JEFFERSON COUNTY, TEXAS

ANNUAL BUDGET
FISCAL YEAR 2026-2027

JEFF BRANICK
COUNTY JUDGE

BRANDON WILLIS
COMMISSIONER, PCT. 1

MICHAEL "SHANE" SINEGAL
COMMISSIONER, PCT. 3

CARY ERICKSON
COMMISSIONER, PCT. 2

EVERETTE "BO" ALFRED
COMMISSIONER, PCT. 4

FRAN LEE
COUNTY AUDITOR

JEFFERSON COUNTY, TEXAS
ANNUAL BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of ($3,964,933), which is a 3.31% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,234,662.

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

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

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.357000/100	$0.357000/100
No-New Revenue Tax Rate:	$0.365712/100	$0.359759/100
No-New Revenue Maintenance & Operations Tax	$0.359378/100	$0.343848/100
Voter-Approval Tax Rate:	$0.416171/100	$0.400506/100
Debt Rate:	$0.001289/100	$0.017111/100

Total debt obligation for Jefferson County secured by property taxes is $6,435,000.

FISCAL YEAR 2026-2027

HISTORY OF JEFFERSON COUNTY, TEXAS

Jefferson County Courthouse

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

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

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

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

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

SOURCES:

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

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

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BUDGET SUMMARY

FRAN LEE
COUNTY AUDITOR
(409) 835-8500

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

September 8, 2026

Honorable Commissioners' Court:

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

The Commissioners' Court of Jefferson County, Texas was committed to adopting a budget for fiscal year 2026-2027, which would not require an increase in the County's overall property tax rate. We are proud to present a budget for the general fund that has increased by 2.59% from the 2025-2026 fiscal year adjusted budget while maintaining the same property tax rate. Therefore, in compliance with Section 111.033, Local Government Code, budget recommendations for fiscal year 2026-2027 are submitted for your consideration and approval.

This budget is prepared on the basis of $34,870,581,719 of net taxable value, after exemptions, which is an increase of .59% over the previous year's net taxable value. The County's tax rate is $.357000 per $100 of assessed value, 2.38% below the No-new revenue tax rate. Net tax collections are estimated at 99% of the total levy.

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

General Fund	.355711
Debt Service	.001289

The fiscal year 2026-2027 budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling $203,213,378. Contingencies in the amount of $4,108,313 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

The Capital Projects for fiscal year 2026-2027, adopted independently of the operating budget, provides for planned expenditures of $15,664,477.

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

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

Sincerely,

Fran M. Lee

Fran Lee
County Auditor

BUDGET INITIATIVES, MAJOR GOALS AND ISSUES

The 2026-2027 budget year was a great challenge for the Commissioners' Court of Jefferson County. Commissioners' Court developed the current General Fund budget of $191,935,130. In addition, Commissioners' Court was able to maintain the property tax rate to .357000 cents per $100 of taxable valuation, which is 2.38% below the No-new revenue tax rate. This property tax rate will enable Jefferson County to continue to provide services to its citizens and promote an atmosphere conducive to economic development within the County.

Budget initiatives for the current operating year include:

> Provide a 2.5% salary increase for all employees. In addition, add a net three full-time positions between several departments. These increases in cost are approximately $2.8 million including fringe benefits.
>
> Commissioners' Court will make a $3,950,000 transfer during the fiscal year and continue to utilize previously transferred funds and available grant funding to address necessary capital projects.
>
> Maintain capital expenditures for durable goods to replace needed equipment to necessary levels.

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

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

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

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

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

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is in the latter stages of construction of a $20+ billion liquefaction facility. Golden Pass LNG opened their expanded facility in the second quarter of 2026. With their opening, our ship channel is now home to over 50% of the nation's LNG capacity. Sempra Energy has also begun construction on a $13.5 billion liquefaction facility to be built on 3,000 acres of land they currently own in Jefferson County and has entered into agreements for purchase of their LNG with foreign countries. Sempra has also obtained FERC approval for a phase 2 of the project and has applied for a phase 3 project which will likely result in $10 to $20 billion more dollars expended for infrastructure expansion in the south part of the County. Woodside Energy has acquired OCI Methanol and is already planning expansions for which they have applied for permits from TCEQ.

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

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

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

<u>Transportation Infrastructure</u> – *Provide adequate funding for County infrastructure.*

Highways – Texas Department of Transportation has allocated over $1.9 billion in funding for highway transportation infrastructure projects in Jefferson County. Work has begun on both Interstate 10 and Highway 69 corridors and is expected to be completed in 2029. Legislation has been filed at the federal level to authorize construction of a new Interstate 47 to link Jefferson County Highway 287 to the Dallas - Fort Worth area and on to Montana.

Sabine-Neches Waterway - The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas, the third largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. A few years ago, the U.S. Army Corps of Engineers issued their "Chief's Report" which paved the way for federal funding of this project. The U.S. House and Senate passed legislation, which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of $1 billion. Congressional appropriations have been approved for engineering and design of the project and construction dollars have been appropriated and construction began in July 2020. The first "useable increment" of the deepened ship channel was completed in the fall of 2020. Work is ongoing and is anticipated to last through 2028. The waterway is expected to add more than 850 ships a year to current numbers with industrial construction currently in progress. Last month, the Texas Department of Transportation awarded in excess of $350 million in funding for this project. This project is also funded by a waterway user fee which relieves local taxpayers of having to fund this historic project.

<u>Coastal Protection</u> – *Provide protection of the County's natural resources.*

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

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

Services – The County also intends to continue examining our business processes and use of technology to ensure that citizen's needs are addressed in the most efficient and cost-effective manner possible. We are currently updating all document and records handling software programs to improve the efficiency of all departments and has invested heavily in Court and Jail management software. We also have a renewed focus on mental health and substance abuse and are working through our Sheriff's department and Local Mental Health Authority on programs designed to divert mental health and substance abuse cases away from our jail to alternative treatment programs. It is anticipated that our new Jail Diversion center will be completed by the end of 2026. This project was funded utilizing federal American Rescue Act dollars.

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

BUDGET HIGHLIGHTS

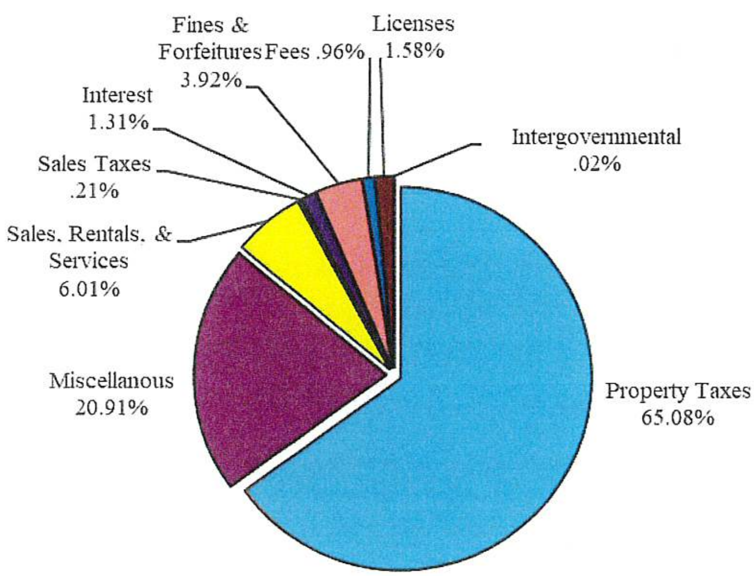
REVENUES

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

Revenues by Source - All Funds Summary

	Approved 2025-2026	Approved 2026-2027	Percentage Change
Property Taxes	$ 120,291,046	$ 120,692,892	0.33%
Sales Taxes	34,615,000	38,775,000	12.02%
Fees	10,884,571	11,151,710	2.45%
Licenses	376,000	382,250	1.66%
Sales, Rentals, & Services	3,055,800	2,423,200	-20.70%
Intergovernmental	7,635,675	7,265,651	-4.85%
Fines & Forfeitures	1,775,000	1,790.000	0.85%
Interest	4,508,202	2,929,281	-35.02%
Miscellaneous	30,000	35,000	16.67%
Contributions	300	150	-50.00%

Revenues by Source - All Funds Summary
Fiscal Year 2026-2027



Property taxes are expected to increase by about $401,846 for 2026-2027. This amount is based on a net taxable value of $34,870,581,719 and an adopted tax rate of $.357000. The County is anticipating a 99% collection rate for this budget year. This increase is mainly due to the new property added to the tax roll including several accounts with tax abatements that have expired. Industrial values continue to be a challenge in association with the uniform and equal provision of the Texas Constitution. The County is hopeful that legislation will be passed to help bridge the gap between market values and appraised values for these commercial and industrial properties. Overall, net taxable values have increased by about 43% from values from ten years ago as a result.

Sales taxes collections are budgeted at $38,775,000. The County collects ½-cent on all taxable sales within the County. The ½-cent sales tax was adopted in 1989. In addition, the County collects sales tax on alcoholic beverages. The County collects a 2% hotel occupancy tax from area hotels. This tax is used to fund the Ben J. Rogers Regional Visitors' Center, as well as, tourism grants. Voters adopted a 1-cent sales tax in November 2018 for a special assistance district.

Taxes typically make up about 86% of all revenues for the County. Please refer to page 23 for a ten-year historical account of Tax Revenues by Source.

Fees represent the third largest source of revenue for the County. Fees are anticipated to increase by 2.45%. Fees include all departmental fees. Fees depend on the provisions of state law, and are usually mandatory, but occasionally are optional with the approval of Commissioners' Court. Revenues from this source depend on collections by departments, the actions of courts, incidence of offenses, and various other external factors. The County uses historical trends of actual revenue collections to estimate for the current year with making adjustments for any changes in the fee schedules.

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

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

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

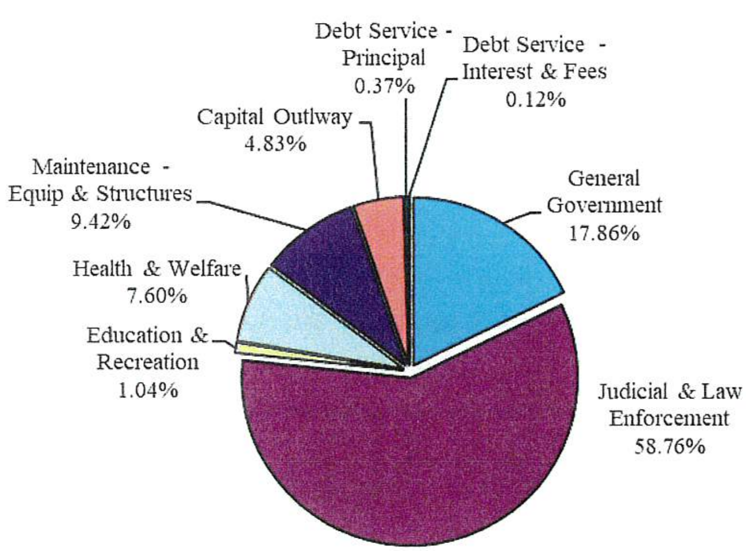
EXPENDITURES

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

Expenditures - All Funds Summary by Function

	Approved 2025-2026	Approved 2026-2027	Percentage Change
General Government	$34,304,906	$34,591,818	0.84%
Judicial & Law Enforcement	108,070,710	113,829,039	5.33%
Education & Recreation	1,884,008	1,913,709	1.58%
Health & Welfare	13,000,824	14,650,442	12.69%
Maintenance - Equipment & Structures	17,856,440	18,240,194	2.15%
Capital Outlay	10,995,336	9,349,477	-14.97%
Debt Service - Principal	5,570,000	700,000	-87.43%
Debt Service - Interest and Commission	477,700	221,750	-53.58%
Debt Service - Transaction Fees	41,950	5,000	-88.08%

Expenditures - All Funds Summary
Budgeted for Fiscal Year 2026-2027



General Fund expenditures make up 92.58% of total budgeted expenditures, while Debt Service makes up .45% and Special Revenue funds make up 6.97% percent. The overall change to the budget is an increase of $2,203,518 from the 2025-2026 approved budget year. This includes a $4,853,940 increase related to the General Fund. The increase from the 2025-2026 approved budget year to 2026-2027 related to the General Fund and will be discussed below. Debt Service has a significant decrease of $5,162,900 due to the payoff of the 2019 Refunding bonds, and Special Revenue funds also has an increase of $2,512,478 due to the anticipated startup of the County Jail Diversion Center.

GENERAL FUND

The General Fund is used to account for the general governmental operations of the County. Included in these activities are budgets for the general government, judicial and law enforcement, education and recreation, health and welfare, maintenance of buildings and structures, capital outlay, and special purpose funding. Expenditures for fiscal year 2026-2027 including "transfers out" and contingency appropriation are approved at $191,935,130. Revenues including "transfers in" are estimated at $175,187,206.

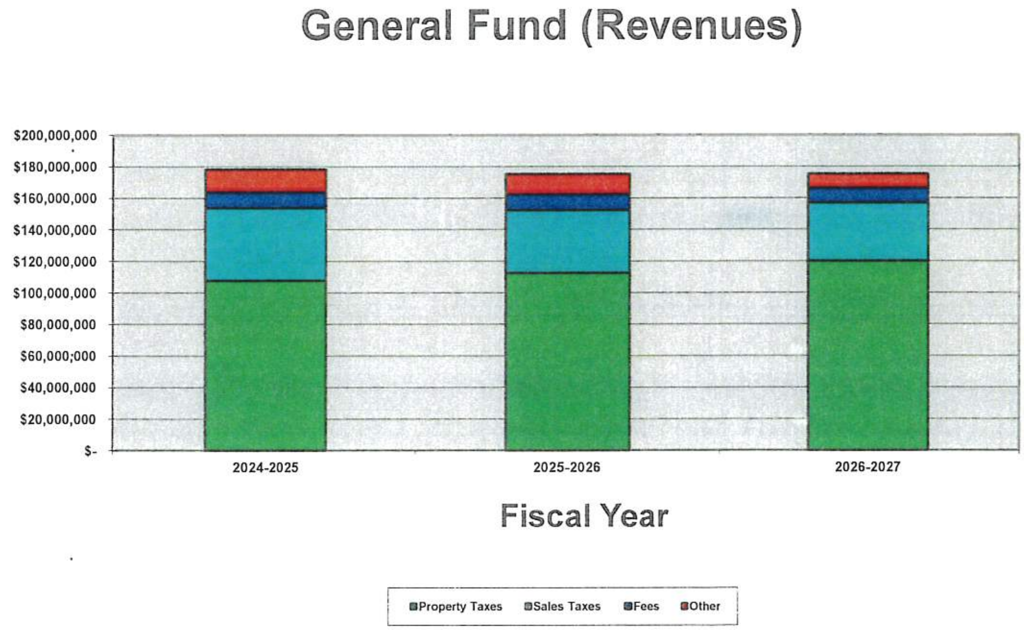
Property Taxes represent 69% of the revenues generated by the General Fund. In 2026-2027 the budgeted property taxes for the General Fund are expected to increase approximately $5.5 million dollars from the prior year's budget. This increase is mainly due to the new property added to the tax roll including several accounts with tax abatements that have expired. Budgeted property tax revenue for 2026-2027 is $120,222,556 for the General Fund.

Budgeted sales tax revenue for 2026-2027 is $36,950,000, which represents 21% of the revenues generated by the General Fund. Revenue from Sales taxes have seen an influx from industrial expansions. The County anticipates revenue from Sales taxes to remain relatively stable to current collections during the 2026-2027 budget year.

Fees collected by the County account for 5% of the General Fund revenues. Estimated revenues for fees are budgeted at $9,237,500. Fees are expected to remain relatively level during the 2026-2027 budget year.

Other revenue sources include intergovernmental revenue, contractual payments on the housing of inmates for area cities, and interest revenue. Other revenue sources accounts for 5% of the budgeted General Fund revenues. Estimated revenues from other revenue sources are budgeted at $8,777,150. Other revenue sources are expected to decrease about 17% from the prior year's budget. A large portion of the decrease is due to FCC mandated removal on inmate phone commissions and decrease in interest revenue during fiscal year 2027.

The following graph shows the relationship of the major revenue sources for fiscal year 2024-2025 through 2026-2027:



Expenditures budgeted for the 2026-2027 fiscal year total $191,935,130, including contingency appropriations, and "transfers out".

General Fund Expenditures by Category

	Percentage of Budget		Approved 2025-2026		Approved 2026-2027	Percentage Change
Personnel Services	61.54%	$	115,527,121	$	118,122,433	2.25%
Operating Expenditures	27.93%		50,823,048		53,611,479	5.49%
Capital Outlay	3.46%		8,564,722		6,640,956	-22.46%
Special Purpose Funding	7.07%		12,166,299		13,560,262	11.46%

Personnel services include salaries, wages, and fringe benefits of Jefferson County employees. The increase is due to a 2.5% salary increase for all employees, and a 5% increase for Health insurance premiums effective 1/1/27. The total number of positions will increase by three positions, and one position is scheduled to be eliminated on January 1, 2027. These increases will be partially offset by a small decrease in the employees' retirement rate as set by TCDRS and the reduction of three positions during FY 2025 - 2026.

Operating expenditure includes all materials and supplies, maintenance and utilities, and miscellaneous services. Departments were diligent in maintaining their budgets as closely to current levels as possible. A large part of the 5.49% increase is associated with an increase in the cost associated with criminal justice, additional cost for food for inmates, and increases in cost for road materials.

Capital outlay, which includes all capital equipment purchases over $5,000 made by the County, decreased by $1,923,766. The County will be replacing or purchasing necessary vehicles and equipment, including equipment purchases in the Road & Bridge departments, multiple technology purchases, and other purchases as needed along with building improvements for the Jail. Other capital outlay needs will be purchased with other funding including grants, where available.

Special Purpose Funding is used to account for expenditures that are non-operational in nature or do not specifically belong to a department. It consists of contingency appropriations and "transfers out". This budget year the following transfers are budgeted: Airport - $1,241,107, Ford Park - $2,881,110, Capital Projects - $3,950,000 and County match for Grant funds - $1,379,732. Contingency appropriations are budgeted at $4,108,313.

In 2026-2027, the County will anticipate utilizing $16,747,924 of the General Fund reserves to balance the operating requirements of the County. The County's ending available fund balance will be 42.42% of budgeted expenditures, which complies with the County's fund balance policy. The amount that the County will utilize of the General Fund reserves will be used to fund capital outlay and special purpose funding.

General Fund Expenditures by Function

	Percentage of Budget		Approved 2025-2026		Approved 2026-2027	Percentage Change
General Government	19.88%	$	33,660,923	$	34,132,648	1.40%
Judicial & Law Enforcement	60.76%		101,486,702		104,353,048	2.82%
Education & Recreation	0.31%		524,472		537,320	2.45%
Health & Welfare	8.53 %		13,000,824		14,650,442	12.69%
Maintenance - Equipment & Structures	10.52%		17,677,248		18,060,454	2.17%

The General Government increase is mainly due to a 2.5% salary increase for employees, and an increase in health insurance costs, the County's allocation for the Appraisal district, and increases in contributions for some non-profit organizations. One position was removed from the Tax office during FY 2025-2026 resulting in a staffing level that is now reduced by one for this function. General Government is made up of the administrative functions of the County including the Tax Office, Auditor's Office, County Clerk, County Treasurer, Purchasing, MIS, and others.

Judicial and Law Enforcement increases are in large part due to 2.5% salary increase for employees and an increase in health insurance costs. In addition, one position is being added to the 317th District Court, one position is being added to Sheriff's Office, one position is being added to Juvenile Detention, and two positions were removed from County Court at Law 3 during FY 2025-2026, for a net change of one additional position.

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

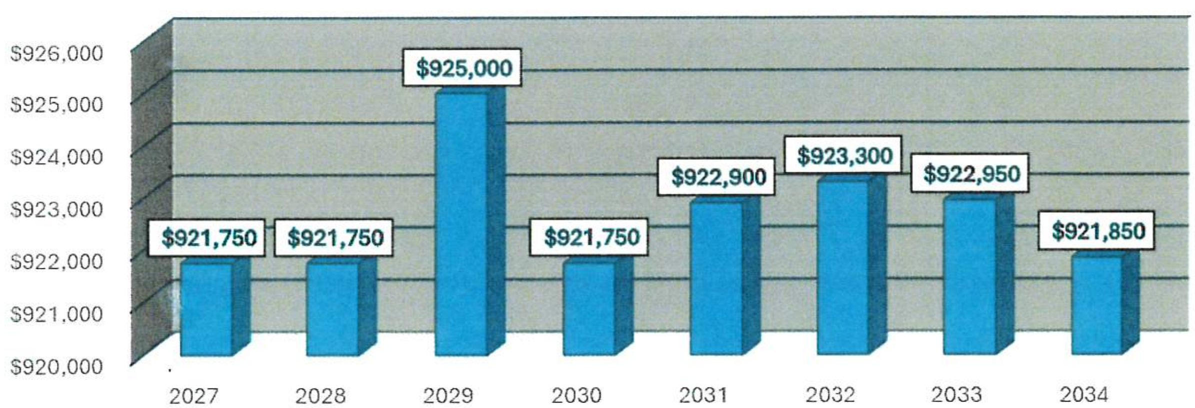
Health & Welfare increase is due to a 2.5% salary increase for all employees and an increase in health insurance costs. The other significant increase is for a one time investment for local youth mental health needs. This division provides health care for the indigent citizens of the County, support of the Child Protective Services of the State of Texas, mosquito control practices throughout the County, emergency management, and environmental control functions for the County.

