Special, 9/4/2025 10:30:00 AM

BE IT REMEMBERED that on September 04, 2025, 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

Commissioner Brandon Willis, Commissioner Pct. No. 1

Commissioner Cary Erickson, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable Zena Stephens, Sheriff

Honorable Roxanne Acosta-Hellberg, County Clerk

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

Jeff R. Branick, County Judge
Brandon Willis, Commissioner, Precinct One
Cary Erickson, 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 04, 2025

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM,** on the **04th** day of **September 2025** at its regular meeting place in the Commissioners' Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

Said meeting will be a **Special** meeting 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:

9:45 a.m. - Announcement of an executive (closed) session pursuant to Texas Government Code Sec. 551.071 to consult with our attorney regarding pending or anticipated litigation.

10:00 a.m. - Announcement of an executive (closed) session pursuant to Texas Government Code Section 551.0725 to deliberate business and financial issues relating to a contract being negotiated, that deliberation in open meeting would have a detrimental effect on the Commissioners Court in negotiations with a third party.

Jefferson County has taken steps to minimize the exposure of COVID-19 by implementing the following steps to allow the public to view the Commissioner’s Court meeting.

The following options are available:

View live with audio from the County Webpage:
https://co.jefferson.tx.us/comm_crt/commlink.htm

Listen to audio by calling 347-973-4395, conference id 113569383# The court will also have a time for public comments at the beginning of the meeting. If you would like to speak at that time, please be on the phone call. The Court will allow public comments related to items on the agenda that day at the beginning of the meeting. Public comments will be limited to 3 minutes per person.

Please be mindful that the audio portion of this meeting will be of better quality from the website.

INVOCATION: **Everette "Bo" Alfred, Commissioner, Precinct Four**

PLEDGE OF ALLEGIANCE: **Brandon Willis, Commissioner, Precinct One**

PURCHASING:

(a).Consider and approve award for Request for Statements of Qualifications (RFQ 25-015/MR) Engineering Services for Texas General Land Office Community Development & Revitalization (GLO-CDR) Disaster Recovery Reallocation Program (DRRP); pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-327 with Fittz & Shipman.

NO ATTACHMENTS

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Execute, receive and file renewal for (RFP 23-006/MR), Inmate Food Service for Jefferson County Correctional Facility for a second one (1) year renewal with Trinity Services, Inc. from June 4, 2025 to June 3, 2026 with a 3% CPI price increase pursuant to the Bureau of Labor Statistics as shown on Attachment A.

SEE ATTACHMENTS ON PAGES 13 - 17

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(c).Execute, receive and file renewal for (IFB 24-045/CG), Term Contract for Larvicidal Oil for Jefferson County Mosquito Control for a first one (1) year renewal with Clarke Mosquito Control Products, Inc., from September 23, 2025 to September 22, 2026.

SEE ATTACHMENTS ON PAGES 18 - 18

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(d).Consider and approve, execute, receive and file renewal for (IFB 22-046/MR), Term Contract for Trash and Biomedical Waste Container Service for Jefferson County for a third (1) one-year renewal with Republic Services of Beaumont from October 01, 2025 to September 30, 2026.

SEE ATTACHMENTS ON PAGES 19 - 19

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(e).Consider and approve, execute, receive and file Master Equipment Lease Purchase Agreement (25-044/MR) with Function 4, LLC for the lease purchase of (94) copiers in amount of $9,789.00 per month from October 1, 2025 to September 30, 2030; in accordance with Sourcewell Contract 112124-SEC Sharp.

SEE ATTACHMENTS ON PAGES 20 - 29

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(f).Consider and approve, execute, receive and file MFP Image/Service Agreement (25-045/MR) with Function 4, LLC to cover all Sharp equipment leased and owned within Jefferson County TX in the amount of $3,000.00 per month from October 1, 2025 to September 30, 2030; in accordance with Sourcewell Contract 112124-SEC Sharp.

Contingent on County Attorney, Kathleen Kennedy's approval; Deb confirmed warranties are included and approved by Kathleen

SEE ATTACHMENTS ON PAGES 30 - 39

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(g).Consider and approve, execute, receive and file an agreement (Agreement 25-047DC) with SEPS, Inc. for the 73 Tower UPS Maintenance in the amount of $3,622.30 from 09/01/2026 to 08/31/2025.

SEE ATTACHMENTS ON PAGES 40 - 50

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(h).Consider and approve, execute, receive and file a Professional Services Agreement (PROF 25-048/MR) with LJA Engineering, Inc. for the continued implementation of Jefferson County's Pesticide General Permit for the period of October 1, 2025 through September 30, 2026 for an estimated cost of $9,200.00, which will not be exceeded without prior approval; in accordance with a discretionary exemption as authorized by Local Government Code 262.024(a)(4) a personal or professional service.

SEE ATTACHMENTS ON PAGES 51 - 51

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(i).Consider and approve, execute, receive and file Change Order #2 to PROF 24-017/MR Engineering Services for Major Drive Rehabilitation with LJA Engineering in the amount of $13,680.00 for a topographic survey and engineering design & drafting of a temporary bypass road bringing the total amount from $226,630.00 to $240,310.00. Funded by Capital Projects.

SEE ATTACHMENTS ON PAGES 52 - 55

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(j).Consider and approve, execute, receive and file Customer Rate Change Request with Entergy and Jefferson County for the following locations: Jack Brooks Regional Airport, Jefferson County Pct#1 Service Center, and Ben Rogers Regional Visitor Center. This will allow these locations to receive annual savings based upon each site annual usage.

SEE ATTACHMENTS ON PAGES 56 - 61

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

COUNTY AUDITOR:

(a).Consider and approve utilizing available capital funds for Road & Bridge Pct. 2 to purchase equipment trailer. Estimated cost is $12,500 and using Capital- Trucks & Trailer 112-0209-431-6042.

SEE ATTACHMENTS ON PAGES 62 - 62

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Consider and approve budget transfer – Juvenile Detention – additional cost for repairs and food.

SEE ATTACHMENTS ON PAGES 63 - 63

120-3064-424-4009	BUILDINGS AND GROUNDS	$12,000.00	
120-3064-424-3033	FOOD	$10,000.00	
120-3064-424-1002	ASSISTANTS & CLERKS		$22,000.00

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(c).Receive and file order to adopt tax rate at $.357000 cent per $100 valuation. Tax rate is $.339889 for maintenance and operations and $.017111 for debt service.

SEE ATTACHMENTS ON PAGES 64 - 65

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(d).Receive and file the 2025-2026 budget.

SEE ATTACHMENTS ON PAGES 66 - 203

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(e).Receive and file Public Defender Contract Agreement for the Criminal District Court with Brent Turk, effective September 01, 2025.

SEE ATTACHMENTS ON PAGES 204 - 208

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(f).Consider and approve electronic disbursement for $1,349.24 to Texas Department of Criminal Justice for September insurance reimbursement.

NO ATTACHMENTS

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(g).Regular County Bills – check #531365 through check #531544.

SEE ATTACHMENTS ON PAGES 209 - 215

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(h).Consider and approve budget transfer – Marine Division – replacement of air conditioner unit.

SEE ATTACHMENTS ON PAGES 216 - 216

865-3054-421-6014	BUILDINGS AND STRUCTURES	$8,000.00	
865-3054-421-4007	AIRPLANES		$8,000.00

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(i).Consider and approve budget amendment - Service Center - additional cost for several wrecked vehicles.

SEE ATTACHMENTS ON PAGES 217 - 217

120-8095-417-4008	AUTOMOBILES AND TRUCKS	$50,000.00	
120-9999-415-9999	CONTINGENCY APPROPRIATION		$50,000.00

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(j).Consider and approve budget transfer – JP Pct. 1 Pl. 2 – additional cost for extra help.

SEE ATTACHMENTS ON PAGES 218 - 218

120-2042-412-1005	EXTRA HELP	$1,150.00	
120-2042-412-5077	CONTRACTUAL SERVICE		$1,150.00

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(k).Consider and approve budget transfer - R&B Pct 2 - additional cost for road equipment attachments

SEE ATTACHMENTS ON PAGES 219 - 219

112-0205-431-3084	MINOR EQUIPMENT	$11,500.00	
112-0209-431-6042	TRUCKS & TRAILERS		$11,500.00

Action: TABLED

COUNTY AIRPORT:

(a).Consider, possibly approve and authorize the County Judge to execute the application for FAA AIP Grant #46 in the amount of $229,068. This grant funds 90% of the design and bidding of the Airfield Electrical Rehabilitation Project, 10% of the project costs are from budgeted funds.

NO ATTACHMENTS

Motion by: Erickson
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

COUNTY COMMISSIONERS:

(a).Consider and possibly approve and authorize the County Judge to execute, receive and file a Memorandum of Understanding and Mutual Aid Agreement, between Jefferson County and First Baptist Church of Hamshire.

SEE ATTACHMENTS ON PAGES 220 - 221

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Consider, possibly approve and authorize the County Judge to execute a Resolution adopting a settlement on behalf of Jefferson County, Texas in the Texas Opioid Litigation with Purdu Pharma, Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun and Zydus, referred to as "Secondary Manufacturer Defendants" and to authorize County Judge to execute settlement releases with these Defendants.

Subject to approval by County Attorney, Kathleen Kennedy

SEE ATTACHMENTS ON PAGES 222 - 231

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

SHERIFF'S DEPARTMENT:

(a).Please consider and approve the donation of a K9 Dutch Shepherd from the Department of Defense Working Dog Adoption Program to the Sheriff’s Office. All costs associated with the K9 are fully covered by the Department of Defense Working Dog Adoption Program. This donation is provided in compliance with Section 81.032 of the Texas Local Government Code.

NO ATTACHMENTS

Motion by: Alfred
Second by: Erickson
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b). Please consider, approve, receive and file a memorandum of understanding with Hamshire-Fannett Independent School District for the use of buses in the event of emergency evacuation of inmates by the Jefferson County Sheriff's Office from the Jefferson County Correctional Facility.

SEE ATTACHMENTS ON PAGES 232 - 234

Motion by: Alfred
Second by: Erickson
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

OTHER BUSINESS:

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

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

Jeff R. Branick
County Judge

Special, September 04, 2025

There being no further business to come before the Court at this time, same is now here adjourned on this date, September 04, 2025.

CONTRACT RENEWAL FOR (RFP 23-006/MR) INMATE FOOD SERVICE FOR JEFFERSON COUNTY CORRECTIONAL FACILITY

The County entered into a contract with Trinity Services, Inc. for one (1) year, from June 6, 2023 to June 5, 2024, with an option to renew the contract for up to a five (5) year period.

Pursuant to the contract, Jefferson County hereby exercises its second one-year option to renew the contract for one (1) additional year from June 4, 2025 to June 3, 2026. With price adjustments as set out in the attached Exhibit A.

ATTEST:

Roxanne Acosta Hellberg, County Clerk

JEFFERSON COUNTY, TEXAS

Jeff Branick, County Judge

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

CONTRACTOR:
Trinity Services, Inc.

(Name)
James M. Perry

TRINITY SERVICES
GROUP, INC.

Confirmation Copy

April 23, 2025

Jefferson County Sheriff's Office
Attn: Sheriff Zena Stephens
1001 Pearl Street, #103
Beaumont, TX 77701

Re: Price Adjustment Notice

Dear Sheriff Stephens:

It has been an honor and a privilege to provide food services at the Jefferson County Correctional Facility. Pursuant to our Agreement, the parties may, by mutual agreement, extend the Agreement for another year, effective April 7, 2025. Trinity respectfully requests that we exercise the annual renewal option and effective on the renewal date, per the Agreement, adjust meal prices equal to the change in the Consumer Price Index, Food Away From Home, sixty days prior to the anniversary date. I am enclosing a copy of the relevant CPI table from the Bureau of Labor Statistics and as you will see, the index increased by 3.8%. However, Trinity is only seeking an increase of 3.0% as shown on the attached Schedule 1.

Please acknowledge receipt of this notice of extending the term and adjusting the meal prices as stated herein, by countersigning the enclosed confirmation copy of this letter and returning it to our office.

Trinity sincerely appreciates the opportunity to serve you and your team at the Jefferson County Correctional Facility. Thank you for your business. We always strive to exceed our client's expectations and I urge you to call me if you ever have any questions or concerns regarding the food services we provide.

Very truly yours,

Steve Weirich
District Manager – Trinity West
Steve.weirich@trinityservicesgroup.com
(336) 383-2901

Approved: Z Steph

Sheriff Stephens

8/18/25

Date

TRINITY SERVICES
GROUP, INC.

SCHEDULE 1
SCALE

Jefferson County TX Detention Center
MEAL PRICE SCALE
April 7, 2025 - April 6, 2026
Inmate Population Sliding Scale

FROM		TO	PRICE
150	-	199	$7.489
200	-	249	$5.846
250	-	299	$4.861
300	-	349	$4.203
350	-	399	$3.734
400	-	449	$3.381
450	-	499	$3.108
500	-	549	$2.889
550	-	599	$2.709
600	-	649	$2.560
650	-	699	$2.434
700	-	749	$2.325
750	-	799	$2.231
800	-	849	$2.150
850	-	899	$2.076
900	-	949	$2.012
950	-	999	$1.955
1000	-	1,049	$1.903
1050	-	1,099	$1.856
1100	-	1,149	$1.813
1150	-	1,199	$1.774
1,200	-	1249	$1.739

U.S. BUREAU OF LABOR STATISTICS

Databases, Tables & Calculators by Subject

Special Notices 4/25/2024

Change Output Options: From: 2015 To: 2025

include graphs include annual averages

More Formatting Options

Data extracted on: April 10, 2025 (8:46:49 AM)

Consumer Price Index for All Urban Consumers (CPI-U)

Series Id: CUUR0000SEFV
Not Seasonally Adjusted
Series Title: Food away from home in U.S. city average, all urban consumers, not seasonally adjusted
Area: U.S. city average
Item: Food away from home
Base Period: 1982-84=100

Download: .xlsx

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2015	253.037	253.719	254.108	254.727	255.322	255.846	255.905	256.449	257.830	258.363	258.805	259.097	254.460	257.742
2016	259.958	260.319	260.883	261.517	262.074	262.529	263.051	263.649	264.102	264.459	264.699	265.104	261.213	264.177
2017	266.079	266.626	267.055	267.652	268.128	268.225	268.649	269.522	270.353	270.658	271.152	271.811	267.294	270.358
2018	272.772	273.435	273.733	274.393	275.307	275.808	276.125	276.648	277.258	277.513	278.306	279.419	274.241	277.545
2019	280.380	281.373	281.887	282.798	283.394	284.316	284.891	285.507	286.246	286.791	287.255	288.078	282.358	286.461
2020	289.137	289.781	290.216	290.639	291.709	293.219	294.599	295.437	297.080	297.893	298.253	299.369	290.784	297.105
2021	300.382	300.540	300.897	301.819	303.481	305.634	308.023	309.336	310.996	313.592	315.481	317.372	302.126	312.467
2022	319.471	320.880	321.689	323.559	325.952	329.033	331.342	334.212	337.369	340.532	342.266	343.559	323.431	338.213
2023	345.677	347.869	349.944	351.237	352.892	354.245	354.862	356.083	357.488	358.624	360.383	361.564	350.311	358.201
2024	363.249	363.596	364.546	365.813	367.099	368.616	369.383	370.348	371.604	372.486	373.530	374.644	365.487	371.999
2025	375.532	376.991	378.363											

12-Month Percent Change
Series Id: CUUR0000SEFV
Not Seasonally Adjusted
Series Title: Food away from home in U.S. city average, all urban consumers, not seasonally adjusted
Area: U.S. city average
Item: Food away from home
Base Period: 1982-84=100

Download: .xlsx

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2015	3.1	3.1	2.9	2.9	3.0	3.0	2.7	2.7	2.9	2.9	2.7	2.6	3.0	2.7
2016	2.7	2.6	2.7	2.7	2.6	2.6	2.8	2.8	2.4	2.4	2.3	2.3	2.7	2.5
2017	2.4	2.4	2.4	2.3	2.3	2.2	2.1	2.2	2.4	2.3	2.4	2.5	2.3	2.3
2018	2.5	2.6	2.5	2.5	2.7	2.8	2.8	2.6	2.6	2.5	2.6	2.8	2.6	2.7
2019	2.8	2.9	3.0	3.1	2.9	3.1	3.2	3.2	3.2	3.3	3.2	3.1	3.0	3.2
2020	3.1	3.0	3.0	2.8	2.9	3.1	3.4	3.5	3.8	3.9	3.8	3.9	3.0	3.7
2021	3.9	3.7	3.7	3.8	4.0	4.2	4.6	4.7	4.7	5.3	5.8	6.0	3.9	5.2
2022	6.4	6.8	6.9	7.2	7.4	7.7	7.6	8.0	8.5	8.6	8.5	8.3	7.1	8.2
2023	8.2	8.4	8.8	8.6	8.3	7.7	7.1	6.5	6.0	5.4	5.3	5.2	8.3	5.9
2024	5.1	4.5	4.2	4.1	4.0	4.1	4.1	4.0	3.9	3.8	3.6	3.6	4.3	3.9
2025	3.4	3.7	3.8											

Table 1. Houston-The Woodlands-Sugar Land, TX, CPI-U by expenditure category for June 2025, not seasonally adjusted (1982-84=100 unless otherwise noted)

Expenditure category	Historical data	Indexes			Percent change from:		
		Apr. 2025	May 2025	Jun. 2025	Jun. 2024	Apr. 2025	May 2025
All items		278.069	-	279.067	1.8	0.4	-
All items (1967=100)		891.869	-	895.068	-	-	-
Food and beverages		307.335	-	309.113	3.5	0.6	-
Food		309.096	-	311.559	3.3	0.8	-
Food at home		293.873	294.847	295.556	3.1	0.6	0.2
Cereals and bakery products		326.606	332.740	337.886	3.8	3.5	1.5
Meats, poultry, fish, and eggs		336.211	337.777	336.355	8.0	0.0	-0.4
Dairy and related products		240.059	237.293	233.552	2.3	-2.7	-1.6
Fruits and vegetables		373.614	380.261	382.831	4.1	2.5	0.7
Nonalcoholic beverages and beverage materials(1)		356.470	343.437	358.442	0.5	0.6	4.4
Other food at home		244.993	247.003	243.628	-0.6	-0.6	-1.4
Food away from home		320.241	-	323.613	3.5	1.1	-
Alcoholic beverages		267.152	-	258.682	6.9	-3.2	-
Housing		276.368	-	277.779	2.6	0.5	-
Shelter		332.298	332.167	333.230	1.6	0.3	0.3
Rent of primary residence		328.642	328.892	329.048	1.0	0.1	0.0
Owners' equiv. rent of residences(2)		311.073	311.248	311.688	1.5	0.2	0.1
Owners' equiv. rent of primary residence(2)		311.073	311.248	311.688	1.5	0.2	0.1
Household furnishings and operations		161.383	-	164.055	6.5	1.7	-
Apparel		181.139	-	184.032	-1.2	1.6	-
Transportation		237.392	-	236.829	-1.3	-0.2	-
Private transportation		239.448	-	239.190	-2.0	-0.1	-
New and used motor vehicles(3)		101.447	-	101.532	-0.5	0.1	-
New vehicles(1)		197.081	-	196.144	0.2	-0.5	-
Used cars and trucks(1)		296.570	-	302.655	2.1	2.1	-
Motor fuel		245.542	241.589	243.497	-9.2	-0.8	0.8
Gasoline (all types)		245.792	241.847	243.732	-9.2	-0.8	0.8
Unleaded regular(4)		245.993	241.638	243.513	-9.8	-1.0	0.8
Unleaded midgrade(4)(5)		282.196	279.819	281.951	-6.9	-0.1	0.8
Unleaded premium(4)		291.271	289.385	291.712	-5.6	0.2	0.8
Medical care		556.279	-	560.025	4.2	0.7	-
Recreation(3)		131.983	-	132.207	1.6	0.2	-
Education and communication(3)		122.446	-	122.327	0.1	-0.1	-
Tuition, other school fees, and childcare(1)		1,320.232	-	1,320.534	-2.2	0.0	-
Other goods and services		494.041	-	501.712	4.0	1.6	-

(1) Index is on a April 1978=100 base.
(2) Index is on a December 1982=100 base.
(3) Indexes on a December 1997=100 base.
(4) Special index based on a substantially smaller sample.
(5) Indexes on a December 1993=100 base.

- Data not available.
NOTE: Index applies to a month as a whole, not to any specific date.

CONTRACT RENEWAL FOR (IFB 24-045/CG) TERM CONTRACT FOR LARVICIDAL OIL FOR JEFFERSON COUNTY MOSQUITO CONTROL

The County entered into a contract with Clarke Mosquito Control Products, Inc. for one (1) year, from September 24, 2024 to September 23, 2025, with an option to renew the contract for up to a five (5) year period.

Pursuant to the contract, Jefferson County hereby exercises its first one-year option to renew the contract for one (1) additional year from September 23, 2025 to September 22, 2026.

ATTEST:

Roxanne Acosta Hellberg, County Clerk

JEFFERSON COUNTY, TEXAS

Jeff Branick, County Judge

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

CONTRACTOR:
Clarke Mosquito Control Products, Inc.

(Name)

CONTRACT RENEWAL FOR IFB 22-046/MR TERM CONTRACT FOR TRASH AND BIOMEDICAL WASTE CONTAINER SERVICE FOR JEFFERSON COUNTY

The County entered into a contract with Republic Services of Beaumont for one (1) year, from October 4, 2022 to October 3, 2023, with an option to renew the contract for up to a five (5) year period.

Pursuant to the contract, Jefferson County hereby exercises its third one-year option to renew the contract for one (1) additional year from October 1, 2025 to September 30, 2026.

ATTEST:

Roxanne Acosta Hellberg, County Clerk

JEFFERSON COUNTY, TEXAS

Jeff Branick, County Judge

CONTRACTOR:
Republic Services of Beaumont

(Name)

function4

State and Local Government Lease-Purchase Agreement

PHONE: (800) 736-0220
FACSIMILE: (800) 700-4643

LESSEE

Full Legal Name				Phone Number
County of Jefferson				(409) 835-8500
DBA Name (if any)				Purchase Order Requisition Number
Billing Address: 1149 PEARL ST	City: BEAUMONT	State: TX	Zip: 77701	Send Invoice to Attention of:

EQUIPMENT INFORMATION

Equipment Make	Model No.	Serial Number	Description (Attach Separate Schedule If Necessary)
			SEE ATTACHMENT 2 EQUIPMENT DESCRIPTION

Equipment Location (if not same as above) City State Zip

PAYMENT INFORMATION

Number of Lease Payments: 60

Lease Payments: See Lease Payment Schedule Attached as Attachment 1

Full Lease Term (in Months): 60

Payment Frequency
- ☐ Monthly
- ☐ Quarterly
- ☐ Semiannually
- ☐ Annually
- ☐ Other ______

End of Lease Option: $1

BANK QUALIFICATION

By checking the box below, YOU hereby designate this Lease as a "qualified tax-exempt obligation" as defined in Section 265(b)(3)(B) of the Internal Revenue Code and represent that the aggregate face amount of all tax-exempt obligations (excluding private activity bonds other than qualified 501 (c)(3) bonds) issued or to be issued by YOU and YOUR subordinate entities during the calendar year in which WE fund this Lease is not reasonably expected to exceed $10,000,000.

☐ Bank Qualification Elected

TERMS & CONDITIONS

Please read YOUR copy of this State and Local Government Lease-Purchase Agreement ("Lease") carefully and feel free to ask US any questions YOU may have about it. Words "YOU" and "YOUR" refer to the "Lessee" and the words "WE," US" and "OUR" refer to **Function 4, LLC**, its successors and assigns, as the "Lessor" of the Equipment.

1. LEASE. WE agree to lease to YOU and YOU agree to lease from US, the equipment listed above (and on any attached schedule) including all replacement parts, repairs, additions and accessories ("Equipment") on the terms and conditions of this Lease and on any attached schedule.

2. TERM. This Lease is effective on the date when the term of this Lease and YOUR obligation to pay rent commence, which date shall be the date that funds are advanced by US to YOU, the vendor of the Equipment or an escrow agent for the purpose of paying or reimbursing all or a portion of the cost of the Equipment (the "Commencement Date") and continues thereafter for an original term ("Original Term") ending at the end of YOUR budget year in effect on the Commencement Date and may be continued by YOU for additional one-year renewal terms ("Renewal Terms") coinciding with YOUR budget year up to the total number of months indicated above as the Full Lease Term; provided, however, that at the end of the Original Term and at the end of each Renewal Term until the Full Lease Term has been completed, YOU shall be deemed to have continued this Lease for the next Renewal Term unless YOU shall have terminated this Lease pursuant to Section 5 or Section 17. Lease Payments will be due as set forth on Attachment 1 until the balance of the Lease Payments and any additional Lease Payments or expenses chargeable to YOU under this Lease are paid in full. As set forth in the Lease Payment Schedule, a portion of each Lease Payment is paid as, and represents payment of, interest. YOUR obligation to pay the Lease Payments and YOUR other Lease obligations are absolute and unconditional and are not subject to cancellation, reduction, setoff or counterclaim except as provided in Section 5. THIS LEASE IS NON-CANCELABLE EXCEPT AS PROVIDED IN SECTION 5.

3. LATE CHARGES. If a Lease Payment is not made on the date when due, YOU will pay US a late charge at the rate of 18% per annum or the maximum amount permitted by law, whichever is less, from such date.

4. CONTINUATION OF LEASE TERM. YOU currently intend, subject to Section 5, to continue this Lease through the Full Lease Term and to pay the Lease Payments hereunder. YOU reasonably believe that legally available funds in an amount sufficient to make all Lease Payments during the Full Lease Term can be obtained. YOUR responsible financial officer shall do all things lawfully within his or her power to obtain and maintain funds from which the Lease Payments may be made, including making provision for the Lease Payments to the extent necessary in each proposed annual budget submitted for approval in accordance with YOUR applicable procedures and to exhaust all available reviews and appeals if that portion of the budget is not approved. Notwithstanding the foregoing, the decision whether to budget or appropriate funds and to extend this Lease for any Renewal Term is solely within the discretion of YOUR governing body.

5. NONAPPROPRIATION. YOU are obligated only to pay such Lease Payments under this Lease as may lawfully be made from funds budgeted and appropriated for that purpose during YOUR then current budget year. If YOU fail to appropriate or otherwise make available funds to pay the Lease Payments required to be paid in the next occurring Renewal Term, this Lease shall be deemed terminated at the end of the then current Original Term or Renewal Term. YOU agree to deliver written notice to US of such termination at least 90 days prior to the end of the then current Original Term or Renewal Term, but failure to give such notice shall not extend the term of this Lease beyond the then current Original Term or Renewal Term. If this Lease is terminated in accordance with this Section, YOU agree, at YOUR cost and expense, to peaceably deliver the Equipment to US at the location or locations specified by US.

6. WARRANTIES. WE are leasing the Equipment to YOU "AS-IS" and WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. WE transfer to YOU, without recourse, for the term of this Lease all warranties, if any, made by the manufacturer. YOU ALSO ACKNOWLEDGE THAT NO ONE IS AUTHORIZED TO WAIVE OR CHANGE ANY TERM, PROVISION OR CONDITION OF THIS LEASE AND, EXCEPT FOR THE MANUFACTURER WARRANTIES, MAKE ANY REPRESENTATION OR WARRANTY ABOUT THIS LEASE OR THE EQUIPMENT. WE SHALL NOT BE LIABLE FOR SPECIAL, RESULTING OR CONSEQUENTIAL DAMAGES OR LOSS OF PROFIT OCCASIONED BY ANY BREACH OF WARRANTY OR REPRESENTATION OR RESULTING FROM THE USE OR PERFORMANCE OF THE EQUIPMENT. YOUR OBLIGATION TO PAY IN FULL ANY AMOUNT DUE UNDER THE LEASE WILL NOT BE AFFECTED BY ANY DISPUTE, CLAIM, COUNTERCLAIM, DEFENSE OR OTHER RIGHT WHICH YOU MAY HAVE OR ASSERT AGAINST THE SUPPLIER OR THE EQUIPMENT MANUFACTURER.

7. DELIVERY AND ACCEPTANCE. YOU ARE RESPONSIBLE, AT YOUR OWN COST, TO ARRANGE FOR THE DELIVERY AND INSTALLATION OF THE EQUIPMENT (UNLESS THOSE COSTS ARE INCLUDED IN THE COSTS OF THE EQUIPMENT TO US). IF REQUESTED, YOU WILL SIGN A SEPARATE EQUIPMENT DELIVERY AND ACCEPTANCE CERTIFICATE. WE MAY AT OUR DISCRETION

(Terms and Conditions continued on the reverse side of this Lease.)

LESSEE SIGNATURE

YOU agree to all of the Terms and Conditions contained in both sides of this Lease, and in any attachments to same (all of which are included by reference) and become part of this Lease. YOU acknowledge to have read and agreed to all the Terms and Conditions.

The Equipment is ☑ **NEW** ☐ **USED**

Signature: [signature] Date: 9-4-2025

Title: County Judge

Print Name: Jeff Branick

Legal Name of Corporation: County of Jefferson

(LEASE MUST BE SIGNED BY AUTHORIZED OFFICIAL OF LESSEE)

ATTEST [signature]

DATE 9/5/2025

LESSOR

Lessor Signature: [signature] Bill Patsouras (Aug 21, 2025 09:01:38 CDT) Date: 08/21/25

Print Name: Bill Patsouras

Title: Partner

For: **Function 4, LLC**

Lease Number: 500-50771615

Lease Date: AUGUST 18, 20 25

Vendor I.D. Number

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

CONFIRM BY TELEPHONE THAT YOU HAVE ACCEPTED THE EQUIPMENT AND THAT TELEPHONE VERIFICATION OF YOUR ACCEPTANCE OF THE EQUIPMENT SHALL HAVE THE SAME EFFECT AS A SIGNED DELIVERY AND ACCEPTANCE CERTIFICATE.

8. TITLE, PERSONAL PROPERTY, LOCATION, INSPECTION, NO MODIFICATIONS OR ALTERATIONS. YOU have title to the Equipment; provided that title to the Equipment will immediately and without any action by YOU vest in US, and YOU shall immediately surrender possession of the Equipment to US, (a) upon any termination of this Lease other than termination pursuant to Section 17 or (b) if YOU are in default of this Lease. It is the intent of the parties hereto that any transfer of title to US pursuant to this Section shall occur automatically without the necessity of any bill of sale, certificate of title or other instrument of conveyance. YOU shall, nevertheless, execute and deliver any such instruments as WE may request to evidence such transfer. As security for YOUR obligations hereunder, WE retain a security interest in the Equipment and all proceeds thereof. YOU have the right to use the Equipment during the term of this Lease, except as otherwise expressly set forth in this Lease. Although the Equipment may become attached to real estate, it remains personal property. YOU agree not to alter or modify the Equipment or permit a lien to be placed upon the Equipment or to remove the Equipment without OUR prior written consent. If WE feel it is necessary, YOU agree to provide US with waivers of interest or liens from anyone claiming any interest in the real estate on which any items of Equipment is located. WE also have the right, at reasonable times, to inspect the Equipment.

9. MAINTENANCE. YOU are required, at YOUR own cost and expense, to keep the Equipment in good repair, condition and working order, except for ordinary wear and tear, and YOU will supply all parts and servicing required. All replacement parts used or installed and repairs made to the Equipment will become OUR property. YOU ACKNOWLEDGE THAT WE ARE NOT RESPONSIBLE FOR PROVIDING ANY REQUIRED MAINTENANCE AND/OR SERVICE FOR THE EQUIPMENT. YOU WILL MAKE ALL CLAIMS FOR SERVICE AND/OR MAINTENANCE SOLELY TO THE SUPPLIER AND/OR MANUFACTURER AND SUCH CLAIMS WILL NOT AFFECT YOUR OBLIGATION TO MAKE ALL REQUIRED LEASE PAYMENTS.

10. ASSIGNMENT. YOU AGREE NOT TO TRANSFER, SELL, SUBLEASE, ASSIGN, PLEDGE OR ENCUMBER EITHER THE EQUIPMENT OR ANY RIGHTS UNDER THIS LEASE WITHOUT OUR PRIOR WRITTEN CONSENT. YOU agree that WE may sell, assign or transfer this Lease and, if WE do, the new owner will have the same rights and benefits that WE now have and will not have to perform any of OUR obligations and the rights of the new owner will not be subject to any claims, counterclaims, defenses or set-offs that YOU may have against US. YOU hereby appoint Municipal Registrar Services (the "Registrar") as YOUR agent for the purpose of maintaining a written record of each assignment in form necessary to comply with Section 149(a) of the Internal Revenue Code of 1986, as amended. No such assignment shall be binding on YOU until the Registrar has received written notice from the assignor of the name and address of the assignee.

11. LOSS OR DAMAGE. YOU are responsible for the risk of loss or destruction of, or damage to the Equipment. No such loss or damage relieves YOU from any obligation under this Lease. If any of the Equipment is damaged by fire or other casualty or title to, or the temporary use of, any of the Equipment is taken under the exercise of the power of eminent domain, the net proceeds ("Net Proceeds") of any insurance claim or condemnation award will be applied to the prompt replacement, repair, restoration, modification or improvement of that Equipment, unless YOU have exercised YOUR option to purchase the Equipment pursuant to Section 17. Any balance of the Net Proceeds remaining after such work has been completed shall be paid to YOU.

12. LESSEE'S NEGLIGENCE. To the extent permitted by law, and without waiver of any of YOUR sovereign immunity rights, YOU assume all risks and liabilities, whether or not covered by insurance, for loss or damage to the Equipment and for injury to or death of any person or damage to any property, whether such injury or death be with respect to YOUR agents or employees or of third parties, and whether such property damage be to YOUR property or the property of others, which is proximately caused by the negligent conduct of YOU, YOUR officers, employees and agents.

13. TAXES. YOU agree to pay all applicable license and registration fees, sale and use taxes, personal property taxes and all other taxes and charges, relating to the ownership, leasing, rental, sale, purchase, possession or use of the Equipment (except those based on OUR net income). YOU agree that if WE pay any taxes or charges, YOU will reimburse US for all such payments and will pay US interest and a late charge (as calculated in Section 3) on such payments with the next Lease Payment, plus a fee for OUR collecting and administering any taxes, assessments or fees and remitting them to the appropriate authorities.

14. INSURANCE. During the term of this Lease, YOU will keep the Equipment insured against all risks of loss or damage in an amount not less than the replacement cost of the Equipment, without deductible and without co-insurance. YOU will also obtain and maintain for the term of this Lease, comprehensive public liability insurance covering both personal injury and property damage of at least $100,000 per person and $300,000 per occurrence or bodily injury and $50,000 for property damage. WE will be the sole named loss payee on the property insurance and named as an additional insured on the public liability insurance. YOU will pay all premiums for such insurance and must deliver proof of insurance coverage satisfactory to US. If YOU do not provide such insurance, YOU agree that WE have the right, but not the obligation, to obtain such insurance and add an insurance fee to the amount due from you, on which we make a profit.

15. DEFAULT. Subject to Section 5, YOU are in default of this Lease if any of the following occurs: (a) YOU fail to pay any Lease Payment or other sum when due; (b) YOU breach any warranty or other obligation under this Lease, or any other agreement with US, (c) YOU become insolvent or unable to pay YOUR debts when due, YOU make an assignment for the benefit of creditors or YOU undergo a substantial deterioration in YOUR financial condition, or (d) YOU file or have filed against YOU a petition for liquidation, reorganization, adjustment of debt or similar relief under the Federal Bankruptcy Code or any other present or future federal or state bankruptcy or insolvency law, or a trustee, receiver or liquidator is appointed for YOU or a substantial part of YOUR assets.

16. REMEDIES. WE have the following remedies if YOU are in default of this Lease: WE may declare the entire balance of the unpaid Lease Payments for the then current Original Term or Renewal Term immediately due and payable; sue for and receive all Lease Payments and any other payments then accrued or accelerated under this Lease; charge YOU interest on all monies due US at the rate of eighteen percent (18%) per year from the date of default until paid, but in no event more than the maximum rate permitted by law; charge YOU a return-check or non-sufficient funds charge ("NSF Charge") of $25.00 for a check that is returned for any reason; and require that YOU return the Equipment to US and, if YOU fail to return the Equipment, enter upon the premises peaceably with or without legal process where the Equipment is located and repossess the Equipment. Such return or repossession of the Equipment will not constitute a termination of this Lease unless WE expressly notify YOU in writing. If the Equipment is returned or repossessed by US and unless WE have terminated this Lease, WE will sell or re-rent the Equipment to any persons with any terms WE determine, at one or more public or private sales, with or without notice to YOU, and apply the net proceeds after deducting the costs and expenses of such sale or re-rent, to YOUR obligations with YOU remaining liable for any deficiency and with any excess over the amounts described in this Section plus the then applicable Purchase Price to be paid to YOU. YOU are also required to pay (i) all expenses incurred by US in connection with the enforcement of any remedies, including all expenses of repossessing, storing, shipping, repairing and selling the Equipment, and (ii) reasonable attorneys' fees.

