

GREGG COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

GREGG COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
SEPTEMBER 30, 2024**

Prepared By:
Gregg County Auditor's Office

Rebekah Acres, County Auditor

GREGG COUNTY, TEXAS

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INTRODUCTORY SECTION

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June 27, 2025

The Honorable Board of District Judges
The Honorable Members of the Gregg County Commissioners Court
Taxpayers and Citizens of Gregg County, Texas

Conforming to statutory requirements of the duties of the County Auditor, as prescribed by Section 114.025 of the Local Government Code of the State of Texas, submitted herewith is the Annual Comprehensive Financial Report (ACFR) for Gregg County for the year ended September 30, 2024.

This report consists of management's representations concerning the finances of Gregg County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, Gregg County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Gregg County's financial statements in conformity with Generally Accepted Accounting Principles, GAAP. Because the cost of internal controls should not outweigh their benefits, Gregg County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We believe that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Gregg County's financial statements have been audited by Pattillo, Brown & Hill, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Gregg County for the year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and assessing the accounting principles used and significant estimates made by management. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Gregg County's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis, MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Gregg County's MD&A can be found immediately following the report of the independent auditors.

The financial section of this report also includes government-wide financial statements, fund financial statements, notes to the financial statement, required supplementary information and the combining and individual fund financial statements and schedules. The statistical section of the report includes selected financial and demographic information on a multi-year basis.

PROFILE OF GREGG COUNTY

Located in northeast Texas, Gregg County was inhabited by Caddo Tribes until the early 1800s and partly by Cherokee immigrants until 1839. Gregg County was settled by farmers from the southern United States after Texas achieved statehood in 1845. The construction of the railroad in the 1870's established the early towns that were to form Gregg County. In 1873, State Representative B. W. Brown introduced a bill to create Gregg County, consisting of 273 square miles, from parts of Upshur and Rusk Counties. The County seat is Longview. The name for Gregg County commemorated a leader named John Gregg who was killed in action as a Confederate General. Cotton was the early foundation of the economy, occupying about half of the County's cultivated acreage, and the use of the uncultivated acreage was timber for sawmills. Late in the 1930's, Gregg County was rescued from the Great Depression by the largest pool of petroleum ever discovered in the United States. The new wealth resulted in a multitude of civic improvements being initiated before drilling slacked off.

Beginning in 1964, the construction of Interstate Highway 20 confirmed Gregg County's fortunate location on a natural east-west transportation artery. The economy that was based almost entirely on oil production and manufacturing has successfully diversified to sustain steady growth.

The County is a political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, with two members elected every two years by their respective precinct. The County Judge is elected at large to serve a four-year term.

The Commissioners Court sets the tax rates, establishes policies for County operations, and approves contracts for the County. The Commissioners Court is responsible for approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor is responsible for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners Court for approval.

The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, district attorney, investigators, clerks of the courts, sheriff, jail, security and emergency management. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities; administration of public health services; assistance to indigents; the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children; property tax collections for multiple agencies; administration of elections; and depository of public records. The County also operates an airport for the benefit of its citizens.

The annual budget serves as the foundation of the County's financial planning and control. The legal level of budgetary control is set at the object code level (salaries, benefits, operations, and capital) for the General Fund and Road and Bridge Fund. The legal level of budgetary control for all other funds is set at the functional level. The County adopts legal annual budgets for the General, Road and Bridge, Airport Maintenance, Court Technology and Security, Records Management and Preservation, Voting and Elections, Law Library, Health Care, and Airport Capital Improvement funds.

All departments of the County are required to submit budget requests to the budget officer during a defined period each year. The budget officer uses these requests as the starting point for developing a proposed budget along with revenue estimates provided by the County Auditor. The proposed budget is then presented to the Commissioners Court for review. The Commissioners Court is required to hold a public hearing and adopt the proposed budget before the public hearing to adopting the tax rate which funds the budget. Activities of the general fund, certain special revenue funds and debt service funds, if any, are included in the annual budget. Project length financial plans are adopted for capital project funds. The appropriated budget is prepared by fund, department and function. In addition, budgeted salaries are approved at the position level instead of the department level. All transfers of appropriations require Commissioners Court approval, with the exception of intra-departmental operating categories. The County maintains an encumbrance accounting system as one method of accomplishing budgetary control. Encumbered amounts lapse at year-end and are not appropriated as part of the following year's budget. Budget-to-actual comparisons are provided in this report for each major governmental fund except for the Parking Facility Fund.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy - The economy of the County is well diversified with manufacturing, distribution, medical, and retail facilities. Increased property values, the addition of national retail stores and regional distribution centers, and the expansion of existing companies within the County have helped maintain a stabilized tax base. The tax base valuations for the FY24 budget increased from \$10.94 billion to \$13.09 billion.

The 2024 population estimate is 126,679. Median household income for 2019 - 2023 is \$64,809. The 2019 - 2023 homeownership rate is 59.5%, holding flat compared to the same 59.5% in the prior year. The median value of owner-occupied housing for the same time period is \$185,800 compared to \$171,900 in the prior year. The County's unemployment rate moved up slightly, from 4.1% the prior year to 4.4% as of December 2024, primarily due to an increased workforce. The statewide unemployment rate was 4.2% as of December 2024 compared to 3.9% in the prior year.

Tax Abatements - The County has entered into multiple tax abatement contracts with new and existing businesses. The goal of tax abatements is to provide a significant long term positive impact on the community and work force by developing, re-developing, and improving real property.

Economic Development Programs - The County has entered into multiple Economic Development Program contracts with new and existing businesses. The goal of Economic Development Programs is to provide a significant long term positive impact on the community and work force by developing, re-developing, and improving real property.

Long-term Financial Planning - Gregg County has adopted several financial management policies to provide guidelines to ensure its long-term financial health. The Fund Balance Policy sets a minimum level for reserves at 25% of the budgeted operating expenses. To further strengthen our long-term financial planning, Gregg County annually updates and adopts its formal Capital Improvements Plan.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Gregg County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2023. This was the 12th year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both GAAP and applicable legal requirements.

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

Gregg County continues to demonstrate a high level of transparency. The County strives to meet a high standard for financial transparency online by opening their books to the public, providing a clear, consistent picture of spending, and sharing information in a user-friendly format.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of all County Departments and the audit team of Pattillo, Brown & Hill, LLP. I would like to especially thank the entire staff of the County Auditor's office for their assistance and contribution in the preparation of this report.

I express my appreciation to the County Judge, Commissioners and all other County Officials who have given their support in planning and conducting the financial operation and management of Gregg County in a responsible manner.

In closing, without the leadership and support of the Honorable Board of Gregg County District Judges the preparation of this report would not have been possible.

Respectfully submitted,



Rebekah Acres
Gregg County Auditor



Government Finance Officers Association

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

Presented to

**Gregg County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO



**Gregg County, Texas
Directory of Officials
September 30, 2024**

Elected:

**Bill Stoudt
Ronnie McKinney
Ray Bostick Jr.
Floyd Wingo
Danny Craig Sr.
John Moore
Trey Hattaway
Michelle Gilley
Michelle Terry
Maxey Cerliano
Mike Grisham
Roger Askew
John Slagle
Danny Craig II**

**County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4
District Attorney
District Clerk
County Clerk
Tax Assessor Collector
Sheriff
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4**

Judicial

**Scott Novy
Alfonso Charles
Tim Womack
Angie Konczak
Vincent Dulweber
B. H. Jameson
Tim Bryan
Bruce Dalme
Robby Cox**

**Judge, 188th District Court
Judge, 124th District Court
Judge, 307th District Court
Judge, County Court At Law #1
Judge, County Court At Law #2
Justice of the Peace, Precinct #1
Justice of the Peace, Precinct #2
Justice of the Peace, Precinct #3
Justice of the Peace, Precinct #4**

Appointed:

**Rebekah Acres
Gary Davis
Bing Canion
Kelli Davis**

**County Auditor
Community Supervision Director
Juvenile Probation Director
Purchasing Director**

Other County Officials

**Kevin Marshall
Mandy Patrick
Linda Bailey
Jennifer Briggs
Max Tovar
Lewis Browne
Mike Heidger
Aaron Rice**

**Veterans Service Officer
County Extension Agent
Budget Director
Elections Administrator
Airport Manager
Administrator/Health Authority
Human Resources Director
Information Services Director**

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners' Court of Gregg County
Longview, Texas

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently know information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Waco, Texas
June 27, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Gregg County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended **September 30, 2024**. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the notes to financial statements and our letter of transmittal, which can be found on pages i-iv of this report.

The Gregg County Child Welfare component unit is not included in this discussion and analysis due to the immaterial nature of the program in relation to the County's finances.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$181,816,348 (*net position*). Of this amount, \$109,573,554 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position increased by \$14,777,361.
- As of September 30, 2024, the County's governmental funds reported combined ending fund balances of \$124,206,138, an increase of \$23,152,153 in comparison with the prior year (as restated). \$63,055,371 (51%) is *available for spending* at the County's discretion (*unassigned fund balance*). \$28,005,419 (23%) is restricted for capital projects, transportation and road improvements, public safety, drug court operations and other projects.
- At the end of fiscal year 2024, total unassigned fund balance for the General Fund was \$64,112,945 or 128% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets and liabilities with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, judicial, health and human services, public buildings and transportation and roads. The County does not report any business-type activities.

The government-wide financial statements can be found on pages 13 – 14 of this report.

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

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

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

The County maintains 21 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Capital Improvement, American Rescue Plan, Local Provider Participation, Airport Maintenance, Parking Facility Project, and FEMA Coronavirus Relief Funds, all of which are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 15 – 20 of this report.

Proprietary Funds: Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for self-funding for medical and dental insurance and print shop activities. Because both of these services exclusively benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 21 – 23 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs.

The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 – 44 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's progress in funding its obligation to provide pension benefits to its employees. Additionally, the County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for this major fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 45 – 56 of this report.

The combining and individual statements and schedules referred to earlier are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 57 – 81 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$181,816,348 at the close of the most recent fiscal year.

Total assets increased by \$30,648,033 primarily caused by a large increase in investments and the County's pension plan reporting a pension asset in the current year, but a pension liability in the prior year. Additionally, capital assets saw a significant increase due to the construction starting on the parking facility project. Deferred outflows of resources declined significantly, from \$7,783,515 to \$3,347,208, caused by a significant decrease in the difference between projected and actual investment earnings for the County's pension plan.

Total liabilities increased by \$12,350,256 primarily caused by the County's issuance of debt in the current year.

The County's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding, is 30% of net position. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (\$17,548,121) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$109,573,554 (60%) may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

GREGG COUNTY'S NET POSITION

	Governmental Activities	
	2024	2023
Current and other assets	\$ 151,807,722	\$ 124,707,153
Capital assets	59,454,078	55,906,614
Total assets	<u>211,261,800</u>	<u>180,613,767</u>
Deferred outflows of resources	<u>3,347,208</u>	<u>7,783,515</u>
Long-term liabilities	18,634,647	5,961,647
Other liabilities	<u>10,930,171</u>	<u>11,252,915</u>
Total liabilities	<u>29,564,818</u>	<u>17,214,562</u>
Deferred inflows of resources	<u>3,227,842</u>	<u>4,143,733</u>
Net position:		
Net investment in capital assets	54,694,673	55,765,633
Restricted	17,548,121	15,607,458
Unrestricted	<u>109,573,554</u>	<u>95,665,896</u>
Total net position	<u><u>181,816,348</u></u>	<u><u>167,038,987</u></u>

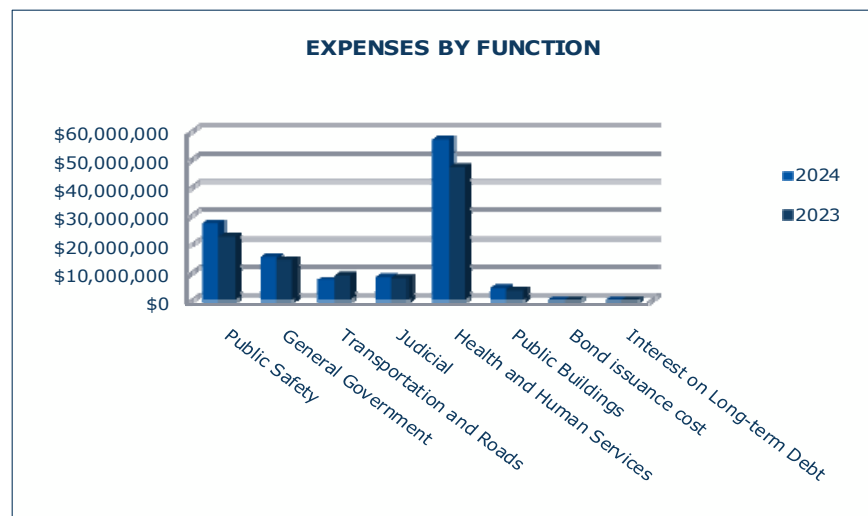
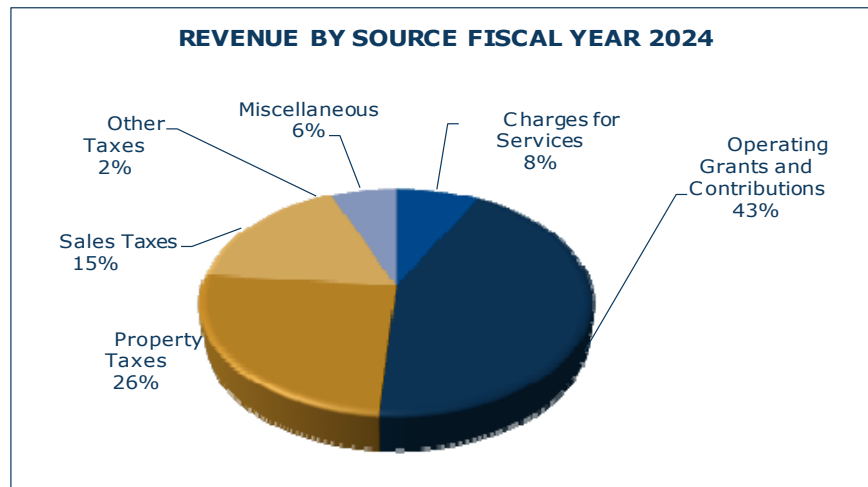
Governmental Activities: Governmental activities increased the County's net position by \$14,777,361, primarily caused by the change this year from a net pension liability to a net pension asset. That change was caused by favorable investment returns on the TCDRS pension plan.