Maintenance – Equipment & Structures increase is due to a 2.5% salary increase for all employees and an increase in health care costs. This increase is being offset with the elimination of one position effective January 1, 2027 in Road & Bridge Precent 4. This division is responsible for the maintenance and operation of all County facilities and roadways.

DEBT SERVICE FUND

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

Debt Service Requirements Next 8 Years



On October 1, 2026, the County has debt issues outstanding of $6,435,000. Revenues are budgeted at $493,336 for 2026-2027, of which 95.3% comes from the allocation of property taxes. The remaining portion of funding to debt service is interest.

Expenditures of $926,750, are budgeted to meet the current debt service requirements. The County does not have any plans to issue additional debt for 2026-2027 fiscal year.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues allocated for restricted purposes as specified by statute. The County's funds are comprised of revenues generated from road fees, confiscated goods, security fees, contributions, and other sources. Revenues for 2026-2027 are budgeted at $10,414,401 and expenditures are budgeted at $14,459,811. The Marine Division is classified as a Special Revenue Fund since it is fully funded by the Sabine Neches Navigation District. The Marine Division provides law enforcement presence on the navigable waterways, terminals, and ship channels of the County. The Marine Division is attempting to secure a grant to replace a boat and other equipment which requires a 25% grant match. In addition, Courthouse security will continue to be a high priority. Finally, the Ben J. Rogers Regional Visitors' Center is fully functioning, and the Hotel Occupancy Tax Fund will continue to partially fund the operations and improvements to Doggett Ford Park.

CAPITAL PROJECTS

The County maintains an ongoing capital improvement program funded by bond proceeds, general fund transfers, and grants, with a focus on Transportation and Building & Grounds Asset Protection.

Expenditures of $15,664,477 are estimated for 2026–2027, supported by a planned $3,950,000 transfer and prior-year transfers. As new projects arise, the County may use available fund balance above the minimum policy to budget future transfers and minimize debt issuances. Current expenditures will affect the County on several levels including:

Transportation Infrastructure – The County estimates it will spend $6,932,786 in 2026–2027 to repair road damage on the Major Drive Extension between Highway 124 and Labelle Road, complete concrete road repairs to the Doggett Ford Park Field Access Road, perform concrete road repairs in Northwest Forest, and provide engineering studies for improvements to Erie Street. These proposed repairs and engineering studies are intended to accommodate heavy truck traffic along these roadways.

Building & Grounds Asset Protection – The County has allocated $8,731,691 in 2026-2027 to provide building improvements for the Courthouse complex, Mid-County Jail, and for engineering and consulting services to secure funding for a large-scale restoration of the bulkhead at the Umphrey Park complex, and drainage project at the Doggett Ford Park Ball Fields. These enhancements are expected to provide the citizens and employees with more efficient and safer operations at County facilities.

ACKNOWLEDGMENTS

Acknowledgments The dedicated service and hard work of the entire staff of the Auditor's Office achieved the preparation of the 2026-2027 Annual Operating Budget. Sincere appreciation to the elected and appointed officials for their cooperation in completing this budget in a timely manner is also warranted. Commissioners' Court is also commended for exercising fiscal responsibility in their deliberations in setting the expenditures for the proposed fiscal year.

BUDGET POLICY & PROCEDURES

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

The County follows the policies below in establishing the budget.

Guidelines

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

Interim Financial Reporting

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

Balanced Budget

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

Capital Improvement Policies

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

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

Debt Management Policies

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

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

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

Fund Balance Policies

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

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

Investment Policies

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

Capital Asset Procedures

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

The County follows the procedures below in establishing the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

JEFFERSON COUNTY, TEXAS

CALENDAR FOR BUDGET PREPARATION

Dates are approximate

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

MAY 29 – Budget preparation packets are due back to the County Auditor's office.

JUNE 1 – JULY 12 – Compile initial budget requests and estimate of available resources.

JULY 13 – 17 – Budget Hearings.

JULY 27 – Publish notice of public hearing on annual compensation of County Auditor, Assistant Auditors, and Court Reporters. (Section 152.905 LGC)

AUGUST 4 – Budget Workshop to discuss pending items for budget.

AUGUST 11 – Commissioner Court Meeting to discuss tax rate and schedule public hearing and call for election if needed, including record of vote.

AUGUST 13 – Public hearings on Auditors and Court Reporters budget with District Judges. (Section 152.905 LGC)

AUGUST 27 – Notify Elected officials of salaries and allowances. (Section 152.013 LGC)

AUGUST 28 – Notice of proposed increases in elected officials' salaries and allowances published in local newspaper. (Section 152.013 LGC)

AUGUST 28 – Publish notice for budget public hearing. (Section 111.0385 LGC)

AUGUST 28 – File budget with County Clerk. (Section 111.037 LGC)

AUGUST 28 – Notice of Meeting to Vote on Tax Rate.

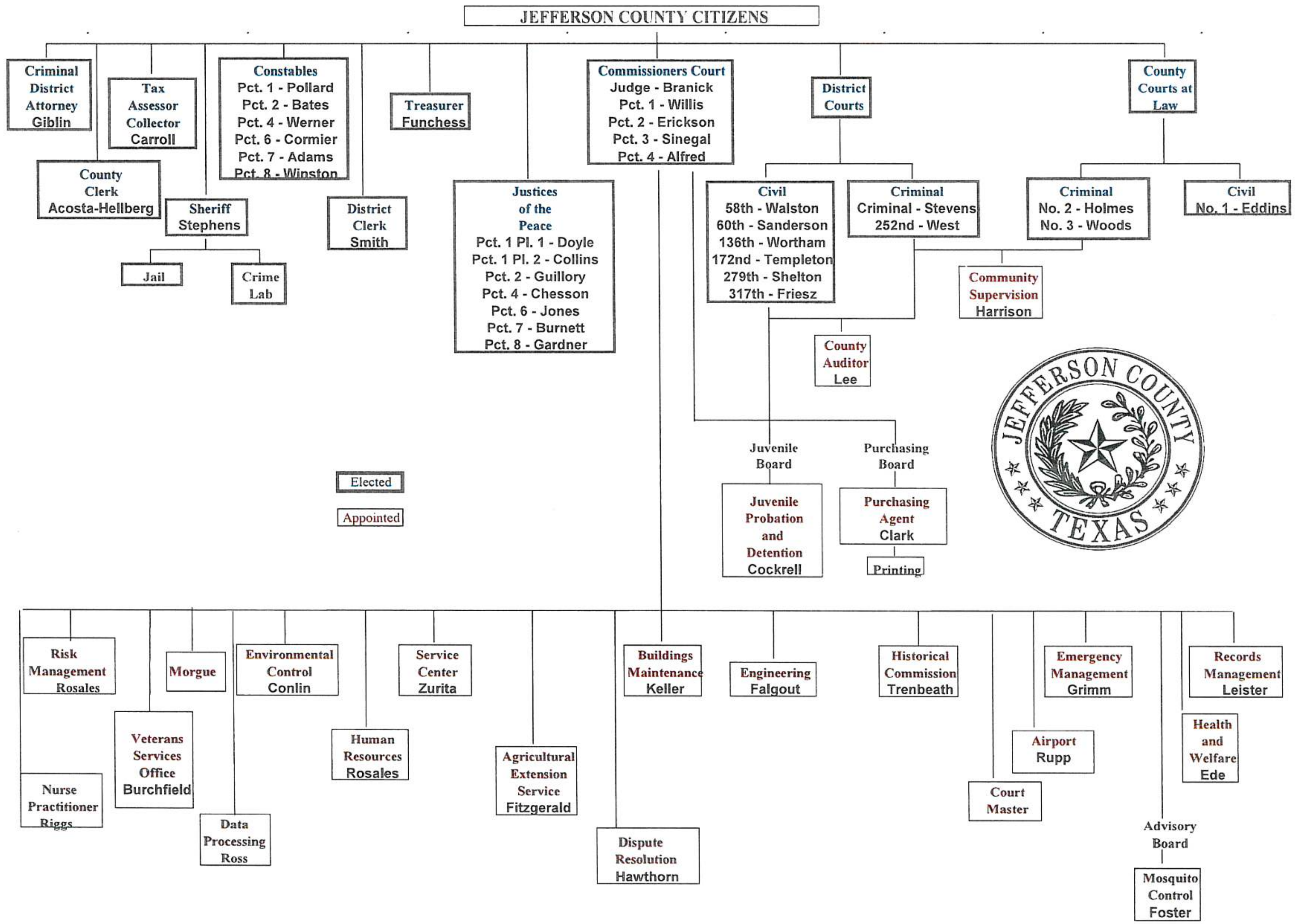
SEPTEMBER 8 – Adopt tax rate.

SEPTEMBER 8 – Public hearing and adopt budget. (Section 111.039 LGC)

SEPTEMBER 15 – Receive & file budget.

ORGANIZATION CHART OF JEFFERSON COUNTY

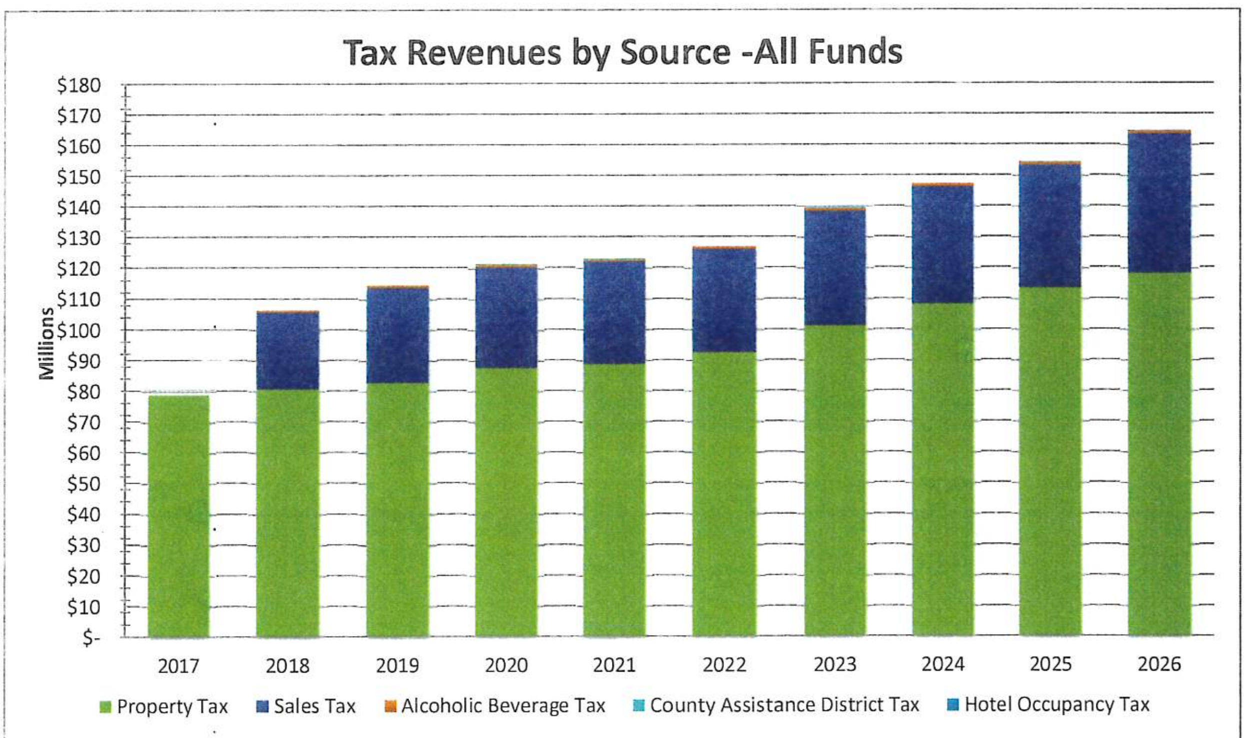
As of September 30, 2026



TAX REVENUES BY SOURCE - ALL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2017	$ 78,856,965	$ 24,984,470	$ 689,240	$ 1,187,625	-	$ 105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	-	114,057,139
2019	82,794,242	32,759,242	753,954	1,422,345	48,980	117,778,763
2020	87,564,321	33,497,873	590,925	1,537,054	95,332	123,285,505
2021	88,722,128	33,621,425	755,519	1,507,187	76,404	124,682,663
2022	92,517,279	37,288,969	912,052	1,452,286	80,676	132,251,262
2023	101,094,814	38,156,787	904,098	1,529,168	114,093	141,798,960
2024	108,173,920	39,732,953	917,970	1,655,386	119,112	150,599,341
2025	113,559,750	45,204,339	957,420	1,803,050	125,905	161,650,464
2026	118,254,385	39,000,000	979,620	1,880,376	148,536	160,262,917

* Estimate for current year



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

LAST TEN FISCAL YEARS

Fiscal Year	Debt Service Principal	Debt Service Interest	Total Debt Service	General Expenditures	Ratio of Debt Service To General Expenditures
2016	$ 4,590,000	$ 1,534,121	$ 6,124,121	$ 142,043,535	4.31%
2017	4,690,000	1,410,930	6,100,930	143,919,630	4.24%
2018	3,640,000	1,264,258	4,904,258	148,191,679	3.31%
2019	3,450,000	1,236,395	4,686,395	157,519,701	2.98%
2020	4,120,000	1,590,578	5,710,578	167,091,311	3.42%
2021	4,270,000	1,404,350	5,674,350	155,567,512	3.65%
2022	4,515,000	1,190,850	5,705,850	170,813,452	3.34%
2023	4,745,000	965,100	5,710,100	220,472,781	2.59%
2024	4,930,000	727,850	5,657,850	234,024,968	2.42%
2025	5,100,000	567,850	5,667,850	262,048,732	2.16%

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN TAX YEARS

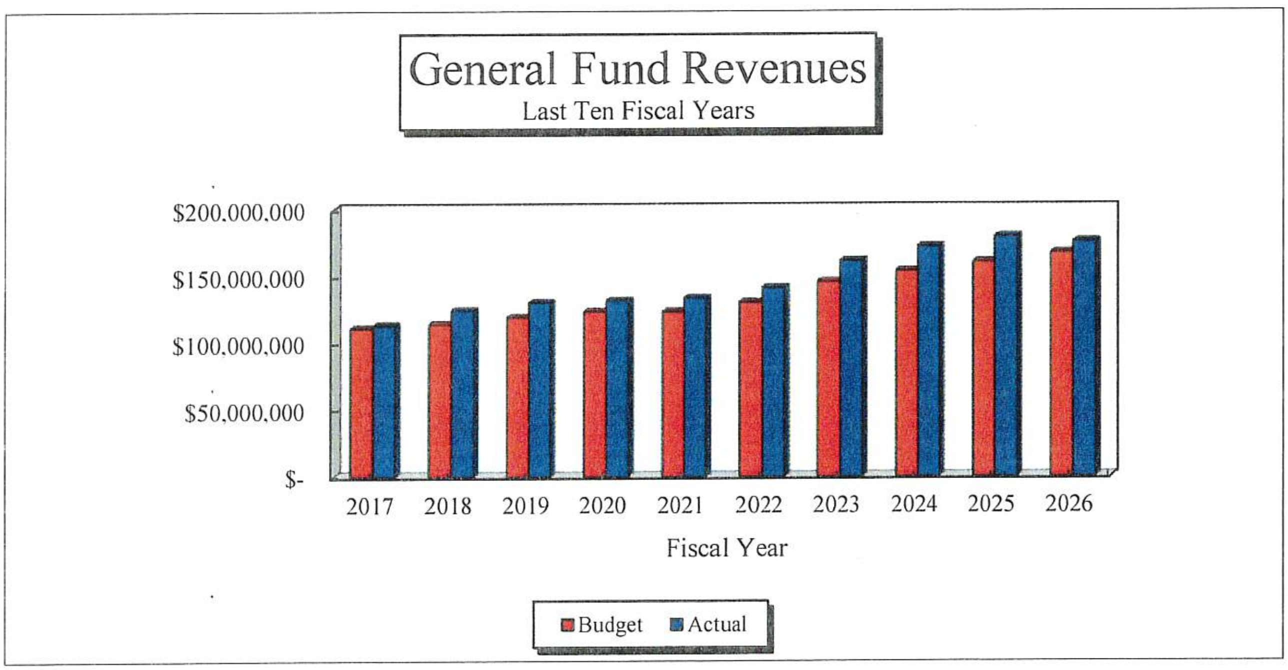
	Assessed Value						
Tax Year	Real Property	Less (a) Exemptions	Real Property (Net)	Personal Property	Total (b)	Assessment Ratio	Estimated Actual Value
2016	24,934,838,353	6,033,364,824	18,901,473,529	5,443,263,208	24,344,736,737	100%	30,378,101,561
2017	26,292,511,780	7,709,373,774	18,583,138,006	5,804,730,594	24,387,868,600	100%	32,097,242,374
2018	25,859,294,809	7,921,774,579	17,937,520,230	6,380,436,697	24,317,956,927	100%	32,239,731,506
2019	27,633,568,872	8,807,616,190	18,825,952,682	6,723,174,842	25,549,127,524	100%	34,356,743,714
2020	27,578,075,911	9,328,538,631	18,249,537,280	6,547,102,115	24,796,639,395	100%	34,125,178,026
2021	29,090,791,892	8,934,010,700	20,156,781,192	5,766,438,643	25,923,219,835	100%	34,857,230,535
2022	31,367,686,933	9,802,337,309	21,565,349,624	7,048,598,061	28,613,947,685	100%	38,416,284,994
2023	35,089,610,799	11,833,705,963	23,255,904,836	8,159,996,705	31,415,901,541	100%	43,249,607,504
2024	37,721,841,172	13,323,773,385	24,398,067,787	8,462,021,614	32,860,089,401	100%	46,183,862,786
2025	39,353,767,815	12,883,984,792	26,469,783,023	8,196,987,119	34,666,770,142	100%	47,550,754,934

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

(b) Net of exemptions.

GENERAL FUND REVENUES & TRANSFERS
LAST TEN FISCAL YEARS

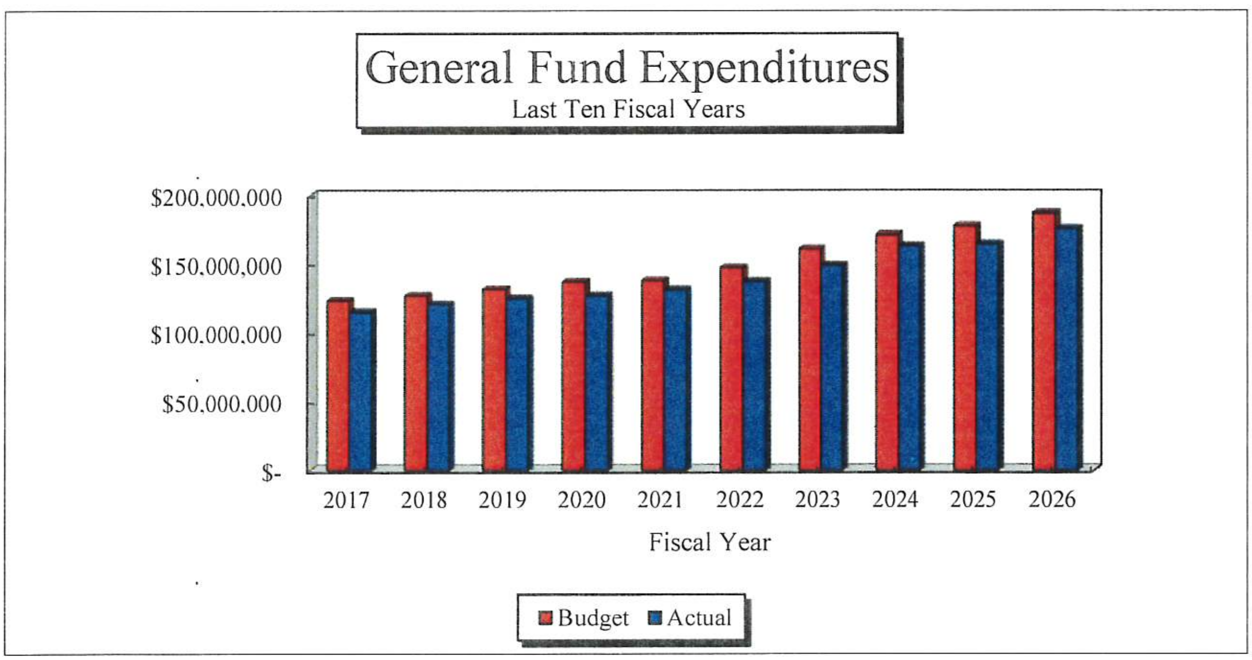
Fiscal Year	Adjusted Budget	Actual
2017	$ 110,906,958	$ 113,123,519
2018	114,110,807	124,545,505
2019	119,007,589	129,940,900
2020	123,540,366	131,514,349
2021	123,274,642	133,381,810
2022	130,251,466	141,136,652
2023	145,549,046	161,119,046
2024	153,507,018	171,906,896
2025	160,358,285	179,107,856
2026	167,083,486	175,286,912 *



* Estimate for current year.