17. PURCHASE OPTION. Provided YOU are not in default, YOU shall have the option to purchase all but not less than all of the Equipment (a) on the date the last Lease Payment is due (assuming this Lease is renewed at the end of the Original Term and each Renewal Term), if this Lease is still in effect on that day, upon payment in full of Lease Payments and all other amounts then due and the payment of One Dollar to US; (b) on the last day of the Original Term or any Renewal Term then in effect, upon at least 60 days' prior written notice to US and payment in full to US of the Lease Payments and all other amounts then due plus the then applicable Purchase Price set forth on the Lease Payment Schedule; or (c) if substantial damage to or destruction or condemnation of substantially all of the Equipment has occurred, on the day specified in YOUR written notice to US of YOUR exercise of the purchase option upon at least 60 days' prior notice to US and payment in full to US of the Lease Payments and all other amounts then due plus the then applicable Purchase Price set forth on the Lease Payment Schedule.

18. REPRESENTATIONS AND WARRANTIES. YOU warrant and represent as follows: (a) YOU are a public body corporate and politic duly organized and existing under the constitution and laws of YOUR State with full power and authority to enter into this Lease and the transactions contemplated hereby and to perform all of YOUR obligations hereunder; (b) YOU have duly authorized the execution and delivery of this Lease by proper action by YOUR governing body at a meeting duly called, regularly convened and attended throughout by the requisite majority of the members thereof or by other appropriate official approval, and all requirements have been met and procedures have occurred in order to ensure the validity and enforceability of this Lease; (c) YOU have complied with such public bidding requirements as may be applicable to this Lease and the acquisition by YOU of the Equipment; (d) all authorizations, consents and approvals of governmental bodies or agencies required in connection with the execution and delivery by YOU of this Lease or in connection with the carrying out by YOU of YOUR obligations hereunder have been obtained; (e) this Lease constitutes the legal, valid and binding obligation of YOU enforceable in accordance with its terms, except to the extent limited by applicable bankruptcy, insolvency, reorganization or other laws affecting creditors' rights generally; (f) YOU have, in accordance with the requirements of law, fully budgeted and appropriated sufficient funds for the current budget year to make the Lease Payments scheduled to come due during the current budget year and to meet YOUR other obligations under this Lease for the current budget year, and those funds have not been expended for other purposes; (g) the Equipment is essential to YOUR functions or to the services YOU provide to YOUR citizens, YOU have an immediate need for the Equipment and expect to make immediate use of the Equipment, YOUR need for the Equipment is not temporary and YOU do not expect the need for any item of the Equipment to diminish in the foreseeable future, including the Full Lease Term, and the Equipment will be used by YOU only for the purpose of performing one or more of YOUR governmental or proprietary functions consistent with the permissible scope of YOUR authority and will not be used in the trade or business of any other entity or person; and (h) YOU have never failed to appropriate or otherwise make available funds sufficient to pay rental or other payments coming due under any lease purchase, installment sale or other similar agreement.

19. UCC FILINGS AND FINANCIAL STATEMENTS. YOU authorize US to file a financing statement with respect to the Equipment. If WE feel it is necessary, YOU agree to submit financial statements (audited if available) on a quarterly basis.

20. "INTENTIONALLY OMITTED"

21. TAX EXEMPTION. YOU will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), including without limitation Sections 103, 141, 148 and 149 thereof, and the applicable regulations thereunder to maintain the exclusion of the interest portion of the Lease Payments from gross income for purposes of federal income taxation. YOU acknowledge that these provisions of the Code provide restrictions on the use of the Equipment and the expenditure and investment of money related to this Lease. YOU agree to insure the timely and accurate filing of IRS Form 8038-G or Form 8038-GC, as applicable, as required by the Code, and will fully cooperate with US to insure such timely and accurate filing.

22. BANK QUALIFICATION. If YOU checked the "Bank Qualification Elected" box on the front page of this Lease YOU and all YOUR subordinate entities will not issue in excess of $10,000,000 of qualified tax-exempt obligations (including this Lease but excluding private activity bonds other than qualified 501(c)(3) bonds) during the calendar year in which WE fund this Lease without first obtaining an opinion of nationally recognized counsel in the area of tax-exempt municipal obligations acceptable to US that the designation of this Lease as a "qualified tax-exempt obligation" will not be adversely affected.

23. CHOICE OF LAW; JURY TRIAL WAIVER. This Lease shall be governed and construed in accordance with the laws of the state where YOU are located. To the extent permitted by law, YOU agree to waive YOUR rights to a trial by jury.

24. ENTIRE AGREEMENT; SEVERABILITY; WAIVERS. This Lease contains the entire agreement and understanding. No agreements or understandings are binding on the parties unless set forth in writing and signed by the parties. Any provision of this Lease which for any reason may be held unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective without invalidating the remaining provisions of this Lease. THIS LEASE IS NOT INTENDED FOR TRANSACTIONS WITH AN EQUIPMENT COST OF LESS THAN $1,000.

25. ROLE OF LESSOR. WE have not acted and will not act as a fiduciary for YOU or as YOUR agent or municipal advisor. WE have not and will not provide financial, legal, tax, accounting or other advice to YOU or to any financial advisor or placement agent engaged by YOU with respect to this Lease. YOU, YOUR financial advisor, placement agent or municipal advisor, if any, shall each seek and obtain its own financial, legal, tax, accounting and other advice with respect to this Lease from its own advisors (including as it relates to structure, timing, terms and similar matters).

26. ELECTRONIC TRANSACTIONS. WE, in our sole discretion, may permit YOU to electronically copy and/or deliver by telecopier or other electronic means of transmission an executed counterpart of this Lease, and any document, schedule, amendment, addendum, supplement or agreement related hereto or executed in connection herewith, with the exception of IRS Form 8038-GC or IRS Form 8038-G, as applicable, which YOU must execute using an original, manual signature (not e-Signature). By so copying and/or delivering any such document, YOU hereby represent and agree (a) that such transmission constitutes due delivery of such executed document, (b) that the counterpart of such executed document as printed by the recipient, including YOUR signature thereon, shall be deemed to constitute an original and shall be admissible in any court or other legal proceeding as an original, and (c) to deliver to US, promptly on request, such document bearing YOUR original "wet ink" signature; provided that neither delivery nor failure to deliver the document bearing YOUR original "wet ink" signature shall limit or modify the representations and agreements set forth in clauses (a) and (b). This Lease, including any document, schedule, amendment, addendum, supplement or agreement related hereto or executed in connection herewith, with the exception of IRS Form 8038-GC or IRS Form 8038-G, as applicable, may be executed in counterparts and any facsimile, photographic or other electronic transmission and/or electronic signing of the Lease by YOU when manually countersigned by US or attached to OUR original signature counterpart and/or in OUR possession shall constitute the sole original chattel paper as defined in the UCC for all purposes and will be admissible as legal evidence thereof. At OUR option, WE may require a manual signature.

18FUNC001v1

TEXAS ADDENDUM TO STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

LESSOR: FUNCTION 4, LLC

LESSEE: County of Jefferson

LEASE NUMBER: 500-50771615

LEASE DATE: AUGUST 18, 20 25

This Addendum is hereby incorporated in and is hereby made a part of the above-referenced State and Local Government Lease-Purchase Agreement (together with all Exhibits and Attachments and this Addendum, the "Lease"). Words "YOU" and "YOUR" refer to the "Lessee" and the words "WE," "US" and "OUR" refer to FUNCTION 4, LLC, its successors and assigns, as the "Lessor" of the Equipment. Lessor and Lessee hereby agree that capitalized terms used herein and not otherwise defined herein shall have the terms assigned to such terms in the Lease and that the following changes and additions shall be made to the Lease:

1. **Section 2** of the Lease is hereby amended by adding the following sentence at the end of that Section:

   The Full Lease Term does not exceed 25 years.

2. **Section 4** of the Lease is hereby deleted and the following **Section 4** is hereby inserted in lieu thereof:

   4. CONTINUATION OF LEASE TERM. The decision whether or not to budget or appropriate funds for any Renewal Term is solely within the discretion of YOUR then-current governing body.

3. **Section 10** of the Lease is hereby amended by adding the following sentence at the end of that Section:

   Notwithstanding the foregoing, the Lease may be assigned by US only in whole, not in part.

4. The following **Section 27** is hereby added to the Lease:

   27. NO ENGAGEMENT IN BOYCOTT OF ISRAEL. We certify that WE do not boycott Israel, and agree that WE will not boycott Israel during the term of this Lease, with the term "boycott" having the meaning assigned in V.T.C.A., Government Code § 808.001.

Except as specifically set forth in this Addendum, all terms and conditions contained in the Lease will remain in full force and effect and are hereby ratified and confirmed.

ATTEST [signature]

DATE 9/5/2025

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

LESSEE SIGNATURE

Legal Name of Lessee: County of Jefferson

Signature: [signature] Date 9-4-2025

Print Name: Jeff Branick

Title: County Judge

(LEASE MUST BE SIGNED BY AUTHORIZED OFFICIAL OF LESSEE)

LESSOR SIGNATURE

Name of Lessor: FUNCTION 4, LLC

Lessor Signature: [signature] Date 08/21/25

Print Name: Bill Patsouras

Title: Partner

Lease Number: 500-50771615

09PFDOC131v3

TEXAS VERIFICATION ADDENDUM TO State and Local Government Lease-Pu

[APPLICABLE TO A LEASE WITH A VALUE OF A $100,000 OR MORE]

LESSOR: FUNCTION 4, LLC

LESSEE: County of Jefferson

LEASE NUMBER: 500-50771615

LEASE DATE: August 8 2025

This Texas Verification Addendum is hereby incorporated in and is hereby made a part of the above-referenced State and Local Government Lease-Purchase Agreeme (together with all Exhibits and Attachments, the "Original Lease", and with any supplemental addendums or amendments, the "Lease"). Words "YOU" and "YOUR" refer to the "Lessee" and the words "WE," "US" and "OUR" refer to FUNCTION 4, LLC, as the "Lessor" of the Equipment.

This Texas Verification Addendum serves to evidence compliance with applicable Texas statutes by providing written verification that the Lessor, including its wholly-owned subsidiaries, majority-owned subsidiaries, parent companies, and affiliates, can make the unqualifed verifications as outlined herein. The Lease is a contract for goods or services between the Lessor and the Lessee, a Texas governmental entity, with a value of $100,000 or more to be paid wholly or partly from public funds of the Lessee.

Lessor and Lessee hereby agree that capitalized terms used herein and not otherwise defined herein shall have the terms assigned to such terms in the Lease and that the following changes and additions shall be made to the Lease:

1. The following NEW SECTION is hereby added to the Original Lease:

NEW SECTION. NO ENGAGEMENT IN BOYCOTT OF ISRAEL. WE certify that WE do not boycott Israel, and agree that WE will not boycott Israel during the term of this Lease, with the term "boycott" having the meaning assigned in V.T.C.A., Government Code § 808.001.

2. The following NEW SECTION is hereby added to the Original Lease:

NEW SECTION. NO BUSINESS WITH IRAN, SUDAN, OR FOREIGN TERRORIST ORGANIZATIONS. WE certify that WE do not engage in business with Iran, Sudan, or any company identified on the list referenced in V.T.C.A., Government Code § 2252.152.

3. The following NEW SECTION is hereby added to the Original Lease:

NEW SECTION. NO ENGAGEMENT IN BOYCOTTING ENERGY COMPANIES. WE certify that WE do not boycott energy companies and will not boycott energy companies during the term of this Lease pursuant to V.T.C.A., Government Code § 2274 (Acts 2021, 87th Leg., ch. 529, § 2)

4. The following NEW SECTION is hereby added to the Original Lease:

NEW SECTION. NO DISCRIMINATION AGAINST FIREARM AND AMMUNITION INDUSTRIES. We certify that WE (a) do not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (b) will not discriminate during the term of the Lease against a firearm entity or firearm trade association, all pursuant to V.T.C.A., Government Code § 2274 (Acts 2021, 87th Leg., ch. 530, § 1).

Except as specifically set forth in this Texas Verification Addendum, all terms and conditions contained in the Original Lease will remain in full force and effect and are hereby ratified and confirmed.

In the event of any conflict, inconsistency or incongruity between the provisions of this Texas Verification Addendum and any of the provisions of the Original Lease, the provisions of this Texas Verification Addendum shall in all respects govern and control.

ATTEST [signature]
DATE 9/5/2025

COMMISSIONERS COURT · JEFFERSON COUNTY, TEXAS

LESSEE SIGNATURE

Legal Name of Lessee: County of Jefferson

Signature: [signature] Date: 9-4-2025

Print Name: Jeff Branick

Title: County Judge

LESSOR SIGNATURE

Name of Lessor: FUNCTION 4, LLC

Lessor Signature: [signature] Date: 08/21/25

Print Name: Bill Patsouras

Title: Partner

Lease Number: 500-50771615

21ANC043

MUNICIPAL AUTHORIZATION

Date AUGUST 18 , 2025

Reference is made to the lease, loan, rental and/or other financial agreement (the "Finance Agreement") dated AUGUST 18, 2025 between FUNCTION 4, LLC (herein called "Creditor") and County of Jefferson (herein called "Obligor") for the financing of SEE ATTACHMENT 2 EQUIPMENT DESCRIPTION (equipment description).

The undersigned acknowledge in connection with the negotiation, execution and delivery of the Finance Agreement and other related documents by and between Creditor and Obligor (collectively the "Documents"):

1. The Finance Agreement set forth above and any Documents executed in connection therein have been duly authorized, executed and delivered by the Obligor and constitutes a valid, legal and binding agreement enforceable in accordance with its terms. Additionally, I do hereby certify on behalf of Obligor, that the individual who signed the Finance Agreement and any related Documents is authorized to execute and deliver such to Creditor.

2. All required Procurement and approval procedures, including but not limited to public bidding procedures regarding the award of the Finance Agreement have been followed by the Obligor and no further approval, consent or withholding of objections is required from any Federal, state or local governmental authority with respect to the entering into or performance by Obligor of the Finance Agreement contemplated hereby.

3. Except as provided in the Finance Agreement or the Documents, Obligor has no authority (statutory or otherwise) to terminate the Finance Agreement prior to the end of its term for any reason other than non-appropriation of funds to pay the Finance Agreements Payments for any fiscal period during the term of the Finance Agreement.

YOU AGREE THAT A FACSIMILE COPY OF THIS DOCUMENT WITH FACSIMILE SIGNATURES MAY BE TREATED AS AN ORIGINAL AND WILL BE ADMISSIBLE AS EVIDENCE IN A COURT OF LAW.

The undersigned by signing below hereby affirms the statements made above are based upon the undersigned's personal knowledge, and as to those matters, believes the information to be true and correct.

CREDITOR SIGNATURE

Creditor Name FUNCTION 4, LLC

Signature X

Print Name Bill Patsouras

Title Partner

ATTEST

DATE 9/5/2025

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

OBLIGOR SIGNATURE

Obligor Name County of Jefferson

Signature X

Print Name Jeff Branick

Title County Judge

OBLIGOR SIGNATURE

Obligor Name County of Jefferson

Signature X

Print Name

Title

17DLL1128

ATTACHMENT 1 STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

Lease Payment Schedule

LESSOR: FUNCTION 4, LLC LEASE NUMBER: 500-50771615

LESSEE: County of Jefferson LEASE DATE: AUGUST 18, 20 25

Lease Payments are due on each periodic anniversary of the Commencement Date that occurs during the Full Lease Term until all of the payments set forth below have been received by US. The period for each periodic anniversary is monthly, as specified in the Payment Frequency box of this Lease. If the Commencement Date occurs on the 29th, 30th or 31st day of any month, the periodic anniversary will be deemed to occur on the 1st day of the month, commencing on the 1st day of the second succeeding month after the month of such Commencement Date.

Payment Number	Rental Payment	Interest Portion	Principal Portion	Balance	Purchase Price
Loan	0	0	0	515,481.83	-
1	9,789.00	2,258.98	7,530.02	507,951.81	518,110.85
2	9,789.00	2,225.99	7,563.01	500,388.80	510,396.58
3	9,789.00	2,192.84	7,596.16	492,792.64	502,648.49
4	9,789.00	2,159.55	7,629.45	485,163.19	494,866.45
5	9,789.00	2,126.12	7,662.88	477,500.31	487,050.32
6	9,789.00	2,092.54	7,696.46	469,803.85	479,199.93
7	9,789.00	2,058.81	7,730.19	462,073.66	471,315.13
8	9,789.00	2,024.94	7,764.06	454,309.60	463,395.79
9	9,789.00	1,990.91	7,798.09	446,511.51	455,441.74
10	9,789.00	1,956.74	7,832.26	438,679.25	447,452.84
11	9,789.00	1,922.41	7,866.59	430,812.66	439,428.91
12	9,789.00	1,887.94	7,901.06	422,911.60	431,369.83
13	9,789.00	1,853.32	7,935.68	414,975.92	423,275.44
14	9,789.00	1,818.54	7,970.46	407,005.46	415,145.57
15	9,789.00	1,783.61	8,005.39	399,000.07	406,980.07
16	9,789.00	1,748.53	8,040.47	390,959.60	398,778.79
17	9,789.00	1,713.29	8,075.71	382,883.89	390,541.57
18	9,789.00	1,677.90	8,111.10	374,772.79	382,268.25
19	9,789.00	1,642.36	8,146.64	366,626.15	373,958.67
20	9,789.00	1,606.66	8,182.34	358,443.81	365,612.69

Sales tax of 0.00 is included in the financed amount shown above.

The dates, interest rate and resulting payments contained in the above amortization schedule are estimated based on the expected transaction funding timeframe. Lessor will make reasonable efforts to maintain the rate and payments presented herein. However, the rate may need to be adjusted prior to closing due to change in law or market conditions. In the event that market interest rates increase prior to the date of closing, the interest rate will be revised to reflect adjustments to the Lender's actual cost of funds due to financial market and legal changes incurred since the date of this documentation. This revision may result in an increase in the resulting payment amounts. If such revisions are deemed necessary by Lessor (it its sole discretion), it is understood and agreed by Lessee that a revised amortization schedule reflecting these changes will be executed prior to closing.

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

Lessee Signature: [signature] Date: 9-4-2025

Print Name: Jeff Branick Title: County Judge

ATTEST [signature]

DATE 9/5/2025

12PFDOC224

ATTACHMENT 1 STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

Lease Payment Schedule

LESSOR: FUNCTION 4, LLC

LESSEE: County of Jefferson

LEASE NUMBER: 500-50771615

LEASE DATE: AUGUST 18, 20 25

Lease Payments are due on each periodic anniversary of the Commencement Date that occurs during the Full Lease Term until all of the payments set forth below have been received by US. The period for each periodic anniversary is monthly, as specified in the Payment Frequency box of this Lease. If the Commencement Date occurs on the 29th, 30th or 31st day of any month, the periodic anniversary will be deemed to occur on the 1st day of the month, commencing on the 1st day of the second succeeding month after the month of such Commencement Date.

Payment Number	Rental Payment	Interest Portion	Principal Portion	Balance	Purchase Price
21	9,789.00	1,570.80	8,218.20	350,225.61	357,230.12
22	9,789.00	1,534.79	8,254.21	341,971.40	348,810.83
23	9,789.00	1,498.61	8,290.39	333,681.01	340,354.63
24	9,789.00	1,462.28	8,326.72	325,354.29	331,861.38
25	9,789.00	1,425.79	8,363.21	316,991.08	323,330.90
26	9,789.00	1,389.14	8,399.86	308,591.22	314,763.04
27	9,789.00	1,352.33	8,436.67	300,154.55	306,157.64
28	9,789.00	1,315.36	8,473.64	291,680.91	297,514.53
29	9,789.00	1,278.23	8,510.77	283,170.14	288,833.54
30	9,789.00	1,240.93	8,548.07	274,622.07	280,114.51
31	9,789.00	1,203.47	8,585.53	266,036.54	271,357.27
32	9,789.00	1,165.85	8,623.15	257,413.39	262,561.66
33	9,789.00	1,128.06	8,660.94	248,752.45	253,727.50
34	9,789.00	1,090.10	8,698.90	240,053.55	244,854.62
35	9,789.00	1,051.98	8,737.02	231,316.53	235,942.86
36	9,789.00	1,013.69	8,775.31	222,541.22	226,992.04
37	9,789.00	975.24	8,813.76	213,727.46	218,002.01
38	9,789.00	936.61	8,852.39	204,875.07	208,972.57
39	9,789.00	897.82	8,891.18	195,983.89	199,903.57
40	9,789.00	858.86	8,930.14	187,053.75	190,794.83
41	9,789.00	819.72	8,969.28	178,084.47	181,646.16
42	9,789.00	780.42	9,008.58	169,075.89	172,457.41
43	9,789.00	740.94	9,048.06	160,027.83	163,228.39
44	9,789.00	701.29	9,087.71	150,940.12	153,958.92
45	9,789.00	661.46	9,127.54	141,812.58	144,648.83
46	9,789.00	621.46	9,167.54	132,645.04	135,297.94
47	9,789.00	581.29	9,207.71	123,437.33	125,906.08
48	9,789.00	540.94	9,248.06	114,189.27	116,473.06
49	9,789.00	500.41	9,288.59	104,900.68	106,998.69
50	9,789.00	459.70	9,329.30	95,571.38	97,482.81
51	9,789.00	418.82	9,370.18	86,201.20	87,925.22
52	9,789.00	377.76	9,411.24	76,789.96	78,325.76
53	9,789.00	336.51	9,452.49	67,337.47	68,684.22
54	9,789.00	295.09	9,493.91	57,843.56	59,000.43
55	9,789.00	253.49	9,535.51	48,308.05	49,274.21
56	9,789.00	211.70	9,577.30	38,730.75	39,505.37
57	9,789.00	169.73	9,619.27	29,111.48	29,693.71
58	9,789.00	127.57	9,661.43	19,450.05	19,839.05
59	9,789.00	85.24	9,703.76	9,746.29	9,941.22
60	9,789.00	42.71	9,746.29	0.00	-
totals	587,340.00	71,858.17	515,481.83		

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

Lessee Signature: Jeff Branick Date: 9-4-2025

Print Name: Jeff Branick Title: County Judge

ATTEST
DATE 9/5/2025

12PFDOC224

ATTACHMENT 2

STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT EQUIPMENT DESCRIPTION

LESSOR: FUNCTION 4, LLC

LESSEE: County of Jefferson

LEASE NUMBER: 500-50771615

LEASE DATE: AUGUST 18, 20 25

Quantity	Description/Serial No./Model No.	Location
	87 Sharp BP-70M45 5 Sharp BP-70M65 1 Sharp BP-70C45 1 Sharp MX-M1056	

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST [signature]

DATE 9/5/2025

LESSEE Signature: [signature] Date: 9-4-2025

Print Name: Jeff Branick Title: County Judge

10PFDOC169v2

BILLING INFORMATION

PLEASE COMPLETE THIS FORM AND RETURN WITH DOCUMENTS

In order for FUNCTION 4, LLC to properly bill and credit your account, it is necessary that you complete this form and return it with the signed documents.

Billing Name: County of Jefferson

If you would like your invoices emailed to you in place of regular mail, please provide an email address(es) below:

Acctspay@jeffersoncountytx.gov

***YOUR INVOICES WILL BE EMAILED FROM INVOICEDELIVERY@PAYEREXPRESS.COM**
Subject line will read: Your Lease Direct Invoice is ready to view online!

Billing Address: 1149 Pearl St., 7th Floor
Beaumont, TX 77701

Attention: Auditor's Office

Telephone Number: (409) 835-8500

FEDERAL TAX ID#: 1-74-6000291

Lease/Contract Signer Name: ______ Date of Birth ______ (only provide if requested)

SPECIAL INSTRUCTIONS

Do you require a Purchase Order Number on the invoice? **If yes, please provide PO#** ______. ☐ YES ☑ NO

Is a new purchase order required for each new fiscal period? ☐ YES ☑ NO

If yes, provide month/year PO expires ______.

Are you sales tax exempt? **If yes, please attach a copy of exempt certificate or direct pay permit.** ☑ YES ☐ NO

Do you require any special information to establish a vendor number for ______? ☐ YES ☑ NO

If yes, please advise: ______

Additional Comments: ______

CONTACT INFORMATION AND QUESTIONNAIRE FOR FORM 8038-G FILINGS
(required for all State and Local Government transactions)

Contact Name: Fran Lee

Title: County Auditor

Contact Address: 1149 Pearl St., 7th Floor, Beaumont, TX 77701

Contact Telephone Number: (409) 835-8500

Email Address: fran.lee@jeffersoncountytx.gov

Written Tax Compliance Procedures

The IRS Form 8038-G asks specific questions about whether written procedures exist with regard to compliance with the federal tax requirements for tax-exempt obligations. Please answer the following questions to help us complete the form correctly prior to your signature. **Please note that your answers to these questions will not impact the terms or conditions of the subject transaction**:

1. Has the Lessee established written procedures designed to monitor compliance with federal tax restrictions for the term of the lease? Among other matters, the written procedures should identify a particular individual within Lessee's organization to monitor compliance with the federal tax requirements related to use of the financed assets and describe actions to be taken in the event failure to comply with federal tax restrictions is contemplated or discovered.

   YES ☐ NO ☑ If YES, please attach/provide a copy.

Answer the following question only if proceeds of the current financing will be funded to an ESCROW Account.
The IRS Form 8038-G asks specific questions about written procedures to monitor the yield on the investment of gross proceeds of tax-exempt obligations and, as necessary, make payments of arbitrage rebate earned to the United States.

2. Has the Lessee established written procedures to monitor the yield on the investment of proceeds of the Lease on deposit in an escrow account or similar fund prior to being spent and to ensure that any positive arbitrage rebate earned is paid to the United States?

   YES ☐ NO ☑ If YES, please attach/provide a copy.

If you have further questions, please consult your regular bond or legal counsel.

08PFDOC086v10

function4

ACCEPTANCE CERTIFICATE

Ladies and Gentlemen:

Re: State and Local Government Lease-Purchase Agreement dated as of AUGUST 18, 20 25, between **Function 4, LLC**, Lessor, and County of Jefferson, as Lessee.

In accordance with the State and Local Government Lease-Purchase Agreement (the "Agreement"), the undersigned Lessee hereby certifies and represents to, and agrees with Lessor as follows:

1. All of the Equipment (as such term is defined in the Agreement) has been delivered, installed and accepted on the date hereof.
2. Lessee has conducted such inspection and/or testing of the Equipment as it deems necessary and appropriate and hereby acknowledges that it accepts the Equipment for all purposes.
3. Lessee is currently maintaining the insurance coverage required by **Section 14** of the Agreement.
4. No event or condition that constitutes, or with notice or lapse of time, or both, would constitute, an Event of Default (as defined in the Agreement) exists at the date hereof.

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST

DATE 9/5/2025

(SEAL)

LESSEE SIGNATURE

Lessee
County of Jefferson

Signature

Date 9-4-2025

Print Name Jeff Branick

Title County Judge

18FUNC002

Agreement 25-045/MR

function4

4785 Eastex Freeway Beaumont, TX 77706
(409) 892-0671
www.function-4.com

Image / Service Agreement

Order #:		Order Date:	10/1/2025	Sales Representative:	Mark McKee

Ship To	Bill To
Jefferson County, TX	Jefferson County, TX
1149 Pearl St.	1149 Pearl St., 7th Floor
Beaumont, TX 77701	Beaumont, TX 77701
Contact: Deb Clark	*Contact:* Auditor's Office
Phone: (409) 835-8599	*Phone:* (409) 835-8500
Email: deb.clark@jeffersoncountytx.gov	*Email:* acctspay@jeffersoncountytx.gov

Tax Exempt ☐ No ☑ Yes (Certificate required) Tax/EIN Exempt #: 1-74-6000291

PO Required ☑ No ☐ Yes (Copy required) PO #: ______ PO Expiration Date: ______

Term	Service Payment	Total Payment	Start Date	End Date	Overage Billing Cycle
60 months	$3,000.00	$3,000.00	Upon Delivery		B/W Annual - Color quarterly

Digital Support Services Opt Out ______ **(Initial required)** **Lease Contract Number** ______

Make, Model	Serial #	F4 EQ ID#	Beginning Meter Reading		Annual Image Allowance		Cost per Page (CPP) for Overages	
			B&W	Color	B&W	Color	B&W	Color
See Schedules A & B for equipment list					7,800,000	0	$0.006	$0.07

Includes all Parts, Labor, Toner, Drums, and Staples. Does not include paper.
Digital Support Services Declined
Sourcewell Cooperative Contract # 112124-SEC

Current F4 Agreement will be canceled without penalty upon commencement of new F4 Agreement.

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

Additional Comments

B/W copies/prints will be pooled between all devices listed on Schedules A & B. $3,000.00 B/W base billed monthly and overages assessed annually at $0.006 per copy/print, only if applicable. Color copies/prints billed quarterly on usage only at $0.07 per page.

Customer's signature below acknowledges receipt and consent to Function4 Image / Service Agreement Terms and Conditions. Not binding on Function4 until signed by Function4 Manager.

Accepted by Function4		Accepted by Customer	
Bill Patsouras (Aug 21, 2025 09:01:38 CDT)	08/21/25		9-4-2025
Authorized Signature	Date	Authorized Signature	Date
Bill Patsouras	Partner	Jeff Branick, County Judge	
Printed Name / Title		Printed Name / Title	

FOR INTERNAL USE

☐ New Customer ☐ Maintenance w/ EQ Order ☐ Maintenance Only ☐ Maintenance Billed By Function4 ☐ Maintenance Billed w/ Lease ☐ Dealer Serviced

Key Operator Contact:	Various	Phone:		Email Address:	
Meter Read Contact:	Automated	Phone:		Email Address:	
Accounts Payable Contact:	Auditor's Office	Phone:	(409) 835-8500	Email Address:	acctspay@jeffersoncountytx.gov

Special Instructions:

ATTEST
DATE 9.5.2025

Additional Documents Attached:
☐ Price Exception ☐ Tax Exempt Certificate
☐ Purchase Order ☐ Credit Application

function4

Function4 Image/Service Agreement Terms and Conditions

1. **DEFINITION AND INCORPORATION.** The term "Maintenance Agreement" as used herein shall mean the Function4 Image/Service Agreement provided by Function4 as either: (i) an CPP with supplies only contract, which the Equipment may be provided by Function4, by customer, or another party, (ii) a Maintenance only contract regarding the service and Equipment that is the subject of a Maintenance Agreement, or (ii) a Subscription contract regarding Subscription Equipment (defined below), along with these Terms and Conditions. The specific contract type will be outlined in the ordering documents. Customer (specified on the reverse side hereof) and Function4, LLC ("Function4") agree that these Terms and Conditions are incorporated by reference into the Function4 Image/Service Agreement to which they are attached as well as all purchase orders and invoices between Customer and Function4 concerning the Equipment which is the subject of a Maintenance Agreement.

2. **INSTALLATION.** Certain Equipment must be installed according to specific requirements in terms of space, electrical, and environmental conditions. Installation requirements are defined in the Equipment Operator Manual. Customer shall ensure that the Equipment is placed in an area that conforms to the manufacturer's specifications and requirements and will bear all cost and expense required for installation such as telephone and electrical wiring, remodeling, noise and power filters, and electrical work external to the equipment.

3. **CPP with Supplies.** If Customer selects the Cost Per Page ("CPP") with Supplies Option on the Maintenance Agreement and pays the applicable charge for the Maintenance Agreement, Function4 will perform maintenance cleaning and make inspections, adjustments, and repairs, and replace defective parts for the Equipment without additional charge to Customer, provided such calls are made during Normal Business Hours (as defined in paragraph 8, below). Function4 will furnish the following supplies, to be delivered at accepted intervals in quantities as usage history dictates as determined by Function4 and additional deliveries as required: Toner, Developer, Drums or Photoconductor, Filter Change, Fuser Oil, Webs. CPP with
Supplies does not include paper, labels, staples, or transparencies of any kind. Function4 reserves the right to charge Customer for shipping and handling charges incurred by Function4 for the delivery of any Consumable Supplies delivered to the Customer. Function4 agrees to train Customer personnel in the use of the Equipment at reasonable times. At times, other than any anniversary or renewal dates as described in paragraph 18, Function4 shall have the right under this Maintenance Agreement to increase the CPP rate upon thirty (30) days written notice to Customer.

4. **EXCESS COPIES.** The initial term of this Maintenance Agreement is based on anticipated customer usage as stated in "Base Allowance" on the face of the Maintenance Agreement (the "Initial Term"). Base Allowance copies are accumulated from the initial meter read. Customer shall provide Function4 with meter readings on the last day of each month and/or when requested by Function4. Each 8½" x 11" copy will be recorded as a single meter click. Each 11" x 17" copy will be recorded as a double meter click. Duplexed copies shall be counted at twice the rate of simplexed copies. For models equipped with banner printing capabilities, the following meter click charges shall apply: 18" to 27" = 3 clicks; 27" to 36" = 4 clicks; 36" to 47" = 5 clicks. Function4 reserves the right to conduct on-site inspections and meter readings to verify the accuracy of meter readings at any time and to substitute, in its sole and absolute discretion, its own readings for the Customer's readings. Customer agrees to provide Function4 access to the Equipment during Normal
Business Hours to perform such inspections and meter readings. Further, if Customer does not provide Function4 with meter readings on the last day of the month, Function4 shall be entitled to estimate the meter reading and Customer agrees to accept such estimated reading. Should the Base Allowance be exceeded prior to expiration of any applicable billing cycle, Customer agrees to pay the current excess copy charge for each copy in excess of the Base Allowance. Invoices for excess copies will be tendered either monthly, quarterly, semi-annually, or annually as determined by Function4.

5. **PAYMENT; SUSPENSION OF SERVICE.** Customer agrees to pay, by check made payable to Function4, ACH or by credit card, all invoices rendered for services performed and/or parts installed on Equipment within 30 days from the date of the invoice. Function4 does not accept cash payments. If any part of any payment due to Function4 hereunder is more than five (5) days past due, Customer agrees to pay a late charge equal to 10% of the past due amount to cover Function4's administrative costs occasioned by said late payment. Customer agrees that amounts not timely paid shall bear interest at the rate of 1.5% monthly (18% per annum), or at the maximum rate allowed by law, whichever is less. Without waiver of any other rights hereunder, Function4 shall have the right to discontinue service in the event Customer becomes delinquent in payment.

6. **CUSTOMER CHANGES.** Function4 reserves the right to assess additional charges and/or terminate services in the event the Customer implements any changes, alterations, attachments, or additions that make it more expensive or impractical for Function4 to provide service to Customer or the Equipment.

7. **MAINTENANCE ONLY.** If Customer selects the Maintenance Only Option on the Maintenance Agreement, Function4 will provide such maintenance service as is necessary to maintain the Equipment in good operating condition, including replacement of parts which have broken or worn out through normal use. This Maintenance Agreement covers all routine, remedial and preventative maintenance service. This Maintenance Agreement does not include Consumable Parts or
Consumable Supplies. Consumable Parts are photoreceptor drum (imaging units, drum cartridges, masters) and fuser unit cleaner/lubricants (fuser webs, cleaning rollers, wicks, belts, fuser oil). Consumable Supplies are toner, developer, filters, paper, preventative maintenance kits, print wheels, ribbons, ink cartridges, staples, and waste toner bags/receptacles. If Customer uses parts or suppliers other than Function4 Consumable Parts and/or Consumable Supplies, and if such parts or supplies are defective or not adaptable to use on the Equipment resulting in unnecessary service calls (chargeable item), service problems, or unacceptable copy quality, then Function4 may terminate this Maintenance Agreement and the unused portion of any fee refunded is in Function4's sole and absolute discretion. In the event Function4 so terminates this Maintenance Agreement, Customer will be offered continuing service from Function4 at published hourly rates, subject to change without notice. The Operator Manuals for each piece of Equipment define specific operator responsibilities. Performance of normal operator functions as described in the Operator Manuals are Customer's responsibility, are not included in this Maintenance Agreement, and are subject to additional charges at established Function4 rates then in effect. Customer agrees to exercise proper care of the Equipment. This Maintenance Agreement does not cover service calls caused by user error, misuse or abuse, nor does it cover software and/or network printing configuration or related issues, and such services will be subject to additional charges at established Function4 rates then in effect.

8. **BUSINESS HOURS FOR SERVICE.** All services provided hereunder are available only during Function4's Normal Business Hours, which is hereby defined to consist of 8:00 am to 5:00 pm Central Time, Monday through Friday, exclusive of Function4 holidays and subject to change by Function4. At Customer's request, Function4 may render service outside of normal business hours, subject to availability of personnel and additional charges at established Function4 rates then in effect.

9. **RETAINED TITLE.** Title to all supplies furnished in connection with the Maintenance Agreement, including consumable parts such as drums, remains in Function4 until said supplies are consumed to the extent that they may not be further utilized in the copy making process. In the event of Customer default or cancellation of this Maintenance Agreement, all such supplies and consumable parts shall be returned to Function4 on demand. Additionally, Function4 reserves the right to charge Customer a prorated amount for any unused portion of drum remaining pursuant to Function4's standard formula for such proration.

10. **AVAILABILITY OF SUPPLIES.** Function4 Customer Service Engineers do not carry or deliver Consumable Supplies (toner and paper). It is Customer's responsibility to purchase and have the necessary supplies available for Customer Service Engineer's use.

