

JEFFERSON COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Fiscal Year Ended
September 30, 2024



JEFFERSON COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Prepared by:
Jefferson County
Auditor's Office
1149 Pearl Street
Beaumont, Texas 77701



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

FRAN LEE
COUNTY AUDITOR
(409) 835-8500



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

March 20, 2025

Citizens of Jefferson County, Texas:

Honorable District Judges:

Randy Shelton, Presiding Judge, 279th District Court
John Stevens, Jr., Judge, Criminal District Court
Kent Walston, Judge, 58th District Court
Justin Sanderson, 60th District Court
Baylor Wortham, Judge, 136th District Court
Mitch Templeton, Judge, 172nd District Court
Raquel West, Judge, 252nd District Court
Gordon Friesz, Judge, 317th District Court

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 County Auditor's Office ("the Auditor's Office") is pleased to present the Annual Comprehensive Financial Report ("Annual Report") of Jefferson County, Texas (the "County") for the fiscal year ended September 30, 2024. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Pattillo, Brown & Hill, LLP, Certified Public Accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended September 30, 2024. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Jefferson County was created in 1836 and organized in 1837 as one of the original counties of the Republic of Texas. It is a 954 square mile county that is located on the upper Texas Coast and is a component of the Beaumont-Port Arthur-Orange Metropolitan Statistical Area. According to the U.S. Department of Commerce-Bureau of the Census, the 2020 population of the County was 251,565. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

Jefferson County is a political subdivision of the State of Texas and the Commissioners' Court is the governing body of the County. It is composed of the County Judge elected from the County at large, and four Commissioners, each elected from a separate precinct, all elected for four-year terms. The County Judge is the presiding officer of the Commissioners' Court.

The County (primary government) solely or in cooperation with other local governmental entities provides a full range of services authorized by the Texas Constitution and Statutes that includes construction and maintenance of roads and bridges, health and housing services, assistance to indigents, juvenile and adult justice programs, economic development, recreation and cultural enrichment, an airport, an entertainment complex, and general administration.

The combined financial statements of the County as a financial reporting entity report all activities, organizations, and functions of the County, both as the primary government and its legally separate components units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or as discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with GASB 14, *The Financial Reporting Entity*, GASB 39, *Determining Whether Certain Organizations are Component Units*, GASB 61, *The Financial Reporting Entity: Omnibus- an amendment of GASB Statements No. 14 and No 34*, and GASB 80, *Blending Requirements for Certain Component Units*. Based on the requirements of these accounting standards, the County reports the Southeast Texas Government Employee Benefits Pool as a blended component unit.

The County is required to adopt a final budget no later than the close of the fiscal year. Annual budgets are adopted for the General Fund and Debt Service Funds. This annual budget serves as the foundation for the County's financial planning and control. The level of budgetary control is the department within the individual funds. The County maintains an encumbrance accounting system as a method to accomplish budgetary control. Department heads may transfer resources within a department as needed. These transfers are communicated to Commissioners' Court. Transfers between departments, however, require approval by Commissioners' Court.

FACTORS AFFECTING FINANCIAL CONDITIONS

Local economy

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

The area is served by deep-water ports located at Beaumont, Port Arthur, Orange, and Sabine Pass. The Sabine Neches Waterway provides deep-water access to ocean-going vessels, which are served by public ports within the County. The waterway is the third largest port in the U.S. by tonnage, the largest U.S. exporter of crude oil, LNG, and home to over 60% of the U.S. strategic petroleum reserves. With the completion of Golden Pass LNG and Sempra LNG approximately 600 ships annually will be added to the local waterways which we anticipate will make this area the 1st or 2nd largest U.S. port by tonnage.

The County is traversed by Interstate Highway 10, U.S. Highways 90 and 69-96-287, State Highways 73, 87, and 105 and three farm-to-market roads. Rail and motor freight carriers also provide freight service to the County. The County is served by three major railroads, Canadian Pacific/Kansas City South, Union Pacific, and BNSF. The Jack Brooks Regional Airport located between Beaumont and Port Arthur provides passenger and freight service and is currently serviced by one commercial commuter passenger air carrier.

The economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals, bio-fuels other chemicals, and synthetic rubber; 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 as evidenced by the increase of jobs in the services and government sectors. The County is also home to the largest military off-load port in the world. Jefferson County is home to Lamar University, Lamar Institute of Technology, and Lamar State College – Port Arthur. Lamar is recognized nationally as one of the premier institutions for providing engineering, business, education, nursing and pre-med degrees at a very cost-competitive value. Lamar Institute of Technology along with industry and union training organization are providing the preparation for tomorrow's careers in our ever-expanding industrial base.

In the last 2 years, numerous “green” or “blue” energy projects have begun in the County such as Arbor Renewables, which turns vegetative waste into gasoline which will be sold primarily in California and Europe. OCI and Linde are other global players beginning construction of environmentally friendly projects and the County is currently in discussions with several more multi-billion-dollar projects.

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, Golden Pass LNG, Sempra Energy, Valero, Total/BASF, Phillips 66, Entergy Transfer

Partners, American Ethane, Sunoco Partners, Coastal Caverns, Golden Triangle Storage, Linde, and Iron Horse Terminals.

Petrochemical expansions at the Exxon Mobil, Total, Motiva, and Valero facilities located in Jefferson County represent approximately \$15 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. In addition, recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries. Additional rail expansions are currently in construction.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is completing construction of a \$10 billion liquefaction facility. Golden Pass LNG opened their terminal in mid-2011. With their opening, our ship channel is now home to over 40% of the nation's LNG capacity. Golden Pass LNG received permits allowing it to build a \$10 billion gas liquefaction facility in Jefferson County and is currently under construction with over 4,700 construction workers on site as of January 2025. Sempra Energy has received permitting from federal authorities and has begun construction activities on a new natural gas liquefaction facility and have applied to the Federal Energy Regulatory Commission for permits to double the size of the project currently under construction.

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. The U.S. Army Corps of Engineers has issued their "Chief's Report" which paves the way for federal funding of this project. The U.S. House and Senate recently passed legislation, which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of \$1 billion. Congressional appropriations for the project have been made and construction has begun. Just recently, the first "useable increment" of the waterway deepening was completed bringing further federal appropriations. More contracts have been let to continue the 65-mile project which will be completed within 5 years, with work ongoing.

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

The resurgence in U. S. oil and gas exploration and production has made the County the place of choice for those industrial sectors seeking to exploit opportunities to profit from historically low-priced energy commodities. Our excellent water bound, rail, highway, and pipeline infrastructure, the readily availability of water resources, and our business-friendly governmental environment, coupled with a lower-than-average tax environment, has caught the attention of energy and manufacturing companies worldwide. We have also recently become the focus of many new clean hydrogen projects related to data storage facilities which make their own electricity and water

utilizing proprietary hydrogen technologies. These are multi-billion-dollar projects that create numerous high paying careers.

The County is now a primary location for carbon sequestration and utilization storage and numerous leases have been entered into with both private landowners and the State of Texas for activities with related carbon neutral impacts. The subsurface geology in Jefferson County makes our area extremely attractive for future carbon capture activities.

The County has 17 separate abatement agreements with \$5,238,440,930 in abated taxable value for fiscal year 2024. The County estimates these abatement agreements will roll off of abatement and become taxable over the next 12 years. The estimated taxes over the next 12 years to be collected based on the current rate of \$.359 per \$100 of valuation and the fiscal year 2024 market value is \$18,806,003. The future estimated tax revenue will fluctuate as market values increase/decrease due to market conditions. The county's tax abatement policies and current agreements allow the County to remain competitive in the goal to increase the industrial tax base for continued job creation. The County fully expects a significant increase in industrial and commercial ad valorem values over the next ten years totaling in excess of 50 billion dollars.

Long-term financial planning & relevant financial policies

Commissioners' Court continues to follow their policy guideline for budgetary and planning purposes of building and maintaining an unassigned fund balance in the General Fund of at least 15% of total general fund expenditures and transfers. The County's General Fund ended the fiscal year with an unassigned fund balance of 40.8% of total general fund expenditures and transfers. This falls within the policy guidelines.

Major Initiatives

The Commissioners' Court set the property tax rate at \$.359 per \$100 of assessed property valuation to provide funds for services and debt service for fiscal year 2024. Budget initiatives for fiscal year 2024 included:

- Provide a 3% salary increase for Sheriff Association union employees, Constable Association union employees, and all other employees.
- Commissioners' Court made a \$5,000,000 transfer and utilized previously transferred funds to address necessary capital projects.
- Maintained capital expenditures for durable goods to replace needed equipment to necessary levels.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County, Texas for its

Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023. This was the twenty-sixth consecutive year that the government achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I express my sincere appreciation to all the members of this office who contributed to its preparation. In addition, I express my appreciation to the members of the Commissioners' Court, their staff, and all other County officials and employees who have given their support in planning and conducting the financial operations of Jefferson County, Texas in a responsible manner.

REQUEST FOR INFORMATION

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the County Auditor's Office, 1149 Pearl Street 7th Floor, Beaumont, Texas 77701.

A handwritten signature in black ink, appearing to read "Fran Lee", with a stylized, cursive script.

Fran Lee, C.P.A.
County Auditor
Jefferson County, Texas



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Jefferson County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

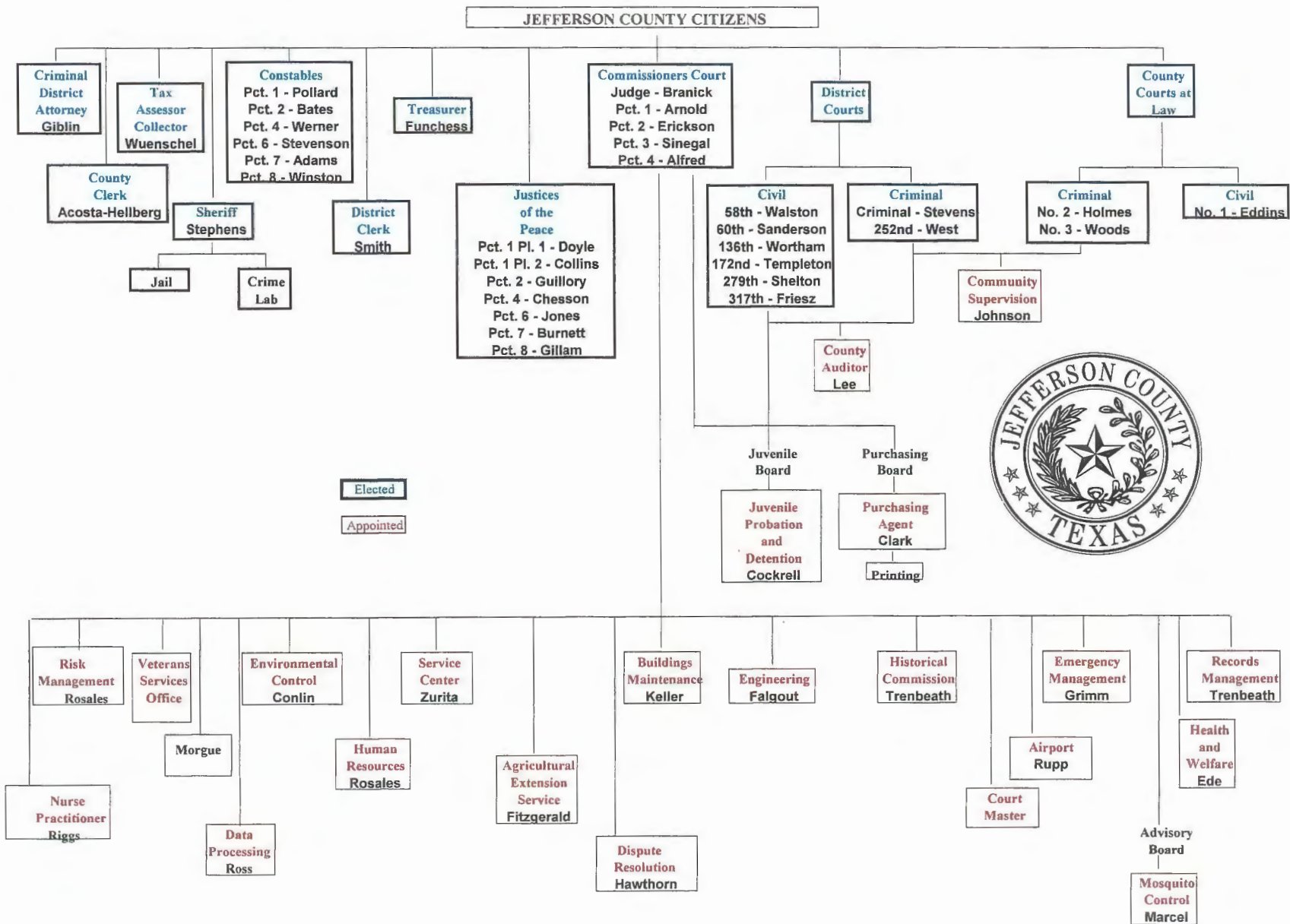
Christopher P. Morill

Executive Director/CEO



ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2024



ELECTED OFFICIALS

As of September 30, 2024

COMMISSIONERS' COURT

County Judge	Jeff Branick
Commissioner Pct. 1	Eddie Arnold
Commissioner Pct. 2	Cary Erickson
Commissioner Pct. 3	Michael Sinegal
Commissioner Pct. 4	Bo Alfred

SHERIFF	Zena Stephens
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TAX ASSESSOR - COLLECTOR	Terry Wuenschel
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DISTRICT CLERK	Jamie Smith
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COUNTY CLERK	Roxanne Acosta-Hellberg
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COUNTY TREASURER	Tim Funchess
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JUSTICES OF THE PEACE

J.P. Pct. 1 Pl. 1	Naomi Doyle
J.P. Pct. 1 Pl. 2	Benjamin Collins
J.P. Pct. 2	Joseph Guillory II
J.P. Pct. 4	Justin Chesson
J.P. Pct. 6	Duce Jones
J.P. Pct. 7	Brad Burnett
J.P. Pct. 8	Tom Gillam

CONSTABLES

Constable Pct. 1	Jevonne Smith-Pollard
Constable Pct. 2	Christopher Bates
Constable Pct. 4	Bryan Werner
Constable Pct. 6	Joseph Stevenson
Constable Pct. 7	Bobby Adams
Constable Pct. 8	Gene Winston Jr

COUNTY COURTS AT LAW

County Court at Law No. 1	Gerald Eddins
County Court at Law No. 2	Terrence Holmes
County Court at Law No. 3	Clint Woods

DISTRICT JUDGES

Criminal Court	John Stevens, Jr.
252nd District Court	Raquel West
58th District Court	Kent Walston
60th District Court	Justin Sanderson
136th District Court	Baylor Wortham
172nd District Court	Mitch Templeton
279th District Court	Randy Shelton
317th District Court	Gordon Friesz

DISTRICT ATTORNEY	Keith Giblin
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APPOINTED OFFICIALS

As of September 30, 2024

Agricultural Extension Service	Tyler Fitzgerald
Airport	Alex Rupp
Auditor	Fran Lee
Auto Service Center	Jose Zurita
Buildings Maintenance	Greg Keller
Community Supervision	Jerry Johnson
Court Master	Vacant
Data Processing	Jeff Ross
Dispute Resolution Center	Kara Hawthorn
Emergency Management	Robert Grimm
Engineering	Michelle Falgout
Environmental Control	Ronda Conlin
Health and Welfare	Dr. Ezea Ede
Human Resources	Verenice Rosales
Juvenile Probation & Detention	Edward Cockrell
Mosquito Control	Denise Marcel
Nurse Practitioner	Leslie Riggs
Purchasing Agent\Printing	Deborah Clark
Risk Management	Verenice Rosales
Veterans Services Office	Vacant



FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners' Court
Jefferson County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 20, 2025



Jefferson County, Texas
Management's Discussion and Analysis

As management of Jefferson County, we offer readers of the Jefferson County's financial statements this narrative overview and analysis of the financial activities of the county for the fiscal year ended September 30, 2024. Please read it in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of Jefferson County exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$61,562,466, an increase of \$57,655,082 in net position from the previous year. As a result, the County's overall financial position has improved from the previous year.
- Of the net position, \$159,008,739 is net investment in capital assets, \$55,344,944 is restricted for specific uses, and \$(152,791,217) is unrestricted.
- As of the close of fiscal year 2024, Jefferson County's governmental funds reported combined ending fund balances of \$137,621,960, an increase of \$26,614,965 in comparison with the prior year. About 45% of the total amount, \$61,381,894 is available for spending at the County's discretion (unassigned fund balance).
- At the end of fiscal year 2024, unassigned fund balance for the General Fund was \$66,481,250, or 40.8% of total General Fund expenditures and transfers. In addition, the General Fund had a nonspendable fund balance of \$1,525,676 and assigned fund balance of \$17,562,733.
- The LPPF fund is classified as a major fund. It had restricted fund balance of \$10,313,077.
- The ARPA Coronavirus fund is classified as a major fund. It had zero fund balance.
- The County's total bonds payable decreased by \$5,365,013 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) Government-wide financial statements; 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information which is included in addition to the basic financial statements themselves.

Jefferson County, Texas
Management's Discussion and Analysis

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference representing net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information that indicates how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, education and recreation, health and welfare, and maintenance of equipment and structures. The business-type activities of the County include an airport and an entertainment complex.

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and they have substantially the same board as the County or provide services entirely to the County. The County's component unit, Southeast Texas Government Employee Benefits Pool, has been reported as blended with the County as the primary government. For more detailed information on this component unit refer to Note 1A and Note 13 of the basic financial statements.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Jefferson County, Texas
Management's Discussion and Analysis

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

The County maintains 70 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds are maintained two ways. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the operations of an airport and entertainment complex. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its liability activities, workers' compensation, and the public entity risk pool that provides health insurance benefits. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Both of the enterprise funds are considered to be major funds of the County. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are one investment trust fund and 9 custodial funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 31 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedule. The County adopts an annual budget for this fund. A

Jefferson County, Texas
Management's Discussion and Analysis

budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Also included are schedules for pensions and other post-employment benefits. As part of the section are a schedule showing the changes in net pension liability and related ratios, a schedule of employer contributions to the retirement system with notes about these contributions, and a schedule of the changes in total other post-employment benefits liability and related ratios. Required supplementary information can be found starting on page 71 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds and internal service funds and are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$61,562,466. For fiscal year 2023, assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$3,907,384.

The largest portion of the County's current fiscal year net position (\$159,008,739) reflects its investments in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding plus any unspent bond proceeds. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the County's current fiscal year net position (\$55,344,944) represents resources that are subject to external restrictions on how they may be used. The County's current fiscal year net position is reduced by (\$152,791,217) for the negative unrestricted net position. Unrestricted net position may be negative when entities incur long-term liabilities which are not offset by corresponding assets or when it covers post-retirement benefits on a pay-as-you-go basis rather than advance-funding such costs in a trust account.

Jefferson County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position
September 30, 2024
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 197,426,244	\$ 12,630,788	\$ -	\$210,057,032
Capital Assets	102,557,925	78,336,902	-	180,894,827
Total Assets	<u>\$ 299,984,169</u>	<u>\$ 90,967,690</u>	<u>\$ -</u>	<u>\$390,951,859</u>
Total Deferred Outflows of Resources	\$ 26,451,919	\$ 263,678	\$ -	\$ 26,715,597
Current and other liabilities	\$ 44,575,115	\$ 3,935,221	\$ -	\$ 48,510,336
Long-term liabilities	269,482,659	903,058	-	270,385,717
Total Liabilities	<u>\$ 314,057,774</u>	<u>\$ 4,838,279</u>	<u>\$ -</u>	<u>\$318,896,053</u>
Total Deferred Inflows of Resources	\$ 32,551,938	\$ 4,656,999	\$ -	\$ 37,208,937
Net Position:				
Net investment in capital assets	\$ 86,011,824	\$ 78,336,902	\$ (5,339,987)	\$159,008,739
Restricted net position	55,344,944	-	-	55,344,944
Unrestricted net position	(161,530,392)	3,399,188	5,339,987	(152,791,217)
Total Net Position	<u>\$ (20,173,624)</u>	<u>\$ 81,736,090</u>	<u>\$ -</u>	<u>\$ 61,562,466</u>

Condensed Statement of Net Position
September 30, 2023
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 176,201,081	\$ 12,217,985	\$ -	\$188,419,066
Capital Assets	104,738,710	75,732,711	-	180,471,421
Total Assets	<u>\$ 280,939,791</u>	<u>\$ 87,950,696</u>	<u>\$ -</u>	<u>\$368,890,487</u>
Total Deferred Outflows of Resources	\$ 47,873,728	\$ 524,567	\$ -	\$ 48,398,295
Current and other liabilities	\$ 52,912,357	\$ 4,757,892	\$ -	\$ 57,670,249
Long-term liabilities	290,246,686	1,351,747	-	291,598,433
Total Liabilities	<u>\$ 343,159,043</u>	<u>\$ 6,109,639</u>	<u>\$ -</u>	<u>\$349,268,682</u>
Total Deferred Inflows of Resources	\$ 59,041,958	\$ 5,070,758	\$ -	\$ 64,112,716
Net Position:				
Net investment in capital assets	\$ 86,504,831	\$ 75,732,711	\$ (9,970,948)	\$152,266,594
Restricted net position	36,827,094	-	-	36,827,094
Unrestricted net position	(196,719,407)	1,562,155	9,970,948	(185,186,304)
Total Net Position	<u>\$ (73,387,482)</u>	<u>\$ 77,294,866</u>	<u>\$ -</u>	<u>\$ 3,907,384</u>

Jefferson County, Texas
Management's Discussion and Analysis

At the end of the fiscal year 2024 and the 2023 fiscal year, the County reported positive net position in two of the three categories as a whole. The County reported positive balances in two of the three categories of net position for its governmental activities for fiscal year 2024 and fiscal year 2023. Business-type activities had positive balances in two categories of net position for fiscal year 2024 and fiscal year 2023.

The County had a reclassification of \$5,339,987 in fiscal year 2024 and \$9,970,948 in fiscal year 2023 to move the debt associated with the construction of Ford Park from Unrestricted net position to net investment in capital assets. The capital assets are reported in the business-type activities and the debt is reported in the governmental activities.

The County's net position increased by \$57,655,082 during the current fiscal year. The following table indicates changes in net position for governmental and business-type activities:

Jefferson County, Texas
Management's Discussion and Analysis

Statement of Activities
For the Year Ended September 30, 2024

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 73,707,099	\$ 8,925,361	\$ 82,632,460
Operating grants and contributions	26,845,107	5,876,407	32,721,514
Capital grants and contributions	1,251,571	2,398,359	3,649,930
General revenues:			
Taxes - levied for general purposes	102,998,204	-	102,998,204
Taxes - levied for debt service	5,629,234	-	5,629,234
Sales taxes	42,425,421	-	42,425,421
Investment earnings	12,456,111	417,333	12,873,444
Miscellaneous	38,748	-	38,748
Total revenues	265,351,495	17,617,460	282,968,955
Expenses:			
General government	24,196,951	-	24,196,951
Judicial and law enforcement	98,891,287	-	98,891,287
Education and recreation	1,592,678	-	1,592,678
Health and welfare	64,855,915	-	64,855,915
Maintenance - equipment and structures	18,994,852	-	18,994,852
Interest and charges on long-term debt	378,604	-	378,604
Airport	-	7,308,686	7,308,686
Entertainment Complex	-	9,094,900	9,094,900
Total expenses	208,910,287	16,403,586	225,313,873
Excess (deficiency) before transfers	56,441,208	1,213,874	57,655,082
Transfers	(3,227,350)	3,227,350	-
Change in net position	53,213,858	4,441,224	57,655,082
Net position - beginning	(73,387,482)	77,294,866	3,907,384
Net position - ending	<u><u>\$(20,173,624)</u></u>	<u><u>\$ 81,736,090</u></u>	<u><u>\$ 61,562,466</u></u>

Jefferson County, Texas
Management's Discussion and Analysis

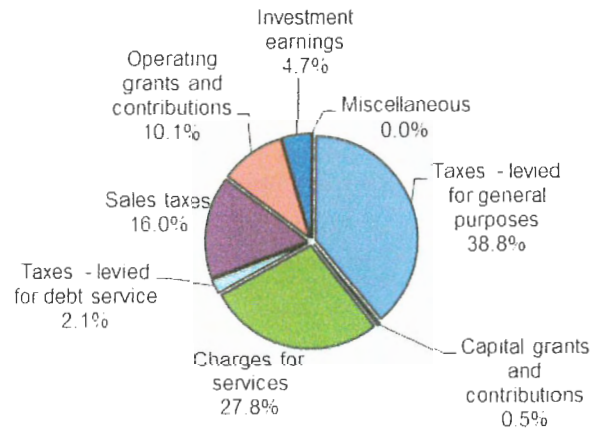
Statement of Activities
For the Year Ended September 30, 2023

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 71,358,870	\$ 9,173,093	\$ 80,531,963
Operating grants and contributions	19,392,588	2,736,246	22,128,834
Capital grants and contributions	1,023,977	6,738,811	7,762,788
General revenues:			
Taxes - levied for general purposes	95,513,838	-	95,513,838
Taxes - levied for debt service	5,538,382	-	5,538,382
Sales taxes	40,704,146	-	40,704,146
Investment earnings	6,835,413	253,510	7,088,923
Miscellaneous	38,994	1,579	40,573
Total revenues	240,406,208	18,903,239	259,309,447
Expenses:			
General government	20,812,231	-	20,812,231
Judicial and law enforcement	104,105,919	-	104,105,919
Education and recreation	1,570,136	-	1,570,136
Health and welfare	56,998,278	-	56,998,278
Maintenance - equipment and structures	19,132,255	-	19,132,255
Interest and charges on long-term debt	606,216	-	606,216
Airport	-	7,888,941	7,888,941
Entertainment Complex	-	9,190,124	9,190,124
Total expenses	203,225,035	17,079,065	220,304,100
Excess (deficiency) before transfers	37,181,173	1,824,174	39,005,347
Transfers	(2,518,521)	2,518,521	-
Change in net position	34,662,652	4,342,695	39,005,347
Net position - beginning	(108,050,134)	72,952,171	(35,097,963)
Net position - ending	<u><u>\$(73,387,482)</u></u>	<u><u>\$ 77,294,866</u></u>	<u><u>\$ 3,907,384</u></u>

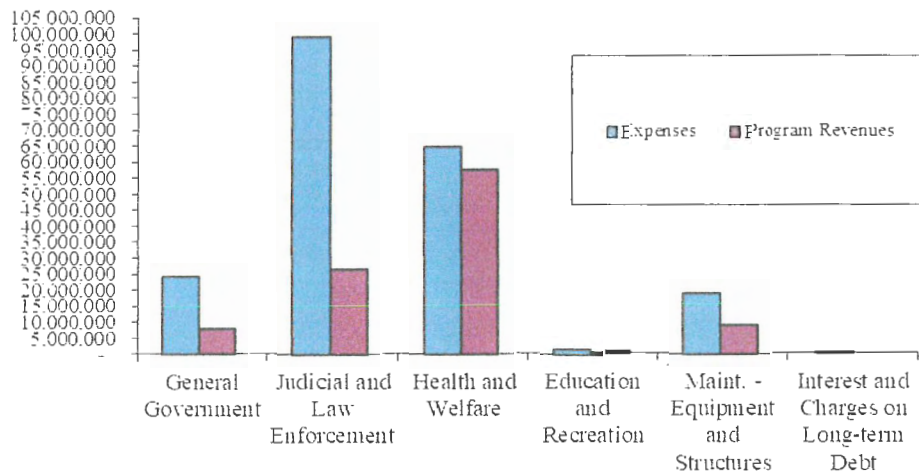
Jefferson County, Texas
Management's Discussion and Analysis

Governmental activities

Revenues by Source - Governmental Activities
 Year Ended September 30, 2024



Expenses and Program Revenues - Governmental Activities
 Year Ended September 30, 2024



Governmental activities increased the County's net position by \$53,213,858.