GREGG COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 10,678,881	\$ 11,458,831
Operating grants and contributions	57,689,079	54,687,902
Capital grants and contributions	33,420	119,901
General revenues:		
Property taxes	33,872,775	29,257,376
Sales taxes	20,278,611	20,733,413
Other taxes	2,789,874	2,713,024
Investment earnings	7,449,096	2,989,137
Miscellaneous	945,144	803,595
Total revenues	<u>133,736,880</u>	<u>122,763,179</u>
Expenses:		
General government	15,288,929	14,272,802
Judicial	8,388,690	8,037,895
Public safety	27,206,428	22,698,862
Health and human services	56,633,884	47,269,391
Public buildings	4,199,976	3,345,554
Transportation and roads	7,240,425	8,975,996
Interest on long-term debt	1,187	1,074
Total expenses	<u>118,959,519</u>	<u>104,601,574</u>
Change in net position	14,777,361	18,161,605
Net position, beginning*	<u>167,038,987</u>	<u>148,877,382</u>
Net position, ending	<u>\$ 181,816,348</u>	<u>\$ 167,038,987</u>

NET COST OF GOVERNMENTAL ACTIVITIES BY FUNCTION

	Net Cost of Services	
Function/Program	2024	2023
General Government	\$ (12,093,154)	\$ (9,827,712)
Judicial	(6,205,739)	(6,144,728)
Public Safety	(23,801,488)	(19,082,302)
Health and Human Services	(1,738,621)	4,395,424
Public Buildings	(1,671,185)	(929,110)
Transportation and Roads	(5,046,766)	(6,745,438)
Interest on long-term debt	(1,187)	(1,074)
Total	<u>\$ (50,558,139)</u>	<u>\$ (38,334,940)</u>



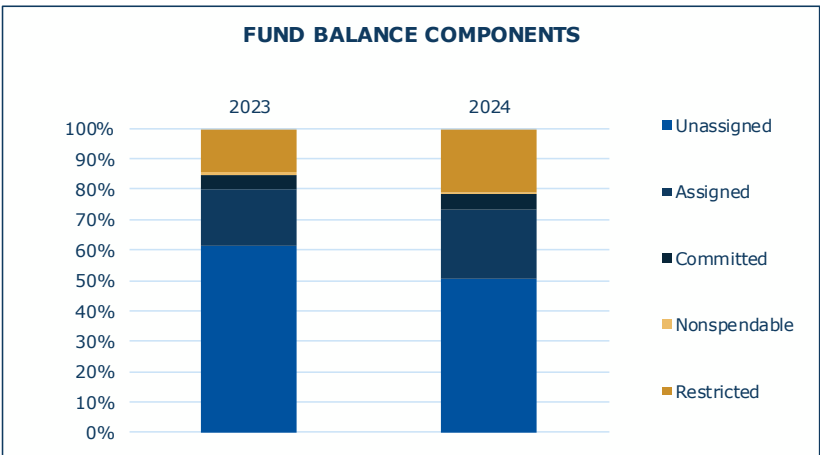
Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues for governmental activities of \$68,401,380 equaled 57% of total governmental activities expenses of \$118,959,519. As expected, general revenues of \$65,335,500 provided the additional support and coverage for expenses. Program revenues consist of charges for services, operating and capital grants. General revenues consist mainly of sales and property tax which are not attributable to a specific program. The increase in property taxes is primarily due to increases in real estate values. A rise in interest rates resulted in significantly higher interest income. The increase in operating grants and contributions relates primarily to charges through the Local Provider Participation Fund, which collected approximately \$5 million more than prior year from operating revenue levies from local hospital districts.
- Over 23% of the expenses are for public safety (\$27,206,428) reflecting the continuing demands on law enforcement. This program provided 5% (\$3,404,941) of the total governmental activities revenues and 3% of the total of all revenues for the year. The increase in public safety expenses is attributable to substantial raises in salaries given to help with the retention and recruitment of law enforcement personnel.
- The next largest category of expenses for governmental activities is general government which equals \$15,288,929 or 13% of total expenses. General government provided 5% or \$3,195,775 of the government activity revenue and 2% of the total of all revenues for the year.
- Health and human services expenses for the County for the year accounted for 48% or \$56,633,884 of the expenses. The decrease is due to reduced expenses related to the American Rescue Plan.

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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



At the end of fiscal year 2024, the County’s governmental funds reported combined ending fund balances of \$124,206,138, an increase of \$23,152,153 (23%) in comparison with the prior year (as restated). Unassigned fund balance accounts for 51% or \$63,055,371 of the total. An additional \$28,005,419 (23%) is assigned fund balance and is constituted mostly of CIP funds. Committed fund balance total is \$6,027,353 or 5% of total fund balance and would require a Commissioners’ Court order to use for any other purpose. \$26,141,963 or 21% of the total ending fund balance is reported as restricted fund balance. The remainder of fund balance is nonspendable to indicate it is not available for new spending because it has already been used to purchase inventories (\$774,909) and prepaids (\$201,123).

General Fund

The General Fund is the chief operating fund of the County. At the end of fiscal year 2024, the General Fund had an ending fund balance of \$65,122,250 with \$795,116 restricted for certain purposes. Fund balance increased in the current year as a result of increases in property tax revenue, sales tax revenue, and service revenue. Property tax revenues increased primarily due to an increase in the tax base related to the rising real estate market values. The increase in sales tax and service revenue is attributable to the economy improving after the economic impact of the pandemic. Additionally, expenditures that are normally budgeted for the General Fund were covered by grant funding under the American Rescue Plan Act.

As a measure of the General Fund’s liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance of \$64,112,945 represents 128% of total General Fund expenditures.

General Fund Budgetary Highlights

The original 2024 budget for the General Fund estimated \$58.3 million of revenues and other financing sources and \$67.9 million of expenditures and other financing uses, resulting in an estimated decrease in fund balance of \$9.6 million. This budget was amended several times during the year, primarily for increased intergovernmental grant revenues that were determined to be available during the current year, as well as refined salary estimates and certain operating expenditures. Actual revenues exceeded the final budget by \$4.8 million, and expenditures were lower than the final budget by \$6.0 million. The significant budget savings were related primarily to conservative budgeting as well as budgeting for the full cost of multiyear projects in the current year. Ultimately, the \$1.0 million increase of fund balance was greater than the estimated decrease of \$10.1 million reflected in the amended budget.

Capital Improvement Fund Highlights:

At the end of fiscal year 2024, the Capital Improvement Fund had an ending fund balance of \$28,941,732, an increase of \$7,696,227. Fund balance increased in the current year as a result of significant transfers in from the General Fund. The fund also experienced significant interest income increases due to higher interest rates, as previously discussed. The increase is expected to be spent on various maintenance and improvement projects in future years, as funds are accumulated for spending on projects over multiple years. A portion of fund balance at year end is restricted for permanent improvements.

American Rescue Plan Fund Highlights:

At the end of fiscal year 2024, the American Rescue Plan (ARP) Fund had an ending fund balance of \$0. The County has a balance of \$3,296,163, which are ARP funds not yet spent. These will be recognized as revenue as allowable expenditures are incurred.

Local Provider Participation Fund Highlights:

The Local Provider Participation Fund (LPPF) experienced a decrease of fund balance in the amount of \$2,939,024. Health and human services cost exceeded intergovernmental transfers during the fiscal year, leading to the decrease.

Airport Maintenance Fund Highlights:

The Airport Maintenance Fund experienced an increase of fund balance in the amount of \$935,054. Property tax revenue exceeded total fund expenditures during the fiscal year, leading to the increase.

Parking Facility Project Fund Highlights:

The Parking Facility Project Fund was a new fund in fiscal year 2024. The purpose of this fund was to account and track activity for the construction of the County's new parking facility. The fund experienced a large increase of fund balance in the amount of \$12,647,696. This increase was largely attributed to the issuance of the bond, offset by capital outlay expenditures with the beginning phases of construction.

FEMA Coronavirus Relief Fund Highlights:

At the end of fiscal year 2024, the FEMA Coronavirus Relief Fund had a deficit ending fund balance of \$1,057,574. The fund balance increased by \$12,238 during the year. This increase was attributed to the intergovernmental revenue received during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: As of September 30, 2024, the County's investment in capital assets amounts to \$59,454,078 (net of accumulated depreciation). This investment in capital assets includes land, buildings, building improvements, machinery and equipment, construction in progress and airport infrastructure.

	Governmental Activities	
	2024	2023
Land	\$ 2,672,629	\$ 2,672,629
Construction in progress	9,823,405	6,044,602
Buildings and improvements	60,920,574	57,592,478
Machinery and equipment	26,796,555	25,120,190
Infrastructure	100,402,584	99,674,867
Accumulated depreciation	(141,161,669)	(135,198,152)
Total	<u>\$ 59,454,078</u>	<u>\$ 55,906,614</u>

Capital Improvements and Asset Acquisitions

- During FY24 capital equipment expenditures total \$2,003,637.
- Major capital assets acquired during fiscal year 2024 include the following:
 - Various vehicle, trucks and van replacements for law enforcement and other departments
 - Numerous vehicle and body cameras,
 - Various equipment for road and bridge maintenance.

- Expended in FY24 for Construction in Progress was \$8,796,843 and include:
 - Parking Facility Project
 - County Courts and Clerk Renovations

Additional information on the County's capital assets can be found in note Capital Assets on page 35 of this report.

Long-term Debt: In FY24, the County issued a Tax and Parking Revenue bond to fund the construction of the parking facility. Long-term debt at the end of the fiscal year totaled \$18,634,647.

Additional information on the County's long-term debt can be found in note Long-term Debt on page 36 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The annual budget is developed to provide efficient and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the County Judge and the Commissioners set the direction of the County, allocate its resources and establish its priorities.

In considering the County budget for fiscal year 2025, the Court considered and/or approved the following:

- A slight increase in the tax base valuation was realized from \$13.09 billion in the prior year to \$13.65 billion. As of December 2024, the preliminary county unemployment rate was 4.5%.
- Sales tax revenue is expected to be relatively flat, due to inflationary pressure and a slow economy.
- The county will begin repayment of bonds issued for the newly constructed parking facility. Despite these bonds, the County's debt position remains favorable.
- The tax rate approved to fund the FY25 budget was .298066 per \$100 valuation. The new rate along with excess reserves will adequately fund the FY25 budget.
- Budgeted revenue adopted County-wide for FY25 is \$96,766,893 and the budgeted expenditures are \$134,105,116. Total ending fund balance for all funds is estimated at \$74,934,494.
- Reserves continue to fund capital projects on the "pay-as-you-go" basis which the Commissioners Court encourages. Additionally, other financing sources are budgeted at \$37,081,443 and other financing uses are budgeted at \$37,396,443. These sources and uses consist mainly of transfers into or out of funds for large capital projects.
- Major new capital acquisitions and capital infrastructure improvements budgeted for FY25 include \$21,342,215 for the rehabilitation of Runway 13/31 at ETRA (90% reimbursable from the FAA), \$1,400,000 to replace the Jet Bridge at ETRA (95% reimbursable from the FAA), \$1,000,000 for an ARFF truck at ETRA (95% reimbursable from the FAA), \$2,344,111 for other various projects at ETRA, \$19,647,417 for construction of a new parking facility, \$3,500,000 for a new ERP system, \$443,398 for various other technology upgrades, \$1,811,591 for Road and Bridge infrastructure upgrades, \$1,478,985 for heavy equipment for the Road departments, and \$158,370 for the replacement of sheriff and other department vehicles.
- The FY25 budget includes discretionary funding of \$2,475,000 to be banked for the purchase and renovations of a facility for Precinct 2 JP, Constable, and the Greggton tax office, and \$1,000,000 for the construction of a new facility for Precinct 3 JP, Constable, and the Kilgore Tax Office.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances and show the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Rebekah Acres, Auditor's Office, 101 E. Methvin, Ste. 306, Longview, TX 75601 or visit the County's website at www.co.gregg.tx.us.

**BASIC
FINANCIAL STATEMENTS**

GREGG COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government Governmental Activities	Component Unit Child Welfare
ASSETS		
Cash and cash equivalents	\$ 27,182,303	\$ 155,313
Investments	107,152,220	-
Receivables (net of allowances for uncollectibles):		
Taxes	790,375	-
Accounts	3,473,598	-
Leases	2,521,281	-
Interest	1,709,738	-
Intergovernmental	5,005,895	-
Prepays	201,123	-
Inventory	774,909	-
Net pension asset	2,996,280	-
Capital assets not being depreciated	12,496,034	-
Capital assets , net of accumulated depreciation	46,958,044	-
Total assets	<u>211,261,800</u>	<u>155,313</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	3,347,208	-
Total deferred outflows of resources	<u>3,347,208</u>	<u>-</u>
LIABILITIES		
Accounts payable	4,279,860	7,532
Accrued liabilities	3,049,675	-
Due to other governments	251,904	-
Unearned revenue	3,348,732	-
Noncurrent liabilities:		
Due within one year - long-term debt	756,761	-
Due in more than one year - long-term debt	17,877,886	-
Total liabilities	<u>29,564,818</u>	<u>7,532</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	742,210	-
Lease related	2,485,632	-
Total deferred inflows of resources	<u>3,227,842</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	54,694,673	-
Restricted for:		
Archive restoration	607,783	-
Transportation and roads	3,053,638	-
Public safety operations	1,210,170	-
Net pension asset	2,996,280	-
Bail bond board	466,821	-
Judicial operations	4,086,728	-
Airport operations	961,618	-
Court technology and security	1,446,196	-
Records management and preservation	123,486	-
Voting and elections	1,093,515	-
Health and human services operations	565,573	-
Permanent improvement	936,313	-
Unrestricted	109,573,554	147,781
Total net position	<u>\$ 181,816,348</u>	<u>\$ 147,781</u>

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

GREGG COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

					Net (Expense) Revenue and Changes in Net Position	
		Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Child Welfare
Primary government:						
Governmental activities:						
General government	\$ 15,288,929	\$ 2,955,736	\$ 206,619	\$ 33,420	\$ (12,093,154)	\$ -
Judicial	8,388,690	1,047,009	1,135,943	-	(6,205,739)	-
Public safety	27,206,428	2,028,355	1,376,586	-	(23,801,488)	-
Health and human services	56,633,884	33,280	54,861,983	-	(1,738,621)	-
Public buildings	4,199,976	2,528,791	-	-	(1,671,185)	-
Transportation and roads	7,240,425	2,085,711	107,948	-	(5,046,766)	-
Interest on long-term debt	1,187	-	-	-	(1,187)	-
Total governmental activities	118,959,519	10,678,881	57,689,079	33,420	(50,558,139)	-
Total primary government	118,959,519	10,678,881	57,689,079	33,420	(50,558,139)	-
Component unit:						
Child Welfare Board	29,298	-	85,000	-	-	55,702
Total component unit	\$ 29,298	\$ -	\$ 85,000	\$ -	-	55,702
General revenues:						
Taxes:						
Property					33,872,775	-
Sales					20,278,611	-
Alcoholic beverage					351,149	-
Other					2,438,725	-
Unrestricted investment earnings					7,449,096	-
Miscellaneous					945,144	-
Total general revenues					65,335,500	-
Change in net position					14,777,361	55,702
Net position, beginning					167,038,987	92,079
Net position, ending					\$ 181,816,348	\$ 147,781

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

GREGG COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2024

	General	Capital Improvement	American Rescue Plan
ASSETS			
Cash and cash equivalents	\$ 6,243,338	\$ 8,371,547	\$ 3,650,612
Investments	56,183,554	20,376,272	-
Receivables (net of allowance for uncollectibles):			
Accounts	2,162,221	35,105	-
Leases	-	-	-
Taxes	652,299	-	-
Interest	1,265,542	349,818	-
Intergovernmental	3,874,424	-	-
Due from other funds	1,154,619	-	-
Inventories	13,066	-	-
Prepaid items	201,123	-	-
Total assets	<u>71,750,186</u>	<u>29,132,742</u>	<u>3,650,612</u>
LIABILITIES			
Accounts payable	1,873,984	191,010	306,457
Accrued liabilities	2,048,111	-	47,992
Due to other governments	251,904	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	3,296,163
Total liabilities	<u>4,173,999</u>	<u>191,010</u>	<u>3,650,612</u>
DEFERRED INFLOWS OF RESOURCES			
Leases receivable	-	-	-
Unavailable revenue - property taxes	577,111	-	-
Unavailable revenue - grants	-	-	-
Unavailable revenue - court fines	1,876,826	-	-
Total deferred inflows of resources	<u>2,453,937</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Inventories	13,066	-	-
Prepays	201,123	-	-
Restricted for:			
Archive Restoration	607,783	-	-
Transportation and road improvements	-	-	-
Public safety operations	187,333	-	-
Judicial operations	-	-	-
Airport operations	-	-	-
Court technology and security	-	-	-
Records management and preservation	-	-	-
Voting and elections	-	-	-
Health and human services	-	-	-
Vehicle inventory tax administration	-	-	-
Permanent improvement	-	936,313	-
Committed for:			
Airport operations	-	-	-
Donations to healthcare organizations	-	-	-
Assigned for:			
Capital projects	-	28,005,419	-
Unassigned	64,112,945	-	-
Total fund balances	<u>65,122,250</u>	<u>28,941,732</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 71,750,186</u>	<u>\$ 29,132,742</u>	<u>\$ 3,650,612</u>