11. **RECONDITIONING.** When a shop reconditioning is necessary, or the manufacturer's life expectancy of the Equipment has been exceeded, and normal repairs and parts replacement cannot keep a unit in satisfactory operating condition, Function4 will submit to Customer a cost estimate of needed repairs which will be in addition to ordinary maintenance/service charges. If Customer does not authorize such work, Function4 may refuse to renew this Maintenance Agreement for such unit, and/or refuse to continue providing service to such unit under this Maintenance Agreement, furnishing service only on a "Per Call" basis.

12. **NETWORK INTEGRATION.** If Network Integration services are provided by Function4, Customer warrants that the Function4 Digital Needs Analysis ("DNA") has been accurately completed and Function4 may rely on the information contained in the DNA in providing network integration services. Function4 reserves the right to assess additional charges for service due to Customer's modification of its network, software, or operating system(s).

13. **SUBSCRIPTION.** If Customer selects the Unlimited Subscription, the service includes the equipment, accessories, and/or software listed in the applicable ordering documents (the "Subscription Equipment") and all toner (paper and staples are not included,), parts, and routine maintenance (and service for the Subscription Equipment which will be performed by Function4 during our regular business hours (8:00 AM to 5:00 PM – Monday through Friday, except Holidays) at no additional charge. Service requested by you at times other than regular business hours will be furnished at our established overtime service rates, subject to the availability of our Service Personnel.

14. **NOT INCLUDED IN THE UNLIMITED SUBSCRIPTION.** The following service events are not covered under the Unlimited Subscription and will be invoiced to you at our Standard Service Rates. Service calls resulting from: (a) The use of paper and toner or other supplies not meeting our specifications; (b) User error or failure to perform operator maintenance as defined in the operator manuals; (c) Electrical or mechanical work external to the Subscription Equipment and/or system); (d) Repair or replacement of network printing, scanning, faxing functions affected by updates or modifications of your network; (e) Repair or replacement of peripheral equipment such as Fiery controllers, coin vending equipment, etc., unless added and charged as a separate line item in the Agreement; or (f) Operator negligence, misuse, accidents, acts of God, natural disasters, improper storage, and unusual physical or electrical stress.

15. **SUBSCRIPTION CONSUMPTION VOLUME LIMIT.** If in any 12-month period your copy volume or consumption of toner is 20% higher than (NA), then we may increase the monthly payment by 20% for the remaining months of the Term.

Customers Initials:

function4 **Function4 Image/Service Agreement Terms and Conditions**

16. **SYSTEM MONITORING.** Function4 will deploy and enable its Meter Agent, which is a Device Relationship Management (DRM) system that interacts with Function4 product(s) for the purpose of automated meter reading, technical performance monitoring, consumable and supply-level monitoring for replenishment, and product status (and as described in Function4's DNA). Should Customer opt-out of utilizing System Monitoring, Function4 reserves the right to assess an incremental invoicing fee on Customer not to exceed $25 per invoice.

17. **DIGITAL SUPPORT SERVICE (DSS).** Unless the Customer opts-out of DSS, Function4 shall provide Customer with DSS, for a fee of $9.95 per month per device covered under this Maintenance agreement billed with the base billing cycle. DSS provides remote Help Desk Support which includes troubleshooting network connectivity issues, network print, scan and fax resolution, print/fax driver updates, installation of additional print/fax drivers and installation of additional scan/fax destinations.

18. **TERM AND AUTOMATIC RENEWAL.** The Term of this Agreement shall be for thirty-six (36) months, unless the Lease Agreement outlines a shorter or longer Term for sixty (60) months (the "Term"). At the end of the Term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew for an additional twelve month period under the same terms unless: (a) you provide us written notice, at least 90 days but not more than 150 days prior to the End Date, or your intent to terminate. Each year the prices under this Agreement may increase, but they shall not to exceed 15% annually.

~~19. **LIQUIDATED DAMAGES.** In the event of Customer default or voluntary termination, Customer promises to pay to Function4 liquidated damages (and not as a penalty) equal to 75% of the recurring Fees remaining to be paid from the effective termination date through the end of the Term. In the event Customer is in default of any obligation under this agreement and remains in default for seven (7) days after notice thereof, Function4 may cancel this agreement and collect damages according to the foregoing formula.~~

20. **NO WAIVER.** Customer acknowledges and agrees that any delay or failure to enforce its rights hereunder by Function4 does not constitute a waiver of such rights by Function4, or in any way prevent Function4 from enforcing such rights, or any other rights hereunder, at a later time.

21. **ENTIRE AGREEMENT.** The Maintenance Agreement constitutes the entire agreement between Customer and Function4 related to the maintenance of the Equipment, and any and all prior negotiations, agreements (oral or written), proposals (oral or written), understandings and/or communications between the parties relating to this Maintenance Agreement are hereby superseded.

22. **NO INDUCEMENTS.** Customer represents and warrants that no promise, agreement, or inducement, whether written or oral, which is not herein expressed has been made to Customer in executing this Function4 Image / Service Agreement.

23. **NO MODIFICATION OF TERMS.** Customer expressly acknowledges and agrees that these terms and conditions may not be varied, modified, or changed except by written agreement executed by a duly authorized representative of Function4, and that this Maintenance Agreement cannot be modified by course of performance or course of dealing. No sales or service personnel, including but not limited to, managers or supervisors, have any authority to override this provision.

24. **AUTHORITY.** Customer and Function4 each represent and warrant that their respective signatures to the Maintenance Agreement have been duly authorized to enter into this Maintenance Agreement by them.

25. **LIMITATION ON LIABILITY.** Under no circumstances shall Function4 be responsible to Customer for any indirect, special, or consequential loss or damage, however caused, arising out of this Maintenance Agreement or services provided under this Maintenance Agreement. Function4's liability in case of nonperformance or breach of this Maintenance Agreement shall not exceed the amount of money which Customer has paid to Function4 pursuant to this Maintenance Agreement.

~~26. **INDEMNITY.** CUSTOMER SHALL INDEMNIFY FUNCTION4 AGAINST AND HOLD FUNCTION4 HARMLESS FROM AND AGAINST ANY AND ALL FUTURE LOSS, COST, EXPENSE AND LIABILITY OF WHATEVER KIND, TYPE OR NATURE, INCLUDING THOSE BROUGHT BY THIRD PARTIES, ARISING OUT OF OR RELATING TO THIS MAINTENANCE AGREEMENT. In the event of an indemnified claim hereunder, Function4 agrees to present such indemnified claim in writing to Customer promptly and to timely furnish Customer all evidence, witnesses and other reasonable assistance requested to defend against any such indemnified claim.~~

27. **DISCLAIMER. CUSTOMER TAKES THE EQUIPMENT "AS IS" AND FUNCTION4 MAKES NO WARRANTY, EXPRESS OR IMPLIED, INCLUDING THAT THE EQUIPMENT IS FIT FOR A PARTICULAR PURPOSE OR THAT THE EQUIPMENT IS MERCHANTABLE.** Function4 expressly disclaims any duty as insurer of the Equipment and Customer shall pay for all costs of repair and parts or replacement of the Equipment made necessary by, but not limited to, loss or damage through accident, abuse, misuse, theft, fire, water, causality, natural force or any other negligent act of Customer or Customers' agents and/or service performed by nonFunction4 personnel. Function4 will not assume any liability for any conditions arising from electrical circuitry external to the Equipment and Equipment Line Cord, nor is any external electrical work covered under this agreement.

~~28. **ATTORNEYS FEES; COSTS.** In the event Customer defaults under this Maintenance Agreement, or if any other dispute arises hereunder requiring Function4 to refer said matter to an attorney and/or to initiate, or defend, any court action in any way related to this Maintenance Agreement, Customer agrees to pay Function4's reasonable attorneys' fees and all costs resulting from such action.~~

29. **CHOICE OF LAW AND FORUM SELECTION CLAUSE.** Customer hereby covenants and agrees that any and all disputes arising out of or in connection with this Maintenance Agreement shall be interpreted and construed in accordance with the laws of the State of Texas. This Maintenance Agreement is entered into and performable in the State of Texas. Customer hereby covenants and agrees that exclusive venue and jurisdiction of any action brought regarding this Maintenance Agreement and any and all disputes with Function4 shall lie with any state or federal court of competent jurisdiction in Jefferson County, Texas.

30. **WAIVER OF JURY TRAIL. CUSTOMER HEREBY EXPRESSLY WAIVES TRIAL BY JURY AS TO ANY AND ALL ISSUES ARISING OUT OF, OR IN ANY WAY RELATED TO THIS MAINTENANCE AGREEMENT.**

31. **NOTICE.** Any notice or other communication given or required in connection with this Maintenance Agreement shall be in writing, and shall be given by certified or registered mail, postage prepaid, return receipt requested. If sent to Function4, said notice shall be sent to the registered agent for Function4 in the state in which the transaction arose, or to Function4, Attention: William Patsouras, 13025 Stiles Lane, Suite 100, Sugar Land, Texas 77478, or such other address as Function4 may hereafter designate in writing. If to Customer, the notice shall be sent to Customer at the address specified on the first page of this agreement hereof, or such other address which may be specified by Customer in writing to Function4.

32. **FAIR NOTICE. CUSTOMER HEREBY AGREES THAT ANY LANGUAGE IN THIS MAINTENANCE AGREEMENT THAT IS IN ALL CAPITAL LETTERS AND/OR BOLD-FACE TYPE AND IN PARAGRAPHS 26, 27, 28, 30, 32 AND THIS PROVISION ARE CONSPICUOUS AND THAT CUSTOMER HAS BEEN GIVEN FAIR NOTICE OF ALL TERMS AND CONDITIONS OF THIS MAINTENANCE AGREEMENT.**

33. **AFFIRMATIVE ACTION.** Function4 and all vendors and/or subcontractors are obligated to and do, to the best of Function4's knowledge comply with the EEO clause at 41 CFR 60 1.4(a) and The Affirmative Action Clauses at 250.4(a) and 741.4(a).

34. **ASSIGNMENT:** Neither party may assign this Agreement, in whole or in part, or any of its rights or obligations hereunder without the prior written consent of the other party. However, Function4 may assign or otherwise transfer its rights, interests, and obligations under this Agreement without your consent in the event of a change in control of 50% or more of the equity of Function4, the sale of substantially all the assets of Function4, or the restructuring or reorganization of Function4 or its affiliate entities. If Client transfer its rights, interests, and obligations under this Agreement without Function4 consent then such assignment will not be valid, and Customer shall remain responsible for all fees under this Agreement and any attachment or schedule regardless of whether Customer continues to derive any benefit from the Services. In addition, unless otherwise agreed, we may contract with third parties to deliver some or all the Services, and no such third-party contract is to be interpreted as an assignment of this Agreement. However, we will use commercially reasonable efforts to ensure that any and all such third parties abide by all of the terms of this Agreement, and, except as otherwise agreed, we will remain solely responsible for the fulfillment of all of our obligations under this Agreement. This Agreement is binding upon the parties, their successors and permitted assigns.

Customers Initials: ________

function4

Power Requirements - Networking Acknowledgment

Order #:		Order Date:	10/1/2025	Function4 Branch:	Beaumont

Company Jefferson County, TX		Sales Rep Mark McKee	
Address 1149 Pearl St.	City Beaumont	State TX	Zip 77701
Key Contact Deb Clark	Phone (409) 835-8599	Email deb.clark@jeffersoncountytx.gov	
IT Contact Jeff Ross ☑ On-Site	Phone (409) 835-8447	Email jeff.ross@jeffersoncountytx.gov	

Power Requirements

☑

☐

☐

☐

All products require power filters, which prolong equipment life and improve image output consistency.

Power Requirement Acknowledgment
Customer acknowledges power requirements for the equipment and agrees to provide a proper electrical supply and receptacles for required outlet(s) checked in boxes. A dedicated outlet is recommended for any multifunction device, accessory, or print controller to minimize potential problems caused by voltage fluctuations.
I have read and acknowledge the above information to be accurate and understand the power requirements needed for the installation of my leased/purchased Function4 equipment. Initial ______

Networking Acknowledgment
Function4 will provide software and drivers for the equipment described in this document and will be responsible for installing said software on 5 workstations per unit. Additional installations are $40 per workstation. If the listed network configuration changes after the initial installation and those changes require Function4 equipment to be re-configured, these services are chargeable. Ultimately, the customer is responsible for providing a functional network and associated hardware for the system connectivity. Function4 may require the assistance of the customer's network support staff, consultant, or contractor to complete the install. The customer is solely responsible for these costs. Any work or changes outside this scope of work may be subject to additional charges. Sensitive user IDs/passwords are not required on this submission but they must be available to the Function4 technician at time of install to avoid a chargeable return visit.
I have read and acknowledge the above information to be accurate and understand the required hardware/software needed for the installation of my leased/purchased Function4 equipment. Initial ______

Non-Networked Acknowledgment
Customer declines to have Function4 connect their equipment to a network at this time. The customer understands that network installation performed by Function4 at a later date may be a chargeable service. Network connectivity may require an additional purchase of a print controller from Function4. Standard print drivers will be provided to customers IT agent. Initial NA

EKM Insight *(Please see your sales representative for additional information)*
Insight is Managed Print Services software that interacts with the Function4 product(s) to be installed. I have reviewed the End User Security Information and Printer DCA Checklist/Install Requirements documents and will permit web-based communication (see page 2) between my organization's TCP/IP(SNMP)-networked print devices and the Insight Server for the purpose of automated meter reading, technical performance monitoring, supply-level monitoring, and malfunction reporting. All services provided by this system fall under the Terms and Conditions in the Maintenance Agreement between Function4 and Customer. ☑ **Insight Acceptance** Initial ______

Remote Access Support Function4 may choose to provide remedies to certain issues using web-based remote support in cooperation with customer personnel onsite. Permission to access the customer network using this process is always obtained prior to each incident. Customer agrees to work with Function4 support personnel by this method whenever convenient for both parties. Initial ______

Above acknowledgments apply to all assets listed in associated sales order document for this order

Accepted by Function4		Accepted by Customer	
Bill Patsouras (Aug 21, 2025 09:01:38 CDT) Authorized Signature	08/21/25 Date	Authorized Signature	9-4-2025 Date
Bill Patsouras	Partner	Jeff Branick, County Judge	
Printed Name / Title		Printed Name / Title	

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST ______
DATE 9/5/2025

SHARP

Sharp Sourcewell Contract Purchase Order

Sharp Contract # 112124-SEC

1/11/2025 - 1/10/2029

Sourcewell Awarded Contract
Contract # 112124-SEC

Selling Dealer Information		**Customer Information**	
Dealership	**Function 4, LLC**	Account Name	**Jefferson County, TX**
Account #	**0000149505A**	**Member ID**	**41431** **(Required)**
		Member ID Lookup	Sourcewell Vendor Portal
Address	**4785 Eastex Freeway**	Contact	**Deb Clark**
City, State Zip	**Beaumont, TX 77706**	Delivery Address	**1149 Pearl St.**
Phone	**(409) 892-0671**	City State Zip	**Beaumont, TX**
Email	**eqorder@function-4.com**	Phone	**(409) 835-8400**
		Email	

Purchase Order Information

Dealer PO # ____________ **Customer PO #** *(if applicable)* ____________

Model #	Unit Price	Qty	Price Extension
BP-70M45		**83**	
BP-DE14		83	
BP-FN11		83	
BP-FX11		30	
BP-PN14B		21	
BP-70M45		**4**	
BP-DE14		4	
BP-FN13		4	
BP-RB10		4	
MX-PN15B		2	
BP-70M65		**3**	
BP-DE15		3	
BP-FN12		3	
		TOTAL	

DEALER & CUSTOMER SIGNATURE REQUIRED PRIOR TO ORDER PLACEMENT

End User PO Attached ☐ YES ☑ NO

(Customer signature required if PO isn't attached)

Bill Patsouras
Dealer Printed Name

Bill Patsouras (Aug 21, 2025 09:01:38 CDT) 08/21/25
Dealer Signature & Date

X Jeff Branick
Customer Printed Name

X [signature] 9-4-2025
Customer Signature & Date

ADDITIONAL INFORMATION

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST [signature]
DATE 9/5/2025

Payment (please select ONE)

☐ **Bill End User**
☑ **Bill Dealer**
☐ **Financed Order**

Financed Orders require copies of lease documents. If it is intended for the Lease Company to pay Sharp directly, a Pay Proceeds document is required. Note that lender is subject to credit approval.

Dealer Ship To Information *(specify if different from above)*

Ship to Dealer ____________ **City** ____________ **State** ____________

Acct # ____________

Send PO to: SNAPCustomerService@sharpsec.com

Order Status:
For Order Information, visit: https://b2b.sharpamericas.com
Tech Data Inquiries, email: ISCS.Sharp@techdata.com
(**EMAIL MUST INCLUDE SHARP ORDER NUMBER**)

All Other Inquiries: (incl RAs and reships)
SNAPCustomerService@sharpsec.com

SHARP Sharp Sourcewell Contract Purchase Order

Sharp Contract # 112124-SEC

1/11/2025 - 1/10/2029

Sourcewell Awarded Contract
Contract # 112124-SEC

Selling Dealer Information		**Customer Information**	
Dealership	**Function 4, LLC**	Account Name	**Jefferson County, TX**
Account #	**0000149505A**	**Member ID**	**41431** **(Required)**
		Member ID Lookup	Sourcewell Vendor Portal
Address	**4785 Eastex Freeway**	Contact	**Deb Clark**
City, State Zip	**Beaumont, TX 77706**	Delivery Address	**1149 Pearl St.**
Phone	**(409) 892-0671**	City State Zip	**Beaumont, TX**
Email	**eqorder@function-4.com**	Phone	**(409) 835-8400**
		Email	

Purchase Order Information

Dealer PO # ____________ **Customer PO #** *(if applicable)* ____________

Model #	Unit Price	Qty	Price Extension
BP-70C45		**1**	
BP-DE14		1	
BP-FN11		1	
MX-M1056		**1**	
MX-LC13N		1	
MX-RB16		1	
MX-MF11		1	
MX-FN21		1	
MX-RB18		1	
MX-PN13B		1	
MX-RB13		1	
MX-SL10		1	
		TOTAL	

DEALER & CUSTOMER SIGNATURE REQUIRED PRIOR TO ORDER PLACEMENT

End User PO Attached ☐ YES ☑ NO

(Customer signature required if PO isn't attached)

Bill Patsouras
Dealer Printed Name

Bill Patsouras (Aug 21, 2025 09:01:38 CDT) 08/21/25
Dealer Signature & Date

X Jeff Branick
Customer Printed Name

X 9-4-2025
Customer Signature & Date

ADDITIONAL INFORMATION

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST
DATE 9/5/2025

Payment (please select ONE)

- ☐ **Bill End User**
- ☑ **Bill Dealer**
- ☐ **Financed Order**

Financed Orders require copies of lease documents. If it is intended for the Lease Company to pay Sharp directly, a Pay Proceeds Document is required. Note that lender is subject to credit approval.

Dealer Ship To Information ***(specify if different from above)***

Ship to Dealer ____________ **City** ____________ **State** ____________

Acct # ____________

Send PO to: SNAPCustomerService@sharpsec.com

Order Status:
For Order Information, visit: https://b2b.sharpamericas.com
Tech Data Inquiries, email: ISCS.Sharp@techdata.com
(**EMAIL MUST INCLUDE SHARP ORDER NUMBER**)

All Other Inquiries: (incl RAs and reships)
SNAPCustomerService@sharpsec.com

SHARP

Sharp Sourcewell Contract Purchase Order

Sharp Contract # 112124-SEC

1/11/2025 - 1/10/2029

Selling Dealer Information

Dealership	**Function 4, LLC**
Account #	**0000149505A**
Address	**4785 Eastex Freeway**
City, State Zip	**Beaumont, TX 77706**
Phone	**(409) 892-0671**
Email	**eqorder@function-4.com**

Customer Information

Account Name	**Jefferson County, TX**
Member ID	**41431** (Required)
Member ID Lookup	Sourcewell Vendor Portal
Contact	**Deb Clark**
Delivery Address	**1149 Pearl St.**
City State Zip	**Beaumont, TX**
Phone	**(409) 835-8400**
Email	

Purchase Order Information

Dealer PO # ______ **Customer PO #** *(if applicable)* ______

Model #	Unit Price	Qty	Price Extension
BP-70M65		**2**	
BP-DE15		2	
BP-FN15		2	
BP-RB10		2	
MX-PN16B		2	
AR-D5133NT		**94**	
MX-E524ZNT		**1**	
		TOTAL	

DEALER & CUSTOMER SIGNATURE REQUIRED PRIOR TO ORDER PLACEMENT

End User PO Attached ☐ YES ☑ NO

(Customer signature required if PO isn't attached)

Bill Patsouras

Dealer Printed Name

Bill Patsouras (Aug 21, 2025 09:01:38 CDT) 08/21/25

Dealer Signature & Date

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

Jeff Branick

Customer Printed Name

9-4-2025

Customer Signature & Date

ADDITIONAL INFORMATION

Payment (please select ONE)

☐ **Bill End User**

☑ **Bill Dealer**

☐ **Financed Order**

Financed Orders require copies of lease documents. If it is intended for the Lease Company to pay Sharp directly, a Pay Proceeds Document is required. Note that lender is subject to credit approval.

ATTEST

DATE 9/15/2025

Dealer Ship To Information *(specify if different from above)*

Ship to Dealer ______ **City** ______ **State** ______

Acct # ______

Send PO to: SNAPCustomerService@sharpsec.com

Order Status:

For Order Information, visit: https://b2b.sharpamericas.com

Tech Data Inquiries, email: ISCS.Sharp@techdata.com

(**EMAIL MUST INCLUDE SHARP ORDER NUMBER**)

All Other Inquiries: (incl RAs and reships)

SNAPCustomerService@sharpsec.com

Warranty Statement

The warranty for all proposed products is 90-days, beginning with the date of acceptance of delivery. Sharp will utilize only authorized and certified local dealer technical personnel or Sharp Business Systems (SBS) branch employees to provide warranty or maintenance services on products procured under the Contract.

The services provided by the maintenance agreement in addition to the manufacturer's warranty include:

- On-site technical service, in response to requests by the operator, requiring parts, labor, testing, adjustments or calibration, in order to ensure proper functional operation of the equipment.
- Key operator training, as requested.
- Periodic, proactive, maintenance service as recommended by Sharp
- Manufacturer recommended and supplied modifications, retrofits and product upgrades.

Exclusions:

- Paper, OHP transparencies, adhesive labels or other product onto which the copier image is applied.
- Physical damage outside of the control of Sharp or its authorized dealer personnel or contractors, due to operator error, misuse, and acts of vandalism or acts of nature.

In addition to our standard product warranty, Sharp Electronics will provide the Sharp Three Year Performance Guarantee. This additional coverage is an extended guarantee of device performance which is extended to our National Account customers.

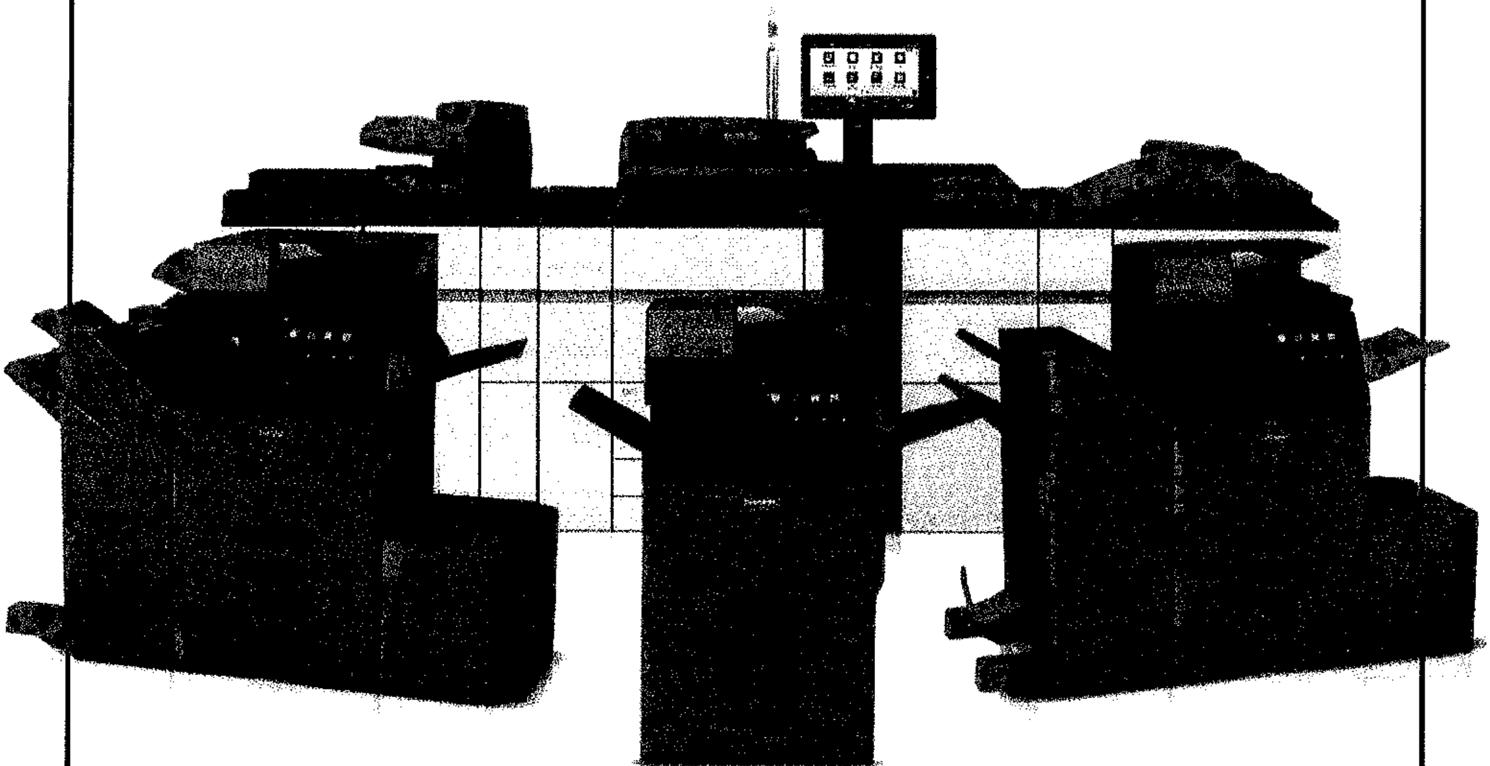
MFP users never need to worry about the performance and operation of products acquired from Sharp through our contract. If the MFP is not performing within the machine's design specifications and cannot be repaired by the Authorized Sharp Dealer and Sharp Service Technician, Sharp will replace the equipment with a like model with comparable features ... FREE.

The 3-Year Performance Guarantee begins at the date of installation. All equipment must be maintained under a full Service Maintenance Agreement with a Sharp Authorized Dealer, and operated using only genuine Sharp supplies and parts. This guarantee applies to all products procured through and billed by the Sharp agreement and is not applicable to equipment that has been damaged by accident or misuse, including improper voltage. If it is determined that the equipment was maintained using other than genuine Sharp supplies and parts, the 3-Year Performance Guarantee will no longer be valid.

This 3-Year Performance Guarantee is provided for your assurance that Sharp is committed to your total satisfaction.

SHARP

3 YEAR PERFORMANCE GUARANTEE



Acquire Sharp MFP with confidence and peace of mind!

The performance and operation of any new Sharp Multi-functional Copier acquired under a Sharp awarded contract is guaranteed for 3 years from the date of installation.

Guaranteed to perform... or else

If your Multi-functional Copier is not performing within the machine's design specifications and cannot be repaired by the Authorized Sharp Dealer and Sharp Service Technician, Sharp will replace your equipment with a like model with comparable features... FREE.

Well maintained with genuine parts and supplies

The 3-Year Performance Guarantee begins at the date of installation. All equipment must be maintained under a full Service Maintenance Agreement with a Sharp Authorized Dealer and operated using only genuine Sharp supplies and parts. Guarantee is not applicable to equipment that has been damaged by accident or misuse, including improper voltage.

If it is determined that the equipment was maintained using other than genuine Sharp supplies and parts, the 3-Year Performance Guarantee will no longer be valid.

Customer Assurance

The 3-Year Performance Guarantee is provided for your assurance that Sharp Products, the Sharp Authorized Dealer network, and the Sharp National & Government Account Division are committed to your total satisfaction.

Peace Of Mind Guarantee

Function4 pledges the Solution or Services provided will meet or exceed the criteria developed or we will commit the resources necessary to achieve satisfaction. If Function4 cannot accomplish that goal, we will agree to release the customer from any further obligations.

Agreement 25-047/DC

SEPS, Inc.

Mike Howley
mhowley@seps-inc.com
www.seps-inc.com

SEPS

Keeping You in Power

JEFFERSON COUNTY 911
73 Tower UPS Maintenance
Proposal #: 185023 - Rev: 1
Date: 06/02/2025

Mike Howley
mhowley@seps-inc.com

SEPS

73 Tower UPS Maintenance

Invoice To:	End User:
JEFFERSON COUNTY AUDITORS OFFICE 1149 PEARL STREET 7TH FLOOR BEAUMONT TX 77701	JEFFERSON COUNTY 911

Jefferson County 911, 17859 Hwy 73, Winnie, TX 77665, US

Unit Name	Manufacturer	Serial #	Batt Qty	Coverage	PM Frequency	Price
UPS 1	Emerson/Liebert/Vertiv	1729100458AU073		FS/P/8hr	1 Major 5x8	$3,622.30
UPS 1 BATT 1	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 10	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 11	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 12	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 2	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 9	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 4	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 5	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 6	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 7	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 8	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
UPS 1 BATT 3	CSB		12	PM/8hr	Annual VRLA 5x8	$0.00
Site Total:						$3,622.30

Coverage Legend

Coverage	Description
FS/P/8hr	Full Service, Parts & Labor for the UPS, 8hr Emergency Response Time 7x24
PM/8hr	Preventive Maintenance Only, 8hr Emergency Response Time 7x24, Repairs Billable

Mike Howley
mhowley@seps-inc.com

Summary	
Jefferson County 911, 17859 Hwy 73, Winnie, TX 77665, US	$3,622.30
Tax	$0.00
Total	$3,622.30

Mike Howley
mhowley@seps-inc.com

SEPS

Annual Agreement and Terms			
Contract Start	**Contract End**	**Payment Term**	**Billing Cycle**
09/01/2025	08/31/2026	Net 30 Days	1 Year Annual Billing in Advance
Proposal expires 30 days after the contract start date			

Multi-Year Service Contract Pricing Options

In order to save on an annual service contract that would typically include a 3-5% annual price escalation, and also to reduce the risk of parts price increases on full service contracts, a 3-year fixed price multi-year service contract option is available.

Pricing for each year would be as follows:

Year 1: $3,622.30
Year 2: $3,622.30
Year 3: $3,622.30

To lock in the fixed price for 3 years, one of the following is required:

1. Initial below to select this option and sign the proposal at the bottom
2. Initial below to select this option and provide a purchase order for the full 3 year term
3. Initial below to select this option and provide a Master Service Agreement addendum or schedule for the full 3 year term

Additional discounts are available if a multi-year contract is paid in full in advance. Please contact your Sales Rep for more information on this option.

(____) **Initial here if you would like to purchase the Multi-Year option**

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST [signature]
DATE 9/5/2025

SEPS, Inc. Terms & Conditions will apply to orders based on this proposal.

SEPS, Inc. Standard Terms attached to this proposal are part of this Agreement and constitutes the entire Agreement between the parties and shall exclusively control the relationship of the parties, with regard to this Agreement. Printed, preprinted or other terms on the face or reverse side of Buyer's Purchase Order shall not be binding. By signing below the Purchaser represents that it is the owner of the Covered Equipment or, if it is not the owner that it has the authority to enter into this agreement.

SEPS, Inc.		**JEFFERSON COUNTY 911**	
Signature:	Robert Bundrant	Signature:	[signature]
Date:	8/27/2025	Date:	09/04/2025
Printed Name:	Robert Bundrant	Printed Name:	Jeff Branick
Title:	Regional Vice President	Title:	County Judge

Mike Howley
mhowley@seps-inc.com

Service Agreement

SEPS, Inc. will provide scheduled or remedial services (hereinafter referred to as service) in accordance with the manufacturer's specifications, as further defined in SEPS, Inc. Proposal (Proposal) attached hereto. This Service Agreement is made and entered into by SEPS, Inc. and Customer expressly subject to the standard commercial Terms and Conditions of SEPS, Inc. all of which are incorporated by reference herein as if fully copied and set forth at length.

A. SCHEDULED MAINTENANCE:

1. The Preventive Maintenance (PM) inspection requirements will be scheduled during the Agreement period. Unless otherwise agreed in applicable Proposal:
   a. Minor inspection(s) (if applicable) will be scheduled at the convenience of SEPS, Inc. and normally will not require a system shutdown.
   b. The Major inspection will be scheduled at the convenience of the Customer and may require a full system shutdown.
2. If a PM cannot be scheduled within any annual term due to Customer delay, such PM will be forfeited no prorated PM value will be refunded.

B. EMERGENCY MAINTENANCE:

1. SEPS, Inc. will provide an emergency telephone number for notification by Customer of the need for emergency maintenance. For equipment covered by Remedial maintenance, SEPS, Inc. will determine the extent of the emergency and will take the necessary corrective action. If repairs are to be charged at Time & Materials (T&M) rates (attached), such service must be approved by Customer prior to dispatch (Refer to Section D). Emergency maintenance is defined, for purposes of this Agreement, as the maintenance required to restore the equipment listed in Appendix I to manufacturers agreed specifications following an unexpected interruption in service of said equipment.
2. SEPS, Inc. will make every reasonable effort to provide emergency maintenance as soon as possible and according to the response time schedule specified in the Proposal, subject to Customer acceptance and approval in case of T&M coverage.

   *RESPONSE TIME IS DEFINED, FOR PURPOSES OF THIS AGREEMENT, AS THE TIME FROM RECEIPT OF AN EMERGENCY CALL BY SEPS, Inc., TO THE ARRIVAL OF AN ENGINEER ON SITE AT THE EQUIPMENT LOCATION.
3. SEPS, Inc. will provide remedial maintenance for problems not immediately affecting system reliability on a 0700 to 1800 hours Monday through Friday basis.

C. PARTS REPLACEMENT:

1. If Parts coverage is specified for equipment specified in the Proposal, REPLACEMENT OF CUSTOMER PARTS USED IN REPAIR OF SAID EQUIPMENT IS INCLUDED, with exception of Batteries (unless specifically included in the Proposal), major magnetics, and full AC or DC capacitor replacement. If any equipment covered by a Full Service program is no longer supported by its original equipment manufacturer, it is agreed that parts replacement for said equipment will be provided on a best-effort basis, and if parts are unavailable from any known source then the coverage for the equipment will revert to PM-Only and the contract value adjusted accordingly.
2. Any parts replaced under this Agreement will become the property of SEPS, Inc.

D. ITEMS NOT COVERED BY THIS AGREEMENT:

1. Equipment modification or any additional testing beyond the scope described herein and attached, and testing of equipment modifications made by Customer are not covered by this Agreement.
2. Work not covered by this Agreement will be evaluated by SEPS, Inc. and, if agreed to by both parties, will be performed on a time and material basis as set forth in attached T&M rates.

E. EQUIPMENT LOCATION:

1. Maintenance of equipment covered under Remedial service is to be provided at the location specified in the Proposal only.
2. Customer will provide adequate working space and facilities for use by SEPS, Inc. and proper storage of spare parts. Customer will allow SEPS, Inc. ready access to Customer site and equipment, subject to Customers reasonable internal security and safety rules.

F. BATTERIES:

1. Battery maintenance is the sole responsibility of the Customer unless battery coverage is specified in the Proposal. In the event that battery maintenance is provided by SEPS, Inc., it will be performed in accordance with general manufacturer's recommendations and standard industry practice. SEPS, Inc. assumes no responsibility for the proper dissemination or accuracy of recommendations of individual manufacturers.

G. TERM and TERMINATION:

Mike Howley
mhowley@seps-inc.com

1. This Agreement shall automatically be renewed for successive twelve (12) month periods at prices in effect at the time of each renewal. Customer will be provided written notice of renewal of the Agreement approximately 60 days prior to its expiration stating the prices for the applicable renewal term. In the event Customer elects not to renew this Agreement, Customer shall provide thirty (30) days written notice prior to its expiration.
2. Notwithstanding the foregoing, Customer or SEPS, Inc. may terminate this Agreement at any time upon thirty (30) days written notice to the other, in which case I) Customer will be liable for any service rendered to the reasonable satisfaction of Customer prior to the effective date of termination; and II) SEPS, Inc., at its discretion, shall provide a credit against any advance payments received as follows: a) a prorated amount based on the terminated portion of the fixed-price fee due SEPS, Inc.; or b) an amount based on the difference between the amount paid by Customer prior to the effective date of early termination and the actual cost of service provided (including emergency repair calls) by SEPS, Inc. prior to the effective date of early termination.