This increase is due to a net of multiple factors. The net effect of pension related liability, deferred inflows and outflows account for \$10.8 million of the increase. OPEB related liability, deferred inflows and outflows account for another \$9.1 million of the increase. Additionally, \$4.9 million for in principal payments for bonds and financing

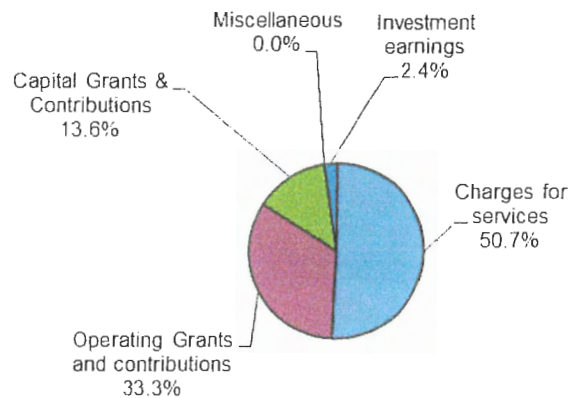
Jefferson County, Texas
Management's Discussion and Analysis

arrangements account for and portion of the increase in County's net position. Revenue from Property tax increased \$7.6 million from prior year for increases in property valuations. Revenue from Interest has increased by about \$5.6 million due to higher rates. For the most part, other changes (increases/decreases) in expenses typically had corresponding changes in revenues as programs or projects ramp up or wind down.

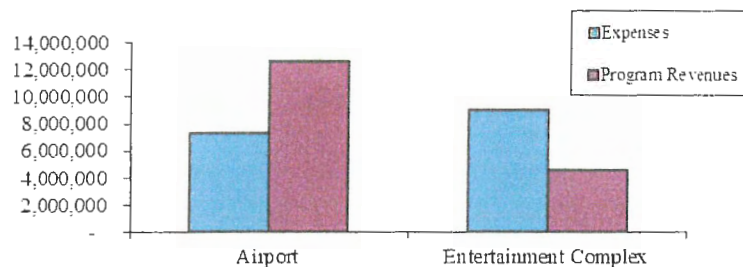
Business-type activities

Business-type activities increased the County's net position by \$4,441,224. The largest area of increase is in Net Investment in Capital Assets due to some FAA funded Airport improvements. Unrestricted also saw about a \$1.8 million increase due to FAA funding for some cost of operations. The County continues to look for additional revenues sources as well as cost saving measures to have these business-type activities self-supporting without having to rely on transfers from the General Fund to subsidize operations.

Revenue by Source - Business-type Activities
Year Ended September 30, 2024



Expenses and Program Revenues - Business-type Activities
Year Ended September 30, 2024



Jefferson County, Texas
Management's Discussion and Analysis

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, Jefferson County's governmental funds reported combined ending fund balances of \$137,621,960 an increase of \$26,614,965 in comparison with the prior year. About 45% of this total amount (\$61,381,894) constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is nonspendable, committed, restricted, or assigned to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$66,481,250 while total fund balance reached \$85,569,659. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers. Unassigned fund balance represents 40.8 percent of total General Fund expenditures and transfers, while total fund balances represents 52.5 percent of that same amount.

The fund balance of the County's General Fund increased by \$8,945,155 during the current fiscal year. This increase is in mostly due to an increase of \$7 million for property tax revenue due to increase property valuations. Revenue from Interest also increase by \$4.7 due to higher interest rates. Other increases in revenue had corresponding offsetting increases in expenditures. Additional transfers were to made to Capital Project fund for necessary projects.

The LFFP fund had an ending fund balance of \$10,313,077. The fund balance increase by \$3,809,266 due to increased fee assessments. The County will continue administrating the local providers' mandatory payments for health care related expenditures.

The ARPA Coronavirus Recovery had an ending fund balance of zero. The County will continue administrating the local allocation of the American Rescue Plan Act of 2021

Proprietary Funds. The County's proprietary fund statements provide the same type of information found in the business type activities of the government-wide financial statements, but in more detail.

The Jack Brooks Regional Airport Fund is used to account for the day-to-day operations of the County airport. As of September 30, 2024, unrestricted net position is positive \$3,575,174, an increase of \$1,695,277 from the prior year unrestricted net position. This increase is mostly due to an increase in grant funding from FAA for operations and revenue from interest.

Jefferson County, Texas
Management's Discussion and Analysis

The Ford Park Fund is used to account for the day-to-day operations of Ford Park. As of September 30, 2024, unrestricted net position is negative \$175,986, a decrease of \$141,756 from the prior year negative net position. This decrease is mostly due to an additional transfer from the General Fund to subsidize operations.

General Fund Budgetary Highlights

The total original budget adopted on September 19, 2023 did not have to be amended during the year. Budget transfers were done during the year to adjust departments as needed.

During the year actual revenues and other financing sources including transfers in were more than budgetary estimates by \$18,399,878. Actual expenditures and transfers out were less than budgetary estimates by \$8,402,959. The budget had a projected reduction of \$17,857,682 to the fund balance. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a positive variance of \$26,802,837 thus increasing the existing fund balance by \$8,945,155 on a budgetary basis.

The largest positive variance of \$8,850,923 is due to an increase in Sales Tax revenue. The area continues several large industrial expansions.

Revenue from Property Taxes had the largest negative variance of \$2,151,148 due to adjustments to property valuations after the adoption of the budget.

Many departments achieved savings over the fiscal year mostly due to unfilled staff positions and moving employees through their salary ranges whereby leaving unspent funds. The total amount of savings for salary and fringe benefits was about \$7.4 million. Departments also did well in controlling their spending in other budgetary areas.

Budget variances are not expected to impact future services or liquidity.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounted to \$180,894,827 (net of accumulated depreciation). This investment in capital assets includes land, improvements, structures, park improvements and facilities, infrastructure, equipment, vehicles, machinery, other tangible and intangible assets, and construction in progress.

Major capital asset events during the current fiscal year included the following:

Jefferson County, Texas
Management's Discussion and Analysis

- The County had a variety of building improvements, purchases of equipment, roads and bridges construction, construction of airport facilities, and energy conservation projects.
- At September 30, 2024, the ending fund balance for all capital projects funds was \$17.95 million.

For further information regarding capital assets, see Note 5.

	Balance September 30, 2024	Balance September 30, 2023
<u>Governmental Activities:</u>		
Land	\$ 3,840,787	\$ 3,840,787
Construction in progress	3,709,596	3,472,011
Infrastructure	66,596,910	66,596,910
Buildings & Improvements	141,861,596	138,976,061
Equipment	61,557,327	60,608,404
SBITA, right to use	7,622,743	7,653,860
	<u>285,188,959</u>	<u>281,148,033</u>
Less: Accumulated depreciation	<u>(182,631,034)</u>	<u>(176,409,323)</u>
Total governmental activities	<u>\$ 102,557,925</u>	<u>\$ 104,738,710</u>
 <u>Business-type Activities:</u>		
Land	\$ 5,154,600	\$ 5,154,600
Construction in progress	7,016,284	7,849,001
Buildings & Improvements	150,334,897	144,533,709
Equipment	12,455,064	12,502,892
	<u>174,960,845</u>	<u>170,040,202</u>
Less: Accumulated depreciation	<u>(96,623,943)</u>	<u>(94,307,491)</u>
Total business-type activities	<u>\$ 78,336,902</u>	<u>\$ 75,732,711</u>

Long-Term Liabilities. At September 30, 2024, the County had total long-term liabilities outstanding of \$38,028,912. Refer to Note 7 for further information on the County's long-term liabilities. County officials, citizens, and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. This information is presented in the statistical section of this report.

Jefferson County, Texas
Management's Discussion and Analysis

<u>Governmental Activities:</u>	<u>Outstanding at September 30, 2024</u>	<u>Outstanding at September 30, 2023</u>
Bonds Payable	\$ 18,272,581	\$ 23,637,594
Financing Arrangements	106,304	200,822
SBITA Liability	3,593,120	4,655,432
Claims & Judgments	4,226,492	3,995,649
Compensated Absences	11,633,284	11,516,718
Total governmental activities	<u>\$ 37,831,781</u>	<u>\$ 44,006,215</u>
 <u>Business-type Activities:</u>		
Compensated Absences	\$ 197,131	\$ 195,804
Total business-type activities	<u>\$ 197,131</u>	<u>\$ 195,804</u>

The bond rating services of Moody's Investors Services, Inc. and Standard & Poor's Ratings services have assigned the County's long term bond ratings of Aa2 and AA- respectively.

Economic Factors and Next Year's Budgets and Rates

The Commissioner's Court adopted the County's 2024-2025 budget on September 17, 2024 for the General Fund and Debt Service funds. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2024 and estimated revenues to be received in fiscal year 2025. The total resources for all funds for fiscal year 2025 are estimated to be \$252.2 million. The budget was adopted with estimated expenditures in the amount of \$183.6 million. The 2024-2025 budget forecast utilizing \$17,562,733 of fund balance.

For 2024-2025, the property tax rate will drop slightly to \$.357 per \$100 of taxable assessed value and taxable assessed property values are anticipated to increase by 4.6% for the 2024-2025 budget year.

The average unemployment rate for Jefferson County for September 2024 was 6.4%; this is an increase from the prior year rate of 6.0%. The state's average unemployment rate for September 2024 was 4.1%.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 1149 Pearl St. – 7th Floor, Beaumont, Texas 77701.

BASIC
FINANCIAL STATEMENTS

**JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	PRIMARY GOVERNMENT			
	GOVERNMENTAL	BUSINESS-TYPE	RECLASSIFICATIONS	TOTAL
	ACTIVITIES	ACTIVITIES		
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 133,655,867	6,276,814	-	139,932,681
INVESTMENTS	43,044,343	-	-	43,044,343
INTEREST RECEIVABLE	603,081	24,011	-	627,092
ACCOUNTS RECEIVABLE, Net	1,541,788	499,454	-	2,041,242
DUE FROM OTHER GOVERNMENTAL ENTITIES	10,101,377	545,611	-	10,646,988
INVENTORIES, At Cost	966,373	193,920	-	1,160,293
PREPAID ITEMS	592,582	288,097	-	880,679
DELINQUENT TAXES RECEIVABLE, Net	2,816,391	-	-	2,816,391
PENALTY AND INTEREST RECEIVABLE, Net	1,801,192	-	-	1,801,192
FINE AND COURT COST RECEIVABLE, Net	1,970,327	-	-	1,970,327
LEASE RECEIVABLE	215,923	4,802,881	-	5,018,804
DEPOSITS	117,000	-	-	117,000
CAPITAL ASSETS:				
LAND	3,840,787	5,154,600	-	8,995,387
CONSTRUCTION IN PROGRESS	3,709,596	7,016,284	-	10,725,880
OTHER CAPITAL ASSETS, Net of depreciation	95,007,542	66,166,018	-	161,173,560
TOTAL ASSETS	\$ 299,984,169	90,967,690	-	390,951,859
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED LOSS ON BOND REFUNDING	\$ 85,917	-	-	85,917
DEFERRED OUTFLOWS RELATED TO PENSIONS	14,385,070	263,678	-	14,648,748
DEFERRED OUTFLOWS RELATED TO OPEB	11,980,932	-	-	11,980,932
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 26,451,919	263,678	-	26,715,597
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 9,117,776	1,862,924	-	10,980,700
INTEREST PAYABLE	94,642	-	-	94,642
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	-	360
UNEARNED REVENUE	35,362,337	2,047,297	-	37,409,634
CUSTOMER DEPOSITS	-	25,000	-	25,000
NONCURRENT LIABILITIES:				
DUE WITHIN ONE YEAR				
LONG-TERM DEBT	11,709,496	29,772	-	11,739,268
TOTAL OPEB LIABILITY	7,680,000	-	-	7,680,000
DUE IN MORE THAN ONE YEAR				
LONG-TERM DEBT	26,122,285	167,359	-	26,289,644
TOTAL OPEB LIABILITY	185,458,627	-	-	185,458,627
NET PENSION LIABILITY	38,512,251	705,927	-	39,218,178
TOTAL LIABILITIES	\$ 314,057,774	4,838,279	-	318,896,053
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO LEASES	\$ 208,625	4,615,260	-	4,823,885
DEFERRED INFLOWS RELATED TO PENSIONS	2,277,079	41,739	-	2,318,818
DEFERRED INFLOWS RELATED TO OPEB	30,066,234	-	-	30,066,234
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 32,551,938	4,656,999	-	37,208,937
NET POSITION (DEFICIT)				
NET INVESTMENT IN CAPITAL ASSETS	\$ 86,011,824	78,336,902	(5,339,987)	159,008,739
RESTRICTED FOR:				
DEBT SERVICE	598,376	-	-	598,376
ENVIRONMENTAL PROJECTS	7,290,695	-	-	7,290,695
PUBLIC INTEREST	5,670,779	-	-	5,670,779
JUDICIAL & LAW ENFORCEMENT	10,699,928	-	-	10,699,928
EDUCATION & RECREATION	5,190,233	-	-	5,190,233
HEALTH & WELFARE	14,705,328	-	-	14,705,328
MAINTENANCE OF STRUCTURES & EQUIPMENT	11,189,605	-	-	11,189,605
UNRESTRICTED	(161,530,392)	3,399,188	5,339,987	(152,791,217)
TOTAL NET POSITION (DEFICIT)	\$ (20,173,624)	81,736,090	-	61,562,466

The reclassification is for the debt associated with the construction of Ford Park. The asset is accounted for in the Business-type activities column and the debt is accounted for in the Governmental Activities column.

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES:				
GENERAL GOVERNMENT	\$ 24,196,951	\$ 6,161,535	\$ 1,522,555	\$ -
JUDICIAL AND LAW ENFORCEMENT	98,891,287	11,753,882	15,025,471	-
EDUCATION AND RECREATION	1,592,678	213,585	449,986	-
HEALTH AND WELFARE	64,855,915	49,459,576	8,201,489	-
MAINTENANCE - EQUIPMENT AND STRUCTURES	18,994,852	6,118,521	1,645,606	1,251,571
INTEREST AND CHARGES ON LONG-TERM DEBT	378,604	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 208,910,287	\$ 73,707,099	\$ 26,845,107	\$ 1,251,571
BUSINESS-TYPE ACTIVITIES:				
AIRPORT	7,308,686	4,411,410	5,876,407	2,328,359
ENTERTAINMENT COMPLEX	9,094,900	4,513,951	-	70,000
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 16,403,586	\$ 8,925,361	\$ 5,876,407	\$ 2,398,359
TOTAL PRIMARY GOVERNMENT	\$ 225,313,873	\$ 82,632,460	\$ 32,721,514	\$ 3,649,930
GENERAL REVENUES				
TAXES:				
PROPERTY TAXES LEVIED FOR GENERAL PURPOSES				
PROPERTY TAXES LEVIED FOR DEBT SERVICE				
SALES TAXES				
UNRESTRICTED INVESTMENT EARNINGS				
MISCELLANEOUS				
TRANSFERS				
TOTAL GENERAL REVENUE AND TRANSFERS				
CHANGE IN NET POSITION				
NET POSITION - BEGINNING				
NET POSITION - ENDING				

The notes to the financial statements are an integral part of this statement.

**NET (EXPENSES) REVENUES AND CHANGES IN NET
POSITION**

PRIMARY GOVERNMENT		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
\$ (16,512,861)	\$ -	\$ (16,512,861)
(72,111,934)	-	(72,111,934)
(929,107)	-	(929,107)
(7,194,850)	-	(7,194,850)
(9,979,154)	-	(9,979,154)
(378,604)	-	(378,604)
<u>\$ (107,106,510)</u>	<u>\$ -</u>	<u>\$ (107,106,510)</u>
-	5,307,490	5,307,490
-	(4,510,949)	(4,510,949)
<u>\$ -</u>	<u>\$ 796,541</u>	<u>\$ 796,541</u>
<u>\$ (107,106,510)</u>	<u>\$ 796,541</u>	<u>\$ (106,309,969)</u>
\$ 102,998,204	\$ -	\$ 102,998,204
5,629,234	-	5,629,234
42,425,421	-	42,425,421
12,456,111	417,333	12,873,444
38,748	-	38,748
(3,227,350)	3,227,350	-
<u>\$ 160,320,368</u>	<u>\$ 3,644,683</u>	<u>\$ 163,965,051</u>
\$ 53,213,858	\$ 4,441,224	\$ 57,655,082
(73,387,482)	77,294,866	3,907,384
<u>\$ (20,173,624)</u>	<u>\$ 81,736,090</u>	<u>\$ 61,562,466</u>

**JEFFERSON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	GENERAL	LPPF	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 35,153,268	10,313,077	34,874,803	46,532,569	126,873,717
INVESTMENTS	43,044,343	-	-	-	43,044,343
ACCOUNTS RECEIVABLE, Net	326,306	-	-	252,495	578,801
INTEREST RECEIVABLE	398,466	-	-	142,709	541,175
DUE FROM OTHER FUNDS	5,328,614	-	-	52,787	5,381,401
DUE FROM OTHER GOVERNMENTAL ENTITIES	7,014,806	-	-	2,707,377	9,722,183
DELINQUENT TAXES RECEIVABLE, Net	2,662,420	-	-	153,971	2,816,391
PENALTY AND INTEREST RECEIVABLE, Net	1,702,722	-	-	98,470	1,801,192
FINES AND FEES RECEIVABLE, Net	1,970,327	-	-	-	1,970,327
LEASE RECEIVABLE	215,923	-	-	-	215,923
INVENTORIES, At Cost	948,116	-	-	18,257	966,373
PREPAID ITEMS	577,560	-	-	15,022	592,582
TOTAL ASSETS	\$ 99,342,871	10,313,077	34,874,803	49,973,657	194,504,408
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 7,048,742	-	801,138	1,238,150	9,088,030
COMPENSATED ABSENCES PAYABLE	95,922	-	-	55,258	151,180
DUE TO OTHER FUNDS	-	-	-	5,381,401	5,381,401
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	-	-	360
UNEARNED REVENUE	63,405	-	34,073,665	1,225,267	35,362,337
TOTAL LIABILITIES	\$ 7,208,429	-	34,874,803	7,900,076	49,983,308
DEFERRED INFLOWS OF RESOURCES:					
DEFERRED INFLOWS RELATED TO LEASES	\$ 208,625	-	-	-	208,625
UNAVAILABLE REVENUE- PROPERTY TAXES	4,385,831	-	-	253,572	4,639,403
UNAVAILABLE REVENUE- FINES AND FEES	1,970,327	-	-	-	1,970,327
UNAVAILABLE REVENUE- GRANTS	-	-	-	80,785	80,785
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 6,564,783	-	-	334,357	6,899,140
FUND BALANCES:					
NONSPENDABLE FOR:					
INVENTORY	\$ 948,116	-	-	18,257	966,373
PREPAID ITEMS	577,560	-	-	15,022	592,582
RESTRICTED FOR:					
DEBT SERVICE	-	-	-	571,710	571,710
CONSTRUCTION	-	-	-	7,290,695	7,290,695
PUBLIC INTEREST	-	-	-	5,670,779	5,670,779
JUDICIAL & LAW ENFORCEMENT	-	-	-	10,672,404	10,672,404
EDUCATION & RECREATION	-	-	-	5,184,478	5,184,478
HEALTH & WELFARE	-	10,313,077	-	4,392,251	14,705,328
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	11,189,605	11,189,605
COMMITTED FOR:					
CONSTRUCTION CONTRACTS	-	-	-	1,833,379	1,833,379
ASSIGNED FOR ADOPTED BUDGET	-	-	-	-	-
UTILIZATION OF FUND BALANCE	17,562,733	-	-	-	17,562,733
UNASSIGNED (DEFICIT)	66,481,250	-	-	(5,099,356)	61,381,894
TOTAL FUND BALANCES	\$ 85,569,659	10,313,077	-	41,739,224	137,621,960
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 99,342,871	10,313,077	34,874,803	49,973,657	194,504,408

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total fund balances for governmental funds \$ 137,621,960

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	\$	3,840,787	
Construction in progress		3,709,596	
Infrastructure, net of \$66,596,910 accumulated depreciation		16,311,478	
Buildings, net of \$86,128,900 accumulated depreciation		55,732,696	
Equipment, net of \$43,861,597 accumulated depreciation		17,695,730	
SBITA, right to us, net of \$2,355,105 accumulated depreciation		5,267,638	
Total capital assets			102,557,925

Long-term liabilities applicable to Jefferson County's activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term are reported in the Statement of Net Position. Balances as of September 30, 2024 were:

Accrued interest on bonds and loans	\$	(94,642)	
Bonds payable		(17,105,000)	
SBITA Liability		(3,593,120)	
Total OPEB Liabilities		(193,138,627)	
Net Pension Liability		(38,512,251)	
Financing Arrangement		(106,304)	
Compensated absences		(11,482,104)	
Pensions - Contributions after 12/31/2023		13,050,658	
Pensions - Economic/demographic losses		1,334,412	
Pensions - Investment (gains) or losses		(1,963,570)	
Pensions - Changes in Assumption (Inflows)		(313,509)	
OPEB - Changes in Assumption Outflows		5,631,121	
OPEB - Economic/demographic Outflows		6,349,811	
OPEB - Changes in Assumption (Inflows)		(22,502,093)	
OPEB - Economic/demographic (Inflows)		(7,564,141)	
Gain/Loss on Refunding Bonds		85,917	
Premium/Discounts on Bonds		(1,167,581)	
			(271,091,023)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service fund net position is:

4,007,129

Interest on investments is not accrued in governmental funds, but rather is recognized as revenue when due.

39,870

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable resources in the funds.

6,690,515

Total net position of governmental activities

\$ (20,173,624)

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	GENERAL	LPPF	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
PROPERTY TAXES	\$ 102,554,660	-	-	5,619,260	108,173,920
SALES TAXES	40,650,923	-	-	1,774,498	42,425,421
FEES	9,296,988	48,853,066	-	4,324,100	62,474,154
LICENSES	1,720,514	-	-	-	1,720,514
INTERGOVERNMENTAL	1,726,553	-	9,345,947	15,873,842	26,946,342
SALES, RENTAL & SERVICES	4,486,673	-	-	1,783,396	6,270,069
FINES AND FORFEITURES	1,667,579	-	-	725,322	2,392,901
INTEREST	9,589,245	415,185	-	2,144,875	12,149,305
MISCELLANEOUS	38,748	-	-	-	38,748
CONTRIBUTIONS AND DONATIONS	240	-	-	62,500	62,740
TOTAL REVENUES	\$ 171,732,123	49,268,251	9,345,947	32,307,793	262,654,114
EXPENDITURES:					
CURRENT					
GENERAL GOVERNMENT	\$ 30,465,648	-	222,233	763,969	31,451,850
JUDICIAL AND LAW ENFORCEMENT	92,690,634	-	2,164,048	15,730,034	110,584,716
EDUCATION AND RECREATION	441,193	-	449,986	1,830,632	2,721,811
HEALTH AND WELFARE	11,711,886	45,458,985	5,391,395	3,104,170	65,666,436
MAINTENANCE OF STRUCTURES AND EQUIPMENT	16,125,717	-	1,118,285	24,107	17,268,109
CAPITAL OUTLAY	-	-	-	570,346	570,346
DEBT SERVICE					
PRINCIPAL	94,518	-	-	4,930,000	5,024,518
INTEREST AND COMMISSION	5,682	-	-	731,500	737,182
TOTAL EXPENDITURES	\$ 151,535,278	45,458,985	9,345,947	27,684,758	234,024,968
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 20,196,845	3,809,266	-	4,623,035	28,629,146
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$ -	-	-	9,444,663	9,444,663
TRANSFERS OUT	(11,426,463)	-	-	(207,154)	(11,633,617)
ISSUANCE OF SBITA	174,773	-	-	-	174,773
TOTAL OTHER FINANCING SOURCES (USES)	\$ (11,251,690)	-	-	9,237,509	(2,014,181)
NET CHANGE IN FUND BALANCES	\$ 8,945,155	3,809,266	-	13,860,544	26,614,965
FUND BALANCES, BEGINNING	\$ 76,624,504	6,503,811	-	27,878,680	111,006,995
FUND BALANCES, ENDING	\$ 85,569,659	10,313,077	-	41,739,224	137,621,960

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds \$ 26,614,965

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Expenditures	\$ 10,256,018	
Capital asset donations to Business type activities	(1,038,396)	
Net adjustment for sale or disposal of capital assets	(811,357)	
Depreciation Expense	(10,587,050)	
Net adjustment		(2,180,785)

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position.

Debt issued:		
SBITA, right to use	(174,773)	
Repayments:		
To paying agent for bond principal	4,930,000	
Principal on SBITA liability	1,237,085	
Financing arrangement principal	94,518	
Net adjustment		6,086,830

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather as it accrues. The adjustment combines the net changes of the following balances.

Compensated absences	\$ (79,470)	
Total OPEB Liabilities	(9,961,228)	
Net Pension Liability	24,550,822	
Pensions - Economic/demographic outflows	(7,514,237)	
Pensions - Change in assumptions outflows	(7,449,572)	
Pensions - Change in assumptions inflows	313,509	
Pensions - Investment (gains) of losses	120,537	
Pensions - Difference in Contributions	730,844	
OPEB - Change in assumptions outflows	(3,558,071)	
OPEB - Change in assumptions inflows	13,559,448	
OPEB - Economic/demographic outflows	(3,527,672)	
OPEB - Economic/demographic inflows	12,604,354	
Amortization of bond premium	435,013	
Amortization of refunding difference	(103,101)	
Accrued interest on debt	26,666	
Combined adjustment		20,147,842

Internal service funds are used by the County. The change in net position of the internal service funds are reported with governmental activities. 2,093,622

Because some revenues will not be collected for several months after the County's fiscal year end, they do not provide current financial resources and they are not reported as revenues in the funds. 451,384

Total change in net position of governmental activities \$ 53,213,858

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2024**

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
ASSETS:				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 4,158,355	2,118,459	6,276,814	6,782,150
ACCOUNTS RECEIVABLE, Net	97,284	402,170	499,454	962,987
INTEREST RECEIVABLE	22,813	1,198	24,011	22,036
DUE FROM OTHER GOVERNMENTAL ENTITIES	545,611	-	545,611	379,194
LEASE RECEIVABLE	4,802,881	-	4,802,881	-
PREPAID ITEMS	86,085	202,012	288,097	-
INVENTORY, At Cost	145,818	48,102	193,920	-
DEPOSITS	-	-	-	117,000
TOTAL CURRENT ASSETS	\$ 9,858,847	2,771,941	12,630,788	8,263,367
NONCURRENT ASSETS:				
CAPITAL ASSETS:				
LAND	3,024,815	2,129,785	5,154,600	-
CONSTRUCTION IN PROGRESS	6,983,977	32,307	7,016,284	-
OTHER CAPITAL ASSETS, NET OF DEPRECIATION	30,981,538	35,184,480	66,166,018	-
TOTAL NONCURRENT ASSETS	\$ 40,990,330	37,346,572	78,336,902	-
TOTAL ASSETS	\$ 50,849,177	40,118,513	90,967,690	8,263,367
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED OUTFLOWS RELATED TO PENSIONS	\$ 263,678	-	263,678	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 263,678	-	263,678	-
LIABILITIES:				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	\$ 920,543	942,381	1,862,924	29,746
CLAIMS LIABILITY	-	-	-	4,226,492
CURRENT PORTION - COMPENSATED ABSENCES	29,772	-	29,772	-
UNEARNED REVENUE	41,751	2,005,546	2,047,297	-
CUSTOMER DEPOSITS	25,000	-	25,000	-
TOTAL CURRENT LIABILITIES	\$ 1,017,066	2,947,927	3,964,993	4,256,238
NONCURRENT LIABILITIES:				
NONCURRENT PORTION - COMPENSATED ABSENCES	167,359	-	167,359	-
NET PENSION LIABILITY	705,927	-	705,927	-
TOTAL NONCURRENT LIABILITIES	\$ 873,286	-	873,286	-
TOTAL LIABILITIES	\$ 1,890,352	2,947,927	4,838,279	4,256,238
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO LEASES	\$ 4,615,260	-	4,615,260	-
DEFERRED INFLOWS RELATED TO PENSIONS	41,739	-	41,739	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 4,656,999	-	4,656,999	-
NET POSITION:				
NET INVESTMENT IN CAPITAL ASSETS	\$ 40,990,330	37,346,572	78,336,902	-
UNRESTRICTED	3,575,174	(175,986)	3,399,188	4,007,129
TOTAL NET POSITION	\$ 44,565,504	37,170,586	81,736,090	4,007,129

The notes to financial statements are an integral part of this statement.

**JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>ENTERPRISE FUNDS</u>			
	<u>JACK BROOKS REGIONAL AIRPORT</u>	<u>FORD PARK</u>	<u>TOTAL</u>	<u>INTERNAL SERVICE FUNDS</u>
OPERATING REVENUES:				
CHARGES FOR SERVICES	\$ 4,411,410	4,513,951	8,925,361	23,544,384
EMPLOYEE CONTRIBUTIONS	-	-	-	2,910,006
TOTAL OPERATING REVENUES	\$ 4,411,410	4,513,951	8,925,361	26,454,390
OPERATING EXPENSES:				
SALARIES & BENEFITS	\$ 2,027,001	1,613,253	3,640,254	-
MATERIALS AND SUPPLIES	88,987	129,748	218,735	-
MAINTENANCE AND REPAIRS	387,474	435,958	823,432	-
UTILITIES	180,463	838,157	1,018,620	-
COST OF GOODS SOLD	2,482,002	2,527,651	5,009,653	-
MISCELLANEOUS	402,859	358,988	761,847	-
ADMINISTRATIVE	-	712,651	712,651	2,122,693
INCURRED & ESTIMATED CLAIMS	-	-	-	24,379,428
DEPRECIATION	1,739,900	2,346,354	4,086,254	-
TOTAL OPERATING EXPENSES	\$ 7,308,686	8,962,760	16,271,446	26,502,121
OPERATING INCOME (LOSS)	\$ (2,897,276)	(4,448,809)	(7,346,085)	(47,731)
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	\$ 408,155	9,178	417,333	294,524
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	-	(132,140)	(132,140)	-
INTERGOVERNMENTAL	5,876,407	-	5,876,407	-
REFUNDS AND RECOVERIES	-	-	-	1,846,829
TOTAL NONOPERATING REVENUES	\$ 6,284,562	(122,962)	6,161,600	2,141,353
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	\$ 3,387,286	(4,571,771)	(1,184,485)	2,093,622
CAPITAL CONTRIBUTIONS	2,328,359	1,108,396	3,436,755	-
TRANSFER IN	-	2,188,954	2,188,954	-
CHANGE IN NET POSITION	\$ 5,715,645	(1,274,421)	4,441,224	2,093,622
NET POSITION, BEGINNING	38,849,859	38,445,007	77,294,866	1,913,507
NET POSITION, ENDING	\$ 44,565,504	37,170,586	81,736,090	4,007,129

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ 4,403,336	5,465,523	9,868,859	3,501,298
RECEIPTS FROM EMPLOYEES	-	-	-	2,976,914
PAYMENTS TO SUPPLIERS	(2,156,094)	(5,080,633)	(7,236,727)	(2,140,965)
PAYMENTS TO EMPLOYEES	(2,222,756)	(1,613,253)	(3,836,009)	-
INTERNAL ACTIVITY-PAYMENTS TO OTHER FUNDS	(849,276)	-	(849,276)	-
INTERNAL ACTIVITY-RECEIPTS FROM OTHER FUNDS	-	-	-	20,482,059
CLAIMS PAID	-	-	-	(24,148,585)
OTHER RECEIPTS	-	-	-	1,457,636
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (824,790)	(1,228,363)	(2,053,153)	2,128,357
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
RECEIPTS FROM GRANTS	\$ 6,671,210	-	6,671,210	-
TRANSFERS (TO) FROM OTHER FUNDS	-	2,188,954	2,188,954	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ 6,671,210	2,188,954	8,860,164	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CAPITAL GRANTS FROM FEDERAL ENTITIES	\$ 6,617,452	-	6,617,452	-
ACQUISITION AND CONSTRUCTION OF CAPITAL ASSETS	(8,707,253)	(23,921)	(8,731,174)	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	\$ (2,089,801)	(23,921)	(2,113,722)	-
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
RECEIPTS OF INTEREST	401,736	9,237	410,973	287,675
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 401,736	9,237	410,973	287,675
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS - BEGINNING	\$ 4,158,355	945,907	5,104,262	2,416,032
CASH AND CASH EQUIVALENTS - ENDING	\$ 4,158,355	2,118,459	6,276,814	6,782,150
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (2,897,276)	(4,448,809)	(7,346,085)	(47,731)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
DEPRECIATION	1,739,900	2,346,354	4,086,254	-
OTHER NON-OPERATING REVENUES (EXPENSES)	-	-	-	1,846,829
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	61,904	36,975	98,879	(322,286)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	438,974
LEASE RECEIVABLE	334,510	-	334,510	-
INSURANCE DEPOSITS	-	-	-	(24,000)
PREPAID ITEMS	(7,505)	(45,343)	(52,848)	-
INVENTORY	44,238	38,420	82,658	-
DEFERRED OUTFLOWS	260,889	-	260,889	-
ACCOUNTS PAYABLE	1,348,958	(115,900)	1,233,058	5,728
CLAIMS LIABILITY	-	-	-	230,843
DEFERRED INFLOWS	(413,759)	-	(413,759)	-
DUE TO OTHER FUNDS	(849,276)	-	(849,276)	-
OTHER LIABILITIES	(447,373)	959,940	512,567	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (824,790)	(1,228,363)	(2,053,153)	2,128,357
NON-CASH OPERATING, CAPITAL AND RELATED FINANCING, AND INVESTING ACTIVITIES				
CAPITAL CONTRIBUTIONS	\$ -	1,108,396	1,108,396	-

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	INVESTMENT TRUST FUND	CUSTODIAL FUNDS
<u>ASSETS</u>		
CASH AND CASH EQUIVALENTS	\$ 2,274,886	31,801,475
ACCOUNTS RECEIVABLE, NET	-	54,854
DUE FROM OTHER		
GOVERNMENTAL ENTITIES	-	117,449
TOTAL	\$ 2,274,886	31,973,778
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$ -	22,481
DUE TO OTHER		
GOVERNMENTAL ENTITIES	-	724,860
TOTAL	\$ -	747,341
NET POSITION		
RESTRICTED FOR:		
POOL PARTICIPANTS	\$ 2,274,886	-
INDIVIDUALS AND		
ORGANIZATIONS	-	31,226,437
TOTAL NET POSITION	\$ 2,274,886	31,226,437

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	INVESTMENT TRUST FUND	CUSTODIAL FUNDS
<u>ADDITIONS</u>		
CONTRIBUTIONS FROM JUDGEMENTS	\$ 434,306	8,876,879
BONDS RECEIVED	-	1,127,906
DEPOSITS HELD	-	5,506,370
TAXES COLLECTED ON BEHALF OF TAXING ENTITIES	-	621,618,258
PROBATIONER PAYMENTS	-	544,712
INTEREST INCOME	37,668	68,025
TOTAL ADDITIONS	\$ 471,974	637,742,150
<u>DEDUCTIONS</u>		
BONDS REFUNDED	\$ -	946,733
COLLECTIONS DISTRIBUTED	529,774	4,616,777
DEPOSITS RETURNED	-	5,876,890
DISBURSEMENTS TO BENEFICIARIES	-	4,024,993
TAXES DISBURSED TO TAXING ENTITIES	-	622,210,209
TOTAL DEDUCTIONS	\$ 529,774	637,675,602
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ (57,800)	66,548
NET POSITION - BEGINNING	2,332,686	31,159,889
NET POSITION - ENDING	\$ 2,274,886	31,226,437

The notes to the financial statements are an integral part of this statement.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies

The financial statements of Jefferson County, Texas ("County") have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services, which include public safety, administration of justice, health and human services, recreation services, public improvements, and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* ("GASB 14"), GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* ("GASB 39"), GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, ("GASB 61"), GASB Statement No. 80, *Blending Requirements for Certain Component Units*, clarifies the financial statement presentation requirements for certain component units which are incorporated as not-for-profit entities.

In accordance with these standards, a financial reporting entity consists of the primary government and its components units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the County's operations, and so data from these units are combined with data of the County.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely or a blended component unit includes: financial accountability of Jefferson County for the component unit, appointment of a voting majority, ability to impose the County's will on the component unit, fiscal dependency criterion, whether there is a financial benefit to or burden to the County or if operational responsibility for the component unit rests with management of the County, and whether services are provided entirely or almost entirely to the primary government.

Blended Component Units:

For financial reporting purposes, the Southeast Texas Government Employee Benefits Pool (The Pool) is included in the operations and activities of the County as a blended component unit. The



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

Pool is a public entity risk pool (see Note 13), which the County is the sponsor government. The County provides roughly 75% of the revenue source and its employees and retirees account for about 93% of the total participants of the Pool. The entire board members are made up by a combination of members of the Commissioners' Court, appointees of the Court, and County Management. The Pool is accounted for as an internal service fund.

Excluded from the reporting entity:

The following agencies were considered in the determination of component units of the County's financial reporting entity. It was determined that these entities should not be included as component units of the primary government: Jefferson County Navigation District, Drainage District #3, Drainage District #6, Drainage District #7, Foreign Trade Zone, Pleasure Island Park Board, Jefferson County Health Facilities Development Corporation, Jefferson County Housing Finance Corporation, Local Emergency Planning Committee (LEPC), and Jefferson County Industrial Development Corporation.

B. Implementation of New Standards

In the current year, the County implemented the following new standards:

GASB Statement No. 99, Omnibus 2022 – ("GASB 99"), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The remaining portion of GASB 99 was implemented by the County in fiscal year 2024.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB 100 was implemented by the County in fiscal year 2024.

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. The amended guidance was implemented by the County in fiscal year 2024.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

C. Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include; 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and; 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Program revenues include those generated from General Government, Judicial and Law Enforcement, Education and Recreation, Health and Welfare, Contract Services, and Maintenance of Equipment and Structures. Taxes and other items not included among program revenues are reported instead as general revenues.

Miscellaneous general revenues consist of non-program specific contributions.

Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and any remaining encumbrances are liquidated at fiscal year end. These funds are accounted for on a spending “financial flow” measurement focus. This means that only current assets, deferred outflows (inflows) of resources, and current liabilities are generally included on their balance sheets. Their reported fund balance (net position) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

All proprietary funds, including the enterprise funds and internal service funds, and fiduciary funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using a cost of service or “capital maintenance” measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds’ balance sheets.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary, and Fiduciary. The County reports the following major funds:

GOVERNMENTAL FUNDS: Used to account for all or most of a government’s general activity.

General Fund – used to account for the general operations of the County.

LPPF – used to account for the funding provided by local providers for mandatory payments of their net patient revenue and the intergovernmental transfers on their behalf for health care expenditures.

ARPA Coronavirus Recovery – used to account for the funding provided for by the American Rescue Plan Act of 2021.

PROPRIETARY FUNDS: Used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

Jack Brooks Regional Airport – used to account for the day-to-day operation of the County airport. These facilities are financed primarily through user charges.

Ford Park – used to account for the day-to-day operation of Ford Park. These facilities are financed primarily through user charges.

Additionally, the County reports the following fund types:

Internal Service Funds – used to account for the financing of goods and services provided by one department or agency of the County to other County departments or agencies on a cost reimbursement basis. The County reports three internal service fund: 1) Liability Insurance – to account for the County’s contribution and payment for liability claims, 2) Workers’ Compensation – to account for County’s contribution and payment for workers’ compensation claims, and 3) Southeast Texas Government Employee Benefits Pool - to account for the County’s Public Entity Risk Pool, which provides group health insurance programs for member governments including comprehensive major medical and dental care.

FIDUCIARY FUNDS: Used to report assets held in a trustee or fiduciary capacity for others and therefore cannot be used to support the government’s own programs. Fiduciary funds are used to account for assets held by the County as an agent on behalf of a third party. The County reports ten fiduciary funds held by the County as an agent on behalf for various third parties outside the primary government: Treasurer Maintained Fund, County Clerk Fund, District Clerk Fund, Sheriff’s Fund, Justice of the Peace Fund, Tax Assessor/Collector Fund, District Attorney’s Seizure Fund, Community Supervision Fund, Juvenile Probation Fund, and one Investment Trust Fund for the District Clerk Trust.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund’s principal operations. The principal operating revenues of the Jack Brooks Regional Airport and Ford Park are user fees. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims, salaries & benefits, materials and supplies, maintenance and repairs, utilities, miscellaneous, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources to the extent they are needed.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

D. Budgets

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

- Department annual budget requests are submitted by the Department or Agency Head to the County Auditor's office during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.
- The County Auditor's office prepares an estimate of available resources for the upcoming fiscal year.
- The County Auditor's office 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.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- The Commissioners' Court may approve expenditures as an amendment to the budget in an emergency situation that could not have been foreseen at the time the original budget was approved.
- Annual budgets are legally adopted for the General Fund and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis.
- Appropriations lapse at year-end for all budgeted funds.
- Budgets are prepared on a basis consistent with GAAP.

E. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits, balances in privately managed local government investments pools, and short-term investments with original maturities of three months or less from the date of acquisition.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

The County's local government investments pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

State statute authorizes the County to invest in obligations of the U.S. Treasury and Federal Agencies, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds, public funds investments pools, and direct obligations of the State of Texas.

Investments for the County are stated at fair value, which is based on quoted market prices with the difference between the purchase price and market price being recorded as earnings on investments.

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed. All encumbrances are liquidated at fiscal year end.

G. Receivables and Payables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2023 and past due after January 31, 2024. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Receivables from other governments include amount due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

resources. Interfund activity reflected in “due to” or “due from” is eliminated on the government-wide statements.

H. Interfund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and the expenditures used to provide services, construct assets, and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-Wide financial statements, except for transactions between governmental and business-type activities.

I. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the “first-in/first-out” method. Reported inventories in the governmental funds are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets. Inventory policy on government-wide statements is consistent with fund statements.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets.

The cost of governmental fund type inventories and prepaid items are recorded as expenditures when consumed rather than when they are purchased (consumption method).

J. Capital Assets and Infrastructure

Capital assets include: land, land improvements, buildings and building improvements, park improvements and facilities, equipment, machinery, vehicles, other tangible and intangible assets, and infrastructure that are used in the County’s operations and benefits more than a single fiscal year. Infrastructure assets are long-lived assets that are generally stationary in nature and can typically be preserved for a significantly greater number of years than other capital assets. Infrastructure assets of the County include roads and bridges.

Capital assets of the County are defined as assets with individual costs of \$10,000 or more and estimated useful lives in excess of one year. All capital assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

It is the County's policy not to capitalize interest on construction for capital assets reported in the governmental activities of the government-wide financial statements.

Capital assets are depreciated in the government-wide financial statements using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>
Runways	20-35
Buildings	40
Building Improvements	15-25
Equipment	3-7
Machinery	15
Vehicles	4-15
Other tangible assets	7-10
Computer software	3-5
Infrastructure:	
Bridges	25
Roads	40

K. Subscription-Based Information Technology Arrangements

The County is a participant in several non-cancellable subscription-based IT arrangement (SBITAs). The County recognizes a liability and intangible right-to-use assets in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to SBITAs include how the County determines (1) the discount rate it used to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the County general uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the non-cancellable period of the SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

The County monitors changes in circumstances that would require a re-measurement of its SBITA and will re-measure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

These right to use assets are reported with other capital assets and liabilities are reported with long-term debt on the statement of net position.

L. Compensated Absences

Accumulated compensatory leave, vacation and sick leave that have matured (reimbursable leave still outstanding following an employee's resignation or retirement) are reported as expenditures in the respective governmental funds. Accumulated compensated absences that have not matured are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Net Position. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type activities column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees are allowed to accrue 13 days of sick leave per year. Sick leave benefits are recognized as expenditures as they are used by the employees. Employees may accumulate up to 1,440 hours of sick leave. For employees with 8 years of service and hired prior to October 1, 2002, unused sick leave benefits are paid at 50% at termination. For employees with 8 years of service and hired after October 1, 2002, unused sick leave benefits are paid at 10% at termination.

Employees with more than one year of service accrue from two to five weeks of vacation per year, depending on years of service. Unused vacation benefits lapse on March 15 for the previous calendar year. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 80 hours except for law enforcement employees, which may accumulate up to 480 hours. Hours in excess of the maximum must be paid to the non-exempt employee at the rate of one and a half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination. Compensatory time is carried forward indefinitely.

M. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses.

N. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category. The first is deferred loss on refunding bonds reported in the government-wide statement of net position. A deferred loss on refunding bonds results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is deferred outflows related to pensions. The third is deferred outflows related to OPEB.

In addition to liabilities in the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category. The first arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, that item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item is deferred inflows related to leases. The deferred inflow of resources is initially measured as the initial amount of the lease receivable and recognized as revenue over the life of the lease term. The third item is deferred inflows related to pensions and is only recorded in the government-wide financials. The fourth item is deferred inflows related to OPEB and is only recorded in the government-wide financials.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

P. Other Post-employment benefits

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No. 75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projects benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred outflows and deferred inflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

Q. Net Position and Fund Balances

Net Position Classifications

Net position represents the difference between assets, deferred outflows (inflows) of resources, and liabilities.

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (eg. bond covenants), grantors, contributions, or laws and regulations of other governments, or 2) law through constitutional provision or enabling legislation.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributions, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. When it is appropriate for fund balance to be assigned, the Commissioners' Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- **Unassigned:** This classification includes the residual fund balances for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

R Statement of Cash Flows

For purposes of cash flows, the County considers all highly liquid investments (including restricted) with a maturity of three months or less when purchased to be cash equivalents.

S. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

T. Leases – Lessor

The County is a lessor for a non-cancellable lease of various County-owned land and buildings. These include land and jail facilities for governmental-type activities. For business-type activities, the County's airport conducts a major part of its operations from leased facilities, which include office and parking lot spaces, terminal space, hanger space, and land space for the Private Hangar Park or land surrounding the Airport. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund, and proprietary fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the County determines 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease receipts.

- o The County uses its estimated incremental borrowing rate as the discount rate for the leases.
- o The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a re-measurement of its leases, and will re-measure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Note 2 - Deposits and Investments

The County categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of September 30, 2024, the County held the following fair value measurements:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 2 - Deposits and Investments (continued)

<u>Investment Type</u>	<u>Fair Value/ Amortized Cost</u>	<u>Percentage of Portfolio</u>	<u>Weighted Average Maturity (days)</u>
U. S. Agency Securities	\$43,044,343	100.0%	681
	<u>\$43,044,343</u>	<u>100.0%</u>	681

Of the County's investments carried at fair value, \$43,044,343 (U S Agency Securities) were all Level 2 and were priced using the option-adjusted discount cash flow model.

In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the local government investments pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

Interest Rate Risk – Fair value fluctuates with interest rates and increasing rates may cause fair value to decline below cost. In compliance with the County's Investment Policy, the County minimized interest rate risk by limiting the weighted average maturity of the portfolio to 1,096 days with a stated final maturity date not to exceed 3 years from the date of purchase. In addition, the portfolio is structured so that securities mature to meet cash flow requirements, thereby avoiding the need to sell securities prior to maturity and below the original cost.

Credit Risk – In compliance with the County's investment policy, as of September 30, 2024, all of the County's purchased investments in U.S. Agency Securities were rated AA+ and Aaa by Standard & Poor's and Moody's respectively.

Concentration Risk – The County's investment policy is to diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investment. As of September 30, 2024, the County had five investments that was with Federal Home Loan Bank (FHLB), two investments with Federal Home Loan Mortgage Corporation (FHLMC), one investment that was Federal Agricultural Mortgage Corporation (FAMCA), and three investments that was with Federal National Mortgage Association (FNMA).

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy is to have all checking accounts placed at the County Depository Bank under a depository contract. The \$123,932,704 bank balance was covered by federal depository insurance or collateralized with securities held by the Bank of New York Mellon Trust Company.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g. broker/dealer) to a transaction, a government will not be



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 2 - Deposits and Investments (continued)

able to recover the value of its investments or collateral securities that are in the possession of another party. The County's policy requires that the investments of the County be secured through third-party custodial and safekeeping procedures as designated by the County. The County's agent hold securities in the County's name; therefore, the County is not exposed to custodial credit risk.

Note 3 - Property Taxes and Other Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by January 31 of the following year. The County bills and collects its own property taxes and it also bills and collects taxes for Jefferson County Navigation District, Jefferson County Drainage District #3, #6, and #7, Port of Beaumont, Port of Port Arthur, Water District #10, Nederland Independent School District, Northwest Forest Municipal Utility District, Emergency Services District #1, #2, #3, #4, Trinity Bay Conservation District, Port of Sabine Pass, Sabine Pass Independent School District, Port Arthur Independent School District, City of Port Arthur, Hamshire Fannett Independent School District, Port Neches-Groves Independent School District, Beaumont Independent School District, City of Beaumont, City of Groves, City of Nederland, City of Port Neches, City of Bevil Oaks, and City of Taylor Landing. Collections of these taxes and remittance of them to the various districts are accounted for in the Tax Assessor - Collector Agency Fund. The County is permitted by the State Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services and the payment of principal and interest on Long-Term Debt. In addition to its taxes subject to the \$.80 tax limitation, the County's voters have authorized the levy of a special tax of \$.15 per \$100 assessed valuation solely for road maintenance expenses. The County is also authorized by the voters to levy the Farm to Market and Lateral Road Tax of \$.30 per \$100 of assessed value for the purpose of maintaining roads and bridges.

For the year ended September 30, 2024, the combined tax rate to finance general government services and the payment of principal and interest on long-term debt was \$.359.

On February 1 of the following calendar year the tax bill becomes delinquent and penalty and interest is assessed by the County. The County Commissioners issue a tax levy for the County's General and Debt Service Funds. The levy and collections are restricted to the funds they are allocated for. The delinquent tax receivables and penalty and interest receivables represent the past thirty years of uncollected tax levies. The allowance for uncollectible was set at sixty-five percent of the gross tax receivable and sixty-five percent on penalty and interest as of September 30, 2024. The allowance has been recorded for Property Taxes and Penalty and Interest, which are estimated to be uncollectible as required by generally accepted accounting.

Property tax receivables of \$2,816,391 as of September 30, 2024 are reported net of an allowance for uncollectible taxes of \$5,230,441.

Penalty and Interest receivables of \$1,801,192 as of September 30, 2024 are reported net of an allowance for uncollectible accounts of \$3,345,072.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 3 - Property Taxes and Other Receivables (continued)

Receivables as of September 30, 2024 consist of the following:

	General	Non Major Funds	Jack Brooks Regional Airport	Ford Park	Internal Service Funds	Total
Receivables:						
Accounts	\$ 325,738	\$ 252,019	\$ 98,220	\$ 402,170	\$ 962,987	\$ 2,041,134
Employee	568	476	-	-	-	1,044
Interest	398,466	142,709	22,813	1,198	22,036	587,222
Taxes	7,606,916	439,916	-	-	-	8,046,832
Penalty & Interest	4,864,920	281,344	-	-	-	5,146,264
Fines & Court Cost	5,190,372	-	-	-	-	5,190,372
Inter- governmental	7,014,806	2,707,377	545,611	-	379,194	10,646,988
Gross Receivables	\$ 25,401,786	\$ 3,823,841	\$ 666,644	\$ 403,368	\$ 1,364,217	\$ 31,659,856
Allowance for Uncollectible	(11,326,739)	(468,819)	(936)	-	-	(11,796,494)
Net total receivables	<u>\$ 14,075,047</u>	<u>\$ 3,355,022</u>	<u>\$ 665,708</u>	<u>\$ 403,368</u>	<u>\$ 1,364,217</u>	<u>\$ 19,863,362</u>

As of September 30, 2024, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned
Advanced Funding (General Fund)	\$ 63,405
Advanced Funding (ARPA Coronavirus Recovery)	34,073,665
Advanced Funding (Non-major Special Revenue Funds)	<u>1,225,267</u>
Total Unearned Revenue for Governmental Funds	<u>\$35,362,337</u>

As of September 30, 2024, the various components of unearned revenue reported in the business-type funds were as follows:

	Unearned
Advanced Funding (Jack Brooks Regional Airport)	\$ 41,751
Advanced Funding (Ford Park)	<u>2,005,546</u>
Total Unearned Revenue for Business-type Funds	<u>\$ 2,047,297</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 4 – Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. Balances between individual governmental funds and between governmental funds and enterprise funds or internal services funds are eliminated in the government-wide financial statements.

The composition of interfund balances as of September 30, 2024, is as follows:

Due to/from other funds:		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Non-major governmental funds	\$ 5,328,614
Non-major governmental funds	Non-major governmental funds	52,787
	Total	<u>\$ 5,381,401</u>

All of the due to/from transactions are routine in nature and are typically a result of timing differences between the payment for expenditures and receipt of the corresponding revenues.

The following is a summary of the County's transfers for the year ended September 30, 2024:

	<u>Transfers Out:</u>		
	<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Total</u>
Transfers In:			
General	\$ -	\$ -	\$ -
Non-major Funds	9,237,509	207,154	9,444,663
Ford Park	<u>2,188,954</u>	<u>-</u>	<u>2,188,954</u>
	<u>\$ 11,426,463</u>	<u>\$ 207,154</u>	<u>\$ 11,633,617</u>

Transfers in the amount of \$2,188,954 to Ford Park were to subsidize operations of the complex. All other transfers are routine in nature such as grant matches, ongoing capital projects, and residual fund balance transfers for close out of funds.

Transfers in the amount of \$1,038,396 for Ford Park were made between governmental activities and business-type activities for capital assets purchases which were donated to business-type activities in the government wide statements.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 5 – Capital Assets

Capital asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Transfer	Balance September 30, 2024
Governmental Activities:					
Land	\$ 3,840,787	\$ -	\$ -	\$ -	\$ 3,840,787
Construction work in progress	3,472,011	2,072,529	(18,800)	(1,816,144)	3,709,596
Total capital assets not depreciated	\$ 7,312,798	\$ 2,072,529	\$ (18,800)	\$ (1,816,144)	\$ 7,550,383
Infrastructure	66,596,910	-	-	-	66,596,910
Buildings & Improvements	138,976,061	1,179,783	(110,392)	1,816,144	141,861,596
Equipment	60,608,404	5,790,537	(4,841,614)	-	61,557,327
SBITA, right to use	7,653,860	174,773	(205,890)	-	7,622,743
Total capital assets depreciated	\$ 273,835,235	\$ 7,145,093	\$ (5,157,896)	\$ 1,816,144	\$ 277,638,576
Less accumulated depreciation for:					
Infrastructure	(49,501,070)	(784,362)	-	-	(50,285,432)
Buildings & Improvements	(82,765,209)	(3,456,229)	92,538	-	(86,128,900)
Equipment	(43,317,239)	(4,839,087)	4,294,729	-	(43,861,597)
SBITA, right to use	(825,805)	(1,507,372)	(21,928)	-	(2,355,105)
Total accumulated depreciation	\$ (176,409,323)	\$ (10,587,050)	\$ 4,365,339	\$ -	\$ (182,631,034)
Total capital assets depreciated, net	\$ 97,425,912	\$ (3,441,957)	\$ (792,557)	\$ 1,816,144	\$ 95,007,542
Governmental activities capital assets, net	\$ 104,738,710	\$ (1,369,428)	\$ (811,357)	\$ -	\$ 102,557,925
Business-type Activities:					
Land	\$ 5,154,600	\$ -	\$ -	\$ -	\$ 5,154,600
Construction work in progress	7,849,001	6,839,552	(147,004)	(7,525,265)	7,016,284
Total capital assets not depreciated	\$ 13,003,601	\$ 6,839,552	\$ (147,004)	\$ (7,525,265)	\$ 12,170,884
Buildings & Improvements	144,533,709	130,037	(1,854,114)	7,525,265	150,334,897
Equipment	12,502,892	-	(47,828)	-	12,455,064
Total capital assets depreciated	\$ 157,036,601	\$ 130,037	\$ (1,901,942)	\$ 7,525,265	\$ 162,789,961
Less accumulated depreciation for:					
Buildings & Improvements	(85,106,523)	(3,678,008)	1,721,974	-	(87,062,557)
Equipment	(9,200,968)	(408,246)	47,828	-	(9,561,386)
Total accumulated depreciation	\$ (94,307,491)	\$ (4,086,254)	\$ 1,769,802	\$ -	\$ (96,623,943)
Total capital assets depreciated, net	\$ 62,729,110	\$ (3,956,217)	\$ (132,140)	\$ 7,525,265	\$ 66,166,018
Business-type activities capital assets, net	\$ 75,732,711	\$ 2,883,335	\$ (279,144)	\$ -	\$ 78,336,902



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 5 – Capital Assets (continued)

Depreciation expense was charged to the programs of the primary government as follows:

Governmental activities:

General Government	\$2,376,770
Judicial & Law Enforcement	2,974,852
Education & Recreation	18,481
Health & Welfare	244,599
Maintenance - Equipment & Structures	<u>4,972,348</u>
Total depreciation expense - governmental activities	<u><u>\$10,587,050</u></u>

Business-type activities:

Jack Brooks Regional Airport	\$1,739,900
Ford Park	<u>2,346,354</u>
Total depreciation expense - business-type activities	<u><u>\$4,086,254</u></u>

Note 6 - Leases

Lease Receivable

The County's financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. As of 9/30/2024, the County has 2 active leases for governmental type activities and 42 active leases for business type activities.

