects located in Jefferson County, Texas (the "*Unit*"); and

WHEREAS, the Corporation issued and delivered its Hurricane Ike Disaster Area Revenue Bonds (Jefferson Refinery, L.L.C. Project) Series 2010, in the original aggregate principal amount of \$300,000,000 (the "*Bonds*") on December 30, 2010; and

WHEREAS, the proceeds of the Bonds were loaned to Jefferson 2010 Bond Holdings, LLC ("*Holdings*"), the successor in interest to Jefferson Refinery, L.L.C., pursuant to that certain Loan Agreement dated as of December 1, 2010 between the Corporation and Holdings (as supplemented and amended to date, the "*Loan Agreement*"), to be used by the LLC for the purposes described in the Loan Agreement; and

WHEREAS, the Bonds were issued under and are secured by that certain Trust Indenture and Security Agreement, dated as of December 1, 2010, between the Corporation and Amegy Bank National Association, successor to Wells Fargo Bank, National Association, as trustee (as supplemented and amended to date, the "*Indenture*"); and

WHEREAS, capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed thereto under the Indenture; and

WHEREAS, Holdings has purchased all of the outstanding Bonds and, in connection with the delivery of the Issuer's Request, will deliver the Bonds to the Trustee for cancellation; and

WHEREAS, Holdings has requested that the Corporation execute and deliver an Issuer's Request (the "*Issuer's Request*") to discharge the lien of the Indenture, substantially in the form presented to the Board; and

BE IT THEREFORE:

RESOLVED, that all of the facts recited in the preamble hereto are found and declared to be true and correct and the preamble is incorporated into, and made a part of, these Resolutions;

RESOLVED, that this Board approves the Issuer's Request and authorizes any officer or member of the Board to execute and deliver the Issuer's Request substantially in the form presented to the Board with such changes therein as may be approved by the officer(s) or Board member(s) executing same, their execution thereof being conclusive evidence of such approval;

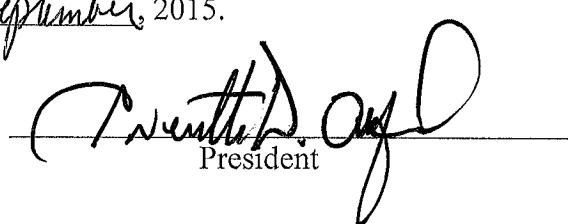
RESOLVED, that the officers or members of the Board, or any of them, are authorized to take any and all action and execute all documents, certificates and agreements necessary to carry out and consummate the transactions described in or contemplated by the instruments approved thereby or otherwise to give effect to the actions authorized hereby and the intent hereof;

RESOLVED, that all action (not inconsistent with provisions of this Resolution) heretofore taken by this Corporation directed toward the execution and delivery of the Issuer's Request shall be and the same hereby is ratified, approved, and confirmed; and

RESOLVED, that if any section, paragraph, clause, or provisions of this Resolution shall be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Resolution. In case any obligation of the Corporation authorized or established by this Resolution or the Issuer's Request is held to be in violation of law as applied to any person or in any circumstance, such obligation shall be deemed to be the obligation of the Corporation to the fullest extent permitted by law.

PASSED AND APPROVED this 28<sup>th</sup> day of September, 2015.

  
Eddie Arnold  
Secretary

  
President



## PROCLAMATION

STATE OF TEXAS § COMMISSIONERS' COURT  
§  
COUNTY OF JEFFERSON § OF JEFFERSON COUNTY, TEXAS

**BE IT REMEMBERED** at a meeting of Commissioners' Court of Jefferson County, Texas, held on the 28th day of September, 2015, on motion made by Eddie Arnold, Commissioner of Precinct No. 1, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Proclamation was adopted:

### 2015 NATIONAL 4-H WEEK

**WHEREAS**, the Jefferson County Commissioner's Court is proud to honor the 4-H Youth Development Program of the Texas A&M AgriLife Extension Service for 108 years of providing experience-based education to youngsters throughout the Lone Star State; and

**WHEREAS**, this admirable program, which seeks to provide a learning experience for the whole child, including head, heart, hands, and health, helps young Texans to acquire knowledge, develop life skills, and form attitudes to enable them to become self-directed, productive, and contributing members of our society; and

**WHEREAS**, its more than 607,000 urban, suburban, and rural youth participants, ranging in age from eight to nineteen, hail from diverse ethnic and socioeconomic backgrounds and truly represent a cross-section of the state; and

**WHEREAS**, the program undoubtedly could not have achieved the success that it has today were it not for the service of its more than 29,000 volunteers, who have given generously of their time, talents, energies, and resources to the youth of Texas; and

**WHEREAS**, throughout its proud history, the 4-H program has developed positive role models for countless Texans and through its innovative and inspiring programs, continues to build character and to instill the values that have made our state strong and great; now, therefore, be it

**THEREFORE, BE IT RESOLVED**, that the Jefferson County Commissioner's Court, hereby designates October 4-10, 2015 as National 4-H Week in Texas and we commend the 4-H Youth Development Program of the Texas A&M AgriLife Extension Service and the many men and women who have made the program a success.

SIGNED this 28th day of September, 2015.

//Absent

JUDGE JEFF R. BRANICK  
County Judge



*Eddie Arnold*  
COMMISSIONER EDDIE ARNOLD  
Precinct No. 1

*Mike Sinegal*  
COMMISSIONER MICHAEL S. SINEGAL  
Precinct No. 3

*BAAW*  
COMMISSIONER BRENT A. WEAVER  
Precinct No. 2

*Everette D. Alfred*  
COMMISSIONER EVERETTE D. ALFRED  
Precinct No. 4

**2016 Jefferson County Resolution**  
**Indigent Defense Grant Program**

WHEREAS, under the provisions of the Texas Government Code Section 79.037 and Texas Administrative Code Chapter 173, counties are eligible to receive grants from the Texas Indigent Defense Commission to provide improvements in indigent defense services in the county; and

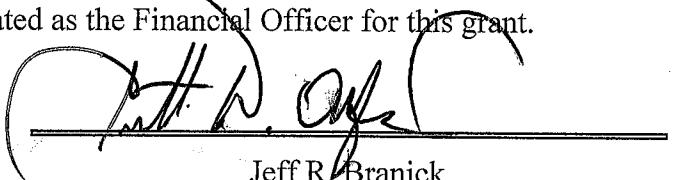
WHEREAS, this grant program will assist the county in the implementation and the improvement of the indigent criminal defense services in this county; and

WHEREAS, Jefferson County Commissioners Court has agreed that in the event of loss or misuse of the funds, Jefferson County Commissioners assures that the funds will be returned in full to the Texas Indigent Defense Commission.