H. EXCLUSIONS:

1. If included under Remedial coverage, equipment that has not been serviced by SEPS, Inc. is subject to inspection by SEPS, Inc. to determine if it is in acceptable working condition prior to acceptance of this Agreement by SEPS, Inc. As determined by results of the first preventive maintenance inspection under this Agreement, any remedial action required to bring covered equipment into compliance with manufacturer's specifications will be at Customer's sole expense under the time and material charges at the attached T&M rates. If Customer declines to approve such remedial action, the Agreement will be voided and any payments already received by SEPS, Inc. will be refunded, less any charges (at aforementioned T&M rates) for services already expended under the Agreement.
2. Labor will be charged to and paid by Customer at the attached T&M rates, for the repair or service of the equipment covered as Remedial Service under this Agreement, in the event any of the following conditions occur during the term of this Agreement:

   a. Persons other than SEPS, Inc. attempt to repair or maintain the equipment covered by this Agreement;
   b. Damage to the equipment covered by this Agreement results from acts of God or any and all external causes including, but not limited to, any and all insurable risks. This limitation specifically excludes acts by SEPS, Inc., its agents, or employees;
   c. Damage to equipment covered by this Agreement results from failure to maintain a reasonable temperature or state of cleanliness at the covered equipment location;
   d. Reasonable access to the covered equipment is denied to SEPS, Inc.;
   e. Service calls are requested by Customer which are unrelated to the equipment covered under this Agreement;
   f. Service is required due to misuse or improper operation of the covered equipment beyond the manufacturers' specifications for the equipment covered under this Agreement;
   g. SEPS, Inc. is required to stay at Customer's site more than one hour after repairs are completed because Customer has elected not to place equipment back in service upon completion of repairs; and,
   h. SEPS, Inc. is required to use outside personnel to provide services under this Agreement. The cost of any such outside personnel shall be Customer's sole responsibility.

I. SAFETY REPRESENTATIVE:

1. Customer agrees to provide a safety representative and that representative will be available at the equipment location whenever SEPS, Inc. is performing services under this Agreement on equipment under line power. Customer will further ensure that the safety representative understands where and how to disconnect power and has sufficient physical capabilities to accomplish same.

J. CUSTOMER RESPONSIBILITIES:

1. Notwithstanding any other provision of this Agreement, Customer shall provide proper and reasonable maintenance and access to all equipment covered by this Agreement. Customer shall also provide the following:

   a. A Safety Representative, as provided for in Paragraph I;
   b. Inspection and replacement of air filters on a routine basis;
   c. All applicable equipment areas kept clean and free of loose debris.
   d. A temperature in all applicable equipment areas at or below 84 degrees Fahrenheit at all times;
   e. Humidity control in all applicable equipment areas to prevent condensation;
   f. Covered equipment areas free of corrosive elements that affect the operating life of equipment.

K. ASSIGNMENT/SUBCONTRACTING:

Mike Howley
mhowley@seps-inc.com

1. Neither party to this Agreement shall have the right to assign its rights or delegate its duties under this Agreement without the prior written consent of the other party which shall not be unreasonably withheld. This provision shall not act to prevent and/or restrict either party from an assignment to accomplish a change and/or modification of corporate structure provided that such changes and/or modifications do not materially and adversely affect the other party to this Agreement. In addition, SEPS, Inc. shall have the right to subcontract any of the work that is the subject of this Agreement.

Mike Howley
mhowley@seps-inc.com

Critical Power Service

Attachment U100

Unified Powers Critical Power Service (CPS) includes the following:

Repair of the Electronics or power module portion of the UPS System. These Services shall be performed during the contracted period of maintenance (CPM) at no extra charge to the client. Unless otherwise specifically stated on the Service Agreement or accompanying Proposal, Unified Power (Contractor) shall respond to an emergency at the clients site the next business day after Contractor acknowledges clients request.

Emergency Service Repair includes labor, parts and expenses required to repair clients system. Should the client possess a spare parts kit, the Contractor may use those spare parts during the repair of the system and shall replace the spare parts with the same or similar products.

Exclusions: Unless otherwise specifically stated in the Service Agreement or this Attachment U-100, the following parts and/or services are excluded: Full DC or AC capacitor replacements, Battery Plant replacement or parts associated directly with the battery plant, External breakers and switchgear. Repair of pre-existing conditions, damages caused by others.

CPS Preventive Maintenance is not included by this Agreement, but it is recommended. Prior to the acceptance of this Agreement and commencement of CPS a pre-site survey by Contractor is required.

Rev. 03/10/14

Mike Howley
mhowley@seps-inc.com

UPS Inspection Major

Attachment U200

The following is an outline of general items reviewed and evaluated by Unified Power during a Major PM inspection of the UPS unit. All tasks listed under the UPS Inspection Minor will be performed during a major PM visit. All inspections are designed to be performed during offline operation, in the bypass mode. Certain tasks listed below may remain incomplete if they are not applicable to the model type, and/or if executing them poses a safety hazard, or if UPS cannot be bypassed or shut down. Methods of Procedure (MOPs) to be followed in conjunction with PM services, specialized MOPs are available on request and charged based on Preferred Time and Material Rates (U901).

I. Visual Inspection

   A. Initial consultation to review the scope of work, assessing the feasibility of testing, and considering any potential negative impacts of Maintenance inspections on unit/facility operations.
   B. Inspect all printed circuit boards connectionsfor cleanliness, swab contacts if necessary.
   C. Inspect all power connections for signs of overheating.
   D. Inspect all subassemblies, bridges and legsfor signs of component defects or stress.
   E. Inspect all DC capacitors for signs of leakage and swelling.
   F. Inspect all AC capacitorsfor signs of leakage and swelling.
   G. Inspect and inventory all customer owned spare parts.

II. Internal Operating Parameters

   A. Inverter leg input and output current (if applicable)
   B. Output filter current average phase balance (if applicable)
   C. AC Protection settings and operation (if applicable)
   D. DC Protection settings and operation (if applicable)
   E. Input and Output Frequency settings.
   F. Verify DC filter capacitance.
   G. Verify AC tank and trap filter capacitance.

III. External Operating Parameters

   A. Record System Input Voltages(all phases)
   B. Record System Input Currents(all phases)
   C. Record DC Charging Voltage (float and equalize)
   D. Rectifier phase on and walk up
   E. Inverter phase on and walk up
   F. Adjust all panel meters to measured values
   G. System Bypass Voltages (all phases)
   H. Manual andUV Transfer Testing, verify uninterrupted transfer.
   I. Conduct a power outage simulation, closely monitoring and metering the batteries throughout the process.
   J. Generator Testing to be completed in conjunction with customer, if requested.

IV. Environmental Parameters

   A. UPS area ambient temperature and condition of ventilating equipment.
   B. General Cleanliness of UPS internals
   C. General Cleanliness of the area surrounding the UPS unit.
   D. Replace all air filters.
   E. Clean control panel/CRT screen.

V. Battery Cabinet Checks

   A. General appearance of Battery System (all types)

Mike Howley
mhowley@seps-inc.com

B. General cleanliness of Battery System area. (all types)
C. Battery System area ambient temperature and condition of ventilating equipment.

VI. Monitoring System Parameters

A. Alarm archive review
B. Alarm lamp test - local and remote
C. Replace all open monitor bulbs
D. Download and review alarm history

VII. General

A. Customer Consultation
B. Verbal Recommendations
C. General Observations
D. Following the Major PM inspection, a written report will be provided detailing the results of the inspection, and making specific recommendations toward future remedial action, upgrades, or sparing.

Rev. 202406

Mike Howley
mhowley@seps-inc.com

Valve Regulated Battery System (Sealed)

Annual/Semi-Annual Inspection

Attachment U300

The following is an outline of general items reviewed and evaluated by Unified Power during an Annual or Semi-Annual Battery PM inspection of the battery plant. No Battery PM services will be performed on Holidays observed by Contractor. All inspections are designed to be performed during on-line operation. A review of all hardware and/or processes may not be applicable to all equipment models.

Annual/Semi-Annual Maintenance Inspection Includes:

- Measure and record the overall system float voltage, A/C ripple, and individual battery voltages.
- Record internal resistance, impedance, or conductance of batteries.
- Measure and record ambient temperature and all negative post temperatures and record any anomalies.
- Visually inspect conditions and appearance of the following:
  - Main terminal connections, intercell/unit connectors, cables, and associated hardware.
  - Cell/unit covers, containers, and post seals.
  - Battery racks or cabinets and associated components and hardware.
- Mechanicals and Housekeeping Review:
  - With battery breaker open/off complete 100% battery post torque check on annual PM only
  - Retorque all battery connections found to be beyond acceptable contact resistance values. Connection resistances remaining above acceptable limits should be analyzed to determine the effect of the increased resistance on connection integrity, remedy as required.
  - Perform cleaning of accessible surfaces and surrounding areas.
- Inspect the following:
  - Float and equalize voltage settings.
  - Operation of output current and voltage meters.
  - General housekeeping of equipment.
- Review of Customer maintained records and safety documentation:
  - Check for warning/hazard labels and operation information placards.
  - Inspect area for safety equipment if required.
- Provide Customer with a written report:
  - Describe condition of the batteries and any maintenance which Contractor deems necessary.
  - Submit Report within 5 days

Rev. 202406

409.833.3363
TBPELS F-1386
TBPELS 10110501
www.LJA.com
2615 Calder Avenue, Suite 500, Beaumont, Texas 77702

PROPOSAL

June 10, 2025

Denise Marcel
Director
Jefferson County Mosquito Control
8905 First Street
Beaumont, Texas 77705

Re: Environmental Consulting Services
Pesticide General Permit Implementation FY 2026 (October 1, 2025 – September 30, 2026)
LJA Proposal No. 25-46556

Ms. Marcel,

Submitted for your review is an outline of proposed services for the continued implementation of Jefferson County's Pesticide General Permit for FY 2026 (October 1, 2025 – September 30, 2026). We propose the following services and corresponding fees in accordance with the terms and conditions established in the Professional Services Agreement executed on September 12, 2023, between Jefferson County and LJA Engineering, Inc.

Scope of Work and Deliverables:

- Update pesticide/herbicide application map and inventory
- Conduct annual update of integrated pest management
- Develop/Review pesticide discharge management plan
- Development of annual report

Costs for this project will be billed on a time and materials basis with an estimated cost of $9,200.00. These cost will not be exceeded without prior approval. Time will be billed according to the attached rate sheet.

If this proposal meets with your approval, your signature below will be sufficient authorization to commence the stated work. We appreciate the opportunity to submit this proposal and look forward to working with you on this project.

Sincerely,

John Concienne, CPESC
Vice President
LJA Engineering, Inc.
2615 Calder Avenue, Suite 500
Beaumont, Texas 77702
Office: 409.833.3363
Direct: 409.554.8980
Email: jconcienne@lja.com

APPROVED BY:
JEFFERSON COUNTY

By: ____________

Name: Jeff Branick

Title: County Judge

Date: 9-2-2025

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST ____________
DATE 9/5/2025

V:\1012 - Pesticide (Local Level 1A)\Contract Documents\FY 2026\Cover Letter FY 2026

409.833.3363
TBPELS F-1386
TBPELS 10110501
www.LJA.com
2615 Calder Avenue, Suite 500, Beaumont, Texas 77702

SUPPLEMENTAL WORK AUTHORIZATION

LJA Job No. B857-1005
LJA WA No. 002

This Work Authorization (the "Authorization") is made pursuant to the terms and conditions of the Professional Services Agreement ("PSA") entered into on March 27, 2024 by and between LJA Engineering, Inc. ("LJA") and Jefferson County ("Client").

A. Services. LJA will perform the engineering services as outlined in Exhibit A attached hereto.

B. Compensation. Client shall pay LJA for Services as follows:
   ____ Hourly Rates with An Estimated Fee of $
   ____ Percentage of Construction Cost $
   _X_ Lump Sum $13,680.00
   ____ Other:

C. Payment. Payment to LJA for the services established under this Work Authorization shall be made in accordance with the PSA.

D. Supplemental Terms and Conditions.

E. Severability. This Authorization supplements the PSA and does not waive the parties' responsibilities and obligations provided thereunder. Where the terms or conditions of this Authorization conflict with those of the PSA, this authorization shall control for the Services performed under this Authorization only. This Authorization's terms shall be deemed to be separate and severable, and the invalidity or unenforceability of any of them shall not affect or impair the validity or enforceability of the PSA.

Each of the undersigned Parties has caused this Authorization to be duly executed:

APPROVED FOR "CLIENT"
JEFFERSON COUNTY
By: [signature]
Printed name: Jeff Branick
Title: County Judge
Date: 9-2-2025

By: [signature]
Printed name: Michelle Falgout
Title: County Engineer
Date: 8-27-2025

APPROVED FOR "LJA"
LJA ENGINEERING, INC.
By: [signature]
Printed Name: Jessica Koutny
Title: Vice President
Date: 07/28/2025

ATTEST [signature]
DATE 9/5/2025

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

409.833.3363
TBPELS F-1386
TBPELS 10110501
www.LJA.com
2615 Calder Avenue, Suite 500, Beaumont, Texas 77702

JEFFERSON COUNTY, TEXAS
MAJOR DRIVE REHABILITATION PROJECT
ENGINEERING SERVICES FEES
ADDITIONAL FEES TEMPORARY BYPASS ROAD
UPDATED 2024.07.24

Phase	Task	Department Manager (hours)	Senior Project Manager (hours)	Project Manager (hours)	Graduate Engineer (hours)	Designer (hours)	Inspector (hours)	Cost (by task)
		$350	$300	$230	$165	$150	$150	
	Topographic Survey (Lump Sum Fee)[1]							$ 3,000.00
	Engineering Design & Drafting of Temp Bypass Road[2]	2		16		42		$ 10,680.00
								$ -
								$ -
	Sub-total (hours)	2	0	16	0	42	0	$ 13,680.00
	Sub-total (cost)	$ 700.00	$ -	$ 3,680.00	$ -	$ 6,300.00	$ -	$ 13,680.00

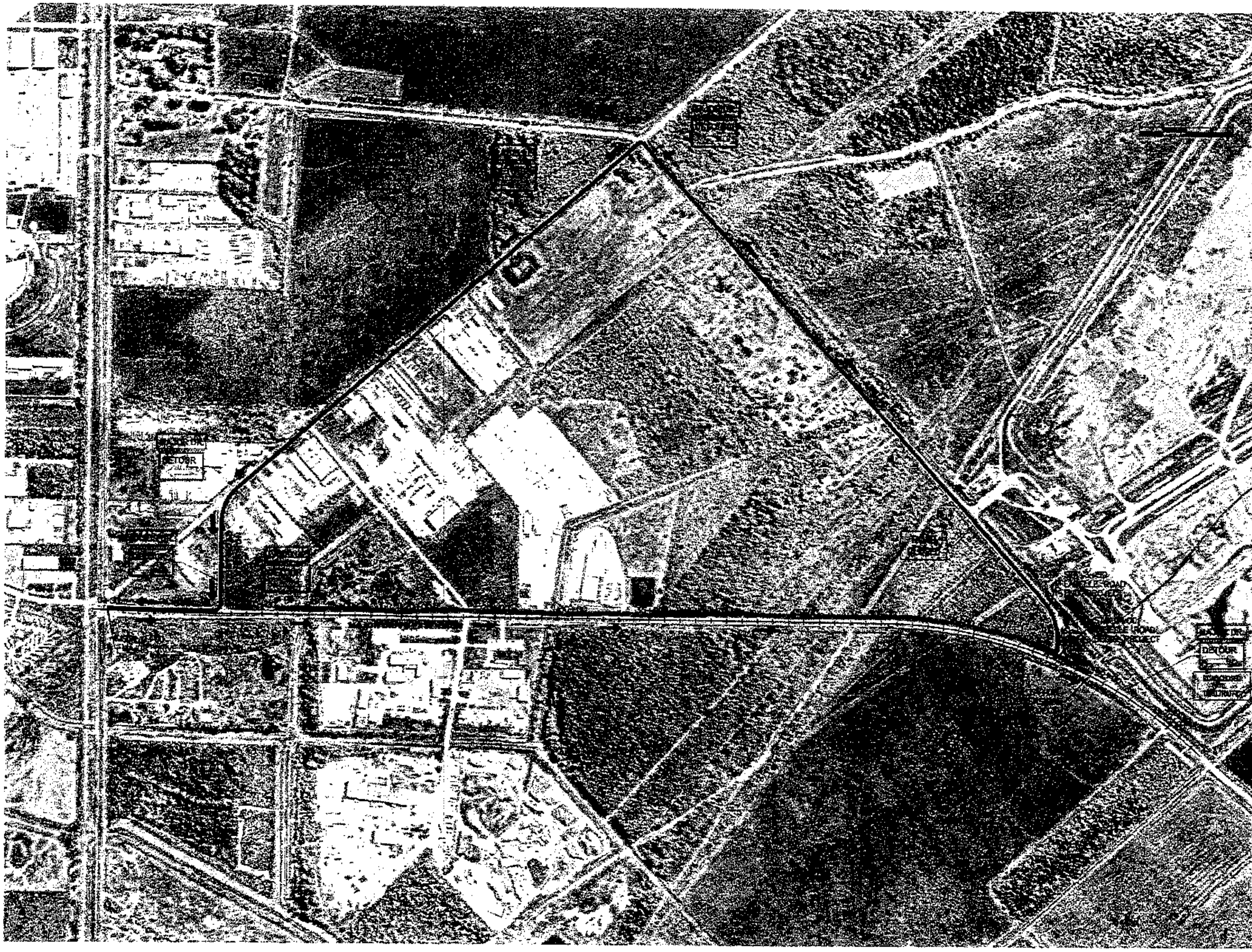
(1) Topographic survey collection will include data collection along the proposed bypass route in the old LaBelle ROW

(2) Temporary Bypass Road of approximately 675 linear feet to be constructed of pulverized existing flexible pavement materials from other areas of the Major Drive Extension project and/or new base materials. Design and drafting to include:

- existing and proposed site plan
- typical section
- plan & profile sheets
- new culvert detail(s)
- applicable updates to Traffic Control drawings

NOTE: Given the proposed limited use of this temporary bypass road, LJA and County Engineer discussed Geotechnical services not being necessary, and therefore, this proposal does not include Geotechnical consulting services.

MAJOR DRIVE REHAB
CHANGE ORDER #2 REQUEST
TEMP DETOUR ROAD



LEGEND

← MAJOR DRIVE EXTENSION NORTH/WEST BOUND TRAFFIC

→ MAJOR DRIVE EXTENSION SOUTH/EAST BOUND TRAFFIC

PHASE II – OPEN INTERSECTION
WORKING ZONE – CLOSURE OF NB LANE FROM STA 11+00 TO END OF PROJECT.
- SB – NO DETOUR
- NB – DETOUR TO LABELLE THEN ONTO FRINT THEN MAJOR DRIVE
- SB ON LABELLE NO FURTHER THAN LANDFILL

WE CAN USE THE OLD ROAD BED / COUNTY ROW

NOTE:
1. SEE SHEETS 40 & 41 FOR PHASED WORK SEQUENCE.
2. SEE SHEETS 48–53 FOR PHASE 2 TRAFFIC CONTROL PLAN.

Revision	By	Chk.	Appr.	Date

JEFFERSON COUNTY, TEXAS
MAJOR DRIVE ROAD REHABILITATION

TRAFFIC CONTROL PLANS
TRAFFIC DETOUR DIRECTIONS
PHASE 2

LJA Engineering, Inc.
2615 Calder Avenue, Suite 500
Beaumont, Texas 77702
Phone 409.833.3363
Fax 409.833.0317
FRN - F-1386

DESIGN: W.C.C.	JOB NO.: B657-1005
DRAWN: D.B.T.	DATE: NOVEMBER 2014
CHECKED: B.D.S.	SCALE: 1"=300'
APPROVED: W.C.C.	SHEET No. 37 OF 92

entergy

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

Tuesday, August 19, 2025

JEFFERSON COUNTY AIRPORT
RE: Service Address - 6000 AIRLINE DR , BEAUMONT, TX 77705
Account Number - 139894737

Dear: Valued Customer

We have some good news for you. Based on your prior usage, you could see an annual savings of $444.00 on your electric bill from Entergy Texas. We review our records each year to ensure that we offer service to customers at the most economical rate available, and are pleased to offer a more cost-effective option to you.

To take advantage of this new rate schedule, please complete the enclosed Customer Rate Change Request and return the original signed document to the Entergy Business Center at the address shown. To complete the change, your company may also be required to establish a new electric service agreement with us. If so, we will let you know when the agreement is ready for you to sign.

Your rate will change from TX_GS1 to TX_SGS if we receive your signed request form and signed agreement, (if required). The new rate would apply prospectively and your actual savings would depend on how closely your usage levels for the coming year match last year's, as well as other factors such as fuel costs.

If you have questions or would like to receive a detailed comparison, please contact the Entergy Business Center at 1-800-766-1648 during regular business hours.

Sincerely,

Paul Blackburn

Customer Service Mgr I

entergy

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

ENTERGY TEXAS
CUSTOMER RATE CHANGE REQUEST

JEFFERSON COUNTY AIRPORT
RE: Service Address - 6000 AIRLINE DR , BEAUMONT, TX 77705
Account Number - 139894737

Please change the rate schedule applicable to my company's electric service to Entergy Texas. rate schedule TX_SGS. I understand that this new rate schedule will be applicable to my company's account. Consistent with Entergy Texas terms and conditions and the provisions of the new rate, I must take service under the new rate for a minimum term of year(s).

Upon acceptance by Entergy Texas, this Customer Rate Change Request shall serve to modify my company's current agreement for electric/gas service, only with regard to the rate schedule under which service is provided and the contract period applicable to my electric/gas service as specified in the rate schedule, Entergy Texas terms and conditions, and the agreement for electric/gas service with my company; all other terms and conditions of such agreement will remain unchanged and in full force and effect. I also understand, however, that Entergy Texas, in its sole discretion, may require that my company execute a new electric/gas service agreement in order to implement such change in rate schedules.

I certify that I am authorized by my Company to instruct you to make this change in rate schedules.

09/04/2025
Signature and Date

Jeff Branick, County Judge
Print Name and Title

409 835-8466
Contact Phone Number

Please Return to: Entergy Business Center
P.O. Box 551
Mail Unit: A-TCBY-24D
Little Rock, AR 72203

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST
DATE 9/8/2025 Paul Blackburn

8 19 2025 6000 ARA 29136

entergy

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

Tuesday, August 19, 2025

JEFFERSON COUNTY PREC 1

RE: Service Address - 20205 W HIGHWAY 90 , CHINA, TX 77613

Account Number - 142437201

Dear: Valued Customer

We have some good news for you. Based on your prior usage, you could see an annual savings of $627.00 on your electric bill from Entergy Texas. We review our records each year to ensure that we offer service to customers at the most economical rate available, and are pleased to offer a more cost-effective option to you.

To take advantage of this new rate schedule, please complete the enclosed Customer Rate Change Request and return the original signed document to the Entergy Business Center at the address shown. To complete the change, your company may also be required to establish a new electric service agreement with us. If so, we will let you know when the agreement is ready for you to sign.

Your rate will change from TX_GS1 to TX_SGS if we receive your signed request form and signed agreement, (if required). The new rate would apply prospectively and your actual savings would depend on how closely your usage levels for the coming year match last year's, as well as other factors such as fuel costs.

If you have questions or would like to receive a detailed comparison, please contact the Entergy Business Center at 1-800-766-1648 during regular business hours.

Sincerely,

Paul Blackburn

Customer Service Mgr I

8/19/2025 6000 ARA 29050 Paul Blackburn

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

ENTERGY TEXAS
CUSTOMER RATE CHANGE REQUEST

JEFFERSON COUNTY PREC 1

RE: Service Address - 20205 W HIGHWAY 90 , CHINA, TX 77613

Account Number - 142437201

Please change the rate schedule applicable to my company's electric service to Entergy Texas. rate schedule TX_SGS. I understand that this new rate schedule will be applicable to my company's account. Consistent with Entergy Texas terms and conditions and the provisions of the new rate, I must take service under the new rate for a minimum term of year(s).

Upon acceptance by Entergy Texas, this Customer Rate Change Request shall serve to modify my company's current agreement for electric/gas service, only with regard to the rate schedule under which service is provided and the contract period applicable to my electric/gas service as specified in the rate schedule, Entergy Texas terms and conditions, and the agreement for electric/gas service with my company; all other terms and conditions of such agreement will remain unchanged and in full force and effect. I also understand, however, that Entergy Texas, in its sole discretion, may require that my company execute a new electric/gas service agreement in order to implement such change in rate schedules.

I certify that I am authorized by my Company to instruct you to make this change in rate schedules.

09/04/2025

Signature and Date

Jeff Branick County Judge

Print Name and Title

409 835 8466

Contact Phone Number

Please Return to: Entergy Business Center
P.O. Box 551
Mail Unit: A-TCBY-24D
Little Rock, AR 72203

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST

DATE 9/5/2025

Paul Blackburn

8 19 2025 6000 ARA 29050

entergy

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

Tuesday, August 19, 2025

JEFFERSON COUNTY BEN ROGERS VSTRS C
RE: Service Address - 5055 INTERSTATE 10 S , BEAUMONT, TX 77705-4215
Account Number - 134800093

Dear: Valued Customer

We have some good news for you. Based on your prior usage, you could see an annual savings of $1,196.00 on your electric bill from Entergy Texas. We review our records each year to ensure that we offer service to customers at the most economical rate available, and are pleased to offer a more cost-effective option to you.

To take advantage of this new rate schedule, please complete the enclosed Customer Rate Change Request and return the original signed document to the Entergy Business Center at the address shown. To complete the change, your company may also be required to establish a new electric service agreement with us. If so, we will let you know when the agreement is ready for you to sign.

Your rate will change from TX_GS1 to TX_SGS if we receive your signed request form and signed agreement, (if required). The new rate would apply prospectively and your actual savings would depend on how closely your usage levels for the coming year match last year's, as well as other factors such as fuel costs.

If you have questions or would like to receive a detailed comparison, please contact the Entergy Business Center at 1-800-766-1648 during regular business hours.

Sincerely,

Paul Blackburn

Customer Service Mgr I

8/19/2025 6000 ARA 29049 Paul Blackburn

entergy

Entergy Business Center
EBC, 425 West Capital Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

ENTERGY TEXAS

CUSTOMER RATE CHANGE REQUEST

JEFFERSON COUNTY BEN ROGERS VSTRS C

RE: Service Address - 5055 INTERSTATE 10 S , BEAUMONT, TX 77705-4215

Account Number - 134800093

Please change the rate schedule applicable to my company's electric service to Entergy Texas. rate schedule TX_SGS. I understand that this new rate schedule will be applicable to my company's account. Consistent with Entergy Texas terms and conditions and the provisions of the new rate, I must take service under the new rate for a minimum term of year(s).

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I certify that I am authorized by my Company to instruct you to make this change in rate schedules.

09/04/2025

Signature and Date

Jeff Branick County Judge

Print Name and Title

409 835-8466

Contact Phone Number

Please Return to: Entergy Business Center
P.O. Box 551
Mail Unit: A-TCBY-24D
Little Rock, AR 72203

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST

DATE 9/5/2025

8/19/2025 6000 ARA 29049 Paul Blackburn

To: Rebekah
From: Mike Trahan
Re: Capital Expense
Date: August 25, 2025

Rebekah,

When we prepared our budget requests in June of 2024 for FY 2025 we had put in Pct. 2 budget for capital purchases for one new dump truck. At the first of the budget year 2025 our Kubota tractor had an engine problem that would require replacement of this engine. Precinct 2 used money from account 112-0209-431-6042 Trucks and Trailers to purchase the new engine. So we were unable to purchase the dump truck.

At this time I'm requesting that $12,022.50 of the money remaining in capital account 112-0209-431-6042 be used to purchase an equipment trailer that is needed in precinct -2.

Would you please see that this request for the purchase of this equipment be put on the next Commissioner's Court agenda.

Thanks for your help.

Sincerely,
Mike Trahan
Superintendent, Road and Bridge Precinct 2

JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT
MINNIE ROGERS JUVENILE JUSTICE CENTER

5326 Hwy 69 South
Beaumont, TX 77705
Ph: (409) 722-7474
Fx: (409) 726-2896

Edward J. Cockrell, Sr.,
Chief Probation Officer

900 Fourth Street
Port Arthur, TX 77640
Ph: (409) 983-8370
Fx: (409) 983-8348

MEMORANDUM

To: Rebekah Patin
Auditor's Office

From: Edward J. Cockrell, Sr
Chief Juvenile Probation Officer

Date: August 25, 2025

Re: **Budget Transfer**

I am requesting the following budget transfer from line item **120-3064:**

To:	120-3064-424.40-09	Buildings and Grounds	$12,000.00
From:	120-3064-424.10-02	Assistants and Clerks	$12,000.00
To:	120-3064-424.30-33	Food	$10,000.00
From:	120-3064-424.10-02	Assistants and Clerks	$10,000.00

Note: These increases are to ensure funding for the remainder of the budget year.

COUNTY OF JEFFERSON

STATE OF TEXAS

IN THE COMMISSIONERS COURT

OF JEFFERSON COUNTY, TEXAS

ORDER

On this 26th day of August 2025, 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.

The Commissioner's Court further makes the following findings and determinations:

(1) The minimum interest and sinking fund tax rate required to service and pay the outstanding tax supported obligations of the County for the upcoming year is $.002764;

(2) The proposed Interest and Sinking Fund Rate to be adopted by the County is $.017111;

(3) The difference between the minimum Interest and Sinking Fund rate and the proposed Interest and Sinking Fund rate is $.014347;

(4) The purpose for which the excess collected tax revenue from the proposed Interest and Sinking Fund rate will be used is to defease, discharge and prepay certain portions of the County's outstanding Tax and Revenue Certificates of Obligation, Series 2019, in advance of their maturity, in order to provide the County with a savings in debt service, which the County Commissioners hereby determines is in the best interest of the County;

It is ORDERED, upon motion made by Everette "Bo' Alfred, Commissioner of Precinct No.4, seconded by Michael Sinegal, Commissioner of Precinct No.3 that the tax rate for 2025-2026

2025-2026 shall be:

(1) the debt service tax rate is hereby set at $.017111 per one hundred dollars valuation for the County's 2025-2026 debt service requirements; (2) the maintenance and operations tax rate is hereby set at $.339889 per one hundred dollars valuation; (3) to maintain the residence homestead exemptions of 20% or $5,000 and $40,000 for over 65.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS'S TAX RATE.

ORDERED and signed this 26th day of August 2025.

JUDGE JEFF BRANICK
COUNTY JUDGE

COMMISSIONER BRANDON WILLIS
PRECINCT NO. 1

COMMISSIONER MICHAEL SINEGAL
PRECINCT NO. 3

Cary Erickson

COMMISSIONER CARY ERICKSON
PRECINCT NO. 2

Everette "Bo" Alfred

COMMISSIONER EVERETTE "BO" ALFRED
PRECINCT NO. 4

JEFFERSON COUNTY, TEXAS

ANNUAL BUDGET
FISCAL YEAR 2025-2026

JEFF BRANICK
COUNTY JUDGE

BRANDON WILLIS
COMMISSIONER, PCT. 1

MICHAEL "SHANE" SINEGAL
COMMISSIONER, PCT. 3

CARY ERICKSON
COMMISSIONER, PCT. 2

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

FRAN LEE
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS
ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of $5,449,787, which is a 4.95% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $6,906,101.

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

FOR: Jeff Branick, Brandon Willis, Cary Erickson, Michael "Shane" Sinegal, Everett "Bo" Alfred

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Property Tax Rate Comparison

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

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

FISCAL YEAR 2025-2026

Jefferson County Courthouse

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

Jefferson County was formed in 1836 and organized in 1837. It was one of the original counties in the Republic of Texas. The first County seat was Jefferson (named after Thomas Jefferson) on the east bank of Cow Bayou and was replaced by Beaumont in 1838. The first Jefferson County courthouse was built in 1854 and later became a Confederate hospital during the Civil War. The second courthouse was a 3-story building, built in 1893. It was the County's seat of justice until demolished to make room for the current building. The courthouse as it stands today was built in 1931 for $1,000,000. Since the building of the original courthouse in 1931, there have been several extensions. The "New Courthouse" was built in the 1980's, and is attached to the original structure. The County also has a sub-courthouse located in Port Arthur. Other County Buildings and Annexes that house the operations and offices of the government are located at optimal points within the County.

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

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

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

SOURCES:

"JEFFERSON COUNTY." The Handbook of Texas Online. <http://www.tsha.utexas.edu/handbook/online/articles/view/JJ/hcj5.html> [Accessed Thu Sep 7 8:52:03 US/Central 2000].

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

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BUDGET SUMMARY

FRAN LEE
COUNTY AUDITOR
(409) 835-8500

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

August 26, 2025

Honorable Commissioners' Court:

Jeff Branick, County Judge
Brandon Willis, Commissioner, Precinct No. 1
Cary Erickson, Commissioner, Precinct No. 2
Michael "Shane" Sinegal, Commissioner, Precinct No. 3
Everette "Bo" Alfred, Commissioner, Precinct No. 4

The Commissioners' Court of Jefferson County, Texas was committed to adopting a budget for fiscal year 2025-2026, which would not require an increase in the County's overall property tax rate. We are proud to present a budget for the general fund that has increased by 5.1% from the 2024-2025 fiscal year adjusted budget while maintaining the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2025-2026 are submitted for your consideration and approval.

This budget is prepared on the basis of $34,666,770,142 of net taxable value, after exemptions, which is an increase of 5.5% over the previous year's net taxable value. The County's tax rate is $.357000 per $100 of assessed value, .8% below the No-new revenue tax rate. Net tax collections are estimated at 99% of the total levy.

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

General Fund	.339889
Debt Service	.017111

The fiscal year 2025-2026 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling $200,218,173. Contingencies in the amount of $4,900,000 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2025-2026, adopted independently of the operating budget, provides for planned expenditures of $11,611,920.

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

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

Sincerely,

Fran Lee
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2025-2026 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of $187,081,190. In addition, Commissioners' Court was able to maintain the property tax rate to .357000 cents per $100 of taxable valuation, which is .8% below the No-new revenue tax rate. This property tax rate will enable Jefferson County to continue to provide services to its citizens and promote an atmosphere conducive to economic development within the County.

Budget initiatives for the current operating year include:

> Provide a 2.5% salary increase for all employees. In addition, add a net seven full-time positions between several departments. These increases in cost are approximately $3.3 million including fringe benefits.
>
> Commissioners' Court will make a $2,500,000 transfer during the fiscal year and continue to utilize previously transferred funds and available grant funding to address necessary capital projects.
>
> Maintain capital expenditures for durable goods to replace needed equipment to necessary levels.

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

* Economic Development & Workforce Readiness
* Transportation Infrastructure
* Coastal Protection
* Organizational Development & Improvement

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

Local Industry – Jefferson County is the largest crude & LNG exporter in the U.S. Several large projects are in construction, permitting, and development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth. These include such notables as Lucite, Air Products, Vitol, Golden Pass Products, OCI, Exxon Mobil, Phillips 66, Sempra Energy, Coastal Caverns, Linde, Energy Transfer Partners, and others that cannot be disclosed at present because of confidentiality agreements. Of late, numerous "green" and "blue" energy projects have begun design and construction activities in the county and numerous large agricultural landowners have begun to enter into agreements for land use for solar, wind, and carbon sequestration projects. In addition, more diverse industries, ship building and hydrogen powered data centers, are in the merger and land acquisition phases of development.

Petrochemical expansions at the Exxon Mobil, Linde, Woodside, Total, Energy Transfer, Phillips 66, and Valero facilities located in Jefferson County represent approximately $22 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. Recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries. In total, announced expansion projects in our county exceed $65 billion.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is in the latter stages of construction of a $10+ billion liquefaction facility. Golden Pass LNG plans to open their expanded facility in the first quarter of 2026. With their opening, our ship channel is now home to over 50% of the nation's LNG capacity. Sempra Energy has also begun construction on a $13.5 billion liquefaction facility to be built on 3,000 acres of land they currently own in Jefferson County and has entered into agreements for purchase of their LNG with foreign countries. Construction on the facility commenced in the 2nd quarter of 2023. Sempra has applied for permits to expand the LNG facility and are awaiting approval. Woodside Energy has acquired OCI Methanol and is already planning expansions for which they have applied for permits from TCEQ.

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

Hotel/Motel Tax – The County collects a 2% hotel occupancy tax from Jefferson County hotels. This tax enables the County to enhance tourism in the area by funding a variety of events and projects. The County funds the operational cost of the Ben J. Rogers Regional Visitors' Center with revenue from the Hotel/Motel Tax.

Airport Development – The County continues to collaborate with American Airlines to provide direct flights to the Dallas area to enhance the Airport's operations and link Jefferson County to worldwide destinations. Airport facility renovations are continual as part of the Airport's master plan approved and funded by the FAA. The County has entered into several land lease contracts for economic development of the frontage road property in front of the Airport and construction of several projects are in process. Many new private aircraft hangars have been built or are beginning construction.

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

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

Sabine-Neches Waterway - The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas, the third largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. A few years ago, the U.S. Army Corps of Engineers issued their "Chief's Report" which paved the way for federal funding of this project. The U.S. House and Senate passed legislation, which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of $1 billion. Congressional appropriations have been approved for engineering and design of the project and construction dollars have been appropriated and construction began in July 2020. The first "useable increment" of the deepened ship channel was completed in the fall of 2020. Work is ongoing and is anticipated to last six years. The waterway is expected to add more than 850 ships a year to current numbers with industrial construction currently in progress. Last month, the Texas Department of Transportation awarded in excess of $350 million in funding for this project.