Governmental Activities

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Receivable	Amounts Receivable at 9/30/2024	Ending Deferred Inflows
Right-to-use land	1.46%	2022	\$ 127,861	\$ 78,332	\$ 76,830
Right-to-use Jail Building	3.65%	2024	\$ 157,003	\$ 137,591	\$ 131,795
Total Governmental Activities			<u>\$ 284,864</u>	<u>\$ 215,923</u>	<u>\$ 208,625</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 6 - Leases (continued)

Business Type Activities

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Receivable	Amounts Receivable at 9/30/2024	Ending Deferred Inflows
Right-to-use Airport Buildings	0.53% - 1.462%	2022	\$ 889,748	\$ 437,244	\$ 425,419
Right-to-use Airport Buildings	0.743% -3.212%	2023	\$ 46,192	\$ 21,118	\$ 21,087
Right-to-use Airport Land/Hangers	1.090%-2.560%	2022	\$3,801,029	\$ 3,506,322	\$3,353,167
Right-to-use Airport Land/Hangers	3.409%-4.174%	2023	\$1,065,369	\$ 838,197	\$ 815,587
Total Business Type Activities			<u>\$5,802,338</u>	<u>\$ 4,802,881</u>	<u>\$4,615,260</u>

Future revenues expected are as follows:

Governmental Activities

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	\$ 50,027	\$ 5,456	\$ 55,483
2026	48,929	4,071	53,000
2027	50,360	2,640	53,000
2028	51,838	1,162	53,000
2029	14,769	65	14,834
	<u>\$ 215,923</u>	<u>\$ 13,394</u>	<u>\$ 229,317</u>

Business-Type Activities

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	\$ 392,685	\$ 121,067	\$ 513,752
2026	305,480	114,043	419,523
2027	121,378	109,225	230,603
2028	119,896	106,807	226,703
2029	113,760	104,310	218,070
2030-2034	433,307	489,648	922,955
2035-2039	514,467	430,543	945,010
2040-2044	550,415	361,495	911,910
2045-2049	299,774	305,538	605,312
2050-2054	374,584	257,758	632,342
2055-2059	459,158	197,556	656,714
2060-2064	512,049	127,001	639,050
2065-2069	567,461	43,927	611,388
2070	38,467	406	38,873
	<u>\$ 4,802,881</u>	<u>\$ 2,769,324</u>	<u>\$ 7,572,205</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 7 - Long-Term Liabilities

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. All of the 2012 Refunding Bonds, and approximately 5% (\$605,456) of the 2019 Certificates of Obligation funded and benefited business-type activities, though resources of the governmental activities are being used to liquidate the debt. All other General obligation bonds have been issued for governmental-type activities. The total original amount of general obligation bonds issued is \$62,700,000.

General obligation bonds are direct obligation and pledge the full faith and credit on the government. General obligation bonds currently outstanding are as follows:

\$47,305,000 2012 Refunding Bonds due in annual installments from \$780,000 to \$4,465,000 through August 1, 2025; interest rates ranging from 2.0% to 5.0%.	\$ 4,465,000
\$15,395,000 2019 Certificates of Obligation due in annual installments from \$500,000 to \$1,040,000 through August 1, 2039; interest rates ranging from 3.0% to 5.0%	12,640,000
Total General Obligation Bonds	<u>\$ 17,105,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Governmental Activities

Fiscal Year Ended September 30	Principal	Interest	Total
2025	\$ 5,100,000	\$ 567,850	\$ 5,667,850
2026	665,000	402,150	1,067,150
2027	700,000	368,900	1,068,900
2028	735,000	333,900	1,068,900
2029	775,000	297,150	1,072,150
2030-2034	4,225,000	1,123,500	5,348,500
2035-2039	4,905,000	450,150	5,355,150
Total	<u>\$ 17,105,000</u>	<u>\$ 3,543,600</u>	<u>\$ 20,648,600</u>

There is currently \$571,710 available in the Debt Service Funds to service the general obligation bonds. The County has no authorized but unissued bonds at September 30, 2024.

There are a number of limitations and restrictions contained in the various bond debentures regarding authorized uses of bond proceeds. The County is in compliance with all significant limitations and restrictions.

Should the County default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 7 - Long-Term Liabilities (continued)

Financing Arrangement Obligations:

In 2020, a tax-exempt Series Master Equipment-Purchase Agreement was issued with maturities ranging from \$6,976 to \$8,325 with an interest rate of 3.6%, to be paid from the General Fund. The original issue amount was \$457,860 and the current outstanding balance is \$292,002. The asset acquired through a financing arrangement is recorded at \$457,860 for governmental funds for 71 copiers.

Annual debt service requirements to maturity for financing arrangement obligations are as follows:

Fiscal Year Ended September 30	<u>Governmental Activities</u>		
	Principal	Interest	Total
2025	\$ 97,979	\$ 2,221	\$ 100,200
2026	8,325	25	8,350
Total	\$ 106,304	\$ 2,246	\$ 108,550

SBITAs Liability:

As of 9/30/2024, the County has 12 active subscriptions for the use of software. The subscriptions have payments that range from \$13,706 to \$756,234 and interest rates that range from 2.31% to 3.67%. As of 9/30/2024, total combined value of the subscription liability is \$3,593,120, and the total combined value of the short-term subscription is \$1,004,326. The County is required to make annual fixed payments between \$866,892 and \$1,047,237.

The annual principal and interest payments are as follows:

Fiscal Year Ended September 30	<u>Governmental Activities</u>		
	Principal	Interest	Total
2025	\$ 1,004,326	\$ 98,914	\$ 1,103,240
2026	918,640	70,998	989,638
2027	918,407	45,124	963,531
2028	751,747	20,162	771,909
Total	\$ 3,593,120	\$ 235,198	\$ 3,828,318



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 7 - Long-Term Liabilities (continued)

Conduit Debt Obligations

The County has issued Housing Finance Corporation Bonds and Industrial Development Corporation Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity serviced by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2024, there were three series of Jefferson County Housing Finance Corporation Bonds with an aggregate principal amount payable of \$49,231,960, and one series of Jefferson Industrial Development Bonds with an aggregate principal amount payable of \$8,770,000.

Arbitrage Rebate Liability

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. As of September 30, 2024, there are no estimated liabilities for arbitrage rebate on governmental debt. The Debt Service Fund and the residual balance in the Capital Project Fund have typically been used to liquidate the arbitrage liability in previous years.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2024 was as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 7 - Long-Term Liabilities (continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds Payable					
General obligation bonds	\$ 22,035,000	\$ -	\$ (4,930,000)	\$ 17,105,000	\$ 5,100,000
Premiums	1,602,594	-	(435,013)	1,167,581	-
Total bonds payable	\$ 23,637,594	\$ -	\$ (5,365,013)	\$ 18,272,581	\$ 5,100,000
Financing Arrangements	200,822	-	(94,518)	106,304	97,979
SBITA Liability	4,655,432	174,773	(1,237,085)	3,593,120	1,004,326
Claims and Judgments	3,995,649	26,511,057	(26,280,214)	4,226,492	4,226,492
Compensated Absences	11,516,718	1,325,206	(1,208,640)	11,633,284	1,280,699
Governmental Activities					
Long-term liabilities	\$ 44,006,215	\$ 28,011,036	\$ (34,185,470)	\$ 37,831,781	\$ 11,709,496
Business-type Activities:					
Compensated Absences	\$ 195,804	\$ 23,387	\$ (22,060)	\$ 197,131	\$ 29,772
Business-type Activities					
Long-term liabilities	\$ 195,804	\$ 23,387	\$ (22,060)	\$ 197,131	\$ 29,772

Compensated absences liabilities are normally liquidated by the general fund for governmental activities and by the corresponding enterprise fund for business type activities. Claims and judgments of governmental funds are normally paid from the corresponding internal service fund. Claims and judgments of the public entity risk pool are normally paid from the corresponding internal service fund.

Note 8 – Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (“Annual report”) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and death benefits for all eligible employees. Benefit terms are established by the TCDRS act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 8 – Defined Benefit Pension Plan (continued)

receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court, within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The County's current match is 200%.

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,089
Inactive employees entitled to but not yet receiving benefits	928
Active employees	<u>1,084</u>
	<u><u>3,101</u></u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 20.31% and 20.60% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024, was \$16,333,443, and was equal to the required contributions.

Net Pension Liability (Asset). The County's Net Pension Liability (NPL) or Net Pension Asset (NPA) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 8 – Defined Benefit Pension Plan (continued)

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

The plan does not have an automatic cost-of-living adjustment (“COLA”) and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plans may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial cost method was Entry Age Normal, as required by GASB No. 68. Straight-line amortization over Expected Working Life with a 5 year smoothing period, and a non-asymptotic recognition method with no corridor were utilized in the actuarial calculation.

The actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study for the period January 1, 2018 through December 31, 2021.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2023 information for a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 8 – Defined Benefit Pension Plan (continued)

10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 10-year time horizon; the most recent analysis was performed in 2023. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 8 – Defined Benefit Pension Plan (continued)

Changes in the Net Pension (Asset) Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/2022	\$ 608,396,864	\$ 544,177,849	\$ 64,219,015
Changes for the year:			
Service cost	10,459,071	-	10,459,071
Interest on total pension liability ⁽¹⁾	45,654,250	-	45,654,250
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(1,247,319)	-	(1,247,319)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,487,147)	(1,487,147)	-
Benefit payments	(35,473,869)	(35,473,869)	-
Administrative expenses	-	(306,554)	306,554
Member contributions	-	5,407,918	(5,407,918)
Net investment income	-	59,648,780	(59,648,780)
Employer contributions	-	15,690,666	(15,690,666)
Other ⁽³⁾	-	(573,971)	573,971
Balance at 12/31/2023	<u>\$ 626,301,850</u>	<u>\$ 587,083,672</u>	<u>\$ 39,218,178</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued..

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 700,888,495	\$ 626,301,850	\$ 563,077,957
Fiduciary net position	<u>587,083,672</u>	<u>587,083,672</u>	<u>587,083,672</u>
Net pension liability/(asset)	<u>\$ 113,804,823</u>	<u>\$ 39,218,178</u>	<u>\$ (24,005,715)</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 8 – Defined Benefit Pension Plan (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the County recognized pension (income) expense of \$5,387,188 and \$98,747 in the governmental and business-type activities, respectively.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 1,999,562	\$ -
Changes in actuarial assumptions	319,256	-
Net difference between projected and actual investment earnings	-	1,358,872
Contributions subsequent to the measurement date	-	13,289,876
Total	<u>\$ 2,318,818</u>	<u>\$ 14,648,748</u>

\$13,289,876, reported as deferred outflows of resources related to pension resulting from contributions made after the measurement date but before the end of the County's fiscal year ending September 30, 2024, will be recognized as a reduction of the net pension liability (asset) or collective net pension liability in the subsequent fiscal year rather than in the current fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

For the Year Ended December 31,	
2024	\$ (5,933,180)
2025	(3,083,019)
2026	11,839,423
2027	<u>(3,783,170)</u>
	<u>\$ (959,946)</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 – Other Post-Employment Benefits

Plan Description. The County sponsors a single-employer defined benefit post-employment benefit (OPEB) plan for health and dental care benefits.

Benefits Provided.

Retirees Benefits

The County provides post-retirement health and dental care benefits to all employees who retired on or after April 9, 1990. Effective January 1, 1997, Commissioners' Court adopted the following policy detailing eligibility requirements for participation in this benefit:

- A) employee must have retired under the Texas County and District Retirement System (TCDRS) guidelines described in Note 8; and
- B) employee must have at least 8 years of TCDRS credible service with Jefferson County.

For retirees prior to February 1, 2003, the County pays 100 percent of health insurance premiums for those retirees that qualify. After February 1, 2003, the County will pay on the following scale for retirees that qualify:

Years of Service	Percentage Paid by Retiree	Percentage Paid by County
8-11	30%	70%
12-15	20%	80%
16-19	10%	90%
20+	0%	100%

Effective January 1, 2016, all new employees will not be eligible for County paid post-retirement health care benefits.

Retiree Spouse Benefits

The employee's spouse is eligible for County paid health and dental insurance benefits following the employee's retirement if:

- A) employee met the above requirements A and B; hired prior to January 1, 2016 and,
- B) employee's spouse was enrolled in the health plan either as a dependent or an active County employee.

Spouse participation will end in the event of a divorce, at which time COBRA continuation will be offered as described below.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 – Other Post-Employment Benefits (continued)

For retirees prior to February 1, 2003, the County pays 100 percent of health and dental insurance premiums for those retirees' spouses that qualify. For retirees between February 1, 2003 and February 28, 2005, the County will pay the same scale as described above for retirees' spouses that qualify. For retirees after February 28, 2005, the County requires the following premiums to be paid for retirees' spouses that qualify:

Age of Spouse	Premium Amount Due
Less than 65 during ten year maximum	Equal to the active employee contribution made for a spouse
Less than 65 after ten year maximum	Full Premium
Over 65	Same percentage as retiree see table above

Individuals covered by benefits terms

At the October 1, 2022 valuation date, the following individuals were covered by the benefits terms:

Active employees hired prior to January 1, 2016	505
Retirees	623
Surviving Spouses & Beneficiaries	<u>32</u>
	<u>1,160</u>

Assets. There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan

Contributions. The Plan is funded on a pay-as-you-go basis and is not administered through an irrevocable trust. The County does not make contributions as defined by GASB 75. For the fiscal year 2024, the County did make payments as established by Commissioners' Court under the Plan based on the combination of premiums and prior year costs of the self-funded portion of the plan of \$7,125,048.

Total OPEB Liability. The County's Total OPEB liability of \$193,138,627 was measured as of September 30, 2024 and was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. Any significant changes during this period have been reflected as prescribed by GASB 74 and 75.

Actuarial Assumptions and Other Inputs

The Total OPEB Liability in the October 1, 2022, actuarial valuation was determined using the following actuarial assumptions:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 – Other Post-Employment Benefits (continued)

Discount Rate	3.81%
20 Year Tax-Exempt Municipal Bond Yield	3.81%
Inflation	2.30%
Salary increases included inflation	3.00%

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

The actuarial cost method was Entry Age normal. The trend rates for medical of 6.3% for pre-65 for 2022 will then trend upward to as high as 6.7% during years 2023 and the slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for years 2072 and beyond . The trend rated for medical post-65 of 5.5% and 4.0% for dental rates for 2022 will trend will slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for post-65, and dental rates of 3.7% for years 2072 and beyond.

There has not been a separate, audited GAAP-basis postemployment benefit plan report issued.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at 9/30/2023	\$ 183,177,399
Changes for the year:	
Service cost	3,054,253
Interest on total OPEB liability	7,472,628
Effect of assumptions changes or inputs	6,559,395
Benefit payments	<u>(7,125,048)</u>
Balance at 9/30/2024	<u>\$ 193,138,627</u>

Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 3.81%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.81%) or 1-percentage-higher (4.81%) than the current rate:

	1% Decrease 2.81%	Current Discount Rate 3.81%	1% Increase 4.81%
Total OPEB liability	\$ 219,880,776	\$ 193,138,627	\$ 171,283,657



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 – Other Post-Employment Benefits (continued)

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 166,241,256	\$ 193,138,627	\$ 226,797,850

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense (income) of (\$9,116,831).

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 7,564,141	\$ 6,349,811
Change in actuarial assumptions	22,502,093	5,631,121
Total	<u>\$ 30,066,234</u>	<u>\$ 11,980,932</u>

Amounts reported as deferred outflows and inflows of resources related to other postemployment benefits will be recognized in OPEB expenses as follows:

For the Year Ended September 30,	
2025	\$ (14,756,275)
2026	(4,709,951)
2027	<u>1,380,924</u>
	<u>\$ (18,085,302)</u>

Note 10 - Deferred Compensation Plan

Employees of Jefferson County, Texas may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is administered by an unrelated financial institution. Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust by a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 10 - Deferred Compensation Plan (continued)

third party custodian, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

Accordingly, the County performs minimal administrative functions and does not perform any investment functions for the plan. Consequently, the assets held by the custodian are not included in the financial statements as of September 30, 2024.

Note 11 - Individual Funds Deficit Equity Balances

The following funds had deficit equity balances as of September 30, 2024:

<u>Governmental Activities</u>	
General Land Office Grants	\$2,959,857
Sheriff Training Grant	7,496
JAG Grant	3,763
Auto Theft Grant	69,526
BRIC/FMA Grant	222,605
Community Wildfire Prevention Program	2,730
Total for Governmental Activities	<u>\$3,265,977</u>
 <u>Business-type Activities</u>	
Workers' Compensation Fund	\$393,050
Total for Business-type Activities	<u>\$393,050</u>

If funding does not become available to cover these deficit fund balances from other governmental entities, the County plans to transfer funds from General Fund to cover the deficit fund balance.

Note 12 - Risk Management

The Liability Insurance Fund was established to account for the contributions from the General Fund for payment of general liability claims. Under the laws of the State of Texas, claims for torts are limited to \$100,000 per person and \$300,000 per incident. The Liability Fund records a claim as payable when information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Liability Insurance Fund's claims liability (including an estimate for claims incurred but not reported) were:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 12 - Risk Management (continued)

	2024	2023
Liability for claims, beginning of fiscal year	\$354,777	\$350,000
Incurred claims and changes in estimates	321,677	118,767
Claim payments	<u>(321,987)</u>	<u>(113,990)</u>
Liability for claims, end of fiscal year	<u>\$354,467</u>	<u>\$354,777</u>

The Workers' Compensation Fund was established to account for the County's workers' compensation claims. Contributions are made from the General, Special Revenue, and Enterprise Funds for employees covered under the County's workers' compensation policy. Contributions to the fund are determined by position class code within each department. From October 1, 1999, to February 14, 2005 the County was fully insured for workers' compensation claims and employers' liability. As of February 15, 2005, the County is self insured for workers' compensation claims and employers' liability. The County has excess coverage for workers' compensation claims and employers' liability claims limiting the County's liability to \$750,000 for law enforcement or firefighters and \$500,000 for all others per occurrence for losses occurring prior to October 1, 1999 and after February 15, 2005. Settled claims have not exceeded commercial coverages in any of the past three fiscal years. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Worker's Compensation Fund's claims liability (including an estimate for claims incurred but not reported) were:

	2024	2023
Liability for claims, beginning of fiscal year	\$1,873,990	\$345,698
Incurred claims and changes in estimates	161,468	2,240,026
Claim payments	<u>(641,532)</u>	<u>(711,734)</u>
Liability for claims, end of fiscal year	<u>\$1,393,926</u>	<u>\$1,873,990</u>

Note 13 – Public Entity Risk Pool

On November 27, 2000, the Jefferson County Commissioners' Court pursuant to Texas Local Government Code Ann. Sec. 172.001 organized the Southeast Texas Government Employee Benefits Pool (The Pool). The Pool was organized for the benefit of Texas Political Subdivisions and Special Districts to make available accident, life, and health benefits for Pool member employees. Twelve trustees govern the Pool. Five of these trustees are the Jefferson County Auditor, Jefferson County Insurance and Benefits Manager, Jefferson County Human Resources Director, Jefferson County Purchasing Agent, and the Jefferson County Assistant District Attorney. Two of the trustees are members of Commissioners' Court. The remaining five trustees are appointed by Commissioners' Court.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 13 – Public Entity Risk Pool (continued)

The Pool is responsible for adopting underwriting standards, qualifications for membership in the pool, and establishing the types of benefits to be provided and associated fees for these benefits. The members of the Pool are responsible for their members' eligibility in the pool and payment of monthly contributions for participation in the Pool. The Pool members are not subject to supplemental assessments in the event of deficiencies. If the assets of the Pool were to be exhausted, members would not be responsible for the Pool's liabilities. Pool members currently include Jefferson County, Texas (reporting entity), Jefferson County Drainage District #3, and Jefferson County Drainage District #6. The total number of members in the Pool is 1,799. Operations of the Pool are accounted for as an internal service fund.

The Pool uses reinsurance agreements to reduce its exposure to large losses on medical and prescription claims. For the fiscal year ended September 30, 2024, the Pool had stop loss insurance contracts to limit the medical and prescription claims per individual member to \$325,000 in a calendar year with a \$125,000 aggregating specific deductible. The Pool did not exceed these limits during fiscal year 2024, but, did exceed these limits during fiscal year 2023 by \$376,425, and did exceed these limits during fiscal year 2022 by \$831,379.

Liabilities of the Pool are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlements trends.

Changes in the Pool's claims liability (including an estimate of claims incurred but not reported and claim adjustment expenses) were:

	2024	2023
Liability for claims, beginning of fiscal year	\$1,766,882	\$2,235,117
Incurred claims and changes in estimates	26,027,912	25,515,367
Claim payments	<u>(25,316,695)</u>	<u>(25,983,602)</u>
Liability for claims, end of fiscal year	<u>\$2,478,099</u>	<u>\$1,766,882</u>

Additional information including ten-year revenue and claim development are addressed in a separate annual report. The annual report may be obtained from Southeast Texas Governmental Employee Benefits Pool, 215 Franklin Street Suite 200, Beaumont, Texas 77701.

Note 14 – Encumbrances, Construction Contracts, and Other Significant Commitments

As of September 30, 2024, the County had the following encumbrances, construction contracts, and other significant commitments with respect to unfinished projects:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 14 – Encumbrances, Construction Contracts, and Other Significant Commitments
(continued)

	<u>Project</u>	<u>Remaining Commitment</u>	<u>Expected Date of Completion</u>
<u>Governmental Activities</u>			
<u>Major Funds</u>			
ARPA Coronavirus Recovery	American Rescue Plan projects	\$26,356,232	12/31/2026
 <u>Non-major funds</u>			
LATCF Federal Grant	Courthouse Technology Upgrades	\$ 321,725	5/31/2025
GLO Disaster Recovery	Harvey Infrastructure Improvements	1,196,584	9/30/2025
Capital Project Funds	Jail Improvements	262,110	7/31/2025
Capital Project Funds	Erie Street & Highland Extension	208,221	12/31/2025
BRIC/FMA Grant	FEMA Home Elevations program	565,700	12/31/2026
Total Non-major Funds		<u>\$ 2,554,340</u>	
Total Governmental Activities		<u><u>\$28,910,572</u></u>	

Note 15 - Contingent Liabilities

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

The County is involved in lawsuits and other claims in the ordinary course of operations. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

Note 16 – Tax Abatements

The County enters into property tax abatement agreements with local businesses under the state Property Redevelopment and Tax Abatement Act, Chapter 312 of the Texas Tax Code, as well as its own guidelines and criteria, which is required under the Act. Under the Act, including its guidelines and criteria, the County may grant property tax abatements for creation of additional value to eligible facilities. The creation must be made subsequent to and specified in an abatement agreement between the County and the property owner or lessee. In addition, the County requires the following economic qualifications in order to grant the tax abatement:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 16 – Tax Abatements (continued)

- (1) Must create an increased appraised ad valorem tax value based upon the Jefferson County Appraisal District's assessment of the eligible property; and
- (2) Must prevent the loss of payroll or retain, increase or create payroll (full-time employment) on a permanent basis in the County.
- (3) Must not have the effect of displacing workers or transferring employment from one part of the County to another.
- (4) Must demonstrate by an independent economic impact analysis that the local economic benefit will be substantially in excess of the amount of anticipated foregone tax revenues resulting from the abatement.

The County's guidelines and criteria focus on creating new wealth to the community rather than recirculating dollars within the community, and attracting industries that have demonstrated a commitment to protecting our environment—all without creating a substantial adverse effect on the competitive position of existing companies operating in the County. The agreement used for this purpose provides for termination of the agreement in the event its counterparty discontinues producing product as well as recapturing property taxes abated in that calendar year. These abatements may be granted for up to ten years.

The County has also entered into one agreement under the state County Development and Growth, Chapter 381 of the Texas Local Government code that will rebate a percentage of property taxes for up to twenty years. The agreement was granted for twenty years.

For the fiscal year ended September 30, 2024, the County abated property tax revenue totaling \$18,806,003 based on property tax values of \$5,238,440,930 for 17 entities.

Note 17 – Recent Accounting Pronouncements

GASB Statement No. 101, Compensated Absences – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB 100 will be implemented by the County in fiscal year 2025, and the impact has not yet been determined.

GASB Statement No. 102, Certain Risk Disclosures – ("GASB 102"), The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 will be implemented by the County in the fiscal year ending September 30, 2025, and the impact has not yet been determined.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 17 – Recent Accounting Pronouncements (continued)

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will be implemented by the County in the fiscal year ending September 30, 2026, and the impact has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will be implemented by the County in the fiscal year ending September 30, 2026, and the impact has not yet been determined.

REQUIRED SUPPLEMENTARY
INFORMATION

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
REVENUES:				
TAXES:				
PROPERTY	\$ 104,705,808	104,705,808	102,554,660	(2,151,148)
SALES TAX	31,800,000	31,800,000	40,650,923	8,850,923
FEES	8,552,510	8,552,510	9,296,988	744,478
LICENSES	409,800	409,800	1,720,514	1,310,714
SALES, RENTALS, AND SERVICES	2,688,800	2,688,800	4,486,673	1,797,873
INTERGOVERNMENTAL	1,442,000	1,442,000	1,726,553	284,553
FINES AND FORFEITURES	1,400,000	1,400,000	1,667,579	267,579
INTEREST	2,478,000	2,478,000	9,589,245	7,111,245
MISCELLANEOUS	30,000	30,000	38,748	8,748
CONTRIBUTIONS AND DONATIONS	100	100	240	140
TOTAL REVENUES	\$ 153,507,018	153,507,018	171,732,123	18,225,105
EXPENDITURES:				
GENERAL GOVERNMENT	\$ 34,131,378	31,929,944	30,465,648	1,464,296
JUDICIAL AND LAW ENFORCEMENT	97,025,631	95,961,032	92,690,634	3,270,398
EDUCATION AND RECREATION	498,415	498,415	441,193	57,222
HEALTH AND WELFARE	12,720,336	13,041,716	11,711,886	1,329,830
MAINTENANCE - EQUIPMENT AND STRUCTURES	18,119,305	18,218,365	16,125,717	2,092,648
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE				
PRINCIPAL	94,518	94,518	94,518	-
INTEREST AND COMMISSION	5,682	5,682	5,682	-
TOTAL EXPENDITURES	\$ 162,595,265	159,749,672	151,535,278	8,214,394
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	\$ (9,088,247)	(6,242,654)	20,196,845	26,439,499
OTHER FINANCING SOURCES (USES):				
ISSUANCE OF SBITA	-	-	174,773	174,773
TRANSFERS OUT	\$ (8,769,435)	(11,615,028)	(11,426,463)	188,565
TOTAL OTHER FINANCING SOURCES (USES)	\$ (8,769,435)	(11,615,028)	(11,251,690)	363,338
NET CHANGE IN FUND BALANCES	\$ (17,857,682)	(17,857,682)	8,945,155	26,802,837
FUND BALANCES, BEGINNING	\$ 76,624,504	76,624,504	76,624,504	-
FUND BALANCES, ENDING	\$ 58,766,822	58,766,822	85,569,659	26,802,837



JEFFERSON COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

1. Budgetary Basis

- Budgets are prepared on a basis consistent with GAAP.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- Annual budgets are legally adopted for the General Fund and the Debt Service Funds.

2. Analysis of Significant Expenditure Variances from Original Budget

Commissioners' Court approved \$2,762,110 in budget transfers over the original budget for Transfers out in order to provide additional funding for necessary capital projects for improvement to the County Correctional facilities.

Commissioners' Court approved \$300,000 in budget transfers over the original budget for Transfers out in order to provide additional subsidies to the Enterprise Fund – Ford Park for their operations.

The Court approved approximately \$312,000 in budget transfers over the original budget for Mosquito Control chemicals due to increase cost of products and increase spraying to combat the mosquito population.

In addition, the Court approved approximately \$250,000 in budget transfers over the original budget for additional cost for indigent defense as court cases are continue to be higher to address the backlog due to the impacts of Covid-19 on the Court system.