GENERAL FUND EXPENDITURES & TRANSFERS
LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Budget	Actual
2017	$ 123,384,980	$ 115,155,856
2018	127,033,326	120,727,104
2019	131,666,480	125,025,840
2020	137,034,870	126,955,786
2021	138,212,956	131,188,268
2022	147,060,513	137,642,517
2023	160,690,703	148,951,933
2024	171,364,700	162,961,741
2025	177,921,018	164,424,304
2026	187,081,190	175,925,033 *



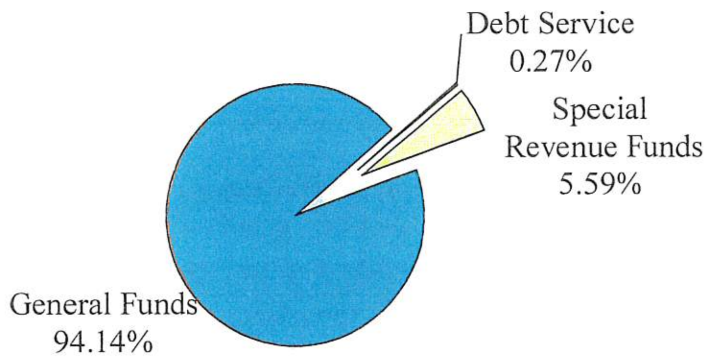
* Estimate for current year.

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

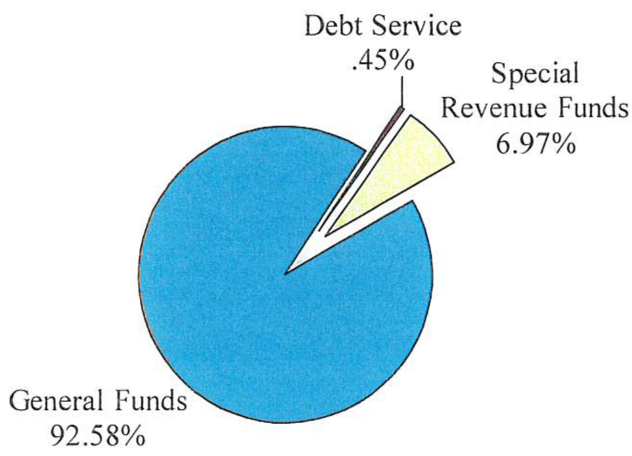
	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
REVENUES			
Property Taxes	$ 113,559,750	$ 118,254,385	$ 120,692,892
Sales Taxes	48,090,714	42,008,532	38,775,000
Fees	11,949,057	12,157,701	11,151,710
Licenses	436,910	788,223	382,250
Sales, Rentals & Services	4,150,453	3,492,564	2,423,200
Intergovernmental	6,489,772	6,805,898	7,265,651
Fines & Forfeitures	2,107,037	1,939,216	1,790,000
Interest	7,136,201	5,568,595	2,929,281
Miscellaneous	37,714	42,716	35,000
Contributions	940	750	150
Total Revenues	$ 193,958,548	$ 191,058,580	$ 185,445,134
OTHER SOURCES			
Issuance of SBITÀ	$ 856,367	$ -	$ -
Transfers In	672,882	665,286	649,809
Total Other Sources	$ 1,529,249	$ 665,286	$ 649,809
Total Revenues & Other Sources	$ 195,487,797	$ 191,723,866	$ 186,094,943
EXPENDITURES			
General Government	$ 31,981,817	$ 31,722,443	$ 34,591,818
Judicial & Law Enforcement	98,013,588	101,885,075	113,829,039
Education & Recreation	1,573,208	1,733,161	1,913,709
Health & Welfare	10,981,070	11,747,039	14,650,442
Maintenance - Equipment & Structures	14,893,826	16,551,086	18,240,194
Capital Outlay	8,668,738	14,083,333	9,349,477
Debt Service -			
Principal	5,100,000	5,570,000	700,000
Interest and Commission	567,850	405,609	221,750
Transaction Fees	2,630	21,000	5,000
Total Expenditures	$ 171,782,727	$ 183,718,746	$ 193,501,429
OTHER USES			
Transfers Out	$ 6,831,360	$ 7,266,299	$ 9,711,949
Contingency Appropriation	-	-	4,108,313
Total Other Uses	$ 6,831,360	$ 7,266,299	$ 13,820,262
Total Appropriations	$ 178,614,087	$ 190,985,045	$ 207,321,691
BEGINNING FUND BALANCE	$ 104,508,169	$ 121,381,879	$ 122,120,700
ENDING FUND BALANCE	$ 121,381,879	$ 122,120,700	$ 100,893,952
RESERVED FUND BALANCE	2,302,120	2,073,638	1,640,224
ENDING AVAILABLE FUND BALANCE	$ 119,079,759	$ 120,047,062	$ 99,253,728

JEFFERSON COUNTY, TEXAS
ALL FUNDS SUMMARY

FY 2027 - Revenues and Other Sources



FY 2027 - Expenditures and Other Uses



JEFFERSON COUNTY

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GENERAL FUND

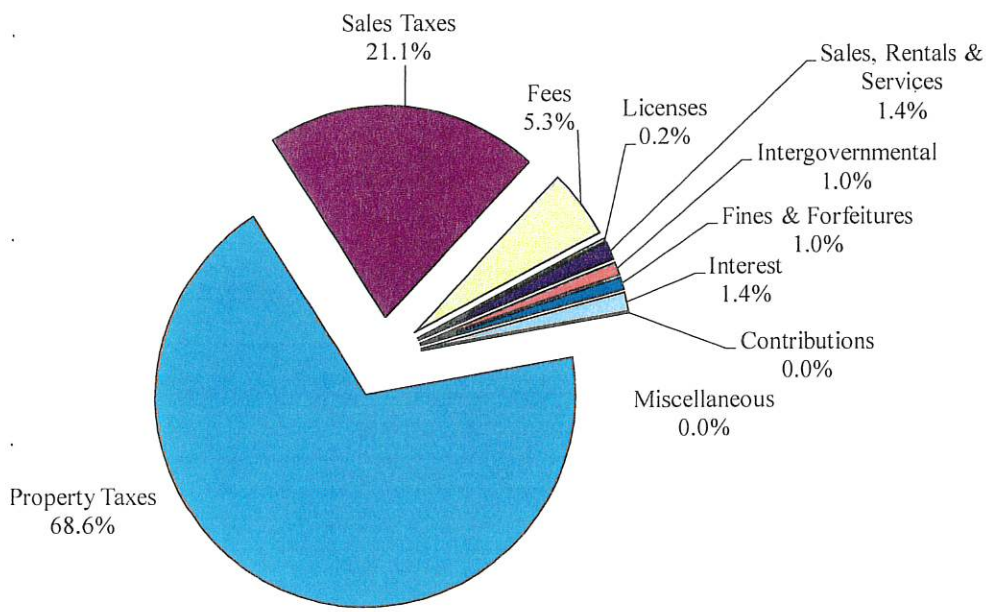
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
REVENUES			
Property Taxes	$ 107,751,279	$ 112,579,546	$ 120,222,556
Sales Taxes	46,161,759	39,979,620	36,950,000
Fees	9,863,137	9,978,032	9,237,500
Licenses	436,910	788,223	382,250
Sales, Rentals & Services	4,053,234	3,462,564	2,413,200
Intergovernmental	2,038,920	2,037,329	1,771,550
Fines & Forfeitures	1,832,539	1,803,132	1,665,000
Interest	6,075,057	4,620,000	2,510,000
Miscellaneous	37,714	37,716	35,000
Contributions	940	750	150
Total Revenues	$ 178,251,489	$ 175,286,912	$ 175,187,206
OTHER SOURCES			
Issuance of SBITA	$ 856,367	$ -	$ -
Total Other Sources	$ 856,367	$ -	$ -
Total Revenues & Other Sources	$ 179,107,856	$ 175,286,912	$ 175,187,206
EXPENDITURES			
General Government	$ 30,507,030	$ 31,303,342	$ 34,132,648
Judicial & Law Enforcement	92,911,891	96,451,921	104,353,048
Education & Recreation	460,679	478,404	537,320
Health & Welfare	10,981,070	11,747,039	14,650,442
Maintenance - Equipment & Structures	14,869,303	16,512,509	18,060,454
Capital Outlay	7,862,971	12,165,519	6,640,956
Total Expenditures	$ 157,592,944	$ 168,658,734	$ 178,374,868
OTHER USES			
Transfers Out	$ 6,831,360	$ 7,266,299	$ 9,451,949
Contingency Appropriation	-	-	4,108,313
Total Other Uses	$ 6,831,360	$ 7,266,299	$ 13,560,262
Total Appropriations	$ 164,424,304	$ 175,925,033	$ 191,935,130
BEGINNING FUND BALANCE	$ 85,569,659	$ 100,253,211	$ 99,615,090
ENDING FUND BALANCE	$ 100,253,211	$ 99,615,090	$ 82,867,166
RESERVED FUND BALANCE	1,453,052	1,453,052	1,453,052
ENDING AVAILABLE FUND BALANCE	$ 98,800,159	$ 98,162,038	$ 81,414,114

GENERAL FUND
SUMMARY OF REVENUES

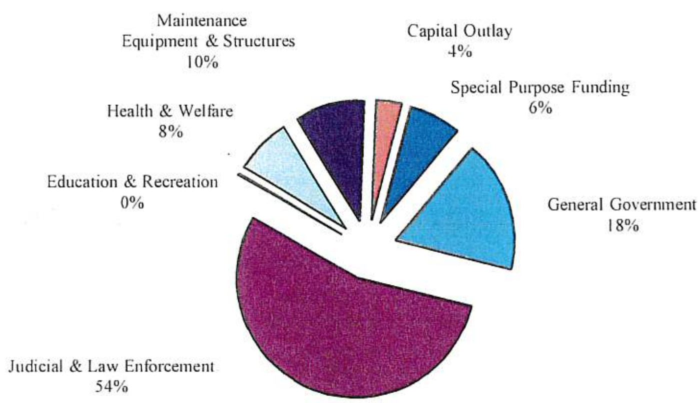
REVENUES	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Property Taxes	$ 107,751,279	$ 112,579,546	$ 120,222,556
Sales Taxes	46,161,759	39,979,620	36,950,000
Fees	9,863,137	9,978,032	9,237,500
Licenses	436,910	788,223	382,250
Sales, Rentals & Services	4,053,234	3,462,564	2,413,200
Intergovernmental	2,038,920	2,037,329	1,771,550
Fines & Forfeitures	1,832,539	1,803,132	1,665,000
Interest	6,075,057	4,620,000	2,510,000
Miscellaneous	37,714	37,716	35,000
Contributions	940	750	150
Total	$ 178,251,489	$ 175,286,912	$ 175,187,206

Approved 2026-2027

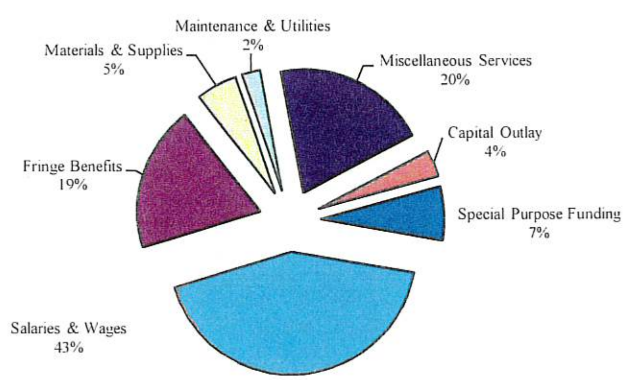


GENERAL FUND
SUMMARY OF EXPENDITURES

Department		APPROVED 2026-2027 BUDGET	% OF TOTAL
General Government	$	34,132,648	17.78%
Judicial & Law Enforcement		104,353,048	54.37%
Education & Recreation		537,320	0.28%
Health & Welfare		14,650,442	7.63%
Maintenance - Equipment Structures		18,060,454	9.41%
Capital Outlay		6,640,956	3.46%
Special Purpose Funding		13,560,262	7.07%
Total	$	191,935,130	100.00%



Category		APPROVED 2026-2027 BUDGET	% OF TOTAL
Salaries & Wages	$	81,406,308	42.51%
Fringe Benefits		36,716,125	19.13%
Materials & Supplies		10,196,954	5.31%
Maintenance & Utilities		4,668,470	2.33%
Miscellaneous Services		38,746,055	20.19%
Capital Outlay		6,640,956	3.46%
Special Purpose Funding		13,560,262	7.07%
Total	$	191,935,130	100.00%



GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
General Government						
Tax Assessor-Collector	$	4,307,407	$	4,484,777	$	5,168,347
Human Resources		509,451		487,554		597,971
County Auditor		1,824,937		1,859,208		2,048,483
County Clerk		2,424,419		2,584,737		2,858,508
County Judge		1,016,396		1,003,467		1,296,237
Risk Management		218,284		227,622		380,249
County Treasurer		389,450		394,404		416,932
Printing		134,449		148,180		176,081
Purchasing Agent		657,354		696,067		760,670
General Services		15,304,671		14,983,720		15,853,633
Management Information Systems		2,382,645		2,559,168		2,753,005
Voters Registration Department		132,561		232,038		209,589
Elections Department		860,333		1,247,294		1,188,569
Veterans Services		344,673		395,106		424,374
Total General Government	$	30,507,030	$	31,303,342	$	34,132,648
Judicial & Law Enforcement						
District Attorney	$	8,213,200	$	8,326,702	$	9,173,528
District Clerk		2,509,118		2,643,413		2,694,228
District Courts		6,228,757		6,544,040		6,793,965
Jury		589,154		618,367		565,579
Justice of the Peace		3,151,198		3,256,178		3,516,844
County Courts at Law		2,151,427		2,392,553		2,496,201
Court Master		588,611		620,088		676,395
Dispute Resolution Center		325,191		330,526		362,745
Community Supervision		17,156		21,545		19,850
Sheriff		16,759,979		17,590,876		18,976,375
Crime Laboratory		1,684,848		2,048,560		2,494,820
Jail		41,691,593		42,150,536		45,604,421
Juvenile Probation		1,563,866		1,798,558		2,048,064
Juvenile Detention Home		2,335,510		2,507,891		2,987,794
Constables		3,834,067		4,052,088		4,292,239
County Morgue		1,268,216		1,550,000		1,650,000
Total Judicial & Law Enforcement	$	92,911,891	$	96,451,921	$	104,353,048
Education & Recreation						
Agricultural Extension Service	$	460,679	$	478,404	$	537,320
Total Education & Recreation	$	460,679	$	478,404	$	537,320

GENERAL FUND
SUMMARY OF EXPENDITURES BY DIVISION

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Department / Division			
Health & Welfare			
Health & Welfare Unit 1	$ 1,416,129	$ 1,483,670	$ 1,605,052
Health & Welfare Unit 2	1,274,291	1,336,796	1,493,279
Nurse Practitioner	418,362	432,405	455,505
Child Welfare	94,999	95,000	95,000
Environmental Control	452,443	474,243	546,775
Mobile Unit	-	285,431	335,753
Indigent Medical Service	4,853,662	4,756,827	4,956,534
Mosquito Control	1,947,474	2,318,362	3,063,568
Emergency Management	273,710	284,305	318,976
Tobacco Settlement	250,000	280,000	1,780,000
Total Health & Welfare	$ 10,981,070	$ 11,747,039	$ 14,650,442
Maintenance - Equipment & Structures			
Courthouse & Annexes	$ 2,558,335	$ 2,878,205	$ 3,272,070
Port Arthur Buildings	885,298	923,146	1,022,415
Mid-County Buildings	202,867	257,442	284,493
Road & Bridge Pct. #1	1,945,193	2,242,127	2,565,843
Road & Bridge Pct. #2	2,054,879	2,196,368	2,401,396
Road & Bridge Pct. #3	2,189,359	2,486,335	2,760,607
Road & Bridge Pct. #4	2,165,490	2,368,934	2,391,656
Engineering	943,193	1,082,434	1,277,309
Parks & Recreation	179,399	229,924	277,680
GIS	245,631	254,131	268,831
Service Center	1,499,659	1,593,463	1,538,154
Total Maintenance - Equipment & Structures	$ 14,869,303	$ 16,512,509	$ 18,060,454
Capital Outlay	$ 7,862,971	$ 12,165,519	$ 6,640,956
Special Purpose Funding			
Contingency Appropriation	$ -	$ -	$ 4,108,313
Transfers Out	6,831,360	7,266,299	9,451,949
Total Special Purpose Funding	$ 6,831,360	$ 7,266,299	$ 13,560,262
Total General Fund Expenditures	$ 164,424,304	$ 175,925,033	$ 191,935,130

GENERAL GOVERNMENT

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

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

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

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

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

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

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

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

Printing – supports production of all County stationery, court dockets, and the Annual Comprehensive Financial Report and Budget.

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

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

Management Information Systems (M.I.S.) – provides Countywide computer systems support, including procedure analysis, feasibility review for data and word processing systems, user–department interface assistance, and ongoing development of County data systems.

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

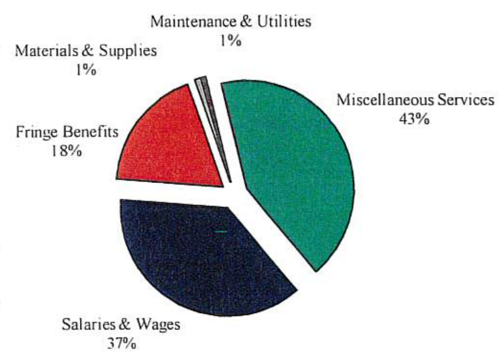
Elections Department – provides accounting for expenditures associated with the County Clerk's duties to provide general supervisory authority over all elections held within the County.