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

Protection measures – Hurricane Rita and Ike destroyed the beach dune system along the 21 miles of Jefferson County coastline. As a result, the 138,000 acres of marsh in Jefferson County have been continually assaulted by normal saltwater tidal changes, which will destroy the marshes' regenerative growth. This marsh area is critical economically, environmentally, and recreationally, and acts as a significant buffer against hurricane related tidal surges. Jefferson County has collaborated with the U.S. Fish & Wildlife service, the Texas General Land office, Texas Commission on Environmental Quality, and Texas Parks & Wildlife department to address dune restoration issues. Jefferson County is currently working with State and Federal officials to leverage BP Oil Spill funding for coastal restoration projects. Thus far, state and federal resources in excess of $200 million are currently being employed to address the issue and both state and federal officials are committed to further funding. Construction has begun on restoration projects and restoration of the beach dune system began and was completed in the fourth quarter of 2024. Other projects associated with coastal restoration and protection, including saltwater barriers and siphons that restore freshwater inflows, have recently been completed utilizing BP Oil Spill settlement proceeds, North American Wetlands Conservation Act funds, and other funding. More projects have been funded utilizing Gulf of Mexico Energy Security funds.

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

Services – The County also intends to continue examining our business processes and use of technology to ensure that citizen's needs are addressed in the most efficient and cost-effective manner possible. We are currently updating all document and records handling software programs to improve the efficiency of all departments and has invested heavily in Court and Jail management software. We also have a renewed focus on mental health and substance abuse and are working through our Sheriff's department and Local Mental Health Authority on programs designed to divert mental health and substance abuse cases away from our jail to alternative treatment programs.

Strategic Planning and Performance Measures – The County continues with development of a strategic plan for enhanced long term budget planning, including long range capital projects planning and a model to help identify performance measures to assist with the budget process.

BUDGET HIGHLIGHTS

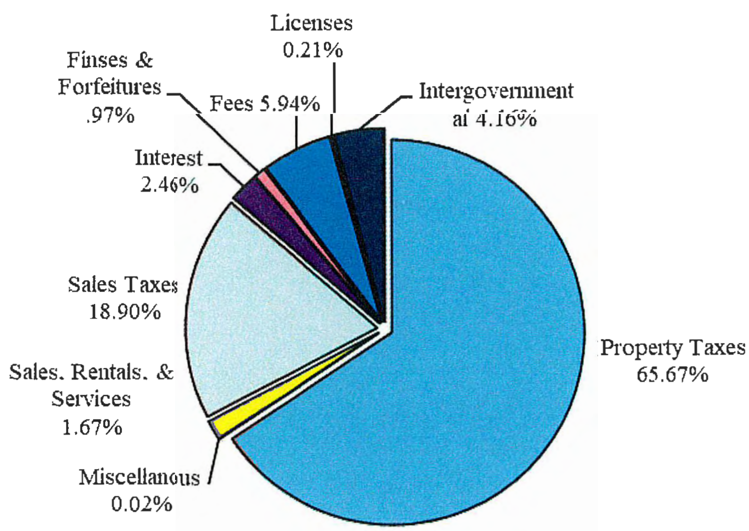
REVENUES

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

Revenues by Source - All Funds Summary

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

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



Property taxes are expected to increase by about $6.2 million for 2025-2026. This amount is based on a net taxable value of $34,666,770,142 and an adopted tax rate of $.357000. The County is anticipating a 99% collection rate for this budget year. This increase is mainly due to the new property added to the tax roll including several accounts with tax abatements that have expired. Industrial values continue to be a challenge in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. Overall, net taxable values have increased by about 39% from values from ten years ago as a result.

Sales taxes collections are budgeted at $34,615,000. The County collects ½-cent on all taxable sales within the County. The ½-cent sales tax was adopted in 1989. In addition, the County collects sales tax on alcoholic beverages. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center, as well as, tourism grants. Voters adopted a 1-cent sales tax in November 2018 for a special assistance district.

Taxes typically make up about 84% of all revenues for the County. Please refer to page 23 for a ten-year historical account of Tax Revenues by Source.

Fees represent the third largest source of revenue for the County. Fees are anticipated to decrease by 2.7%. Fees include all departmental fees. Fees depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the approval of Commissioners' Court. Revenues from this source depend on collections by departments, the actions of courts, incidence of offenses, and various other external factors. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in the fee schedules.

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

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

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

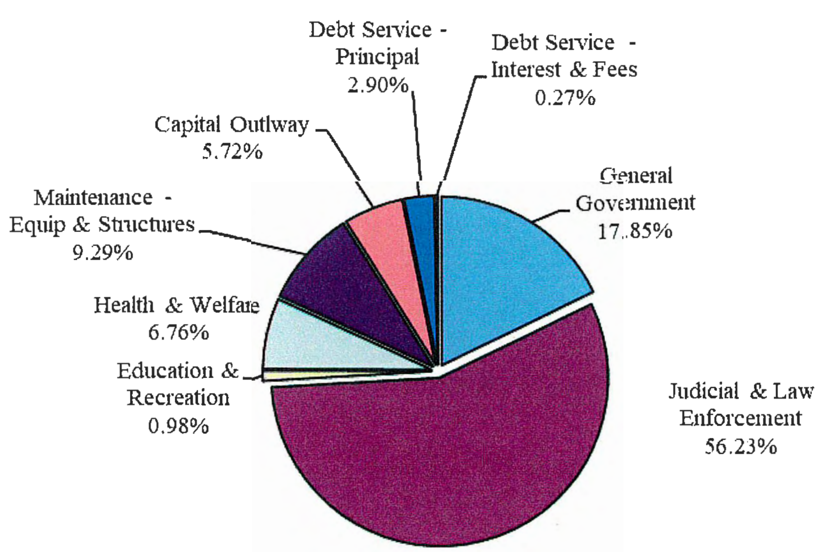
EXPENDITURES

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

Expenditures - All Funds Summary by Function

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

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



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

GENERAL FUND

The General Fund is used to account for the general governmental operations of the County. Included in these activities are budgets for the general government, judicial and law enforcement, education and recreation, health and welfare, maintenance of buildings and structures, capital outlay, and special purpose funding. Expenditures for fiscal year 2025-2026 including "transfers out" and contingency appropriation are approved at $187,081,190. Revenues including "transfers in" are estimated at $167,083,486.

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

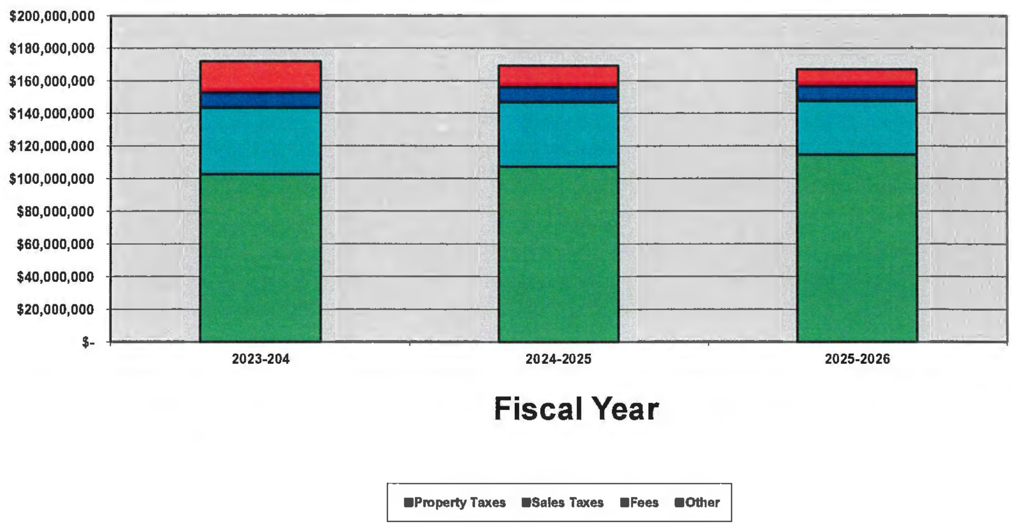
Budgeted sales tax revenue for 2025-2026 is $32,900,000, which represents 20% of the revenues generated by the General Fund. Revenue from Sales taxes have seen an influx from industrial expansions. The County anticipates revenue from Sales taxes to remain relatively stable to current collections during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

Fees collected by the County account for 5% of the General Fund revenues. Estimated revenues for fees are budgeted at $8,961,375. Fees are expected to remain relatively level during the 2025-2026 budget year.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 6% of the budgeted General Fund revenues. Estimated revenues from other revenue sources are budgeted at $10,531,450. Other revenue sources are expected to increase about 3% from the prior year's budget. A large portion of the increase is due to additional interest revenue because of the continued higher interest rates and rates are expected to slowly decline during fiscal year 2026.

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

General Fund (Revenues)



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

General Fund Expenditures by Category

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

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

Operating expenditure includes all materials and supplies, maintenance and utilities, and miscellaneous services. Departments were diligent in maintaining their budgets as closely to current levels as possible. A large part of the 2.11% increase is associated with an increase in the cost associated with criminal justice, additional cost for food for inmates, and increases in cost for road materials.

Capital outlay, which includes all capital equipment purchases over $5,000 made by the County, increased by $1,126,279. The County will be replacing or purchasing necessary vehicles and equipment, including equipment purchases in the Road & Bridge building improvements for the Jail. Other capital outlay needs will be purchased with other funding including grants, where available.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and "transfers out". This budget year the following transfers are budgeted: Airport - $1,325,000, Ford Park - $2,047,803, Capital Projects - $2,500,000 and County match for Grant funds - $1,393,496. Contingency appropriations are budgeted at $4,900,000.

In 2025-2026, the County will anticipate utilizing $19,997,704 of the General Fund reserves to balance the operating requirements of the County. The County's ending available fund balance will be 34.77% of budgeted expenditures, which complies with the County's fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital outlay and special purpose funding.

General Fund Expenditures by Function

	Percentage of Budget	Approved 2024-2025	Approved 2025-2026	Percentage Change
General Government	20.23%	$ 32,671,002	$ 33,660,923	3.03%
Judicial & Law Enforcement	61.01%	98,772,416	101,486,702	2.75%
Education & Recreation	0.31%	509,699	524,472	2.90%
Health & Welfare	7.82%	13,005,300	13,000,824	-0.03%
Maintenance - Equipment & Structures	10.63%	17,160,020	17,677,248	3.01%

The General Government increase is mainly due to a 2.5% salary increase for employees, and increases in cost for elections, the County's allocation for the Appraisal district, and increases in contributions for some non-profit organizations. One position was removed from the Tax office during FY 2024-2025, and one new position is being added to MIS for FY 2025-2026 which is resulting in the same staffing level for this function. General Government is made up of the administrative functions of the County including the Tax Office, Auditor's Office, County Clerk, County Treasurer, Purchasing, MIS, and others.

Judicial and Law Enforcement increases are in large part due to 2.5% salary increase for all other employees. In addition, one full-time position is being removed from the 317th District Court and being replaced with part-time help, one position is being added to Crime Lab, five positions are being added to the Jail and one position is being added to Constable Pct. 1.

The Education and Recreation Division increase is due to a 2.5% salary increase to all employees and a few minor increases in operating expenditures. The only department for this division is the Agriculture Extension Service, which offers the citizens of Jefferson County access to a wealth of knowledge and experience on agricultural topics.

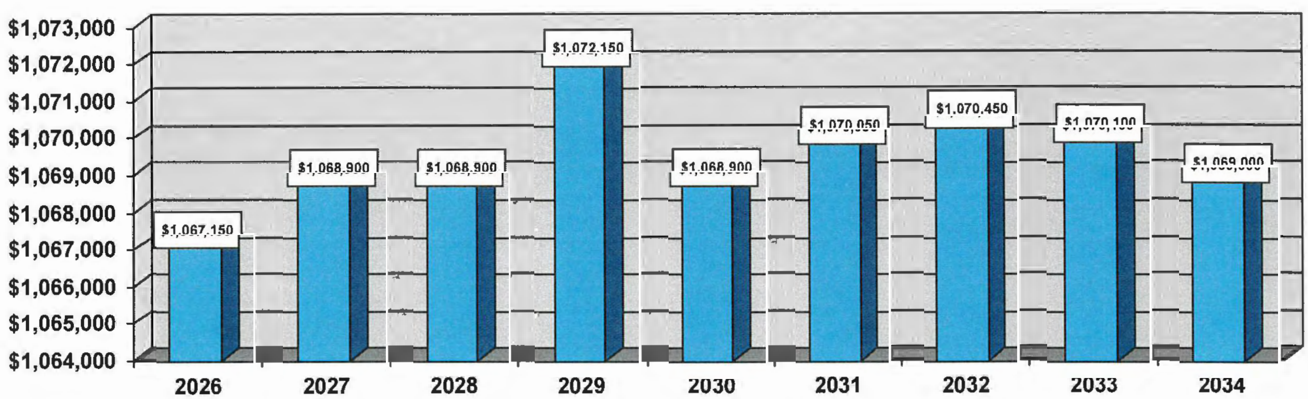
Health & Welfare increase is due to a 2.5% salary increase for all employees. This increase is being offset with reductions in cost for burials of indigent population. This division provides health care for the indigent citizens of the County, support of the Child Protective Services of the State of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

Maintenance – Equipment & Structures increase is due to a 2.5% salary increase for all employees and one position being added to the Road & Bridge Pct 1 department. This division is responsible for the maintenance and operation of all County facilities and roadways.

DEBT SERVICE FUND

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

Debt Service Requirements Next 10 Years



On October 1, 2025, the County has debt issues outstanding of $12,005,000. Revenues are budgeted at $5,625,385 for 2025-2026, of which 99.6% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest. Expenditures of $6,089,650, are budgeted to meet the current debt service requirements and to defease about five years of our outstanding debt. The County does not have any plans to issue additional debt for 2025-2026 fiscal year.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County's funds are comprised of revenues generated from road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2025-2026 are budgeted at $11,139,973 and expenditures are budgeted at $11947,333. The Marine Division is classified as a Special Revenue Fund since it is fully funded by the Sabine Neches Navigation District. The Marine Division provides law enforcement presence on the navigable waterways, terminals, and ship channels of the County. The Marine Division is attempting to secure a grant to replace a boat and other equipment which requires a 25% grant match. In addition, Courthouse security will continue to be a high priority. Finally, the Ben J. Rogers Regional Visitors' Center is fully functioning and the Hotel Occupancy Tax Fund will continue to partially fund the operations and improvements to Ford Park.

CAPITAL PROJECTS

The County maintains an ongoing capital improvement program. General government capital improvements have been funded by a combination of bond proceeds, general fund transfers, and grant funding. The focus of the County's capital improvement program is related to Transportation and Building & Grounds Asset Protection.

Expenditures of $11,611,920 are estimated for projects in the 2025-2026 fiscal year. Funding for these expenditures includes a $2,500,000 planned transfer and previous transfers from prior budget years. As other projects are identified, the County could use available fund balance above the minimum fund balance policy to budget transfers in futures years in order to minimize debt issuances. The current expenditures will affect the County on several levels including:

Transportation Infrastructure –The County is estimating to spend $5,936,329 in 2025-2026 to repair road damage on the Major Drive Extension between Hwy 124 and Labelle Road, concrete road repairs to the Doggett Fair Park Field Access road, and provide engineering studies for improvements for Garth Road & Erie Street. The proposed repairs and engineering studies are designed to handle heavy truck traffic along these roadways.

Building & Grounds Asset Protection – The County has allocated $5,675,591 in 2025-2026 to provide building improvements for the Courthouse complex, Mid-County Jail, and for engineering and consulting services to secure funding for a large-scale restoration of the bulkhead at the Umphrey Park complex. These enhancements are expected to provide the citizens and employees with more efficient and safer operations at County facilities.

ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2025-2026 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

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

The County follows the policies below in establishing the budget.

Guidelines

- ⌘ The budget will be prepared in such a manner as to facilitate its understanding by citizens of the County, elected officials, and employees.

- ⌘ Financial information systems will be maintained to monitor operations of the County on an ongoing basis. Also, the accounting and financial reporting systems will be maintained in compliance with current generally accepted accounting principles.

- ⌘ The Auditors' Office will review all departmental budgets to identify possible increases or reductions, and will analyze all budget requests in detail.

Interim Financial Reporting

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

Balanced Budget

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

Capital Improvement Policies

⌘ The budget will provide for adequate maintenance of capital, infrastructure, equipment, and for their logical replacement. No "carryover" capital outlay will be budgeted unless specifically approved by Commissioners' Court during the current year's budget hearings.

⌘ The County will establish an appropriate mix of general fund transfers, state grant funds, and general obligation debt in the funding of capital projects.

Debt Management Policies

⌘ The County will confine long-term debt to capital improvements or projects that cannot be financed from current revenues.

⌘ The County will not use long-term debt for current operations.

⌘ The County will strive to have the final maturity of general obligation bonds at, or below thirty years, and within a period not to exceed the estimated useful life of the project.

Fund Balance Policies

⌘ The County will strive to maintain an unreserved, available fund balance of approximately 15% of budgeted expenditures for the General Fund. Fund balance for Debt Service funds will be maintained according to debt covenants, usually 1/12th of the next year's debt principle payment requirements. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.

⌘ It is the intent of the County to use excess available fund balances above the 15% to help fund capital replacement and capital projects in order to reduce the need for future debt.

Investment Policies

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

Capital Asset Procedures

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

The County follows the procedures below in establishing the budget.

⌘ Jefferson County's fiscal year begins on October 1st each year and ends on September 30th. The budget process for each upcoming fiscal year begins in May with the preparation of Budget Workpapers which are distributed to all County Departments. Each department is asked to project their financial requirements for the upcoming year. The Budget Workpapers are a guide for initial budget requests.

⌘ Departmental annual budget requests are then submitted by the Department or Agency Head to the County Auditor in June. The County Auditor compiles the initial requests and in July, budget hearings are held for each department. Commissioners' Court, which includes the County Judge and the four County Commissioners oversee the Budget Hearings. These hearings give Department Heads the opportunity to discuss with Commissioners' Court any changes in their budget, and items that are a priority. The public is invited to attend all budget hearings, which are posted according to the Open Meetings Act.

⌘ In conjunction with compiling departmental budget requests, the County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various funds may not exceed the fund balances as of the first day of the fiscal year plus the anticipated revenue for the year as estimated by the County Auditor.

⌘ In September, the County Auditor prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year. Public hearings are held on the proposed budget.

⌘ The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations. Accountability is then required for operations to remain within available resources.

⌘ The department is the legal level of budgetary control. Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners' Court can amend the total appropriations for an individual department. To comply with expenditure limitations, when one department's total appropriation is increased, another department's appropriation must be reduced by an equal amount. Commissioners' Court may also approve the transfer of appropriations within funds. All such amendments require Commissioners' Court approval.

⌘ The County uses funds to report its financial position and results of its operations. Funds for budget purposes are classified as Governmental and Fiduciary. Governmental Funds are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund. Proprietary Funds are used to account for activities similar to those found in the private sector (Enterprise Funds), where the determination of net income (loss) is necessary and/or useful to sound financial management.

⌘ Annual budgets are legally adopted for the General Fund and Debt Service Fund. Budgets for Special Revenue Funds are established pursuant to statute guidelines, and budgets for Capital Projects are established on a project basis. Enterprise funds have submitted an estimated net loss. The amount of the annual subsidy needed for the Enterprise funds are budgeted in the General Fund as a transfer.

⌘ All transactions affecting the acquisition and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Jefferson County Auditor.

⌘ The budgets of general government type funds (i.e. General Fund and Special Revenue Funds) are prepared on the modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

⌘ Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed. All encumbrances lapse at year-end for all budgeted funds.

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

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

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

APRIL 30 – Budget preparation packets sent to all County departments by County Auditor.

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

JUNE 1 – JULY 13 – Compile initial budget requests and estimate of available resources.

JULY 14 – 18 – Budget Hearings.

JULY 28 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

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

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

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

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

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

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

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

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

AUGUST 26 – Public hearing on tax rate.

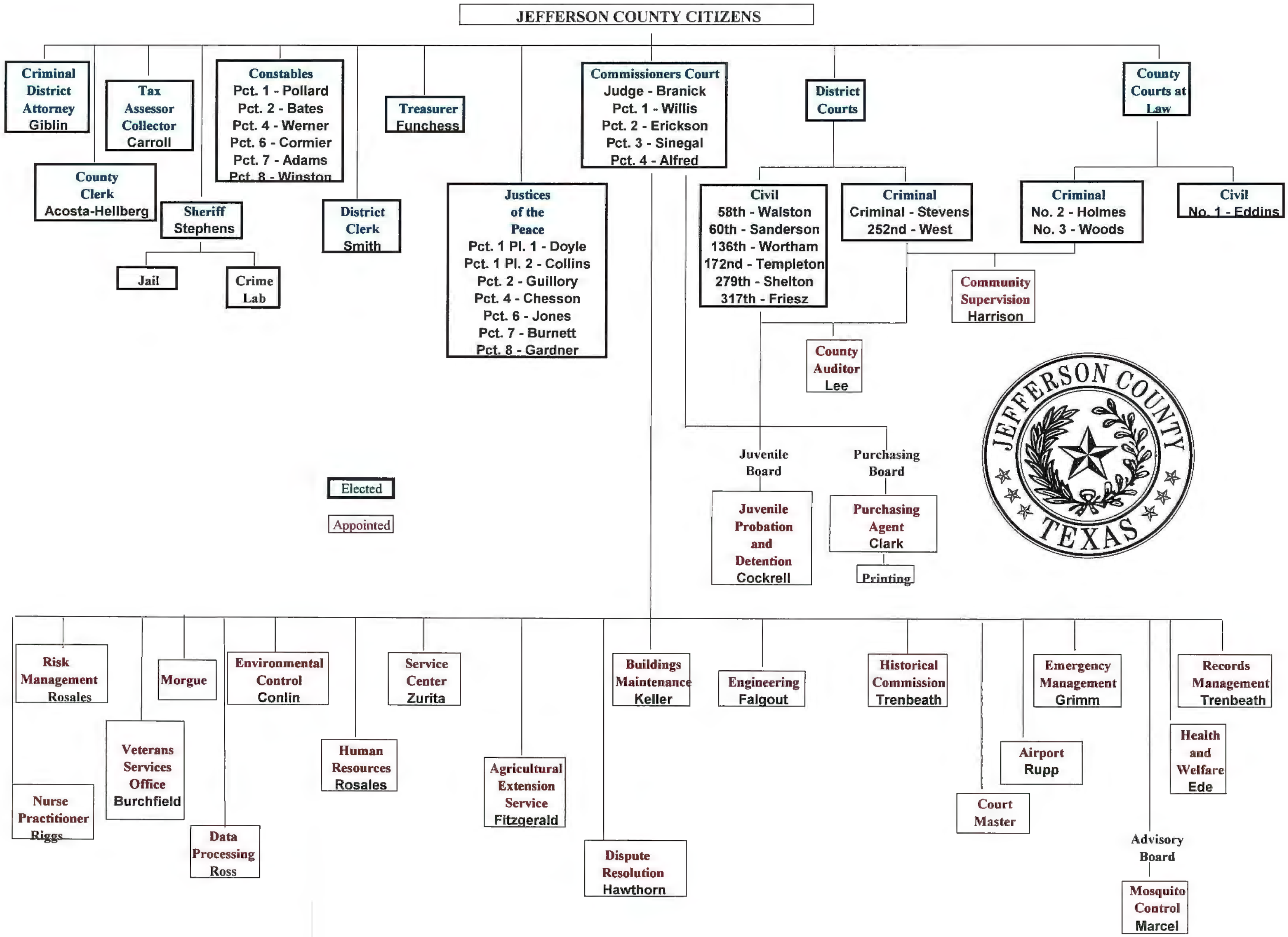
AUGUST 26 – Adopt tax rate.

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

SEPTEMBER 2 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

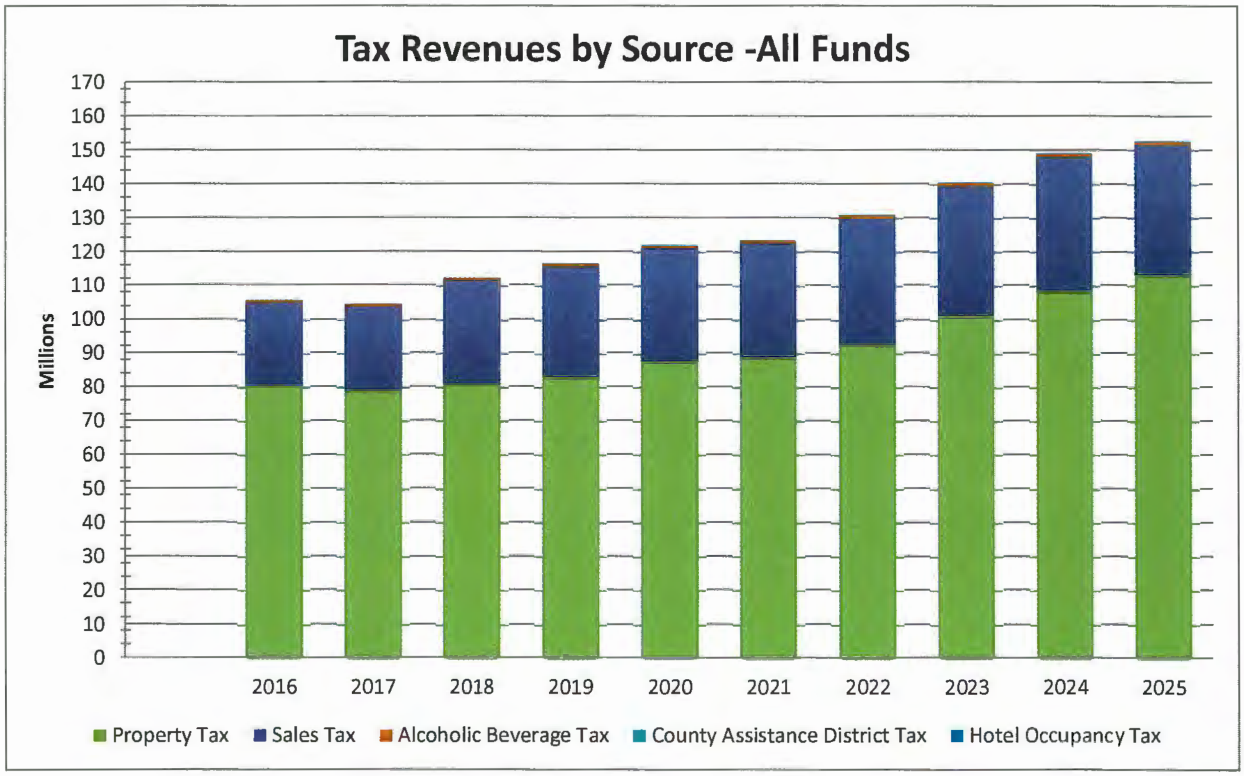
As of September 30, 2025



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2016	$ 80,400,650	$ 24,595,048	$ 673,135	$ 1,211,569	$ -	$ 106,880,402
2017	78,856,965	24,984,470	689,240	1,187,625	-	105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	-	114,057,139
2019	82,794,242	32,759,242	753,954	1,422,345	48,980	117,778,763
2020	87,564,321	33,497,873	590,925	1,537,054	95,332	123,285,505
2021	88,722,128	33,621,425	755,519	1,507,187	76,404	124,682,663
2022	92,517,279	37,288,969	912,052	1,452,286	80,676	132,251,262
2023	101,094,814	38,156,787	904,098	1,529,168	114,093	141,798,960
2024	108,173,920	39,732,953	917,970	1,655,386	119,112	150,599,341
2025	113,083,218	38,400,000	922,656	1,691,808	116,388	154,214,070

* Estimate for current year



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

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service: Principal	Debt Service: Interest	Debt Service: Total Debt Service	General Expenditures	Ratio of Debt Service To General Expenditures
2015	$ 4,420,000	$ 1,691,644	$ 6,111,644	$ 147,375,682	4.15%
2016	4,590,000	1,534,121	6,124,121	142,043,535	4.31%
2017	4,690,000	1,410,930	6,100,930	143,919,630	4.24%
2018	3,640,000	1,264,258	4,904,258	148,191,679	3.31%
2019	3,450,000	1,236,395	4,686,395	157,519,701	2.98%
2020	4,120,000	1,590,578	5,710,578	167,091,311	3.42%
2021	4,270,000	1,404,350	5,674,350	155,567,512	3.65%
2022	4,515,000	1,190,850	5,705,850	170,813,452	3.34%
2023	4,745,000	965,100	5,710,100	220,472,781	2.59%
2024	4,930,000	727,850	5,657,850	234,024,968	2.42%

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

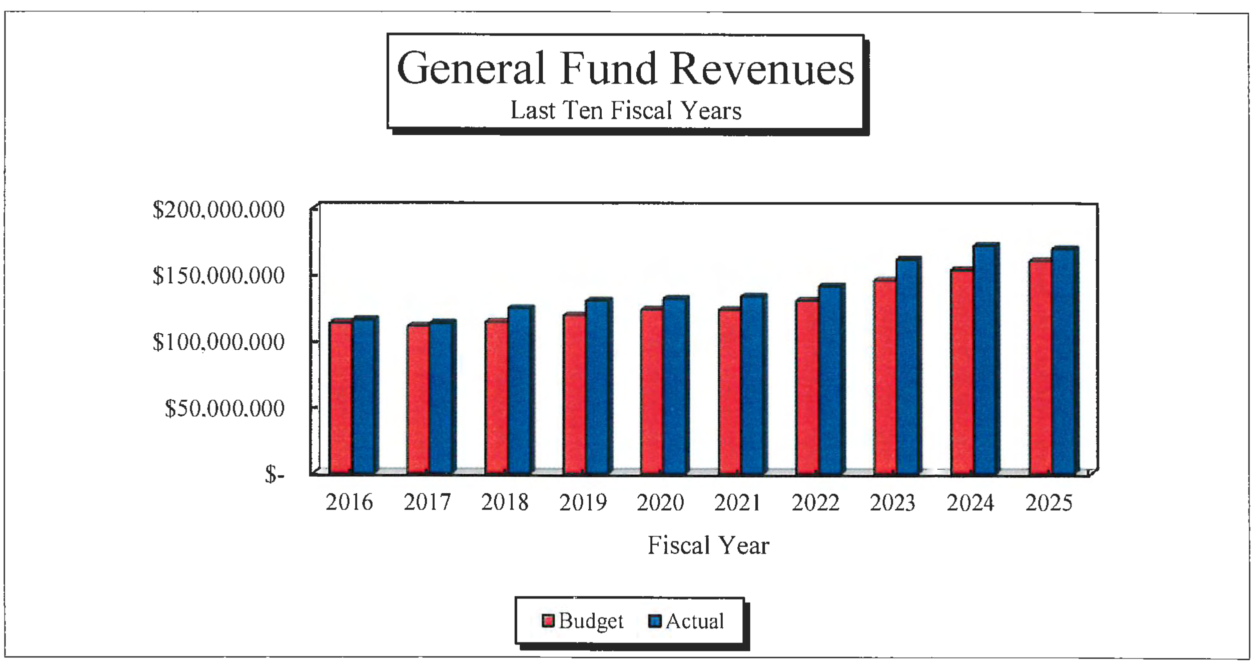
	Assessed Value						
Tax Year	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)	Assessment Ratio	Estimated Actual Value
2015	25,362,781,856	6,399,625,866	18,963,155,990	5,942,276,123	24,905,432,113	100%	31,305,057,979
2016	24,934,838,353	6,033,364,824	18,901,473,529	5,443,263,208	24,344,736,737	100%	30,378,101,561
2017	26,292,511,780	7,709,373,774	18,583,138,006	5,804,730,594	24,387,868,600	100%	32,097,242,374
2018	25,859,294,809	7,921,774,579	17,937,520,230	6,380,436,697	24,317,956,927	100%	32,239,731,506
2019	27,633,568,872	8,807,616,190	18,825,952,682	6,723,174,842	25,549,127,524	100%	34,356,743,714
2020	27,578,075,911	9,328,538,631	18,249,537,280	6,547,102,115	24,796,639,395	100%	34,125,178,026
2021	29,090,791,892	8,934,010,700	20,156,781,192	5,766,438,643	25,923,219,835	100%	34,857,230,535
2022	31,367,686,933	9,802,337,309	21,565,349,624	7,048,598,061	28,613,947,685	100%	38,416,284,994
2023	35,075,589,203	11,833,706,843	23,241,882,360	8,159,996,705	31,401,879,065	100%	43,235,585,908
2024	37,721,841,172	13,323,773,385	24,398,067,787	8,462,021,614	32,860,089,401	100%	46,183,862,786

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

(b) Net of exemptions.