These transfers were not part of the original budget. The above budget transfers were funded with the savings from various departments. Commissioners' Court was able to achieve \$8,402,959 in actual savings from the total budget, with the assistance from all County departments.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT YEARS

Plan Year Ended December 31	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Pension Liability										
Service Cost	\$ 8,802,884	\$ 9,087,096	\$ 10,064,449	\$ 9,240,166	\$ 9,167,537	\$ 8,921,172	\$ 9,316,375	\$ 10,534,103	\$ 10,388,366	\$ 10,459,070
Interest total pension liability	31,100,211	32,905,759	34,577,662	36,386,446	38,052,890	39,598,336	41,229,591	42,541,830	43,862,245	45,654,250
Effect of plan changes	-	(1,753,160)	-	-	-	-	-	-	6,085,700	-
Effect of assumption changes or inputs	-	4,437,711	-	1,469,816	-	-	30,344,488	(1,277,021)	-	-
Effect of economic/demographic (gains) or losses	970,401	(1,826,418)	(3,026,782)	(699,117)	(678,722)	37,525	(698,248)	(1,565,772)	(1,553,147)	(1,247,319)
Benefit payments/refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)	(31,811,374)	(33,649,325)	(36,961,015)
Net change in total pension liability	\$ 21,501,247	\$ 22,120,251	\$ 19,574,102	\$ 21,195,860	\$ 20,218,699	\$ 20,413,090	\$ 50,682,988	\$ 18,421,766	\$ 25,133,839	\$ 17,904,986
Total pension liability - beginning	<u>389,135,022</u>	<u>410,636,269</u>	<u>432,756,520</u>	<u>452,330,622</u>	<u>473,526,482</u>	<u>493,745,181</u>	<u>514,158,271</u>	<u>564,841,259</u>	<u>583,263,025</u>	<u>608,396,864</u>
Total pension liability - ending (a)	<u>\$ 410,636,269</u>	<u>\$ 432,756,520</u>	<u>\$ 452,330,622</u>	<u>\$ 473,526,482</u>	<u>\$ 493,745,181</u>	<u>\$ 514,158,271</u>	<u>\$ 564,841,259</u>	<u>\$ 583,263,025</u>	<u>\$ 608,396,864</u>	<u>\$ 626,301,850</u>
Plan Fiduciary Net Position										
Employer contributions	\$ 11,131,001	\$ 12,012,562	\$ 11,654,736	\$ 11,611,789	\$ 12,199,912	\$ 12,767,990	\$ 14,337,862	\$ 14,386,981	\$ 14,971,996	\$ 15,690,666
Member contributions	4,514,879	4,761,495	4,632,780	4,758,530	4,616,186	4,776,915	4,951,412	5,030,415	5,175,508	5,407,918
Investment income net of investment expenses	23,395,891	1,207,991	26,503,470	55,064,738	(8,008,077)	66,649,542	47,623,237	107,955,529	(33,612,380)	59,648,780
Benefit payments refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)	(31,811,374)	(33,649,325)	(36,961,016)
Administrative expenses	(270,923)	(259,107)	(288,421)	(282,006)	(325,932)	(351,445)	(364,375)	(320,819)	(318,898)	(306,554)
Other	<u>445,436</u>	<u>72,744</u>	<u>(1,075,190)</u>	<u>(121,010)</u>	<u>(418,931)</u>	<u>(297,899)</u>	<u>(257,411)</u>	<u>(213,914)</u>	<u>(1,388,350)</u>	<u>(573,971)</u>
Net change in plan fiduciary net position	\$ 19,844,035	\$(2,935,052)	\$ 19,386,148	\$ 45,830,590	\$(18,259,848)	\$ 55,401,160	\$ 36,781,507	\$ 95,026,818	\$(48,821,449)	\$ 42,905,823
Plan fiduciary net position - beginning	<u>341,923,940</u>	<u>361,767,975</u>	<u>358,832,923</u>	<u>378,219,071</u>	<u>424,049,661</u>	<u>405,789,813</u>	<u>461,190,973</u>	<u>497,972,480</u>	<u>592,999,298</u>	<u>544,177,849</u>
Plan fiduciary net position - ending (b)	<u>\$ 361,767,975</u>	<u>\$ 358,832,923</u>	<u>\$ 378,219,071</u>	<u>\$ 424,049,661</u>	<u>\$ 405,789,813</u>	<u>\$ 461,190,973</u>	<u>\$ 497,972,480</u>	<u>\$ 592,999,298</u>	<u>\$ 544,177,849</u>	<u>\$ 587,083,672</u>
Net pension liability - ending (a) - (b)	<u>\$ 48,868,294</u>	<u>\$ 73,923,597</u>	<u>\$ 74,111,551</u>	<u>\$ 49,476,821</u>	<u>\$ 87,955,368</u>	<u>\$ 52,967,298</u>	<u>\$ 66,868,779</u>	<u>\$(9,736,273)</u>	<u>\$ 64,219,015</u>	<u>\$ 39,218,178</u>
Fiduciary net position as a percentage of total pension liability	88.10%	82.92%	83.62%	89.55%	82.19%	89.70%	88.16%	101.67%	89.44%	93.74%
Pensionable covered payroll	\$ 63,934,561	\$ 68,021,353	\$ 66,182,567	\$ 67,510,440	\$ 65,945,517	\$ 68,241,637	\$ 70,734,450	\$ 71,863,073	\$ 73,935,832	\$ 77,255,965
Net pension liability as a percentage of covered payroll	76.43%	108.68%	111.98%	73.29%	133.38%	77.62%	94.53%	-13.55%	86.86%	50.76%

**JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ended	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2015	\$ 11,476,313	\$ 11,476,313	\$ -	\$ 65,197,649	17.6%
2016	11,644,582	11,644,582	-	66,074,018	17.6%
2017	11,699,132	11,699,132	-	67,589,717	17.3%
2018	11,920,988	11,920,988	-	65,695,117	18.1%
2019	12,532,809	12,532,809	-	67,188,223	18.7%
2020	14,035,386	14,035,386	-	70,719,630	19.8%
2021	14,330,834	14,330,834	-	71,342,609	20.1%
2022	15,333,200	15,333,200	-	75,943,576	20.2%
2023	15,524,374	15,524,374	-	76,489,369	20.3%
2024	16,333,450	16,333,450	-	79,548,968	20.5%

(1) Payroll is calculated based on contributions as reported to TCDRS.

**JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.1 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2020 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions. 2019: No changes in plan provisions. 2020: No changes in plan provisions. 2021: No changes in plan provisions. 2022: No changes in plan provisions. 2023: Employer contributions reflect that a 2% flat COLA was adopted.

* Only changes effective 2015 and later are shown in the Notes in Schedule. Additional years will be reported as it becomes available

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST SEVEN FISCAL YEARS

Plan Year Ended September 30	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service Cost	\$ 9,576,801	\$ 6,020,230	\$ 7,703,213	\$ 6,133,513	\$ 6,656,313	\$ 3,708,424	\$ 3,054,253
Interest total OPEB liability	8,585,089	9,428,912	6,354,719	5,874,025	4,858,279	6,858,179	7,472,628
Effect of plan changes	-	-	-	-	-	-	-
Effect of assumption changes or inputs	(19,171,693)	48,420,854	20,744,958	(15,464,588)	(45,840,440)	(3,983,229)	6,559,395
Effect of economic/demographic (gains) or losses	-	(46,197,295)	-	(41,182,537)	-	13,405,155	-
Benefit payments/refunds of contributions	(5,544,058)	(5,898,029)	(6,138,914)	(6,535,363)	(6,883,610)	(7,336,020)	(7,125,048)
76 Net change in total pension liability	\$(6,553,861)	\$ 11,774,672	\$ 28,663,976	\$(51,174,950)	\$(41,209,458)	\$ 12,652,509	\$ 9,961,228
Total OPEB liability - beginning	<u>229,024,511</u>	<u>222,470,650</u>	<u>234,245,322</u>	<u>262,909,298</u>	<u>211,734,348</u>	<u>170,524,890</u>	<u>183,177,399</u>
Total OPEB liability - ending	<u>\$ 222,470,650</u>	<u>\$ 234,245,322</u>	<u>\$ 262,909,298</u>	<u>\$ 211,734,348</u>	<u>\$ 170,524,890</u>	<u>\$ 183,177,399</u>	<u>\$ 193,138,627</u>
OPEB covered-employee payroll	\$ 55,723,780	\$ 45,105,747	\$ 45,105,747	\$ 40,373,418	\$ 40,373,418	\$ 35,783,829	\$ 37,251,000
Total OPEB liability as a percentage of covered-employee payroll	399.24%	519.32%	582.87%	524.44%	422.37%	511.90%	518.48%

Note: There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

* Reporting began in fiscal year 2018. Additional years will be reported as it becomes available.

COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER
SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
GENERAL GOVERNMENT:				
TAX ASSESSOR-COLLECTOR	\$ 4,841,597	4,442,335	4,122,293	320,042
HUMAN RESOURCES	570,555	570,555	503,163	67,392
COUNTY AUDITOR	1,967,550	1,967,550	1,833,339	134,211
COUNTY CLERK	2,715,659	2,471,621	2,295,002	176,619
COUNTY JUDGE	1,132,850	1,014,504	937,354	77,150
RISK MANAGEMENT	376,313	376,313	331,496	44,817
COUNTY TREASURER	473,200	419,962	403,907	16,055
PRINTING DEPARTMENT	169,513	169,513	131,893	37,620
PURCHASING AGENT	694,102	694,102	630,590	63,512
GENERAL SERVICES	15,851,447	14,529,690	14,382,907	146,783
DATA PROCESSING	3,655,555	3,545,762	3,420,025	125,737
VOTERS REGISTRATION DEPARTMENT	226,800	226,800	185,017	41,783
ELECTIONS DEPARTMENT	1,077,497	1,122,497	946,930	175,567
VETERANS SERVICE	378,740	378,740	341,732	37,008
TOTAL GENERAL GOVERNMENT	\$ 34,131,378	31,929,944	30,465,648	1,464,296
JUDICIAL AND LAW ENFORCEMENT:				
DISTRICT ATTORNEY	\$ 8,452,756	8,297,135	7,998,038	299,097
DISTRICT CLERK	2,488,629	2,488,629	2,418,296	70,333
CRIMINAL DISTRICT COURT	1,874,401	1,976,003	1,954,661	21,342
58TH DISTRICT COURT	362,681	362,681	341,775	20,906
60TH DISTRICT COURT	379,306	379,306	363,343	15,963
136TH DISTRICT COURT	380,995	380,995	370,009	10,986
172ND DISTRICT COURT	361,382	361,382	360,683	699
252ND DISTRICT COURT	1,391,294	1,466,294	1,399,910	66,384
279TH DISTRICT COURT	698,351	723,351	700,142	23,209
317TH DISTRICT COURT	610,049	595,049	556,156	38,893
JURY	620,291	660,291	609,066	51,225
J.P. PRECINCT NO. 1 - PLACE NO. 1	458,931	458,931	430,358	28,573
J.P. PRECINCT NO. 1 - PLACE NO. 2	476,552	476,552	465,459	11,093
J.P. PRECINCT NO. 2	426,657	426,657	425,776	881
J.P. PRECINCT NO. 4	478,698	478,698	457,175	21,523
J.P. PRECINCT NO. 6	464,336	464,336	443,505	20,831
J.P. PRECINCT NO. 7	465,187	465,187	449,976	15,211
J.P. PRECINCT NO. 8	460,011	353,142	203,150	149,992
COUNTY COURT AT LAW NO. 1	588,317	588,317	576,787	11,530
COUNTY COURT AT LAW NO. 2	731,478	756,478	610,614	145,864
COUNTY COURT AT LAW NO. 3	921,471	921,471	827,888	93,583
COURT MASTER	592,556	592,556	571,602	20,954
DISPUTE RESOLUTION CENTER	326,041	326,041	306,173	19,868
COMMUNITY SUPERVISION	17,420	17,420	13,914	3,506
SHERIFF	18,039,496	17,541,658	16,799,494	742,164
CRIME LABORATORY	1,849,615	1,683,149	1,549,583	133,566
JAIL	43,020,699	43,041,628	42,745,325	296,303
JUVENILE CORRECTIONAL PROBATION	1,921,977	1,725,356	1,602,067	123,289
JUVENILE DETENTION HOME	2,666,430	2,452,715	2,238,955	213,760
CONSTABLE PRECINCT NO. 1	891,960	891,960	869,384	22,576
CONSTABLE PRECINCT NO. 2	567,898	567,898	532,397	35,501
CONSTABLE PRECINCT NO. 4	564,412	564,412	540,564	23,848
CONSTABLE PRECINCT NO. 6	697,638	697,638	607,034	90,604
CONSTABLE PRECINCT NO. 7	589,343	589,343	565,674	23,669
CONSTABLE PRECINCT NO. 8	588,373	588,373	569,066	19,307
COUNTY MORGUE	1,600,000	1,600,000	1,216,634	383,366
TOTAL JUDICIAL AND LAW ENFORCEMENT	\$ 97,025,631	95,961,032	92,690,634	3,270,398

[CONTINUED]

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
EDUCATION AND RECREATION:				
AGRICULTURAL EXTENSION SERVICE	\$ 498,415	498,415	441,193	57,222
TOTAL EDUCATION AND RECREATION	\$ 498,415	498,415	441,193	57,222
HEALTH AND WELFARE:				
PUBLIC HEALTH UNIT 1	\$ 1,636,115	1,636,115	1,446,380	189,735
PUBLIC HEALTH UNIT 2	1,496,972	1,496,972	1,293,520	203,452
NURSE PRACTITIONER	421,107	424,607	397,989	26,618
CHILD WELFARE	120,000	120,000	32,154	87,846
ENVIRONMENTAL CONTROL	498,369	498,369	411,553	86,816
INDIGENT MEDICAL SERVICE	5,185,244	5,185,244	4,963,376	221,868
MOSQUITO CONTROL	2,818,964	3,136,844	2,658,793	478,051
EMERGENCY MANAGEMENT	293,565	293,565	258,121	35,444
TOBACCO SETTLEMENT FUND	250,000	250,000	250,000	-
TOTAL HEALTH AND WELFARE	\$ 12,720,336	13,041,716	11,711,886	1,329,830
MAINTENANCE - EQUIPMENT & STRUCTURES:				
COURTHOUSE & ANNEXES	\$ 3,137,421	3,137,421	2,612,920	524,501
PORT ARTHUR BUILDINGS	1,014,770	1,014,770	918,518	96,252
MID-COUNTY BUILDINGS	295,282	295,282	216,753	78,529
ROAD & BRIDGE PCT. 1	3,031,174	3,107,734	2,774,932	332,802
ROAD & BRIDGE PCT. 2	2,158,316	2,158,316	2,011,937	146,379
ROAD & BRIDGE PCT. 3	2,469,733	2,469,733	2,250,780	218,953
ROAD & BRIDGE PCT. 4	2,963,829	2,963,829	2,551,487	412,342
ENGINEERING	1,320,759	1,320,759	1,148,123	172,636
PARKS & RECREATION	231,096	238,596	188,147	50,449
SERVICE CENTER	1,496,925	1,511,925	1,452,120	59,805
TOTAL MAINTENANCE - EQUIPMENT & STRUCTURES	\$ 18,119,305	18,218,365	16,125,717	2,092,648
CAPITAL OUTLAY:	\$ -	-	-	-
DEBT SERVICE:				
PRINCIPAL	\$ 94,518	94,518	94,518	-
INTEREST AND COMMISSION	5,682	5,682	5,682	-
TOTAL DEBT SERVICE	\$ 100,200	100,200	100,200	-
TOTAL OPERATING EXPENDITURES	\$ 162,595,265	159,749,672	151,535,278	8,214,394
OTHER FINANCING USES:				
TRANSFERS OUT	\$ 8,769,435	11,615,028	11,426,463	188,565
TOTAL OTHER FINANCING USES	\$ 8,769,435	11,615,028	11,426,463	188,565
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 171,364,700	171,364,700	162,961,741	8,402,959

NONMAJOR GOVERNMENTAL FUNDS

**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
SEPTEMBER 30, 2024**

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 28,038,236	17,923,390	570,943	46,532,569
ACCOUNTS RECEIVABLE, Net	252,495	-	-	252,495
INTEREST RECEIVABLE	80,714	60,097	1,898	142,709
DUE FROM OTHER FUNDS	52,787	-	-	52,787
DUE FROM OTHER GOVERNMENTAL ENTITIES	2,707,377	-	-	2,707,377
DELINQUENT TAXES RECEIVABLE, Net	-	-	153,971	153,971
PENALTY AND INTEREST RECEIVABLE, Net	-	-	98,470	98,470
INVENTORY, At Cost	18,257	-	-	18,257
PREPAID ITEMS	15,022	-	-	15,022
TOTAL ASSETS	\$ 31,164,888	17,983,487	825,282	49,973,657
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 1,202,711	35,439	-	1,238,150
COMPENSATED ABSENCES	55,258	-	-	55,258
DUE TO OTHER FUNDS	5,381,401	-	-	5,381,401
UNEARNED REVENUE	1,225,267	-	-	1,225,267
TOTAL LIABILITIES	\$ 7,864,637	35,439	-	7,900,076
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE- PROPERTY TAXES	\$ -	-	253,572	253,572
UNAVAILABLE REVENUE- GRANTS	80,785	-	-	80,785
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 80,785	-	253,572	334,357
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 18,257	-	-	18,257
PREPAID ITEMS	15,022	-	-	15,022
RESTRICTED FOR:				
DEBT SERVICE	-	-	571,710	571,710
ENVIRONMENTAL PROJECTS	-	7,290,695	-	7,290,695
PUBLIC INTEREST	5,670,779	-	-	5,670,779
JUDICIAL & LAW ENFORCEMENT	10,672,404	-	-	10,672,404
EDUCATION & RECREATION	5,184,478	-	-	5,184,478
HEALTH & WELFARE	4,392,251	-	-	4,392,251
MAINTENANCE OF STRUCTURES & EQUIPMENT	532,252	10,657,353	-	11,189,605
COMMITTED FOR:				
CONTRACTS	1,833,379	-	-	1,833,379
UNASSIGNED (DEFICIT)	(5,099,356)	-	-	(5,099,356)
TOTAL FUND BALANCES	\$ 23,219,466	17,948,048	571,710	41,739,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 31,164,888	17,983,487	825,282	49,973,657

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
PROPERTY TAXES	\$ -	-	5,619,260	5,619,260
SALES TAXES	1,774,498	-	-	1,774,498
FEES	4,324,100	-	-	4,324,100
INTERGOVERNMENTAL	14,439,143	1,434,699	-	15,873,842
SALES, RENTAL & SERVICES	1,783,396	-	-	1,783,396
FINES AND FORFEITURES	725,322	-	-	725,322
CONTRIBUTIONS AND DONATIONS	62,500	-	-	62,500
INTEREST	1,384,592	603,644	156,639	2,144,875
TOTAL REVENUES	\$ 24,493,551	2,038,343	5,775,899	32,307,793
EXPENDITURES:				
CURRENT				
GENERAL GOVERNMENT	\$ 763,969	-	-	763,969
JUDICIAL AND LAW ENFORCEMENT	15,730,034	-	-	15,730,034
EDUCATION AND RECREATION	1,830,632	-	-	1,830,632
HEALTH AND WELFARE	3,104,170	-	-	3,104,170
MAINTENANCE OF STRUCTURES AND EQUIPMENT	24,107	-	-	24,107
CAPITAL OUTLAY	-	570,346	-	570,346
DEBT SERVICE				
PRINCIPAL	-	-	4,930,000	4,930,000
INTEREST AND COMMISSION	-	-	731,500	731,500
TOTAL EXPENDITURES	\$ 21,452,912	570,346	5,661,500	27,684,758
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,040,639	1,467,997	114,399	4,623,035
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 1,682,553	7,762,110	-	9,444,663
TRANSFERS OUT	(207,154)	-	-	(207,154)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,475,399	7,762,110	-	9,237,509
NET CHANGE IN FUND BALANCES	\$ 4,516,038	9,230,107	114,399	13,860,544
FUND BALANCES, BEGINNING	\$ 18,703,428	8,717,941	457,311	27,878,680
FUND BALANCES, ENDING	\$ 23,219,466	17,948,048	571,710	41,739,224

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes. Included in this heading are the following individual funds:

Lateral Road Funds - This fund is used to account for expenditures of materials incurred in the maintenance of the lateral roads of the County. Financing is provided by contributions from the State.

Breath Alcohol Testing Fund - This fund is used to account for fees collected by the courts on D.W.I. convictions and the expenditure of those funds.

Law Library Fund - This fund is used to account for the maintenance of the County Law Library. Financing is provided by fees from law suits filed in the District Courts and County Courts-at-Law.

Juvenile Probation and Detention Fund - This fund is used to account for receipts specifically designated for use in juvenile programs.

County Clerk Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Records Archive Fund - This fund is used to account for fees collected by the County Clerk for the preservation of records prior to 1990 and the expenditure of those funds.

Local Truancy Prevention - This fund is used to account for fees collected by the courts and the expenditure of those funds for juvenile programs.

Justice Court Support Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds to assist the judiciary.

Court Facility Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds for construction, renovation, or improvement of court facilities.

Language Access Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds to provide individual translation and other language access for judicial matters.

County Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk, District Clerk, and Sheriff for the maintenance of County records and the expenditure of those funds.

Justice Court Building Security - This fund is used to account for fees collected by the justice courts to finance security services and equipment for justice courts not located in the County courthouse.

Hotel Occupancy Tax Fund - This fund is used to account for the collection of a 2% Hotel/Motel Occupancy tax. Revenues collected from this tax are to be used for tourism projects in the County.

Diversion Center Fund - This fund is used to account for funds received and expenditures for multiple agency diversion center.

County and District Court Technology Fund - This fund is used to account for fees collected from defendants convicted in a County, Statutory County, or District court and the expenditures of those funds on technological enhancements for the previously mentioned courts.

Sheriff and Constable Education Fund - This fund is used to account for the expenditures associated with the education of Sheriff's deputies and Constables of the County.

Tax Office Auto Dealer Fund - This fund is used to account for taxes collected from Local Auto Dealerships to be used by the County's Tax Office.

Unclaimed Funds Management Fund - This fund is used to account for Unclaimed Funds for all County departments.

Family Protection Fund - This fund is used to account for fees collected by the District Clerk for family violence prevention or intervention and the expenditure of this money.

District Attorney Special Funds - This fund is used to account for the fees and forfeitures received by the District Attorney associated with District Attorney

Forfeitures from criminal convictions and Hot Check fees for the prosecution of hot check offenders and the expenditure of those funds.

JC Assistance District 4 Fund - This fund is used to account for sales taxes received by the special district of JP Assistance District 4 and the expenditure of those funds.

Justice of the Peace Courtroom Technology Fund – This fund is used to account for the fees collected by the Justices of the Peace on misdemeanor convictions and the expenditure of those funds on technological enhancements for the justices' courts.

District Clerk Records Management Fund - This fund is used to account for fees collected by the District Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Election Contracts - This fund is used to account for fees collected by the County Clerk for election contracts with local governments and the expenditure of those funds.

Child Abuse Prevention - This fund is used to account for fees collected for certain child sexual assault and related convictions and the expenditure of those funds.

Sheriff's Special Revenue Funds - This fund is used to account for fees, forfeitures, and other revenue received by the Sheriff in association with Security Fees, Law Officer Training fees, D.A.R.E. Contributions, Sheriff's Forfeitures, Sheriff's Commissary, Sheriff – Spindletop Grant, and the Marine Division reimbursements, and the expenditure of those funds.

Guardianship Fee Fund - This fund is used to account for fees collected by the County Clerk to supplement the support of the judiciary in cases involving guardianships.

Juvenile Delinquency Prevention - This fund is used to account for fees collected by the courts for certain offenses and the expenditures associated with juvenile delinquency prevention and graffiti eradication measures.

District Court Records Technology - This fund is used to account for fees collected by the District Clerk for the preservation and restoration of District Court records.

Probation Department Funds - These funds are used to account for the expenditures of maintaining probation services as authorized by the County and District Courts.

Financing is provided by State grant and probationary fees. Included in this heading are the following individual funds:

- Juvenile Probation and Detention - State Aid
- Pretrial Diversion Programs
- IV-E Foster Care Fund
- Juvenile Grant A – State Aid
- Mentally Impaired Offenders
- Community Supervision
- Juvenile TJPC Supplement
- Community Corrections
- DWI Pretrial Diversion
- Drug Diversion Program

Grant Funds - These funds are used to account for receipts of Federal and State grants designated for special projects or services. Included in this heading are the following individual funds:

- Family Group Conferencing
- General Land Office Grants
- Sheriff Training Grant
- JAG Grant
- Sheriff Dept Grants
- SCAAP Grant
- LATCF Federal Grant
- FEMA Emergency
- Regional Communication
- Crime Victims Clearing
- EMPG Grant
- Crime Lab CJD Grant
- Port Security Grants
- Auto Theft Grant
- Rural Law Enforcement Grant
- BRIC/FMA Grant
- District Attorney SB 22 Grant
- Violence Against Women
- Family Treatment Court
- Environment Grants
- Community Wildfire Prevention Program
- CJD Sheriff Grants



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2024

	LATERAL ROAD FUNDS	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 530,474	20,492	491,009	763,989
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	1,778	67	1,580	2,738
DUE FROM OTHER FUNDS	-	-	-	52,787
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	38,914
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 532,252	20,559	492,589	858,428
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	3,344	31,599
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ -	-	3,344	31,599
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ -	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW ENFORCEMENT	-	20,559	-	826,829
EDUCATION & RECREATION	-	-	489,245	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	532,252	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 532,252	20,559	489,245	826,829
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 532,252	20,559	492,589	858,428

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	JUSTICE COURT SUPPORT FUND	COURT FACILITY FUND	LANGUAGE ACCESS FUND	COUNTY RECORDS MGMT. AND PRESERVATION FUND
1,892,185	2,646,508	153,183	341,048	263,108	46,911	235,705
-	-	-	-	-	-	-
6,238	8,782	503	1,088	845	145	782
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,898,423</u>	<u>2,655,290</u>	<u>153,686</u>	<u>342,136</u>	<u>263,953</u>	<u>47,056</u>	<u>236,487</u>
-	134,975	-	8,465	-	1,582	3,150
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>134,975</u>	<u>-</u>	<u>8,465</u>	<u>-</u>	<u>1,582</u>	<u>3,150</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,898,423	2,520,315	-	-	-	-	233,337
-	-	153,686	333,671	263,953	45,474	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,898,423</u>	<u>2,520,315</u>	<u>153,686</u>	<u>333,671</u>	<u>263,953</u>	<u>45,474</u>	<u>233,337</u>
<u>1,898,423</u>	<u>2,655,290</u>	<u>153,686</u>	<u>342,136</u>	<u>263,953</u>	<u>47,056</u>	<u>236,487</u>

[CONTINUED]

**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2024**

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	DIVERSION CENTER FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 314,327	4,631,917	2,043,121	17,752
ACCOUNTS RECEIVABLE, Net	-	142,901	-	-
INTEREST RECEIVABLE	1,043	14,976	6,851	58
DUE FROM OTHER FUNDS	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	-
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	5,755	-	-
TOTAL ASSETS	\$ 315,370	4,795,549	2,049,972	17,810
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	94,561	-	-
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ -	94,561	-	-
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ -	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	5,755	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW ENFORCEMENT	315,370	-	2,049,972	17,810
EDUCATION & RECREATION	-	4,695,233	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 315,370	4,700,988	2,049,972	17,810
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 315,370	4,795,549	2,049,972	17,810

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
126,091	371,183	2,500	302	488,962	458,289	181,798
-	-	-	-	-	-	-
421	1,244	-	1	-	1,537	600
-	-	-	-	-	-	-
-	-	-	-	-	17,551	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>126,512</u>	<u>372,427</u>	<u>2,500</u>	<u>303</u>	<u>488,962</u>	<u>477,377</u>	<u>182,398</u>
8,270	-	2,462	-	-	1,099	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,270</u>	<u>-</u>	<u>2,462</u>	<u>-</u>	<u>-</u>	<u>1,099</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	372,427	38	-	-	-	-
118,242	-	-	303	488,962	476,278	182,398
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>118,242</u>	<u>372,427</u>	<u>38</u>	<u>303</u>	<u>488,962</u>	<u>476,278</u>	<u>182,398</u>
<u>126,512</u>	<u>372,427</u>	<u>2,500</u>	<u>303</u>	<u>488,962</u>	<u>477,377</u>	<u>182,398</u>

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**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2024**