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

Local Provider Participation	Airport Maintenance	Parking Facility Project	FEMA Coronavirus Relief	Nonmajor Governmental Funds	Total Governmental Funds
\$ 463,920 100,000	\$ 922,348 1,589,508	\$ 3,388 14,120,683	\$ - -	\$ 6,565,744 8,632,203	\$ 26,220,897 101,002,220
-	89,755	-	-	1,186,517	3,473,598
-	2,521,281	-	-	-	2,521,281
-	58,507	-	-	79,569	790,375
1,653	10,148	8	-	53,787	1,680,956
-	-	-	1,072,004	59,467	5,005,895
-	-	-	-	-	1,154,619
-	31,763	-	-	730,080	774,909
-	-	-	-	-	201,123
<u>565,573</u>	<u>5,223,310</u>	<u>14,124,079</u>	<u>1,072,004</u>	<u>17,307,367</u>	<u>142,825,873</u>
-	88,037	1,476,383	-	343,989	4,279,860
-	86,173	-	-	190,441	2,372,717
-	-	-	-	-	251,904
-	-	-	1,072,004	-	1,072,004
-	-	-	-	52,569	3,348,732
<u>-</u>	<u>174,210</u>	<u>1,476,383</u>	<u>1,072,004</u>	<u>586,999</u>	<u>11,325,217</u>
-	2,485,632	-	-	-	2,485,632
-	49,743	-	-	59,544	686,398
-	-	-	1,057,574	-	1,057,574
-	-	-	-	1,188,088	3,064,914
<u>-</u>	<u>2,535,375</u>	<u>-</u>	<u>1,057,574</u>	<u>1,247,632</u>	<u>7,294,518</u>
-	31,763	-	-	730,080	774,909
-	-	-	-	-	201,123
-	-	-	-	-	607,783
-	-	-	-	3,053,638	3,053,638
-	-	-	-	1,022,837	1,210,170
-	-	-	-	466,821	466,821
-	-	-	-	4,086,728	4,086,728
-	-	-	-	961,618	961,618
-	-	-	-	1,446,196	1,446,196
-	-	-	-	123,486	123,486
565,573	-	-	-	-	565,573
-	-	-	-	35,941	35,941
-	-	12,647,696	-	-	13,584,009
-	2,481,962	-	-	-	2,481,962
-	-	-	-	3,545,391	3,545,391
-	-	-	-	-	28,005,419
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,057,574)</u>	<u>-</u>	<u>63,055,371</u>
<u>565,573</u>	<u>2,513,725</u>	<u>12,647,696</u>	<u>(1,057,574)</u>	<u>15,472,736</u>	<u>124,206,138</u>
\$ 565,573	\$ 5,223,310	\$ 14,124,079	\$ 1,072,004	\$ 17,307,367	\$ 142,825,873

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GREGG COUNTY, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

AS OF SEPTEMBER 30, 2024

Total fund balances - governmental funds balance sheet	\$ 124,206,138
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	59,454,078
Certain receivables will not be collected soon enough to pay for the current period's expenditures and are, therefore, deferred in the funds.	
Property taxes	686,398
Grants	1,057,574
Court fines and fees	3,064,914
Long-term assets are not current financial resources and therefore are not reported in the funds.	
Net pension asset	2,996,280
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(1,227,546)
Leases	(153,410)
Tax and parking revenue bonds	(17,253,691)
An Internal Service Fund is used by management to charges the costs of certain capital assets to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the statement of net position.	6,380,615
Deferred outflows related to pensions are not recognized as an outflow of resources until a future period on the statement of financial position.	3,347,208
Deferred inflows related to pensions are not recognized as an inflow of resources until a future period on the statement of financial position.	<u>(742,210)</u>
Net position of governmental activities	<u>\$ 181,816,348</u>

GREGG COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	Capital Improvement	American Rescue Plan
REVENUES			
Taxes:			
Current property	\$ 26,634,695	\$ -	\$ -
Delinquent property	539,940	-	-
Sales tax	20,278,611	-	-
Motor vehicle sales	2,332,973	-	-
Alcoholic beverage	351,149	-	-
Bingo	105,752	-	-
Licenses and permits	131,892	-	-
Intergovernmental	3,169,491	-	2,629,758
Charges for services	3,754,893	-	-
Fines and forfeitures	434,399	-	-
Investment earnings	4,158,006	1,700,532	-
Rents and commissions	2,588,110	-	-
Miscellaneous	140,234	-	-
Total revenues	<u>64,620,145</u>	<u>1,700,532</u>	<u>2,629,758</u>
EXPENDITURES			
Current:			
General government	11,510,897	51,776	-
Judicial	8,254,086	-	-
Public safety	25,629,972	-	922,614
Health and human services	1,911,168	-	1,690,141
Public buildings	2,424,715	237,569	-
Transportation and roads	198,756	455,553	-
Debt service:			
Principal	65,531	-	-
Bond issuance costs	-	-	-
Interest and fiscal charges	996	-	-
Capital outlay	20,286	5,004,128	17,003
Total expenditures	<u>50,016,407</u>	<u>5,749,026</u>	<u>2,629,758</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,603,738</u>	<u>(4,048,494)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	17,000	13,737,701	-
Transfers out	(14,000,856)	(2,130,191)	-
Issuance of lease	53,918	-	-
Issuance of bonds	-	-	-
Discount on issuance of bonds	-	-	-
Sale of capital assets	77,176	48,414	-
Insurance recoveries	275,658	88,797	-
Total other financing sources (uses)	<u>(13,577,104)</u>	<u>11,744,721</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,026,634	7,696,227	-
FUND BALANCES, BEGINNING	<u>64,095,616</u>	<u>21,245,505</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 65,122,250</u>	<u>\$ 28,941,732</u>	<u>\$ -</u>

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

Local Provider Participation	Airport Maintenance	Parking Facility Project	FEMA Coronavirus Relief	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 3,098,896	\$ -	\$ -	\$ 3,462,552	\$ 33,196,143
-	-	-	-	52,083	592,023
-	-	-	-	-	20,278,611
-	-	-	-	-	2,332,973
-	-	-	-	-	351,149
-	-	-	-	-	105,752
-	-	-	-	1,560,296	1,692,188
51,900,314	15,372	-	12,238	914,669	58,641,842
-	17,820	-	-	768,277	4,540,990
-	-	-	-	1,058,419	1,492,818
329,209	184,286	66,851	-	684,043	7,122,927
-	529,887	-	-	-	3,117,997
-	4,539	3,358	-	4,649	152,780
<u>52,229,523</u>	<u>3,850,800</u>	<u>70,209</u>	<u>12,238</u>	<u>8,504,988</u>	<u>133,618,193</u>
-	1,543,830	-	-	354,238	13,460,741
-	-	-	-	554,094	8,808,180
-	1,258,796	-	-	1,087,562	28,898,944
55,168,547	-	-	-	223,782	58,993,638
-	-	-	-	17,283	2,679,567
-	-	-	-	5,180,286	5,834,595
-	3,149	-	-	12,167	80,847
-	-	253,691	-	-	253,691
-	24	-	-	167	1,187
-	48,770	4,422,513	-	81,281	9,593,981
<u>55,168,547</u>	<u>2,854,569</u>	<u>4,676,204</u>	<u>-</u>	<u>7,510,860</u>	<u>128,605,371</u>
<u>(2,939,024)</u>	<u>996,231</u>	<u>(4,605,995)</u>	<u>12,238</u>	<u>994,128</u>	<u>5,012,822</u>
-	8,331	-	-	2,592,678	16,355,710
-	(129,610)	-	-	(95,053)	(16,355,710)
-	15,389	-	-	23,969	93,276
-	-	17,355,000	-	-	17,355,000
-	-	(101,309)	-	-	(101,309)
-	24,500	-	-	257,606	407,696
-	20,213	-	-	-	384,668
<u>-</u>	<u>(61,177)</u>	<u>17,253,691</u>	<u>-</u>	<u>2,779,200</u>	<u>18,139,331</u>
(2,939,024)	935,054	12,647,696	12,238	3,773,328	23,152,153
<u>3,504,597</u>	<u>1,578,671</u>	<u>-</u>	<u>(1,069,812)</u>	<u>11,699,408</u>	<u>101,053,985</u>
<u>\$ 565,573</u>	<u>\$ 2,513,725</u>	<u>\$ 12,647,696</u>	<u>\$ (1,057,574)</u>	<u>\$ 15,472,736</u>	<u>\$ 124,206,138</u>

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GREGG COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Net change in fund balances - total governmental funds	\$ 23,152,153
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation. This is the amount of capital asset additions recorded in the current period.	11,003,903
Depreciation on capital assets is reported in the statement of activities but does not require the use of current financial resources. Therefore, depreciation is not reported as expenditures in the governmental funds.	(6,568,736)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(806,856)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,012,084)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on the net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Issuance of bonds	(17,355,000)
Issuance of lease	(93,276)
Discount on issuance of tax and parking revenue bonds	101,309
Current year changes in certain long-term liabilities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences liability	70,133
Certain pension expenditures are not expensed in the government-wide financial statements.	3,907,781
Internal Service Funds are used by management to charge the costs of certain capital assets to individual funds. The net revenue of certain activities of Internal Service Funds is reported with governmental activities.	<u>2,378,034</u>
Change in net position of governmental activities	<u>\$ 14,777,361</u>

GREGG COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Governmental Activities Internal Service Funds
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 961,406
Investments	6,150,000
Interest receivable	<u>28,782</u>
Total current assets	<u>7,140,188</u>
Noncurrent assets:	
Capital assets:	
Equipment	60,578
Less: accumulated depreciation	<u>(60,578)</u>
Total capital assets	<u>-</u>
Total noncurrent assets	<u>-</u>
Total assets	<u>7,140,188</u>
LIABILITIES	
Current liabilities:	
Due to other funds	82,615
Accrued liabilities	<u>676,958</u>
Total current liabilities	<u>759,573</u>
Total liabilities	<u>759,573</u>
NET POSITION	
Unrestricted	<u>6,380,615</u>
Total net position	<u>\$ 6,380,615</u>

GREGG COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION**

PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES	
Charges for services	\$ 7,377,058
Other	<u>147</u>
Total operating revenues	<u>7,377,205</u>
OPERATING EXPENSES	
Materials and supplies	4,908
Insurance consultant	146,900
Claims	4,866,113
Administrative	<u>307,419</u>
Total operating expenses	<u>5,325,340</u>
OPERATING INCOME (LOSS)	<u>2,051,865</u>
NONOPERATING REVENUES (EXPENSES)	
Investment earnings	<u>326,169</u>
Total nonoperating revenues (expenses)	<u>326,169</u>
CHANGE IN NET POSITION	2,378,034
TOTAL NET POSITION, BEGINNING	<u>4,002,581</u>
TOTAL NET POSITION, ENDING	<u>\$ 6,380,615</u>

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

	<u>Governmental Activities Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund charges for self-insurance services	\$ 7,428,517
Payments to suppliers for goods and services	(5,331,947)
Other receipts	147
Net cash provided (used) by operating activities	<u>2,096,717</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Cash paid from other funds	<u>11,600</u>
Net cash flows provided (used) by financing activities	<u>11,600</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	297,387
Purchase of investments	<u>(2,550,000)</u>
Net cash flows provided (used) by investing activities	<u>(2,252,613)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(144,296)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>1,105,702</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>961,406</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	2,051,865
Adjustments to reconcile operating income (loss) to net cash used by operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	51,459
Inventory	4,909
Increase (decrease) in liabilities:	
Accrued liabilities	<u>(11,516)</u>
Net cash used by operating activities	<u>\$ 2,096,717</u>

GREGG COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 17,257,861
Total assets	<u>17,257,861</u>
LIABILITIES	
Due to others	<u>1,563,666</u>
Total liabilities	<u>1,563,666</u>
NET POSITION	
Restricted for:	
Individuals	13,960,360
Other governments	<u>1,733,835</u>
Total net position	<u>\$ 15,694,195</u>

GREGG COUNTY, TEXAS**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****FIDUCIARY FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ADDITIONS	
Tax collections	\$ 263,888,209
Judgments collected	21,809,311
Probation payments	4,361,722
Bail bonds	520,313
Inmate deposits	1,329,248
Fees	85,747
Investment earnings	98,126
Other	<u>101,933</u>
Total assets	<u>292,194,609</u>
DEDUCTIONS	
Tax disbursements	259,791,687
Probation costs	3,665,179
Bail bonds	327,024
Beneficiary payments	15,059,282
Fees remitted	82,192
Other	<u>4,957,137</u>
Total liabilities	<u>285,049,604</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	7,145,005
NET POSITION, BEGINNING	<u>8,549,190</u>
NET POSITION, ENDING	<u>\$ 15,694,195</u>

GREGG COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Gregg County, Texas (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) for local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These notes to the financial statements are an integral part of the basic financial statements of the County. The following is a discussion of the more significant accounting policies utilized by the County.

A. Reporting Entity

Gregg County is a political subdivision of the State of Texas. The Commissioners' Court, which is made up of four commissioners and the County Judge, is the governing body of the County. The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision on whether or not to include a potential component unit in the reporting entity was made by applying the criteria set forth in the preceding paragraph.

Discretely presented component unit – For reporting purposes, the Gregg County Child Welfare Board has been presented as a discretely presented component unit. The Gregg County Child Welfare Board is responsible for providing additional assistance to foster children in the care of the State. The Gregg County Commissioners' Court appoints the Board and has the ability to exercise control over the Board. Separately issued financial statements for the Gregg County Child Welfare Board are available from the Gregg County Auditor's Office.

B. Basis of Presentation – Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's Enterprise Funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has one discretely presented component unit.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used that would distort the direct costs and program revenues reported for the various functions concerned.

C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Capital Improvement Fund**, a capital projects fund, accounts for activities associated with the County's Capital Improvement Plan. This plan encompasses future capital asset acquisition and construction.

The **American Rescue Plan Fund**, a special revenue fund, accounts for the Coronavirus State and Local Fiscal Recovery Funds provided by the Department of Treasury under American Rescue Plan.

The **Local Provider Participation Fund** accounts for a health-care related tax, administered by the County, that is designed specifically to meet federal requirements associated with eligible local funds.

The **Airport Maintenance Fund**, a special revenue fund, accounts for activities associated with the County's Airport Maintenance projects.

The **Parking Facility Project Fund**, a capital projects fund, accounts for the activities associated with the County's construction of the Parking Facility.

The **FEMA Coronavirus Relief Fund**, a special revenue fund, accounts for the Federal Emergency Management Agency Coronavirus Relief Plan provided by the Department of Homeland Security.

Additionally, the County reports the following fund types:

Internal Service Funds account for insurance/risk management services and print services provided to other departments on a cost reimbursement basis.

Custodial Funds are used to account for situations where the County's role is strictly custodial in nature. Most of these funds are held for legal reasons. Those reasons vary from funds held in trust for minors, to funds placed in escrow awaiting a decision and order by the presiding court. Additional funds were on hand at year-end for tax collections for other governmental entities for fees collected on their behalf.

D. Measurement Focus and Basis of Accounting

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

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

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

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

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and government securities.

State statutes authorize the County to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments for the County are reported at fair value, except for external investment pools which are stated at net asset value per share, which approximates fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The allowance for uncollectible court fines and fees and property taxes are based on historical collection rates.

Inventories and Prepaid Items

All inventories are stated at cost using the first-in/first-out (FIFO) method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of inventories and prepaid items are recognized as expenditures in governmental funds when consumed rather than when purchased (consumption method).

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 for equipment and \$25,000 for buildings and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

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

Capital assets are depreciated using the straight-line method over the following useful lives:

Assets	Years
Right-to-use land	10
Buildings	40
Improvements	20
Equipment	3 - 15
Right-to-use equipment	3 - 15
Infrastructure (streets and drainage)	16
Right-to-use infrastructure	5 - 10

Compensated Absences

Vacation and sick leave benefits are accumulated by County employees according to formulas adopted by the Commissioners' Court. The County's policy requires vacation time to be used within 14 months of being earned. Upon termination or retirement, employees are paid for any unused vacation time. The County's policy allows for accumulation of sick leave up to 60 days and provides for payment of sick leave accruals only upon retirement. At September 30, 2024, a liability has been recorded in the government-wide financial statements for accrued vacation time as well as the portion of accumulated sick leave expected to be paid.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized in the reporting period in which they incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Leases

The County has entered into various lease agreements as either lessee and lessor. Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate, if available. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability or lease asset.