GENERAL FUND REVENUES & TRANSFERS
LAST TEN FISCAL YEARS

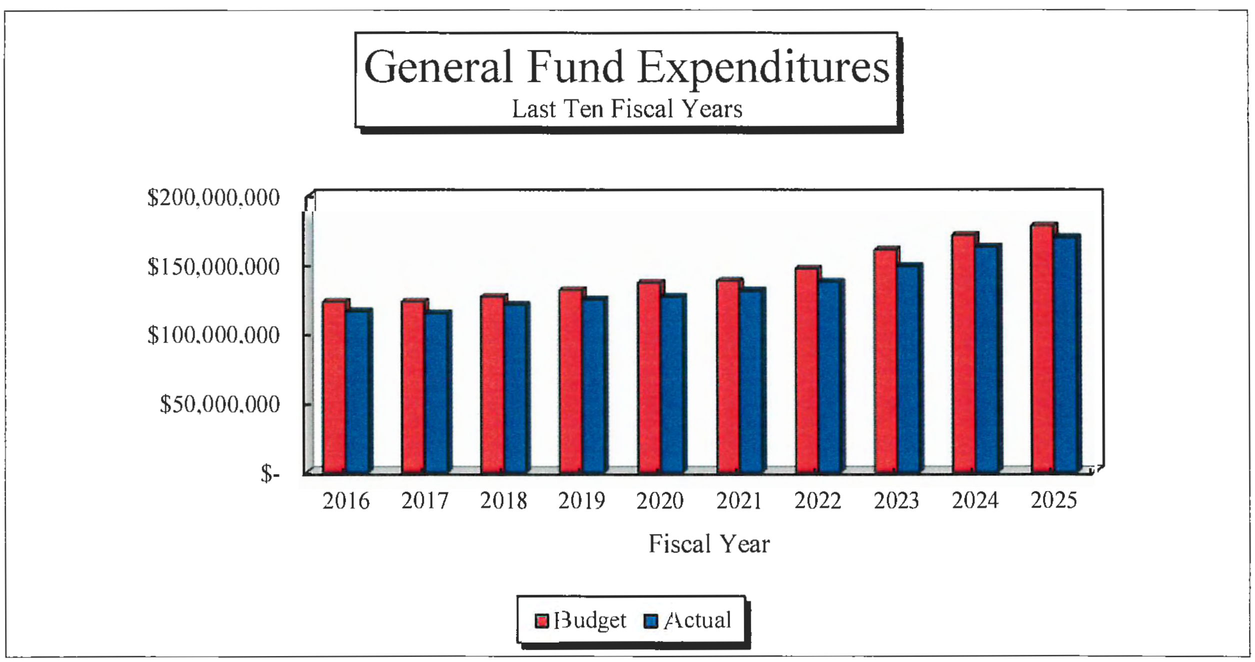
Fiscal Year	Adjusted Budget	Actual
2016	113,455,177	115,827,182
2017	110,906,958	113,123,519
2018	114,110,807	124,545,505
2019	119,007,589	129,940,900
2020	123,540,366	131,514,349
2021	123,274,642	133,381,810
2022	130,251,466	141,136,652
2023	145,549,046	161,119,046
2024	153,507,018	171,906,896
2025	160,358,285	169,172,619 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
2016	$ 123,408,154	$ 116,198,012
2017	123,384,980	115,155,856
2018	127,033,326	120,727,104
2019	131,666,480	125,025,840
2020	137,034,870	126,955,786
2021	138,212,956	131,188,268
2022	147,060,513	137,642,517
2023	160,690,703	148,951,933
2024	171,364,700	162,961,741
2025	177,921,018	169,691,198 *



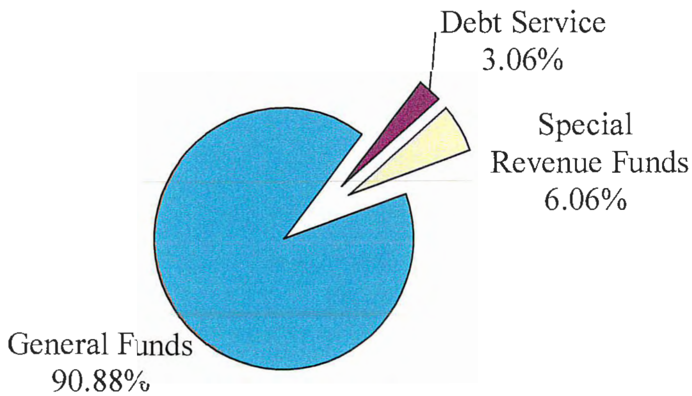
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

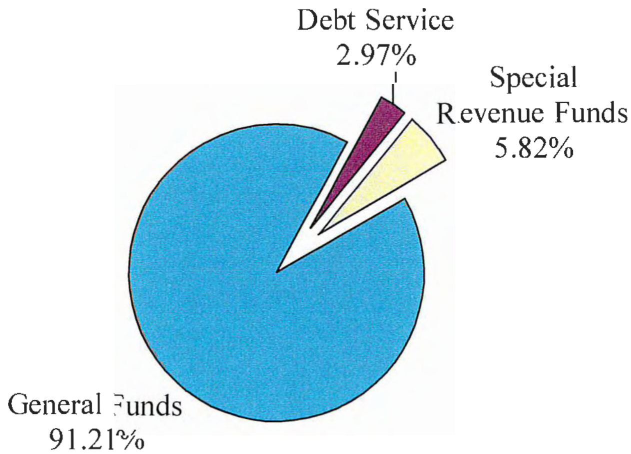
	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
REVENUES			
Property Taxes	$ 108,173,920	$ 113,083,218	$ 120,291,046
Sales Taxes	42,425,421	41,130,852	34,615,000
Fees	11,365,162	11,381,310	10,884,571
Licenses	1,720,514	401,178	376,000
Sales, Rentals & Services	4,629,553	3,530,698	3,055,800
Intergovernmental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

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2026 - Revenues and Other Sources



FY 2026 - Expenditures and Other Uses



JEFFERSON COUNTY

TEXAS

GENERAL FUND

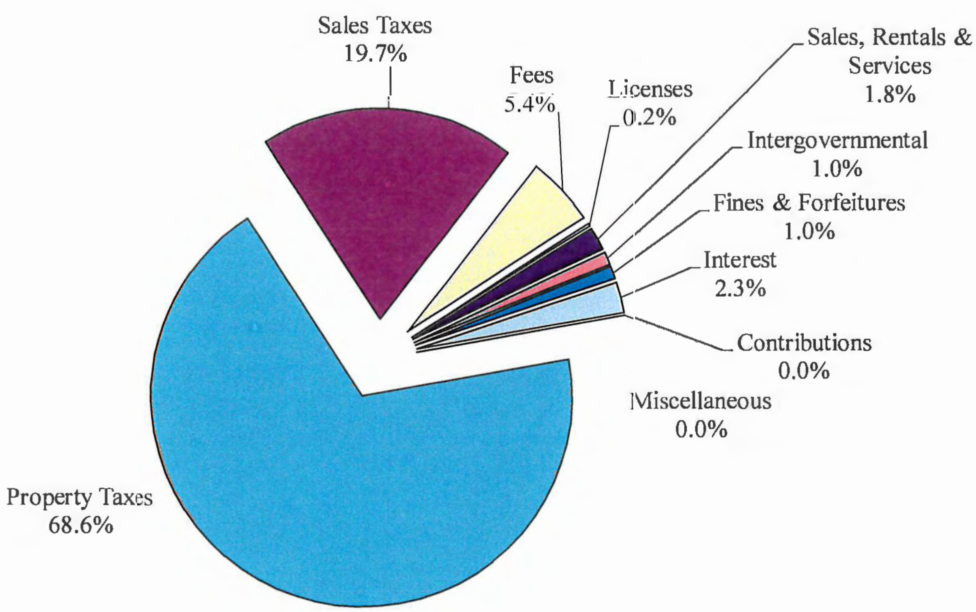
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

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

GENERAL FUND
SUMMARY OF REVENUES

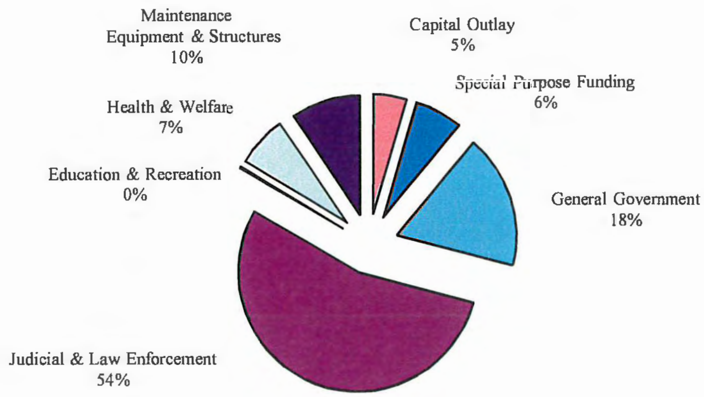
REVENUES	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Property Taxes	$ 102,554,660	$ 107,338,066	$ 114,690,661
Sales Taxes	40,650,923	39,322,656	32,900,000
Fees	9,296,988	9,370,003	8,961,375
Licenses	1,720,514	401,178	376,000
Sales, Rentals & Services	4,486,673	3,476,698	2,998,800
Intergovernmental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

Approved 2025-2026

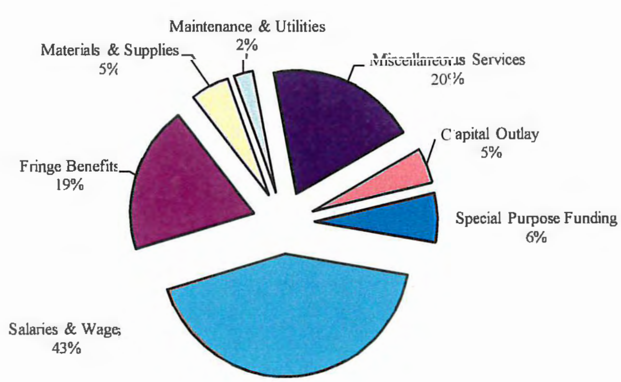


GENERAL FUND
SUMMARY OF EXPENDITURES

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



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



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

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

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

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

GENERAL GOVERNMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

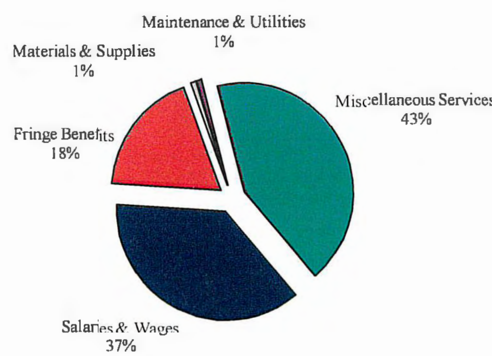
Elections Department – provides accounting for expenditures associated with the County Clerk's duties to provide general supervisory authority over all elections held within the County.

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

GENERAL GOVERNMENT
DEPARTMENT SUMMARY

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

APPROPRIATIONS CATEGORY	APPROVED 2025-2026
Salaries & Wages	$ 12,483,450
Fringe Benefits	6,221,651
Materials & Supplies	271,674
Maintenance & Utilities	261,180
Miscellaneous Services	14,422,968
Total	$ 33,660,923



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	53	-	-	-	-	-	54
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	16	-	-	-	-	-	16
County Clerk	1	29	-	-	-	-	-	30
County Judge	1	6	-	-	-	-	1	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	20	-	-	-	-	-	20
Voters Registration Department	-	1	-	-	-	-	-	1
Elections Department	-	5	-	-	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	147	-	1	-	2	1	159

GENERAL GOVERNMENT
DIVISION SUMMARY

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

GENERAL GOVERNMENT
DIVISION SUMMARY

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

GENERAL GOVERNMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT

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

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

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

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

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

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

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

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

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

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

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

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

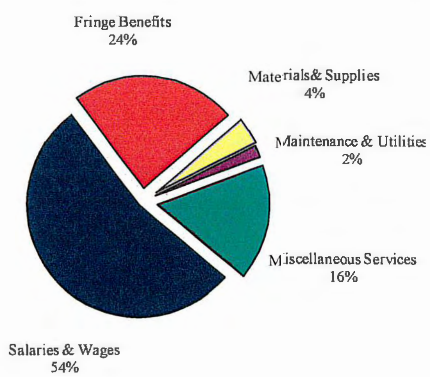
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

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

JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY

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

APPROPRIATIONS CATEGORY	APPROVED 2025-2026
Salaries & Wages	$ 54,558,417
Fringe Benefits	24,203,148
Materials & Supplies	3,985,797
Maintenance & Utilities	1,800,510
Miscellaneous Services	16,938,830
Total	$ 101,486,702



PERSONNEL SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

EDUCATION & RECREATION

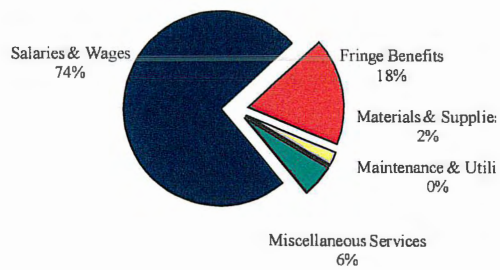
Education and Recreation includes the Agricultural Extension Service of the County.

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

EDUCATION & RECREATION
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Agricultural Extension Service	$ 438,438	$ 460,899	$ 524,472
Total	$ 438,438	$ 460,899	$ 524,472

APPROPRIATIONS CATEGORY	APPROVED 2025-2026
Salaries & Wages	$ 390,220
Fringe Benefits	93,830
Materials & Supplies	11,325
Maintenance & Utilities	500
Miscellaneous Services	28,597
Total	$ 524,472



PERSONNEL SUMMARY

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

EDUCATION & RECREATION
DIVISION SUMMARY

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

HEALTH & WELFARE

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

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

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

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

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

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

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

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

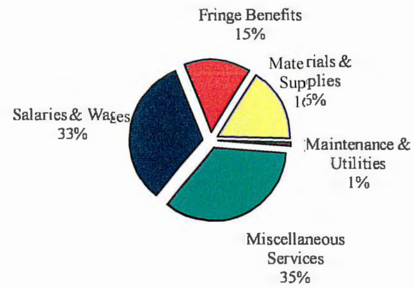
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

HEALTH & WELFARE
DEPARTMENT SUMMARY

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

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



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Health & Welfare Unit 1	-	4	-	1	4	4	-	13
Health & Welfare Unit 2	-	4	-	1	3	4	-	12
Nurse Practitioner	-	1	-	-	2	-	-	3
Environmental Control	-	2	-	-	3	-	-	5
Mobile Unit	-	-	-	1	1	-	-	2
Indigent Medical Services	-	-	-	-	2	-	-	2
Mosquito Control	-	1	-	13	-	-	-	14
Emergency Management	-	-	1	-	-	-	1	2
Tobacco Settlement	-	-	-	-	-	-	-	-
Total	-	12	1	16	15	8	1	53

HEALTH & WELFARE
DIVISION SUMMARY

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

HEALTH & WELFARE
DIVISION SUMMARY

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

HEALTH & WELFARE

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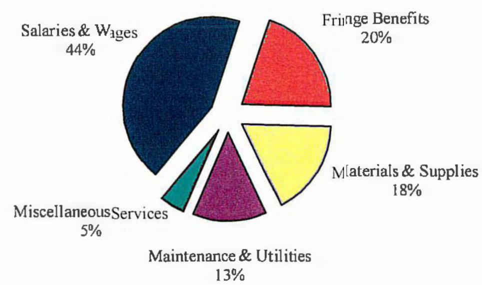
MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY

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

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



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	2	-	12	-	-	-	14
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	1	-	12	-	-	-	14
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	14	-	-	-	16
Road & Bridge Pct. #4	1	2	-	14	-	-	1	18
Engineering	-	1	-	7	-	-	-	8
Parks & Recreation	-	-	-	-	-	-	-	-
GIS	-	-	-	2	-	-	-	2
Service Center	-	-	-	4	-	-	-	4
Total	4	9	-	86	-	-	1	100

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

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

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Road & Bridge Pct. #4			
Salaries & Wages	$ 1,039,156	$ 1,223,013	$ 1,381,243
Fringe Benefits	470,708	542,350	612,882
Materials & Supplies	219,202	309,244	378,700
Maintenance & Utilities	186,243	159,485	82,510
Miscellaneous Services	38,638	54,361	75,202
Total	$ 1,953,947	$ 2,288,453	$ 2,530,537
Engineering			
Salaries & Wages	$ 606,600	$ 661,116	$ 830,929
Fringe Benefits	281,286	299,094	362,638
Materials & Supplies	12,670	14,627	29,800
Maintenance & Utilities	1,443	1,750	2,300
Miscellaneous Services	7,912	9,147	16,540
Total	$ 909,911	$ 985,734	$ 1,242,207
Parks & Recreation			
Salaries & Wages	$ 47,071	$ 51,571	$ 61,575
Fringe Benefits	13,002	14,468	16,871
Materials & Supplies	55,282	79,247	104,860
Maintenance & Utilities	58,444	58,391	63,720
Miscellaneous Services	14,348	22,627	35,275
Total	$ 188,147	$ 226,304	$ 282,301
GIS			
Salaries & Wages	$ 156,420	$ 164,220	$ 177,660
Fringe Benefits	70,424	72,420	74,999
Materials & Supplies	6,370	6,151	6,200
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,472	1,500	3,500
Total	$ 234,686	$ 244,291	$ 262,359
Service Center			
Salaries & Wages	$ 276,977	$ 279,464	$ 305,975
Fringe Benefits	143,084	151,596	161,025
Materials & Supplies	757,234	775,317	750,000
Maintenance & Utilities	243,305	325,352	277,580
Miscellaneous Services	10,103	10,942	14,459
Total	$ 1,430,703	$ 1,542,671	$ 1,509,039

CAPITAL OUTLAY

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

CAPITAL OUTLAY
DEPARTMENT SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
DEPARTMENTS			
Tax Assessor-Collector	$ 5,314	$ 75,939	$ 149,720
Human Resources	23,377	32,189	34,431
County Auditor	5,740	1,800	1,800
County Clerk	-	39,720	41,500
County Judge	-	-	-
Risk Management	-	1,626	-
County Treasurer	-	-	390
Printing	-	-	-
Purchasing Agent	-	-	-
General Services	27,156	-	-
Management Information Systems	1,288,959	1,562,567	2,085,656
Voters Registration Department	-	-	-
Elections Department	48,184	6,175	-
Veterans Services	-	-	-
District Attorney	18,445	109,784	-
District Clerk	1,146	32,200	16,750
District Courts	1,468	7,684	3,300
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	-	-	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Community Supervision	-	-	-
Sheriff	681,755	750,211	1,263,800
Crime Laboratory	19,582	-	-
Jail	389,573	1,853,129	1,896,538
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	5,532	121,181	257,274
County Morgue	-	-	-
Agricultural Extension Service	2,755	2,892	3,000
Health & Welfare Unit 1	8,515	47,083	-
Health & Welfare Unit 2	8,515	47,083	-
Nurse Practitioner	-	-	-
Environmental Control	-	1,965	40,743
Mobile Unit	-	-	-
Indigent Medical Services	-	1,249	-
Emergency Management	-	-	49,142
Mosquito Control	-	1,524,174	84,275
Courthouse & Annexes	41,998	147,487	555,556
Port Arthur Buildings	52,502	6,040	29,110
Mid-County Buildings	21,315	-	20,360
Road & Bridge Pct. #1	903,300	752,148	841,314
Road & Bridge Pct. #2	45,761	596,893	486,977
Road & Bridge Pct. #3	49,079	195,538	143,087
Road & Bridge Pct. #4	597,540	504,985	510,320
Engineering	3,526	2,000	49,679
Parks & Recreation	-	-	-
GIS	-	-	-
Service Center	21,417	47,900	-
Total Capital Outlay	$ 4,272,454	$ 8,471,642	$ 8,564,722

CAPITAL OUTLAY
DIVISION SUMMARY

Tax Assessor-Collector			
120-1011-415-60-02	RTL/OPEX UPGRADE/REPLACEMENT OF HARDWARE/SOFTWARE	$120,050	
120-1011-415-60-22	40-NDAA COMPLIANT CAMERA REPLACEMENTS	29,670	
			$ 149,720
Human Resources			
120-1012-415-60-02	1-LAPTOP	1,620	
120-1012-415-60-53	NEOGOV -APPLICATION PORTAL - RENEW	23,683	
120-1012-415-60-53	BIDDLE TEST GENIUS PRE-EMPLOYMENT SUITE	9,128	
			34,431
County Auditor			
120-1013-415-60-02	1- LAPTOP COMPUTER	1,800	
			1,800
County Clerk			
120-1014-414-60-02	2-DESKTOP COMPUTERS - LOBBY	3,000	
120-1014-414-60-53	JUST APPRAISED INDEXING	38,500	
			41,500
County Treasurer			
120-1017-415-60-02	1-MONITOR	390	
			390
Management Information Systems			
120-1025-415-60-02	2 - DOMAIN CONTROLLER SERVER REPLACEMENT	6,944	
120-1025-415-60-02	ACESS SWITCHES AND MANAGEMENT SERVER	62,630	
120-1025-415-60-02	DATA CENTER UPS	4,284	
120-1025-415-60-02	FIELD UPS	7,336	
120-1025-415-60-02	UI EQUIPMENT	3,319	
120-1025-415-60-02	HYPER-V HOST REPLACEMENT	20,000	
120-1025-415-60-02	SAN REPLACEMENT	66,646	
120-1025-415-60-02	2 - LAPTOPS - HIGH END	5,486	
120-1025-415-60-02	5 - PC'S HIGH END FOR PROGRAMMERS - ANALYSTS	6,600	
120-1025-415-60-02	BATTERIES FOR HIGH END UPS'S	1,600	
120-1025-415-60-02	WIRELESS ACCESS POINTS	5,464	
120-1025-415-60-02	250-DESKTOP COMPUTERS	237,500	
120-1025-415-60-22	A/C UNIT FOR SERVER ROOM	14,470	
120-1025-415-60-53	MONITORED SIEM - ARCTIC WOLF	144,574	
120-1025-415-60-53	EMAIL ADVANCED SECURITY	99,946	
120-1025-415-60-53	IBM SOFTWARE SUBSCRIPTION	7,925	
120-1025-415-60-53	SPS VAR TOTAL CARE RECOVERY	4,600	
120-1025-415-60-53	HAWKEYE-PATHIDER - RENEW	750	
120-1025-415-60-53	LINOMA GO ANYWHERE MAINTENANCE - RENEW	5,012	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	3,000	
120-1025-415-60-53	TYLER TECHNOLOGIES	843,750	
120-1025-415-60-53	BACKUP SERVER MAINTENANCE	35,000	
120-1025-415-60-53	LIVENX UPGRADE	59,049	
120-1025-415-60-53	SILKTIDE WEB SITE DEVELOPMENT	4,401	
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE	2,005	
120-1025-415-60-53	SMS MESSAGING SERVER	445	
120-1025-415-60-53	DATALOGICS SOFTWARE - RENEW	5,000	
120-1025-415-60-53	PDFIX SOFTWARE	5,000	
120-1025-415-60-53	QUEST TOAD RENEWAL	937	
120-1025-415-60-53	KNOWBE4 - RENEWAL	16,335	
120-1025-415-60-53	OFFICE 365 LICENSES	85,557	
120-1025-415-60-53	PRINT SERVER MAINTENANCE (MOVED TO SAAS)	14,140	
120-1025-415-60-53	BOXCAST (STREAMING SERVICE FOR COMM COURT)	2,988	
120-1025-415-60-53	CENTRALSQUARE ANNUAL FEE	152,146	
120-1025-415-60-53	NETDMS SUPPORT AND MAINTENANCE	16,120	
120-1025-415-60-53	EMAIL BACKUP	18,810	
120-1025-415-60-53	AUTOMATED ASSET DISCOVERY	39,710	
120-1025-415-60-53	ACTIVE DIRECTORY FORREST RECOVERY	27,820	
120-1025-415-60-53	BEYOND TRUST	24,313	
120-1025-415-60-53	FIREWALL SUPPORT - DOGGET FORD PARK	2,965	
120-1025-415-60-53	FIREWALL SUPPORT - COUNTY	21,079	
			2,085,656

CAPITAL OUTLAY
DIVISION SUMMARY

District Clerk			
120-2031-412-60-22	CARPET IN OFFICE	16,750	
			16,750
279th District Court			
120-2038-412-60-02	2 - LAPTOPS	3,300	
			3,300
Sheriff			
120-3059-421-60-02	3 - TOUGHBOOK LAPTOPS	7,800	
120-3059-421-60-02	8 - DELL PRO MAX TOWER COMPUTER	20,000	
120-3059-421-60-07	11 - REPLACEMENT LAW ENFORCEMENT VEHICLES	605,000	
120-3059-421-60-07	11 - EQUIP FOR RELACEMENT VEHICLES	77,000	
120-3059-421-60-07	MRAP VECHICLE MAINTENANCE	4,000	
120-3059-421-60-53	SOFTWARE FOR CAD/RMD/MFR	550,000	
			1,263,800
Jail			
120-3062-423-60-02	COURTHOUSE TO JAIL 11GHZ LINK & 100" SST	138,768	
120-3062-423-60-07	1- TRANSFER VAN	70,000	
120-3062-423-60-13	REPLACE DUCTWORK FOR AC MAINTENANCE ROOMS: BOOKING, KITCHEN, BREEZEWAY, SOUTH VISITATION, ADMIN HALL, CONTROL, NORTH VISITATION	129,045	
120-3062-423-60-13	VISITATION SOUTHSIDE	31,800	
120-3062-423-60-13	HALLWAY VAV BOX	32,550	
120-3062-423-60-13	KITCHEN FOOD STORAGE	10,535	
120-3062-423-60-14	10 - EPOXY FLOORING (SHOWERS)	55,900	
120-3062-423-60-14	FENCING AT P AND Q REC YARDS	34,000	
120-3062-423-60-14	PERIMETER FENCING NORTH SIDE (PARTIAL)	106,408	
120-3062-423-60-14	PERIMETER FENCING SOUTH SIDE (COMPLETE SIDE)	347,314	
120-3062-423-60-14	REPLACE EXISITING CARPET WITH LVP - TRAINING	8,636	
120-3062-423-60-18	1-GENIE GS-2646 LIFT	21,950	
120-3062-423-60-18	1-KUBOTA ZERO TURN MOWER	17,533	
120-3062-423-60-22	500 - FLOOR MOUNTED BUNKS	750,000	
120-3062-423-60-22	30 - POLYCARBONATE PANELS	22,564	
120-3062-423-60-53	GUARDIAN SYSTEM RENEWAL	69,992	
120-3062-423-60-53	GARDIAN SYSTEM IMPLEMENTATION AND TRAINING	15,000	
120-3062-423-60-53	POWER DMS (AGENCY 360)	4,071	
120-3062-423-60-53	SHIFTBOARD	30,472	
			1,896,538
Constable Pct I			
120-3065-425-60-07	2 - TAHOES	130,000	
			130,000
Constable Pct. 4			
120-3068-425-60-07	1 - CEVEROLET SILVERADO CREW CAB	65,000	
			65,000
Constable Pct. 8			
120-3072-425-60-07	1 - CHEVY TAHOE W/EQUIPMENT	62,274	
			62,274
Agriculture Extension Services			
120-4071-461-60-02	3 - COST SHARE COMPUTERS	3,000	
			3,000
Environmental Control			
120-5078-446-60-07	1-SMALL TRUCK	39,298	
120-5078-446-60-07	1-LOCKING BED COVER	1,445	
			40,743
Mosquito Control			
124-5081-448-60-42	1-F-150 TRUCK	36,372	
124-5081-448-60-42	1-F-150 TRUCK - RIGHT HAND/DUAL DRIVE FOR LARVICIDING	47,903	
			84,275
Emergency Management			
120-5080-429-60-07	1-FORD F150 TRUCK - 4X4	49,142	
			49,142

CAPITAL OUTLAY
DIVISION SUMMARY

Courthouse & Annexes			
120-6083-416-60-03	AIR HANDLER - DOWNTOWN JAIL	230,450	
120-6083-416-60-03	GENERATOR UPGRADES - COURTHOUSE	28,276	
120-6083-416-60-03	2 - WALK-IN COOLER REPLACEMENTS - LASALLE JAIL	42,098	
120-6083-416-60-03	LEVEL CONCRETE - COUNTY CLERKS OFFICE	41,800	
120-6083-416-60-03	REPLACE SPRINKLER FIRE LINE - ANNEX II	32,700	
120-6083-416-60-03	RELEVEL CONCRETE SIDEWALK - HISTORICAL COURTHOUSE	22,550	
120-6083-416-60-03	INSTALL GRINDER STATION - DOWNTOWN JAIL	155,183	
120-6083-416-60-03	MERCHANDISER REFRIGERATOR - CAFÉ	2,499	
			555,556
Port Arthur Buildings			
120-6084-416-60-14	ROOF REPAIR FOR DPS BUILDING	20,000	
120-6084-416-60-14	REPLACE CAMERAS AT SUB COURTHOUSE	9,110	
			29,110
Mid-County Buildings			
120-6085-416-60-14	REPLACE A/C AT DPS/BREAKROOM	11,360	
120-6085-416-60-14	REPLACE A/C UNIT AT VOTER BARN	9,000	
			20,360
Road & Bridge Pct. #1			
111-0108-431-60-14	REPLACE EXTERIOR DOORS	15,750	
111-0108-431-60-14	EXTERIOR CAMERAS & BADGE SYSTEM	11,714	
111-0108-431-60-14	OFFICE REMEDIATION & REMODEL	105,342	
111-0108-431-60-14	UTILITY ROOM	14,250	
111-0108-431-60-36	CONCRETE WORK - NORTWEST FOREST	200,000	
111-0109-431-60-11	1-KUBOTA ZERO TURN	10,724	
111-0109-431-60-11	1-FEDERAL SURPLUS HIGH WATER VEHICLE	10,000	
111-0109-431-60-42	1-DUMPTRUCK	121,035	
111-0109-431-60-42	1-OIL TRUCK	190,898	
111-0109-431-60-42	1-F250 CREW CAB	70,850	
111-0109-431-60-42	1-TANDEM AXLE TRAILER	90,751	
			841,314
Road & Bridge Pct. #2			
112-0208-431-60-14	ROOF ON SMALL STORAGE SHED	8,784	
112-0208-431-60-14	SECURITY CAMERAS	15,409	
112-0209-431-60-11	1-SKID STEER	167,784	
112-0209-431-60-11	1-JOHN DEERE TRACTOR AND 30' BOOM MOWER	295,000	
			486,977
Road & Bridge Pct. #3			
113-0308-431-60-36	WILBERT ROAD PROJECT STRIPING	12,766	
113-0309-431-60-11	1-COMPACT TRACK LOADER	119,900	
113-0309-431-60-42	1-BIG TEX DUMP TRAILER	10,421	
			143,087
Road & Bridge Pct. #4			
114-0409-431-60-11	1-KUBOTA TRACTOR WITH SLOPE MOWER	179,500	
114-0409-431-60-11	1-ENTNYRE 200 GALLON OIL DISTRIBUTOR	330,820	
			510,320
Engineering			
115-0501-431-60-02	1-COMPUTER FOR ENGINEERING DUTIES (ACAD)	2,000	
115-0501-431-60-07	1-FORD F-150 CREW CAB - REPLACES TWO VEHICLES	47,679	
			49,679
Total Capital Outlay			$ 8,564,722

SPECIAL PURPOSE FUNDING

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

SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

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

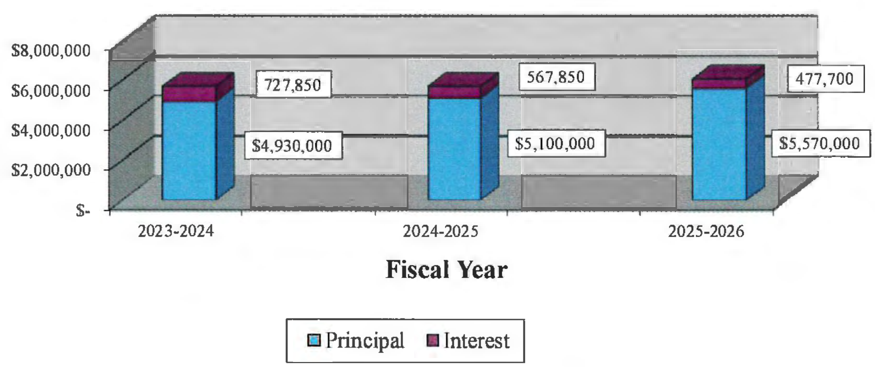

JEFFERSON COUNTY
TEXAS

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

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

Principal & Interest Payments



DEBT SERVICE FUND
SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$ 665,000	$ 402,150	$ 1,067,150
2027	700,000	368,900	1,068,900
2028	735,000	333,900	1,068,900
2029	775,000	297,150	1,072,150
2030	795,000	273,900	1,068,900
2031	820,000	250,050	1,070,050
2032	845,000	225,450	1,070,450
2033	870,000	200,100	1,070,100
2034	895,000	174,000	1,069,000
2035	925,000	147,150	1,072,150
2036	950,000	119,400	1,069,400
2037	980,000	90,900	1,070,900
2038	1,010,000	61,500	1,071,500
2039	1,040,000	31,200	1,071,200
	$ 12,005,000	$ 2,975,750	$ 14,980,750

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

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

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property	$24,431,202,762
Assessed Value of All Taxable Property	$32,666,770,142

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

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

Debt Limit, 25% of Real Property Assessed Value		$ 6,107,800,691
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Applicable Debt	$ 12,005,000	
Less Amount Available in Debt Service Fund	786,782	11,218,218
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION		$ 6,096,582,473

Bonds Issued Under Article VIII, Section 9:

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

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

DEBT SERVICE FUND

SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

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

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

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

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

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

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

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

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT

DIVISION SUMMARY

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

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Breath Alcohol Testing			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	104	2,500	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	619	5,450	8,650
Total	$ 723	$ 7,950	$ 11,650
Security Fee			
Salaries & Wages	$ 237,213	$ 290,307	$ 300,209
Fringe Benefits	95,154	108,984	120,761
Materials & Supplies	3,704	5,700	8,635
Maintenance & Utilities	-	-	-
Miscellaneous Services	263,070	212,374	286,000
Total	$ 599,141	$ 617,365	$ 715,605
Sheriff - SB 22			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	44,295	9,776	75,550
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 44,295	$ 9,776	$ 75,550
DWI Pretrial Diversion			
Salaries & Wages	$ 58,706	$ 68,592	$ 102,769
Fringe Benefits	24,025	33,540	44,159
Materials & Supplies	4,490	4,520	5,320
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 87,221	$ 106,652	$ 152,248
Misdemeanor Pretrial			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,700	1,750	1,750
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 1,700	$ 1,750	$ 1,750
Veteran's Pretrial Diversion			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	20
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ 20

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Law Officer Training			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	17,963	18,320	6,000
Maintenance & Utilities	4,623	5,404	4,750
Miscellaneous Services	4,703	6,457	7,100
Total	$ 27,289	$ 30,181	$ 17,850
SCAAP Grant			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	11,000	21,112
Maintenance & Utilities	-	-	-
Miscellaneous Services	11,912	6,047	12,000
Total	$ 11,912	$ 17,047	$ 33,112
D.A.R.E. Contributions			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	17,000	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ 17,000	$ -
Family Protection Fee Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	130	299	4
Total	$ 130	$ 299	$ 4
Deputy Sheriff Education			
Miscellaneous Services	$ 15,668	$ 18,478	$ 25,000
Total	$ 15,668	$ 18,478	$ 25,000
Constable Pct 1 - Education			
Miscellaneous Services	$ 2,099	$ 1,500	$ 2,000
Total	$ 2,099	$ 1,500	$ 2,000
Constable Pct 2 - Education			
Miscellaneous Services	$ -	1,500	$ 2,000
Total	$ -	$ 1,500	$ 2,000
Constable Pct 4 - Education			
Miscellaneous Services	$ -	$ -	$ 1,000
Total	$ -	$ -	$ 1,000
Constable Pct 6 - Education			
Miscellaneous Services	$ -	$ -	$ 1,800
Total	$ -	$ -	$ 1,800

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Constable Pct 7 - Education			
Miscellaneous Services	$ -	$ -	$ 1,000
Total	$ -	$ -	$ 1,000
Constable Pct 8 - Education			
Miscellaneous Services	$ -	$ -	$ 1,500
Total	$ -	$ -	$ 1,500
J.P. Courtroom Technology Fee			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,735	3,000	20,000
Total	$ 2,735	$ 3,000	$ 20,000
District Clerk - Records Management			
Salaries & Wages	$ 10,043	$ 67,200	$ 71,548
Fringe Benefits	2,835	28,016	29,545
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	81,409	3,120	4,275
Total	$ 94,287	$ 98,336	$ 105,368
Justice Court Building Security			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
Child Abuse Prevention			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	30,000
Total	$ -	$ -	$ 30,000
D.A. Forfeiture			
Salaries & Wages	$ 60,948	$ 121,000	$ 180,500
Fringe Benefits	-	-	-
Materials & Supplies	6,827	720	-
Maintenance & Utilities	5,123	7,500	10,000
Miscellaneous Services	-	-	7,000
Total	$ 72,898	$ 129,220	$ 197,500

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT

DIVISION SUMMARY

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

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT

DIVISION SUMMARY

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

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

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

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION

DIVISION SUMMARY

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

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES

DIVISION SUMMARY

	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
Lateral Road - Precinct 1			
Materials & Supplies	$ -	$ -	$ 7,000
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ 7,000
Lateral Road - Precinct 2			
Materials & Supplies	$ -	$ -	$ 10,000
Total	$ -	$ -	$ 10,000
Lateral Road - Precinct 3			
Materials & Supplies	$ -	$ -	$ 60,000
Total	$ -	$ -	$ 60,000
Lateral Road - Precinct 4			
Materials & Supplies	$ 1,109	$ 5,000	$ 8,000
Total	$ 1,109	$ 5,000	$ 8,000
J C Assistance District 4			
Salaries & Wages	$ 17,832	$ 25,272	$ 18,973
Fringe Benefits	5,037	7,080	5,198
Materials & Supplies	-	-	14,500
Maintenance & Utilities	129	150	43,697
Miscellaneous Services	-	-	11,824
Total	$ 22,998	$ 32,502	$ 94,192

SPECIAL REVENUE FUNDS - CAPITAL OUTLAY
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2023-2024	ESTIMATED 2024-2025	APPROVED 2025-2026
County Clerk - Records Management	$ -	$ 40,420	$ -
County Clerk - Records Archive	-	-	-
County Records Management	41,777	35,000	35,000
Tax Office Auto Dealer	4,053	107,817	230,000
Breath Alcohol Testing	-	-	-
Security Fee	3,134	47,000	40,000
Sheriff - SB 22	464,913	490,224	424,450
DWI Pretrial Division	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	16,489	16,600	17,879
D.A.R.E. Contributions	60,000	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Education	-	-	-
Constable Pct 1 - Education	-	-	-
Constable Pct 2 - Education	-	-	-
Constable Pct 4 - Education	-	-	-
Constable Pct 6 - Education	-	-	-
Constable Pct 7 - Education	-	-	-
Constable Pct 8 - Education	-	-	-
J.P. Courtroom Technology Fee	2,731	25,000	55,000
District Clerk - Records Management	-	33,681	-
Justice Court Building Security	-	-	100,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	-	1,309	15,000
Sheriff's Forfeiture	67,116	12,250	145,000
D.A.'s Hot Check	-	-	-
Justice Court Support Fund	-	-	-
Court Facility Fund	48,849	-	100,000
Language Access Fund	-	-	-
Local Truancy Prevention	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	3,841	5,000	9,000
District Court Records Technology Fund	-	-	-
Marine Division	67,270	79,912	872,000
Sheriff - Spindletop Grant	-	-	-
Law Library	41,667	52,196	75,000
Hotel Occupancy Tax	616,496	218,500	212,285
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
J C Assistance District 4	-	-	100,000
Total Capital Outlay	$ 1,438,336	$ 1,164,909	$ 2,430,614

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

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

CAPITAL PROJECTS

CAPITAL PROJECTS
2025-2026

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

CAPITAL PROJECTS
2025-2026

Umphrey Park Bulkhead Restoration

This project consists of engineering and consulting services to assist the County in its efforts to secure funding for large-scale restoration of the bulkhead at the Umphrey Park complex. This project has funding in the amount of $647,085 for 2025-2026.

Labelle Road/Major Drive Extension

This project consists of rehabilitation of a recently constructed extension of Major Drive from Hwy 124 to Labelle Road. This project is designed to increase the strength of the road in order to handle the heavy truck traffic associated with a nearby private sanitation disposal facility. This project has funding in the amount of $5,250,000 for 2025-2026.

Garth Road

This project consists of engineering cost for the rehabilitation of Garth Road. The County has budgeted $200,000 for engineering cost to design the rehabilitation to handle heavy truck traffic for 2025-2026.

Erie Street

The project consists of engineering cost and property easements to design a new road from Erie Street to Spur 93. Design of this road will be for heavy truck traffic. This project has funding in the amount of $446,329 for 2025-2026.

Doggett Ford Park Field Access Road

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

Mid-County Jail Rehabilitation

This project consists of rehabilitation to a couple of the existing dorms to expand maximum security housing for inmates to better meet the needs of the jail population. In addition, conduct needs assessment and feasibility study for the jail complex for possible expansion and/or renovation to ensure compliance with Texas Minimum Jail Standards. Funding in the amount of $519,417 will come from a 2025-2026 transfer from General Fund reserves in the amount of $500,000 and $119,417 reallocation of available funds from previous year transfer from the General Fund.