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 169,525	137,634	31,502	2,894,915
ACCOUNTS RECEIVABLE, Net	-	-	-	108,893
INTEREST RECEIVABLE	527	462	105	1,856
DUE FROM OTHER FUNDS	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	996,564
INVENTORY, At Cost	-	-	-	18,257
PREPAID ITEMS	-	-	-	9,197
TOTAL ASSETS	\$ 170,052	138,096	31,607	4,029,682
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 1,001	-	-	434,654
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	915,911
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ 1,001	-	-	1,350,565
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ -	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	18,257
PREPAID ITEMS	-	-	-	9,197
RESTRICTED FOR:				
PUBLIC INTEREST	-	138,096	-	-
JUDICIAL & LAW ENFORCEMENT	169,051	-	31,607	2,651,663
EDUCATION & RECREATION	-	-	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 169,051	138,096	31,607	2,679,117
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 170,052	138,096	31,607	4,029,682

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
507,056	113	4,118	3,143,995	5,128,524	28,038,236
-	-	-	476	225	252,495
1,687	1	14	9,911	14,874	80,714
-	-	-	-	-	52,787
-	-	-	170,510	1,483,838	2,707,377
-	-	-	-	-	18,257
-	-	-	70	-	15,022
<u>508,743</u>	<u>114</u>	<u>4,132</u>	<u>3,324,962</u>	<u>6,627,461</u>	<u>31,164,888</u>
600	-	-	282,528	194,421	1,202,711
-	-	-	55,258	-	55,258
-	-	-	52,787	4,412,703	5,381,401
-	-	-	596,720	628,547	1,225,267
<u>600</u>	<u>-</u>	<u>-</u>	<u>987,293</u>	<u>5,235,671</u>	<u>7,864,637</u>
-	-	-	-	80,785	80,785
-	-	-	-	80,785	80,785
-	-	-	-	-	18,257
-	-	-	70	-	15,022
508,143	-	-	-	-	5,670,779
-	114	4,132	2,337,599	184,731	10,672,404
-	-	-	-	-	5,184,478
-	-	-	-	4,392,251	4,392,251
-	-	-	-	-	532,252
-	-	-	-	1,833,379	1,833,379
-	-	-	-	(5,099,356)	(5,099,356)
<u>508,143</u>	<u>114</u>	<u>4,132</u>	<u>2,337,669</u>	<u>1,311,005</u>	<u>23,219,466</u>
<u>508,743</u>	<u>114</u>	<u>4,132</u>	<u>3,324,962</u>	<u>6,627,461</u>	<u>31,164,888</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	LATERAL ROAD FUND	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
REVENUES:				
TAXES	\$ -	-	-	-
FEES	-	4,814	202,641	8,260
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	-	-	-
INTERGOVERNMENTAL	28,714	-	-	119,290
INTEREST	27,795	960	21,171	60,342
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 56,509	5,774	223,812	187,892
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	-	722	-	223,627
EDUCATION AND RECREATION	-	-	45,035	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	1,109	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 1,109	722	45,035	223,627
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 55,400	5,052	178,777	(35,735)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	71,340
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	71,340
NET CHANGE IN FUND BALANCES	\$ 55,400	5,052	178,777	35,605
FUND BALANCES, BEGINNING	\$ 476,852	15,507	310,468	791,224
FUND BALANCES, ENDING	\$ 532,252	20,559	489,245	826,829

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	JUSTICE COURT SUPPORT FUND	COURT FACILITY FUND	LANGUAGE ACCESS FUND	COUNTY RECORDS MGMT. AND PRESERVATION FUND
-	-	-	-	-	-	-
388,144	336,700	32,593	200,115	113,234	41,000	28,479
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,119
94,452	135,668	7,108	17,353	11,389	2,264	13,032
-	-	-	-	-	-	-
482,596	472,368	39,701	217,468	124,623	43,264	65,630
246,618	301,916	-	-	-	-	95,713
-	-	-	225,398	48,849	40,772	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
246,618	301,916	-	225,398	48,849	40,772	95,713
235,978	170,452	39,701	(7,930)	75,774	2,492	(30,083)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
235,978	170,452	39,701	(7,930)	75,774	2,492	(30,083)
1,662,445	2,349,863	113,985	341,601	188,179	42,982	263,420
1,898,423	2,520,315	153,686	333,671	263,953	45,474	233,337

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	DIVERSION CENTER FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
REVENUES:				
TAXES	\$ -	1,655,386	-	-
FEES	32,475	-	-	3,807
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	10,944	-	-
INTERGOVERNMENTAL	-	-	2,000,000	-
INTEREST	15,545	222,066	49,972	973
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 48,020	1,888,396	2,049,972	4,780
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	-	-	-	6,225
EDUCATION AND RECREATION	-	1,785,597	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ -	1,785,597	-	6,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 48,020	102,799	2,049,972	(1,445)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-
NET CHANGE IN FUND BALANCES	\$ 48,020	102,799	2,049,972	(1,445)
FUND BALANCES, BEGINNING	\$ 267,350	4,598,189	-	19,255
FUND BALANCES, ENDING	\$ 315,370	4,700,988	2,049,972	17,810

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
-	-	-	-	-	119,112	-
-	7,489	-	-	-	-	27,983
-	-	-	-	67,672	-	-
-	-	-	-	-	-	-
52,530	-	-	-	-	-	-
6,069	87,781	-	16	21,738	22,026	8,890
-	-	-	-	-	-	-
-	-	-	-	-	-	-
58,599	95,270	-	16	89,410	141,138	36,873
-	-	-	-	-	-	-
-	4,054	-	-	-	-	-
17,767	-	-	130	75,650	-	5,466
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	22,998	-
-	-	-	-	-	-	-
17,767	4,054	-	130	75,650	22,998	5,466
40,832	91,216	-	(114)	13,760	118,140	31,407
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,832	91,216	-	(114)	13,760	118,140	31,407
77,410	281,211	38	417	475,202	358,138	150,991
118,242	372,427	38	303	488,962	476,278	182,398

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
REVENUES:				
TAXES	\$ -	-	-	-
FEES	123,854	-	1,581	435,195
FINES AND FORFEITURES	-	-	-	657,650
SALES, RENTAL & SERVICES	-	29,294	-	1,743,158
INTERGOVERNMENTAL	-	-	-	2,883,398
INTEREST	7,555	6,510	1,606	110,420
CONTRIBUTIONS AND DONATIONS	-	-	-	60,000
TOTAL REVENUES	\$ 131,409	35,804	3,187	5,889,821
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	94,287	-	-	5,561,192
EDUCATION AND RECREATION	-	-	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 94,287	-	-	5,561,192
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 37,122	35,804	3,187	328,629
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	680,066
TRANSFERS OUT	-	-	-	(64,964)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	615,102
NET CHANGE IN FUND BALANCES	\$ 37,122	35,804	3,187	943,731
FUND BALANCES, BEGINNING	\$ 131,929	102,292	28,420	1,735,386
FUND BALANCES, ENDING	\$ 169,051	138,096	31,607	2,679,117

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
-	-	-	-	-	1,774,498
37,672	-	485	2,297,579	-	4,324,100
-	-	-	-	-	725,322
-	-	-	-	-	1,783,396
-	-	-	5,327,671	4,003,421	14,439,143
25,649	6	922	166,341	238,973	1,384,592
-	-	-	-	2,500	62,500
63,321	6	1,407	7,791,591	4,244,894	24,493,551
6,750	-	-	-	108,918	763,969
-	-	37,798	7,356,896	2,035,255	15,730,034
-	-	-	-	-	1,830,632
-	-	-	-	3,104,170	3,104,170
-	-	-	-	-	24,107
-	-	-	-	-	-
6,750	-	37,798	7,356,896	5,248,343	21,452,912
56,571	6	(36,391)	434,695	(1,003,449)	3,040,639
-	-	-	129,590	801,557	1,682,553
-	-	-	(129,590)	(12,600)	(207,154)
-	-	-	-	788,957	1,475,399
56,571	6	(36,391)	434,695	(214,492)	4,516,038
451,572	108	40,523	1,902,974	1,525,497	18,703,428
508,143	114	4,132	2,337,669	1,311,005	23,219,466



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2024

	JUVENILE PROBATION AND DETENTION-- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ -	152,337	496,185	-
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	-	509	1,664	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	6,874	-	-	139,927
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 6,874	152,846	497,849	139,927
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3,271	-	-	48,171
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	3,603	-	-	37,882
UNEARNED REVENUE	-	-	-	-
TOTAL LIABILITIES	\$ 6,874	-	-	86,053
FUND BALANCES:				
NONSPENDABLE FOR:				
PREPAID ITEMS	\$ -	-	-	-
RESTRICTED FOR: JUDICIAL & LAW ENFORCEMENT	-	152,846	497,849	53,874
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ -	152,846	497,849	53,874
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,874	152,846	497,849	139,927

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JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2024

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	JUVENILE TJPC SUPPLEMENT
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 53,820	1,814,711	-
ACCOUNTS RECEIVABLE, Net	-	476	-
INTEREST RECEIVABLE	-	6,578	-
DUE FROM OTHER			
GOVERNMENTAL ENTITIES	-	-	23,709
PREPAID ITEMS	-	70	-
TOTAL ASSETS	\$ 53,820	1,821,835	23,709
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 3,147	165,345	12,407
COMPENSATED ABSENCES	-	55,258	-
DUE TO OTHER FUNDS	-	-	11,302
UNEARNED REVENUE	23,361	416,516	-
TOTAL LIABILITIES	\$ 26,508	637,119	23,709
FUND BALANCES:			
NONSPENDABLE FOR			
PREPAID ITEMS	\$ -	70	-
RESTRICTED FOR: JUDICIAL &			
LAW ENFORCEMENT	27,312	1,184,646	-
UNASSIGNED (DEFICIT)	-	-	-
TOTAL FUND BALANCES	\$ 27,312	1,184,716	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 53,820	1,821,835	23,709

COMMUNITY CORRECTIONS	DWI PRETRIAL DIVERSION	DRUG DIVERSION PROGRAM	TOTAL
151,866	348,452	126,624	3,143,995
-	-	-	476
-	1,160	-	9,911
-	-	-	170,510
-	-	-	70
151,866	349,612	126,624	3,324,962

22,643	3,625	23,919	282,528
-	-	-	55,258
-	-	-	52,787
82,467	-	74,376	596,720
105,110	3,625	98,295	987,293

-	-	-	70
46,756	345,987	28,329	2,337,599
-	-	-	-
46,756	345,987	28,329	2,337,669
151,866	349,612	126,624	3,324,962



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	JUVENILE PROBATION AND DETENTION- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
REVENUES:				
FEES	\$ -	14,586	-	-
INTERGOVERNMENTAL	55,922	-	-	1,628,768
INTEREST	-	7,682	26,930	-
TOTAL REVENUES	\$ 55,922	22,268	26,930	1,628,768
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 55,922	1,700	26,789	1,702,337
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 55,922	1,700	26,789	1,702,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	20,568	141	(73,569)
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	20,568	141	(73,569)
FUND BALANCES, BEGINNING	-	132,278	497,708	127,443
FUND BALANCES, ENDING	\$ -	152,846	497,849	53,874

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	JUVENILE TJPC SUPPLEMENT
REVENUES:			
FEES	\$ -	2,206,187	-
INTERGOVERNMENTAL	135,768	2,392,436	166,625
INTEREST	-	113,443	-
	<u>-</u>	<u>113,443</u>	<u>-</u>
TOTAL REVENUES	\$ 135,768	4,712,066	166,625
EXPENDITURES:			
JUDICIAL AND LAW ENFORCEMENT	\$ 122,626	4,192,379	166,625
CAPITAL OUTLAY	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 122,626	4,192,379	166,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,142	519,687	-
OTHER FINANCIAL SOURCES (USES):			
TRANSFERS IN	\$ 9,066	-	-
TRANSFERS OUT	-	(129,590)	-
	<u>-</u>	<u>(129,590)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ 9,066	(129,590)	-
NET CHANGE IN FUND BALANCES	\$ 22,208	390,097	-
FUND BALANCES, BEGINNING	5,104	794,619	-
	<u>5,104</u>	<u>794,619</u>	<u>-</u>
FUND BALANCES, ENDING	\$ 27,312	1,184,716	-
	<u><u>27,312</u></u>	<u><u>1,184,716</u></u>	<u><u>-</u></u>

COMMUNITY CORRECTIONS	DWI PRETRIAL DIVERSION	DRUG DIVERSION PROGRAM	TOTAL
-	76,806	-	2,297,579
508,446	-	439,706	5,327,671
-	18,286	-	166,341
508,446	95,092	439,706	7,791,591
498,502	87,221	502,795	7,356,896
-	-	-	-
498,502	87,221	502,795	7,356,896
9,944	7,871	(63,089)	434,695
35,099	-	85,425	129,590
-	-	-	(129,590)
35,099	-	85,425	-
45,043	7,871	22,336	434,695
1,713	338,116	5,993	1,902,974
46,756	345,987	28,329	2,337,669

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2024

		FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
ASSETS:						
CASH AND CASH EQUIVALENTS	\$	31,181	-	-	-	-
ACCOUNTS RECEIVABLE , Net		-	-	-	-	225
INTEREST RECEIVABLE		104	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES		-	1,198,903	11,452	3,763	9,354
TOTAL ASSETS	\$	31,285	1,198,903	11,452	3,763	9,579
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES:						
ACCOUNTS PAYABLE	\$	486	92,461	825	-	657
DUE TO OTHER FUNDS		-	4,066,299	10,627	3,763	8,922
UNEARNED REVENUE		-	-	-	-	-
TOTAL LIABILITIES	\$	486	4,158,760	11,452	3,763	9,579
DEFERRED INFLOWS OF RESOURCES:						
UNAVAILABLE REVENUE-GRANTS	\$	-	-	7,496	3,763	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	-	7,496	3,763	-
FUND BALANCES:						
RESTRICTED FOR:						
JUDICIAL & LAW ENFORCEMENT	\$	30,799	-	-	-	-
HEALTH & WELFARE		-	-	-	-	-
COMMITTED FOR:						
CONTRACTS		-	1,267,679	-	-	-
UNASSIGNED (DEFICIT)		-	(4,227,536)	(7,496)	(3,763)	-
TOTAL FUND BALANCES	\$	30,799	(2,959,857)	(7,496)	(3,763)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	31,285	1,198,903	11,452	3,763	9,579

SCAAP GRANT	LATCF FEDERAL GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING	EMPG GRANT	CRIME LAB CJD GRANT
149,705	365,229	4,236,107	13,133	-	19,094	-
-	-	-	-	-	-	-
502	-	14,204	-	-	64	-
-	-	123,181	7,571	19,231	-	14,009
150,207	365,229	4,373,492	20,704	19,231	19,158	14,009
16,489	11,682	-	-	13,854	399	1,928
-	-	-	7,571	5,377	-	12,081
-	353,547	-	-	-	-	-
16,489	365,229	-	7,571	19,231	399	14,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
133,718	-	-	13,133	-	-	-
-	-	4,373,492	-	-	18,759	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
133,718	-	4,373,492	13,133	-	18,759	-
150,207	365,229	4,373,492	20,704	19,231	19,158	14,009

[CONTINUED]

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2024

	<u>PORT SECURITY GRANTS</u>	<u>AUTO THEFT GRANT</u>	<u>RURAL LAW ENFORCEMENT GRANT</u>	<u>BRIC/FMA GRANT</u>	<u>DISTRICT ATTORNEY SB 22 GRANT</u>
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 19,241	-	6,908	-	281,023
ACCOUNTS RECEIVABLE , Net	-	-	-	-	-
INTEREST RECEIVABLE	-	-	-	-	-
DUE FROM OTHER					
GOVERNMENTAL ENTITIES	-	69,526	-	-	-
TOTAL ASSETS	<u>\$ 19,241</u>	<u>69,526</u>	<u>6,908</u>	<u>-</u>	<u>281,023</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 19,241	4,567	6,908	16,347	-
DUE TO OTHER FUNDS	-	64,959	-	206,258	-
UNEARNED REVENUE	-	-	-	-	275,000
TOTAL LIABILITIES	<u>\$ 19,241</u>	<u>69,526</u>	<u>6,908</u>	<u>222,605</u>	<u>275,000</u>
DEFERRED INFLOWS OF RESOURCES:					
UNAVAILABLE REVENUE-GRANTS	\$ -	69,526	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ -</u>	<u>69,526</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:					
RESTRICTED FOR:					
JUDICIAL & LAW					
ENFORCEMENT	\$ -	-	-	-	6,023
HEALTH & WELFARE	-	-	-	-	-
COMMITTED FOR:					
CONTRACTS	-	-	-	565,700	-
UNASSIGNED (DEFICIT)	-	(69,526)	-	(788,305)	-
TOTAL FUND BALANCES	<u>\$ -</u>	<u>(69,526)</u>	<u>-</u>	<u>(222,605)</u>	<u>6,023</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 19,241</u>	<u>69,526</u>	<u>6,908</u>	<u>-</u>	<u>281,023</u>

VIOLENCE AGAINST WOMEN	FAMILY TREATMENT COURT	ENVIRONMENT GRANTS	COMMUNITY WILDFIRE PREVENTION PROGRAM	CJD SHERIFF GRANTS	TOTAL
6,903	-	-	-	-	5,128,524
-	-	-	-	-	225
-	-	-	-	-	14,874
11,477	15,371	-	-	-	1,483,838
18,380	15,371	-	-	-	6,627,461
6,903	1,674	-	-	-	194,421
11,477	12,639	-	2,730	-	4,412,703
-	-	-	-	-	628,547
18,380	14,313	-	2,730	-	5,235,671
-	-	-	-	-	80,785
-	-	-	-	-	80,785
-	1,058	-	-	-	184,731
-	-	-	-	-	4,392,251
-	-	-	-	-	1,833,379
-	-	-	(2,730)	-	(5,099,356)
-	1,058	-	(2,730)	-	1,311,005
18,380	15,371	-	-	-	6,627,461

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

		FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
REVENUES:						
INTERGOVERNMENTAL	\$	-	1,740,187	21,632	20,140	23,900
INTEREST		1,639	-	-	-	-
CONTRIBUTIONS AND DONATIONS		-	-	-	-	-
TOTAL REVENUES	\$	<u>1,639</u>	<u>1,740,187</u>	<u>21,632</u>	<u>20,140</u>	<u>23,900</u>
EXPENDITURES:						
GENERAL GOVERNMENT	\$	-	-	-	-	-
JUDICIAL AND LAW ENFORCEMENT		858	-	26,626	20,232	30,720
HEALTH & WELFARE		-	2,663,373	-	-	-
CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES	\$	<u>858</u>	<u>2,663,373</u>	<u>26,626</u>	<u>20,232</u>	<u>30,720</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	<u>781</u>	<u>(923,186)</u>	<u>(4,994)</u>	<u>(92)</u>	<u>(6,820)</u>
OTHER FINANCING SOURCES (USES):						
TRANSFERS IN	\$	-	224,829	-	-	6,820
TRANSFERS OUT		-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$	<u>-</u>	<u>224,829</u>	<u>-</u>	<u>-</u>	<u>6,820</u>
NET CHANGE IN FUND BALANCES	\$	781	(698,357)	(4,994)	(92)	-
FUND BALANCES, BEGINNING		<u>30,018</u>	<u>(2,261,500)</u>	<u>(2,502)</u>	<u>(3,671)</u>	<u>-</u>
FUND BALANCES, ENDING	\$	<u><u>30,799</u></u>	<u><u>(2,959,857)</u></u>	<u><u>(7,496)</u></u>	<u><u>(3,763)</u></u>	<u><u>-</u></u>

SCAAP GRANT	LATCF FEDERAL GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING	EMPG GRANT	CRIME LAB CJD GRANT
66,179	108,918	354,201	37,636	92,123	-	35,703
6,877	-	213,906	-	-	1,319	-
-	-	-	-	-	-	-
73,056	108,918	568,107	37,636	92,123	1,319	35,703
-	108,918	-	-	-	-	-
28,401	-	-	30,285	406,266	-	35,703
-	-	-	9,720	-	12,684	-
-	-	-	-	-	-	-
28,401	108,918	-	40,005	406,266	12,684	35,703
44,655	-	568,107	(2,369)	(314,143)	(11,365)	-
-	-	-	-	314,143	-	-
-	-	-	-	-	-	-
-	-	-	-	314,143	-	-
44,655	-	568,107	(2,369)	-	(11,365)	-
89,063	-	3,805,385	15,502	-	30,124	-
133,718	-	4,373,492	13,133	-	18,759	-

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

		PORT SECURITY GRANTS	AUTO THEFT GRANT	RURAL LAW ENFORCEMENT GRANT	BRIC/FMA GRANT	DISTRICT ATTORNEY SB 22 GRANT
REVENUES:						
INTERGOVERNMENTAL	\$	434,762	85,597	500,000	-	275,000
INTEREST		-	-	9,208	-	6,024
CONTRIBUTIONS AND DONATIONS		-	-	-	-	-
TOTAL REVENUES	\$	434,762	85,597	509,208	-	281,024
EXPENDITURES:						
GENERAL GOVERNMENT	\$	-	-	-	-	-
JUDICIAL AND LAW ENFORCEMENT		262,016	133,709	509,208	-	275,001
HEALTH & WELFARE		300,147	-	-	108,274	-
CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES	\$	562,163	133,709	509,208	108,274	275,001
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	(127,401)	(48,112)	-	(108,274)	6,023
OTHER FINANCING SOURCES (USES):						
TRANSFERS IN	\$	140,001	38,692	-	-	-
TRANSFERS OUT		(12,600)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$	127,401	38,692	-	-	-
NET CHANGE IN FUND BALANCES	\$	-	(9,420)	-	(108,274)	6,023
FUND BALANCES, BEGINNING		-	(60,106)	-	(114,331)	-
FUND BALANCES, ENDING	\$	-	(69,526)	-	(222,605)	6,023

VIOLENCE AGAINST WOMEN	FAMILY TREATMENT COURT	ENVIRONMENT GRANTS	COMMUNITY WILDFIRE PREVENTION PROGRAM	CJD SHERIFF GRANTS	TOTAL
80,000	42,649	7,234	-	77,560	4,003,421
-	-	-	-	-	238,973
-	2,500	-	-	-	2,500
80,000	45,149	7,234	-	77,560	4,244,894
-	-	-	-	-	108,918
157,072	41,598	-	-	77,560	2,035,255
-	-	7,242	2,730	-	3,104,170
-	-	-	-	-	-
157,072	41,598	7,242	2,730	77,560	5,248,343
(77,072)	3,551	(8)	(2,730)	-	(1,003,449)
77,072	-	-	-	-	801,557
-	-	-	-	-	(12,600)
77,072	-	-	-	-	788,957
-	3,551	(8)	(2,730)	-	(214,492)
-	(2,493)	8	-	-	1,525,497
-	1,058	-	(2,730)	-	1,311,005



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities except those financed by Enterprise Funds or Internal Service Funds. Included in this heading are the following individual funds:

Coastal Restoration Projects - This fund is used to account for the proceeds received related to Coastal Restoration projects including the BP Deepwater Horizon lawsuit settlement and the Gulf of Mexico Energy Security Act. Planned expenditures for these proceeds will be for the County shoreline and dune restoration project starting in Sabine Pass to High Island.

Capital Projects Fund - This fund is used to account for all other capital projects of the County for which a separate fund has not been established.

TCEQ – First Time Sewer - This fund is used to account for the expenditures for the installation of a low-pressure sewer system to approximately 81 low-income residential customers in the Candlelight and Martel subdivisions. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

C O Series 2019 Projects – This fund is used to account for the expenditures of proceeds from \$15,395,000 in Certificates of Obligation issued in June 2019. The proceeds will be spent on various energy conservation projects.



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
SEPTEMBER 30, 2024

	COASTAL RESTORATION PROJECTS	CAPITAL PROJECTS FUND
ASSETS:		
CASH AND CASH EQUIVALENTS	\$ 7,266,331	10,657,059
INTEREST RECEIVABLE	<u>24,364</u>	<u>35,733</u>
TOTAL ASSETS	\$ <u>7,290,695</u>	<u>10,692,792</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
ACCOUNTS PAYABLE	\$ <u>-</u>	<u>35,439</u>
TOTAL LIABILITIES	\$ <u>-</u>	<u>35,439</u>
FUND BALANCES:		
RESTRICTED FOR:		
ENVIRONMENTAL PROJECTS	\$ 7,290,695	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	10,657,353
UNASSIGNED (DEFICIT)	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	\$ <u>7,290,695</u>	<u>10,657,353</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>7,290,695</u>	<u>10,692,792</u>

TCEQ - FIRST TIME SEWER	C O SERIES	
	2019 PROJECTS	TOTAL
-	-	17,923,390
-	-	60,097
-	-	17,983,487
-	-	35,439
-	-	35,439
-	-	7,290,695
-	-	10,657,353
-	-	-
-	-	17,948,048
-	-	17,983,487

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	COASTAL RESTORATION PROJECTS	CAPITAL PROJECTS FUND
REVENUES:		
INTERGOVERNMENTAL	\$ 1,266,118	168,581
INTEREST	<u>355,935</u>	<u>245,113</u>
TOTAL REVENUES	\$ <u>1,622,053</u>	<u>413,694</u>
EXPENDITURES:		
CAPITAL OUTLAY	\$ <u>-</u>	<u>392,790</u>
TOTAL EXPENDITURES	\$ <u>-</u>	<u>392,790</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>1,622,053</u>	<u>20,904</u>
OTHER FINANCING SOURCES (USES):		
TRANSFERS IN	\$ <u>-</u>	<u>7,762,110</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	<u>7,762,110</u>
NET CHANGE IN FUND BALANCES	\$ 1,622,053	7,783,014
FUND BALANCES, BEGINNING	<u>5,668,642</u>	<u>2,874,339</u>
FUND BALANCES, ENDING	\$ <u><u>7,290,695</u></u>	<u><u>10,657,353</u></u>

TCEQ - FIRST TIME SEWER	C O SERIES	
	2019 PROJECTS	TOTAL
-	-	1,434,699
-	2,596	603,644
-	2,596	2,038,343
74,774	102,782	570,346
74,774	102,782	570,346
(74,774)	(100,186)	1,467,997
-	-	7,762,110
-	-	7,762,110
(74,774)	(100,186)	9,230,107
74,774	100,186	8,717,941
-	-	17,948,048



DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for each specific long -term debt. These funds account for the accumulation of resources and subsequent disbursement of such resources to pay principal, interest, and commissions. Included in this heading are the following individual funds:

2012 Refunding Bond - This fund is used to account for the revenues and expenditures associated with the \$47,305,000 General Obligation Refunding Bonds issued in May 2012.

2019 Certificates of Obligation - This fund is used to account for the revenues and expenditures associated with the \$15,395,000 Certificate of Obligation Bonds issued in June 2019.