NOW THEREFORE, BE IT RESOLVED and ordered that the County Judge of this county is designated as the Authorized Official to apply for, accept, decline, modify, or cancel the grant application for the Indigent Defense Formula Grant Program and all other necessary documents to accept said grant; and

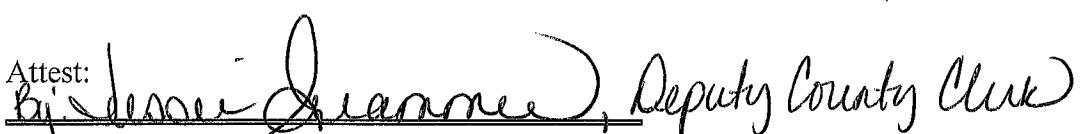
BE IT FURTHER RESOLVED that the County Auditor is designated as the Financial Officer for this grant.

Adopted this 28<sup>th</sup> day of September, 2015.



Jeff R. Branick  
County Judge

Attest:



County Clerk





STATE OF TEXAS  
COUNTY OF JEFFERSON

COMMISSIONERS' COURT  
OF JEFFERSON COUNTY, TEXAS

**Texas Department of Agriculture  
Texans Feeding Texans: Home Delivered Meal Grant Program**

A RESOLUTION OF THE COUNTY OF JEFFERSON, TEXAS CERTIFYING THAT THE COUNTY HAS MADE A GRANT TO NUTRITION AND SERVICES FOR SENIORS, AN ORGANIZATION THAT PROVIDES HOME-DELIVERED MEALS TO HOMEBOUND PERSONS IN THE COUNTY WHO ARE ELDERLY AND/ OR HAVE A DISABILITY AND CERTIFYING THAT THE COUNTY HAS APPROVED THE ORGANIZATION'S ACCOUNTING SYSTEM OR FISCAL AGENT.

BE IT REMEMBERED at a meeting of Commissioners' Court of Jefferson County, Texas, held on the 28<sup>th</sup> day of September 2015, on motion made by Eddie Arnold, Commissioner of Precinct No. 1, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Resolution was adopted:

**WHEREAS**, the Organization desires to apply for grant funds from the Texas Department of Agriculture to supplement and extend existing services to homebound persons in the County who are elderly and/or have a disability, pursuant to the Home-Delivered Meal Grant Program; and

**WHEREAS**, the Program rules require the County in which an Organization is providing home-delivered meal services to make a grant to the Organization, in order for the Organization to be eligible to receive Program grant funds; and

**WHEREAS**, the Program rules require the County to approve the Organization's accounting system or fiscal agent, in order for the Organization to be eligible to receive Program grant funds.

**BE IT RESOLVED BY THE COUNTY:**

**SECTION 1:** The County hereby certifies that it has made a grant to the Organization in the amount of \$60,000.00 to be used between the 1<sup>st</sup> of October, 2015 and the 30<sup>th</sup> of September, 2016.

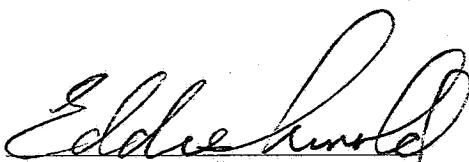
**SECTION 2:** The County hereby certifies that the Organization provides home-delivered meals to homebound persons in the County who are elderly and/ or have a disability.

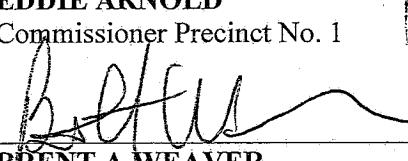
**SECTION 3:** The County hereby certifies that it has approved the Organization's accounting system or fiscal agent.

Introduced, read, and passed by the affirmative vote of the County on this 28<sup>th</sup> day of September, 2015.

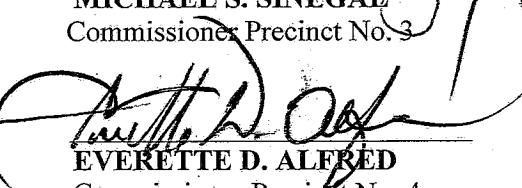
SIGNED this 28<sup>th</sup> day of September 2015.

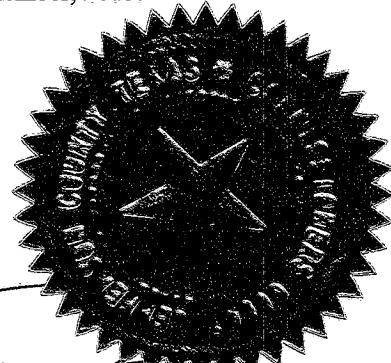
//Absent  
**JUDGE JEFF R. BRANICK**  
County Judge

  
**EDDIE ARNOLD**  
Commissioner Precinct No. 1

  
**BRENT A. WEAVER**  
Commissioner Precinct No. 2

  
**MICHAEL S. SINEGAL**  
Commissioner Precinct No. 3

  
**EVERETTE D. ALFRED**  
Commissioner Precinct No. 4





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TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

July 28, 2015

*Jeff Branick  
Pd  
?.*

The Honorable Jeff Branick  
Jefferson County Judge  
1149 Pearl Street  
Beaumont, TX 77701

Dear Judge Branick:

More than 18 percent of our state's elderly population is facing the threat of hunger. With that in mind, the 84<sup>th</sup> Texas Legislature increased funding for the Texans Feeding Texans: Home-Delivered Meal Grant Program (Program). 2015 marks the eighth year the Texas Department of Agriculture (TDA) has administered this program. In doing so, TDA provides funding to home-delivered meal providers, and in turn, these providers serve nearly 14 million meals annually to elderly and disabled Texans.

I want to make sure you are aware of this funding opportunity, and I hope you will help us spread the word. Our goal is to reach as many communities as possible across the Lone Star State. We want to continue getting meals into the homes of elderly Texans. Many of the providers we work with are associated with the "Meals on Wheels" network, but the grant program is not limited to these groups. Other nonprofits and governmental entities deliver hot meals to homebound citizens every day, and we want to make sure they also are aware of the Program.

These grants create a partnership between the state, counties and local meal providers. In order for an organization to be eligible, a county also must contribute a financial grant. The county must document their portion of the grant through a formal resolution, which is submitted as part of the application. TDA will begin accepting applications on **September 1, 2015**. All applications must be postmarked no later than **Monday, November 2, 2015**. Applications will be available by mid-summer.