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

GENERAL GOVERNMENT
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Tax Assessor-Collector	$ 4,307,407	$ 4,484,777	$ 5,168,347
Human Resources	509,451	487,554	597,971
County Auditor	1,824,937	1,859,208	2,048,483
County Clerk	2,424,419	2,584,737	2,858,508
County Judge	1,016,396	1,003,467	1,296,237
Risk Management	218,284	227,622	380,249
County Treasurer	389,450	394,404	416,932
Printing	134,449	148,180	176,081
Purchasing Agent	657,354	696,067	760,670
General Services	15,304,671	14,983,720	15,853,633
Management Information Systems	2,382,645	2,559,168	2,753,005
Voters Registration Department	132,561	232,038	209,589
Elections Department	860,333	1,247,294	1,188,569
Veterans Services	344,673	395,106	424,374
Total	$ 30,507,030	$ 31,303,342	$ 34,132,648

APPROPRIATIONS CATEGORY	APPROVED 2026-2027
Salaries & Wages	$ 12,725,289
Fringe Benefits	6,304,268
Materials & Supplies	305,202
Maintenance & Utilities	244,525
Miscellaneous Services	14,553,364
Total	$ 34,132,648



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Tax Assessor-Collector	1	52	-	-	-	-	-	53
Human Resources	-	4	-	-	-	-	-	4
County Auditor	-	16	-	-	-	-	-	16
County Clerk	1	29	-	-	-	-	-	30
County Judge	1	5	-	-	-	-	2	8
Risk Management	-	3	-	-	-	-	-	3
County Treasurer	1	2	-	-	-	-	-	3
Printing	-	-	-	1	-	-	-	1
Purchasing Agent	-	6	-	-	-	-	-	6
General Services	4	-	-	-	-	-	-	4
Management Information Systems	-	20	-	-	-	-	-	20
Voters Registration Department	-	1	-	-	-	-	-	1
Elections Department	-	5	-	-	-	-	-	5
Veterans Services	-	2	-	-	-	2	-	4
Total	8	145	-	1	-	2	2	158

GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Tax Assessor-Collector			
Salaries & Wages	$ 2,735,730	$ 2,859,894	$ 3,246,766
Fringe Benefits	1,357,714	1,364,605	1,586,694
Materials & Supplies	49,715	50,777	59,447
Maintenance & Utilities	76,196	94,073	143,670
Miscellaneous Services	88,052	115,428	131,770
Total	$ 4,307,407	$ 4,484,777	$ 5,168,347
Human Resources			
Salaries & Wages	$ 322,572	$ 303,804	$ 389,337
Fringe Benefits	146,663	135,072	163,072
Materials & Supplies	3,661	3,785	4,567
Maintenance & Utilities	289	333	500
Miscellaneous Services	36,266	44,560	40,495
Total	$ 509,451	$ 487,554	$ 597,971
County Auditor			
Salaries & Wages	$ 1,266,068	1,275,912	$ 1,410,596
Fringe Benefits	536,837	556,644	605,487
Materials & Supplies	8,702	10,831	13,000
Maintenance & Utilities	3,075	3,265	3,500
Miscellaneous Services	10,255	12,556	15,900
Total	$ 1,824,937	$ 1,859,208	$ 2,048,483
County Clerk			
Salaries & Wages	$ 1,582,897	$ 1,710,741	$ 1,876,816
Fringe Benefits	775,582	818,214	916,427
Materials & Supplies	23,392	14,897	19,540
Maintenance & Utilities	14,952	15,992	18,800
Miscellaneous Services	27,596	24,893	26,925
Total	$ 2,424,419	$ 2,584,737	$ 2,858,508
County Judge			
Salaries & Wages	$ 599,894	$ 605,650	$ 793,830
Fringe Benefits	327,619	308,599	394,556
Materials & Supplies	2,621	3,986	5,171
Maintenance & Utilities	731	741	1,200
Miscellaneous Services	85,531	84,491	101,480
Total	$ 1,016,396	$ 1,003,467	$ 1,296,237
Risk Management			
Salaries & Wages	$ 143,880	$ 150,751	$ 253,019
Fringe Benefits	65,972	68,361	114,290
Materials & Supplies	2,371	2,057	2,400
Maintenance & Utilities	1,247	2,343	2,500
Miscellaneous Services	4,814	4,110	8,040
Total	$ 218,284	$ 227,622	$ 380,249

GENERAL GOVERNMENT
DIVISION SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
County Treasurer						
Salaries & Wages	$	246,041	$	251,532	$	266,267
Fringe Benefits		122,868		122,796		129,360
Materials & Supplies		3,379		2,590		3,650
Maintenance & Utilities		9,169		9,412		10,000
Miscellaneous Services		7,993		8,074		7,655
Total	$	389,450	$	394,404	$	416,932
Printing						
Salaries & Wages	$	58,022	$	60,036	$	80,202
Fringe Benefits		29,415		26,316		32,051
Materials & Supplies		31,899		35,000		37,000
Maintenance & Utilities		-		-		-
Miscellaneous Services		15,113		26,828		26,828
Total	$	134,449	$	148,180	$	176,081
Purchasing Agent						
Salaries & Wages	$	435,136	$	452,496	$	474,469
Fringe Benefits		196,247		205,632		227,941
Materials & Supplies		2,961		5,650		18,650
Maintenance & Utilities		1,393		1,046		1,600
Miscellaneous Services		21,617		31,243		38,010
Total	$	657,354	$	696,067	$	760,670
General Services						
Salaries & Wages	$	998,317	$	1,149,224	$	1,356,875
Fringe Benefits		1,322,417		838,312		988,841
Materials & Supplies		41,276		50,000		60,000
Maintenance & Utilities		-		-		-
Miscellaneous Services		12,942,661		12,946,184		13,447,917
Total	$	15,304,671	$	14,983,720	$	15,853,633
Management Information Systems						
Salaries & Wages	$	1,548,822	$	1,687,524	$	1,830,276
Fringe Benefits		687,119		733,428		790,321
Materials & Supplies		28,929		28,234		31,040
Maintenance & Utilities		39,854		26,390		20,505
Miscellaneous Services		77,921		83,592		80,863
Total	$	2,382,645	$	2,559,168	$	2,753,005
Voters Registration Department						
Salaries & Wages	$	71,953	$	73,584	$	76,249
Fringe Benefits		37,475		37,416		39,217
Materials & Supplies		3,826		20,232		21,232
Maintenance & Utilities		18,590		45,000		35,000
Miscellaneous Services		717		55,806		37,891
Total	$	132,561	$	232,038	$	209,589

GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Elections Department			
Salaries & Wages	$ 356,682	$ 385,652	$ 404,922
Fringe Benefits	164,405	173,344	171,732
Materials & Supplies	1,872	12,931	24,605
Maintenance & Utilities	2,093	3,000	6,000
Miscellaneous Services	335,281	672,367	581,310
Total	$ 860,333	$ 1,247,294	$ 1,188,569
Veterans Services			
Salaries & Wages	$ 214,876	$ 243,240	$ 265,665
Fringe Benefits	121,915	135,372	144,279
Materials & Supplies	4,602	5,566	4,900
Maintenance & Utilities	1,258	856	1,250
Miscellaneous Services	2,022	10,072	8,280
Total	$ 344,673	$ 395,106	$ 424,374

JUDICIAL & LAW ENFORCEMENT

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

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

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

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

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

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

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

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

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

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

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

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

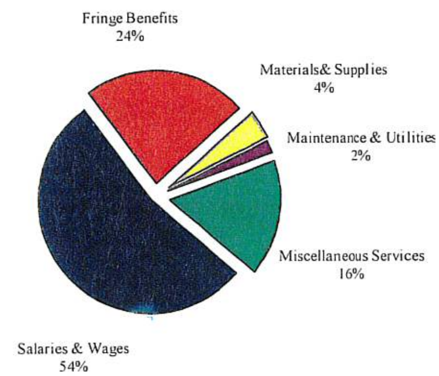
Constables – are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers.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

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

JUDICIAL & LAW ENFORCEMENT
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
District Attorney	$ 8,213,200	$ 8,326,702	$ 9,173,528
District Clerk	2,509,118	2,643,413	2,694,228
District Courts	6,228,757	6,544,040	6,793,965
Jury	589,154	618,367	565,579
Justice of the Peace	3,151,198	3,256,178	3,516,844
County Courts at Law	2,151,427	2,392,553	2,496,201
Court Master	588,611	620,088	676,395
Dispute Resolution Center	325,191	330,526	362,745
Juvenile Alternative School	-	-	-
Community Supervision	17,156	21,545	19,850
Sheriff	16,759,979	17,590,876	18,976,375
Crime Laboratory	1,684,848	2,048,560	2,494,820
Jail	41,691,593	42,150,536	45,604,421
Juvenile Probation	1,563,866	1,798,558	2,048,064
Juvenile Detention Home	2,335,510	2,507,891	2,987,794
Constables	3,834,067	4,052,088	4,292,239
County Morgue	1,268,216	1,550,000	1,650,000
Total	$ 92,911,891	$ 96,451,921	$ 104,353,048

APPROPRIATIONS CATEGORY	APPROVED 2026-2027
Salaries & Wages	$ 55,956,193
Fringe Benefits	24,713,102
Materials & Supplies	4,453,406
Maintenance & Utilities	1,916,641
Miscellaneous Services	17,313,706
Total	$ 104,353,048



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Unclassified or Contract	TOTAL
District Attorney	1	24	-	-	-	-	36	61
District Clerk	1	27	-	-	-	-	-	28
District Courts	8	18	-	-	-	1	11	38
Jury	-	-	-	-	-	-	1	1
Justice of the Peace	7	21	-	-	-	-	-	28
County Courts at Law	3	7	-	-	-	-	3	13
Court Master	-	3	-	-	-	-	1	4
Dispute Resolution Center	-	-	-	-	-	3	-	3
Sheriff	1	19	13	-	-	-	104	137
Crime Laboratory	-	-	12	-	-	-	-	12
Jail	-	11	1	6	-	-	245	263
Juvenile Probation	-	2	-	-	-	15	-	17
Juvenile Detention Home	-	1	19	-	-	2	-	22
Constables	6	8	-	-	-	-	15	29
County Morgue	-	-	-	-	-	-	-	-
Total	27	141	45	6	-	21	416	656

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
District Attorney			
Salaries & Wages	$ 5,553,244	$ 5,650,839	$ 6,169,219
Fringe Benefits	2,460,301	2,397,086	2,664,795
Materials & Supplies	43,559	67,108	79,792
Maintenance & Utilities	5,820	8,000	12,000
Miscellaneous Services	150,276	203,669	247,722
Total	$ 8,213,200	$ 8,326,702	$ 9,173,528
District Clerk			
Salaries & Wages	$ 1,664,743	$ 1,706,360	$ 1,793,242
Fringe Benefits	779,968	779,412	831,041
Materials & Supplies	23,339	15,485	24,900
Maintenance & Utilities	19,554	18,550	21,500
Miscellaneous Services	21,514	123,606	23,545
Total	$ 2,509,118	$ 2,643,413	$ 2,694,228
Criminal District Court			
Salaries & Wages	$ 622,180	$ 637,932	$ 659,212
Fringe Benefits	290,235	295,536	307,112
Materials & Supplies	1,192	2,500	7,190
Maintenance & Utilities	210	119	700
Miscellaneous Services	1,254,527	1,207,969	1,081,130
Total	$ 2,168,344	$ 2,144,056	$ 2,055,344
58th District Court			
Salaries & Wages	$ 249,003	$ 260,700	$ 347,458
Fringe Benefits	99,545	107,184	153,993
Materials & Supplies	855	1,175	2,000
Maintenance & Utilities	74	150	300
Miscellaneous Services	2,594	3,858	6,115
Total	$ 352,071	$ 373,067	$ 509,866
60th District Court			
Salaries & Wages	$ 254,795	$ 263,880	$ 269,842
Fringe Benefits	116,740	123,924	141,591
Materials & Supplies	728	3,413	8,700
Maintenance & Utilities	82	103	500
Miscellaneous Services	3,339	4,955	7,330
Total	$ 375,684	$ 396,275	$ 427,963
136th District Court			
Salaries & Wages	$ 251,943	$ 263,436	$ 270,443
Fringe Benefits	118,386	110,700	122,791
Materials & Supplies	841	650	1,500
Maintenance & Utilities	72	77	300
Miscellaneous Services	6,394	6,916	8,368
Total	$ 377,636	$ 381,779	$ 403,402

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
172nd District Court			
Salaries & Wages	$ 255,050	$ 266,628	$ 273,147
Fringe Benefits	111,093	112,728	115,304
Materials & Supplies	4,129	5,790	6,100
Maintenance & Utilities	116	200	300
Miscellaneous Services	2,179	3,925	6,500
Total	$ 372,567	$ 389,271	$ 401,351
252nd District Court			
Salaries & Wages	$ 263,426	$ 275,448	$ 288,738
Fringe Benefits	126,349	130,812	137,358
Materials & Supplies	2,691	8,993	4,700
Maintenance & Utilities	996	674	1,200
Miscellaneous Services	963,269	1,035,675	1,035,635
Total	$ 1,356,731	$ 1,451,602	$ 1,467,631
279th District Court			
Salaries & Wages	$ 310,749	$ 320,808	$ 339,056
Fringe Benefits	127,196	127,416	143,486
Materials & Supplies	1,215	834	2,750
Maintenance & Utilities	244	359	300
Miscellaneous Services	366,866	420,936	428,518
Total	$ 806,270	$ 870,353	$ 914,110
317th District Court			
Salaries & Wages	$ 194,253	$ 278,700	$ 297,183
Fringe Benefits	101,720	122,952	140,410
Materials & Supplies	635	3,000	5,300
Maintenance & Utilities	244	176	550
Miscellaneous Services	122,602	132,809	170,855
Total	$ 419,454	$ 537,637	$ 614,298
Jury			
Salaries & Wages	$ 178,698	182,280	$ 113,182
Fringe Benefits	79,567	79,296	51,397
Materials & Supplies	10,718	5,132	20,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	320,171	351,659	380,500
Total	$ 589,154	$ 618,367	$ 565,579
J.P. Precinct No. 1 - Place No. 1			
Salaries & Wages	$ 295,683	$ 292,884	$ 324,800
Fringe Benefits	144,308	141,600	152,604
Materials & Supplies	3,783	4,771	6,025
Maintenance & Utilities	4,621	4,488	4,400
Miscellaneous Services	6,727	5,554	6,851
Total	$ 455,122	$ 449,297	$ 494,680

JUDICIAL & LAW ENFORCEMENT

DIVISION SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
J.P. Precinct No. 1 - Place No. 2						
Salaries & Wages	$	309,813	$	318,019	$	326,964
Fringe Benefits		163,589		165,358		169,146
Materials & Supplies		916		2,412		3,100
Maintenance & Utilities		1,904		1,638		2,400
Miscellaneous Services		4,181		4,846		7,406
Total	$	480,403	$	492,273	$	509,016
J.P. Precinct No. 2						
Salaries & Wages	$	296,653	$	278,856	$	323,820
Fringe Benefits		142,063		140,232		156,193
Materials & Supplies		2,580		2,833		4,750
Maintenance & Utilities		269		892		1,500
Miscellaneous Services		3,171		3,581		7,700
Total	$	444,736	$	426,394	$	493,963
J.P. Precinct No. 4						
Salaries & Wages	$	305,882	$	315,031	$	324,109
Fringe Benefits		162,487		164,575		168,374
Materials & Supplies		1,713		1,810		2,500
Maintenance & Utilities		2,893		1,961		3,700
Miscellaneous Services		1,717		4,661		8,889
Total	$	474,692	$	488,038	$	507,572
J.P. Precinct No. 6						
Salaries & Wages	$	294,481	$	318,691	$	327,414
Fringe Benefits		138,321		143,941		157,181
Materials & Supplies		2,590		1,768		4,500
Maintenance & Utilities		2,272		2,493		3,100
Miscellaneous Services		5,840		5,681		6,585
Total	$	443,504	$	472,574	$	498,780
J.P. Precinct No. 7						
Salaries & Wages	$	304,061	$	316,363	$	331,452
Fringe Benefits		156,429		161,820		168,626
Materials & Supplies		2,997		2,797		4,600
Maintenance & Utilities		594		2,986		4,140
Miscellaneous Services		3,673		4,168		5,090
Total	$	467,754	$	488,134	$	513,908
J.P. Precinct No. 8						
Salaries & Wages	$	250,770	$	286,104	$	322,156
Fringe Benefits		122,746		144,756		158,344
Materials & Supplies		2,947		2,659		8,885
Maintenance & Utilities		1,347		1,298		1,800
Miscellaneous Services		7,177		4,651		7,740
Total	$	384,987	$	439,468	$	498,925

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
County Court at Law #1			
Salaries & Wages	$ 401,310	$ 460,500	$ 477,349
Fringe Benefits	167,473	181,980	189,324
Materials & Supplies	990	544	2,000
Maintenance & Utilities	643	686	700
Miscellaneous Services	8,459	7,402	8,841
Total	$ 578,875	$ 651,112	$ 678,214
County Court at Law #2			
Salaries & Wages	$ 345,225	$ 472,524	$ 528,010
Fringe Benefits	132,439	170,760	190,649
Materials & Supplies	2,874	3,182	5,750
Maintenance & Utilities	783	1,104	1,000
Miscellaneous Services	191,942	188,884	185,560
Total	$ 673,263	$ 836,454	$ 910,969
County Court at Law #3			
Salaries & Wages	$ 516,404	$ 524,908	$ 517,713
Fringe Benefits	216,997	209,620	207,553
Materials & Supplies	1,739	2,000	3,250
Maintenance & Utilities	388	426	750
Miscellaneous Services	163,761	168,033	177,752
Total	$ 899,289	$ 904,987	$ 907,018
Court Master			
Salaries & Wages	$ 297,558	$ 304,092	$ 318,093
Fringe Benefits	142,248	142,044	148,242
Materials & Supplies	1,742	2,462	3,750
Maintenance & Utilities	25	38	250
Miscellaneous Services	147,038	171,452	206,060
Total	$ 588,611	$ 620,088	$ 676,395
Dispute Resolution Center			
Salaries & Wages	$ 215,522	$ 220,272	$ 235,907
Fringe Benefits	87,676	87,528	102,554
Materials & Supplies	4,240	1,835	1,835
Maintenance & Utilities	362	300	300
Miscellaneous Services	17,391	20,591	22,149
Total	$ 325,191	$ 330,526	$ 362,745

JUDICIAL & LAW ENFORCEMENT

DIVISION SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
Community Supervision						
Salaries & Wages	$	-	$	-	$	-
Fringe Benefits		-		-		-
Materials & Supplies		10,139		14,106		11,050
Maintenance & Utilities		-		-		1,000
Miscellaneous Services		7,017		7,439		7,800
Total	$	17,156	$	21,545	$	19,850
Sheriff						
Salaries & Wages	$	11,120,313	$	11,659,521	$	12,503,516
Fringe Benefits		5,000,246		5,114,724		5,584,923
Materials & Supplies		187,153		209,738		249,113
Maintenance & Utilities		139,929		208,529		153,800
Miscellaneous Services		312,338		398,364		485,023
Total	$	16,759,979	$	17,590,876	$	18,976,375
Crime Laboratory						
Salaries & Wages	$	951,994	$	1,014,982	$	1,331,489
Fringe Benefits		404,799		430,964		545,976
Materials & Supplies		67,250		69,018		82,900
Maintenance & Utilities		5,552		8,991		10,500
Miscellaneous Services		255,253		524,605		523,955
Total	$	1,684,848	$	2,048,560	$	2,494,820
Jail						
Salaries & Wages	$	18,547,986	$	18,932,164	$	20,996,188
Fringe Benefits		8,115,360		8,192,612		9,140,830
Materials & Supplies		3,154,075		3,360,206		3,667,771
Maintenance & Utilities		1,275,230		1,326,585		1,465,984
Miscellaneous Services		10,598,942		10,338,969		10,333,648
Total	$	41,691,593	$	42,150,536	$	45,604,421
Juvenile Probation						
Salaries & Wages	$	974,205	$	1,181,328	$	1,333,591
Fringe Benefits		548,929		567,732		608,491
Materials & Supplies		6,165		7,325		10,414
Maintenance & Utilities		2,350		2,862		4,267
Miscellaneous Services		32,217		39,311		91,301
Total	$	1,563,866	$	1,798,558	$	2,048,064
Juvenile Detention Home						
Salaries & Wages	$	1,304,432	$	1,400,279	$	1,734,961
Fringe Benefits		626,776		656,521		779,611
Materials & Supplies		130,472		146,451		147,129
Maintenance & Utilities		185,959		201,177		206,300
Miscellaneous Services		87,871		103,463		119,793
Total	$	2,335,510	$	2,507,891	$	2,987,794

JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Constable Precinct No. 1			
Salaries & Wages	$ 582,189	$ 665,321	$ 706,384
Fringe Benefits	285,379	316,272	334,470
Materials & Supplies	21,739	19,121	17,105
Maintenance & Utilities	2,931	3,407	5,500
Miscellaneous Services	10,038	12,854	15,387
Total	$ 902,276	$ 1,016,975	$ 1,078,846
Constable Precinct No. 2			
Salaries & Wages	$ 379,470	$ 382,240	$ 414,937
Fringe Benefits	165,319	164,466	176,920
Materials & Supplies	4,130	3,564	11,267
Maintenance & Utilities	588	120	650
Miscellaneous Services	5,764	5,767	6,050
Total	$ 555,271	$ 556,157	$ 609,824
Constable Precinct No. 4			
Salaries & Wages	$ 363,474	$ 384,546	$ 404,766
Fringe Benefits	148,508	160,428	180,649
Materials & Supplies	6,471	7,157	11,490
Maintenance & Utilities	1,005	1,170	1,250
Miscellaneous Services	5,541	9,127	9,752
Total	$ 524,999	$ 562,428	$ 607,907
Constable Precinct No. 6			
Salaries & Wages	$ 452,827	$ 488,508	$ 502,365
Fringe Benefits	194,040	199,608	203,186
Materials & Supplies	29,010	13,739	18,138
Maintenance & Utilities	1,623	1,096	2,400
Miscellaneous Services	10,733	12,812	11,577
Total	$ 688,233	$ 715,763	$ 737,666
Constable Precinct No. 7			
Salaries & Wages	$ 401,438	$ 410,573	$ 429,421
Fringe Benefits	188,594	188,592	197,301
Materials & Supplies	2,742	3,150	4,700
Maintenance & Utilities	1,085	1,077	1,300
Miscellaneous Services	2,755	5,642	6,169
Total	$ 596,614	$ 609,034	$ 638,891
Constable Precinct No. 8			
Salaries & Wages	$ 382,501	$ 403,062	$ 420,066
Fringe Benefits	173,599	175,032	182,677
Materials & Supplies	4,721	6,831	7,952
Maintenance & Utilities	1,098	1,305	2,000
Miscellaneous Services	4,755	5,501	6,410
Total	$ 566,674	$ 591,731	$ 619,105

DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
County Morgue			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,268,216	1,550,000	1,650,000
Total	$ 1,268,216	$ 1,550,000	$ 1,650,000

EDUCATION & RECREATION

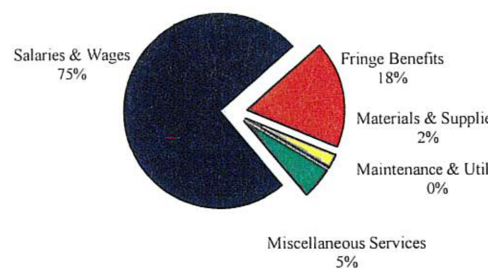
Education and Recreation includes the Agricultural Extension Service of the County.