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
SEPTEMBER 30, 2024

		2012 REFUNDING BOND	2019 CERTIFICATES OF OBLATION	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$	463,225	107,718	570,943
INTEREST RECEIVABLE		1,540	358	1,898
DELINQUENT TAXES RECEIVABLE, Net		122,347	31,624	153,971
PENALTY AND INTEREST RECEIVABLE, Net		78,245	20,225	98,470
TOTAL ASSETS	\$	<u>665,357</u>	<u>159,925</u>	<u>825,282</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
DEFERRED INFLOWS OF RESOURCES				
UNAVAILABLE REVENUE-PROPERTY TAXES	\$	201,491	52,081	253,572
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	<u>201,491</u>	<u>52,081</u>	<u>253,572</u>
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	\$	463,866	107,844	571,710
TOTAL FUND BALANCES	\$	<u>463,866</u>	<u>107,844</u>	<u>571,710</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	<u>665,357</u>	<u>159,925</u>	<u>825,282</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	2012 REFUNDING BOND	2019 CERTIFICATES OF OBLIGATION	TOTAL
REVENUES:			
PROPERTY TAXES	\$ 4,526,370	1,092,890	5,619,260
INTEREST	<u>131,611</u>	<u>25,028</u>	<u>156,639</u>
TOTAL REVENUES	\$ <u>4,657,981</u>	<u>1,117,918</u>	<u>5,775,899</u>
EXPENDITURES:			
DEBT SERVICE:			
PRINCIPAL	\$ 4,325,000	605,000	4,930,000
INTEREST AND COMMISSION	<u>265,700</u>	<u>465,800</u>	<u>731,500</u>
TOTAL EXPENDITURES	\$ <u>4,590,700</u>	<u>1,070,800</u>	<u>5,661,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>67,281</u>	<u>47,118</u>	<u>114,399</u>
NET CHANGE IN FUND BALANCES	\$ 67,281	47,118	114,399
FUND BALANCES, BEGINNING	<u>396,585</u>	<u>60,726</u>	<u>457,311</u>
FUND BALANCES, ENDING	\$ <u><u>463,866</u></u>	<u><u>107,844</u></u>	<u><u>571,710</u></u>

JEFFERSON COUNTY, TEXAS
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 5,579,529	5,579,529	5,619,260	39,731
INTEREST	<u>63,500</u>	<u>63,500</u>	<u>156,639</u>	<u>93,139</u>
TOTAL REVENUES	\$ <u>5,643,029</u>	<u>5,643,029</u>	<u>5,775,899</u>	<u>132,870</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 4,930,000	4,930,000	4,930,000	-
INTEREST AND COMMISSION	<u>732,850</u>	<u>732,850</u>	<u>731,500</u>	<u>1,350</u>
TOTAL EXPENDITURES	\$ <u>5,662,850</u>	<u>5,662,850</u>	<u>5,661,500</u>	<u>1,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(19,821)</u>	<u>(19,821)</u>	<u>114,399</u>	<u>134,220</u>
NET CHANGE IN FUND BALANCES	\$ (19,821)	(19,821)	114,399	134,220
FUND BALANCES, BEGINNING	<u>457,311</u>	<u>457,311</u>	<u>457,311</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>437,490</u></u>	<u><u>437,490</u></u>	<u><u>571,710</u></u>	<u><u>134,220</u></u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2012 REFUNDING BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 4,494,586	4,494,586	4,526,370	31,784
INTEREST	<u>53,500</u>	<u>53,500</u>	<u>131,611</u>	<u>78,111</u>
TOTAL REVENUES	<u>\$ 4,548,086</u>	<u>4,548,086</u>	<u>4,657,981</u>	<u>109,895</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 4,325,000	4,325,000	4,325,000	-
INTEREST AND COMMISSION	<u>266,200</u>	<u>266,200</u>	<u>265,700</u>	<u>500</u>
TOTAL EXPENDITURES	<u>\$ 4,591,200</u>	<u>4,591,200</u>	<u>4,590,700</u>	<u>500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (43,114)</u>	<u>(43,114)</u>	<u>67,281</u>	<u>110,395</u>
NET CHANGE IN FUND BALANCE	<u>\$ (43,114)</u>	<u>(43,114)</u>	<u>67,281</u>	<u>110,395</u>
FUND BALANCES, BEGINNING	<u>396,585</u>	<u>396,585</u>	<u>396,585</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ 353,471</u></u>	<u><u>353,471</u></u>	<u><u>463,866</u></u>	<u><u>110,395</u></u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2019 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 1,084,943	1,084,943	1,092,890	7,947
INTEREST	<u>10,000</u>	<u>10,000</u>	<u>25,028</u>	<u>15,028</u>
TOTAL REVENUES	\$ <u>1,094,943</u>	<u>1,094,943</u>	<u>1,117,918</u>	<u>22,975</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 605,000	605,000	605,000	-
INTEREST AND COMMISSION	<u>466,650</u>	<u>466,650</u>	<u>465,800</u>	<u>850</u>
TOTAL EXPENDITURES	\$ <u>1,071,650</u>	<u>1,071,650</u>	<u>1,070,800</u>	<u>850</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	\$ <u>23,293</u>	<u>23,293</u>	<u>47,118</u>	<u>23,825</u>
NET CHANGE IN FUND BALANCE	\$ 23,293	23,293	47,118	23,825
FUND BALANCES, BEGINNING	<u>60,726</u>	<u>60,726</u>	<u>60,726</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>84,019</u></u>	<u><u>84,019</u></u>	<u><u>107,844</u></u>	<u><u>23,825</u></u>



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other agencies of the government and to other government units, on a cost reimbursement basis. Included in this heading are the following individual funds:

Liability Insurance Fund - This fund is used to account for the County's contribution and payment for liability claims.

Workers' Compensation Fund - This fund is used to account for the County's contribution and payment for workers' compensation claims.

Southeast Texas Government Employee Benefits Pool – This fund is used to account for the County's group health insurance program, which includes comprehensive major medical and dental care.

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 376,903	998,234	5,407,013	6,782,150
ACCOUNTS RECEIVABLE	-	-	962,987	962,987
INTEREST RECEIVABLE	1,264	2,642	18,130	22,036
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	379,194	379,194
INSURANCE DEPOSIT	-	-	117,000	117,000
TOTAL ASSETS	\$ 378,167	1,000,876	6,884,324	8,263,367
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	29,746	29,746
CLAIMS LIABILITY	354,467	1,393,926	2,478,099	4,226,492
TOTAL LIABILITIES	\$ 354,467	1,393,926	2,507,845	4,256,238
NET POSITION:				
UNRESTRICTED	\$ 23,700	(393,050)	4,376,479	4,007,129
TOTAL NET POSITION	\$ 23,700	(393,050)	4,376,479	4,007,129

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
OPERATING REVENUES:				
EMPLOYEE CONTRIBUTIONS	\$ -	-	2,910,006	2,910,006
CHARGES FOR SERVICES	<u>400,000</u>	<u>800,000</u>	<u>22,344,384</u>	<u>23,544,384</u>
TOTAL OPERATING REVENUES	<u>\$ 400,000</u>	<u>800,000</u>	<u>25,254,390</u>	<u>26,454,390</u>
OPERATING EXPENSES:				
ADMINISTRATIVE	\$ -	-	2,122,693	2,122,693
INCURRED & ESTIMATED CLAIMS	<u>312,742</u>	<u>161,468</u>	<u>23,905,218</u>	<u>24,379,428</u>
TOTAL OPERATING EXPENSES	<u>\$ 312,742</u>	<u>161,468</u>	<u>26,027,911</u>	<u>26,502,121</u>
OPERATING INCOME (LOSS)	<u>\$ 87,258</u>	<u>638,532</u>	<u>(773,521)</u>	<u>(47,731)</u>
NONOPERATING REVENUES:				
INTEREST	\$ 15,161	28,360	251,003	294,524
REFUNDS AND RECOVERIES	<u>-</u>	<u>-</u>	<u>1,846,829</u>	<u>1,846,829</u>
TOTAL NONOPERATING REVENUES	<u>\$ 15,161</u>	<u>28,360</u>	<u>2,097,832</u>	<u>2,141,353</u>
CHANGE IN NET POSITION	<u>\$ 102,419</u>	<u>666,892</u>	<u>1,324,311</u>	<u>2,093,622</u>
NET POSITION, BEGINNING	<u>(78,719)</u>	<u>(1,059,942)</u>	<u>3,052,168</u>	<u>1,913,507</u>
NET POSITION, ENDING	<u>\$ 23,700</u>	<u>(393,050)</u>	<u>4,376,479</u>	<u>4,007,129</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ -	-	3,501,298	3,501,298
RECEIPTS FROM EMPLOYEES	-	-	2,976,914	2,976,914
PAYMENTS TO SUPPLIERS	-	-	(2,140,965)	(2,140,965)
INTERNAL ACTIVITY-RECEIPTS FROM OTHER FUNDS	400,000	800,000	19,282,059	20,482,059
CLAIMS PAID	(313,052)	(641,532)	(23,194,001)	(24,148,585)
OTHER RECEIPTS	-	-	1,457,636	1,457,636
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 \$ 86,948	 158,468	 1,882,941	 2,128,357
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
INTEREST	\$ 14,865	28,397	244,413	287,675
 NET CASH PROVIDED BY INVESTMENT ACTIVITIES	 \$ 14,865	 28,397	 244,413	 287,675
 NET INCREASE (DECREASE) IN CASH	 \$ 101,813	 186,865	 2,127,354	 2,416,032
CASH AND CASH EQUIVALENTS - BEGINNING	275,090	811,369	3,279,659	4,366,118
 CASH AND CASH EQUIVALENTS - ENDING	 \$ 376,903	 998,234	 5,407,013	 6,782,150
 RECONCILIATION OF OPERATING INCOME(LOSS) TO NET				
CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ 87,258	638,532	(773,521)	(47,731)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH				
PROVIDED BY OPERATING ACTIVITIES:				
OTHER NON-OPERATING REVENUES	-	-	1,846,829	1,846,829
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	-	-	(322,286)	(322,286)
INSURANCE DEPOSIT	-	-	(24,000)	(24,000)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	438,974	438,974
ACCOUNTS PAYABLE	-	-	5,728	5,728
CLAIMS LIABILITY	(310)	(480,064)	711,217	230,843
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 \$ 86,948	 158,468	 1,882,941	 2,128,357



FIDUCIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of government. Such funds are operated by carrying out specific terms of trust indentures, ordinances, grant requirements, or other governing regulations. Included in this heading are the following individual funds:

Custodial Funds:

Treasurer Maintained Fund - This fund is used to account for various monies deposited with the County Treasurer for distribution to other individuals and/or government entities.

County Clerk Fund - This fund is used to account for the collection and distribution of money held by the Clerk of the County Courts.

District Clerk Fund - This fund is used to account for the collection and distribution of the money held by the Clerk of the District Courts.

Sheriff's Fund - This fund is used to account for the collection and distribution of money held by the Sheriff.

Justice of the Peace Fund - This fund is used to account for the collection and distribution of money held by the Justices of the Peace.

Tax Assessor/Collector Fund - This fund is used to account for the collection and distribution of money held by the Tax Assessor/Collector.

District Attorney's Seizure Fund - This fund is used to account for the seizure and subsequent distribution of seized personal property.

Community Supervision Fund - This fund is used to account for the collection and distribution of money held by the Community Supervision Department.

Juvenile Probation Fund - This fund is used to account for the collection and distribution of money held by the Juvenile Probation Department.



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2024

		TREASURER MAINTAINED FUND	COUNTY CLERK FUND
<u>ASSETS</u>			
CASH AND CASH EQUIVALENTS	\$	558,532	4,182,985
ACCOUNTS RECEIVABLE, NET		9,465	-
DUE FROM OTHER			
GOVERNMENTAL ENTITIES		110,990	368
TOTAL	\$	678,987	4,183,353
<u>LIABILITIES</u>			
ACCOUNTS PAYABLE	\$	-	-
DUE TO OTHER			
GOVERNMENTAL ENTITIES		363,226	-
TOTAL	\$	363,226	-
NET POSITION			
RESTRICTED FOR:			
INDIVIDUALS AND			
ORGANIZATIONS	\$	315,761	4,183,353
TOTAL NET POSITION	\$	315,761	4,183,353

DISTRICT CLERK FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
19,386,743	264,020	95,797
45,389	-	-
-	6,091	-
19,432,132	270,111	95,797
-	-	-
47,096	-	1,844
47,096	-	1,844
19,385,036	270,111	93,953
19,385,036	270,111	93,953

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND
<u>ASSETS</u>		
CASH AND CASH EQUIVALENTS	\$ 6,688,554	271,665
ACCOUNTS RECEIVABLE, NET	-	-
DUE FROM OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ 6,688,554	271,665
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$ 22,481	-
DUE TO OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ 22,481	-
NET POSITION		
RESTRICTED FOR:		
INDIVIDUALS AND		
ORGANIZATIONS	\$ 6,666,073	271,665
TOTAL NET POSITION	\$ 6,666,073	271,665

COMMUNITY SUPERVISION FUND	JUVENILE PROBATION FUND	TOTAL CUSTODIAL FUNDS
348,165	5,014	31,801,475
-	-	54,854
-	-	117,449
348,165	5,014	31,973,778
-	-	22,481
312,694	-	724,860
312,694	-	747,341
35,471	5,014	31,226,437
35,471	5,014	31,226,437

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	TREASURER MAINTAINED FUND	COUNTY CLERK FUND
	<u>FUND</u>	<u>FUND</u>
<u>ADDITIONS</u>		
CONTRIBUTIONS FROM		
JUDGEMENTS	\$ 1,286,746	2,605,053
BONDS RECEIVED	-	248,742
DEPOSITS HELD	-	-
TAXES COLLECTED ON BEHALF		
OF TAXING ENTITIES	-	-
PROBATIONER PAYMENTS	-	-
INTEREST INCOME	-	-
TOTAL ADDITIONS	\$ <u>1,286,746</u>	<u>2,853,795</u>
<u>DEDUCTIONS</u>		
BONDS REFUNDED	\$ 5,156	239,573
COLLECTIONS DISTRIBUTED	1,286,746	275,950
DEPOSITS RETURNED	-	-
DISBURSEMENTS TO		
BENEFICIARIES	-	1,538,383
TAXES DISBURSED TO TAXING		
ENTITIES	-	-
TOTAL DEDUCTIONS	\$ <u>1,291,902</u>	<u>2,053,906</u>
NET INCREASE (DECREASE) IN		
FIDUCIARY NET POSITION	\$ (5,156)	799,889
NET POSITION - BEGINNING	<u>320,917</u>	<u>3,383,464</u>
NET POSITION - ENDING	\$ <u><u>315,761</u></u>	<u><u>4,183,353</u></u>

DISTRICT CLERK FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
2,261,091	1,795,718	928,271
234,725	615,794	28,645
-	2,178,683	-
-	-	-
-	-	-
-	-	-
2,495,816	4,590,195	956,916
92,750	585,854	23,400
325,537	1,842,293	852,479
-	2,103,796	-
1,985,113	-	-
-	-	-
2,403,400	4,531,943	875,879
92,416	58,252	81,037
19,292,620	211,859	12,916
19,385,036	270,111	93,953

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND
<u>ADDITIONS</u>		
CONTRIBUTIONS FROM		
JUDGEMENTS	\$ -	-
BONDS RECEIVED	-	-
DEPOSITS HELD	3,011,467	316,220
TAXES COLLECTED ON BEHALF		
OF TAXING ENTITIES	621,618,258	-
PROBATIONER PAYMENTS	-	-
INTEREST INCOME	67,782	-
TOTAL ADDITIONS	\$ 624,697,507	316,220
<u>DEDUCTIONS</u>		
BONDS REFUNDED	\$ -	-
COLLECTIONS DISTRIBUTED	-	-
DEPOSITS RETURNED	3,477,329	295,765
DISBURSEMENTS TO		
BENEFICIARIES	-	-
TAXES DISBURSED TO TAXING		
ENTITIES	622,210,209	-
TOTAL DEDUCTIONS	\$ 625,687,538	295,765
NET INCREASE (DECREASE) IN		
FIDUCIARY NET POSITION	\$ (990,031)	20,455
NET POSITION-BEGINNING	7,656,104	251,210
NET POSITION - ENDING	\$ 6,666,073	271,665

COMMUNITY SUPERVISION FUND	JUVENILE PROBATION FUND	TOTAL CUSTODIAL FUNDS
-	-	8,876,879
-	-	1,127,906
-	-	5,506,370
-	-	621,618,258
543,972	740	544,712
-	243	68,025
543,972	983	637,742,150
-	-	946,733
33,665	107	4,616,777
-	-	5,876,890
500,757	740	4,024,993
-	-	622,210,209
534,422	847	637,675,602
9,550	136	66,548
25,921	4,878	31,159,889
35,471	5,014	31,226,437



STATISTICAL SECTION

STATISTICAL SECTION

This part of the Jefferson County, Texas annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	139
Revenue Trends <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	146
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	150
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	154
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	156

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



TABLE 1

JEFFERSON COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities:										
Net Investment in capital assets	\$ 93,814,603	\$ 96,137,672	\$ 91,366,714	\$ 91,380,403	\$ 88,843,451	\$ 85,447,244	\$ 84,359,502	\$ 85,316,873	\$ 86,504,831	\$ 86,011,824
Restricted	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333	29,356,699	36,866,636	55,344,944
Unrestricted	(106,962,928)	(122,326,487)	(146,062,087)	(269,515,413)	(279,038,253)	(271,061,003)	(262,255,747)	(222,723,706)	(196,758,949)	(161,530,392)
Total governmental activities net position	<u>\$ 11,547,584</u>	<u>\$ (906,103)</u>	<u>\$ (30,180,566)</u>	<u>\$ (155,801,219)</u>	<u>\$ (157,530,953)</u>	<u>\$ (160,306,349)</u>	<u>\$ (150,002,912)</u>	<u>\$ (108,050,134)</u>	<u>\$ (73,387,482)</u>	<u>\$ (20,173,624)</u>
Business-type activities:										
Net Investment in capital assets	\$ 83,107,097	\$ 82,294,523	\$ 81,842,002	\$ 79,849,183	\$ 79,014,242	\$ 78,206,312	\$ 74,958,578	\$ 72,396,053	\$ 75,732,711	\$ 78,336,902
Unrestricted	(634,858)	55,359	96,202	(20,118)	(348,276)	(1,265,379)	421,525	556,118	1,562,155	3,399,188
Total business-type activities net position	<u>\$ 82,472,239</u>	<u>\$ 82,349,882</u>	<u>\$ 81,938,204</u>	<u>\$ 79,829,065</u>	<u>\$ 78,665,966</u>	<u>\$ 76,940,933</u>	<u>\$ 75,380,103</u>	<u>\$ 72,952,171</u>	<u>\$ 77,294,866</u>	<u>\$ 81,736,090</u>
Reclassifications:										
Net Investment in capital assets	\$ (39,220,834)	\$ (37,614,654)	\$ (33,254,522)	\$ (29,615,115)	\$ (25,890,708)	\$ (21,393,888)	\$ (18,683,446)	\$ (14,445,644)	\$ (9,970,948)	\$ (5,339,987)
Unrestricted	39,220,834	37,614,654	33,254,522	29,615,115	25,890,708	21,393,888	18,683,446	14,445,644	9,970,948	5,339,987
Total reclassifications	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government:										
Net Investment in capital assets	\$ 137,700,866	\$ 140,817,541	\$ 139,954,194	\$ 141,614,471	\$ 141,966,985	\$ 142,259,668	\$ 140,634,634	\$ 143,267,282	\$ 152,266,594	\$ 159,008,739
Restricted	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333	29,356,699	36,866,636	55,344,944
Unrestricted	(68,376,952)	(84,656,474)	(112,711,363)	(239,920,416)	(253,495,821)	(250,932,494)	(243,150,776)	(207,721,944)	(185,225,846)	(152,791,217)
Total primary government net position	<u>\$ 94,019,823</u>	<u>\$ 81,443,779</u>	<u>\$ 51,757,638</u>	<u>\$ (75,972,154)</u>	<u>\$ (78,864,987)</u>	<u>\$ (83,365,416)</u>	<u>\$ (74,622,809)</u>	<u>\$ (35,097,963)</u>	<u>\$ 3,907,384</u>	<u>\$ 61,562,466</u>

Note: The reclassification is for the debt associated with the construction of Ford Park and for Energy Conservation measures for Ford Park and the Airport.
 The assets are accounted for in the Business-type activities column and the debt is accounted for in the Governmental activities column.

TABLE 2

JEFFERSON COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General Government	\$ 40,203,444	\$ 40,583,261	\$ 44,626,177	\$ 36,877,298	\$ 40,243,871	\$ 40,371,411	\$ 25,978,115	\$ 15,840,118	\$ 20,812,231	\$ 24,196,951
Judicial and Law Enforcement	80,018,632	84,656,946	85,700,169	82,243,174	90,143,691	90,135,263	90,685,785	82,657,612	104,105,919	98,891,287
Education and Recreation	1,425,539	1,214,705	1,275,949	1,232,840	1,360,492	1,219,082	1,192,114	1,295,046	1,570,136	1,592,678
Health and Welfare	10,362,461	10,490,353	17,478,616	20,779,392	13,299,080	16,942,064	13,619,698	19,216,823	56,998,278	64,855,915
Maintenance - Equipment and Structures	14,076,436	14,693,137	18,698,878	12,446,937	17,101,085	16,722,371	15,437,913	15,674,637	19,132,255	18,994,852
Interest and Charges on Long-term Debt	1,423,776	1,320,790	1,181,005	1,016,850	1,371,705	1,240,987	1,055,497	844,313	606,216	378,604
Total governmental activities expenses	\$ 147,510,288	\$ 152,959,192	\$ 168,960,794	\$ 154,596,491	\$ 163,519,924	\$ 166,631,178	\$ 147,969,122	\$ 135,528,549	\$ 203,225,035	\$ 208,910,287
Business-type activities:										
Airport	\$ 5,894,518	\$ 5,478,254	\$ 5,492,750	\$ 5,703,795	\$ 5,801,068	\$ 5,194,816	\$ 5,761,526	\$ 7,401,297	\$ 7,888,941	\$ 7,308,686
Entertainment Complex	7,752,545	7,510,076	7,286,876	7,515,064	7,226,121	7,298,085	6,243,292	8,109,800	9,190,124	9,094,900
Total Business-type expenses	\$ 13,647,063	\$ 12,988,330	\$ 12,779,626	\$ 13,218,859	\$ 13,027,189	\$ 12,492,901	\$ 12,004,818	\$ 15,511,097	\$ 17,079,065	\$ 16,403,586
Total primary government expenses	\$ 161,157,351	\$ 165,947,522	\$ 181,740,420	\$ 167,815,350	\$ 176,547,113	\$ 179,124,079	\$ 159,973,940	\$ 151,039,646	\$ 220,304,100	\$ 225,313,873
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	\$ 4,697,503	\$ 5,219,872	\$ 6,211,869	\$ 5,672,872	\$ 7,490,710	\$ 7,992,079	\$ 6,875,215	\$ 7,279,825	\$ 8,814,792	\$ 6,161,535
Judicial and Law Enforcement	10,602,406	10,307,890	9,322,352	10,545,334	10,027,836	9,153,446	5,218,486	10,696,598	9,944,859	11,753,882
Education and Recreation	73,649	13,428	37,096	61,387	64,113	60,233	119,480	182,187	251,398	213,585
Health and Welfare	411,006	401,391	1,471,797	589,599	463,627	521,311	516,103	498,051	46,635,171	49,459,576
Maintenance - Equipment and Structures	5,482,157	5,612,682	5,470,153	6,294,131	6,124,206	5,438,640	5,617,353	5,449,344	5,712,650	6,118,521
Operating grants and contributions	10,935,535	11,359,382	14,563,279	13,995,269	20,646,204	18,734,846	15,657,720	19,179,275	19,392,588	26,845,107
Capital grants and contributions	8,711,241	4,246,945	5,432,451	703,625	715,238	1,558,225	1,007,189	2,704,770	1,023,977	1,251,571
Total governmental activities program revenues	\$ 40,913,497	\$ 37,161,590	\$ 42,508,997	\$ 37,862,217	\$ 45,531,934	\$ 43,458,780	\$ 35,011,546	\$ 45,990,050	\$ 91,775,435	\$ 101,803,777
Business-type activities:										
Charges for services:										
Airport	\$ 3,493,616	\$ 2,780,094	\$ 3,253,212	\$ 3,281,881	\$ 3,215,924	\$ 2,464,946	\$ 2,887,422	\$ 4,273,919	\$ 4,159,704	\$ 4,411,410
Entertainment Complex	3,445,635	3,288,418	3,249,799	3,528,209	3,497,310	3,504,785	2,892,895	4,019,666	5,013,389	4,513,951
Operating grants and contributions	-	50,000	50,000	50,000	50,000	1,162,165	2,315,118	2,440,867	2,736,246	5,876,407
Capital grants and contributions	2,442,839	3,012,750	2,382,339	1,360,827	2,066,091	85,012	790,697	498,841	6,738,811	2,398,359
Total business-type activities program revenues	\$ 9,382,090	\$ 9,131,262	\$ 8,935,350	\$ 8,220,917	\$ 8,829,325	\$ 7,216,908	\$ 8,886,132	\$ 11,233,293	\$ 18,648,150	\$ 17,200,127
Total primary government program revenues	\$ 50,295,587	\$ 46,292,852	\$ 51,444,347	\$ 46,083,134	\$ 54,361,259	\$ 50,675,688	\$ 43,897,678	\$ 57,223,343	\$ 110,423,585	\$ 119,003,904
Net (expense)/revenue										
Governmental activities	\$ (106,596,791)	\$ (115,797,602)	\$ (126,451,797)	\$ (116,734,274)	\$ (117,987,990)	\$ (123,172,398)	\$ (112,957,576)	\$ (89,538,499)	\$ (111,449,600)	\$ (107,106,510)
Business-type activities	(4,264,973)	(3,857,068)	(3,844,276)	(4,997,942)	(4,197,864)	(5,275,993)	(3,118,686)	(4,277,804)	1,569,085	796,541
Total primary government net expense	\$ (110,861,764)	\$ (119,654,670)	\$ (130,296,073)	\$ (121,732,216)	\$ (122,185,854)	\$ (128,448,391)	\$ (116,076,262)	\$ (93,816,303)	\$ (109,880,515)	\$ (106,309,969)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 83,122,853	\$ 80,099,108	\$ 78,728,457	\$ 80,487,467	\$ 82,425,768	\$ 87,216,353	\$ 88,187,762	\$ 92,255,738	\$ 101,052,220	\$ 108,627,438
Sales taxes	23,047,286	24,595,048	24,984,470	30,911,766	32,759,242	33,497,873	33,621,425	37,288,969	38,156,787	39,732,953
Alcoholic Beverage Tax	656,678	673,135	689,240	743,739	753,954	590,925	755,519	912,052	904,098	917,970
Hotel Occupancy Tax	1,291,716	1,211,569	1,187,625	1,696,852	1,422,345	1,537,054	1,507,187	1,452,286	1,529,168	1,655,386
County Assistance District Tax	n/a ^	n/a ^	n/a ^	n/a ^	48,980	95,332	76,404	80,676	114,093	119,112
Investment earnings	468,561	353,495	238,304	425,510	1,836,916	1,095,256	217,947	998,493	6,835,413	12,456,111
Miscellaneous	29,686	27,589	33,113	24,062	31,605	348,503	449,595	39,918	38,994	38,748
Transfers	(2,594,492)	(3,733,600)	(3,430,561)	(2,868,585)	(3,020,554)	(3,984,294)	(1,554,826)	(1,536,855)	(2,518,521)	(3,227,350)
Total governmental activities	\$ 106,022,288	\$ 103,226,344	\$ 102,430,648	\$ 111,420,811	\$ 116,258,256	\$ 120,397,002	\$ 123,261,013	\$ 131,491,277	\$ 146,112,252	\$ 160,320,368
Business-type activities:										
Investment earnings	\$ 788	\$ 1,111	\$ 1,516	\$ 4,318	\$ 14,211	\$ 5,955	\$ 2,802	\$ 103,488	\$ 253,510	\$ 417,333
Miscellaneous	52,260	-	521	15,900	-	5,276	228	209,529	1,579	-
Transfers	2,594,492	3,733,600	3,430,561	2,868,585	3,020,554	3,984,294	1,554,826	1,536,855	2,518,521	3,227,350
Total business-type activities	\$ 2,647,540	\$ 3,734,711	\$ 3,432,598	\$ 2,888,803	\$ 3,034,765	\$ 3,995,525	\$ 1,557,856	\$ 1,849,872	\$ 2,773,610	\$ 3,644,683
Total primary government	\$ 108,669,828	\$ 106,961,055	\$ 105,863,246	\$ 114,309,614	\$ 119,293,021	\$ 124,392,527	\$ 124,818,869	\$ 133,341,149	\$ 148,885,862	\$ 163,965,051
Changes in Net Position										
Governmental activities	\$ (574,503)	\$ (12,571,258)	\$ (24,021,149)	\$ (5,313,463)	\$ (1,729,734)	\$ (2,775,396)	\$ 10,303,437	\$ 41,952,778	\$ 34,662,652	\$ 53,213,858
Business-type activities	(1,617,433)	(122,357)	(411,678)	(2,109,139)	(1,163,099)	(1,280,468)	(1,560,830)	(2,427,932)	4,342,695	4,441,224
Total primary government	\$ (2,191,936)	\$ (12,693,615)	\$ (24,432,827)	\$ (7,422,602)	\$ (2,892,833)	\$ (4,055,864)	\$ 8,742,607	\$ 39,524,846	\$ 39,005,347	\$ 57,655,082