I encourage all counties to take this time to ask questions, make budget plans and reach out to local groups that deliver meals to senior or homebound citizens. A strong partnership with the county is vital to implementing a successful program in the community.

We must do everything in our power to make sure our seniors and Texans with special needs never go hungry. This funding will help fill the stomachs and hearts of people who need it most and provide them with the opportunity to live in a secure, happy and healthy environment in their own homes.

For more information on how your county can partner with these providers and to view a list of current grantees, please visit TDA's website at [www.TexasAgriculture.gov](http://www.TexasAgriculture.gov). Additionally, you can contact TDA's Grants Office at (512) 463-9932 or [Grants@TexasAgriculture.gov](mailto:Grants@TexasAgriculture.gov).

Your servant,

  
Sid Miller

SM/MWF/ab

Enclosure

NUTRITION & SERVICES  
FOR SENIORS, INC.

FINANCIAL STATEMENT

\* \* \* \* \*

SEPTEMBER 30, 2014

NUTRITION & SERVICES FOR SENIORS, INC.  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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Financial Section

# Cook Parker

P.L.L.C.  
Certified Public Accountants

January 21, 2015

Independent Auditor's Report

The Board of Directors  
Nutrition & Services for Seniors, Inc.  
Beaumont, Texas

We have audited the accompanying statement of cash receipts and disbursements of Nutrition & Services for Seniors, Inc., (a nonprofit organization) for the year ended September 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Board of Directors  
Page 2  
January 21, 2015

Opinion

In our opinion, the statement of cash receipts and disbursements referred to above presents fairly, in all material respects, the cash receipts and disbursements of Nutrition & Services for Seniors, Inc., for the year ended September 30, 2014, on the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

*Other information*

Our audit was conducted for the purpose of forming an opinion on the statement of cash receipts and disbursements taken as a whole. The schedule of cash disbursements is presented for purposes of additional analysis and is not a required part of the statement of cash receipts and disbursements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the statement of cash receipts and disbursements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Our audit was conducted for the purpose of forming an opinion on the statement of cash receipts and disbursements of Nutrition & Services for Seniors, Inc., taken as a whole. The accompanying schedule of expenditures of federal awards as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, is presented for purposes of additional analysis, and is not a required part of the statement of cash receipts and disbursements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements. The information has been subjected to the auditing procedures applied in the audit of the statement of cash receipts and disbursements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements or to the statement of cash receipts and disbursements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statement as a whole.

The Board of Directors  
Page 3  
January 21, 2015

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2015, on our consideration of Nutrition & Services for Seniors, Inc.'s, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nutrition & Services for Seniors, Inc.'s, internal control over financial reporting and compliance.

*Cook Parker, P.L.L.C.*

NUTRITION & SERVICES FOR SENIORS, INC.  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

<u>Cash and Savings – Beginning Balance</u>	<u>\$ 1,598,542</u>
<u>Receipts</u>	
Area Agency on Aging – LinkAGE	4,138
Contributions – congregate	111,719
Contributions – guest	1,790
Contributions – home bound	72,319
Contributions – transportation	1,534
DADS – Title XX – meals	752,138
Transportation – other	253,152
Meals - other	477,429
Interest income	2,610
Miscellaneous receipts, contributions, and grants	1,157,452
Personal response system receipts	85,357
South East Texas Regional Planning Commission	
5310 Transportation	\$ 219,832
5311 Transportation	270,756
HHSC/DADS – Title III	<u>581,212</u>
United Way	<u>1,071,800</u>
	<u>218,169</u>
 Total Receipts	 <u>4,209,607</u>
 AVAILABLE CASH	 5,808,149
<u>Disbursements</u>	
Direct	<u>4,169,635</u>
 ENDING CASH AND SAVINGS	 <u>\$ 1,638,514</u>

See Accompanying Notes to Statement of Cash Receipts and Disbursements

NUTRITION & SERVICES FOR SENIORS, INC.  
NOTES TO THE FINANCIAL STATEMENT  
SEPTEMBER 30, 2014

Note 1 – Summary of Significant Accounting Policies

**Nature of the Organization:** Nutrition & Services for Seniors, Inc., (the Organization) is a nonprofit organization operated for the purpose of providing noon-day meals to qualified seniors (anyone over 60 years of age) at various locations in Hardin and Jefferson Counties of Texas and meals to the homebound elderly. Funds for these meals are provided largely by contracts from the Area Agency on Aging of Southeast Texas, with other funds provided by the State of Texas, United Way, Department of Health and Human Services Commission (HHSC), Department of Aging and Disability Services (DADS), and contributions from participants. Support services provided by the Organization include transportation, escort, health and welfare, counseling, nutrition education, recreation, and shopping assistance.

**Cash Basis of Accounting:** The statement of cash receipts and disbursements of Nutrition & Services for Seniors, Inc., is prepared on a cash basis. Consequently, certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. The basis of presentation is a comprehensive basis of accounting other than generally accepted accounting principles. Noncash transactions are not recognized in the statement of cash receipts and disbursements.

**Revenue:** The Organization receives federal funds to provide nutrition and services for seniors in the southeast Texas area of Jefferson and Hardin Counties. The primary funding agencies are Area Agency on Aging of Southeast Texas, Health and Human Services Commission (HHSC), and Department of Aging and Disability Services (DADS).

The Organization is subject to being audited by the funding agencies and could be required to return unspent funds, if any, at September 30, 2014. Management is of the opinion that there are no unspent funds which should be returned.

Other revenue is derived from contributions and grants from individuals, businesses, municipalities, and communities in the service area as well as United Way and private foundations.

**Date of Management Review:** In preparing this financial statement, the Organization has evaluated events and transactions for potential recognition or disclosure through January 21, 2015, the date the financial statement was available to be issued.

Note 2 – Retirement Plan

The Organization has an IRC Section 401(k) retirement plan covering substantially all of its full-time employees. The Plan provides for the Organization as employer to match up to 4 percent of the participating employees' wages. The total cost to the Organization was \$25,673 for the year ended September 30, 2014.

NUTRITION & SERVICES FOR SENIORS, INC.NOTES TO THE FINANCIAL STATEMENTSEPTEMBER 30, 2014Note 3 – Income Tax Status

Income Taxes: Nutrition & Services for Seniors, Inc., is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Service Code. Therefore, no provision for income taxes is reflected in the financial statement. The Organization's Department of the Treasury information returns are subject to examination, generally for three years after the filing date.