Lessee

The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor

The County is a lessor in a number of building and land leases at the East Texas Regional Airport. In both the government-wide financial statements and governmental fund financial statements, the County initially records a lease receivable and a deferred inflow of resources for the present value of payments expected to be made during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The deferred inflow of resources is recognized as revenue on a systematic basis over the life of the lease.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after the measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual actuarial assumptions in the pension plan – This difference is deferred and amortized over the average remaining service life for all active, inactive, and retired members.
- The difference in expected and actual economic experience in the pension plan is deferred and recognized over the average remaining service life for all active, inactive, and retired members.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category:

- The difference in expected and actual economic experience in the pension plan is deferred and recognized over the average remaining service life for all active, inactive, and retired members.
- Difference in projected and actual investment earnings on pension assets – This difference is deferred and amortized over a closed five-year period.
- The County has one type of item that arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and court fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund Balance Classification

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority – in the County's case, by resolution of the Commissioners' Court. Prior to the end of the fiscal year, the Commissioners' Court can commit fund balance. Once adopted, the limitation imposed by the Commissioners' Court remains in place until a similar action is taken to remove or revise the limitation.

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

Fund Balance Flow Assumption

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

Net Position

Net position represents the difference between assets, deferred inflows/outflows and liabilities. Net position invested in capital assets, net of accumulated depreciation, is reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net Position Flow Assumption

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

Estimates

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

F. Revenues and Expenditures/Expenses

Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

Property taxes are levied on October 1 of each year and attach as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soon thereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service funds are charges to other funds for services. Operating expenses for internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

2. STEWARDSHIP, COMPLAINE AND ACCOUNTABILITY

Deficit Fund Equity

The Print Shop fund had a deficit net position of \$70,867 as of September 30, 2024. This deficit is due to the discontinuation of operations for the County and the fund will be eliminated in subsequent fiscal year.

3. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

The County categorizes its fair value measurements within the three-level fair value hierarchy prescribed by GAAP, which describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Investment pools are not categorized as to investment risk since specific securities relating to the County cannot be identified. The County's investment pool is TexPool, a local government investment pool established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Texas Government Code and the Public Investment Act, Chapter 2256 of the Code. The Texas State Comptroller oversees the operations of the investment pool, with a third party managing the daily operations of the pool under contract. The fair value of the County's position in TexPool is the same as the value of the pool's shares.

The County is required by state statute to seek formal bids for depository services. The Investment Policy includes collateral requirements in compliance with state statute and is made part of the Depository Contract. Chapter 2256 of the Texas Government Code (The Public Funds Investment Act) authorizes and requires the County to invest its funds under a written investment policy (the "Investment Policy") that primarily emphasizes safety of principal and liquidity. It also addresses investment diversification, yield, and maturity along with quality and capability of investment personnel. The investment policy defines what constitutes the legal list of investments allowed under the policy and the Court further limits certain investment instruments allowed under Texas law. Investments are held by the County's agent in the County's name. The County records all interest revenue earned from investment activities in the respective funds.

The County's deposits and investments are invested pursuant to the investment policy, which is approved annually by Commissioners' Court. The Court appoints an investment committee to review the investment policy and submit changes for approval. The appointment of the County's investment office is also done annually by resolution. The investment officer is authorized to invest in investment instruments provided they meet the guidelines of the investment policy. The investment policy includes a list of authorized investment instruments, and a maximum allowable stated maturity of any individual investment by source of funds. In addition, the investment policy includes an "investment strategy" that specifically addresses investment options and describes the priorities of preservation and safety of principal (suitability), liquidity, maturity, marketability, diversification and yield.

The investment officer submits an investment report quarterly to Commissioners' Court as specified by Chapter 2256 of the Government Code. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

The County's demand deposits are either insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by an independent third-party bank as the County's agent, in the name of Gregg County at September 30, 2024. Collateral other than the FDIC insurance is comprised of various governmental agencies' issues with a rating of AAA by Standard & Poor's. The County's collateral agreements require the market value of securities held by its agents exceed the total amount of cash and investments held by our depository less FDIC. All of the County's deposits are insured or collateralized at September 30, 2024.

The investment pools have a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Of the County's investments, \$34,130,295 are valued using documented trade history in exact security, \$3,979,145 are valued using option-adjusted discounted cash flow model, and \$1,970,443 are valued using present value of expected future cash flow model.

As of September 30, 2024, the County held the following fair value measurements:

	9/30/2024	Fair Value Measurement Using		Weighted Average Maturity (Days)
		(Level 1)	(Level 2)	
Primary government				
Cash deposits and cash on hand	\$ 44,353,679			
Investments measured at cost:				
Certificates of deposit	17,700,000			
Total investments at cost	17,700,000			
Investments measured at net asset value per share:				
Investment pools:				
Texstar	14,120,683			26
TexPool	35,251,654			31
Total investments at NAV	49,372,337			
Investments by fair value level:				
U.S.Treasury Notes	20,762,277	20,762,277	-	434
Municipal Bonds	1,952,240	1,952,240	-	274
Federal Home Loan Bank	10,462,387	6,468,738	3,993,649	203
Federal Farm Credit Bank	1,976,497	997,284	979,213	114
Federal National Mortgage Association	991,230	-	991,230	193
Federal Agricultural Mortgage Corporation	3,935,252	1,948,725	1,986,527	159
Total fair value investments	40,079,883	32,129,264	7,950,619	
Total cash and investments of the primary government	\$ 151,505,899	\$ 32,129,264	\$ 7,950,619	
Portfolio weighted average maturity (days)				183
Component unit				
Cash deposits	\$ 155,313			
Total cash and investments of the reporting entity	\$ 151,661,212			

Interest Rate Risk. As a means of minimizing risk of loss due to interest rate fluctuations, the investment policy limits investment maturities. The maximum pre-approved maturity should not exceed three years. The portfolio should include at least three months anticipated expenses in highly liquid securities.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. On September 30, 2024, the total carrying amount of the County's deposits was fully collateralized with securities held by the pledging financial institution in the County's name, in money market instruments, or was covered by FDIC insurance.

Credit Risk. Credit risk is the risk that an issuer or other counterpart to an investment will not fulfill its obligations. The County has limited credit risk, in conformance to state statutes and County policy, by investing in only the safest types of securities as permitted by the Public Funds Investment Act, using approved brokers and investing with different issuers. In addition, the County limits its exposure to credit risk by fully insured or collateralized deposits, regulated mutual funds and individually approved investment pools. The investment portfolio of the County is diversified to avoid incurring undue concentration in securities of one type on September 30, 2024, but the policy does not restrict the concentration of investments with one specific issuer by an explicit amount.

The County's investments as of September 30, 2024, were rated as follows:

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
Municipal securities	AA+	Standard & Poor's
U. S. Agency Securities:		
Federal Home Loan Mortgage Corporation	AA+	Standard & Poor's
Federated Hermes Government Obligations Fund	AA+	Standard & Poor's
Federal Home Loan Bank	AA+	Standard & Poor's
Federal Farm Credit Bank	AA+	Standard & Poor's
Federal National Mortgage Association	AA+	Standard & Poor's
Federal Agricultural Mortgage Corporation	AA+	Standard & Poor's

All significant legal and contractual provisions for investments were complied with during the year. Investments at year-end are representative of the types of investments maintained by the County during the year.

Receivables

Receivables as of year-end for the County's individual major funds, nonmajor funds in the aggregate, and internal service funds including the applicable allowances for uncollectible accounts, are as follows:

	General	Capital Improvement	Local Provider Participation	Airport Maintenance	Parking Facility Project	Nonmajor Funds	FEMA Coronavirus Relief	Internal Service	Total
Receivables:									
Taxes	\$ 1,630,749	\$ -	\$ -	\$ 146,268	\$ -	\$ 198,923	\$ -	\$ -	\$ 1,975,940
Accounts	2,876,813	35,105	-	89,755	-	1,541,358	-	28,782	4,571,813
Leases	-	-	-	2,521,281	-	-	-	-	2,521,281
Interest	1,265,542	349,818	1,653	10,148	8	53,787	-	-	1,680,956
Intergovernmental	3,874,424	-	-	-	-	59,467	1,072,004	-	5,005,895
Gross receivables	9,647,528	384,923	1,653	2,767,452	8	1,853,535	1,072,004	28,782	15,755,885
Less: allowance for uncollectibles	(1,693,042)	-	-	(87,761)	-	(474,195)	-	-	(2,254,998)
Total	<u>\$ 7,954,486</u>	<u>\$ 384,923</u>	<u>\$ 1,653</u>	<u>\$ 2,679,691</u>	<u>\$ 8</u>	<u>\$ 1,379,340</u>	<u>\$ 1,072,004</u>	<u>\$ 28,782</u>	<u>\$ 13,500,887</u>

Leases Receivable

The County has entered into 61 leases as lessor for land and buildings at the East Texas Regional Airport. The lessees are required to make fixed monthly payments ranging from \$10 to \$47,376 on the leases carrying interest rates of 0.263% to 2.012%.

Payments to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 172,861	\$ 39,581	\$ 212,442
2026	126,347	37,607	163,954
2027	128,266	35,688	163,954
2028	127,615	33,739	161,354
2029	122,129	31,815	153,944
2030-2034	544,572	131,923	676,495
2035-2039	419,821	93,471	513,292
2040-2044	411,531	60,199	471,730
2045-2049	276,402	29,880	306,282
2050-2054	109,478	13,713	123,191
2055-2059	82,259	3,247	85,506
Total	<u>\$ 2,521,281</u>	<u>\$ 510,863</u>	<u>\$ 3,032,144</u>

Capital Assets

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

	Beginning Balance	Increases	Transfers & Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,672,629	\$ -	\$ -	\$ 2,672,629
Construction in progress	6,044,602	8,796,843	(5,018,040)	9,823,405
Total assets not being depreciated	8,717,231	8,796,843	(5,018,040)	12,496,034
Capital assets, being depreciated:				
Right-to-use land	35,746	-	-	35,746
Buildings and improvements	59,506,766	-	3,265,671	62,772,437
Equipment	26,586,418	2,003,637	(507,128)	28,082,927
Right-to-use equipment	222,720	122,576	(78,204)	267,092
Infrastructure	103,057,024	-	448,295	103,505,319
Right-to-use infrastructure	24,928	-	-	24,928
Total capital assets being depreciated	189,433,602	2,126,213	3,128,634	194,688,449
Accumulated depreciation:				
Right-to-use land	(19,859)	(11,915)	-	(31,774)
Buildings and improvements	(38,047,823)	(1,851,863)	194,539	(39,705,147)
Equipment	(20,791,266)	(1,524,986)	814,444	(21,501,808)
Right-to-use equipment	(107,549)	(75,975)	73,567	(109,957)
Infrastructure	(83,275,198)	(3,102,735)	-	(86,377,933)
Right-to-use infrastructure	(2,524)	(1,262)	-	(3,786)
Total accumulated depreciation	(142,244,219)	(6,568,736)	1,082,550	(147,730,405)
Total capital assets being depreciated, net	47,189,383	(4,442,523)	4,211,184	46,958,044
Governmental activities capital assets, net	\$ 55,906,614	\$ 4,354,320	\$ (806,856)	\$ 59,454,078

Depreciation expense was charged to functions/programs of the governmental activities of the primary government as follows:

Governmental activities:	
General government	\$ 3,176,651
Health and human services	12,605
Judicial	28,044
Public buildings	1,402,864
Public safety	440,343
Transportation and roads	1,508,229
Total	\$ 6,568,736

Interfund Receivables, Payables and Transfers

Due to/from other funds

Receivable Fund	Payable Fund	Amount
General	FEMA Coronavirus Relief	\$ 1,072,004
General	Internal service funds	82,615
Total		\$ 1,154,619

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These amounts also include balance of working capital loans made to nonmajor governmental funds which the general fund expects to collect in the subsequent year.

Interfund transfers

Transfer From	Transfer To	Amount
General	Capital Improvement	\$ 13,592,038
General	Nonmajor governmental	408,818
Nonmajor governmental	Capital Improvement	95,053
Capital Improvement	Nonmajor governmental	2,104,860
Capital Improvement	Airport Maintenance	8,331
Capital Improvement	General	17,000
Airport Maintenance	Nonmajor governmental	79,000
Airport Maintenance	Capital Improvement	50,610
Total		<u>\$ 16,355,710</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Significant transfers during the year included \$13.6 million transferred from General Fund to the Capital Improvement fund to cover capital project costs.

Long-term Debt

Changes in Long-term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds	\$ -	\$ 17,355,000	\$ -	\$ 17,355,000	\$ 385,000
Discount	-	(101,309)	-	(101,309)	-
Leases	140,981	93,276	80,847	153,410	64,874
Compensated absences	<u>1,297,679</u>	<u>987,594</u>	<u>1,057,727</u>	<u>1,227,546</u>	<u>306,887</u>
Governmental activity long-term liabilities	<u>\$ 1,438,660</u>	<u>\$ 18,334,561</u>	<u>\$ 1,138,574</u>	<u>\$ 18,634,647</u>	<u>\$ 756,761</u>

For compensated absences, the General Fund normally liquidates approximately 80% of this liability. The Road and Bridge special revenue fund liquidates approximately 15% of the liability with the remaining liability being liquidated by nonmajor governmental funds.

Bonds

On June 15, 2024, the County issued \$17,355,000 in Tax and Parking Revenue Bonds, Series 2024, with interest rates ranging from 4.05% to 5%, maturing in 2044. The proceeds from the sale of the bonds will be used for constructing, improving, and equipping a new parking structure near and in the vicinity of the County Courthouse.

The bonds are ultimately pledged to be repaid using an ad valorem property tax levy as well as net revenues generated from the operation of the parking facility. As of September 30, 2024, the project was still under construction, and as such, no revenues have yet been generated.

Future principal and interest requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 385,000	\$ 928,543	\$ 1,313,543
2026	580,000	731,931	1,311,931
2027	610,000	702,931	1,312,931
2028	640,000	672,431	1,312,431
2029	670,000	640,431	1,310,431
2030-2034	3,885,000	2,672,555	6,557,555
2035-2039	4,770,000	1,780,055	6,550,055
2040-2044	<u>5,815,000</u>	<u>737,863</u>	<u>6,552,863</u>
Total	<u>\$ 17,355,000</u>	<u>\$ 8,866,740</u>	<u>\$ 26,221,740</u>

Leases

The County entered into lease agreements for equipment, land and infrastructure. These agreements carry interest rates ranging from 0.263% to 2.445% and have monthly payments ranging from \$146 to \$12,400. Interest expense during the year totaled \$1,187.

The future lease principal and interest payments as of September 30, 2024, were as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 64,874	\$ 1,249	\$ 66,123
2026	41,278	720	41,998
2027	24,105	443	24,548
2028	6,087	329	6,416
2029	1,201	299	1,500
2030-2034	6,341	1,159	7,500
2035-2039	6,942	558	7,500
2040-2041	2,582	43	2,625
Total	<u>\$ 153,410</u>	<u>\$ 4,800</u>	<u>\$ 158,210</u>

Other Information

Risk Management

The County and/or employees of the County are defendants in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County provides for the management of risks through a combination of self-insurance and traditional insurance. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During fiscal year 2024, the County was covered under a general liability insurance plan. Additionally, the County has commercial insurance for other risks of loss, including workers' compensation, unemployment compensation, public official liability, law enforcement liability, property and employee life and accident insurance. There were no significant reductions in insurance coverage, nor did any settlement exceed coverage in the past three years.

Defined Benefit Pension Plan

Plan Description

The County's nontraditional defined benefit pension plan, Texas County and District Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034 Austin, TX, 78768-2034.

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

Benefits Provided

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

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	473
Inactive employees entitled to but not yet receiving benefits	811
Active employees	<u>574</u>
Total	<u>1,858</u>

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 11.86% in calendar year 2023 and 12.20% in calendar year 2024. The County's contributions to TCDRS for the year ended September 30, 2024, were \$3,830,301, which exceeded the required contributions of \$3,437,183.

Net Pension Asset

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

Actuarial Assumptions

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

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

There are no automatic cost of living adjustments (COLA's) and no COLA's are considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the funding valuation. Each year, the County may elect an ad-hoc COLA for retirees.

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

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

All actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumption was changed for purposes of determining plan liabilities at the March 2024 meeting. All plan liabilities are now valued using a 7.6% discount rate.