Courthouse Complex Rehabilitation

This project consists of roof and other structures, repairs, and replacements to the Beaumont Courthouse and area annexes that were damaged from various weather events. In addition, multiple floors and areas of the Historical courthouse from previous water damage will have repairs done. Finally, there will be improvements to the plumbing, HVAC, and fire alarm systems of the jail facility connected to the Courthouse. Funding in the amount of $4,509,089 will come from $2,509,089 in a previous year transfer from the General Fund and $2,000,000 from a 2025-2026 transfer form General Fund reserves.

JEFFERSON COUNTY
TEXAS

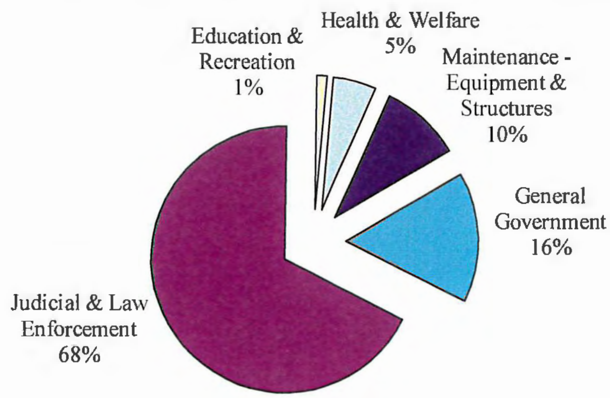
MISCELLANEOUS

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY DEPARTMENT
FULL TIME AUTHORIZED POSITIONS

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

FY 2025-2026 Personnel



PERSONNEL SCHEDULES

COMPENSATION PLAN

Classified (CCG)

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

Classified (CCG) (continued)

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

Other Un-Classified (OTH)

Grade	Minimum	Maximum
1	10,000	250,000

Elected Official (ELE)

Grade	Minimum	Maximum
1	12,500	250,000

Constable's Contract per Hour (CON)

Step	Minimum	Maximum
1	32.6155	32.6155
2	34.4778	34.4778
3	35.9578	35.9578
4	37.4374	37.4374
5	38.7621	38.7621
6	40.0987	40.0987
7	41.2916	41.2916
8	42.5093	42.5093
10	50.2784	50.2784

Law Enforcement Contract per Hour (CLE)

Step	Minimum	Maximum
1	32.9694	32.9694
2	35.0353	35.0353
3	36.5418	36.5418
4	38.0476	38.0476
5	39.3822	39.3822
6	40.7414	40.7414
7	41.9662	41.9662
8	42.5906	42.5906
45	45.4786	45.4786
46	47.7017	47.7017
47	52.6198	52.6198
48	57.7264	57.7264

Detention Contract per Hour (CL2)

Step	Minimum	Maximum
1	23.1084	23.1084
2	26.3679	26.3679
3	28.1722	28.1722
4	29.5482	29.5482
5	31.6234	31.6234
6	32.2664	32.2664
7	33.2360	33.2360
8	33.7323	33.7323
45	41.0630	41.0630
46	43.9317	43.9317
47	48.4609	48.4609
48	53.1641	53.1641

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
Elected Official	ELE	1	39
Clerical, Administrative & Fiscal			
OFFICE ASSISTANT	CCG	34	1
RECEPTIONIST/CLERK	CCG	34	6
OFFICE SPECIALIST	CCG	38	21
SENIOR OFFICE SPECIALIST	CCG	43	14
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	8
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	8
ADMINISTRATIVE MANAGER TO DISTRICT ATTORNEY	CCG	60	1
DEPUTY COUNTY CLERK	CCG	40	12
SENIOR DEPUTY COUNTY CLERK	CCG	43	11
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	2
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	10
SENIOR SECRETARY	CCG	45	14
ADMINISTRATIVE SECRETARY	CCG	50	11
ACCOUNT CLERK	CCG	40	45
SENIOR ACCOUNT CLERK	CCG	43	6
ACCOUNTING TECHNICIAN	CCG	53	11
COURT CLERK	CCG	40	6
SENIOR COURT CLERK	CCG	43	14
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	20
ASSOCIATE COURT ADMINISTRATOR	CCG	53	12
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
SENIOR ACCOUNTING TECHNICIAN	CCG	56	1
DEPUTY DISTRICT CLERK	CCG	40	17
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	5
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	5
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
CONTRACT SPECIALIST	CCG	55	1
SYSTEM SUPPORT SPECIALIST I	CCG	49	1
SYSTEM SUPPORT SPECIALIST II	CCG	52	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	4
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
SENIOR PERSONAL COMPUTER TECHNICIAN	CCG	52	1
ANALYST/PROGRAMMER	CCG	62	2
PROGRAMMER/ANALYST	CCG	65	4
SENIOR PROGRAMMER/ANALYST	CCG	70	1
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68	3
SENIOR ANALYST/PROGRAMMER	CCG	67	1
SENIOR COMPUTER SYSTEMS ADMINISTRATOR	CCG	73	1
ASSISTANT DIRECTOR OF MIS	CCG	79	1
DIRECTOR OF MIS	CCG	86	1
FINANCIAL TECHNICIANS	CCG	48	2
FINANCIAL ANALYST	CCG	59	4
FINANCIAL MANAGER	CCG	71	3
CHIEF DEPUTY TAX ASSESSOR	CCG	69	1
CHIEF DEPUTY COUNTY TREASURER	CCG	54	1
1ST ASSISTANT COUNTY AUDITOR	CCG	79	1
COUNTY AUDITOR	CCG	91	1
RISK & BENEFITS MANAGER	CCG	71	1
SENIOR BENEFITS ANALYST	CCG	58	2
HUMAN RESOURCE ASSISTANT	CCG	48	1
EMP RELATIONS/COMPENSATION MGR	CCG	66	1
DIRECTOR OF HR & RISK MANAGEMENT	CCG	88	1
SENIOR PERSONNEL SPECIALIST	CCG	56	1
VOTING ASSISTANTS	CCG	41	2
Law Enforcement			
TELECOMMUNICATOR	CCG	42	9
SENIOR TELECOMMUNICATOR	CCG	46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG	54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG	57	1
CHIEF DEPUTY SHERIFF	CCG	77	2
JUVENILE DETENTION OFFICER	CCG	42	14
LEAD JUVENILE DETENTION OFFICE	CCG	50	3
JUVENILE DETENTION SUPERINTENDENT	CCG	70	1
COOK	CCG	31	1
CRIME LAB TECHNICIAN	CCG	48	2
FORENSIC SCIENTISTS	CCG	69	9
DIRECTOR OF CRIME LAB	CCG	72	1
Labor, Trades & Maintenance			
SIGN FABRICATOR	CCG	42	1
PAINTER	CCG	46	1
CARPENTER	CCG	55	3
PLUMBER	CCG	56	1
HEATING, VENT & AC MECHANIC	CCG	57	2

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
WELDER	CCG	50	1
ELECTRICIAN	CCG	58	2
LEAD PRINTER	CCG	49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG	40	8
UTILITY MAINT. WORKER - ST&HWY	CCG	44	4
MAINTENANCE TECHNICIAN	CCG	52	1
VAN DRIVER	CCG	36	3
EQUIP OPERATOR/MAINT. WORKER	CCG	47	12
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG	52	23
AUTOMOBILE MECHANIC	CCG	48	3
HEAVY EQUIPMENT MECHANIC	CCG	53	6
DIRECTOR OF SERVICE CENTER	CCG	59	1
GROUNDSKEEPER	CCG	32	1
BUILDING MAINTENANCE SUPERVISOR	CCG	58	1
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG	62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG	69	1
ROAD FOREMAN	CCG	56	4
ASSISTANT SUPERINTENDENT	CCG	58	3
PRECINCT ROAD SUPERINTENDENT	CCG	69	4
ENGINEERING SPECIALIST	CCG	62	3
SENIOR ENGINEERING SPECIALIST	CCG	67	1
ENGINEERING SUPERINTENDENT	CCG	71	1
ASSISTANT COUNTY ENGINEER	CCG	80	1
DIRECTOR OF ENGINEERING	CCG	86	1
DIRECTOR OF GIS	CCG	68	1
GIS SPECIALIST	CCG	62	1
BOAT MECHANIC	CCG	62	1
AIRCRAFT MECHANIC	CCG	62	1
PILOT/AIRCRAFT MECHANIC	CCG	63	1
PILOT/AVIATION SUPERVISOR	CCG	65	1
PILOT/ MECHANICAL SUPERVISOR	CCG	65	1
HERBICIDE APPL & MAINT WORKER	CCG	42	2
PESTICIDE APPL & MAINT WORKER	CCG	42	2
PESTICIDE APPL & VOTING MACHINE TECH	CCG	43	1
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG	52	2
ENTOMOLOGIST	CCG	62	1
DIRECTOR OF MOSQUITO CONTROL	CCG	75	1
Nursing & Public Health			
PUBLIC HEALTH NURSE	CCG	63	4
DIRECTOR OF NURSING	CCG	72	2
PHARMACIST	CCG	89	1
NURSE PRACTITIONER	CCG	80	2

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
LVN	CCG	51	1
PHARMACY TECHNICIAN	CCG	36	2
ENVIRONMENTAL HEALTH INSPECTOR	CCG	52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG	66	1
Human & Social Services			
JUVENILE PROBATION OFFICER	CCG	51	9
JUVENILE CASEWORK SUPERVISOR	CCG	61	4
JUVENILE CASEWORK MANAGER	CCG	67	2
WELFARE CASEWORKER	CCG	49	6
WELFARE CASEWORK SUPERVISOR	CCG	58	2
VETERANS SERVICE SUPERVISOR	CCG	53	1
VETERANS COUNTY SERVICE OFFICER	CCG	61	1
DIRECTOR OF JUV PROB & DETENTION	CCG	85	1
DIRECTOR OF VISITOR'S CENTER	CCG	62	1
COORDINATOR	CCG	40	1
CASE AIDE	CCG	43	2
SENIOR CASE MANAGER	CCG	53	1
CASE COORDINATOR	CCG	43	1
DIRECTOR OF DISPUTE RESOLUTION	CCG	69	1
CASEWORK COORDINATOR - FAMILY COURTS	CCG	43	1
Other Un-Classified or Contract			
DETENTION OFFICER	CL2	1-8	221
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	85
UNION ADMIN ASSISTANT	CLE	45/47	5
SERGEANT	CL2/CLE	45	22
LIEUTENANT	CL2/CLE	46	16
CAPTAIN	CL2/CLE	47	14
MAJOR	CL2/CLE	48	2
CONSTABLE DEPUTY	CON	1-10	15
MAGISTRATE	OTH	1	1
ATTORNEY	OTH	1	30
INVESTIGATOR	OTH	1	6
EXECUTIVE ASSISTANT	OTH	1	2
ASSISTANT TO COUNTY JUDGE	OTH	1	1
COURT REPORTER	OTH	1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH	1	1
AGRICULTURE EXTENSION AGENT	OTH	1	5
Total			1,009

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

ELECTED COUNTY OFFICIALS

Commissioners' Court	Length of Service	Term Expires
Jeff Branick, County Judge	14 Years	12/31/2026
Brandon Willis, Commissioner, Pct. 1	< 1 Year	12/31/2030
Cary Erickson, Commissioner, Pct. 2	2 Years	12/31/2026
Michael "Shane" Sinegal, Commissioner, Pct. 3	16 Years	12/31/2030
Everette "Bo" Alfred, Commissioner, Pct. 4	22 Years	12/31/2026

OTHER ELECTED COUNTY OFFICIALS

Name	Position	Length of Service	Term Expires
Roxanne Acosta-Hellberg	County Clerk	2 Year	12/31/2026
Keith Giblin	District Attorney	2 Year	12/31/2026
Katherine Carroll	Tax Assessor Collector	< 1 Year	12/31/2030
Jonathan "Tim" Funches	County Treasurer	2 Year	12/31/2026
Zena Stephens	Sheriff	8 Years	12/31/2030
Jamie Smith	District Clerk	10 Years	12/31/2026
Naomi Doyle	Justice of the Peace Pct. 1 Pl. 1	4 Years	12/31/2030
Benjamin Collins	Justice of the Peace Pct. 1 Pl. 2	6 Years	12/31/2026
Joseph Guillory II	Justice of the Peace Pct. 2	2 Years	12/31/2026
Justin Chesson	Justice of the Peace Pct. 4	2 Years	12/31/2026
Ransom "Duce" Jones	Justice of the Peace Pct. 6	18 Years	12/31/2026
James Burnett	Justice of the Peace Pct. 7	22 Years	12/31/2026
Kalan Gardner	Justice of the Peace Pct. 8	< 1 Year	12/31/2026
Jevonne Smith-Pollard	Constable Pct. 1	6 Years	12/31/2030
Christopher Bates	Constable Pct. 2	12 Years	12/31/2030
Charles "Bryan" Werner	Constable Pct. 4	8 Years	12/31/2030
Joseph "Joe" Stevenson	Constable Pct. 6	4 Years	12/31/2030
Robert "Bobby" Adams Jr	Constable Pct. 7	8 Years	12/31/2030
Gene Winston, Jr.	Constable Pct. 8	2 Years	12/31/2026
Gerald Eddins	Judge, County Court at Law #1	19 Years	12/31/2030
Terrence Holmes	Judge, County Court at Law #2	8 Years	12/31/2030
Clint Woods	Judge, County Court at Law #3	10 Years	12/31/2026
John Stevens	Judge, Criminal District Court	18 Years	12/31/2026
Jayne "Raquel" West	Judge, 252nd District Court	10 Years	12/31/2026
Wayne "Kent" Walston	Judge, 58th District Court	10 Years	12/31/2026
Justin Sanderson	Judge, 60th District Court	8 Years	12/31/2030
Baylor Wortham	Judge, 136th District Court	8 Years	12/31/2030
Mitch Templeton	Judge, 172nd District Court	6 Years	12/31/2026
Jeffrey "Randy" Shelton	Judge, 279th District Court	18 Years	12/31/2026
Gordon Friesz	Judge, 317th District Court	2 Years	12/31/2026

JEFFERSON COUNTY, TEXAS
MISCELLANEOUS STATISTICS

APPOINTED OFFICIALS

Name	Position	Length of Service	Term Expires
Frances Lee	County Auditor	1 Year	12/31/2026
Deborah Clark	Purchasing Agent	16 Years	12/31/2026
Michelle Falgout	Engineering	4 Years	
Alex Rupp	Airport	12 Years	
Jose "Joe" Zurita, Jr	Service Center	9 Years	
Greg Keller	Buildings Maintenance - Beaumont	7 Years	
Kenneth Shepherd	Buildings Maintenance - Port Arthur	4 Years	
Vacant	Court Master		
Jeff Ross	MIS	5 Years	
Kara Hawthorn	Dispute Resolution Center	14 Years	
Tyler Fitzgerald	Agricultural Extension Service	4 Years	
Robert Grimm	Emergency Management	2 Years	
Rhonda Conlin	Environmental Control	9 Years	
Dr. Ezea Ede	Health and Welfare Units	4 Years	
Leslie Riggs	Nurse Practitioner	14 Years	
Verenice Rosales	Human Resources & Risk Management	3 Years	
Edward Cockrell	Juvenile Probation & Detention	14 Years	
Denise Marcel	Mosquito Control	6 Years	
Pamela Burchfield	Veterans Services Offices	< 1 Year	

CONSULTANTS AND ADVISORS

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

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location
Upper Texas Coast
Component of Beaumont-Port Arthur MSA

County Seat
Beaumont, Texas

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

Land Area (A)	876.3 square miles
Maintained Roads	374.86
Bond Rating	"Aa2" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services

JEFFERSON COUNTY, TEXAS

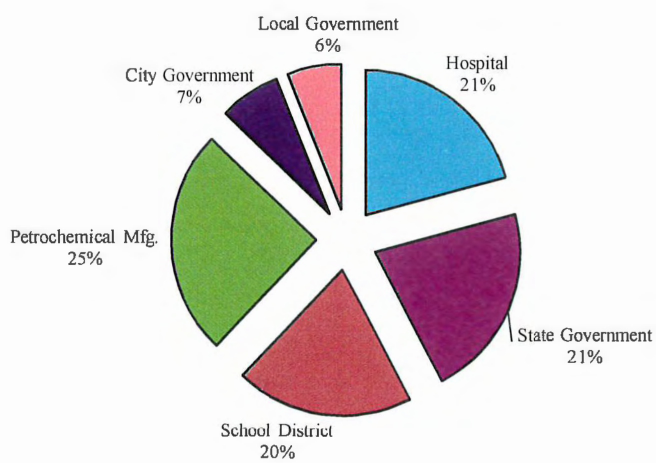
MISCELLANEOUS STATISTICS

Employment Statistics (A)

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

Top Ten Major Employers County (C)

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



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

(B) Average through end of June, 2025 (not finalized).

(C) Source: Local surveys

JEFFERSON COUNTY, TEXAS

MISCELLANEOUS STATISTICS

Population (A)

Year	County	City of Beaumont	City of Port Arthur	Beaumont-Port Arthur MSA
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2010	252,277	118,296	53,818	388,749
2020	256,526	115,282	56,039	397,565
Current Estimate	253,948	112,893	55,799	398,733

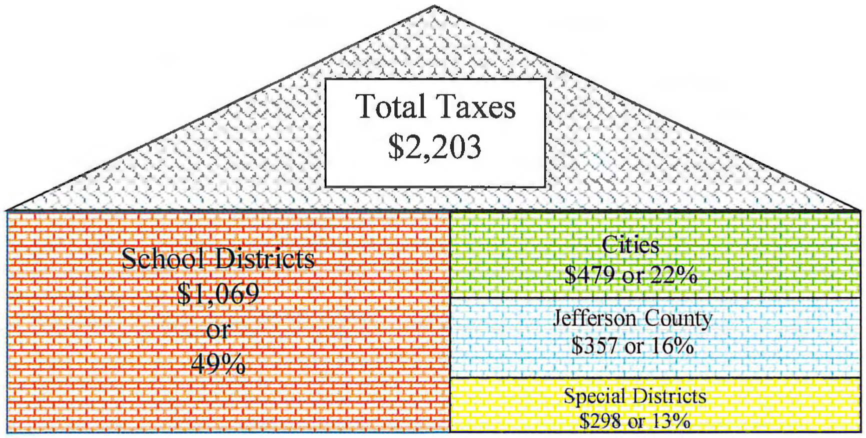
Demographics

Fiscal Year	Population (a)	Per Capita Personal Income (b)	Median Age (a)	School Enrollment (a)
2015	252,235	$ 39,532	35.9	61,768
2016	254,308	$ 42,505	35.9	60,809
2017	254,679	$ 44,965	36.0	59,927
2018	256,299	$ 44,965	36.0	59,927
2019	255,001	$ 48,463	36.0	59,845
2020	256,526	$ 55,797	37.1	59,784
2021	253,704	$ 46,547	36.7	59,784
2022	250,830	$ 55,575	37.0	47,418
2023	251,496	$ 55,065	37.2	44,017
2024	253,948	$ 59,298	37.1	40,983

(A) Source: http://www.census.gov

(B) Source: Texas Workforce Commission

Property Tax Analysis for a $100,000 Home in Tax Year 2025 (A)



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

Ten Year History of Abated Property Tax Values (B)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
2015	9	1,280,440,084	$ 4,673,606	0.00365000
2016	17	1,176,803,900	4,295,334	0.00365000
2017	21	1,787,143,387	6,522,662	0.00364977
2018	16	2,206,406,841	8,052,877	0.00364977
2019	17	2,866,898,917	10,463,522	0.00364977
2020	21	3,664,207,285	13,373,514	0.00364977
2021	18	3,144,345,119	11,419,758	0.00363184
2022	19	3,685,831,448	13,386,350	0.00363184
2023	20	5,238,440,930	18,806,003	0.00359000
2024	20	6,446,141,153	23,012,724	0.00357000
			$ 114,006,350	

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

Charges for Services – see Fees of Office.

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

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

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

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

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

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

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

Disbursement—The expenditure of monies from an account.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Revenue—Sources of income financing the operations of government.

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

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

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

Statute – A law enacted by the legislative assembly.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

GLOSSARY OF TERMS

ACROYNMS

AC - Air Conditioning

ADA - American with Disabilities Act

BMT - Beaumont

CCTV - Close Circuit Television

CD - Compact Disc

CEPRA - Coastal Erosion Planning and Response Account

CI - Criminal Investigation

COLA - Cost of Living Increase

CPI - Consumer Price Index

DA - District Attorney

DARE - Drug Abuse Resistance Education

DR - Doctor

DVD - Digital Versatile Disk

FAA - Federal Aviation Administration

FTE - Full-time Equivalent

GAAP - General Accepted Accounting Principles

GC/MC - Gas chromatograph/mass spectrometer

GFOA - Government Finance Officer Association

GIS - Geographic Information System

HP - Hewlett Packard

HP - Horse Power

GLOSSARY OF TERMS

ACROYNMS - continued

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

GLOSSARY OF TERMS

ACROYNMS - continued

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

APPENDIX

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County	409-835-8501
Taxing Unit Name	Phone *(area code and number)*
1149 Pearl Street Beaumont, TX 77701	www.co.jefferson.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 32,084,776,523
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 2,126,210,219
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 29,958,566,304
4.	**Prior year total adopted tax rate.**	$ 0.357000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 587,405,649 **B. Prior year values resulting from final court decisions:** .... - $ 516,993,472 **C. Prior year value loss.** Subtract B from A.[3]	$ 70,412,177
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 1,786,098,262 **B. Prior year disputed value:** .... - $ 1,171,674,764 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 614,423,498
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 684,835,675

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 30,643,401,979
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 38,322,942 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 134,229,010 **C. Value loss.** Add A and B. [6]	$ 172,551,952
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 172,551,952
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 14,621,702
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 30,456,228,325
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 108,728,735
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 824,893
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 109,553,628
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 34,666,770,142 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 26,618,881 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 15,837,065 **E. Total current year value.** Add A and B, then subtract C and D.	$ 34,677,551,958

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 2,598 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 2,598
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 2,291,161,053
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 32,386,393,503
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 1,934,482,119
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 1,934,482,119
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 30,451,911,384
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.359759 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.359759 /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.338781 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 30,643,401,979
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 103,814,023
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.	+ $ 780,875	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 7,793	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 773,082	
	E. Add Line 31 to 32D.		$ 104,587,105
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 30,451,911,384
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.343450 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 4,836,510	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 5,140,575	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -0.000999 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 4,466,089	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	– $ 4,466,344	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -0.000001 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 2,677,755	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	$ 2,429,413	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000815 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000398 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000398 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.343848 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 43,145,024	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.141682 /$100	
	C. Add Line 41B to Line 40.		$ 0.485530 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.502523 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	*Disaster Line 42 (D42):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 6,089,650 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 420,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,669,650
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 183,370
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,486,280
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 99.00 % **B.** Enter the prior year actual collection rate. .... 99.25 % **C.** Enter the 2023 actual collection rate. .... 98.17 % **D.** Enter the 2022 actual collection rate. .... 99.40 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,541,696
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,386,393,503
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.017111 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.519634 /$100
D50.	*Disaster Line 50 (D50):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.519634 /$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 43,145,024
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,386,393,503
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.133219 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.359759 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.359759 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.519634 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.386415 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,386,393,503
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.386415 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.390797 /$100
	B. Unused increment rate (Line 67)	$ 0.026242 /$100
	C. Subtract B from A	$ 0.364555 /$100
	D. Adopted Tax Rate	$ 0.357000 /$100
	E. Subtract D from C	$ 0.007555 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 30,794,029,258
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 2,326,488
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.645212 /$100
	B. Unused increment rate (Line 66)	$ 0.300795 /$100
	C. Subtract B from A	$ 0.344417 /$100
	D. Adopted Tax Rate	$ 0.359000 /$100
	E. Subtract D from C	$ -0.014583 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 29,593,287,768
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.476872 /$100
	B. Unused increment rate (Line 66)	$ 0.105412 /$100
	C. Subtract B from A	$ 0.371460 /$100
	D. Adopted Tax Rate	$ 0.363184 /$100
	E. Subtract D from C	$ 0.008276 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 27,032,676,947
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 2,237,224
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 4,563,712 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.014091 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.400506 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.357000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,456,228,325
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,451,911,384
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

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

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Kate Carroll
Printed Name of Taxing Unit Representative

sign here Kate Carroll
Taxing Unit Representative

07-31-25
Date

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

PUBLIC DEFENDER CONTRACT

JEFFERSON COUNTY CRIMINAL DISTRICT COURTS

CONTRACT AGREEMENT

This contract is made by and between the Jefferson County Criminal District Courts ("Courts") [appointing authority] and Brent Turk ("Attorney") [contractor], and Jefferson County, Texas ("County") [contracting authority] for the purpose of providing legal representation and services to indigent defendants who appear before the Court[1].

In compliance with the Jefferson County Criminal District Courts' Indigent Defense Plan ("Plan"), which is hereby incorporated herein and expressly made a part hereof for all purposes, Attorney agrees to serve as a Contract Public Defender in the Courts and to comply with all applicable Plan provisions. The parties acknowledge that the Texas Indigent Defense Commission requires certain contractual provisions in this Contract as set forth in the Texas Administrative Code [2].

Attorney certifies that he or she meets all of the qualifications required to serve as a Contract Public Defender pursuant to the Plan[3].

Case Categories Covered: Attorney agrees to represent indigent defendants in all cases assigned to Attorney in the Courts for all pre-trial and trial matters which have not been assigned to indigent defense trial counsel, and for which the Courts have subject matter jurisdiction[4].

Compensation: Attorney agrees to accept $8,750.00 dollars (Eight Thousand Seven Hundred Fifty dollars) per month by check or direct deposit to serve as Contract Public Defender. In addition, Attorney agrees to accept an additional compensation amount not to exceed $3,000.00 dollars (Three Thousand dollars) annually to pay for required and reasonable Continuing Legal Education ("CLE") requirements, registrations, and travel expenses related thereto. By acceptance of the flat $8,750.00 dollar amount, Attorney agrees not to submit additional hourly billing compensation claims in any case, absent further order of the Courts under extraordinary circumstances[5].

Investigators and Experts Compensation: Attorney shall be reimbursed for reasonable and necessary expenses as approved by the Courts, including expenses for investigators, mental

[1] 1 Tex. Admin. Code § 174.15 (2007)(Tex. Indigent Defense Comm'n, "Parties").
[2] *Id.* at § 174.14 ("Awarding the Contact").
[3] *Id.* at § 174.18 ("Minimum Attorney Qualifications").
[4] *Id.* at § 174.17 ("Scope of Contract").
[5] *Id.* at § 174.25 ("Compensation and Payment Process").

health experts, and other experts pursuant to Article 26.05(d), Texas Code of Criminal Procedure. Prior Court approval for these expenses should be obtained whenever possible[6].

Term of Contract: This contract becomes effective on the September 1, 2025, with compensation prorated where appropriate. This contract is automatically renewed on a **month-to-month term basis** unless terminated by the Attorney or by the Courts. If this contract is terminated, Attorney will be relieved of all pending appointments and will not be required to continue representation in any case previously assigned. Cases assigned, but not yet completed or resolved in the monthly term, will be carried forward by Attorney on a month-to-month term basis. If a contract is terminated by either party in the midst of a month-to-month term, Attorney shall only be entitled to a prorated portion of the monthly fee, with no additional compensation[7].

Contract Termination: This contract may be terminated at-will by either Attorney, or by the Courts[8].

Independent Contractor: Attorney is not an employee of Jefferson County, but is an independent contractor who shall complete the requirements of this contract by Attorney's own means and methods of work, and in accordance with Attorney's professional legal judgment. In the course of representing any indigent criminal defendant, Attorney shall be in exclusive control of his or her professional legal judgment and shall freely and independently exercise same in the best interests of his or her client, and Attorney shall not be subject to the control of or supervision by the Courts, unless otherwise specified in this contract. The indigent criminal defendant is the Attorney's client, not Jefferson County, nor the Courts. Attorney shall provide reasonably competent, zealous legal services to each indigent criminal defendant in accordance with Attorney's responsibilities under the Texas Disciplinary Rules of Professional Conduct and the Texas Code of Criminal Procedure[9].

Standards of Representation

(a) Attorney shall provide all services required by Senate Bill 7 as passed by the 77th General Session of the Texas Legislature in 2001, as it amends the Texas Code of Criminal Procedure.

(b) Attorney has the responsibility to complete all cases assigned during the term of the contract, and continuing during any automatic renewals of contract, and Attorney shall ensure continuity of representation of each indigent criminal defendant unless he or she is relieved or replaced by the Courts, for good cause, in accordance with Article 26.04(j)(2), Code of Criminal Procedure[10].

(c) Attorney shall not assign, subcontract, or delegate any part of the services to be provided by Attorney under this contract without first obtaining the approval of the Courts. Any

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[6] *Id.* at § 174.24 ("Investigators and Experts").
[7] *Id.* at § 174.16; 174.25 ("Term of Contract" and "Compensation and Payment Process").
[8] *Id.* at § 174.16 ("Term of Contract").
[9] *Id.* at § 174.22 ("Standards of Representation").
[10] *Id.* at §§ 174.19; 174.20 ("Duration of Representation" and "Substitution of Attorneys").

substitution of attorneys under this provision shall be made from the approved indigent appointment list for the Jefferson County Criminal Courts.

(d) Attorney must submit a monthly itemized[11] fee voucher for approval by the Courts for payment[12].

(e) Attorney must maintain at least the minimum qualifications and requirements listed in the plan[13].

(f) Attorney agrees to indemnify and hold harmless Jefferson County from any and all claims arising from the delivery of professional services under this contract.

(g) Attorney shall maintain an office in Jefferson County and the ability to receive facsimile, telephone and email communications 24 hours a day, 7 days a week.

(h) Attorney is prohibited from accepting any payments from any indigent criminal defendant, or any third party, for legal services provided in an assigned case.

(i) Attorney is prohibited from releasing confidential attorney-client information or work product related to any case covered by this contract except as permitted by the Texas Disciplinary Rules of Professional Conduct.

Caseload Limitations: The Jefferson County Criminal District Courts' Indigent Defense Plan provides for an alternative program using "Public Defenders" and a system of "Rotation Attorneys." Public Defenders are primarily appointed to handle indigent defendants who may wish to dispose of their cases expeditiously prior to trial, and will try cases when the indigent defendant does not wish to replace them with a Rotation Attorney for trial. Due to Public Defender trial scheduling, an indigent defendant can request substitution of a Rotation Attorney. Rotation Attorneys typically replace Public Defenders for trial only when the defendant requests or agrees to the substitution. The caseload limitations contemplated in the *Guidelines for Indigent Defense Caseloads*, Texas Indigent Defense Commission (2015)(House Bill 1318, 83rd Texas Legislature) are set forth as an "annual full-time equivalent caseload". (*Guidelines* at xvii ("Executive Summary") and P. 34). As Public Defenders are typically replaced for trial by Rotation Attorneys at the defendant's request in the majority of cases, and thus rarely represent indigent defendants at trial, the caseload numbers of Public Defenders are not representative of an "annual full-time equivalent caseload."[14] Accordingly, Public Defender caseloads shall not exceed 175 cases. Rotation Attorney caseloads shall be in accordance with the *Guidelines*.

Conflict: It is the policy of the Courts to ensure that Attorney does not provide representation to a defendant when doing so involves a conflict of interest[15]. In the event of a conflict of interest between Attorney and any indigent criminal defendant, Attorney shall

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[11] Voucher is to be itemized by client cases resolved, and not itemized by the hour.
[12] 1 Tex. Admin. Code § 174.25 (2007)(Tex. Indigent Defense Comm'n, "Compensation and Payment Process").
[13] *Id.* at § 174.18 ("Minimum Attorney Qualifications").
[14] *Id.* at § 174.21 ("Caseload Limitations").
[15] *Id.* at § 174.23 ("Conflicts of Interest").

immediately present such evidence to the Courts and, if allowed, be permitted to withdraw from further representation. Such withdrawal shall not affect the other terms of this contract.

Administration: The Courts will provide oversight and monitoring to assure that Attorney performs in accordance with the terms of this contract. The Jefferson County Criminal District Courts' legal assistant assigned to handle indigent defense records and documentation will alert the Court when the maximum caseload limit is approached by any Attorney contractor to ensure that maximum Public Defender caseloads do not exceed 175 cases. The assistant shall also bring to the Courts' attention any indigent defendant's claim of a failure to communicate by any Attorney. The legal assistant will compile all investigative expense requests and action taken into a date, case number and defendant searchable spreadsheet created on an annualized basis. The spreadsheet shall detail costs and expenditures by amount and recipient.

Forum Selection with Regard to Disputes between the Parties: Venue of any proceedings arising under or with regards to this contract shall be in a court of competent jurisdiction in Jefferson County, Texas.

Additional Terms and Conditions:

(a) The cases handled under this contract shall exclude capital cases where the death penalty is sought[16].

(b) A determination that Attorney has provided false information in the materials submitted to the Courts in response to, or as required under, the terms of this plan will be grounds for cancellation of this contract by the Courts.

(c) Falsification of any report, invoice, or other documentation submitted by Attorney will be grounds for cancellation or termination of this contract by the Courts.

(d) The Jefferson County Criminal District Court Judges will maintain and review the Indigent Defense Attorneys' compliance under the Jefferson County Indigent Defense Plan.

(e) Integration Clause: This contract constitutes the entire agreement of the parties and is not to be expanded upon, or detracted from, by parol evidence.

Contract Public Defender [contractor]

24013660
SBOT Number

18 Jun 6 25
Date

[16]*Id.* at § 174.18 ("Minimum Attorney Qualifications").