Note 4 – Donated Services

Donated services are recognized as contributions in accordance with *FASB ASC 958-605, Revenue Recognition*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated services from volunteers performing food-handling, transportation, or clerical functions throughout the year are not recognized as contributions in the financial statement because the criteria for *FASB ASC 958-605* are not met.

Supplemental Information

NUTRITION & SERVICES FOR SENIORS, INC.  
SCHEDULE OF CASH DISBURSEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Direct Costs

Consumable supplies	\$ 119,296
Contract services	646
Contribution to foundation	250,000
Employee benefits	125,096
Building, land, and equipment	65,617
Food and beverages	884,049
Insurance	63,954
Maintenance and repairs	83,701
Office supplies and postage	19,940
Other operating	47,958
Payroll taxes	129,402
Personal response system	69,035
Professional fees	8,250
Rent, telephone, and utilities	87,882
Salaries and wages	1,662,439
Vehicle and mileage expense	421,762
Fundraising expenses	<u>130,608</u>
 TOTAL DISBURSEMENTS	 <u>\$ 4,169,635</u>

See Accompanying Notes to Statement of Cash Receipts and Disbursements

Internal Control and Compliance

# Cook Parker

P.L.L.C.  
Certified Public Accountants

January 21, 2015

Independent Auditor's Report

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Directors  
Nutrition & Services for Seniors, Inc.  
Beaumont, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying statement of cash receipts and disbursements of Nutrition & Services for Seniors, Inc., (a nonprofit organization) as of and for the year ended September 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated January 21, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Nutrition & Services for Seniors, Inc.'s, internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the statement of cash receipts and disbursements, but not for the purpose of expressing an opinion on the effectiveness of Nutrition & Services for Seniors, Inc.'s, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Board of Directors  
Page 2  
January 21, 2015

Internal Control Over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nutrition & Services for Seniors, Inc.'s, statement of cash receipts and disbursements is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cook Parker, P.L.L.C.*

Federal Financial Assistance

# Cook Parker

P.L.L.C.  
Certified Public Accountants

January 21, 2015

### Independent Auditor's Report

#### REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Board of Directors  
Nutrition & Services for Seniors, Inc.  
Beaumont, Texas

#### Report on Compliance for Each Major Federal Program

We have audited Nutrition & Services for Seniors, Inc.'s, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement*, that could have a direct and material effect on each of Nutrition & Services for Seniors, Inc.'s, major federal programs for the year ended September 30, 2014. Nutrition & Services for Seniors, Inc.'s, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Nutrition & Services for Seniors, Inc.'s, major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Nutrition & Services for Seniors, Inc.'s, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Nutrition & Services for Seniors, Inc.'s, compliance with those requirements.

The Board of Directors  
Page 2  
January 21, 2015

Opinion on Each Major Federal Program

In our opinion, Nutrition & Services for Seniors, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct material effect on each of its major federal programs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Nutrition & Services for Seniors, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Nutrition & Services for Seniors, Inc.'s, internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Nutrition & Services for Seniors, Inc.'s, internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Cook Parker, P.C.L.C.*

**NUTRITION & SERVICES FOR SENIORS, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Federal Grantor/ Pass-through Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>HEALTH AND HUMAN SERVICES COMMISSION</b>			
Passed Through South East Texas Regional Planning Commission		17416750432000	
Title III - C1*	93.045		\$ 408,403
Title III - C2*	93.045		132,324
Title III - B*	93.044		<u>40,485</u>
Total Passed Through South East Texas Regional Planning Commission			<u>581,212</u>
<b>FEDERAL TRANSIT ADMINISTRATION (U.S. DEPARTMENT OF TRANSPORTATION)</b>			
Passed Through South East Texas Regional Planning Commission		17416750432000	
<u>Section 5310</u> Transportation	20.513		<u>219,832</u>
			<u>219,832</u>
<u>Section 5311</u> Transportation	20.509		<u>270,756</u>
Total Passed Through South East Texas Regional Planning Commission			<u>490,588</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed Through City of Beaumont, Texas		B-13-MC-48-0003	
Community Development Block Grant (CDBG)	14.218		<u>14,500</u>
Total Passed Through City of Beaumont, Texas			<u>14,500</u>
Passed Through City of Port Arthur, Texas		B-13-MC-48-005	
Community Development Block Grant (CDBG)	14.218		<u>9,997</u>
Total Passed Through City of Port Arthur, Texas			<u>9,997</u>
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			<b><u>\$ 1,096,297</u></b>

NOTE: This schedule of expenditures of federal awards is prepared on the cash basis of accounting, which, as described in Note 1 to the financial statement, is the comprehensive basis of accounting utilized by Nutrition & Services for Seniors, Inc.

\* Represents a cluster of federal programs

NUTRITION & SERVICES FOR SENIORS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

A. Summary of Auditor's Results

As required under Circular A-133, the following is a summary of the auditor's results for the year ended September 30, 2014.

1. The auditor's report expresses an unmodified opinion on the statement of cash receipts and disbursements.
2. No significant deficiencies were disclosed during the audit of the statement of cash receipts and disbursements.
3. No instances of noncompliance material to the statement of cash receipts and disbursements were discovered during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Nutrition & Services for Seniors, Inc., expresses an unmodified opinion on all major federal programs.
6. The audit did not discover any audit findings relating to the major programs.
7. The programs tested as major programs are:

	Federal CFDA Number
Health and Human Services Commission Passed Through South East Texas Regional Planning Commission	
Title III - C1	93.045
Title III - C2	93.045
Title III - B	93.044

8. The \$300,000 threshold was used to distinguish between Type A and Type B programs.
9. Nutrition & Services for Seniors, Inc., was determined to be a high-risk auditee.

NUTRITION & SERVICES FOR SENIORS, INC.  
FOLLOW-UP ON PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

There were no findings, questioned costs, or reportable conditions reported for the prior year. As a result, follow-up on prior year audit findings is not applicable.