The long-term expected rate of return on TCDRS is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2024 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon; the most recent analysis was performed in 2021.

The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

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

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

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

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 12/31/2022	\$ 180,005,766	\$ 175,482,778	\$ 4,522,988
Changes for the year:			
Service cost	3,947,076	-	3,947,076
Interest on total pension liability ⁽¹⁾	13,599,469	-	13,599,469
Effect of economic/demographic gains or losses	(567,717)	-	(567,717)
Refund of contributions	(725,003)	(725,003)	-
Benefit payments	(9,486,906)	(9,486,906)	-
Administrative expenses	-	(99,091)	99,091
Member contributions	-	2,050,225	(2,050,225)
Net investment income	-	19,239,339	(19,239,339)
Employer contributions	-	3,473,650	(3,473,650)
Other ⁽²⁾	-	(166,027)	166,027
Balance at 12/31/2023	<u>\$ 186,772,685</u>	<u>\$ 189,768,965</u>	<u>\$ (2,996,280)</u>

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

⁽²⁾ No plan changes valued.

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

Sensitivity Analysis

The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-higher (8.60%) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 210,690,752	\$ 186,772,685	\$ 166,785,119
Fiduciary net position	<u>189,768,965</u>	<u>189,768,965</u>	<u>189,768,965</u>
Net pension liability/(asset)	<u>\$ 20,921,787</u>	<u>\$ (2,996,280)</u>	<u>\$ (22,983,846)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2024, the County recognized pension income of \$77,683. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 742,210
Difference between projected and actual investment earnings	498,062	-
Contributions subsequent to the measurement date	<u>2,849,146</u>	<u>-</u>
Total	<u>\$ 3,347,208</u>	<u>\$ 742,210</u>

The amount reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

For The Year Ended September 30,	
2025	\$ (1,944,670)
2026	(899,308)
2027	3,817,316
2028	<u>(1,217,486)</u>
Total	<u>\$ (244,148)</u>

Tax Abatements

The County enters into property tax abatement agreements with local businesses under the provisions of the Property Redevelopment and Tax Abatement Act found in Chapter 381 of the Texas Tax Code. Chapter 381 gives County governments the power to provide incentives encouraging developers to build in their jurisdictions. A County may administer and develop a program to make loans and grants of public money to promote state or local economic development and to stimulate, encourage and development business location and commercial activity in the County. The goal of these programs is to provide long term significant positive impact on the community.

The abatement of taxes under this agreement for fiscal year 2024 was \$952,355.

The County enters into property tax abatement agreements with local businesses under the provisions of the Property Redevelopment and Tax Abatement Act found in Chapter 312 of the Texas Tax Code. This chapter allows the County to exempt all or part of the taxable value of new investments for a period not to exceed 10 years. A County may administer and develop these abatements to promote state or local economic development and to stimulate, encourage and development business location and commercial activity in the County. The goal of tax abatement is to provide long term significant positive impact on the community.

The abatement of taxes under these types of agreements for fiscal year 2024 was \$555,511.

Contingent Liabilities

Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2024.

Contracts and Commitments

Construction Commitments

The County has active construction project as of September 30, 2024. At year end, the County's commitments with contractors are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Runway 13/31 Rehabilitation	\$ 941,936	\$ 20,560,663
Parking Facility Project	<u>4,422,513</u>	<u>12,577,487</u>
Total	<u>\$ 5,364,449</u>	<u>\$ 33,138,150</u>

Encumbrances

The County had no significant encumbrances at yearend.

Risk Management

The County provides for the management of risks through a combination of self-insurance and traditional insurance. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During fiscal year 2021, the County was covered under a general liability insurance plan. Additionally, the County has commercial insurance for other risks of loss, including workers' compensation, unemployment compensation, public official liability, property and employee life, accident insurance, and law enforcement liability. There were no significant reductions in insurance coverage, nor did any settlement exceed coverage in the past three years.

The self-insurance internal service fund is funded by charges to the government's other funds, and is based primarily upon the contributing funds' claim experience. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as, inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expense regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

Changes in the balance of claims liabilities during the year are as follows:

<u>Beginning Liability</u>	<u>Claims Incurred</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
<u>\$ 686,752</u>	<u>\$ 4,811,662</u>	<u>\$ 4,821,456</u>	<u>\$ 676,958</u>

Significant Forthcoming Accounting Standards

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

GASB Statement No. 101, Compensated Absences – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, Certain Risk Disclosures – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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**REQUIRED
SUPPLEMENTARY INFORMATION**

GREGG COUNTY, TEXAS**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes:				
Current property	\$ 27,422,131	\$ 27,422,131	\$ 26,634,695	\$ (787,436)
Delinquent property	646,760	646,760	539,940	(106,820)
Sales tax	18,000,000	18,000,000	20,278,611	2,278,611
Motor vehicle sales	2,100,000	2,100,000	2,332,973	232,973
Alcoholic beverage	300,000	300,000	351,149	51,149
Bingo	117,043	117,043	105,752	(11,291)
Licenses and permits	74,310	74,310	131,892	57,582
Intergovernmental	1,438,988	2,475,769	3,169,491	693,722
Charges for services	3,171,510	3,671,510	3,754,893	83,383
Fines and forfeitures	387,671	387,671	434,399	46,728
Investment earnings	2,200,000	2,200,000	4,158,006	1,958,006
Rents and commissions	2,215,998	2,215,998	2,588,110	372,112
Miscellaneous	200,000	200,000	140,234	(59,766)
Total revenues	58,274,411	59,811,192	64,620,145	4,808,953
EXPENDITURES				
General government:				
County clerk - administration:				
Salaries	948,941	961,326	929,739	31,587
Fringe benefits	547,014	552,759	498,412	54,347
Operating	66,348	66,348	58,250	8,098
Total county clerk - administration	1,562,303	1,580,433	1,486,401	94,032
County clerk - archive restoration:				
Salaries	58,077	58,210	54,728	3,482
Fringe benefits	25,940	25,808	24,682	1,126
Operating	200,955	200,955	173,217	27,738
Total county clerk - archive restoration	284,972	284,973	252,627	32,346
Telecommunications:				
Salaries	57,320	57,320	53,423	3,897
Fringe benefits	11,255	11,255	10,653	602
Operating	150	150	-	150
Total telecommunications	68,725	68,725	64,076	4,649
Purchasing:				
Salaries	272,753	283,773	275,550	8,223
Fringe benefits	125,550	125,296	123,174	2,122
Operating	29,315	29,315	23,913	5,402
Total purchasing	427,618	438,384	422,637	15,747
Human resources:				
Salaries	178,864	186,766	186,266	500
Fringe benefits	86,640	78,737	65,440	13,297
Operating	60,960	60,960	30,882	30,078
Total human resources	326,464	326,463	282,588	43,875
Nondepartmental - general government:				
Salaries	50,000	44,761	-	44,761
Fringe benefits	259,518	187,869	3,351	184,518
Operating	3,677,581	3,522,458	3,096,283	426,175
Total nondepartmental - general government	3,987,099	3,755,088	3,099,634	655,454

GREGG COUNTY, TEXAS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (Continued)				
General government: (Continued)				
County judge:				
Salaries	\$ 243,599	\$ 244,467	\$ 228,467	\$ 16,000
Fringe benefits	92,564	91,696	84,658	7,038
Operating	<u>18,700</u>	<u>18,700</u>	<u>2,846</u>	<u>15,854</u>
Total county judge	<u>354,863</u>	<u>354,863</u>	<u>315,971</u>	<u>38,892</u>
Postal services:				
Operating	<u>30,500</u>	<u>30,500</u>	<u>(6,934)</u>	<u>37,434</u>
Total postal services	<u>30,500</u>	<u>30,500</u>	<u>(6,934)</u>	<u>37,434</u>
Concession operations:				
Operating	<u>-</u>	<u>-</u>	<u>37,134</u>	<u>(37,134)</u>
Total concession operations	<u>-</u>	<u>-</u>	<u>37,134</u>	<u>(37,134)</u>
Elections:				
Salaries	266,941	266,941	262,505	4,436
Fringe benefits	102,885	102,885	93,497	9,388
Operating	<u>205,197</u>	<u>205,197</u>	<u>204,016</u>	<u>1,181</u>
Total elections	<u>575,023</u>	<u>575,023</u>	<u>560,018</u>	<u>15,005</u>
County auditor:				
Salaries	615,667	615,667	595,843	19,824
Fringe benefits	274,010	274,010	233,597	40,413
Operating	<u>25,025</u>	<u>25,025</u>	<u>16,723</u>	<u>8,302</u>
Total county auditor	<u>914,702</u>	<u>914,702</u>	<u>846,163</u>	<u>68,539</u>
Tax assessor-collector:				
Salaries	1,144,840	1,145,157	1,123,436	21,721
Fringe benefits	643,909	643,592	593,485	50,107
Operating	<u>232,309</u>	<u>232,309</u>	<u>190,046</u>	<u>42,263</u>
Total tax assessor-collector	<u>2,021,058</u>	<u>2,021,058</u>	<u>1,906,967</u>	<u>114,091</u>
Information services:				
Salaries	550,240	550,240	548,603	1,637
Fringe benefits	255,500	255,500	249,842	5,658
Operating	<u>1,353,625</u>	<u>1,353,625</u>	<u>1,329,789</u>	<u>23,836</u>
Total information services	<u>2,159,365</u>	<u>2,159,365</u>	<u>2,128,234</u>	<u>31,131</u>
Agricultural extension service:				
Salaries	80,957	81,147	81,147	-
Fringe benefits	24,355	24,166	10,789	13,377
Operating	<u>35,975</u>	<u>29,975</u>	<u>23,445</u>	<u>6,530</u>
Total agricultural extension service	<u>141,287</u>	<u>135,288</u>	<u>115,381</u>	<u>19,907</u>
Total general government	<u>12,853,979</u>	<u>12,644,865</u>	<u>11,510,897</u>	<u>1,133,968</u>
Judicial:				
Court of civil appeals:				
Salaries	16,008	16,070	16,070	-
Fringe benefits	<u>1,290</u>	<u>1,229</u>	<u>1,229</u>	<u>-</u>
Total court of civil appeals	<u>17,298</u>	<u>17,299</u>	<u>17,299</u>	<u>-</u>

GREGG COUNTY, TEXAS**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES (Continued)				
Judicial: (Continued)				
County court-at-law no. 1:				
Salaries	\$ 274,021	\$ 275,049	\$ 271,657	\$ 3,392
Fringe benefits	98,824	97,797	92,671	5,126
Operating	13,046	13,046	7,840	5,206
Total county court-at-law no. 1	385,891	385,892	372,168	13,724
County court-at-law no. 2:				
Salaries	332,291	332,937	307,091	25,846
Fringe benefits	107,544	106,898	94,589	12,309
Operating	24,505	34,505	26,082	8,423
Total county court-at-law no. 2	464,340	474,340	427,762	46,578
124th district court:				
Salaries	141,395	141,917	140,065	1,852
Fringe benefits	56,640	56,118	53,400	2,718
Operating	19,130	19,130	7,062	12,068
Total 124th district court	217,165	217,165	200,527	16,638
188th district court:				
Salaries	138,595	138,595	103,530	35,065
Fringe benefits	56,415	56,415	42,330	14,085
Operating	29,825	29,825	7,952	21,873
Total 188th district court	224,835	224,835	153,812	71,023
307th district court:				
Salaries	141,469	141,466	140,998	468
Fringe benefits	56,995	56,998	55,505	1,493
Operating	23,100	23,100	14,282	8,818
Total 307th district court	221,564	221,564	210,785	10,779
Judicial:				
Operating expenditures	2,992,500	2,972,100	1,759,114	1,212,986
Total judicial	2,992,500	2,972,100	1,759,114	1,212,986
District clerk:				
Salaries	645,274	645,559	590,012	55,547
Fringe benefits	372,429	372,144	278,657	93,487
Operating	62,350	62,350	45,648	16,702
Total district clerk	1,080,053	1,080,053	914,317	165,736
Justice of the peace no. 1:				
Salaries	297,953	298,171	283,090	15,081
Fringe benefits	185,459	185,241	157,731	27,510
Operating	27,971	27,971	17,458	10,513
Total justice of the peace no. 1	511,383	511,383	458,279	53,104
Justice of the peace no. 2:				
Salaries	154,839	155,433	155,433	-
Fringe benefits	100,334	99,741	84,507	15,234
Operating	10,310	10,310	8,898	1,412
Total justice of the peace no. 2	265,483	265,484	248,838	16,646

GREGG COUNTY, TEXAS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (Continued)				
Judicial: (Continued)				
Justice of the peace no. 3:				
Salaries	\$ 183,153	\$ 183,778	\$ 164,778	\$ 19,000
Fringe benefits	105,569	104,944	86,452	18,492
Operating	<u>13,300</u>	<u>13,300</u>	<u>6,871</u>	<u>6,429</u>
Total justice of the peace no. 3	<u>302,022</u>	<u>302,022</u>	<u>258,101</u>	<u>43,921</u>
Justice of the peace no. 4:				
Salaries	152,708	153,293	153,293	-
Fringe benefits	99,904	99,319	70,054	29,265
Operating	<u>16,000</u>	<u>16,000</u>	<u>7,053</u>	<u>8,947</u>
Total justice of the peace no. 4	<u>268,612</u>	<u>268,612</u>	<u>230,400</u>	<u>38,212</u>
District attorney:				
Salaries	2,601,484	2,472,902	2,037,059	435,843
Fringe benefits	923,384	923,301	744,062	179,239
Operating	<u>226,340</u>	<u>226,340</u>	<u>125,651</u>	<u>100,689</u>
Total district attorney	<u>3,751,208</u>	<u>3,622,543</u>	<u>2,906,772</u>	<u>715,771</u>
10th Admin Judicial Region:				
Salaries	-	70,500	70,771	(271)
Fringe benefits	-	15,232	13,921	1,311
Operating	<u>-</u>	<u>-</u>	<u>363</u>	<u>(363)</u>
Total 10th Admin Judicial Region	<u>-</u>	<u>85,732</u>	<u>85,055</u>	<u>677</u>
Bail bond board:				
Salaries	3,000	3,011	3,011	-
Fringe benefits	605	605	595	10
Operating	<u>1,355</u>	<u>1,355</u>	<u>67</u>	<u>1,288</u>
Total bail bond board	<u>3,605</u>	<u>3,616</u>	<u>3,673</u>	<u>10</u>
Drug Court				
Salaries	-	6,195	6,195	-
Fringe benefits	<u>-</u>	<u>989</u>	<u>989</u>	<u>-</u>
Total bail bond board	<u>-</u>	<u>7,184</u>	<u>7,184</u>	<u>-</u>
Total judicial	<u>10,705,959</u>	<u>10,659,824</u>	<u>8,254,086</u>	<u>2,405,738</u>
Public safety:				
Constable no. 1:				
Salaries	55,680	55,894	55,894	-
Fringe benefits	32,369	32,154	17,727	14,427
Operating	<u>12,368</u>	<u>12,368</u>	<u>7,214</u>	<u>5,154</u>
Total constable no. 1	<u>100,417</u>	<u>100,416</u>	<u>80,835</u>	<u>19,581</u>
Constable no. 2:				
Salaries	55,680	55,894	55,894	-
Fringe benefits	33,829	33,614	32,824	790
Operating	<u>9,730</u>	<u>9,730</u>	<u>5,910</u>	<u>3,820</u>
Total constable no. 2	<u>99,239</u>	<u>99,238</u>	<u>94,628</u>	<u>4,610</u>