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

EDUCATION & RECREATION
DEPARTMENT SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
DEPARTMENTS						
Agricultural Extension Service	$	460,679	$	478,404	$	537,320
Total	$	460,679	$	478,404	$	537,320

APPROPRIATIONS CATEGORY		APPROVED 2026-2027
Salaries & Wages	$	401,001
Fringe Benefits		95,222
Materials & Supplies		11,700
Maintenance & Utilities		500
Miscellaneous Services		28,897
Total	$	537,320



PERSONNEL SUMMARY

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

EDUCATION & RECREATION
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Agriculture Extension Service			
Salaries & Wages	$ 346,929	$ 357,240	$ 401,001
Fringe Benefits	84,314	86,820	95,222
Materials & Supplies	9,494	9,876	11,700
Maintenance & Utilities	320	482	500
Miscellaneous Services	19,622	23,986	28,897
Total	$ 460,679	$ 478,404	$ 537,320

HEALTH & WELFARE

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

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

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

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

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

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

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

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

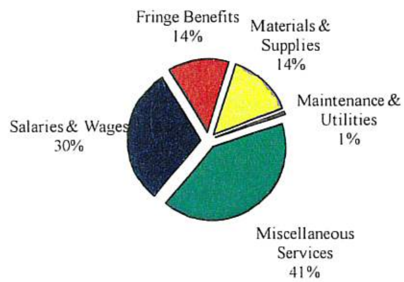
Emergency Management – responsible for the support systems and other statutory functions to help individuals and the community prepare for disasters regardless of the cause.

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

HEALTH & WELFARE
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Health & Welfare Unit 1	$ 1,416,129	$ 1,483,670	$ 1,605,052
Health & Welfare Unit 2	1,274,291	1,336,796	1,493,279
Nurse Practitioner	418,362	432,405	455,505
Child Welfare	94,999	95,000	95,000
Environmental Control	452,443	474,243	546,775
Mobile Unit	-	285,431	335,753
Indigent Medical Service	4,853,662	4,756,827	4,956,534
Mosquito Control	1,947,474	2,318,362	3,063,568
Emergency Management	273,710	284,305	318,976
Tobacco Settlement	250,000	280,000	1,780,000
Total	$ 10,981,070	$ 11,747,039	$ 14,650,442

APPROPRIATIONS CATEGORY	APPROVED 2026-2027
Salaries & Wages	$ 4,409,236
Fringe Benefits	1,983,657
Materials & Supplies	2,117,403
Maintenance & Utilities	99,440
Miscellaneous Services	6,040,706
Total	$ 14,650,442



PERSONNEL SUMMARY

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

HEALTH & WELFARE
DIVISION SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
Health & Welfare Unit 1						
Salaries & Wages	$	841,012	$	863,700	$	937,510
Fringe Benefits		397,055		406,176		433,178
Materials & Supplies		13,071		23,096		25,100
Maintenance & Utilities		3,952		4,279		5,200
Miscellaneous Services		161,039		186,419		204,064
Total	$	1,416,129	$	1,483,670	$	1,605,052
Health & Welfare Unit 2						
Salaries & Wages	$	756,489	$	785,592	$	871,627
Fringe Benefits		374,420		377,868		417,597
Materials & Supplies		8,817		16,544		21,600
Maintenance & Utilities		3,174		3,222		4,850
Miscellaneous Services		131,391		153,570		177,605
Total	$	1,274,291	$	1,336,796	$	1,493,279
Nurse Practitioner						
Salaries & Wages	$	270,373	$	279,252	$	286,805
Fringe Benefits		111,250		111,936		115,245
Materials & Supplies		19,248		21,408		31,262
Maintenance & Utilities		-		-		-
Miscellaneous Services		17,491		19,809		22,193
Total	$	418,362	$	432,405	$	455,505
Child Welfare						
Salaries & Wages	$	-	$	-	$	-
Fringe Benefits		-		-		-
Materials & Supplies		-		-		-
Maintenance & Utilities		-		-		-
Miscellaneous Services		94,999		95,000		95,000
Total	$	94,999	$	95,000	$	95,000
Environmental Control						
Salaries & Wages	$	291,224	$	306,576	$	357,436
Fringe Benefits		152,508		157,440		174,126
Materials & Supplies		1,515		1,695		2,610
Maintenance & Utilities		2,093		2,386		2,940
Miscellaneous Services		5,103		6,146		9,663
Total	$	452,443	$	474,243	$	546,775
Mobile Unit						
Salaries & Wages	$	-	$	180,119	$	209,859
Fringe Benefits		-		76,680		87,894
Materials & Supplies		-		14,800		19,100
Maintenance & Utilities		-		4,000		8,300
Miscellaneous Services		-		9,832		10,600
Total	$	-	$	285,431	$	335,753

HEALTH & WELFARE
DIVISION SUMMARY

		ACTUAL 2024-2025		ESTIMATED 2025-2026		APPROVED 2026-2027
Indigent Medical Service						
Salaries & Wages	$	409,402	$	216,120	$	306,266
Fringe Benefits		163,236		74,664		110,149
Materials & Supplies		729,787		744,387		854,763
Maintenance & Utilities		-		-		-
Miscellaneous Services		3,551,237		3,721,656		3,685,356
Total	$	4,853,662	$	4,756,827	$	4,956,534
Mosquito Control						
Salaries & Wages	$	888,987	$	958,351	$	1,219,396
Fringe Benefits		417,699		440,152		554,529
Materials & Supplies		462,617		807,788		1,161,618
Maintenance & Utilities		137,354		69,919		77,900
Miscellaneous Services		40,817		42,152		50,125
Total	$	1,947,474	$	2,318,362	$	3,063,568
Emergency Management						
Salaries & Wages	$	194,484	$	202,500	$	220,337
Fringe Benefits		75,611		75,312		90,939
Materials & Supplies		643		5,420		1,350
Maintenance & Utilities		17		75		250
Miscellaneous Services		2,955		998		6,100
Total	$	273,710	$	284,305	$	318,976
Tobacco Settlement						
Salaries & Wages	$	-	$	-	$	-
Fringe Benefits		-		-		-
Materials & Supplies		-		-		-
Maintenance & Utilities		-		-		-
Miscellaneous Services		250,000		280,000		1,780,000
Total	$	250,000	$	280,000	$	1,780,000

MAINTENANCE – EQUIPMENT & STRUCTURES

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

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

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

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

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

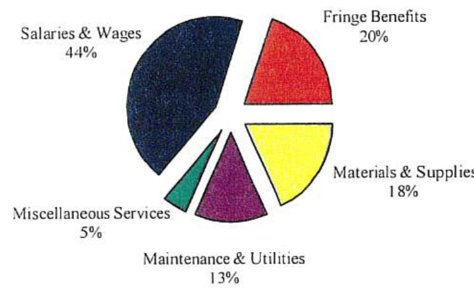
GIS – represents expenditures associated with data collection using geographic information system technology in an effort to provide more efficient processes.

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

MAINTENANCE - EQUIPMENT & STRUCTURES
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Courthouse & Annexes	$ 2,558,335	$ 2,878,205	$ 3,272,070
Port Arthur Buildings	885,298	923,146	1,022,415
Mid-County Buildings	202,867	257,442	284,493
Road & Bridge Pct. #1	1,945,193	2,242,127	2,565,843
Road & Bridge Pct. #2	2,054,879	2,196,368	2,401,396
Road & Bridge Pct. #3	2,189,359	2,486,335	2,760,607
Road & Bridge Pct. #4	2,165,490	2,368,934	2,391,656
Engineering	943,193	1,082,434	1,277,309
Parks & Recreation	179,399	229,924	277,680
GIS	245,631	254,131	268,831
Service Center	1,499,659	1,593,463	1,538,154
Total	$ 14,869,303	$ 16,512,509	$ 18,060,454

APPROPRIATIONS CATEGORY	APPROVED 2026-2027
Salaries & Wages	$ 7,914,589
Fringe Benefits	3,619,876
Materials & Supplies	3,309,243
Maintenance & Utilities	2,407,364
Miscellaneous Services	809,382
Total	$ 18,060,454



PERSONNEL SUMMARY

	Elected Official	Clerical, Administrative & Fiscal	Law Enforcement	Labor, Trades & Maintenance	Nursing & Public Health	Human & Social Services	Other Un-Classified or Contract	TOTAL
Courthouse & Annexes	-	2	-	12	-	-	-	14
Port Arthur Buildings	-	1	-	6	-	-	-	7
Mid-County Buildings	-	-	-	1	-	-	-	1
Road & Bridge Pct. #1	1	1	-	12	-	-	-	14
Road & Bridge Pct. #2	1	1	-	14	-	-	-	16
Road & Bridge Pct. #3	1	1	-	15	-	-	-	17
Road & Bridge Pct. #4	1	2	-	13	-	-	1	17
Engineering	-	1	-	7	-	-	-	8
Parks & Recreation	-	-	-	-	-	-	-	-
GIS	-	-	-	2	-	-	-	2
Service Center	-	-	-	4	-	-	-	4
Total	4	9	-	86	-	-	1	100

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Courthouse & Annexes			
Salaries & Wages	$ 754,195	$ 783,381	$ 947,045
Fringe Benefits	344,933	352,007	433,148
Materials & Supplies	92,977	95,969	111,400
Maintenance & Utilities	981,454	1,237,899	1,348,800
Miscellaneous Services	384,776	408,949	431,677
Total	$ 2,558,335	$ 2,878,205	$ 3,272,070
Port Arthur Buildings			
Salaries & Wages	$ 439,297	$ 459,895	$ 485,820
Fringe Benefits	201,685	200,196	213,275
Materials & Supplies	21,408	31,565	37,950
Maintenance & Utilities	151,711	153,666	165,244
Miscellaneous Services	71,197	77,824	120,126
Total	$ 885,298	$ 923,146	$ 1,022,415
Mid-County Buildings			
Salaries & Wages	$ 72,162	$ 92,680	$ 108,737
Fringe Benefits	29,554	35,860	40,938
Materials & Supplies	2,718	3,260	4,900
Maintenance & Utilities	55,938	64,164	67,800
Miscellaneous Services	42,495	61,478	62,118
Total	$ 202,867	$ 257,442	$ 284,493
Road & Bridge Pct. #1			
Salaries & Wages	$ 876,680	$ 986,204	$ 1,115,046
Fringe Benefits	393,074	471,336	530,581
Materials & Supplies	511,363	652,322	733,856
Maintenance & Utilities	147,105	115,567	151,830
Miscellaneous Services	16,971	16,698	34,530
Total	$ 1,945,193	$ 2,242,127	$ 2,565,843
Road & Bridge Pct. #2			
Salaries & Wages	$ 1,132,766	$ 1,152,393	$ 1,250,697
Fringe Benefits	541,327	520,530	587,936
Materials & Supplies	259,435	381,681	413,903
Maintenance & Utilities	96,221	113,552	121,140
Miscellaneous Services	25,130	28,212	27,720
Total	$ 2,054,879	$ 2,196,368	$ 2,401,396
Road & Bridge Pct. #3			
Salaries & Wages	$ 1,092,324	$ 1,189,120	$ 1,312,672
Fringe Benefits	537,664	561,123	624,225
Materials & Supplies	435,842	589,759	671,449
Maintenance & Utilities	114,285	125,361	122,940
Miscellaneous Services	9,244	20,972	29,321
Total	$ 2,189,359	$ 2,486,335	$ 2,760,607

MAINTENANCE - EQUIPMENT & STRUCTURES
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Road & Bridge Pct. #4			
Salaries & Wages	$ 1,181,924	$ 1,256,858	$ 1,282,552
Fringe Benefits	534,912	543,180	557,188
Materials & Supplies	285,777	381,526	428,700
Maintenance & Utilities	111,745	118,826	82,510
Miscellaneous Services	51,132	68,544	40,706
Total	$ 2,165,490	$ 2,368,934	$ 2,391,656
Engineering			
Salaries & Wages	$ 633,898	$ 730,212	$ 852,445
Fringe Benefits	287,897	323,859	373,889
Materials & Supplies	12,481	17,284	32,425
Maintenance & Utilities	2,275	2,397	2,300
Miscellaneous Services	6,642	8,682	16,250
Total	$ 943,193	$ 1,082,434	$ 1,277,309
Parks & Recreation			
Salaries & Wages	$ 49,560	$ 52,463	$ 63,114
Fringe Benefits	13,911	14,378	17,111
Materials & Supplies	49,038	79,032	104,860
Maintenance & Utilities	52,051	55,864	63,720
Miscellaneous Services	14,839	28,187	28,875
Total	$ 179,399	$ 229,924	$ 277,680
GIS			
Salaries & Wages	$ 165,206	$ 172,884	$ 182,357
Fringe Benefits	72,633	73,668	76,474
Materials & Supplies	6,363	6,163	6,400
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,429	1,416	3,600
Total	$ 245,631	$ 254,131	$ 268,831
Service Center			
Salaries & Wages	$ 281,715	$ 296,804	$ 314,104
Fringe Benefits	154,009	155,784	165,111
Materials & Supplies	719,455	805,391	763,400
Maintenance & Utilities	335,169	325,607	281,080
Miscellaneous Services	9,311	9,877	14,459
Total	$ 1,499,659	$ 1,593,463	$ 1,538,154

CAPITAL OUTLAY

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

CAPITAL OUTLAY
DEPARTMENT SUMMARY

DEPARTMENTS	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Tax Assessor-Collector	$ 74,939	$ 161,588	$ 26,381
Human Resources	26,826	48,055	46,115
County Auditor	1,797	1,418	1,800
County Clerk	15,660	38,500	-
County Judge	-	1,692	1,700
Risk Management	1,626	-	-
County Treasurer	-	390	-
Printing	-	-	-
Purchasing Agent	-	-	-
General Services	-	-	190,369
Management Information Systems	1,439,226	2,112,634	2,337,617
Voters Registration Department	-	11,778	-
Elections Department	6,032	-	-
Veterans Services	-	-	-
District Attorney	109,164	136,872	146,875
District Clerk	33,047	16,716	62,760
District Courts	9,063	13,416	19,000
Jury Fund	-	-	-
Justice of the Peace	-	-	-
County Courts at Law	-	1,482	-
Court Master	-	-	-
Dispute Resolution Center	-	-	-
Community Supervision	-	-	-
Sheriff	746,918	1,205,831	641,085
Crime Laboratory	-	-	-
Jail	1,641,957	3,716,131	502,829
Juvenile Probation	-	-	-
Juvenile Detention Home	-	-	-
Constables	119,169	229,657	160,327
County Morgue	-	-	-
Agricultural Extension Service	2,888	3,000	3,500
Health & Welfare Unit 1	47,082	-	-
Health & Welfare Unit 2	47,082	-	-
Nurse Practitioner	-	-	-
Environmental Control	604	36,972	-
Mobile Unit	-	-	-
Indigent Medical Services	938	-	-
Emergency Management	-	49,141	-
Mosquito Control	1,519,702	1,509,252	158,252
Courthouse & Annexes	147,271	555,556	946,742
Port Arthur Buildings	6,040	23,364	27,485
Mid-County Buildings	-	18,792	10,000
Road & Bridge Pct. #1	766,770	1,105,419	408,006
Road & Bridge Pct. #2	631,460	486,721	774,509
Road & Bridge Pct. #3	195,536	126,934	139,094
Road & Bridge Pct. #4	224,275	510,320	-
Engineering	-	42,196	-
Parks & Recreation	-	-	23,966
GIS	-	-	-
Service Center	47,899	1,692	12,544
Total Capital Outlay	$ 7,862,971	$ 12,165,519	$ 6,640,956

CAPITAL OUTLAY
DIVISION SUMMARY

Tax Assessor-Collector			
120-1011-415-60-14	SIGNAGE - 3 OFFICES	$ 9,381	
120-1011-415-60-53	NEW WEBSITE	17,000	
			$ 26,381
Human Resources			
120-1012-415-60-53	NEOGOV -APPLICATION PORTAL - RENEW	36,115	
120-1012-415-60-53	TESTING SOFTWARE - NEW	10,000	
			46,115
County Auditor			
120-1013-415-60-02	1 - LAPTOP COMPUTER	1,800	
			1,800
County Judge			
120-1015-413-60-02	1 - LAPTOP COMPUTER	1,700	
			1,700
General Services			
120-1024-419-60-53	DEBTBOOK	15,000	
120-1024-419-60-53	CENTRAL SQUARE	157,009	
120-1024-419-60-53	EMPLOYEE PORTAL SOFTWARE	18,360	
			190,369
Management Information Systems			
120-1025-415-60-02	DOMAIN CONTROLLER SERVER REPLACEMENT	12,441	
120-1025-415-60-02	ACCESS SWITCHES	85,124	
120-1025-415-60-02	DATA CENTER UPS	28,521	
120-1025-415-60-02	FIELD UPS	16,069	
120-1025-415-60-02	UI EQUIPMENT	17,259	
120-1025-415-60-02	HYPER-V HOST REPLACEMENT	86,901	
120-1025-415-60-02	SQL SERVER	93,499	
120-1025-415-60-02	2 - LAPTOP COMPUTERS - HIGH END	9,322	
120-1025-415-60-02	5 - COMPUTERS HIGH END	19,505	
120-1025-415-60-02	BATTERIES FOR HIGH END UPS DEVICES	1,600	
120-1025-415-60-02	WIRELESS ACCESS POINTS	33,600	
120-1025-415-60-02	250 - DESKTOP COMPUTERS	349,250	
120-1025-415-60-53	MONITORED SIEM - ARCTIC WOLF	157,243	
120-1025-415-60-53	EMAIL ADVANCED SECURITY	95,700	
120-1025-415-60-53	LINOMA GO ANYWHERE MAINTENANCE - RENEW	5,406	
120-1025-415-60-53	PITNEY-BOWES ADDRESS VERIFICATION - RENEW	3,000	
120-1025-415-60-53	TYLER TECHNOLOGIES	843,750	
120-1025-415-60-53	BACKUP SERVER MAINTENANCE	45,287	
120-1025-415-60-53	LIVENX UPGRADE	64,649	
120-1025-415-60-53	SILKTIDE WEBSITE DEVELOPMENT	4,533	
120-1025-415-60-53	SPOTLIGHT ON SQL SERVER ENTERPRISE	2,331	
120-1025-415-60-53	SMS MESSAGING SERVER	445	
120-1025-415-60-53	DATALOGICS SOFTWARE - RENEW	5,000	
120-1025-415-60-53	PDFIX SOFTWARE	5,000	
120-1025-415-60-53	QUEST TOAD - RENEWAL	1,274	
120-1025-415-60-53	KNOWBE4 - RENEWAL	17,171	
120-1025-415-60-53	OFFICE 365 LICENSES	93,272	
120-1025-415-60-53	PRINT SERVER MAINTENANCE (MOVED TO SAAS)	14,140	
120-1025-415-60-53	BOXCAST (STREAMING SERVICE FOR COMM COURT)	2,998	
120-1025-415-60-53	NETDMS SUPPORT AND MAINTENANCE	16,500	
120-1025-415-60-53	EMAIL BACKUP	1,000	
120-1025-415-60-53	AUTOMATED ASSET DISCOVERY	18,279	
120-1025-415-60-53	ACTIVE DIRECTORY FORREST RECOVERY	29,920	
120-1025-415-60-53	BEYOND TRUST	41,432	
120-1025-415-60-53	FIREWALL SUPPORT - DOGGET FORD PARK	1,120	
120-1025-415-60-53	FIREWALL SUPPORT - COUNTY	25,745	
120-1025-415-60-53	PCMOVER	6,503	
120-1025-415-60-53	ENTERPRISE ACCESS MANAGEMENT - NEW - FUNDED BY GRANT	82,828	
			2,337,617
District Attorney			
120-2030-412-60-02	5 - LAPTOP COMPUTERS	9,008	
120-2030-412-60-53	DISCOVERY SOFTWARE SYSTEM - RENEWAL	137,867	
			146,875