## NOTICE OF FEES CHARGED BY THE SHERIFF AND CONSTABLES OF JEFFERSON COUNTY, TEXAS EFFECTIVE January 1, 2016

## PROPOSED

On the 28th day of September 2015, the Commissioners' Court of Jefferson County, Texas, pursuant to the provisions of Section 118.131, Local Government Code, hereby set the following fees to be charged by the offices of Sheriff and Constables of Jefferson County, TX to become effective January 1, 2016

County and District Courts

	<u>Service Fee</u>
Bill of Review	\$ 65.00
Citations – All types	\$ 70.00
Constable's Deed of Sale (All Courts)	\$ 65.00
Ex-Parte Protective Order	\$ 75.00
Notice By Publication	\$ 65.00
Notice of An Application for A Protective Order	\$ 70.00
Notice of Garnishment	\$ 75.00
Notice of Hearing	\$ 75.00
Notice of Substitute Trustee Sale	\$ 75.00
Notice to Show Cause	\$ 75.00
Notice to Take Deposition (Oral/Written)	\$ 65.00
Notice/Precept to Serve	\$ 75.00
Posting Written Notice– All types	\$ 65.00
Precept to Serve/Ex Probate Order	\$ 75.00
Protective Order	\$ 75.00
Subpoena/Summons	\$ 70.00
Tax Warrant	\$ 70.00
Temporary Ex Parte Protective Order	\$ 100.00
Turnover Order (All Courts)	\$ 100.00 maximum 2 hours per deputy \$ 50.00 per hour after 2 hours
Writ of Attachment (All Courts)	\$ 150.00
Writ of Certiorari (All Courts)	\$ 125.00
Writ of Execution * Commissions: 10% w/sale(No Maximum) 5% without sale(No Max)	\$ 150.00 *
Writ of Garnishment (All Courts)	\$ 125.00
Writ of Habeas Corpus (All Courts)	\$ 150.00
Writ of Injunction	\$ 100.00
Writ of Possession	\$ 150.00 maximum 2 hours per deputy \$ 50.00 per hour after 2 hours
Writ of Possession/(non-eviction) Personal Property	\$ 150.00
Writ of Re-Entry (All Courts)	\$ 150.00
Writ of Sequestration (All Courts)	\$ 200.00
Writ of Temporary Injunction/Restraining Order	\$ 100.00
Writ of Turnover Order	\$ 100.00
Writ of Order of Sale (All Courts) *	\$ 150.00 *
Commissions: 10% with sale (no maximum)	
5% without sale (no maximum)	

Justice of the Peace Courts

Eviction Citation (Forcible Entry/Detainer)	\$ 70.00
Justice Court Citation	\$ 70.00
Justice Court Subpoena	\$ 70.00
Magistrate Emergency Protective Order	\$ 70.00
Notice	\$ 70.00
Certified Mail	\$ 70.00
Order of Property Retrieval	\$ 70.00
Summons/Subpoenas	\$ 70.00
Writ of Assistance for Repossession of Aircraft	\$ 150.00 maximum 2 hours per deputy \$ 50.00 per hour after 2 hours
Writ of Attachment	\$ 150.00
Writ of Execution	\$ 150.00 *
* Commissions: 10% with sale (no maximum)	
5% without sale (no maximum)	
Writ of Sequestration	\$ 200.00
Writ of Possession	\$ 150.00 maximum 2 hours per deputy \$ 50.00 per hour after 2 hours
Writ of Possession/(non-eviction) Personal Property	\$ 150.00
Writ of Sequestration	\$ 200.00
Writ of Re-entry	\$ 150.00
Certified Mail (Postage)	\$ 70.00
Notice of Substituted Trustee Sale	\$ 75.00
Turn Over Order	\$ 100.00 maximum 2 hours per deputy \$ 50.00 per hour after 2 hours
Commission to take Oral Deposition	\$ 65.00

Warrants

Summons/Violation of Compulsory School Law, etc...	\$ 5.00
Criminal Subpoena	\$ 5.00
Warrant -AFRS	\$ 50.00
Warrant for Arrest	\$ 50.00
Capias Pro Fine	\$ 60.00
Warrants ( All Courts)	\$ 50.00
Distress Warrants	\$ 150.00
ALL OTHER WRITS NOT SPECIFICALLY LISTED	\$ 100.00

- \* With plaintiff to withhold or release levy, withhold collection, cancel or recall writ without Constable completing collection of judgment costs (except Tax Foreclosure Order of Sale) \$500

Jefferson County Courthouse  
P.O. Box 4025  
Beaumont, Texas 77704



Office (409) 835-8442  
Fax (409) 835-8628  
eddiearnold@co.jefferson.tx.us

**Eddie Arnold**  
Jefferson County  
Commissioner Pct. #1

September 24, 2015

Loma George  
Judge Branick's Office

RE: Commissioners' Court Agenda Items

Please place the following item on the agenda for Jefferson County Commissioners' Court meeting scheduled for September 28, 2015.

Consider and possibly approve receive and file the appointment of Vernon Pierce to the Sabine-Neches Navigation District Board of Directors effective October 01, 2015 to replace the unexpired term of Jim Rich who resigned effective July 31, 2015. Appointed by Commissioner Eddie Arnold.

Thank you,

*Eddie Arnold*  
Eddie Arnold  
County Commissioner, Pct. #1



# JEFFERSON COUNTY SHERIFF'S OFFICE

## SHERIFF G. MITCH WOODS

CHIEF TIM SMITH  
*LAW ENFORCEMENT*

CHIEF GEORGE MILLER  
*CORRECTIONS*

CHIEF MARK DUBOIS  
*SERVICES*

CHIEF RON HOBBS  
*NARCOTICS*

September 22, 2015

Honorable Judge Jeff Branick  
 Commissioner Eddie Arnold  
 Commissioner Brent Weaver  
 Commissioner Michael Sinegal  
 Commissioner Everette "Bo" Alfred

Re: Interlocal Cooperation Agreement between Chambers County, Jefferson County and Southwestern Correctional, LLC, doing business as LaSalle Corrections.

Please place the following item on Commissioners' Court agenda for Monday, September 28, 2015.

Consider, possibly approve and authorize the County Judge to execute the Interlocal Cooperation Agreement between Chambers County, Jefferson County and the Southwestern Correctional, LLC, doing business as LaSalle Corrections for the purpose of housing and care for such inmates at the Jefferson County Downtown Jail.

Should you require further information, please contact my office at ext. 8662.

G. Mitch Woods, Sheriff  
 Jefferson County, Texas

**STATE OF TEXAS**

**§ INTERLOCAL COOPERATION**

**COUNTY OF CHAMBERS**

**§ AGREEMENT**

This INTERLOCAL COOPERATION AGREEMENT (the "Agreement") is made and entered into effective date of                    day of                   , 2015 ("Effective Date") by and between the COUNTY OF CHAMBERS, a political subdivision of the State of Texas ("COUNTY"), COUNTY OF JEFFERSON, a political subdivision of the State of Texas ("CONTRACTOR"), and SOUTHWESTERN CORRECTIONAL, LLC doing business as LASALLE CORRECTIONS, operator of the Jefferson County Jail and a Texas limited liability corporation with an address of 26228 Ranch Road 12, Dripping Springs, Texas 78620 ("OPERATOR"). COUNTY, CONTRACTOR, and OPERATOR may hereafter be referred to singularly as a "Party" or collectively as the "Parties." This Agreement is entered into by the Parties pursuant to authority granted under the Interlocal Cooperation Act, Texas Government Code Chapter 791.