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 3

JEFFERSON COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2015	\$ 83,122,853	\$ 23,047,286	\$ 656,678	\$ 1,291,716	n/a ^	\$ 108,118,533
2016	80,099,108	24,595,048	673,135	1,211,569	n/a ^	106,578,860
2017	78,728,457	24,984,470	689,240	1,187,625	n/a ^	105,589,792
2018	80,487,467	30,911,766	743,739	1,696,852	n/a ^	113,839,824
2019	82,425,768	32,759,242	753,954	1,422,345	\$ 48,980	117,410,289
2020	87,216,353	33,497,873	590,925	1,537,054	95,332	122,937,537
2021	88,187,762	33,621,425	755,519	1,507,187	76,404	124,148,297
2022	92,255,738	37,288,969	912,052	1,452,286	80,676	131,989,721
2023	101,052,220	38,156,787	904,098	1,529,168	114,093	141,756,366
2024	108,627,438	39,732,953	917,970	1,655,386	119,112	151,052,859

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 4

JEFFERSON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund:										
Nonspendable	873,260	889,865	903,116	926,860	847,849	1,130,195	1,237,726	1,544,576	1,353,542	1,525,676
Assigned	9,952,977	12,478,022	12,922,519	12,736,699	13,494,504	14,938,314	16,809,047	15,141,657	17,857,682	17,562,733
Unassigned	<u>37,054,620</u>	<u>34,142,140</u>	<u>31,652,055</u>	<u>35,632,532</u>	<u>39,868,798</u>	<u>42,701,205</u>	<u>42,916,483</u>	<u>47,771,158</u>	<u>57,413,280</u>	<u>66,481,250</u>
Total general fund	<u>\$ 47,880,857</u>	<u>\$ 47,510,027</u>	<u>\$ 45,477,690</u>	<u>\$ 49,296,091</u>	<u>\$ 54,211,151</u>	<u>\$ 58,769,714</u>	<u>\$ 60,963,256</u>	<u>\$ 64,457,391</u>	<u>\$ 76,624,504</u>	<u>\$ 85,569,659</u>
 All other governmental funds:										
Nonspendable	56,535	32,858	16,396	22,029	67,190	272,086	57,504	9,523	30,844	33,279
Restricted	24,613,120	25,229,322	24,490,362	21,973,717	32,082,766	25,035,324	27,868,558	29,347,176	36,789,050	55,284,999
Committed	6,649,085	532,034	-	259,134	3,992,895	172,231	1,199,419	1,054,545	2,055,588	1,833,379
Assigned	1,799,539	1,664,791	1,536,694	-	-	-	-	-	-	-
Unassigned (Deficit)	<u>(4,489,815)</u>	<u>(583,320)</u>	<u>(19,668)</u>	<u>(439,515)</u>	<u>(2,149,518)</u>	<u>(441,774)</u>	<u>(1,764,919)</u>	<u>(2,114,926)</u>	<u>(4,492,991)</u>	<u>(5,099,356)</u>
Total all other governmental funds	<u>\$ 28,628,464</u>	<u>\$ 26,875,685</u>	<u>\$ 26,023,784</u>	<u>\$ 21,815,365</u>	<u>\$ 33,993,333</u>	<u>\$ 25,037,867</u>	<u>\$ 27,360,562</u>	<u>\$ 28,296,318</u>	<u>\$ 34,382,491</u>	<u>\$ 52,052,301</u>

JEFFERSON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES:										
Property Taxes	\$ 82,850,758	\$ 80,400,650	\$ 78,856,965	\$ 80,704,782	\$ 82,794,242	\$ 87,564,321	\$ 88,722,128	\$ 92,517,279	\$ 101,094,814	\$ 108,173,920
Sales Taxes	24,995,680	26,479,752	26,861,335	33,352,357	34,984,521	35,721,184	35,960,535	39,733,983	40,704,146	42,425,421
Fees	14,337,616	14,111,539	13,562,054	14,702,517	14,065,127	13,170,695	13,604,653	15,380,820	59,926,453	62,474,154
Licenses	459,198	502,532	437,175	875,585	741,707	722,912	805,528	455,206	477,572	1,720,514
Intergovernmental	16,668,364	16,558,057	17,962,425	14,128,320	19,000,069	18,953,897	14,444,228	22,248,185	20,535,367	26,946,342
Sales, Rental & Services	4,754,414	3,085,858	3,850,471	3,292,213	3,885,848	3,496,591	4,895,024	3,599,628	4,366,312	6,270,069
Fines and Forfeitures	2,120,860	2,081,063	1,905,652	2,824,377	1,974,510	1,698,652	1,690,113	1,731,853	1,482,758	2,392,901
Interest	478,763	332,235	222,285	395,424	1,860,589	1,086,297	216,675	914,305	6,721,165	12,149,305
Miscellaneous	29,495	27,589	33,113	24,062	31,605	28,173	31,042	29,918	32,935	38,748
Contributions and Donations	57,842	12,123	31,970	4,362	1,471,149	2,062,787	223,566	38,238	50	62,740
Total Revenues	\$ 146,752,990	\$ 143,591,398	\$ 143,723,445	\$ 150,303,999	\$ 160,809,367	\$ 164,505,509	\$ 160,593,492	\$ 176,649,415	\$ 235,341,572	\$ 262,654,114
EXPENDITURES:										
General Government	\$ 23,786,927	\$ 22,470,110	\$ 24,286,380	\$ 24,215,125	\$ 25,591,885	\$ 26,582,152	\$ 27,804,916	\$ 31,681,053	\$ 35,495,175	\$ 31,451,850
Judicial and Law Enforcement	80,546,836	81,871,609	79,315,978	82,172,119	83,964,269	91,197,309	92,849,625	95,438,048	99,498,439	110,584,716
Education and Recreation	1,439,979	1,264,975	1,919,925	1,317,498	1,448,817	1,629,890	1,209,156	1,508,007	2,025,239	2,721,811
Health and Welfare	10,479,518	10,267,776	14,208,718	20,728,899	12,870,996	16,779,028	13,593,349	19,758,966	56,934,407	65,666,436
Maintenance of Structures and Equipment	12,178,205	11,850,940	11,674,025	12,491,590	12,887,696	14,076,969	13,076,323	15,116,178	18,327,245	17,268,109
Capital Outlay	12,829,173	7,818,394	6,039,315	1,987,390	15,363,395	10,740,633	1,256,043	1,501,600	2,378,426	570,346
Debt Services										
Principal	4,420,000	4,913,395	5,022,110	3,981,008	3,799,636	4,481,214	4,355,108	4,595,750	4,836,180	5,024,518
Interest and Commission	1,695,044	1,586,336	1,453,179	1,298,050	1,593,007	1,604,116	1,422,992	1,213,850	977,670	737,182
Total Expenditures	\$ 147,375,682	\$ 142,043,535	\$ 143,919,630	\$ 148,191,679	\$ 157,519,701	\$ 167,091,311	\$ 155,567,512	\$ 170,813,452	\$ 220,472,781	\$ 234,024,968
Excess (Deficiency) of Revenues Over Expenditures	\$ (622,692)	\$ 1,547,863	\$ (196,185)	\$ 2,112,320	\$ 3,289,666	\$ (2,585,802)	\$ 5,025,980	\$ 5,835,963	\$ 14,868,791	\$ 28,629,146

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
OTHER FINANCING SOURCES (USES):										
Transfer In	\$ 1,598,717	\$ 1,498,879	\$ 1,521,015	\$ 4,800,783	\$ 4,062,875	\$ 1,179,196	\$ 1,410,775	\$ 1,334,548	\$ 1,484,375	\$ 9,444,663
Transfer Out	(4,064,677)	(5,169,565)	(4,250,626)	(7,303,121)	(6,884,199)	(3,240,627)	(2,796,931)	(2,740,620)	(3,383,311)	(11,633,617)
Insurance of SBITA	-	-	-	-	-	-	-	-	5,283,431	174,773
Capital Lease Obligations	1,707,363	-	-	-	-	-	457,860	-	-	-
Insurance Proceeds	-	-	-	-	-	320,330	418,553	-	-	-
Issuance of Debt	-	-	-	-	15,395,000	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	1,159,686	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (758,597)	\$ (3,670,686)	\$ (2,729,611)	\$ (2,502,338)	\$ 13,733,362	\$ (1,741,101)	\$ (509,743)	\$ (1,406,072)	\$ 3,384,495	\$ (2,014,181)
Net Change In Fund Balances	\$ (1,381,289)	\$ (2,122,823)	\$ (2,925,796)	\$ (390,018)	\$ 17,023,028	\$ (4,326,903)	\$ 4,516,237	\$ 4,429,891	\$ 18,253,286	\$ 26,614,965
Debt Service As A Percentage of Noncapital Expenditures	4.6%	4.9%	4.7%	3.7%	3.5%	4.0%	3.9%	3.6%	2.8%	2.6%

JEFFERSON COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2015	\$ 82,850,758	\$ 23,047,286	\$ 656,678	\$ 1,291,716	n/a ^	\$ 107,846,438
2016	80,400,650	24,595,048	673,135	1,211,569	n/a ^	106,880,402
2017	78,856,965	24,984,470	689,240	1,187,625	n/a ^	105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	n/a ^	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

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 6

JEFFERSON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (a) as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2015	8,081,673,579	16,701,727,909	68,532,930	6,926,838,120	6,385,170,071	25,393,602,467	0.365000	25,404,515,574	79.94%
2016	8,279,899,361	17,082,882,495	75,061,930	5,867,214,193	6,399,625,866	24,905,432,113	0.365000	24,916,084,230	79.59%
2017	8,568,478,324	16,366,360,029	79,893,490	5,363,369,718	6,033,364,824	24,344,736,737	0.365000	24,362,151,992	80.20%
2018	8,889,166,293	17,403,345,487	79,433,190	5,725,297,404	7,709,373,774	24,387,868,600	0.364977	24,399,250,958	76.02%
2019	8,730,543,858	17,128,750,951	89,422,160	6,291,014,537	7,921,774,579	24,317,956,927	0.364977	24,325,403,054	75.45%
2020	9,358,201,823	18,275,367,049	81,563,400	6,641,611,442	8,807,616,190	25,549,127,524	0.364977	25,587,225,039	74.48%
2021	9,852,804,731	17,725,271,180	85,760,892	6,461,341,223	9,328,538,631	24,796,639,395	0.364977	24,815,196,078	72.72%
2022	12,133,582,380	16,957,209,512	81,176,376	5,685,262,267	8,934,010,700	25,923,219,835	0.363184	26,654,433,042	76.47%
2023	13,298,445,108	18,069,241,825	92,190,551	6,956,407,510	9,802,337,309	28,613,947,685	0.363184	29,369,753,974	76.45%
2024	14,543,787,692	20,545,823,107	95,038,677	8,064,958,028	11,833,705,963	31,415,901,541	0.359000	32,224,548,270	74.51%

Source: Jefferson County Appraisal District

Note: Property in the county is reassessed annually. The county assesses property at 100% of actual value for all types of real and personal property. However, each homestead residential property can only increase by a maximum of 10% in any given year. Estimated actual value is calculated by adding back the loss to the limit on homestead residential properties to the total taxable assessed value. Tax rates are per \$100 of assessed value.

(a) Includes tax-exempt property.

TABLE 7

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (a) GOVERNMENTS
LAST TEN FISCAL YEARS**

				Overlapping Rates							Total Direct & Overlapping Rates
				Cities			School Districts				
Fiscal Year	Operating Rate	Debt Service Rate	Total County Rate	Operating Rate	Debt Service Rate	Total City Rate	Operating Rate	Debt Service Rate	Total School Rate	Special Districts	
2015	0.340	0.025	0.365	0.430	0.186	0.616	1.059	0.244	1.303	0.203	2.487
2016	0.342	0.023	0.365	0.441	0.175	0.616	1.059	0.259	1.318	0.206	2.505
2017	0.339	0.026	0.365	0.422	0.147	0.569	1.059	0.267	1.326	0.203	2.463
2018	0.345	0.020	0.365	0.426	0.150	0.576	1.099	0.238	1.337	0.201	2.479
2019	0.346	0.019	0.365	0.488	0.145	0.633	1.117	0.236	1.353	0.308	2.659
2020	0.342	0.023	0.365	0.443	0.140	0.583	1.015	0.284	1.299	0.231	2.478
2021	0.341	0.024	0.365	0.443	0.134	0.577	1.002	0.304	1.306	0.223	2.471
2022	0.341	0.022	0.363	0.411	0.116	0.527	0.949	0.333	1.282	0.211	2.383
2023	0.343	0.020	0.363	0.393	0.115	0.508	0.916	0.340	1.256	0.199	2.326
2024	0.340	0.019	0.359	0.380	0.109	0.489	0.754	0.331	1.085	0.205	2.138

Source: Jefferson County Tax Assessor Collector

(a) Overlapping rates are those of local governments that apply to property owners within Jefferson County. Not all overlapping rates apply to all Jefferson County property owners. (e.g., the rates for special districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of the special district.)

Note: Rates are per \$100 of taxable value. Rates for overlapping entities are an average tax rate of all cities (7), school districts (7), and special districts (14) located within Jefferson County. For fiscal year 2024, total rates ranged between .130 and .681 for cities, .969 and 1.326 for school districts, and .062 and .519 for special districts.

TABLE 8

**JEFFERSON COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayers	2024			2015		
	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value
ExxonMobil Oil Corporation	\$ 2,412,963,977	1	7.68%	\$ 2,373,637,534	2	9.35%
Motiva Refinery	2,193,817,530	2	6.98%	5,105,290,380	1	20.10%
Premcor Refining Group Inc	1,264,912,305	3	4.03%	1,070,844,203	3	4.22%
Enterprise Texas Pipeline LP	689,712,389	4	2.20%	289,651,870	10	1.14%
Entergy Texas Inc.	615,383,732	5	1.96%	297,924,820	9	1.17%
Total Petrochemicals USA	588,609,344	6	1.87%	813,675,000	4	3.20%
Indorama Ventures Oxides LLC	521,344,941	7	1.66%	-	-	-
Sunoco Partners Mktg & Term LP	441,380,333	8	1.40%	349,630,290	7	1.38%
Golden Pass Pipeline LLC	375,092,184	9	1.19%	-	-	-
Phillips 66 Gulf Coast Prop LLC	339,541,660	10	1.08%	-	-	-
Huntsman Petrochemical Corp	-	-	-	396,122,490	5	1.56%
Chevron Phillips Chemical Co	-	-	-	370,139,650	6	1.46%
BASF-Atofina Joint Venture	-	-	-	326,059,730	8	1.28%
TOTAL	\$9,442,758,395		30.05%	\$11,392,975,967		44.86%

Source: Jefferson County Appraisal District.

- (b) Amounts shown for these taxpayers do not include assessed values attributable to certain subsidiaries and affiliates which are not grouped on the tax roll with the taxpayers shown.

TABLE 9

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	90,433,374	89,246,776	98.69%	949,236	90,196,012	99.74%
2016	88,878,440	87,788,574	98.77%	816,289	88,604,863	99.69%
2017	87,373,236	86,272,257	98.74%	825,531	87,097,788	99.68%
2018	87,842,110	86,900,639	98.93%	634,599	87,535,238	99.65%
2019	83,595,532	82,230,903	98.37%	1,014,494	83,245,397	99.58%
2020	87,896,897	86,812,624	98.77%	677,264	87,489,888	99.54%
2021	87,871,338	86,846,043	98.83%	558,350	87,404,393	99.47%
2022	91,278,000	90,519,594	99.17%	25,676	90,545,270	99.20%
2023	100,778,857	99,455,205	98.69%	154,437	99,609,642	98.84%
2024	109,414,996	106,874,126	97.68%	-	106,874,126	97.68%

TABLE 10

**JEFFERSON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

	Fiscal Year	General Obligation Bonds	SBITA Liability	Financing Arrangements	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
150	2014	\$ 49,281,192	\$ -	\$ -	\$ 49,281,192	0.49%	\$ 195
	2015	44,444,323	-	1,707,363	46,151,686	0.46%	183
	2016	39,437,454	-	1,383,968	40,821,422	0.38%	161
	2017	34,337,146	-	1,051,858	35,389,004	0.31%	139
	2018	30,319,638	-	710,850	31,030,488	0.27%	121
	2019	43,027,646	-	361,214	43,388,860	0.35%	170
	2020	38,472,633	-	-	38,472,633	0.27%	153
	2021	33,767,620	-	372,752	34,140,372	0.26%	133
	2022	28,817,607	-	292,002	29,109,609	0.21%	115
	2023	23,637,594	4,655,432	200,822	28,493,848	0.20%	114
	2024	18,272,581	3,593,120	106,304	21,972,005	0.15%	87

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economics Statistics in Table 14 for personal income and population data.

TABLE 11

JEFFERSON COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Fund	Total	Percentage of Estimated Actual Taxable Value (a) of Property	Per Capita (b)
151	2015	\$ 44,444,323	\$ 1,096,051	\$ 43,348,272	0.17%	\$ 172
	2016	39,437,454	602,071	38,835,383	0.15%	153
	2017	34,337,146	700,149	33,636,997	0.14%	132
	2018	30,319,638	550,264	29,769,374	0.12%	116
	2019	43,027,646	450,811	42,576,835	0.18%	167
	2020	38,472,633	205,094	38,267,539	0.15%	152
	2021	33,767,620	434,551	33,333,069	0.13%	130
	2022	28,817,607	477,012	28,340,595	0.11%	112
	2023	23,637,594	496,853	23,140,741	0.08%	92
	2024	18,272,581	598,376	17,674,205	0.05%	70

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property in Table 6 for property value data.

(b) See the Schedule of Demographic and Economics Statistics in Table 14 for population data.

TABLE 12

JEFFERSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2024

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
JEFFERSON COUNTY DIRECT DEBT	\$21,972,005	100.0%	\$21,972,005
Total Direct Debt			\$21,972,005
OVERLAPPING DEBT REPAYED WITH PROPERTY TAXES:			
CITIES:			
BEAUMONT	190,705,000	100.0%	190,705,000
BEVIL OAKS	-	100.0%	-
GROVES	10,220,000	100.0%	10,220,000
NEDERLAND	11,295,000	100.0%	11,295,000
PORT ARTHUR	144,310,000	100.0%	144,310,000
PORT NECHES	17,070,000	100.0%	17,070,000
TAYLOR LANDING	-	100.0%	-
SCHOOL DISTRICTS:			
BEAUMONT	194,830,000	100.0%	194,830,000
HAMSHIRE FANNETT	48,495,000	100.0%	48,495,000
HARDIN JEFFERSON	48,315,000	49.6%	23,964,240
NEDERLAND	132,668,334	100.0%	132,668,334
PORT ARTHUR	320,310,000	100.0%	320,310,000
PORT NECHES	179,285,000	100.0%	179,285,000
SABINE PASS	92,143,256	100.0%	92,143,256
PORT DISTRICTS:			
BEAUMONT	66,440,000	100.0%	66,440,000
PORT ARTHUR	87,410,000	100.0%	87,410,000
SABINE PASS	8,838,828	100.0%	8,838,828
DRAINAGE DISTRICTS:			
DRAINAGE DISTRICTS #3	-	100.0%	-
DRAINAGE DISTRICTS #6	-	100.0%	-
DRAINAGE DISTRICTS #7	11,750,000	100.0%	11,750,000
NAVIGATION DISTRICTS:			
SABINE NECHES	195,265,000	100.0%	195,265,000
MUNICIPAL UTILITY DISTRICTS:			
NORTHWEST FOREST	-	100.0%	-
WATER DISTRICTS:			
WATER DISTRICT #10	5,810,000	100.0%	5,810,000
EMERGENCY SERVICE DISTRICTS:			
EMERGENCY SERVICE DISTRICT #1	-	100.0%	-
EMERGENCY SERVICE DISTRICT #2	-	100.0%	-
EMERGENCY SERVICE DISTRICT #3	-	100.0%	-
EMERGENCY SERVICE DISTRICT #4	-	100.0%	-
CONSERVATION DISTRICTS:			
TRINITY BAY	985,538	1.0%	9,855
IMPROVEMENT DISTRICT:			
CARDINAL MEADOWS	-	100.0%	-
Total Overlapping Debt			\$1,740,819,513
TOTAL DIRECT AND OVERLAPPING DEBT			\$1,762,791,518

Sources: Debt outstanding data was provided by each of the taxing entities.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

- (a) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of taxing entity that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

TABLE 13

**JEFFERSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 6,195,850	\$ 6,340,696	\$ 6,233,710	\$ 6,573,128	\$ 6,464,824	\$ 6,908,392	\$ 6,894,519	\$ 7,272,698	\$ 7,841,922	\$ 8,772,403
Total net debt applicable to limit	39,564	35,468	30,680	27,190	39,234	35,360	30,860	26,303	21,538	16,507
Legal debt margin	<u>\$ 6,414,023</u>	<u>\$ 6,156,286</u>	<u>\$ 6,305,228</u>	<u>\$ 6,203,030</u>	<u>\$ 6,545,938</u>	<u>\$ 6,425,590</u>	<u>\$ 6,863,659</u>	<u>\$ 7,246,395</u>	<u>\$ 7,820,384</u>	<u>\$ 8,755,896</u>
Total net debt applicable to the limit as a percentage of debt limit	0.87%	0.68%	0.64%	0.56%	0.49%	0.41%	0.45%	0.36%	0.27%	0.19%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value of Real Property	\$ 35,089,610
Debt limit (25% of assessed value of real property)	8,772,403
Debt applicable to limit:	
General obligation bonds	17,105
Less: Amount set aside for repayment of general obligation debt	598
Total net debt applicable to limit	<u>\$ 16,507</u>
Legal debt margin	<u>\$ 8,755,896</u>

Note: Under Article III, Section 52 of the State Constitution, Jefferson County's outstanding general obligation debt should not exceed 25% of assessed valuation of real property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

TABLE 14

**JEFFERSON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

	Fiscal Year	Population (a)	Personal Income	Per Capita Personal Income (a)	Median Age (a)	School Enrollment (a)	Unemployment Rate (b)
			(amounts expressed in thousands)				
154	2015	252,235	\$ 9,971,354	\$ 39,532	35.9	61,768	6.6%
	2016	254,308	\$ 10,809,362	\$ 42,505	35.9	60,809	7.4%
	2017	254,679	\$ 11,451,641	\$ 44,965	36.0	59,927	8.5%
	2018	256,299	\$ 11,524,485	\$ 44,965	36.0	59,927	6.2%
	2019	255,001	\$ 12,358,113	\$ 48,463	36.0	59,845	5.6%
	2020	251,565	\$ 14,036,572	\$ 55,797	37.1	59,784	13.1%
	2021	256,526	\$ 13,146,444	\$ 51,248	37.1	59,784	8.3%
	2022	253,704	\$ 13,601,833	\$ 53,613	36.3	47,418	6.6%
	2023	250,830	\$ 14,371,054	\$ 57,294	36.9	44,017	6.2%
	2024	251,496	\$ 15,073,161	\$ 59,934	37.5	44,175	6.4%

Data sources

(a) Bureau of Census

(b) Texas Workforce Commission

TABLE 15

**JEFFERSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Texas	4,007	1	4.01%	4,229	1	4.08%
Beaumont ISD	2,349	2	2.35%	2,672	2	2.58%
ExxonMobil Oil Corporation	2,163	3	2.17%	2,000	3	1.93%
Memorial Hermann Baptist Hospital	1,977	4	1.98%	1,553	5	1.50%
Christus Health Southeast Texas	1,893	5	1.90%	1,991	4	1.92%
Motiva Enterprises	1,664	6	1.67%	1,540	6	1.49%
Port Arthur ISD	1,335	7	1.34%	1,263	7	1.22%
City of Beaumont	1,266	8	1.27%	1,235	8	1.19%
Jefferson County	1,118	9	1.12%	1,182	9	1.14%
Valero	847	10	0.85%	845	10	0.82%
TOTAL	18,619		18.66%	18,510		17.87%

Source: Employment numbers provided by each entity

TABLE 16

JEFFERSON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	165	168	155	161	163	157	157	152	153	149
Judicial & Law Enforcement										
Deputies	143	146	148	145	141	135	134	136	138	137
Detention Officers	237	237	231	232	230	221	216	205	193	232
Others	440	439	415	419	413	409	410	391	396	395
Education & Recreation	15	15	12	14	15	13	15	14	15	15
Health & Welfare	60	61	52	59	58	57	52	59	53	56
Maintenance - Equipment & Structures										
Road & Bridges	60	64	61	64	68	65	65	66	63	64
Engineering	10	10	9	10	10	9	10	9	9	9
Maintenance	28	28	25	26	26	27	27	27	25	26
Jack Brooks Regional Airport	24	24	24	24	23	25	24	24	23	22
Ford Park	20	21	22	22	19	12	15	15	14	13
TOTAL	<u>1,202</u>	<u>1,213</u>	<u>1,154</u>	<u>1,176</u>	<u>1,166</u>	<u>1,130</u>	<u>1,125</u>	<u>1,098</u>	<u>1,082</u>	<u>1,118</u>

Sources: County and Ford Park payroll records

TABLE 17

**JEFFERSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2015	2016	2017	2018	2019	2020*	2021*	2022	2023	2024
Judicial & Law Enforcement										
Courts										
Number of Indigent Cases Heard	3,727	3,969	3,252	2,944	3,336	2,751	4,202	4,548	3,787	4,711
Number of Justice of Peace Cases	33,717	28,130	31,835	33,428	36,461	26,313	26,381	25,633	23,670	22,482
Sheriff										
Number of Arrests	5,730	5,337	4,644	5,227	5,159	3,045	3,054	2,769	2,567	1,285
Number of Citations	1,615	1,861	2,231	2,240	2,970	1,994	1,887	1,952	1,675	1,737
Jail										
Average Daily Population of Inmates	830	819	731	713	752	732	920	872	825	854
Constables										
Number of Papers Served	18,276	16,618	16,561	15,831	16,053	11,965	12,555	12,323	22,235	9,195
Education & Recreation										
Visitor Center										
Number of Visitors	66,230	53,050	64,536	58,938	46,661	-	11,746	22,537	23,522	24,000
Health & Welfare										
Health & Welfare										
Number of Patients Seen in Clinic	10,508	10,401	11,937	8,508	8,794	7,936	7,494	8,921	9,009	8,651
Mosquito Control										
Number of Acreage Sprayed	563,520	839,680	594,148	789,504	451,840	377,856	150,528	603,648	412,160	1,327,104
Maintenance - Equipment & Structures										
Road & Bridge										
Road Miles Maintained	369	369	366	366	376	371	373	374	374	375
Airport										
Number of Aircraft Operations	15,462	14,842	15,757	17,755	18,310	16,863	17,945	16,932	22,396	24,279
Number of Enplaned	34,879	27,245	24,934	25,514	28,498	10,098	15,506	23,807	23,628	32,995
Number of Deplaned	34,517	28,098	24,467	24,705	27,619	9,700	15,190	23,334	22,696	32,167
Health Insurance Risk Pool										
Number of Participants in Plan	1,652	1,667	1,702	1,722	1,734	1,743	1,739	1,760	1,769	1,799
Entertainment Complex										
Number of Events	170	183	40	102	99	91	92	99	94	86
Total Attendance	303,562	336,555	348,710	361,468	302,903	125,722	186,613	313,460	304,099	301,419

Sources: Various county departments

Note: Indicators are not available for the general government functions.

* COVID-19 Pandemic

TABLE 18

**JEFFERSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judicial & Law Enforcement										
Sheriff										
Patrol Units	123	141	132	142	141	139	133	137	139	151
Aviation Units	3	3	4	4	4	4	4	4	4	4
Marine Units	11	10	10	10	10	10	12	10	10	12
Jail										
Dorms	23	23	23	23	23	24	24	24	24	24
Bed Capacity	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Constables										
Patrol Units	32	34	28	33	24	24	22	24	29	27
Health & Welfare										
Mosquito Control										
Mosquito Spray Trucks	8	8	8	8	8	8	8	8	8	8
Weed Control Trucks	2	2	2	2	2	2	2	2	2	2
Aviation Units	3	3	3	3	3	3	3	3	3	3
Maintenance - Equipment & Structures										
Road (miles)	369	369	366	366	376	371	373	374	374	375
Bridges	65	65	65	65	65	65	65	65	65	65
Airport										
Runways (linear feet)	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
T-Hangar & Open Span Hangars (square feet)	150,470	150,470	150,470	150,470	108,270	108,270	108,270	108,270	108,270	108,270
Office Space (square feet)	43,850	45,850	45,850	45,850	44,304	44,304	44,304	44,304	44,304	44,304
Entertainment Complex										
Number of venues	5	5	5	5	5	5	5	5	5	5
Softball Fields	12	12	12	12	12	12	12	12	12	12
Exhibit Floor Space (square feet)	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000
Seating Capacity	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500

Sources: Various county departments

Note: Indicators are not available for the general government function.