Approved and Accepted:

Criminal District Court Judge
[appointing authority]

8/14/25
Date

252nd District Court Judge
[appointing authority]

8/18/25
Date

County Judge,
Jefferson County, Texas
[contracting authority]

8/26/25
Date

NAME	AMOUNT	CHECK NO.	TOTAL
JURY FUND			
CHAPMAN VENDING	1,824.17	531515	
			1,824.17**
ROAD & BRIDGE PCT.#1			
BUYERS BARRICADES HOUSTON LLC	495.00	531543	
			495.00**
ROAD & BRIDGE PCT.#2			
MUSTANG CAT	398.14	531412	
ACE IMAGEWEAR	19.92	531421	
SMART'S TRUCK & TRAILER, INC.	310.71	531422	
TRIANGLE ENGINE DIST.	50.99	531427	
BUMPER TO BUMPER	241.45	531464	
CHARTER COMMUNICATIONS	188.63	531524	
MASSEY SERVICES INC	40.00	531536	
			1,249.84**
ROAD & BRIDGE PCT. # 3			
A&A EQUIPMENT	297.31	531375	
SPIDLE & SPIDLE	6,911.96	531379	
AUDILET TRACTOR SALES	150.00	531382	
BEAUMONT TRACTOR COMPANY	451.40	531383	
CINTAS, INC.	26.35	531386	
CITY OF PORT ARTHUR - WATER DEPT.	67.49	531388	
ENTERGY	320.34	531400	
INTERSTATE BATTERIES OF BEAUMONT/PA	107.70	531403	
PHILPOTT MOTORS, INC.	350.20	531413	
ACE IMAGEWEAR	128.47	531421	
S.E. TEXAS BUILDING SERVICE	162.50	531423	
LOWE'S HOME CENTERS, INC.	522.48	531454	
BEAUMONT FREIGHTLINER WESTERN STAR	260.25	531465	
CINTAS CORPORATION	26.35	531495	
GERALD T PELTIER JR	200.00	531506	
CHARTER COMMUNICATIONS	173.84	531519	
			10,156.64**
ROAD & BRIDGE PCT.#4			
UNITED STATES POSTAL SERVICE	2.44	531450	
SAM'S CLUB DIRECT	793.68	531481	
PETROLEUM MATERIALS LLC	52.08	531492	
			848.20**
PARKS & RECREATION			
ADAMS BACKHOE SERVICE	237.50	531376	
ENTERGY	851.54	531400	
			1,089.04**
GENERAL FUND			
TAX OFFICE			
W.W. GRAINGER, INC.	148.72	531399	
ACE IMAGEWEAR	43.75	531421	
TEXAS ASSN. OF COUNTIES	1,375.00	531426	
UNITED STATES POSTAL SERVICE	920.25	531450	
AMAZON CAPITAL SERVICES	34.99	531529	
MASSEY SERVICES INC	40.00	531536	
KATHERINE CARROLL	616.58	531539	
			3,179.29*
COUNTY HUMAN RESOURCES			
UNITED STATES POSTAL SERVICE	10.19	531450	
BAPTIST PHYSICIAN NETWORK	520.00	531451	
			530.19*
AUDITOR'S OFFICE			
UNITED STATES POSTAL SERVICE	2.35	531450	
ODP BUSINESS SOLUTIONS, LLC	144.16	531527	
			146.51*
COUNTY CLERK			
UNITED STATES POSTAL SERVICE	280.11	531450	

NAME	AMOUNT	CHECK NO.	TOTAL
URBAN RECORDERS ALLIANCE	150.00	531478	
			430.11*
COUNTY JUDGE			
CHEROKEE COUNTY CLERK	740.00	531390	
LAIRON DOWDEN, JR.	500.00	531391	
UNITED STATES POSTAL SERVICE	1.48	531450	
ROCKY LAWDERMILK	2,250.00	531456	
THE YOES LAW FIRM, LLP	500.00	531466	
KENT W JOHNS	500.00	531477	
BRITTANIE HOLMES	500.00	531482	
WALDEN LAW PLLC	500.00	531540	
			5,491.48*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	7.69	531450	
ODP BUSINESS SOLUTIONS, LLC	182.72	531527	
			190.41*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	191.22	531450	
			191.22*
PURCHASING DEPARTMENT			
BEAUMONT ENTERPRISE	290.84	531395	
PORT ARTHUR NEWS, INC.	61.96	531414	
UNITED STATES POSTAL SERVICE	.74	531450	
			353.54*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	65.00	531407	
SPINDLETOP MHMR	38,220.33	531409	
LJA ENGINEERING INC	833.40	531479	
CHARTER COMMUNICATIONS	2,442.83	531517	
CHARTER COMMUNICATIONS	221.17	531520	
CHARTER COMMUNICATIONS	236.78	531521	
CHARTER COMMUNICATIONS	896.35	531525	
CHARTER COMMUNICATIONS	204.39	531526	
3RD COAST LAWNCARE LLC	12,250.00	531535	
			55,370.25*
DATA PROCESSING			
SHI GOVERNMENT SOLUTIONS, INC.	16,335.00	531452	
JOHN FERRARA	1,111.78	531460	
SHELDON JENKINS	451.50	531511	
CENTRALSQUARE TECHNOLOGIES LLC	2,100.00	531532	
			19,998.28*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	.74	531450	
			.74*
ELECTIONS DEPARTMENT			
CASH ADVANCE ACCOUNT	1,318.05	531407	
UNITED STATES POSTAL SERVICE	2.80	531450	
AT&T MOBILITY	161.39	531494	
AMG PRINTING & MAILING LLC	287.16	531502	
ADVANTAGE INTERESTS INC	40.00	531503	
			1,809.40*
DISTRICT ATTORNEY			
UNITED STATES POSTAL SERVICE	92.95	531450	
TOMMY COLEMAN	3,550.39	531530	
			3,643.34*
DISTRICT CLERK			
UNITED STATES POSTAL SERVICE	277.10	531450	
ODP BUSINESS SOLUTIONS, LLC	149.67	531527	
			426.77*
CRIMINAL DISTRICT COURT			
TODD W LEBLANC	900.00	531377	
ROBERT TRAPP	128.80	531490	
			1,028.80*
60TH DISTRICT COURT			

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	1.48	531450	
BLUE TRITON BRANDS INC	52.47	531542	
			53.95*
136TH DISTRICT COURT			
SECURE TECH SYSTEMS, INC	147.25	531461	
			147.25*
252ND DISTRICT COURT			
UNITED STATES POSTAL SERVICE	.74	531450	
SUMMER TANNER	66.00	531467	
			66.74*
279TH DISTRICT COURT			
JEFFERSON CTY. BAR ASSOCIATION	165.00	531405	
UNITED STATES POSTAL SERVICE	1.03	531450	
GLEN M. CROCKER	660.00	531453	
			826.03*
317TH DISTRICT COURT			
DON TAYLOR	126.00	531488	
			126.00*
JUSTICE COURT-PCT 1 PL 1			
CASH ADVANCE ACCOUNT	189.00	531407	
UNITED STATES POSTAL SERVICE	56.26	531450	
THOMSON REUTERS-WEST	137.38	531486	
			382.64*
JUSTICE COURT-PCT 1 PL 2			
UNITED STATES POSTAL SERVICE	63.64	531450	
			63.64*
JUSTICE COURT-PCT 2			
ODP BUSINESS SOLUTIONS, LLC	175.64	531527	
			175.64*
JUSTICE COURT-PCT 6			
UNITED STATES POSTAL SERVICE	31.82	531450	
DIRECTV, LLC	104.99	531516	
			136.81*
JUSTICE COURT-PCT 7			
J.S. EDWARDS & SHERLOCK INS. AGENCY	71.00	531393	
BEAUMONT ENTERPRISE	31.92	531394	
			102.92*
COUNTY COURT AT LAW NO.1			
ALISA RAUMAKER, CSR	173.65	531381	
UNITED STATES POSTAL SERVICE	2.22	531450	
			175.87*
COUNTY COURT AT LAW NO. 2			
TODD W LEBLANC	350.00	531377	
DONALD BOUDREAUX	600.00	531384	
MARVA PROVO	825.00	531416	
UNITED STATES POSTAL SERVICE	27.38	531450	
AMAZON CAPITAL SERVICES	105.57	531529	
THE LAW OFFICE OF CHRISTY L CAUTHEN	750.00	531533	
			2,657.95*
COUNTY COURT AT LAW NO. 3			
A. MARK FAGGARD	1,175.00	531396	
MARVA PROVO	1,350.00	531416	
UNITED STATES POSTAL SERVICE	14.80	531450	
JOEL WEBB VAZQUEZ	350.00	531463	
LAURIE PEROZZO	350.00	531473	
MATUSKA LAW FIRM	350.00	531489	
JENNIFER DELAGE	700.00	531497	
THE LAW OFFICE OF CHRISTY L CAUTHEN	425.00	531533	
			4,714.80*
COURT MASTER			

NAME	AMOUNT	CHECK NO. [212]	TOTAL
KENT W JOHNS	1,500.00	531477	
			1,500.00*
SHERIFF'S DEPARTMENT			
FED EX	111.84	531397	
GT DISTRIBUTORS, INC.	3,352.45	531398	
KIRKSEY'S SPRINT PRINTING	24.95	531408	
MOORMAN & ASSOCIATES, INC.	2,210.00	531411	
VERIZON WIRELESS	3,837.31	531446	
UNITED STATES POSTAL SERVICE	1,492.16	531450	
FIVE STAR FEED	35.50	531459	
HITS	350.00	531483	
THOMSON REUTERS-WEST	586.09	531486	
GALLS LLC	435.69	531493	
TND WORKWEAR CO LLC	319.80	531500	
AMAZON CAPITAL SERVICES	107.24	531529	
			12,863.03*
CRIME LABORATORY			
SWAFS	800.00	531418	
VERIZON WIRELESS	37.99	531448	
T.A.P.E.I.T. TREASURER	350.00	531455	
CERILLIANT	375.43	531457	
CAYMAN CHEMICAL COMPANY	125.00	531474	
NMS LABS	24,655.75	531476	
AIRGAS USA, LLC	372.02	531504	
			26,716.19*
JAIL - NO. 2			
ECOLAB	724.38	531392	
HARTMANN BLDG. SPECIALITIES	1,588.00	531402	
JACK BROOKS REGIONAL AIRPORT	74.48	531406	
M&D SUPPLY	78.86	531410	
CONSTELLATION NEWENERGY - GAS DIVIS	1,403.19	531485	
24 HR SAFETY LLC	225.00	531491	
GALLS LLC	4,322.10	531493	
TRINITY SERVICES GROUP INC	50,125.60	531505	
			58,541.61*
JUVENILE PROBATION DEPT.			
CASH ADVANCE ACCOUNT	684.34	531407	
UNITED STATES POSTAL SERVICE	5.76	531450	
			690.10*
JUVENILE DETENTION HOME			
BEN E KEITH COMPANY	4,616.48	531462	
			4,616.48*
CONSTABLE PCT 1			
UNITED STATES POSTAL SERVICE	64.18	531450	
			64.18*
CONSTABLE-PCT 4			
MOTOROLA SOLUTIONS INC	379.41	531429	
ODP BUSINESS SOLUTIONS, LLC	268.58	531527	
			647.99*
CONSTABLE-PCT 6			
GT DISTRIBUTORS, INC.	4,964.75	531398	
ACE IMAGEWEAR	271.84	531421	
UNITED STATES POSTAL SERVICE	23.20	531450	
AMAZON CAPITAL SERVICES	145.53	531529	
			5,405.32*
AGRICULTURE EXTENSION SVC			
UNITED STATES POSTAL SERVICE	2.44	531450	
			2.44*
HEALTH AND WELFARE NO. 1			
UNITED STATES POSTAL SERVICE	107.70	531450	
PROCTOR'S MORTUARY INC	900.00	531475	
EZEA D EDE MD	3,490.91	531513	
			4,498.61*
HEALTH AND WELFARE NO. 2			

NAME	AMOUNT	CHECK NO.[213]	TOTAL
ENTERGY	140.00	531401	
VECTOR SECURITY	35.00	531501	
KAYLEE BENNETT	70.00	531510	
EZEA D EDE MD	3,490.91	531513	
			3,735.91*
NURSE PRACTITIONER			
SERVET MUHITTIN SATIR	1,000.00	531514	
			1,000.00*
INDIGENT MEDICAL SERVICES			
BEAUMONT FREIGHTLINER WESTERN STAR	2,687.64	531465	
CARDINAL HEALTH 110 INC	18,884.68	531487	
			21,572.32*
MAINTENANCE-BEAUMONT			
JOHNSTONE SUPPLY	176.25	531380	
CITY OF BEAUMONT - WATER DEPT.	21,191.47	531387	
W.W. GRAINGER, INC.	109.42	531399	
ENTERGY	7,146.22	531400	
M&D SUPPLY	423.90	531410	
ACE IMAGEWEAR	189.29	531421	
SHERWIN-WILLIAMS	129.88	531472	
CHARTER COMMUNICATIONS	237.87	531523	
			29,604.30*
MAINTENANCE-PORT ARTHUR			
M&D SUPPLY	63.00	531410	
SANITARY SUPPLY, INC.	683.15	531419	
CHARTER COMMUNICATIONS	514.64	531522	
PARKER'S BUILDING SUPPLY	216.49	531528	
AMAZON CAPITAL SERVICES	59.56	531529	
LANDRYS LOCK AND KEY	300.00	531544	
			1,836.84*
MAINTENANCE-MID COUNTY			
SETZER HARDWARE, INC.	26.68	531420	
ACE IMAGEWEAR	61.84	531421	
MASSEY SERVICES INC	50.00	531536	
			138.52*
SERVICE CENTER			
ACTION AUTO GLASS	470.77	531378	
SPIDLE & SPIDLE	8,930.30	531379	
CHUCK'S WRECKER SERVICE	135.00	531385	
CINTAS, INC.	82.88	531386	
J.K. CHEVROLET CO.	276.20	531404	
PHILPOTT MOTORS, INC.	385.27	531413	
JEFFERSON CTY. TAX OFFICE	7.50	531432	
JEFFERSON CTY. TAX OFFICE	7.50	531433	
JEFFERSON CTY. TAX OFFICE	7.50	531434	
JEFFERSON CTY. TAX OFFICE	7.50	531435	
JEFFERSON CTY. TAX OFFICE	7.50	531436	
JEFFERSON CTY. TAX OFFICE	7.50	531437	
JEFFERSON CTY. TAX OFFICE	7.50	531438	
JEFFERSON CTY. TAX OFFICE	7.50	531439	
JEFFERSON CTY. TAX OFFICE	7.50	531440	
JEFFERSON CTY. TAX OFFICE	7.50	531441	
JEFFERSON CTY. TAX OFFICE	7.50	531442	
JEFFERSON CTY. TAX OFFICE	7.50	531443	
JEFFERSON CTY. TAX OFFICE	7.50	531444	
JEFFERSON CTY. TAX OFFICE	7.50	531445	
BUMPER TO BUMPER	658.30	531464	
AMERICAN TIRE DISTRIBUTORS	552.52	531470	
ADVANCE AUTO PARTS	504.35	531484	
DENNIS LOWE	25.64	531496	
MIDNIGHT AUTO	99.95	531498	
			12,226.18*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	3.56	531450	
			3.56*
			288,084.15**
MOSQUITO CONTROL FUND			

NAME	AMOUNT	CHECK NO.[214]	TOTAL
JACK BROOKS REGIONAL AIRPORT	373.01	531406	
SANITARY SUPPLY, INC.	92.93	531419	
SETZER HARDWARE, INC.	24.26	531420	
ACE IMAGEWEAR	107.90	531421	
			598.10**
FEMA EMERGENCY			
TEXAS DIVISION OF EMERGENCY MANAGEM	18,000.00	531507	
			18,000.00**
J.C. FAMILY TREATMENT			
ULINE SHIPPING SUPPLY SPECIALI	202.07	531428	
MARY BEVIL	20.00	531512	
			222.07**
SECURITY FEE FUND			
ALLIED UNIVERSAL SECURITY SERVICES	22,583.36	531509	
			22,583.36**
GRANT A STATE AID			
YOUTH ADVOCATE PROGRAMS INC	7,580.65	531468	
			7,580.65**
COMMUNITY SUPERVISION FND			
UNITED STATES POSTAL SERVICE	61.12	531450	
			61.12**
LAW OFFICER TRAINING GRT			
CASH ADVANCE ACCOUNT	558.00	531407	
ODP BUSINESS SOLUTIONS, LLC	127.44	531527	
			685.44**
COUNTY CLK RECORDS ARCHIV			
IDOCKET.COM LLC	59,500.00	531538	
			59,500.00**
DEPUTY SHERIFF EDUCATION			
PUBLIC AGENCY TRAINING COUNCIL	625.00	531417	
TTPOA	1,000.00	531425	
BRIAN SAIN	990.00	531499	
			2,615.00**
CONST. PCT 1 EDUCATION			
CASH ADVANCE ACCOUNT	304.05	531407	
			304.05**
TAX OFFICE AUTO DEALER			
MHC DATACOMM, INC	7,024.10	531471	
			7,024.10**
HOTEL OCCUPANCY TAX FUND			
ENTERGY	1,564.90	531400	
UNITED STATES POSTAL SERVICE	5.18	531450	
DOGGETT FORD PARK	23,000.00	531458	
CHARTER COMMUNICATIONS	130.63	531518	
			24,700.71**
AIRPORT FUND			
MCKESSON MEDICAL-SURGICAL INC	349.23	531431	
UNITED STATES POSTAL SERVICE	2.22	531450	
LOWE'S HOME CENTERS, INC.	51.66	531454	
PSX INC	1,350.00	531534	
			1,753.11**
SE TX EMP. BENEFIT POOL			
UNITED HEALTHCARE SERVICES INC	163,534.16	531508	
LANTERN SPECIALTY CARE	191.25	531541	
			163,725.41**
SETEC FUND			
INDUSTRIAL & COMMERCIAL MECHANICAL	1,652.00	531480	
			1,652.00**
PAYROLL FUND			

NAME	AMOUNT	CHECK NO.	TOTAL
JEFFERSON CTY. - FLEXIBLE SPENDING	19,565.43	531365	
JEFFERSON CTY. TREASURER	11,611.45	531366	
INTERNAL REVENUE SERVICE	208.00	531367	
JEFFERSON CTY. TREASURER - HEALTH	590,393.59	531368	
JEFFERSON CTY. TREASURER - GENERAL	10.00	531369	
JEFFERSON CTY. TREASURER - PAYROLL	2,182,367.16	531370	
JEFFERSON CTY. TREASURER - PAYROLL	683,642.67	531371	
TEXAS CHILD SUPPORT SDU	415.38	531372	
JEFFERSON CTY. TREASURER - TCDRS	813,365.38	531373	
SBA - U S DEPARTMENT OF TREASURY	319.22	531374	
			4,301,898.28**
JUSTICE COURT SUPPORT FND			
POSTMASTER	131.00	531415	
CDW COMPUTER CENTERS, INC.	474.68	531430	
			605.68**
LANGUAGE ACCESS FUND			
RUBEN ZAPATA	400.00	531531	
ERIKA BURGE	600.00	531537	
			1,000.00**
MARINE DIVISION			
CONSOLIDATED ELECTRICAL DIST INC.	685.49	531389	
JACK BROOKS REGIONAL AIRPORT	1,215.70	531406	
SOUTHEAST TEXAS WATER	112.10	531424	
VERIZON WIRELESS	151.96	531446	
THE DINGO GROUP-PETE JORGENSON MARI	1,285.75	531469	
			3,451.00**
SHERIFF - COMMISSARY			
AMAZON CAPITAL SERVICES	1,892.70	531529	
			1,892.70**
SHERIFF-SPINDLETOP GRANT			
VERIZON WIRELESS	114.39	531447	
			114.39**
			4,923,714.21***

memo

Jefferson County Sheriff Office

To: Rebekah S. Patin

From: Donta Miller

CC: John Shauberger

Date: 08/26/2025

Re: Marine Division

Please make a budget transfer to move $8,000 from 865-3054-421.40-07 Airplaines 865-3054-421.60-14 Building and Structures to cover the price to replace an air conditioner unit at the Marine Division.

Thanks,

Chief Donta Miller

MEMORANDUM

TO: COMMISSIONERS COURT

FROM: **JOE ZURITA**

SUBJECT: BUDGET AMENDMENT

DATE: AUGUST 26, 2025

The following budget amendment for Service Center is necessary for additional cost for repairs to several wrecked vehicles.

120-8095-417-4008	Automobiles & Trucks	$50,000	
120-9999-415-9999	Contingency		$50,000

(409)835-8457
(409)839-2393 FAX

1085 PEARL ST, SUITE 104
BEAUMONT, TX 77701

BENJAMIN "BEN" COLLINS SR.
JUSTICE OF THE PEACE PRECINCT 1, PL 2

September 26, 2025

To: Rebekah S Patin

From: Judge Benjamin Collins Sr.

RE: Reallocation of Funds

Dear Sir/Madam,

Currently, extra help budget is overbudget in the amount of $206.25. Therefore, I am requesting a budget adjustment to cover the overage and the time staff worked last week. I am asking to move $1150.00 from 120-2042-412-5077 to 120-2042-412-1005.

Respectfully,

Judge Benjamin Collins Sr.

To: Rebekah Patin

From: Mike Trahan

Date: August 27, 2025

Re: Budget Transfer-To Purchase Attachments for road equipment.

Rebekah,

I would like to request a transfer of $11,500.00 from account 112-0209-431-6042, Trucks and Trailers, to account 112-0205-431-~~4011~~ 3084. It will be to purchase Attachment's (Pallet Forks, Grader Blade, and Bucket) for road equipment in Precinct-2 Road and Bridge.

I do understand that this transfer has to go though Commissioner's Court, so please see that this item is put on the next Commissioner's Court Agenda.

Thanks for your help.

Mike Trahan

Superintendent, Road and Bridge Pct. 2

MEMORANDUM OF UNDERSTANDING & MUTUAL AID AGREEMENT

Between

Jefferson County

And

First Baptist Church Hamshire

This Memorandum of Understanding (MOU) and Mutual Aid Agreement between the Jefferson County and First Baptist Church, 25304 TX-124, Hamshire, TX 77622 is entered to pursuant to Texas Government Code Chapter 418, Texas Government Code for the purpose of providing a shelter of last resort for citizens of Jefferson County during times of disaster; and

Whereas, the Jefferson County, Texas is authorized to enter into mutual aid agreements and memoranda of understanding with other government entities, the private sector, and private, non-profit entities to ensure an expedient, effective, and coordinated response to any natural or man-made disaster; and

Whereas in the event of an emergency event in Jefferson County, Texas, local and regional associated resources will be quickly committed to providing the necessary shelter and supporting strategies to effectively respond to a potential evolving event or to support the response to an actual event; and

Whereas the existing local and regional infrastructure will also be compromised due to lack of adequate staff, equipment, and facilities to support and provide immediate shelter for person who were not able to evacuate; and

Whereas, First Baptist Church has previously graciously provide shelter and food for those who could not evacuate; and

Now therefore, the parties agree as follows:

1. First Baptist Church will open its church facility as soon as practical upon the Declaration of Disaster in Jefferson County to receive and provide a shelter of last resort for persons who could not evacuate; and
2. Those being sheltered will understand that First Baptist Church will be unable to provide medical care for those requiring medicine or medical support devices and
3. First Baptist Church will not provide shelter for pets within the church facility.
4. Persons receiving shelter must abide by the instructions of the church personnel and conduct themselves to live peacefully with others or they will be required to leave; and
5. First Baptist Church will not provide transportation to those being sheltered; and
6. Those seeking shelter at the church must bring their own clothing and person care products; and
7. First Baptist Church will rely upon the materials and resources available to them during the time they are providing shelter and agree that Jefferson County has not made any promises or representation that the County will be able to support the church physically or financially; and
8. First Baptist will have the right to close its facility at any time;

First Baptist Church

Pastor, Bruce Stinson
25304 TX-124
Hamshire, TX 77622
(409)243-2163

Jefferson County

Jeff R. Branick, County Judge
1149 Pearl, St., Fourth Floor
Beaumont, TX 77701
409-835-8466

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST

DATE 9/5/2025

THE STATE OF TEXAS §

COUNTY OF JEFFERSON §

ORDER (RESOLUTION) AUTHORIZING APPROVAL OF PROPOSED TEXAS STATEWIDE OPIOID SETTLEMENT AGREEMENTS

BE IT REMEMBERED, at a regular meeting of the Commissioners Court of Jefferson County, Texas (hereinafter, "County"), held on September 2, 2025, on motion made by Everette "Bo" Alfred, and seconded by Michael S. Sinegal the following Order (Resolution) was adopted:

WHEREAS, the County obtained information indicating that certain drug companies and their corporate affiliates, parents, subsidiaries, and such other defendants as may be added to the litigation (collectively, "Defendants") have engaged in fraudulent and/or reckless marketing and/or distribution of opioids that have resulted in addictions and overdoses; and

WHEREAS, such actions, conduct, and misconduct have resulted in significant past financial costs to the County and will undoubtedly result in significant financial costs in the future; and

WHEREAS, the County brought or has investigated claims against several defendants in the opioid supply chain on behalf of the County in *In Re*: *Texas Opioid Litigation*, MDL No. 2018-63587, currently pending in the 152nd District Court of Harris County, Texas and/or removed pending remand (the "Litigation"); and

WHEREAS, on or about July 25, 2025, Purdu Pharma, Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun and Zydus, Defendants in the opioid litigation brought by the County, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into agreements, entitled Purdue Pharma GESA Subdivision Participation and Release; and Secondary Manufacturers' Combined Subdivision Participation and Release; and

WHEREAS, Special Counsel, the State of Texas, and the County's Outside Counsel have recommended that the County Commissioners Court support the adoption and approval of the Texas Agreement in its entirety; and

WHEREAS, even though the payments from the settlements reflect only partial compensation to the County for the past damages it has suffered and the future damages it is likely to incur, given the risks of litigation, the fact that it is to the benefit of Texas, the County, and its residents, and that it reduces the risks associated with protracted litigation;

NOW, THEREFORE, BE IT RESOLVED that we, the Commissioners Court of Jefferson County:

1. Support the adoption and approval the Texas Agreement;

2. Authorizes the County to execute the Purdue Pharma GESA Subdivision Participation and Release; and Secondary Manufacturers' Combined Subdivision Participation; and

3. Finds as follows:

   a. There is a substantial need for repayment of past opioid-related expenditures and payment to help abate current and future opioid-related harms in and about the County; and

   b. The County Commissioners Court supports in its entirety the Texas Agreement. The County Commissioners Court understands that the purpose of each settlement is to effectuate resolution of the Opioid Litigation against Purdu Pharma, Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun and Zydus. We also understand that an additional purpose is to ensure the effective means of distributing any potential settlement funds obtained under settlements in Texas and under the jurisdiction of Texas courts in a manner and means that promotes an effective and meaningful use of the funds in abating the opioid epidemic in this County and throughout Texas.

The County, therefore, is hereby authorized to approve and accept the Agreement as set forth herein.

The County Judge or designated official is hereby authorized to execute and deliver the settlement documents recommended for approval by Counsel in the Litigation and approve such terms and provisions for the full and final settlement of all matters set forth therein.

DONE IN OPEN COURT on this the 4 day of September, 2025.

JEFFERSON COUNTY, TEXAS

By: ______________________

Jeff Branick, County Judge

ATTEST:

____

County Clerk

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

EXHIBIT K

Purdue Pharma GESA Subdivision Participation and Release Form

Governmental Entity: JEFFERSON COUNTY	State: TEXAS
Authorized Official: JEFF BRANICK	
Address 1: 1149 PEARL ST., 4TH FLOOR	
Address 2:	
City, State, Zip: BEAUMONT, TEXAS 77701	
Phone: 409-835-8466	
Email: Jeff.Branick@jeffersoncountytx.gov	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to that certain Governmental Entity & Shareholder Direct Settlement Agreement accompanying this participation form (the "*Agreement*")[1], and acting through the undersigned authorized official, hereby elects to participate in the Agreement, grant the releases set forth below, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Agreement, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Agreement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall promptly after the Effective Date, and prior to the filing of the Consent Judgment, dismiss with prejudice any Shareholder Released Claims and Released Claims that it has filed. With respect to any Shareholder Released Claims and Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at https://nationalopioidsettlement.com.

3. The Governmental Entity agrees to the terms of the Agreement pertaining to Participating Subdivisions as defined therein.

4. By agreeing to the terms of the Agreement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning following the Effective Date.

5. The Governmental Entity agrees to use any monies it receives through the Agreement solely for the purposes provided therein.

6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as and to the extent provided in, and for resolving disputes to the extent provided in, the

[1] Capitalized terms used in this Exhibit K but not otherwise defined in this Exhibit K have the meanings given to them in the Agreement or, if not defined in the Agreement, the Master Settlement Agreement.

Agreement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Agreement.

7. The Governmental Entity has the right to enforce the Agreement as provided therein.

8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Agreement, including without limitation all provisions of Article 10 (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Subdivision Releasor, to the maximum extent of its authority, for good and valuable consideration, the adequacy of which is hereby confirmed, the Shareholder Released Parties and Released Parties are, as of the Effective Date, hereby released and forever discharged by the Governmental Entity and its Subdivision Releasors from: any and all Causes of Action, including, without limitation, any Estate Cause of Action and any claims that the Governmental Entity or its Subdivision Releasors would have presently or in the future been legally entitled to assert in its own right (whether individually or collectively), notwithstanding section 1542 of the California Civil Code or any law of any jurisdiction that is similar, comparable or equivalent thereto (which shall conclusively be deemed waived), whether existing or hereinafter arising, in each case, (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor (each such release, as it pertains to the Shareholder Released Parties, the "Shareholder Released Claims", and as it pertains to the Released Parties other than the Shareholder Released Parties, the "Released Claims"). For the avoidance of doubt and without limiting the foregoing: the Shareholder Released Claims and Released Claims include any Cause of Action that has been or may be asserted against any Shareholder Released Party or Released Party by the Governmental Entity or its Subdivision Releasors (whether or not such party has brought such action or proceeding) in any federal, state, or local action or proceeding (whether judicial, arbitral, or administrative) (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor.

9. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Shareholder Released Claims or Released Claims against any Shareholder Released Party or Released Party in any forum whatsoever, subject in all respects to Section 9.02 of the Master Settlement Agreement. The releases provided for herein (including the term "Shareholder Released

Claims" and "Released Claims") are intended by the Governmental Entity and its Subdivision Releasors to be broad and shall be interpreted so as to give the Shareholder Released Parties and Released Parties the broadest possible release of any liability relating in any way to Shareholder Released Claims and Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Agreement shall be a complete bar to any Shareholder Released Claim and Released Claims.

10. To the maximum extent of the Governmental Entity's power, the Shareholder Released Parties and the Released Parties are, as of the Effective Date, hereby released and discharged from any and all Shareholder Released Claims and Released Claims of the Subdivision Releasors.

11. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Agreement.

12. In connection with the releases provided for in the Agreement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

    > **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

    A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Shareholder Released Claims or such other Claims released pursuant to this release, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Shareholder Released Claims or such other Claims released pursuant to this release that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Agreement.

13. Nothing herein is intended to modify in any way the terms of the Agreement, to which Governmental Entity hereby agrees. To the extent any portion of this Participation and Release Form not relating to the release of, or bar against, liability is interpreted differently from the Agreement in any respect, the Agreement controls.

14. Notwithstanding anything to the contrary herein or in the Agreement, (x) nothing herein shall (A) release any Excluded Claims or (B) be construed to impair in any way the rights and obligations of any Person under the Agreement; and (y) the Releases set forth herein shall be subject to being deemed void to the extent set forth in Section 9.02 of the Master Settlement Agreement.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: ____________________

Name: JEFF BRANICK

Title: COUNTY JUDGE

Date: 9.4.2025

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST ____________________

DATE 9/5/2025

EXHIBIT K

Secondary Manufacturers' Combined Subdivision Participation and Release Form ("Combined Participation Form")

Governmental Entity: JEFFERSON COUNTY	State: TEXAS
Authorized Official: JEFF BRANICK	
Address 1: 1149 PEARL ST., 4TH FLOOR	
Address 2:	
City, State, Zip: BEAUMONT, TEXAS 77701	
Phone: 409-835-8466	
Email: Jeff.Branick@jeffersoncountytx.gov	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to each of the settlements which are listed in paragraph 1 below (each a "Secondary Manufacturer's Settlement" and collectively, "the Secondary Manufacturers' Settlements"), and acting through the undersigned authorized official, hereby elects to participate in each of the Secondary Manufacturers' Settlements, release all Released Claims against all Released Entities in each of the Secondary Manufacturers' Settlements, and agrees as follows.

1. The Participating Entity hereby elects to participate in each of the following Secondary Manufacturers' Settlements as a Participating Entity:

   a. Settlement Agreement for Alvogen, Inc. dated April 4, 2025.
   b. Settlement Agreement for Apotex Corp. dated April 4, 2025.
   c. Settlement Agreement for Amneal Pharmaceuticals LLC dated April 4, 2025.
   d. Settlement Agreement for Hikma Pharmaceuticals USA Inc. dated April 4, 2025.
   e. Settlement Agreement for Indivior Inc. dated April 4, 2025.
   f. Settlement Agreement for Viatris Inc. ("Mylan") dated April 4, 2025.
   g. Settlement Agreement for Sun Pharmaceutical Industries, Inc. dated April 4, 2025.
   h. Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. dated April 4, 2025.

2. The Governmental Entity is aware of and has reviewed each of the Secondary Manufacturers' Settlements, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in each of the Secondary Manufacturers' Settlements, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in each of the Secondary Manufacturers' Settlements and become a Participating Subdivision as provided in each of the Secondary Manufacturers' Settlements.

3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in each of the Secondary Manufacturers' Settlements. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity

authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of the manufacturers listed in paragraph 1 above substantially in the form found at *https://nationalopioidsettlement.com/additional-settlements/.*

4. The Governmental Entity agrees to the terms of each of the Secondary Manufacturers' Settlements pertaining to Participating Subdivisions as defined therein.

5. By agreeing to the terms of each of the Secondary Manufacturers' Settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

6. The Governmental Entity agrees to use any monies it receives through each of the Secondary Manufacturers' Settlements solely for the purposes provided therein.

7. The Governmental Entity submits to the jurisdiction of the court and agrees to follow the process for resolving any disputes related to each Secondary Manufacturer's Settlement as described in each of the Secondary Manufacturers' Settlements.[1]

8. The Governmental Entity has the right to enforce each of the Secondary Manufacturers' Settlements as provided therein.

9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in each of the Secondary Manufacturers' Settlements, including without limitation all provisions related to release of any claims,[2] and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in each of the Secondary Manufacturers' Settlements in any forum whatsoever. The releases provided for in each of the Secondary Manufacturers' Settlements are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in each of the Secondary Manufacturers' Settlements the broadest possible bar against any liability relating in any

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[1] *See* Settlement Agreement for Alvogen, Inc. Section VII.F.2; Settlement Agreement for Apotex Corp. Section VII.F.2; Settlement Agreement for Amneal Pharmaceuticals LLC Section VII.F.2; Settlement Agreement for Hikma Pharmaceuticals USA Inc. Section VII.F.2; Settlement Agreement for Indivior Section VI.F.2; Settlement Agreement for Mylan Section VI.F.2; Settlement Agreement for Sun Pharmaceutical Industries, Inc. Section VII.F.2; Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. Section VII.F.2.

[2] *See* Settlement Agreement for Alvogen, Inc. Section XI; Settlement Agreement for Amneal Pharmaceuticals LLC Section X; Settlement Agreement for Apotex Corp. Section XI; Settlement Agreement for Hikma Pharmaceuticals USA Inc. Section XI; Settlement Agreement for Indivior Section X; Settlement Agreement for Mylan Section X; Settlement Agreement for Sun Pharmaceutical Industries, Inc. Section XI; Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. Section XI.

way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. Each of the Secondary Manufacturers' Settlements shall be a complete bar to any Released Claim against that manufacturer's Released Entities.

10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in each of the Secondary Manufacturers' Settlements.

11. In connection with the releases provided for in each of the Secondary Manufacturers' Settlements, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

    > **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

    A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in each of the Secondary Manufacturers' Settlements, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in each of the Secondary Manufacturers' Settlements.

12. The Governmental Entity understands and acknowledges that each of the Secondary Manufacturers' Settlements is an independent agreement with its own terms and conditions. Nothing herein is intended to modify in any way the terms of any of the Secondary Manufacturers' Settlements, to which Governmental Entity hereby agrees, aside from the exceptions in paragraph 13 below. To the extent this Combined Participation Form is interpreted differently from any of the Secondary Manufacturers' Settlements in any respect, the individual Secondary Manufacturer's Settlement controls.

13. For the avoidance of doubt, in the event that some but not all of the Secondary Manufacturers' Settlements proceed past their respective Reference Dates, all releases and other commitments or obligations shall become void ***only as to*** those Secondary Manufacturers' Settlements that fail to proceed past their Reference Dates. All releases and other commitments or obligations (including those contained in this Combined Participation Form) shall remain in full effect as to each Secondary Manufacturer's Settlement that proceeds past its Reference Date, and this Combined Participation Form need not be modified, returned, or destroyed as long as any Secondary Manufacturer's Settlement proceeds past its Reference Date.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: ______________________

Name: JEFF BRANICK

Title: COUNTY JUDGE

Date: 9-4-2025

ATTEST ______________________

DATE 9/5/2025

JEFFERSON COUNTY SHERIFF'S OFFICE
Zena Stephens, Sheriff
5030 Hwy 69 S.
Beaumont, TX 77705
(409) 726-2500

Donta Miller
Chief of Law Enforcement
Donta.Miller@jeffcotx.us

John Shauberger
Chief of Corrections
John.Shauberger@jeffcotx.us

MEMORANDUM

DATE: August 26, 2025

TO: Honorable Judge Jeff Branick
Commissioner Brandon Willis
Commissioner Cary Erickson
Commissioner Michael Sinegal
Commissioner Everette "Bo" Alfred

FROM: Chief John Shauberger

RE: Memorandum of Understanding with HFISD

Please consider, approve, receive and file a memorandum of understanding with Hamshire-Fannett Independent School District for the use of buses in the event of emergency evacuation of inmates by the Jefferson County Sheriff's Office from the Jefferson County Correctional Facility.

Sincerely,

Chief John Shauberger

MEMORANDUM OF UNDERSTANDING REGARDING THE EVACUATION OF THE JEFFERSON COUNTY CORRECTIONAL FACILITY

WHEREAS, Jefferson County's geographical location is contiguous to the Gulf of Mexico and;

WHEREAS, Jefferson County, because of its geographical location, is exposed to a greater probability of a hurricane strike than otherwise and;

WHEREAS, both the Jefferson County Sheriff's Office and the **Hamshire-Fannett Independent School District** are located within Jefferson County and;

WHEREAS, the Jefferson County Sheriff's Office maintains a Correctional Facility with an annual inmate population of one thousand two hundred inmates, more or less, and;

WHEREAS, a hurricane strike in Jefferson County may necessitate the evacuation of a large number of inmates from the Jefferson County Correctional Facility by the Jefferson County Sheriff's Office and;

WHEREAS, the Jefferson County Sheriff's Office does not possess an adequate fleet of vehicles to simultaneously evacuate a large number of inmates from the Jefferson County Correctional Facility, for any reason, and;

WHEREAS, the **Hamshire-Fannett Independent School District** possesses and operates a substantial "bus fleet" used to move students to and from and;

WHEREAS, both of these governmental entities are supported by their citizen's tax dollars and;

WHEREAS, both of these governmental entities are tasked with making the most economical use of the citizen's tax dollars;

THEREFORE, premises considered and pursuant to the legislative grant of authority for these governmental entities to enter into such agreements in 791.011 of the Texas Government Code, effective this 25th day of AUGUST, 2025, the parties listed supra agree that:

1. The **Hamshire-Fannett Independent School District** shall, in the event of an emergency such as a hurricane on request from the Jefferson County Sheriff or designee, immediately provide, if reasonably available, up to ten

buses for use by the Jefferson County Sheriff's Office to evacuate inmates from the Jefferson County Correctional Facility.

2. The Jefferson County Sheriff's Office shall insure that the drivers of the buses are adequately trained to operate the buses for the task at hand.
3. The Jefferson County Sheriff's Office shall, once the inmates have been evacuated, safeguard the **Hamshire-Fannett independent School District's** buses so that they are not damaged by events springing from the disaster such as floodwaters, vandalism, etc.; and until such time as the buses may safely be returned to the **Hamshire-Fannett Independent School District**.
4. Jefferson County shall recompense the **Hamshire-Fannett Independent School District** for any damages to the buses for which Jefferson County is responsible.

Accepted the 25th day of AUGUST, 2025

Dr. Dwaine Augustine
Superintendent, HFISD

Zena Stephens
Sheriff, Jefferson County

Jeff Branick
County Judge, Jefferson County