**WITNESSETH**

WHEREAS, COUNTY is seeking to provide for the housing and care of certain inmates of COUNTY; and

WHEREAS, CONTRACTOR currently has excess capacity and the ability to provide housing and care for such inmates at the Jefferson County Downtown Jail ("Jail");

WHEREAS, OPERATOR currently operates the Jail on behalf of CONTRACTOR under the Jefferson County Jail Management Services Contract signed on June 28, 2011, between CONTRACTOR and OPERATOR ("Operation Agreement"); and

WHEREAS, the Parties desire to enter into this Agreement pursuant to which CONTRACTOR will provide detention services for inmates of COUNTY at the Jail operated and managed by OPERATOR.

NOW, THEREFORE, in consideration of the mutual covenants and agreements stated herein, the Parties agree as follows:

**ARTICLE I  
PURPOSE**

1.01 The purpose of this Agreement is to establish the terms and conditions under which CONTRACTOR will provide to COUNTY detention services for COUNTY inmates at the Jail managed and operated by OPERATOR.

## **ARTICLE II** **TERM**

- 2.1 The term ("Term") of this Agreement shall commence on the Effective Date and shall terminate on December 31, 2015. COUNTY and CONTRACTOR may renew the Agreement on an annual basis for three (3) additional one (1) year periods commencing on January 1, 2016 through December 31, 2018. The Agreement shall renew automatically upon the expiration of the current term unless either COUNTY or CONTRACTOR provides the other Party with written notice of its desire not to renew the Agreement. Such notice shall be provided at least ninety (90) days prior to the expiration of the current term. All agreements between the Parties are set out in this Agreement and no oral agreements which are not contained in this Agreement will be enforceable against any Party.
- 2.2 Notwithstanding Article II, Section 2.01 hereof, this Agreement will terminate in the event sufficient funds are not appropriated by the Chambers County Commissioners Court to meet the COUNTY'S fiscal obligations herein, or if sufficient funds are not appropriated by the Jefferson County Commissioners Court to meet the CONTRACTOR'S service obligations agreed hereto in any fiscal year. In such event, the terminating Party agrees to give the non-terminating Party sixty (60) days' written notice prior to such termination.
- 2.3 The Parties hereby agree that, notwithstanding any other language to the contrary herein, either COUNTY or CONTRACTOR may terminate this Agreement with or without cause by giving to the other Party thirty (30) days' written notice of its intention to terminate. Upon termination of this agreement, return of the COUNTY inmates to Chambers County Sheriff will be transported within forty-eight (48 hours) or a time mutually determined by CONTRACTOR and COUNTY.

## **ARTICLE III** **DESIGNATED REPRESENTATIVES**

- 3.1 COUNTY hereby appoints Brian C. Hawthorne, Chambers County Sheriff, as its designated representative under this Agreement.
- 3.2 CONTRACTOR hereby appoints Mitch Woods Jefferson County Sheriff, as its designated representative under this Agreement.
- 3.3 OPERATOR hereby appoints Rodney Cooper, LaSalle Corrections, Executive Director, as its designated representative under this Agreement.
- 3.4 A Party may change its designated representatives at any time by providing the other Parties with written notice of the change pursuant to Article X, Section 10.01 herein below.

## ARTICLE IV

### OBLIGATIONS

- 4.1 CONTRACTOR agrees to provide for housing and safekeeping of inmates of COUNTY in accordance with state and local law, including the minimum standards promulgated by the Texas Commission on Jail Standards ("Jail Commission"). The Parties agree that any inmate of COUNTY shall be eligible for incarceration at the Jail under this Agreement provided that the incarceration of such inmate is in accordance with the standards under the Jail Commission approved custody assessment system in place at the Jail. CONTRACTOR understands and agrees that COUNTY shall have sole discretion as to the number of inmates of COUNTY to send to the Jail, including whether to send any inmates at all, and that COUNTY does not guarantee a minimum number of inmates to be housed in the Jail under this Agreement. Furthermore, COUNTY understands and agrees that CONTRACTOR will house COUNTY'S inmates provided the Jail has available beds.
- 4.2 CONTRACTOR through its contract with OPERATOR shall provide housing, care, meals, and routine medical services for such inmates on the same basis as it provides for its own inmates confined in the Jail, subject to the terms and conditions of this Agreement. Routine medical services provided to COUNTY'S inmates shall also be in accordance with CONTRACTOR'S Health Services Plan for CONTRACTOR'S inmates as required by Texas Administrative Code, Title 37, Part 9, Chapter 273, Rule 273.2.
- 4.3 County and OPERATOR agree that they are responsible for the transportation of inmates of COUNTY to and from the Jail twice per week, on Tuesday and Thursday, if needed, and any additional transportation will be billed at the rate of \$.50 per mile and \$15.00 per guard hour. COUNTY will provide a minimum 24 hour notice of the total number and identity of all inmates to be transported, both regular scheduled and special transports if possible. COUNTY will also provide 24 hour notice if no transports are needed for regular transport days.
- 4.4 CONTRACTOR through its contract with OPERATOR agrees to provide reasonable medical services to inmates of COUNTY only as follows:
  - (a) CONTRACTOR through its contract with OPERATOR shall provide routine medical services to inmates of COUNTY in the Jail, including on-site sick call (provided by on-site staff) and non-prescription, over-the-counter/non- legend and routine drugs and medical supplies; and
  - (b) CONTRACTOR through its contract with OPERATOR shall provide non-routine medical services to inmates of COUNTY, which are necessitated by an emergency or by a life threatening medical situation, including ambulance transportation or emergency flight if required; at the cost of COUNTY.