GREGG COUNTY, TEXAS**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES (Continued)				
Public safety: (Continued)				
Constable no. 3:				
Salaries	\$ 55,680	\$ 55,894	\$ 55,894	\$ -
Fringe benefits	34,467	34,253	32,810	1,443
Operating	26,420	26,420	11,784	14,636
Total constable no. 3	116,567	116,567	100,488	16,079
Constable no. 4:				
Salaries	55,680	55,894	55,894	-
Fringe benefits	30,924	30,709	29,719	990
Operating	13,120	30,043	24,933	5,110
Total constable no. 4	99,724	116,646	110,546	6,100
Sheriff - corrections:				
Salaries	4,793,689	4,725,986	4,716,687	9,299
Fringe benefits	2,156,749	2,038,363	1,946,916	91,447
Operating	995,218	1,206,520	971,293	235,227
Total sheriff - corrections	7,945,656	7,970,869	7,634,896	335,973
Contract jail operations:				
Salaries	8,157,174	8,031,148	8,020,641	10,507
Fringe benefits	4,062,480	3,419,887	3,403,872	16,015
Operating	3,092,400	3,501,400	3,418,418	82,982
Total contract jail operations	15,312,054	14,952,435	14,842,931	109,504
Criminal Justice Center operations:				
Salaries	365,232	388,249	388,042	207
Fringe benefits	191,620	161,602	161,193	409
Operating	94,280	94,280	61,233	33,047
Total Criminal Justice Center operations	651,132	644,131	610,468	33,663
Department of Public Safety:				
Operating	10,516	10,516	10,383	133
Total Department of Public Safety	10,516	10,516	10,383	133
Parks and wildlife:				
Operating	1,755	1,755	-	1,755
Total parks and wildlife	1,755	1,755	-	1,755
Juvenile board:				
Salaries	148,663	560,233	723,194	(162,961)
Fringe benefits	103,752	871,529	930,316	(58,787)
Operating	556,791	1,474,290	491,287	983,003
Total juvenile board	809,206	2,906,052	2,144,797	761,255
Total public safety	25,146,266	26,918,625	25,629,972	1,288,653
Health and human services:				
Veterans services:				
Salaries	81,272	81,579	81,579	-
Fringe benefits	44,865	44,558	44,004	554
Operating	22,300	22,300	3,231	19,069
Total veterans services	148,437	148,437	128,814	19,623

GREGG COUNTY, TEXAS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (Continued)				
Health and human services: (Continued)				
Civil defense:				
Operating	\$ 42,000	\$ 42,000	\$ 23,737	\$ 18,263
Total civil defense	<u>42,000</u>	<u>42,000</u>	<u>23,737</u>	<u>18,263</u>
911 Addressing:				
Salaries	166,012	156,548	149,985	6,563
Fringe benefits	65,450	64,914	45,479	19,435
Operating	<u>71,000</u>	<u>103,000</u>	<u>93,515</u>	<u>9,485</u>
Total 911 addressing	<u>302,462</u>	<u>324,462</u>	<u>288,979</u>	<u>35,483</u>
Health:				
Salaries	367,864	367,864	359,616	8,248
Fringe benefits	204,410	204,410	167,717	36,693
Operating	<u>921,100</u>	<u>921,100</u>	<u>477,527</u>	<u>443,573</u>
Total health	<u>1,493,374</u>	<u>1,493,374</u>	<u>1,004,860</u>	<u>488,514</u>
Historical commission:				
Operating	<u>11,300</u>	<u>11,300</u>	<u>1,300</u>	<u>10,000</u>
Total historical commission	<u>11,300</u>	<u>11,300</u>	<u>1,300</u>	<u>10,000</u>
Contributions:				
Operating	<u>517,894</u>	<u>517,894</u>	<u>463,478</u>	<u>54,416</u>
Total contributions	<u>517,894</u>	<u>517,894</u>	<u>463,478</u>	<u>54,416</u>
Total health and human services	<u>2,515,467</u>	<u>2,537,467</u>	<u>1,911,168</u>	<u>626,299</u>
Public buildings:				
Courthouse building:				
Salaries	441,879	441,879	429,849	12,030
Fringe benefits	239,015	239,015	203,677	35,338
Operating	<u>903,875</u>	<u>903,875</u>	<u>759,744</u>	<u>144,131</u>
Total courthouse building	<u>1,584,769</u>	<u>1,584,769</u>	<u>1,393,270</u>	<u>191,499</u>
Jail building:				
Operating	<u>508,520</u>	<u>508,520</u>	<u>417,075</u>	<u>91,445</u>
Total jail building	<u>508,520</u>	<u>508,520</u>	<u>417,075</u>	<u>91,445</u>
Service center building:				
Operating	<u>65,475</u>	<u>65,475</u>	<u>57,853</u>	<u>7,622</u>
Total service center building	<u>65,475</u>	<u>65,475</u>	<u>57,853</u>	<u>7,622</u>
Longview Whaley Street community building:				
Salaries	29,000	29,000	22,264	6,736
Fringe benefits	6,475	6,475	4,792	1,683
Operating	<u>58,715</u>	<u>58,715</u>	<u>56,086</u>	<u>2,629</u>
Total Longview Whaley Street community building	<u>94,190</u>	<u>94,190</u>	<u>83,142</u>	<u>11,048</u>
Judson community building:				
Operating	<u>4,990</u>	<u>21,990</u>	<u>21,238</u>	<u>752</u>
Total Judson community building	<u>4,990</u>	<u>21,990</u>	<u>21,238</u>	<u>752</u>

GREGG COUNTY, TEXAS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
EXPENDITURES (Continued)				<u>Positive</u>
Public buildings: (Continued)				<u>(Negative)</u>
Greggton community building:				
Operating	\$ 33,370	\$ 33,790	\$ 30,488	\$ 3,302
Fringe benefits	-	883	826	57
Total Greggton community building	<u>33,370</u>	<u>34,673</u>	<u>31,314</u>	<u>3,359</u>
Hugh Camp Memorial Park:				
Salaries	20,236	3,132	3,132	-
Fringe benefits	14,310	14,191	2,220	11,971
Operating	<u>128,135</u>	<u>19,935</u>	<u>17,357</u>	<u>2,578</u>
Total Hugh Camp Memorial Park	<u>162,681</u>	<u>37,258</u>	<u>22,709</u>	<u>14,549</u>
Kilgore office and community building:				
Operating	<u>99,543</u>	<u>99,543</u>	<u>16,857</u>	<u>82,686</u>
Total Kilgore office and community building	<u>99,543</u>	<u>99,543</u>	<u>16,857</u>	<u>82,686</u>
Elderville community building:				
Operating	<u>27,105</u>	<u>27,105</u>	<u>20,107</u>	<u>6,998</u>
Total Elderville community building	<u>27,105</u>	<u>27,105</u>	<u>20,107</u>	<u>6,998</u>
Longview Eastman Road building:				
Operating	27,200	27,200	15,063	12,137
Total Longview Easton Road building	<u>27,200</u>	<u>27,200</u>	<u>15,063</u>	<u>12,137</u>
Longview Eastman Road building:				
Operating	3,500	3,500	1,980	1,520
Total Longview Easton Road building	<u>3,500</u>	<u>3,500</u>	<u>1,980</u>	<u>1,520</u>
Purchasing Surplus Building:				
Salaries	216,586	216,586	128,854	87,732
Fringe benefits	161,470	161,470	96,348	65,122
Operating	<u>45,050</u>	<u>45,050</u>	<u>43,848</u>	<u>1,202</u>
Total Purchasing Surplus building	<u>423,106</u>	<u>423,106</u>	<u>269,050</u>	<u>154,056</u>
M. A. Smith Criminal Justice Center:				
Operating	63,010	63,010	42,199	20,811
Total M. A. Smith Criminal Justice Center	<u>63,010</u>	<u>63,010</u>	<u>42,199</u>	<u>20,811</u>
Record storage building:				
Salaries	14,254	14,310	14,310	-
Fringe benefits	10,530	10,475	9,521	954
Operating	<u>19,181</u>	<u>19,181</u>	<u>9,027</u>	<u>10,154</u>
Total Record storage building	<u>43,965</u>	<u>43,966</u>	<u>32,858</u>	<u>11,108</u>
Total public buildings	<u>3,141,424</u>	<u>3,034,305</u>	<u>2,424,715</u>	<u>609,590</u>

GREGG COUNTY, TEXAS**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES (Continued)				
Public buildings: (Continued)				
Transportation and Roads:				
Interagency Road Projects:				
Operating expenditures	\$ 199,000	\$ 199,000	\$ 198,756	\$ 244
Total Interagency Road Projects	199,000	199,000	198,756	244
Total Transportation and Roads	199,000	199,000	198,756	244
Capital outlay	-	20,500	20,286	214
Debt service:				
Principal	-	-	65,531	(65,531)
Interest	-	-	996	(996)
Total debt service	-	-	66,527	(66,527)
Total expenditures	54,562,095	56,014,586	50,016,407	5,998,179
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,712,316	3,796,606	14,603,738	(1,189,226)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	17,000	17,000	-
Transfers out	(13,298,750)	(14,132,038)	(14,000,856)	131,182
Issuance of leases	-	-	53,918	53,918
Sale of capital assets	-	53,021	77,176	24,155
Insurance recoveries	-	163,934	275,658	111,724
Total other financing sources (uses)	(13,298,750)	(13,898,083)	(13,577,104)	320,979
NET CHANGE IN FUND BALANCE	(9,586,434)	(10,101,477)	1,026,634	11,128,111
FUND BALANCE, BEGINNING	64,095,616	64,095,616	64,095,616	-
FUND BALANCE, ENDING	\$ 54,509,182	\$ 53,994,139	\$ 65,122,250	\$ 11,128,111

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****AIRPORT MAINTENANCE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget Positive (Negative)
REVENUES				
Current Property Taxes	\$ 3,189,783	\$ 3,189,783	\$ 3,098,896	\$ (90,887)
Intergovernmental	18,240	18,240	15,372	(2,868)
Charges for services	18,520	18,520	17,820	(700)
Investment earnings	43,000	43,000	184,286	141,286
Rent and commissions	405,790	405,790	529,887	124,097
Miscellaneous	<u>1,128</u>	<u>1,128</u>	<u>4,539</u>	<u>3,411</u>
Total revenues	<u>3,676,461</u>	<u>3,676,461</u>	<u>3,850,800</u>	<u>174,339</u>
EXPENDITURES				
Current:				
General government	1,595,420	1,711,085	1,543,830	167,255
Public safety	1,310,516	1,310,516	1,258,796	51,720
Capital outlay	201,705	55,453	48,770	6,683
Debt service:				
Principal	-	-	3,149	(3,149)
Interest	<u>-</u>	<u>-</u>	<u>24</u>	<u>(24)</u>
Total expenditures	<u>3,107,641</u>	<u>3,077,054</u>	<u>2,854,569</u>	<u>222,485</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>568,820</u>	<u>599,407</u>	<u>996,231</u>	<u>396,824</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	24,500	24,500	-
Insurance Recoveries	-	1,660	20,213	18,553
Issuance of lease	-	-	15,389	15,389
Transfers in	-	21,470	8,331	(13,139)
Transfers out	<u>(50,000)</u>	<u>(179,610)</u>	<u>(129,610)</u>	<u>50,000</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(131,980)</u>	<u>(61,177)</u>	<u>70,803</u>
NET CHANGE IN FUND BALANCE	518,820	467,427	935,054	467,627
FUND BALANCE, BEGINNING	<u>1,578,671</u>	<u>1,578,671</u>	<u>1,578,671</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,097,491</u>	<u>\$ 2,046,098</u>	<u>\$ 2,513,725</u>	<u>\$ 467,627</u>

GREGG COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULES

SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. State law provides that amendments approved by the Commissioners Court may be made to the original budget provided that funds are available for the added expenditures. Reported budget amounts reflect the budget as originally adopted and all budget amendments and transfers approved by the Commissioners Court. Revenues are budgeted at the object level and expenditures are budgeted at the category/department level with the following categories: salaries, fringe benefits, operating, and capital outlay.

The County uses encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation. All open purchase orders lapse at year-end and are subject to re-appropriation in the subsequent year's budgetary process.

Budgetary comparison schedules are presented as required supplementary information for the General Fund and for each major special revenue fund with adopted budgets.

Comparisons of budgetary data to actual results of operations for the Capital Improvement Fund, Road and Bridge Fund, Airport Maintenance Fund, Court Technology and Security Fund, Records Management and Preservation Fund, Voting and Elections Fund, Law Library Fund, Health Care Fund, and Airport Capital Improvement Fund are presented as supplementary information.

The following funds do not have legally adopted budgets; therefore, no budgetary comparison schedules are presented: American Rescue Plan, Local Provider Participation, Law Enforcement Fund, Grant Fund, Code Enforcement Fund, VIT Operating Fund, Local Truancy Prevention/Diversion Fund, District Attorney Fund, Sheriff Fund, and FEMA Coronavirus Relief Fund.

GREGG COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	2023	2022	2021	2020
Total Pension Liability				
Service Cost	\$ 3,947,076	\$ 4,055,165	\$ 3,951,844	\$ 3,508,234
Interest Total Pension Liability	13,599,469	13,118,575	12,663,885	12,220,941
Effect of plan changes	-	-	-	-
Effect of Economic/Demographic (Gains) or Losses	(567,717)	(1,091,195)	(334,584)	(1,012,624)
Effect of Assumption Changes or Inputs	-	-	(1,424,651)	9,128,541
Benefit Payments & Refunds	<u>(10,211,909)</u>	<u>(9,102,207)</u>	<u>(8,856,419)</u>	<u>(8,214,714)</u>
Net Change in Total Pension Liability	6,766,919	6,980,338	6,000,075	15,630,378
Total Pension Liability - Beginning	<u>180,005,766</u>	<u>173,025,429</u>	<u>167,025,354</u>	<u>151,394,976</u>
Total Pension Liability - Ending (a)	<u>\$ 186,772,685</u>	<u>\$ 180,005,766</u>	<u>\$ 173,025,429</u>	<u>\$ 167,025,354</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 3,473,650	\$ 3,433,605	\$ 3,478,997	\$ 3,264,409
Member Contributions	2,050,225	1,986,404	2,053,356	1,926,685
Investment Income Net of Investment Expenses	19,239,339	(10,852,170)	34,617,009	15,214,977
Benefit Payments & Refunds	(10,211,909)	(9,102,207)	(8,856,419)	(8,214,717)
Administrative Expenses	(99,091)	(102,836)	(103,051)	(116,591)
Other	<u>(166,027)</u>	<u>(359,243)</u>	<u>(50,218)</u>	<u>(74,673)</u>
Net Change in Plan Fiduciary Net Position	14,286,187	(14,996,447)	31,139,674	12,000,090
Plan Fiduciary Net Position - Beginning	<u>175,482,778</u>	<u>190,479,225</u>	<u>159,339,551</u>	<u>147,339,461</u>
Plan Fiduciary Net Position - Ending (b)	<u>189,768,965</u>	<u>175,482,778</u>	<u>190,479,225</u>	<u>159,339,551</u>
Net Pension Liability (Asset) - Ending (a) - (b)	<u>\$ (2,996,280)</u>	<u>\$ 4,522,988</u>	<u>\$ (17,453,796)</u>	<u>\$ 7,685,803</u>
Fiduciary Net Position as A Percentage of Total Pension Liability	101.60%	97.49%	110.09%	95.40%
Pensionable Covered Payroll	\$ 29,288,966	\$ 28,142,529	\$ 29,333,664	\$ 27,524,070
Net Pension Liability (Asset) as A Percentage of Covered Payroll	-10.23%	16.07%	-59.50%	27.92%