District Clerk			
120-2031-412-60-02	1 - DESKTOP COMPUTER	1,500	
120-2031-414-60-53	JUSTICE CASE ACCESS - REPLACEMENT OF ATTORNEY - SHARED WITH COUNTY CLERK	10,000	
120-2031-414-60-53	TYLER OCR LEVEL 2 (OPTICAL CHARACTER RECOG)	14,360	
120-2031-414-60-53	TYLER DOCUMENT MANGEMENT BUNDLE	36,900	
			62,760
Criminal District Court			
120-2032-412-60-22	AUDIO & VISUAL EQUIPMENT FOR COURTROOM	10,000	
			10,000
60th District Court			
120-2034-412-60-22	REPLACE ALL CONFERENCE TABLE TOPS & BENCH DESKTOPS WITH FORMICA LAMINATE	9,000	
			9,000
Sheriff			
120-3059-421-60-02	5 - TOUGHBOOK LAPTOPS	18,060	
120-3059-421-60-02	5 - GAMBER JOHNSON DOCKING STATIONS	5,825	
120-3059-421-60-02	2 - LAPTOP COMPUTERS	3,200	
120-3059-421-60-07	11 - REPLACEMENT LAW ENFORCEMENT VEHICLES	527,000	
120-3059-421-60-07	11 - EQUIP FOR RELACEMENT VEHICLES	77,000	
120-3059-421-60-14	REMOVE & REPAIR HYDRAULIC DOOR	10,000	
			641,085
Jail			
120-3062-423-60-02	TEK 84 SERVER INCLUDING SOFTWARE & INSTALLATION	9,500	
120-3062-423-60-02	45 - GUARDIAN RFID SPARTAN WITH 3 REPLACEMENTS	59,965	
120-3062-423-60-02	VIDEO SERVER UPGRADE	285,558	
120-3062-423-60-02	JAIL SERVER REPLACEMENT	20,798	
120-3062-423-60-50	LUCAS CHEST COMPRESSION SYSTEM	22,107	
120-3062-423-60-53	UKG SHIFTBOARD (SCHEDULE PRO)	30,472	
120-3062-423-60-53	GUARDIAN RFID	69,992	
120-3062-423-60-53	POWER DMS (AGENCY 360)	4,437	
			502,829
Constable Pct 1			
120-3065-425-60-07	1 - TAHOE	70,000	
			70,000
Constable Pct. 4			
120-3068-425-60-07	1 - LAW ENFORCEMENT VEHICLE WITH EQUIPMENT	70,000	
			70,000
Constable Pct. 6			
120-3070-425-60-18	PORTABLE RADIO W/ EQUIPMENT	5,716	
120-3070-425-60-18	10 - AXON TASERS	4,611	
			10,327
Constable Pct. 8			
120-3072-425-60-22	OFFICE FURNITURE FOR CONSTABLE, DEPUTIES, AND MAIN OFFICE	10,000	
			10,000
Agriculture Extension Services			
120-4071-461-60-02	3 - COST SHARE COMPUTERS	3,500	
			3,500
Mosquito Control			
124-5081-448-60-42	1 - F-350 TRUCK	61,351	
124-5081-448-60-42	2 - F-150 TRUCKS - DUAL DRIVE FOR LARVICIDING	96,901	
			158,252
Courthouse & Annexes			
120-6083-416-60-03	50 - REPLACE FIRE HOSE - NEW COURTHOUSE	10,463	
120-6083-416-60-03	UPDATE ELEVATOR CONTROLLER - NEW COURTHOUSE	132,733	
120-6083-416-60-03	LEVEL CONCRETE - COUNTY CLERKS OFFICE	51,040	
120-6083-416-60-03	4 - NATRIUM SKYLIGHT GLASS PANES	51,422	
120-6083-416-60-03	CHILLER - MECHANICAL BUILDING - COURTHOUSE	595,000	
120-6083-416-60-03	REPAVE ANNEX 4 PARKING LOT	106,084	
			946,742
Port Arthur Buildings			
120-6084-416-60-14	ROOF SOFFIT REPAIR FOR DPS BUILDING	5,355	
120-6084-416-60-14	3 - METAL AWNINGS	5,130	

120-6084-416-60-18	POLARIS RANGER CREW SP	17,000	
			27,485
Mid-County Buildings			
120-6085-416-60-14	FLOORING REPLACEMENT JP PCT. 4	10,000	
			10,000
Road & Bridge Pct. #1			
111-0108-431-60-14	CONFERENCE ROOM, KITCHEN, AND BATHROOM REMODEL	89,670	
111-0109-431-60-35	MOTOROLA HANDHELD RADIOS	8,000	
111-0109-431-60-42	1 - F750 DUMPTRUCK	119,861	
111-0109-431-60-42	1 - FORD 4X4 CREW SUPER DUTY	60,460	
111-0109-431-60-42	ENTECH MATRIX SIGN TRAILER	20,500	
111-0109-431-60-42	HAUL TRAILER	109,515	
			408,006
Road & Bridge Pct. #2			
112-0208-431-60-14	REPLACEMENT FOR 5 TON A/C SYSTEM	12,000	
112-0208-431-60-36	CONCRETE ROAD REPAIRS - CONTRACTED	100,000	
112-0209-431-60-11	2 - DUMP TRUCK	237,522	
112-0209-431-60-11	ETNYRE CHIPSPREADER	424,987	
			774,509
Road & Bridge Pct. #3			
113-0308-431-60-14	CAMERA AND ACCESS CONTROL	18,780	
113-0308-431-60-36	WILBERT ROAD PROJECT STRIPING	18,000	
113-0309-431-60-42	1 - FORD F150 4X2 SUPERCREW CAB	42,298	
113-0309-431-60-42	1 - FORD F250	60,016	
			139,094
Parks & Recreation			
116-0606-452-60-18	PLAYGROUND EQUIPMENT	23,966	
			23,966
Service Center			
120-8095-417-60-14	GARAGE DOOR REPLACEMENT	12,544	
			12,544
Total Capital Outlay			$ 6,640,956

SPECIAL PURPOSE FUNDING

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

SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
DEPARTMENTS			
Contingency Appropriation			
General Fund	$ -	$ -	$ 4,108,313
Total Contingency Appropriation	$ -	$ -	$ 4,108,313
Transfers Out			
Road & Bridge Pct. #1	$ 17,411	$ -	$ 200,000
Road & Bridge Pct. #2	17,411	-	-
Road & Bridge Pct. #4	234,381	-	-
General Fund	6,562,157	7,266,299	9,251,949
Total Transfers Out	$ 6,831,360	$ 7,266,299	$ 9,451,949

JEFFERSON COUNTY

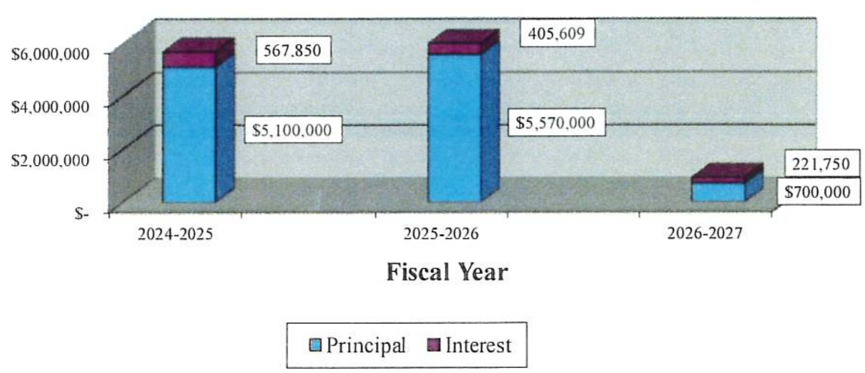
TEXAS

DEBT SERVICE

DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
REVENUES			
Property Taxes	$ 5,808,471	$ 5,674,839	$ 470,336
Interest	139,367	93,288	23,000
Total Revenues	$ 5,947,838	$ 5,768,127	$ 493,336
EXPENDITURES			
Principal Payments	$ 5,100,000	$ 5,570,000	$ 700,000
Interest Payments	567,850	405,609	221,750
Transaction Fees	2,630	21,000	5,000
Total Expenditures	$ 5,670,480	$ 5,996,609	$ 926,750
Total Appropriations	$ 5,670,480	$ 5,996,609	$ 926,750
BEGINNING FUND BALANCE	$ 571,710	$ 849,068	$ 620,586
ENDING FUND BALANCE	$ 849,068	$ 620,586	$ 187,172
RESERVED FOR DEBT SERVICE	$ 849,068	$ 620,586	$ 187,172

Principal & Interest Payments



DEBT SERVICE FUND
SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2027	$ 700,000	$ 221,750	$ 921,750
2028	735,000	186,750	921,750
2029	775,000	150,000	925,000
2030	795,000	126,750	921,750
2031	820,000	102,900	922,900
2032	845,000	78,300	923,300
2033	870,000	52,950	922,950
2034	895,000	26,850	921,850
	$ 6,435,000	$ 946,250	$ 7,381,250

DEBT SERVICE FUND
SUMMARY OF TOTAL INDEBTEDNESS

ISSUE	MATURITY DATE	ORIGINAL ISSUE	MATURITIES	OUTSTANDING 10/1/2026
2019 Certificates of Obligation	2034	$ 15,395,000	$ 8,960,000	$ 6,435,000
Total				$ 6,435,000

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Real Property		$26,288,277,048
Assessed Value of All Taxable Property		$34,870,581,719

Bonds Issued Under Article III,
<u>Section 52 of the Texas Constitution:</u>

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

Debt Limit, 25% of Real Property Assessed Value		$ 6,572,069,262
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Applicable Debt	$ 6,435,000	
Less Amount Available in Debt Service Fund	620,586	5,814,414
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE III, SECTION 52 OF THE TEXAS CONSTITUTION		$ 6,566,254,848

Bonds Issued Under Article VIII, Section 9:

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

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Government Code 1301.003 (c). The principal amount of all bonds which may be issued under the provision of such Code is limited in the aggregate to 5% of the assessed valuation. The debt limit under Government Code 1301.003 (c) is approximately $1,743,529,086 compared to applicable bonds outstanding at October 1, 2026 of $6,435,000.

DEBT SERVICE FUND
SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

ISSUE	BALANCE OUTSTANDING 10/1/2026	PRINCIPAL	INTEREST	FEES	TOTAL	BALANCE OUTSTANDING 10/1/2027
2019 Certificates of Obligation	$ 6,435,000	$ 700,000	$ 221,750	$ 5,000	$ 926,750	$ 5,735,000
	$ 6,435,000	$ 700,000	$ 221,750	$ 5,000	$ 926,750	$ 5,735,000

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
REVENUES			
Sales Taxes	$ 1,928,955	$ 2,028,912	$ 1,825,000
Fees	2,085,920	2,179,669	1,914,210
Sales, Rentals & Services	97,219	30,000	10,000
Intergovernmental	4,450,852	4,768,569	5,494,101
Fines & Forfeitures	274,498	136,084	125,000
Interest	921,777	855,307	396,281
Contributions	-	5,000	-
Total Revenues	$ 9,759,221	$ 10,003,541	$ 9,764,592
OTHER SOURCES			
Transfers In	$ 672,882	$ 665,286	$ 649,809
Total Other Sources	$ 672,882	$ 665,286	$ 649,809
Total Revenues & Other Sources	$ 10,432,103	$ 10,668,827	$ 10,414,401
EXPENDITURES			
General Government	$ 1,474,787	$ 419,101	$ 459,170
Judicial & Law Enforcement	5,101,697	5,433,154	9,475,991
Education & Recreation	1,112,529	1,254,757	1,376,389
Maintenance - Equipment & Structures	24,523	38,577	179,740
Capital Outlay	805,767	1,917,814	2,708,521
Total Expenditures	$ 8,519,303	$ 9,063,403	$ 14,199,811
OTHER USES			
Transfers Out	$ -	$ -	$ 260,000
Total Other Uses	$ -	$ -	$ 260,000
Total Appropriations	$ 8,519,303	$ 9,063,403	$ 14,459,811
BEGINNING FUND BALANCE	$ 18,366,800	$ 20,279,600	$ 21,885,024
ENDING AVAILABLE FUND BALANCE	$ 20,279,600	$ 21,885,024	$ 17,839,614

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

Department / Division	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
General Government			
County Clerk - Records Management	$ 190,281	$ 181,481	$ 198,575
County Clerk - Records Archive	1,249,449	187,500	153,879
County Records Management	35,057	50,120	66,716
Tax Office Auto Dealer	-	-	40,000
Total General Government	$ 1,474,787	$ 419,101	$ 459,170
Judicial & Law Enforcement			
Breath Alcohol Testing	$ 4,841	$ 7,351	$ 18,825
Security Fee	693,397	724,332	736,032
Sheriff - SB 22	9,080	57,855	70,488
DWI Pretrial Division	106,408	110,944	157,629
Misdemeanor Pretrial	1,363	1,500	1,750
Veteran's Pretrial	-	-	24
Law Officer Training	16,585	12,878	21,100
SCAAP Grant	15,431	26,500	34,500
D.A.R.E. Contributions	14,983	8,906	-
Family Protection Fee Fund	299	4	-
Deputy Sheriff Education	20,944	30,520	25,000
Constable Pct 1 - Education	1,530	1,960	3,700
Constable Pct 2 - Education	1,824	1,824	2,000
Constable Pct 4 - Education	-	2,000	2,000
Constable Pct 6 - Education	1,793	5,000	3,500
Constable Pct 7 - Education	456	1,000	1,000
Constable Pct 8 - Education	-	1,000	1,500
J.P. Courtroom Technology Fee	2,435	2,103	20,000
District Clerk - Records Management	100,521	82,216	203,054
Justice Court Building Security	-	-	-
Child Abuse Prevention	-	-	31,000
D.A.'s Forfeiture	89,368	155,585	197,500
Sheriff's Forfeiture	43,081	83,957	199,499
D.A.'s Hot Check	720	13,750	14,500
Justice Court Support Fund	252,594	245,806	259,244
Court Facility Fund	-	-	-
Language Access Fund	66,622	65,000	50,000
Local Truancy Prevention	-	-	71,692
DA - SB 22	269,043	281,024	275,000
Guardianship Fee	46,600	78,000	120,000
Juvenile Delinquency Prevention	-	-	126
County & District Court Technology Fund	1,481	1,482	3,000
District Court Records Technology Fund	2,847	708	1,500
Marine Division	2,936,087	3,002,740	3,894,401
Sheriff - Spindletop Grant	401,364	427,209	293,369
Diversion Center	-	-	2,763,058
Total Judicial & Law Enforcement	$ 5,101,697	$ 5,433,154	$ 9,475,991
Education & Recreation			
Law Library	$ 3,367	$ 2,100	$ 2,100
Hotel Occupancy Tax	1,109,162	1,252,657	1,374,289
Total Education & Recreation	$ 1,112,529	$ 1,254,757	$ 1,376,389

SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES BY DIVISION

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Maintenance - Equipment & Structures			
Lateral Road - Precinct 1	$ -	$ -	$ 7,000
Lateral Road - Precinct 2	-	-	10,000
Lateral Road - Precinct 3	-	-	60,000
Lateral Road - Precinct 4	2,164	8,000	8,000
J C Assistance District 4	22,359	30,577	94,740
	$ 24,523	$ 38,577	$ 179,740
Capital Outlay	$ 805,767	$ 1,917,814	$ 2,708,521
Special Purpose Funding			
Transfers Out	$ -	$ -	$ 260,000
	$ -	$ -	$ 260,000
Total Special Fund Expenditures	$ 8,519,303	$ 9,063,403	$ 14,459,811

SPECIAL REVENUE FUNDS
SUMMARY OF CHANGES IN FUND BALANCE BY FUND

	ESTIMATED BALANCE 10/1/2026	Revenue	Expenditures	PROPOSED BALANCE 9/30/2027
Lateral Road - Precinct 1	$ 36,797	7,750	7,000	$ 37,547
Lateral Road - Precinct 2	170,731	10,250	10,000	170,981
Lateral Road - Precinct 3	348,992	13,700	60,000	302,692
Lateral Road - Precinct 4	72,925	8,400	8,000	73,325
Breath Alcohol Testing	21,381	5,450	20,475	6,356
Security Fee	326,032	655,100	776,032	205,100
Law Library	827,448	202,500	77,100	952,848
Sheriff - SB 22	346,118	500,000	807,319	38,799
DWI Pretrial Diversion	240,323	45,800	157,629	128,494
Misdemeanor Pre-Trial	202,963	18,400	1,750	219,613
Veteran's Pre-Trial Program	24	-	24	-
Law Officer Training	32,826	500	21,100	12,226
County Clerk - Records Management	2,478,629	427,000	208,575	2,697,054
County Clerk - Records Archive	1,957,438	365,000	153,879	2,168,559
SCAAP Grant	135,517	32,800	60,660	107,657
County Records Management	152,207	14,850	101,716	65,341
D.A.R.E. Contributions	-	-	-	-
Family Protection Fee Fund	-	-	-	-
Deputy Sheriff Education	116,246	42,200	25,000	133,446
Constable Pct. 1 - Education	1,956	1,850	3,700	106
Constable Pct. 2 - Education	5,311	1,720	2,000	5,031
Constable Pct. 4 - Education	13,878	1,850	2,000	13,728
Constable Pct. 6 - Education	6,134	1,780	3,500	4,414
Constable Pct. 7 - Education	11,870	1,800	1,000	12,670
Constable Pct. 8 - Education	8,193	1,750	1,500	8,443
Tax Office Auto Dealer	434,959	36,200	170,000	301,159
J.P. Courtroom Technology Fee	218,636	33,900	75,000	177,536
Hotel Occupancy Tax	6,198,055	1,800,000	1,597,669	6,400,386
District Clerk - Records Management	202,020	128,250	203,054	127,216
Justice Court Building Security	420,308	42,000	100,000	362,308
Child Abuse Prevention	37,595	870	31,000	7,465
D.A.'s Forfeiture	457,535	85,000	284,500	258,035
Sheriff's Forfeiture	1,207,599	85,000	344,499	948,100
D.A.'s Hot Check	19,424	-	14,500	4,924
Justice Court Support Fund	341,482	231,000	259,244	313,238
Court Facility Fund	514,563	117,500	100,000	532,063
Language Access Fund	6,590	45,300	50,000	1,890
J C Assistance District 4	745,239	136,500	544,740	336,999
Local Truancy Prevention	245,887	39,150	71,692	213,345
DA - SB 22	17,623	275,000	275,000	17,623
Guardianship Fee	499,594	40,000	120,000	419,594
Juvenile Delinquency Prevention	124	2	126	-
County & District Court Technology Fund	20,777	3,800	15,000	9,577
District Court Records Technology Fund	1,351	149	1,500	-
Marine Division	-	4,610,901	4,610,901	-
Sheriff-Spindletop Grant	43,666	293,429	293,369	43,726
Diversion Center	2,738,058	50,000	2,788,058	-
Total	$ 21,885,024	$ 10,414,401	$ 14,459,811	$ 17,839,614

SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
County Clerk - Records Management			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	325
Maintenance & Utilities	-	-	-
Miscellaneous Services	190,281	181,481	198,250
Total	$ 190,281	$ 181,481	$ 198,575
County Clerk - Records Archive			
Salaries & Wages	$ 14,568	$ 9,000	$ 101,250
Fringe Benefits	1,559	-	27,449
Materials & Supplies	-	-	2,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,233,322	178,500	23,180
Total	$ 1,249,449	$ 187,500	$ 153,879
County Records Management			
Salaries & Wages	$ 20,469	$ 19,920	$ 29,829
Fringe Benefits	5,742	5,448	8,087
Materials & Supplies	1,406	2,785	4,850
Maintenance & Utilities	129	150	300
Miscellaneous Services	7,311	21,817	23,650
Total	$ 35,057	$ 50,120	$ 66,716
Tax Office Auto Dealer			
Salaries & Wages	$ -	$ -	$ 5,507
Fringe Benefits	-	-	1,493
Materials & Supplies	-	-	10,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	23,000
Total	$ -	$ -	$ 40,000

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Breath Alcohol Testing			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	153	1,500	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	4,688	5,851	15,825
Total	$ 4,841	$ 7,351	$ 18,825
Security Fee			
Salaries & Wages	$ 297,635	$ 284,400	$ 300,602
Fringe Benefits	110,935	123,932	131,717
Materials & Supplies	2,295	6,000	9,133
Maintenance & Utilities	-	-	-
Miscellaneous Services	282,532	310,000	294,580
Total	$ 693,397	$ 724,332	$ 736,032
Sheriff - SB 22			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	9,080	57,855	70,488
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 9,080	$ 57,855	$ 70,488
DWI Pretrial Diversion			
Salaries & Wages	$ 68,944	$ 70,320	$ 105,616
Fringe Benefits	33,100	35,376	46,633
Materials & Supplies	4,364	5,248	5,380
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 106,408	$ 110,944	$ 157,629
Misdemeanor Pretrial			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	1,363	1,500	1,750
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 1,363	$ 1,500	$ 1,750
Veteran's Pretrial Diversion			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	24
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ 24

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Law Officer Training			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	8,134	4,705	8,000
Maintenance & Utilities	4,202	4,573	5,000
Miscellaneous Services	4,249	3,600	8,100
Total	$ 16,585	$ 12,878	$ 21,100
SCAAP Grant			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	9,383	20,000	22,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	6,048	6,500	12,000
Total	$ 15,431	$ 26,500	$ 34,500
D.A.R.E. Contributions			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	14,983	8,906	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ 14,983	$ 8,906	$ -
Family Protection Fee Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	299	4	-
Total	$ 299	$ 4	$ -
Deputy Sheriff Education			
Miscellaneous Services	$ 20,944	$ 30,520	$ 25,000
Total	$ 20,944	$ 30,520	$ 25,000
Constable Pct 1 - Education			
Miscellaneous Services	$ 1,530	$ 1,960	$ 3,700
Total	$ 1,530	$ 1,960	$ 3,700
Constable Pct 2 - Education			
Miscellaneous Services	$ 1,824	1,824	$ 2,000
Total	$ 1,824	$ 1,824	$ 2,000
Constable Pct 4 - Education			
Miscellaneous Services	$ -	$ 2,000	$ 2,000
Total	$ -	$ 2,000	$ 2,000
Constable Pct 6 - Education			
Miscellaneous Services	$ 1,793	$ 5,000	$ 3,500
Total	$ 1,793	$ 5,000	$ 3,500