In the event an inmate of COUNTY requires medical services other than those described in subparagraph (a) hereinabove, including but not limited to dental, optical services, mental health services, prescription drugs and treatments,

CONTRACTOR agrees to contact COUNTY'S Designated Representative to advise the Designated Representative of the County: (i) the identity of the COUNTY inmate; (ii) the type of the medical services and/or treatments CONTRACTOR has determined the COUNTY inmate requires; (iii) any services or treatments the COUNTY inmate has received at the Jail in connection with the illness or condition for which CONTRACTOR is contacting COUNTY'S Designated Representative; (iv) a contact name and telephone number for the representative with OPERATOR that determined the medical services and/or treatments are necessary for the COUNTY inmate; and (v) the arrangements which have been made to transport the COUNTY inmate back to Chambers County to receive the medical services and/or treatments. In addition, should a COUNTY inmate be hospitalized for any reason at a non-Chambers County facility, CONTRACTOR shall provide COUNTY with the information required in items (i) through (v) herein as well as a contact name and telephone number for a representative at the medical facility treating the COUNTY inmate that is familiar with the COUNTY inmate's condition.

- 4.5 CONTRACTOR and OPERATOR understand that the detention services to be provided under this Agreement include only basic custodial care and supervision, and do not include any special educational, vocational, or other programs.
- 4.6 CONTRACTOR reserves the right for CONTRACTOR and/or OPERATOR to review the background of inmates sought to be transferred to the Jail, and COUNTY agrees to cooperate with and provide information reasonably requested regarding any such inmate. CONTRACTOR reserves the right to refuse acceptance of any such inmate if, in the reasonable judgment of CONTRACTOR'S Designated Representative, a particular inmate's behavior, medical, or psychological condition, or other circumstances of reasonable concern, makes the inmate unacceptable for incarceration in the Jail.
- 4.7 CONTRACTOR and OPERATOR further agree that should a prisoner be injured while being housed by CONTRACTOR, that CONTRACTOR and/or OPERATOR will within ten (10) hours notify COUNTY of said injury and provide COUNTY with copies of all incident reports relating to the injury.
- 4.8 **CONTRACTOR shall only be liable for any injuries, death, damage, or loss to the extent that such injury, death, damage or loss is caused by the fault or negligence of Contractor, its agents or employees. COUNTY shall only be liable for any injuries, death, damage, or loss to the extent that such injury, death, damage or loss is caused by the fault or negligence of County, its agents or employees.**
- 4.9 **INDEMNIFICATION. AS OPERATOR BENEFITS FINANCIALLY FROM THE TERMS OF THIS AGREEMENT, OPERATOR AGREES TO DEFEND, HOLD HARMLESS, AND INDEMNIFY CONTRACTOR, COUNTY AND THEIR OFFICIALS, EMPLOYEES, AGENTS, AND REPRESENTATIVES FROM AND AGAINST ANY AND ALL CLAIMS, DAMAGES, DEMANDS, LOSSES, COSTS, ASSESSMENTS AND EXPENSES, INCLUDING ATTORNEYS' FEES AND COURT COSTS (COLLECTIVELY, THE "LIABILITIES"), INCURRED OR SUFFERED BY CONTRACTOR, COUNTY AND THEIR**

OFFICIALS, EMPLOYEES, AGENTS, AND REPRESENTATIVES THAT ARISE OUT OF OR RESULT FROM ANY CAUSE OR CLAIM OR ANY NEGLIGENT OR WRONGFUL ACT OR FAILURE TO ACT BY OPERATOR OR ITS OFFICERS, EMPLOYEES, AGENTS OR REPRESENTATIVES, OR ITS SUBCONTRACTORS OR ASSIGNS, FOR LIABILITIES THAT ARISE OR RESULT FROM THE ACTS OR OMISSIONS OF OPERATOR IN ITS OPERATION OF THE JAIL UNDER THE OPERATION AGREEMENT OR THIS AGREEMENT. THIS INDEMNITY SHALL NOT COVER ANY LIABILITIES, CLAIMS, DAMAGES, LOSSES, OR EXPENSES, INCLUDING ATTORNEYS' FEES CAUSED BY, OR RESULTING FROM, LIABILITIES THAT ARE ATTRIBUTABLE TO THE GROSS NEGLIGENT ACTS OR OMISSIONS OF CONTRACTOR, COUNTY OR THEIR OFFICIALS EMPLOYEES, AGENTS OR REPRESENTATIVES OR ANY LEGAL ENTITY FOR WHOSE NEGLIGENT ACTION OR OMISSION COUNTY MAY BE LIABLE. THIS PROVISION DOES NOT AFFECT OR ALLEViate ANY DUTIES OF OPERATOR TO CONTRACTOR THAT EXIST PURSUANT TO THE CHAMBERS COUNTY JAIL MANAGEMENT SERVICES CONTRACT SIGNED ON AUGUST 25, 2015, BETWEEN OPERATOR AND CONTRACTOR.

4.10 CONTRACTOR shall require OPERATOR to maintain, at a minimum, and OPERATOR agrees to maintain the insurance required in the Operation Agreement, Article IX.

#### ARTICLE V PAYMENT FOR SERVICES

5.1 COUNTY agrees to pay CONTRACTOR a per-diem rate for detention services under this Agreement in the amount of FORTY FIVE DOLLARS AND 00/100 (\$45.00) for each inmate for each day that detention services are provided from the effective date. The Parties agree that a portion of any day shall be computed as a full day under this Agreement, and subject to the per diem rate, only on the day of arrival of the inmate to the Jail. COUNTY shall not be responsible for any pro-rated per diem fees for any partial day that includes the day of departure of any inmate.

5.2 COUNTY understands and acknowledges that only routine medical services, as described in Article IV, Section 4.04(a) hereinabove, are included in the per diem rate for detention services provided under this Agreement, and that reasonable medical expenses for services that are required to be provided pursuant to Article IV, Section 4.04(b) hereinabove shall be the responsibility of COUNTY.

5.3 CONTRACTOR and/or OPERATOR agrees to issue a monthly invoice to COUNTY addressed to the Chambers County Auditor at 404 Washington Ave, Anahuac Texas 77514, with a copy to COUNTY'S Designated Representative. Such statement shall detail the amount of compensation due and expenses incurred that are the responsibility of COUNTY under this Agreement as well as the period of time for which the invoice applies. The invoice submitted by CONTRACTOR hereunder shall be paid in accordance with Government Code Chapter 2251. If any amount set out in any invoice is disputed by COUNTY, then COUNTY agrees to notify CONTRACTOR in writing of the disputed amount, and the basis for the dispute, within fifteen (15) days of receipt of such invoice. The Parties agree that only payment of the disputed amount may be retained by COUNTY until the disputed matter is resolved, and that payment of the undisputed balance must be paid in accordance with this Article V, Section 5.03.