2019	2018	2017	2016	2015	2014
\$ 3,194,477 11,651,113 -	\$ 3,314,571 11,288,323 -	\$ 3,503,561 10,628,971 -	\$ 3,531,610 9,867,996 -	\$ 3,307,965 9,364,860 (483,308)	\$ 3,352,760 8,831,106 -
140,771 -	(2,291,235) -	(155,792) 1,127,308	90,665 -	(1,630,892) 1,346,961	(820,005) -
<u>(8,313,751)</u>	<u>(7,134,574)</u>	<u>(6,428,980)</u>	<u>(5,327,748)</u>	<u>(5,430,771)</u>	<u>(4,930,501)</u>
6,672,610	5,177,085	8,675,068	8,162,523	6,474,815	6,433,360
<u>144,722,366</u>	<u>139,545,281</u>	<u>130,870,213</u>	<u>122,707,690</u>	<u>116,232,875</u>	<u>109,799,515</u>
<u>\$ 151,394,976</u>	<u>\$ 144,722,366</u>	<u>\$ 139,545,281</u>	<u>\$ 130,870,213</u>	<u>\$ 122,707,690</u>	<u>\$ 116,232,875</u>
\$ 3,064,477 1,943,539	\$ 2,786,539 1,776,371	\$ 2,813,979 1,800,635	\$ 2,833,558 1,836,277	\$ 2,700,427 1,727,961	\$ 2,687,677 1,719,683
21,281,165 (8,313,751) (112,278) (92,654)	(2,540,927) (7,134,574) (104,070) (63,073)	17,396,356 (6,428,980) (89,679) (25,162)	8,259,029 (5,327,747) (89,748) 202,729	(264,690) (5,430,771) (80,839) (123,434)	7,228,206 (4,930,501) (84,645) (155,736)
<u>17,770,498</u>	<u>(5,279,734)</u>	<u>15,467,149</u>	<u>7,714,098</u>	<u>(1,471,346)</u>	<u>6,464,684</u>
<u>129,568,963</u>	<u>134,848,697</u>	<u>119,381,548</u>	<u>111,667,450</u>	<u>113,138,796</u>	<u>106,674,112</u>
<u>147,339,461</u>	<u>129,568,963</u>	<u>134,848,697</u>	<u>119,381,548</u>	<u>111,667,450</u>	<u>113,138,796</u>
<u>\$ 4,055,515</u>	<u>\$ 15,153,403</u>	<u>\$ 4,696,584</u>	<u>\$ 11,488,665</u>	<u>\$ 11,040,240</u>	<u>\$ 3,094,079</u>
97.32%	89.53%	96.63%	91.22%	91.00%	97.34%
\$ 26,740,638	\$ 25,376,729	\$ 25,723,351	\$ 25,900,948	\$ 24,685,154	\$ 24,566,896
15.17%	59.71%	18.26%	44.36%	44.72%	12.59%

GREGG COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2015	\$ 2,687,677	\$ 2,687,677	\$ -	\$ 24,566,896	10.94%
2016	2,628,969	2,700,427	(71,458)	24,685,154	10.94%
2017	2,722,190	2,833,558	(111,368)	25,900,948	10.94%
2018	2,724,103	2,813,979	(89,876)	25,723,351	10.94%
2019	2,786,365	2,786,539	(174)	25,376,729	10.98%
2020	3,064,477	3,064,477	-	26,740,638	11.46%
2021	3,264,409	3,264,409	-	27,524,070	11.86%
2022	3,355,771	3,478,997	(123,226)	29,333,664	11.86%
2023	3,433,389	3,433,605	(216)	28,142,529	12.20%
2024	3,467,183	3,830,301	(363,118)	31,626,466	12.11%

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

Notes to Schedule:

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

Actuarial Cost Method Entry age (level percentage of pay)

Amortization Method Level percentage of payroll, closed

Remaining Amortization Period 9.5 years (based on contribution rate calculated in 12/31/2023 valuation)

Asset Valuation Method 5-year smoothed fair value

Inflation 2.50%

Salary Increases Varies by age and service. 4.7% average over career including inflation.

Investment Rate of Return 7.5%, net of administrative and investment expenses, including inflation.

Retirement Age Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at retirement for recent retirees is 61.

Mortality 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes in Assumptions 2015: New inflation, mortality and other assumptions were reflected.
2017: New mortality assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.
2022: New investment return and inflation assumptions were reflected.

Changes in Plan Provisions 2015-2023: No changes in plan provisions were reflected in the schedule.

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Road and Bridge Fund – This fund is used to account for property taxes, licenses and permits, intergovernmental revenue, and forfeitures used to fund the operation, construction and maintenance of roads and bridges.

Law Enforcement Fund – This fund is used to account for law enforcement revenues and expenditures restricted by federal and state statutes.

Court Technology and Security Fund – This fund accounts for the fees collected from defendants in criminal cases pursuant to the Code of Criminal Procedure §102.0169, §102.017, and §102.0173. Proceeds are used to cover the costs of continuing education and training for the judges and clerks on technological enhancements and for the purchase and maintenance of technological enhancements including computer systems, networks, hardware, and software, imaging systems, electronic kiosks, and docket management systems.

Records Management and Preservation Fund – This fund is used to account for receipts and disbursements related to the record management and preservation program. Resources from this fund are used to manage, organize, promote, implement, preserve, and maintain county records.

Voting and Elections Fund – This fund is used to account for activities related to voting and elections within the County which are restricted by federal and state statutes.

Grant Fund – This fund is used to account for activities related to federal, state, and local grants received by the County.

Law Library – This fund accounts for fees collected pursuant to Local Government Code §323.023 for the operations of the law library.

Health Care Fund – This fund is used to account for the federal and state funding received for health care activities.

Code Enforcement Fund – This fund is used to account for the activities related to code enforcement.

VIT Operating Fund – This fund is used to account for the vehicle inventory tax functions of the County tax office.

Local Truancy Prevention / Diversion – This fund is used to account for fees charges which are required to be used for necessary expenditures relating to the position of a juvenile case manager.

District Attorney Fund – This fund accounts for all receipts and disbursements related to the discretionary funding of the District Attorney.

Sheriff Fund – This fund is used to account for the inmate welfare activities at the County jail as well as asset forfeitures. These funds are restricted by statute.

Capital Projects Funds are used to account for capital outlays primarily funded by bond funds and other local and intergovernmental sources.

Airport Capital Improvement – This fund accounts for capital improvements made to the Gregg County airport.

GREGG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue			
	Road and Bridge	Law Enforcement	Court Technology and Security	Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 799,056	\$ 100,468	\$ 961,760	\$ 715,705
Investments	2,500,000	-	-	800,000
Receivables (net of allowance for uncollectibles):				
Accounts	1,064,524	-	63,086	31,564
Taxes	79,569	-	-	-
Interest	13,058	-	-	3,857
Intergovernmental	-	-	-	-
Inventory	730,080	-	-	-
Total assets	<u>5,186,287</u>	<u>100,468</u>	<u>1,024,846</u>	<u>1,551,126</u>
LIABILITIES				
Accounts payable	174,953	89,965	6,038	1,624
Accrued liabilities	147,249	-	-	3,506
Unearned revenue	-	-	-	-
Total liabilities	<u>322,202</u>	<u>89,965</u>	<u>6,038</u>	<u>5,130</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	59,544	-	-	-
Unavailable revenue - court fines	1,020,823	-	57,190	99,800
Total deferred inflows of resources	<u>1,080,367</u>	<u>-</u>	<u>57,190</u>	<u>99,800</u>
FUND BALANCES				
Nonspendable:				
Inventories	730,080	-	-	-
Restricted for:				
Public safety operations	-	10,503	-	-
Judicial operations	-	-	-	-
Airport operations	-	-	-	-
Transportation and road improvements	3,053,638	-	-	-
Court technology and security	-	-	961,618	-
Records management and preservation	-	-	-	1,446,196
Voting and elections	-	-	-	-
VIT operations	-	-	-	-
Committed for:				
Donations to healthcare organizations	-	-	-	-
Total fund balances	<u>\$ 3,783,718</u>	<u>\$ 10,503</u>	<u>\$ 961,618</u>	<u>\$ 1,446,196</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 5,186,287</u>	 <u>\$ 100,468</u>	 <u>\$ 1,024,846</u>	 <u>\$ 1,551,126</u>

Special Revenue

Voting and Elections	Grant	Law Library	Health Care	Code Enforcement	VIT Operating	Local Truancy Prevention/ Diversion
\$ 124,337	\$ 360,914	\$ 148,019	\$ 1,623,054	\$ 216,584	\$ 35,941	\$ 69,379
-	-	-	1,902,203	-	-	-
-	12,250	4,764	-	-	-	10,329
-	-	-	-	-	-	-
-	224	-	20,134	-	-	-
-	59,467	-	-	-	-	-
-	-	-	-	-	-	-
<u>124,337</u>	<u>432,855</u>	<u>152,783</u>	<u>3,545,391</u>	<u>216,584</u>	<u>35,941</u>	<u>79,708</u>
-	-	2,381	-	-	-	-
851	37,632	1,203	-	-	-	-
-	<u>52,569</u>	-	-	-	-	-
<u>851</u>	<u>90,201</u>	<u>3,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	<u>251</u>	-	-	-	<u>10,024</u>
-	-	<u>251</u>	-	-	-	<u>10,024</u>
-	-	-	-	-	-	-
-	342,654	-	-	216,584	-	-
-	-	148,948	-	-	-	69,684
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
123,486	-	-	-	-	-	-
-	-	-	-	-	35,941	-
-	-	-	3,545,391	-	-	-
<u>\$ 123,486</u>	<u>\$ 342,654</u>	<u>\$ 148,948</u>	<u>\$ 3,545,391</u>	<u>\$ 216,584</u>	<u>\$ 35,941</u>	<u>\$ 69,684</u>
<u>\$ 124,337</u>	<u>\$ 432,855</u>	<u>\$ 152,783</u>	<u>\$ 3,545,391</u>	<u>\$ 216,584</u>	<u>\$ 35,941</u>	<u>\$ 79,708</u>

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GREGG COUNTY, TEXAS**COMBINING BALANCE SHEET****NONMAJOR GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2024

	Special Revenue		Capital Projects	Total Nonmajor Governmental Funds
	District Attorney	Sheriff	Airport Capital Improvement	
ASSETS				
Cash and cash equivalents	\$ 248,189	\$ 479,395	\$ 682,943	\$ 6,565,744
Investments	-	-	3,430,000	8,632,203
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	1,186,517
Taxes	-	-	-	79,569
Interest	-	-	16,514	53,787
Intergovernmental	-	-	-	59,467
Inventory	-	-	-	730,080
Total assets	<u>248,189</u>	<u>479,395</u>	<u>4,129,457</u>	<u>17,307,367</u>
LIABILITIES				
Accounts payable	-	26,299	42,729	343,989
Accrued liabilities	-	-	-	190,441
Unearned revenue	-	-	-	52,569
Total liabilities	<u>-</u>	<u>26,299</u>	<u>42,729</u>	<u>586,999</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	59,544
Unavailable revenue - court fines	-	-	-	1,188,088
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,247,632</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	-	-	730,080
Restricted for:				
Public safety operations	-	453,096	-	1,022,837
Judicial operations	248,189	-	-	466,821
Airport operations	-	-	4,086,728	4,086,728
Transportation and road improvements	-	-	-	3,053,638
Court technology and security	-	-	-	961,618
Records management and preservation	-	-	-	1,446,196
Voting and elections	-	-	-	123,486
VIT operations	-	-	-	35,941
Committed for:				
Donations to healthcare organizations	-	-	-	3,545,391
Total fund balances	<u>248,189</u>	<u>453,096</u>	<u>4,086,728</u>	<u>15,472,736</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 248,189</u>	<u>\$ 479,395</u>	<u>\$ 4,129,457</u>	<u>\$ 17,307,367</u>

GREGG COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES****NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue			
	Road and Bridge	Law Enforcement	Court Technology and Security	Records Management and Preservation
REVENUES				
Current property taxes	\$ 3,462,552	\$ -	\$ -	\$ -
Delinquent property taxes	52,083	-	-	-
Licenses and permits	1,560,296	-	-	-
Intergovernmental	107,948	-	-	-
Charges for services	-	-	156,044	294,046
Fines and forfeitures	525,614	-	-	-
Investment earnings	237,893	-	-	47,414
Miscellaneous	4,447	-	-	-
Total revenues	<u>5,950,833</u>	<u>-</u>	<u>156,044</u>	<u>341,460</u>
EXPENDITURES				
Current:				
General government	-	-	-	151,759
Public building	-	-	-	17,283
Judicial	-	-	14,791	25,362
Public safety	-	2,087	20,914	-
Health and human services	-	-	-	-
Transportation and roads	5,160,355	-	-	-
Capital outlay	22,415	-	6,074	13,455
Debt service:				
Principal	7,419	-	4,748	-
Interest	137	-	30	-
Total expenditures	<u>5,190,326</u>	<u>2,087</u>	<u>46,557</u>	<u>207,859</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>760,507</u>	<u>(2,087)</u>	<u>109,487</u>	<u>133,601</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	504,860	-	-	-
Transfers out	(95,053)	-	-	-
Issuance of lease	19,421	-	4,548	-
Sale of capital assets	238,174	-	-	-
Total other financing sources (uses)	<u>667,402</u>	<u>-</u>	<u>4,548</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,427,909	(2,087)	114,035	133,601
FUND BALANCES, BEGINNING	<u>2,355,809</u>	<u>12,590</u>	<u>847,583</u>	<u>1,312,595</u>
FUND BALANCES, ENDING	<u>\$ 3,783,718</u>	<u>\$ 10,503</u>	<u>\$ 961,618</u>	<u>\$ 1,446,196</u>

Special Revenue

Voting and Elections	Grant	Law Library	Health Care	Code Enforcement	VIT Operating	Local Truancy Prevention/ Diversion
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	716,620	-	56,681	-	-	-
56,379	-	91,595	-	-	37,415	17,757
-	-	-	-	34,767	-	-
-	4,658	-	181,988	-	552	-
-	-	202	-	-	-	-
<u>56,379</u>	<u>721,278</u>	<u>91,797</u>	<u>238,669</u>	<u>34,767</u>	<u>37,967</u>	<u>17,757</u>
7,886	113,125	-	-	-	22,779	-
-	-	-	-	-	-	-
-	425,246	85,060	-	-	-	-
-	124,345	-	-	13,776	-	-
-	190,258	-	33,524	-	-	-
-	19,931	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,886</u>	<u>872,905</u>	<u>85,060</u>	<u>33,524</u>	<u>13,776</u>	<u>22,779</u>	<u>-</u>
<u>48,493</u>	<u>(151,627)</u>	<u>6,737</u>	<u>205,145</u>	<u>20,991</u>	<u>15,188</u>	<u>17,757</u>
-	108,818	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>108,818</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
48,493	(42,809)	6,737	205,145	20,991	15,188	17,757
<u>74,993</u>	<u>385,463</u>	<u>142,211</u>	<u>3,340,246</u>	<u>195,593</u>	<u>20,753</u>	<u>51,927</u>
<u>\$ 123,486</u>	<u>\$ 342,654</u>	<u>\$ 148,948</u>	<u>\$ 3,545,391</u>	<u>\$ 216,584</u>	<u>\$ 35,941</u>	<u>\$ 69,684</u>

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GREGG COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue		Capital Projects	Total Nonmajor Governmental Funds
	District Attorney	Sheriff	Airport Capital Improvement	
REVENUES				
Current property taxes	\$ -	\$ -	\$ -	\$ 3,462,552
Delinquent property taxes	-	-	-	52,083
Licenses and permits	-	-	-	1,560,296
Intergovernmental	-	-	33,420	914,669
Charges for services	102,439	-	12,602	768,277
Fines and forfeitures	-	498,038	-	1,058,419
Investment earnings	-	-	211,538	684,043
Miscellaneous	-	-	-	4,649
Total revenues	<u>102,439</u>	<u>498,038</u>	<u>257,560</u>	<u>8,504,988</u>
EXPENDITURES				
Current:				
General government	-	-	58,689	354,238
Public building	-	-	-	17,283
Judicial	3,635	-	-	554,094
Public safety	-	926,440	-	1,087,562
Health and human services	-	-	-	223,782
Transportation and roads	-	-	-	5,180,286
Capital outlay	-	-	39,337	81,281
Debt service:				
Principal	-	-	-	12,167
Interest	-	-	-	167
Total expenditures	<u>3,635</u>	<u>926,440</u>	<u>98,026</u>	<u>7,510,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>98,804</u>	<u>(428,402)</u>	<u>159,534</u>	<u>994,128</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,979,000	2,592,678
Transfers out	-	-	-	(95,053)
Issuance of lease	-	-	-	23,969
Sale of capital assets	-	19,432	-	257,606
Total other financing sources (uses)	<u>-</u>	<u>19,432</u>	<u>1,979,000</u>	<u>2,779,200</u>
NET CHANGE IN FUND BALANCES	<u>98,804</u>	<u>(408,970)</u>	<u>2,138,534</u>	<u>3,773,328</u>
FUND BALANCES, BEGINNING	<u>149,385</u>	<u>862,066</u>	<u>1,948,194</u>	<u>11,699,408</u>
FUND BALANCES, ENDING	<u>\$ 248,189</u>	<u>\$ 453,096</u>	<u>\$ 4,086,728</u>	<u>\$15,472,736</u>