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Constable Pct 7 - Education			
Miscellaneous Services	$ 456	$ 1,000	$ 1,000
Total	$ 456	$ 1,000	$ 1,000
Constable Pct 8 - Education			
Miscellaneous Services	$ -	$ 1,000	$ 1,500
Total	$ -	$ 1,000	$ 1,500
J.P. Courtroom Technology Fee			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,435	2,103	20,000
Total	$ 2,435	$ 2,103	$ 20,000
District Clerk - Records Management			
Salaries & Wages	$ 68,620	$ 54,500	$ 70,711
Fringe Benefits	28,781	24,836	29,463
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,120	2,880	102,880
Total	$ 100,521	$ 82,216	$ 203,054
Justice Court Building Security			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
Child Abuse Prevention			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	31,000
Total	$ -	$ -	$ 31,000
D.A. Forfeiture			
Salaries & Wages	$ 84,401	$ 149,964	$ 180,500
Fringe Benefits	-	-	-
Materials & Supplies	-	674	-
Maintenance & Utilities	4,967	4,947	10,000
Miscellaneous Services	-	-	7,000
Total	$ 89,368	$ 155,585	$ 197,500

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Sheriff's Forfeiture			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	12,618	20,000	54,500
Maintenance & Utilities	-	-	44,000
Miscellaneous Services	30,463	63,957	100,999
Total	$ 43,081	$ 83,957	$ 199,499
D.A.'s Hot Check			
Salaries & Wages	$ -	$ -	$ 10,000
Fringe Benefits	-	-	-
Materials & Supplies	720	12,750	3,000
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	1,000	1,500
Total	$ 720	$ 13,750	$ 14,500
Justice Court Support Fund			
Salaries & Wages	$ 172,970	$ 168,240	$ 176,438
Fringe Benefits	78,290	76,416	78,806
Materials & Supplies	709	500	3,000
Maintenance & Utilities	131	150	500
Miscellaneous Services	494	500	500
Total	$ 252,594	$ 245,806	$ 259,244
Court Facility Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ -
Language Access Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	66,622	65,000	50,000
Total	$ 66,622	$ 65,000	$ 50,000
Local Truancy Prevention			
Salaries & Wages	$ -	$ -	$ 32,800
Fringe Benefits	-	-	8,892
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	30,000
Total	$ -	$ -	$ 71,692

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
DA - SB 22			
Salaries & Wages	$ 210,090	$ 215,855	$ 216,348
Fringe Benefits	58,953	59,145	58,652
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	6,024	-
Total	$ 269,043	$ 281,024	$ 275,000
Guardianship Fee			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	46,600	78,000	120,000
Total	$ 46,600	$ 78,000	$ 120,000
Juvenile Delinquency Prevention			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	126
Maintenance & Utilities	-	-	-
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ 126
County & District Court Technology Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	1,481	1,482	3,000
Total	$ 1,481	$ 1,482	$ 3,000
District Court Records Technology Fund			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	497	708	1,500
Maintenance & Utilities	-	-	-
Miscellaneous Services	2,350	-	-
Total	$ 2,847	$ 708	$ 1,500
Marine Division			
Salaries & Wages	$ 1,793,127	$ 1,769,024	$ 2,252,637
Fringe Benefits	753,245	738,960	929,214
Materials & Supplies	158,170	200,855	338,850
Maintenance & Utilities	110,732	145,481	208,000
Miscellaneous Services	120,813	148,420	165,700
Total	$ 2,936,087	$ 3,002,740	$ 3,894,401

SPECIAL REVENUE FUNDS - JUDICIAL & LAW ENFORCEMENT
DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Sheriff - Spindletop Grant			
Salaries & Wages	$ 269,607	$ 282,544	$ 194,084
Fringe Benefits	117,195	127,356	83,662
Materials & Supplies	11,876	14,258	10,123
Maintenance & Utilities	1,314	1,600	2,000
Miscellaneous Services	1,372	1,451	3,500
Total	$ 401,364	$ 427,209	$ 293,369
Diversion Center			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	194,500
Maintenance & Utilities	-	-	142,950
Miscellaneous Services	-	-	2,425,608
Total	$ -	$ -	$ 2,763,058

SPECIAL REVENUE FUNDS - EDUCATION & RECREATION

DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Law Library			
Salaries & Wages	$ -	$ -	$ -
Fringe Benefits	-	-	-
Materials & Supplies	-	-	-
Maintenance & Utilities	-	-	-
Miscellaneous Services	3,367	2,100	2,100
Total	$ 3,367	$ 2,100	$ 2,100
Hotel Occupancy Tax			
Salaries & Wages	$ 347,568	$ 350,776	$ 401,255
Fringe Benefits	169,398	169,836	186,724
Materials & Supplies	16,187	26,132	23,400
Maintenance & Utilities	52,052	57,343	64,600
Miscellaneous Services	523,957	648,570	698,310
Total	$ 1,109,162	$ 1,252,657	$ 1,374,289

SPECIAL REVENUE FUNDS - MAINTENANCE - EQUIPMENT & STRUCTURES

DIVISION SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
Lateral Road - Precinct 1			
Materials & Supplies	$ -	$ -	$ 7,000
Miscellaneous Services	-	-	-
Total	$ -	$ -	$ 7,000
Lateral Road - Precinct 2			
Materials & Supplies	$ -	$ -	$ 10,000
Total	$ -	$ -	$ 10,000
Lateral Road - Precinct 3			
Materials & Supplies	$ -	$ -	$ 60,000
Total	$ -	$ -	$ 60,000
Lateral Road - Precinct 4			
Materials & Supplies	$ 2,164	$ 8,000	$ 8,000
Total	$ 2,164	$ 8,000	$ 8,000
J C Assistance District 4			
Salaries & Wages	$ 17,366	$ 23,940	$ 19,447
Fringe Benefits	4,862	6,504	5,272
Materials & Supplies	-	-	14,500
Maintenance & Utilities	131	133	43,697
Miscellaneous Services	-	-	11,824
Total	$ 22,359	$ 30,577	$ 94,740

SPECIAL REVENUE FUNDS - CAPITAL OUTLAY
DEPARTMENT SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
DEPARTMENTS			
County Clerk - Records Management	$ 26,792	$ -	$ 10,000
County Clerk - Records Archive	-	-	-
County Records Management	33,538	35,000	35,000
Tax Office Auto Dealer	98,603	-	130,000
Breath Alcohol Testing	-	-	1,650
Security Fee	27,718	30,000	40,000
Sheriff - SB 22	191,769	442,145	736,831
DWI Pretrial Division	-	-	-
Law Officer Training	-	-	-
SCAAP Grant	14,547	17,465	26,160
D.A.R.E. Contributions	-	-	-
Family Protection Fee Fund	-	-	-
Deputy Sheriff Education	-	-	-
Constable Pct 1 - Education	-	-	-
Constable Pct 2 - Education	-	-	-
Constable Pct 4 - Education	-	-	-
Constable Pct 6 - Education	-	-	-
Constable Pct 7 - Education	-	-	-
Constable Pct 8 - Education	-	-	-
J.P. Courtroom Technology Fee	18,946	20,000	55,000
District Clerk - Records Management	33,680	17,748	-
Justice Court Building Security	-	-	100,000
Child Abuse Prevention	-	-	-
D.A.'s Forfeiture	1,309	-	87,000
Sheriff's Forfeiture	2,250	255,000	145,000
D.A.'s Hot Check	-	-	-
Justice Court Support Fund	-	-	-
Court Facility Fund	-	-	100,000
Language Access Fund	-	-	-
Local Truancy Prevention	-	-	-
Guardianship Fee	-	-	-
Juvenile Delinquency Prevention	-	-	-
County & District Court Technology Fund	2,556	1,002	12,000
District Court Records Technology Fund	-	-	-
Marine Division	85,949	881,715	456,500
Sheriff - Spindletop Grant	-	-	-
Sheriff - Diversion	70,421	1,356	25,000
Law Library	40,809	55,000	75,000
Hotel Occupancy Tax	156,880	161,383	223,380
Lateral Road - Precinct 1	-	-	-
Lateral Road - Precinct 2	-	-	-
Lateral Road - Precinct 3	-	-	-
Lateral Road - Precinct 4	-	-	-
J C Assistance District 4	-	-	450,000
Total Capital Outlay	$ 805,767	$ 1,917,814	$ 2,708,521

SPECIAL REVENUE FUNDS - SPECIAL PURPOSE FUNDING
DEPARTMENT SUMMARY

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027
DEPARTMENTS			
Transfers Out			
Marine Division	$ -	$ -	$ 260,000
Total Transfers Out	$ -	$ -	$ 260,000

JEFFERSON COUNTY

TEXAS

CAPITAL PROJECTS

CAPITAL PROJECTS
2026-2027

	BUDGETED	FYTD	ACTUAL		
	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023
Umphrey Park Bulkhead Restoration	$ 647,085	$ -	$ -	$ -	$ -
Labelle Road/Major Drive Extension	5,728,457	97,963	128,770	254,602	879,696
Erie Street	506,329	45,439	208,221	10,450	-
Doggett Ford Park Field Access Road	48,000	-	-	-	-
Mid-County Jail Rehabilitation	2,019,417	1,561,462	1,880,583	-	-
Courthouse Complex Rehabilitation	6,015,189	493,900	4,000	77,400	-
Mequite Point Smaller Boat Ramp	250,000	-	-	-	-
Pct. 1 Northwest Forest Concrete Project	400,000	-	-	-	-
Doggett Ford Park Ball Fields Drainage	50,000	-	-	-	-
Total Capital Projects	$ 15,664,477	$ 2,198,764	$ 2,221,574	$ 342,452	$ 879,696

CAPITAL PROJECTS
2026-2027

Umphrey Park Bulkhead Restoration

This project consists of engineering and consulting services to assist the County in its efforts to secure funding for large-scale restoration of the bulkhead at the Umphrey Park complex. This project has funding in the amount of $647,085 for 2026-2027.

Labelle Road/Major Drive Extension

This project consists of rehabilitation of a recently constructed extension of Major Drive from Hwy 124 to Labelle Road. This project is designed to increase the strength of the road to handle the heavy truck traffic associated with a nearby private sanitation disposal facility. This project has funding in the amount of $5,728,457 for 2026-2027.

Erie Street

The project consists of engineering cost and property easements to design a new road from Erie Street to Spur 93 and purchase of property easements for bridge replacement. Design of this road will be for heavy truck traffic. This project has funding in the amount of $506,329 for 2026-2027.

Doggett Ford Park Field Access Road

This project will track the expenditure related to making concrete repairs to the Access Road Drive for the Doggett Ford Park Fields. This project has funding in the amount of $48,000 for 2026-2027.

Mid-County Jail Rehabilitation

This project consists of rehabilitation of a couple of the existing dorms to expand maximum security housing for inmates to better meet the needs of the jail population. In addition, renovation to other dorms will be started to ensure compliance with Texas Minimum Jail Standards. Funding in the amount of $2,019,417 will come from a 2026-2027 transfer from General Fund reserves in the amount of $1,500,000 and $519,417 from previous year's transfer.

Courthouse Complex Rehabilitation

This project consists of roof and other structures, repairs, and replacements to the Beaumont Courthouse, downtown jail, and area annexes that were damaged from various weather events, termites, and other factors. In addition, multiple floors and areas of the Historical courthouse from previous water damage will have repairs done. Finally, there will be improvements to the plumbing, HVAC, and fire alarm systems of the jail facility connected to the Courthouse. Funding in the amount of $6,015,189 will come from $4,015,189 in transfers from previous years from the General Fund and $2,000,000 from a 2026-2027 transfer form General Fund reserves.

Mesquite Point Smaller Boat Ramp

This project consists of engineering and consulting services to assist the County in its efforts to secure funding for the replacement of boat ramp. Initial funding in the amount of $250,000 will come from a 2026-2027 transfer from General Fund reserves.

Pct 1 Northwest Forest Concrete Project

The project will track the expenditures related to the rehabilitation of multiple concrete streets in the Northwest Forest community. Funding in the amount of $400,000 will come from a previous transfer from the General Fund and $200,000 from a 2026-2027 transfer from General Fund Reserves.

Doggett Ford Park Ball Fields Drainage

This project will track the expenditures related to perform studies and develop a plan of action to address the drainage issues at the ball fields. Initial funding in the amount of $50,000 will come from reallocation of available funds from previous year's transfer from the General Fund.

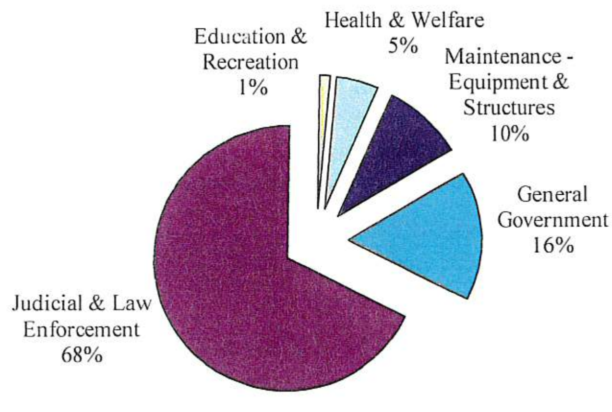
MISCELLANEOUS

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY DEPARTMENT
FULL TIME AUTHORIZED POSITIONS

	Fiscal Year		
	2024-2025	2025-2026	2026-2027
GENERAL FUND			
General Government	159	159	158
Judicial & Law Enforcement	649	655	656
Education & Recreation	8	8	8
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	100	100
	968	975	975
SPECIAL REVENUE FUNDS			
General Government	-	-	-
Judicial & Law Enforcement	29	29	30
Education & Recreation	5	5	5
Health & Welfare	-	-	-
Maintenance - Equipment & Structures	-	-	-
	34	34	35
TOTAL BUDGETED FUNDS			
General Government	159	159	158
Judicial & Law Enforcement	678	684	686
Education & Recreation	13	13	13
Health & Welfare	53	53	53
Maintenance - Equipment & Structures	99	100	100
	1,002	1,009	1,010

FY 2026-2027 Personnel



Classified (CCG)

Grade	Minimum	Maximum
27	26,796	40,193
28	27,464	41,197
29	28,152	42,225
30	28,856	43,283
31	29,576	44,365
32	30,315	45,473
33	31,078	46,612
34	31,853	47,778
35	32,647	48,971
36	33,463	50,196
37	34,299	51,451
38	35,160	52,736
39	36,038	54,054
40	36,939	55,406
41	37,862	56,791
42	38,808	58,213
43	39,777	59,667
44	40,771	61,160
45	41,790	62,688
46	42,836	64,253
47	43,908	65,860
48	45,005	67,503
49	46,131	69,195
50	47,283	70,924
51	48,466	72,697
52	49,674	74,514
53	50,918	76,375
54	52,193	78,288
55	53,498	80,243
56	54,832	82,251
57	56,203	84,305
58	57,610	86,415
59	59,051	88,575
60	60,524	90,789
61	62,037	93,060
62	63,593	95,384
63	65,180	97,773
64	66,811	100,213
65	68,477	102,721
66	70,192	105,289
67	71,946	107,921
68	73,746	110,617
69	75,587	113,386
70	77,479	116,217
71	79,417	119,123
72	81,401	122,101
73	83,436	125,156
74	85,523	128,285
75	87,658	131,489
76	89,852	134,775
77	92,099	138,147
78	94,400	141,604
79	96,759	145,140
80	99,177	148,771
81	101,660	152,489
82	104,203	156,301
83	106,804	160,208
84	109,478	164,211
85	112,213	168,320
86	115,020	172,525
87	117,892	176,841
88	120,840	181,261
89	123,860	185,795
90	126,958	190,435

Classified (CCG) (continued)

Grade	Minimum	Maximum
91	130,133	195,197
92	133,382	200,078
93	136,721	205,080
94	140,136	210,205

Other Un-Classified (OTH)

Grade	Minimum	Maximum
1	10,000	250,000

Elected Official (ELE)

Grade	Minimum	Maximum
1	12,500	250,000

Constable's Contract per Hour (CON)

Step	Minimum	Maximum
1	33.4309	33.4309
2	35.3397	35.3397
3	36.8567	36.8567
4	38.3733	38.3733
5	39.7312	39.7312
6	41.1012	41.1012
7	42.3239	42.3239
8	43.5720	43.5720
10	51.5354	51.5354

Law Enforcement Contract per Hour (CLE)

Step	Minimum	Maximum
1	33.7936	33.7936
2	35.9112	35.9112
3	37.4553	37.4553
4	38.9988	38.9988
5	40.3668	40.3668
6	41.7599	41.7599
7	43.0154	43.0154
8	43.6554	43.6554
45	46.6156	46.6156
46	48.8942	48.8942
47	53.9353	53.9353
48	59.1696	59.1696

Detention Contract per Hour (CL2)

Step	Minimum	Maximum
1	23.6861	23.6861
2	27.0271	27.0271
3	28.8765	28.8765
4	30.2869	30.2869
5	32.4140	32.4140
6	33.0731	33.0731
7	34.0669	34.0669
8	34.5756	34.5756
45	42.0896	42.0896
46	45.0300	45.0300
47	49.6724	49.6724
48	54.4932	54.4932

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
Elected Official	ELE	1	39
Clerical, Administrative & Fiscal			
OFFICE ASSISTANT	CCG	34	1
RECEPTIONIST/CLERK	CCG	34	5
OFFICE SPECIALIST	CCG	38	21
SENIOR OFFICE SPECIALIST	CCG	43	14
ADMINISTRATIVE OFFICE SPECIALIST	CCG	46	8
OFFICE MANAGER	CCG	51	1
ELECTIONS MANAGER	CCG	64	1
ADMINISTRATIVE OPERATIONS MANAGER	CCG	59	8
ADMINISTRATIVE MANAGER TO DISTRICT ATTORNEY	CCG	60	1
DEPUTY COUNTY CLERK	CCG	40	12
SENIOR DEPUTY COUNTY CLERK	CCG	43	11
ADMINISTRATIVE DEPUTY COUNTY CLERK	CCG	53	2
CHIEF DEPUTY COUNTY CLERK	CCG	65	1
COUNTY CLERK ADMINISTRATOR	CCG	61	1
SECRETARY	CCG	38	10
SENIOR SECRETARY	CCG	45	14
ADMINISTRATIVE SECRETARY	CCG	50	11
ACCOUNT CLERK	CCG	40	43
SENIOR ACCOUNT CLERK	CCG	43	6
ACCOUNTING TECHNICIAN	CCG	53	12
COURT CLERK	CCG	40	5
SENIOR COURT CLERK	CCG	43	15
ADMINISTRATIVE AID TO COUNTY JUDGE	CCG	53	1
COURT COORDINATOR	CCG	53	18
ASSOCIATE COURT ADMINISTRATOR	CCG	53	12
CHIEF APPELLATE/WRIT DIVISION ASSISTANT	CCG	53	1
COORDINATOR/INDIGENT DEFENSE	CCG	53	1
SENIOR ACCOUNTING TECHNICIAN	CCG	56	1
DEPUTY DISTRICT CLERK	CCG	40	17
ADMINISTRATIVE DEPUTY DISTRICT CLERK	CCG	53	5
CHIEF DEPUTY DISTRICT CLERK	CCG	65	1
SENIOR DEPUTY DISTRICT CLERK	CCG	43	5
SENIOR BUYER	CCG	49	2
ASSISTANT PURCHASING AGENT	CCG	61	1
PURCHASING AGENT	CCG	75	1
CONTRACT SPECIALIST	CCG	55	1
SYSTEM SUPPORT SPECIALIST I	CCG	49	1
SYSTEM SUPPORT SPECIALIST II	CCG	52	1
PERSONAL COMPUTER TECHNICIAN	CCG	49	4
PERSONAL COMPUTER TECHNICIAN II	CCG	52	1
SENIOR PERSONAL COMPUTER TECHNICIAN	CCG	52	1