5.4 Payments by COUNTY to CONTRACTOR for the detention services provided under this Agreement must be made from current revenues available to COUNTY. The payment of funds under any provision of this Agreement by COUNTY is contingent upon an appropriation by COUNTY to cover the provisions of the Agreement. Neither COUNTY, its elected officials, employees, agents, attorneys, nor any other individual acting on behalf of COUNTY may make any representation or warranty as to whether any appropriation will, from time to time, be made by the governing body of COUNTY. The failure of COUNTY to appropriate sufficient funds will not cause COUNTY to be in default under this Agreement, and CONTRACTOR'S sole and exclusive remedy shall be to terminate this Agreement.

## ARTICLE VI RECORDS

6.1 COUNTY agrees to provide CONTRACTOR and/or OPERATOR with copies of all inmate classifications and detention records applicable to each inmate that is to be detained at the Jail under this Agreement as well as any medical records or other relevant information in the possession of COUNTY for each such inmate, including information regarding any special medication, diet, or exercise regimen applicable to each such inmate.

6.2 Upon request, CONTRACTOR and/or OPERATOR agrees to provide COUNTY with copies of any records or reports maintained by CONTRACTOR that are applicable to the particular inmate of COUNTY relating to that inmate's detention at the Jail under this Agreement.

6.3 The Parties agree that neither CONTRACTOR nor OPERATOR shall be responsible for the computation or processing of any inmate's time of confinement, including, but not limited to, computation of good time awards/credits and discharge dates. In addition, CONTRACTOR shall not be responsible for paperwork arrangements for any inmate that is to be transferred to the Texas Department of Criminal Justice, Institutional Division. All of the

foregoing recordkeeping and/or paperwork requirements shall continue to be the responsibility of COUNTY.

6.4 COUNTY agrees to comply with all of CONTRACTOR'S booking procedures. CONTRACTOR and/or OPERATOR hereby agree to furnish COUNTY with a copy of those procedures on, or prior to, execution of this Agreement by CONTRACTOR.

**ARTICLE VII**  
**TEXAS LAW TO**  
**APPLY**

7.01 This Agreement shall be construed under and in accordance with the laws of the State of Texas.

**ARTICLE VIII**  
**LEGAL CONSTRUCTION**

8.01 In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalid, illegal, or unenforceable provision shall not affect any other provisions hereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

**ARTICLE IX**  
**AMENDMENTS**

9.01 No amendment, modification, or alteration of the terms hereof shall be binding unless in writing, dated subsequent to the date of this Agreement and duly authorized by the governing bodies of COUNTY, CONTRACTOR, and OPERATOR.

**ARTICLE X**  
**NOTICES**

10.01 All notices to be given under this Agreement shall be in writing and shall either be personally served against a written receipt therefore or given by certified or registered mail, return receipt requested, postage prepaid and addressed to the proper party at the address which appears below or at such other address as the Parties may designate. All notices given by mail shall be deemed to have been given three (3) days after the time of deposit in the United States mail and shall be effective from such date.

If to County:

Judge Jimmy Sylvia  
Chambers County Judge

404 Washington Ave  
Anahuac, Texas 77514

With copy to:  
Sheriff Brian C. Hawthorne  
Chambers County Sheriff's Office  
201 North Court  
PO Box 998  
Anahuac, Texas 77514

If to CONTRACTOR:  
Judge Jeff Branick  
Jefferson County Judge  
1149 Pearl Street  
Beaumont, Texas 77701

With copy to:  
Sheriff Mitch Woods  
Jefferson County Sheriff's Office  
1001 Pearl Street  
Beaumont, Texas 77701

If to OPERATOR:  
Tim Kurpiewski  
LaSalle Southwest Corrections  
26228 Ranch Road 12  
Dripping Springs, TX 78620

#### **ARTICLE XI ASSIGNMENT**

11.01 No Party may assign its rights, privileges, or obligations under this Agreement, in whole or in part, without the written consent of the other Parties. Any attempt to assign without such approval shall be void.

#### **ARTICLE XII COMPLIANCE WITH LAWS AND ORDINANCES**

12.01 The Parties hereby agree to comply with all federal, state, and local laws and ordinances applicable to the services to be performed under this Agreement.

#### **ARTICLE XIII PRIOR AGREEMENTS SUPERSEDED**

13.01 This Agreement constitutes the sole and only agreement of the Parties hereto and supersedes all prior understandings or written or oral agreements between the Parties regarding the subject matter of the Agreement.

**ARTICLE XIV**  
**MULTIPLE**  
**COUNTERPARTS**

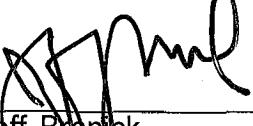
14.01 This Agreement may be executed in counterparts by the Parties hereto and each counterpart, when so executed and delivered, shall constitute an original instrument and such separate counterparts shall constitute but one and the same instrument.

**ARTICLE XV**  
**PARTIES**  
**BOUND**

15.01 This Agreement shall be binding upon and inure only to the benefit of the Parties hereto and their respective successors and assigns where permitted by this Agreement. There are no third-party beneficiaries to this Agreement.

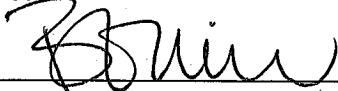
EXECUTED IN TRIPPLICATE ORIGINALS, EACH OF WHICH SHALL HAVE THE FULL FORCE AND EFFECT OF AN ORIGINAL, ON THIS THE 28<sup>th</sup> DAY OF September, 2015.

**COUNTY OF JEFFERSON**

By: 

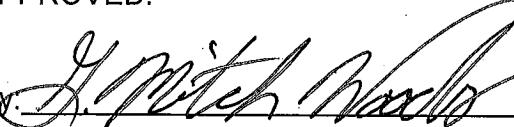
Jeff Branick  
County Judge

ATTEST:



County Clerk Administrator

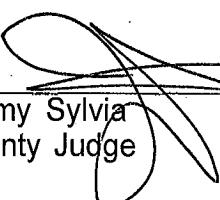
APPROVED:

By: 

Mitch Woods  
Jefferson County Sheriff



**COUNTY OF CHAMBERS**

By: 

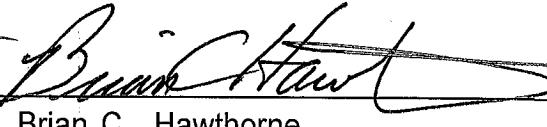
Jimmy Sylvia  
County Judge

ATTEST:



County Clerk

APPROVED:

By: 

Brian C. Hawthorne  
Chambers County Sheriff

**LASALLE CORRECTIONS, LLC**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Special, September 28, 2015**

There being no further business to come before the Court at this time, same is now here adjourned on this date, September 28, 2015