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
ANALYST/PROGRAMMER	CCG	62	2
PROGRAMMER/ANALYST	CCG	65	4
SENIOR PROGRAMMER/ANALYST	CCG	70	1
COMPUTER SYSTEMS ADMINISTRATOR	CCG	68	3
SENIOR ANALYST/PROGRAMMER	CCG	67	1
SENIOR COMPUTER SYSTEMS ADMINISTRATOR	CCG	73	1
ASSISTANT DIRECTOR OF MIS	CCG	79	1
DIRECTOR OF MIS	CCG	86	1
FINANCIAL TECHNICIANS	CCG	48	2
FINANCIAL ANALYST	CCG	59	4
FINANCIAL MANAGER	CCG	71	3
CHIEF DEPUTY TAX ASSESSOR	CCG	69	1
CHIEF DEPUTY COUNTY TREASURER	CCG	54	1
1ST ASSISTANT COUNTY AUDITOR	CCG	79	1
COUNTY AUDITOR	CCG	91	1
BENEFITS COORDINATOR	CCG	68	1
SENIOR BENEFITS ANALYST	CCG	58	2
HUMAN RESOURCE ASSISTANT	CCG	48	1
EMP RELATIONS/COMPENSATION MGR	CCG	66	1
DIRECTOR OF HR & RISK MANAGEMENT	CCG	88	1
SENIOR PERSONNEL SPECIALIST	CCG	56	1
VOTING ASSISTANTS	CCG	41	2
Law Enforcement			
TELECOMMUNICATOR	CCG	42	10
SENIOR TELECOMMUNICATOR	CCG	46	1
TELECOMMUNICATION SENIOR SUPERVISOR	CCG	54	1
ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	CCG	57	1
CHIEF DEPUTY SHERIFF	CCG	77	2
JUVENILE DETENTION OFFICER	CCG	42	14
LEAD JUVENILE DETENTION OFFICE	CCG	50	3
JUVENILE DETENTION SUPERINTENDENT	CCG	70	1
COOK	CCG	31	1
CRIME LAB TECHNICIAN	CCG	48	1
SENIOR LAB TECHNICIAN	CCG	50	1
FORENSIC SCIENTISTS	CCG	69	8
ASSISTANT LAB DIRECTOR	CCG	71	1
DIRECTOR OF CRIME LAB	CCG	72	1
Labor, Trades & Maintenance			
SIGN FABRICATOR	CCG	42	1
PAINTER	CCG	46	1
CARPENTER	CCG	55	3
PLUMBER	CCG	56	1
HEATING, VENT & AC MECHANIC	CCG	57	2

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
WELDER	CCG	50	1
ELECTRICIAN	CCG	58	2
LEAD PRINTER	CCG	49	1
UTILITY MAINT. WORKER/MULTICRAFT	CCG	40	8
UTILITY MAINT. WORKER - ST&HWY	CCG	44	4
MAINTENANCE TECHNICIAN	CCG	52	1
VAN DRIVER	CCG	36	3
EQUIP OPERATOR/MAINT. WORKER	CCG	47	12
SENIOR EQUIP OPERATOR/MAINT. WORKER	CCG	52	23
AUTOMOBILE MECHANIC	CCG	48	3
HEAVY EQUIPMENT MECHANIC	CCG	53	6
DIRECTOR OF SERVICE CENTER	CCG	59	1
GROUNDSKEEPER	CCG	32	1
BUILDING MAINTENANCE SUPERVISOR	CCG	58	1
SUPERINTENDENT OF BUILDING MAINTENANCE	CCG	62	1
DIRECTOR OF BUILDING MAINTENANCE	CCG	69	1
ROAD FOREMAN	CCG	56	4
ASSISTANT SUPERINTENDENT	CCG	58	3
PRECINCT ROAD SUPERINTENDENT	CCG	69	4
ENGINEERING SPECIALIST	CCG	62	3
SENIOR ENGINEERING SPECIALIST	CCG	67	1
ENGINEERING SUPERINTENDENT	CCG	71	1
ASSISTANT COUNTY ENGINEER	CCG	80	1
DIRECTOR OF ENGINEERING	CCG	86	1
DIRECTOR OF GIS	CCG	68	1
GIS SPECIALIST	CCG	62	1
BOAT MECHANIC	CCG	62	1
AIRCRAFT MECHANIC	CCG	62	1
PILOT/AIRCRAFT MECHANIC	CCG	63	1
PILOT/AVIATION SUPERVISOR	CCG	65	1
PILOT/ MECHANICAL SUPERVISOR	CCG	65	1
HERBICIDE APPL & MAINT WORKER	CCG	42	2
PESTICIDE APPL & MAINT WORKER	CCG	42	2
PESTICIDE APPL & VOTING MACHINE TECH	CCG	43	1
MOSQUITO CONTROL OPERATIONS FOREMAN	CCG	52	2
ENTOMOLOGIST	CCG	62	1
DIRECTOR OF MOSQUITO CONTROL	CCG	75	1
Nursing & Public Health			
PUBLIC HEALTH NURSE	CCG	63	4
DIRECTOR OF NURSING	CCG	72	2
PHARMACIST	CCG	89	1
NURSE PRACTITIONER	CCG	80	2
LVN	CCG	51	1

PERSONNEL SCHEDULES

BUDGETED FUNDS - SUMMARY BY MAJOR FUNCTION
FULL TIME AUTHORIZED POSITIONS

	Grade		FTE
PHARMACY TECHNICIAN	CCG	36	2
ENVIRONMENTAL HEALTH INSPECTOR	CCG	52	2
DIRECTOR OF ENVIRONMENTAL CONTROL	CCG	66	1
Human & Social Services			
JUVENILE PROBATION OFFICER	CCG	51	9
JUVENILE CASEWORK SUPERVISOR	CCG	61	4
JUVENILE CASEWORK MANAGER	CCG	67	2
JUVENILE MENTAL HEALTH PROFESSIONAL	CCG	61	1
WELFARE CASEWORKER	CCG	49	6
WELFARE CASEWORK SUPERVISOR	CCG	58	2
VETERANS SERVICE SUPERVISOR	CCG	53	1
VETERANS COUNTY SERVICE OFFICER	CCG	61	1
DIRECTOR OF JUV PROB & DETENTION	CCG	85	1
DIRECTOR OF VISITOR'S CENTER	CCG	62	1
COORDINATOR	CCG	40	1
CASE AIDE	CCG	43	2
SENIOR CASE MANAGER	CCG	53	1
CASE COORDINATOR	CCG	43	1
DIRECTOR OF DISPUTE RESOLUTION	CCG	69	1
CASEWORK COORDINATOR - FAMILY COURTS	CCG	43	1
Other Un-Classified or Contract			
DETENTION OFFICER	CL2	1-8	221
BAILIFF	CLE	1-8	7
SHERIFF'S DEPUTY	CLE	1-8	86
UNION ADMIN ASSISTANT	CLE	45/47	5
SERGEANT	CL2/CLE	45	22
LIEUTENANT	CL2/CLE	46	16
CAPTAIN	CL2/CLE	47	14
MAJOR	CL2/CLE	48	2
CONSTABLE DEPUTY	CON	1-10	15
MAGISTRATE	OTH	1	1
ASSOCIATE JUDGE	OTH	1	1
ATTORNEY	OTH	1	31
INVESTIGATOR	OTH	1	6
EXECUTIVE ASSISTANT	OTH	1	2
ASSISTANT TO COUNTY JUDGE	OTH	1	1
COURT REPORTER	OTH	1	14
EMERGENCY MANAGEMENT COORDINATOR	OTH	1	1
AGRICULTURE EXTENSION AGENT	OTH	1	5
Total			1,010

ELECTED COUNTY OFFICIALS

Commissioners' Court	Length of Service	Term Expires
Jeff Branick, County Judge	15 Years	12/31/2026
Brandon Willis, Commissioner, Pct. 1	1 Year	12/31/2028
Cary Erickson, Commissioner, Pct. 2	3 Years	12/31/2026
Michael "Shane" Sinegal, Commissioner, Pct. 3	17 Years	12/31/2028
Everette "Bo" Alfred, Commissioner, Pct. 4	23 Years	12/31/2026

OTHER ELECTED COUNTY OFFICIALS

Name	Position	Length of Service	Term Expires
Roxanne Acosta-Hellberg	County Clerk	3 Years	12/31/2026
Keith Giblin	District Attorney	3 Years	12/31/2026
Katherine Carroll	Tax Assessor Collector	1 Year	12/31/2028
Jonathan "Tim" Funchess	County Treasurer	3 Years	12/31/2026
Zena Stephens	Sheriff	9 Years	12/31/2028
Jamie Smith	District Clerk	11 Years	12/31/2026
Naomi Doyle	Justice of the Peace Pct. 1 Pl. 1	5 Years	12/31/2028
Benjamin Collins	Justice of the Peace Pct. 1 Pl. 2	7 Years	12/31/2026
Joseph Guillory II	Justice of the Peace Pct. 2	3 Years	12/31/2026
Justin Chesson	Justice of the Peace Pct. 4	3 Years	12/31/2026
Ransom "Duce" Jones	Justice of the Peace Pct. 6	19 Years	12/31/2026
James Burnett	Justice of the Peace Pct. 7	23 Years	12/31/2026
Kalan Gardner	Justice of the Peace Pct. 8	1 Year	12/31/2026
Jevonne Smith-Pollard	Constable Pct. 1	7 Years	12/31/2028
Christopher Bates	Constable Pct. 2	13 Years	12/31/2028
Charles "Bryan" Werner	Constable Pct. 4	9 Years	12/31/2028
Everett Cormier Sr.	Constable Pct. 6	5 Years	12/31/2028
Robert "Bobby" Adams Jr.	Constable Pct. 7	9 Years	12/31/2028
Gene Winston, Jr.	Constable Pct. 8	3 Years	12/31/2026
Gerald Eddins	Judge, County Court at Law #1	20 Years	12/31/2028
Terrence Holmes	Judge, County Court at Law #2	9 Years	12/31/2028
Clint Woods	Judge, County Court at Law #3	11 Years	12/31/2026
John Stevens	Judge, Criminal District Court	19 Years	12/31/2026
Jayne "Raquel" West	Judge, 252nd District Court	11 Years	12/31/2026
Wayne "Kent" Walston	Judge, 58th District Court	11 Years	12/31/2026
Justin Sanderson	Judge, 60th District Court	9 Years	12/31/2028
Baylor Wortham	Judge, 136th District Court	9 Years	12/31/2028
Mitch Templeton	Judge, 172nd District Court	7 Years	12/31/2026
Jeffrey "Randy" Shelton	Judge, 279th District Court	19 Years	12/31/2026
Gordon Friesz	Judge, 317th District Court	3 Years	12/31/2026

APPOINTED OFFICIALS

Name	Position	Length of Service	Term Expires
Frances Lee	County Auditor	2 Year	12/31/2026
Deborah Clark	Purchasing Agent	17 Years	12/31/2026
Michelle Falgout	Engineering	5 Years	
Alex Rupp	Airport	13 Years	
Jose "Joe" Zurita, Jr	Service Center	10 Years	
Greg Keller	Buildings Maintenance - Beaumont	8 Years	
Kenneth Shepherd	Buildings Maintenance - Port Arthur	5 Years	
Vacant	Court Master		
Jeff Ross	MIS	6 Years	
Kara Hawthorn	Dispute Resolution Center	15 Years	
Tyler Fitzgerald	Agricultural Extension Service	5 Years	
Robert Grimm	Emergency Management	3 Years	
Rhonda Conlin	Environmental Control	10 Years	
Dr. Ezea Ede	Health and Welfare Units	5 Years	
Leslie Riggs	Nurse Practitioner	15 Years	
Verenice Rosales	Human Resources & Risk Management	4 Years	
Edward Cockrell	Juvenile Probation & Detention	15 Years	
Bart Foster	Mosquito Control	< 1 Year	
Pamela Burchfield	Veterans Services Offices	1 Year	

CONSULTANTS AND ADVISORS

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

MISCELLANEOUS STATISTICS

Date of Creation 1836

Date of Organization 1837

Location
Upper Texas Coast
Component of Beaumont-Port Arthur MSA

County Seat
Beaumont, Texas

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

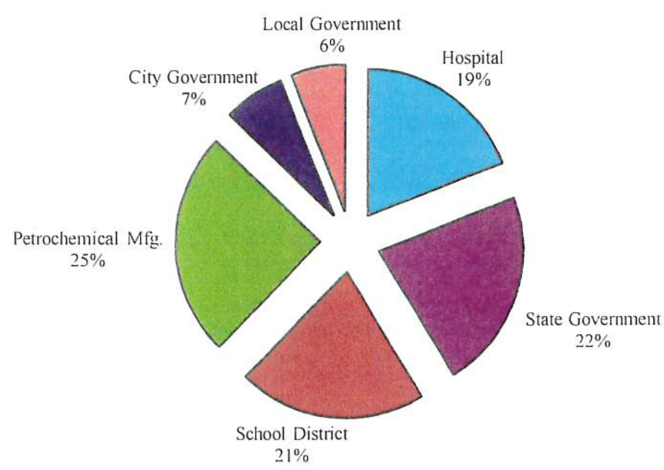
Land Area (A)	876.3 square miles
Maintained Roads	374.86
Bond Rating	"Aa2" Moody's Investors Service, Inc. "AA-" Standard & Poor's Ratings Services

Employment Statistics (A)

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
2017	112,215	104,235	7,980	7.1%
2018	111,802	104,955	6,847	6.1%
2019	111,178	104,981	6,197	5.6%
2020	110,294	97,698	12,596	11.4%
2021	107,199	97,218	9,981	9.3%
2022	106,419	100,070	6,349	6.0%
2023	108,942	102,435	6,507	6.0%
2024	113,810	107,142	6,668	5.9%
2025	115,375	109,071	6,304	5.5%
2026 (B)	115,167	108,222	6,945	6.0%

Top Ten Major Employers County (C)

Company	Industry	Employees
State of Texas	State Government	4,101
Beaumont ISD	School District	2,550
Exxon Mobil Oil Corporation	Petrochemical Mfg.	2,152
Memorial Hermann Baptist Hospital	Hospital	1,846
Christus Health Southeast Texas	Hospital	1,723
Motiva Enterprises	Petrochemical Mfg.	1,687
Port Arthur ISD	School District	1,373
City of Beaumont	City Government	1,262
Jefferson County	Local Government	1,134
Valero	Petrochemical Mfg.	791



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

(B) Average through end of June, 2026 (not finalized).

(C) Source: Local surveys

Population (A)

Year	County	City of Beaumont	City of Port Arthur	Beaumont-Port Arthur MSA
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226
2000	252,051	113,866	57,755	385,090
2010	252,277	118,296	53,818	388,749
2020	256,526	115,282	56,039	397,565
Current Estimate	254,321	112,967	55,804	399,310

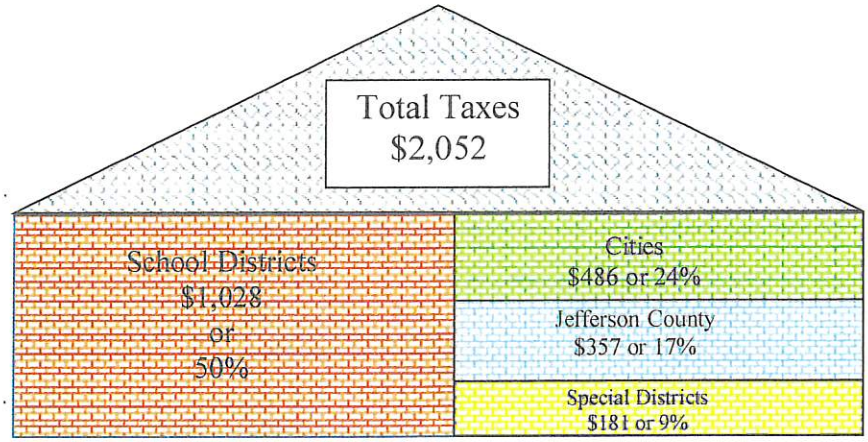
Demographics

Fiscal Year	Population (a)	Median Household Income (b)	Median Age (a)	School Enrollment (a)
2016	254,308	$ 42,505	35.9	60,809
2017	254,679	$ 44,965	36.0	59,927
2018	256,299	$ 44,965	36.0	59,927
2019	255,001	$ 48,463	36.0	59,845
2020	256,526	$ 55,797	37.1	59,784
2021	253,704	$ 46,547	36.7	59,784
2022	250,830	$ 55,575	37.0	47,418
2023	251,496	$ 55,065	37.2	44,017
2024	253,948	$ 59,298	37.1	40,983
2025	254,321	$ 60,026	37.0	44,367

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

(B) Source: Texas Workforce Commission

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



County taxes for fiscal year 2025-2026 would be $357.00 for a $100,000 home based on the property tax of .357000¢ per $100 valuation. The County taxes for fiscal year 2026-2027 would be $357.00 for a $100,000 home based on the property tax rate of .357000¢ per $100 valuation.

Ten Year History of Abated Property Tax Values (B)

Tax Year	# of Companies	Value Loss Due to Abatement	Tax Loss	Tax Rate
2016	17	1,176,803,900	4,295,334	0.00365000
2017	21	1,760,143,390	6,424,119	0.00364977
2018	16	2,206,406,841	8,052,877	0.00364977
2019	17	2,866,898,917	10,463,522	0.00364977
2020	21	3,664,207,285	13,373,514	0.00364977
2021	18	3,144,345,119	11,419,758	0.00363184
2022	19	3,685,831,448	13,386,350	0.00363184
2023	20	5,238,440,930	18,806,003	0.00359000
2024	20	6,446,141,153	23,012,724	0.00357000
2025	18	5,505,709,259	19,655,382	0.00357000
			$ 128,889,583	

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

Charges for Services – see Fees of Office.

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

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

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

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

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

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

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

Disbursement—The expenditure of monies from an account.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue—Sources of income financing the operations of government.

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

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

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

Statute – A law enacted by the legislative assembly.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

GLOSSARY OF TERMS

ACROYNMS

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

ACROYNMS - continued

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

ACROYNMS - continued

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

APPENDIX

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County	409-835-8501
Taxing Unit Name	Phone *(area code and number)*
1149 Pearl Street Beaumont, TX 77701	www.co.jefferson.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://jeffcotax.com/property-tax/tax-rate-calculations-worksheets

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 34,022,060,557
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 2,331,608,921
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 31,690,451,636
4.	**Prior year total adopted tax rate.**	$ 0.357000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 2,211,583,979	
	B. **Prior year values resulting from final court decisions:** .... - $ 976,057,534	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 1,235,526,445

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 1,115,788,290 B. **Prior year disputed value:** .... - $ 720,621,070 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 395,167,220
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 1,630,693,665
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 33,321,145,301
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 134,962,291 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 537,365,887 C. **Value loss.** Add A and B. [7]	$ 672,328,178
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 0 B. **Current year productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 672,328,178
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 15,782,079
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 32,633,035,044
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 116,499,935
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 1,010,348
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 117,510,283

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 34,870,581,719	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 27,208,461	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 17,099,659	
	E. Total current year value. Add A and B, then subtract C and D.	$ 34,880,690,521
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 58,710	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 58,710
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 2,403,001,148
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 32,477,748,083
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 345,843,601

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 345,843,601
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 32,131,904,482
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.365712 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.365712 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.339889 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 33,321,145,301
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 113,254,907
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year...........	+ $ 958,140	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..........	– $ 9,458	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..........	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..........	$ 948,682	
	E. Add Line 31 to 32D.		$ 114,203,589
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 32,131,904,482
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.355421 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 5,859,719	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 4,836,510	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.003184 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.003184 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 4,618,896	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 4,466,089	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000475 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000475 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 2,773,610	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 2,677,755	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000298 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000416 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000298 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year......................................	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.359378 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 45,267,934	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.140881 /$100	
	C. Add Line 41B to Line 40.		$ 0.500259 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.517768 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ ____ /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ ____	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ ____ /$100	
	c. Add Line D42(B)(b) to Line 42.	$ ____ /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ ____ /$100	
	e Add Line D42(c) to Line D42(d).	$ ____ /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ ____ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 926,750 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 350,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 576,750
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 162,226
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 414,524
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 99.00 % **B.** Enter the prior year actual collection rate. .... 98.86 % **C.** Enter the 2024 actual collection rate. .... 99.25 % **D.** Enter the 2023 actual collection rate. .... 98.17 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 418,711
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,477,748,083
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.001289 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.519057 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.519057 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 45,267,934
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,477,748,083
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.139381 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.365712 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.365712 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.519057 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.379676 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,477,748,083
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.379676 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.400506 /$100
	B. Unused increment rate (Line 68)	$ 0.014091 /$100
	C. Subtract B from A	$ 0.386415 /$100
	D. Adopted Tax Rate	$ 0.357000 /$100
	E. Subtract D from C	$ 0.029415 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 32,386,393,503
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 9,526,457
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.390797 /$100
	B. Unused increment rate (Line 67)	$ 0.026242 /$100
	C. Subtract B from A	$ 0.364555 /$100
	D. Adopted Tax Rate	$ 0.357000 /$100
	E. Subtract D from C	$ 0.007555 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 30,794,029,258
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 2,326,488
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.645212 /$100
	B. Unused increment rate (Line 66)	$ 0.300795 /$100
	C. Subtract B from A	$ 0.344417 /$100
	D. Adopted Tax Rate	$ 0.359000 /$100
	E. Subtract D from C	$ -0.014583 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 29,593,287,768
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 11,852,945
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.036495 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.416171 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.359378 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,477,748,083
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.001539 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.001289 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.362206 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.357000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,633,035,044
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,131,904,482
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.416171 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.365712 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate .... $ 0.416171 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.362206 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Kate Carroll
Printed Name of Taxing Unit Representative

sign here Kate Carroll
Taxing Unit Representative

07-29-26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

JEFFERSON COUNTY

TEXAS

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