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GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****CAPITAL IMPROVEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Investment earnings	\$ 793,384	\$ 793,384	\$ 1,700,532	\$ 907,148
Total revenues	<u>793,384</u>	<u>793,384</u>	<u>1,700,532</u>	<u>907,148</u>
EXPENDITURES				
Current:				
General government	250,000	52,650	51,776	874
Public buildings	100,000	308,172	237,569	70,603
Transportation and roads	593,993	455,553	455,553	-
Capital outlay	<u>6,743,196</u>	<u>7,201,465</u>	<u>5,004,128</u>	<u>2,197,337</u>
Total expenditures	<u>7,687,189</u>	<u>8,017,840</u>	<u>5,749,026</u>	<u>2,268,814</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,893,805)</u>	<u>(7,224,456)</u>	<u>(4,048,494)</u>	<u>3,175,962</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,758,750	13,737,701	13,737,701	-
Transfers out	(1,900,000)	(2,143,330)	(2,130,191)	13,139
Sale of capital assets	-	-	48,414	48,414
Insurance recoveries	<u>-</u>	<u>70,752</u>	<u>88,797</u>	<u>18,045</u>
Total other financing sources (uses)	<u>10,858,750</u>	<u>11,665,123</u>	<u>11,744,721</u>	<u>79,598</u>
NET CHANGE IN FUND BALANCE	3,964,945	4,440,667	7,696,227	3,255,560
FUND BALANCE, BEGINNING	<u>21,245,505</u>	<u>21,245,505</u>	<u>21,245,505</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 25,210,450</u>	<u>\$ 25,686,172</u>	<u>\$ 28,941,732</u>	<u>\$ 3,255,560</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****ROAD AND BRIDGE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Current property taxes	\$ 3,575,399	\$ 3,575,399	\$ 3,462,552	\$ (112,847)
Delinquent property taxes	62,831	62,831	52,083	(10,748)
Licenses and permits	1,551,162	1,551,162	1,560,296	9,134
Intergovernmental	18,816	18,816	107,948	89,132
Fines and forfeitures	432,659	432,659	525,614	92,955
Investment earnings	47,500	47,500	237,893	190,393
Miscellaneous	5,000	5,000	4,447	(553)
Total revenues	<u>5,693,367</u>	<u>5,693,367</u>	<u>5,950,833</u>	<u>257,466</u>
EXPENDITURES				
Transportation and roads:				
Administration:				
Salaries	280,188	280,188	275,744	4,444
Fringe benefits	114,056	114,056	88,095	25,961
Operating	<u>50,100</u>	<u>38,457</u>	<u>-</u>	<u>38,457</u>
Total administration	<u>444,344</u>	<u>432,701</u>	<u>363,839</u>	<u>68,862</u>
Road and bridge - precinct no. 1:				
Salaries	776,203	719,203	716,767	2,436
Fringe benefits	373,640	333,996	327,052	6,944
Operating	<u>447,496</u>	<u>584,139</u>	<u>579,223</u>	<u>4,916</u>
Total road and bridge - precinct no. 1	<u>1,597,339</u>	<u>1,637,338</u>	<u>1,623,042</u>	<u>14,296</u>
Road and bridge - precinct no. 2:				
Salaries	47,673	47,668	46,485	1,183
Fringe benefits	23,685	23,690	23,353	337
Operating	<u>47,866</u>	<u>212,726</u>	<u>180,601</u>	<u>32,125</u>
Total road and bridge - precinct no. 2	<u>119,224</u>	<u>284,084</u>	<u>250,439</u>	<u>33,645</u>
Road and bridge - precinct no. 3:				
Salaries	796,964	800,205	718,111	82,094
Fringe benefits	419,006	415,765	343,351	72,414
Operating	792,020	798,257	989,569	(191,312)
Capital outlay	<u>22,415</u>	<u>22,415</u>	<u>22,415</u>	<u>-</u>
Total road and bridge - precinct no. 3	<u>2,030,405</u>	<u>2,036,642</u>	<u>2,073,446</u>	<u>(36,804)</u>
Road and bridge - precinct no. 4:				
Salaries	651,829	661,540	450,574	210,966
Fringe benefits	355,725	357,658	224,643	133,015
Operating	380,795	380,795	196,787	184,008
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total road and bridge - precinct no. 4	<u>1,388,349</u>	<u>1,399,993</u>	<u>872,004</u>	<u>527,989</u>
Total transportation and roads	<u>5,579,661</u>	<u>5,790,758</u>	<u>5,182,770</u>	<u>607,988</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****ROAD AND BRIDGE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Debt service:				
Principal	\$ -	\$ -	\$ 7,419	\$ (7,419)
Interest	-	-	137	(137)
Total debt service	-	-	7,556	(7,556)
Total expenditures	5,579,661	5,790,758	5,190,326	600,432
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>113,706</u>	<u>(97,391)</u>	<u>760,507</u>	<u>857,898</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	504,860	504,860	-
Transfers out	-	(95,053)	(95,053)	-
Issuance of lease	-	-	19,421	19,421
Sale of capital assets	-	95,053	238,174	143,121
Total other financing sources and (uses)	<u>300,000</u>	<u>504,860</u>	<u>667,402</u>	<u>162,542</u>
NET CHANGE IN FUND BALANCE	413,706	407,469	1,427,909	1,020,440
FUND BALANCE, BEGINNING	<u>2,355,809</u>	<u>2,355,809</u>	<u>2,355,809</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,769,515</u>	<u>\$ 2,763,278</u>	<u>\$ 3,783,718</u>	<u>\$ 1,020,440</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****COURT TECHNOLOGY AND SECURITY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services	\$ 169,909	\$ 169,909	\$ 156,044	\$ (13,865)
Total revenues	<u>169,909</u>	<u>169,909</u>	<u>156,044</u>	<u>(13,865)</u>
EXPENDITURES				
Current:				
Judicial	106,168	108,668	14,791	93,877
Public safety	40,000	40,000	20,914	19,086
Debt service:				
Principal	-	-	4,748	(4,748)
Interest	-	-	30	(30)
Capital outlay	-	-	6,074	(6,074)
Total expenditures	<u>146,168</u>	<u>148,668</u>	<u>46,557</u>	<u>102,111</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>23,741</u>	<u>21,241</u>	<u>109,487</u>	<u>88,246</u>
OTHER FINANCING SOURCES (USES)				
Issuance of lease	-	-	4,548	4,548
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>4,548</u>	<u>4,548</u>
NET CHANGE IN FUND BALANCE	23,741	21,241	114,035	92,794
FUND BALANCE, BEGINNING	<u>847,583</u>	<u>847,583</u>	<u>847,583</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 871,324</u>	<u>\$ 868,824</u>	<u>\$ 961,618</u>	<u>\$ 92,794</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****RECORDS MANAGEMENT AND PRESERVATION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services	\$ 294,486	\$ 294,486	\$ 294,046	\$ (440)
Investment earnings	<u>33,250</u>	<u>33,250</u>	<u>47,414</u>	<u>14,164</u>
Total revenues	<u>327,736</u>	<u>327,736</u>	<u>341,460</u>	<u>13,724</u>
EXPENDITURES				
Current:				
General government	177,318	177,319	151,759	25,560
Public building	27,800	27,800	17,283	10,517
Judicial	60,081	60,080	25,362	34,718
Capital outlay	<u>13,455</u>	<u>13,455</u>	<u>13,455</u>	<u>-</u>
Total expenditures	<u>278,654</u>	<u>278,654</u>	<u>207,859</u>	<u>70,795</u>
NET CHANGE IN FUND BALANCE	49,082	49,082	133,601	84,519
FUND BALANCE, BEGINNING	<u>1,312,595</u>	<u>1,312,595</u>	<u>1,312,595</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,361,677</u>	<u>\$ 1,361,677</u>	<u>\$ 1,446,196</u>	<u>\$ 84,519</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****LAW LIBRARY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for services	\$ 91,805	\$ 91,805	\$ 91,595	\$ (210)
Miscellaneous	<u>161</u>	<u>161</u>	<u>202</u>	<u>41</u>
Total revenues	<u>91,966</u>	<u>91,966</u>	<u>91,797</u>	<u>(169)</u>
EXPENDITURES				
Current:				
Judicial	<u>88,787</u>	<u>88,787</u>	<u>85,060</u>	<u>3,727</u>
Total expenditures	<u>88,787</u>	<u>88,787</u>	<u>85,060</u>	<u>3,727</u>
NET CHANGE IN FUND BALANCE	3,179	3,179	6,737	3,558
FUND BALANCE, BEGINNING	<u>142,211</u>	<u>142,211</u>	<u>142,211</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 145,390</u>	<u>\$ 145,390</u>	<u>\$ 148,948</u>	<u>\$ 3,558</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****HEALTH CARE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 56,681	\$ (8,319)
Investment earnings	<u>139,300</u>	<u>139,300</u>	<u>181,988</u>	<u>42,688</u>
Total revenues	<u>204,300</u>	<u>204,300</u>	<u>238,669</u>	<u>34,369</u>
EXPENDITURES				
Current:				
Health and human services	<u>33,524</u>	<u>33,524</u>	<u>33,524</u>	<u>-</u>
Total expenditures	<u>33,524</u>	<u>33,524</u>	<u>33,524</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	170,776	170,776	205,145	34,369
FUND BALANCE, BEGINNING	<u>3,340,246</u>	<u>3,340,246</u>	<u>3,340,246</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,511,022</u>	<u>\$ 3,511,022</u>	<u>\$ 3,545,391</u>	<u>\$ 34,369</u>

GREGG COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL****AIRPORT CAPITAL IMPROVEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental	\$ 8,100,000	\$ 33,420	\$ 33,420	\$ -
Investment earnings	-	-	211,538	211,538
Charges for services	<u>116,483</u>	<u>116,483</u>	<u>12,602</u>	<u>(103,881)</u>
Total revenues	<u>8,216,483</u>	<u>149,903</u>	<u>257,560</u>	<u>107,657</u>
EXPENDITURES				
Current:				
General government	-	58,689	58,689	-
Capital outlay	<u>9,000,000</u>	<u>40,476</u>	<u>39,337</u>	<u>1,139</u>
Total expenditures	<u>9,000,000</u>	<u>99,165</u>	<u>98,026</u>	<u>1,139</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(783,517)	50,738	159,534	108,796
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,900,000</u>	<u>1,979,000</u>	<u>1,979,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,900,000</u>	<u>1,979,000</u>	<u>1,979,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,116,483	2,029,738	2,138,534	108,796
FUND BALANCE, BEGINNING	<u>1,948,194</u>	<u>1,948,194</u>	<u>1,948,194</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,064,677</u>	<u>\$3,977,932</u>	<u>\$4,086,728</u>	<u>\$ 217,592</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services provided to other departments or agencies of the County on a cost-reimbursement basis.

Print Shop Fund – This fund was established in 2001 and accounts for printing functions provided to County departments. Operational costs associated with the print shop are supported by charges to user departments.

Self-insurance Fund – This fund accounts for revenues and expenses related to employee insurance benefits. The County provides health and dental benefits for full-time employees. The County transitioned to a self-funded medical plan out of the traditional fully insured model in fiscal year 2001 to help lower costs and maintain stability in premiums.

GREGG COUNTY, TEXAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2024

	Print Shop	Self Insurance	Totals
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,748	\$ 949,658	\$ 961,406
Investments	-	6,150,000	6,150,000
Interest receivable	-	28,782	28,782
Total current assets	<u>11,748</u>	<u>7,128,440</u>	<u>7,140,188</u>
Noncurrent assets:			
Capital assets:			
Equipment	60,578	-	60,578
Less accumulated depreciation	<u>(60,578)</u>	<u>-</u>	<u>(60,578)</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>11,748</u>	<u>7,128,440</u>	<u>7,140,188</u>
LIABILITIES			
Current liabilities:			
Due to other funds	82,615	-	82,615
Accrued liabilities	<u>-</u>	<u>676,958</u>	<u>676,958</u>
Total liabilities	<u>82,615</u>	<u>676,958</u>	<u>759,573</u>
NET POSITION			
Unrestricted	<u>(70,867)</u>	<u>6,451,482</u>	<u>6,380,615</u>
Total net position	<u>\$ (70,867)</u>	<u>\$ 6,451,482</u>	<u>\$ 6,380,615</u>

GREGG COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION****INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Print Shop	Self Insurance	Totals
OPERATING REVENUES			
Charges for services	\$ -	\$ 7,377,058	\$ 7,377,058
Other	<u>147</u>	<u>-</u>	<u>147</u>
Total operating revenues	<u>147</u>	<u>7,377,058</u>	<u>7,377,205</u>
OPERATING EXPENSES			
Materials and supplies	4,908	-	4,908
Insurance consultant	-	146,900	146,900
Claims	-	4,866,113	4,866,113
Administrative	<u>-</u>	<u>307,419</u>	<u>307,419</u>
Total operating expenses	<u>4,908</u>	<u>5,320,432</u>	<u>5,325,340</u>
OPERATING INCOME (LOSS)	(4,761)	2,056,626	2,051,865
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	<u>-</u>	<u>326,169</u>	<u>326,169</u>
Total nonoperating revenues (expenses)	<u>-</u>	<u>326,169</u>	<u>326,169</u>
CHANGE IN NET POSITION	(4,761)	2,382,795	2,378,034
TOTAL NET POSITION, BEGINNING	<u>(66,106)</u>	<u>4,068,687</u>	<u>4,002,581</u>
TOTAL NET POSITION, ENDING	<u>\$ (70,867)</u>	<u>\$ 6,451,482</u>	<u>\$ 6,380,615</u>

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GREGG COUNTY, TEXAS**COMBINING STATEMENT OF CASH FLOWS****INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Print Shop	Self Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from interfund charges for self-insurance services	\$ -	\$ 7,428,517	\$ 7,428,517
Payments to suppliers for goods and services	1	(5,331,948)	(5,331,947)
Other receipts	147	-	147
Net cash provided (used) by operating activities	148	2,096,569	2,096,717
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash paid from other funds	11,600	-	11,600
Net cash flows provided (used) by investing activities	11,600	-	11,600
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	-	297,387	297,387
Purchase of investments	-	(2,550,000)	(2,550,000)
Net cash flows provided (used) by investing activities	-	(2,252,613)	(2,252,613)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	11,748	(156,044)	(144,296)
CASH AND CASH EQUIVALENTS, BEGINNING	-	1,105,702	1,105,702
CASH AND CASH EQUIVALENTS, ENDING	11,748	949,658	961,406
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	(4,761)	2,056,626	2,051,865
Adjustments to reconcile operating income (loss) to net cash used by operating activities:			
Changes in assets and liabilities:			
(Increase) decrease in assets:			
Accounts receivable	-	51,459	51,459
Inventory	4,909	-	4,909
Increase (decrease) in liabilities:			
Accrued liabilities	-	(11,516)	(11,516)
Net cash used by operating activities	\$ 148	\$ 2,096,569	\$ 2,096,717

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CUSTODIAL FUNDS

Custodial funds are used to account for short-term custodial collections of resources on behalf of another individual, entity, or government.

Tax Assessor-Collector Fund – This fund is used to account for funds held by the Tax Office as an agent for other taxing entities. Collections are initially accounted for here and subsequently submitted to the appropriate State, County or other taxing entity. It is also used to account for interest earned on the Vehicle Inventory Tax for the Tax Assessor-Collector to defray the cost of administration of the prepayment procedure.

County Clerk Fund – This fund is used to account for the collection of fees and other costs by the County Clerk and the distribution of those monies or interest earnings and principal cash established by the Court for various reasons within the Court's jurisdiction. Upon completion and court order, the latter funds are remitted to the appropriate individuals.

District Clerk Fund – This fund is used to account for the collection of fees and other costs by the District Clerk and the distribution of those monies or interest earnings and principal cash established by the Court for various reasons within the Court's jurisdiction. Upon completion and court order, the latter funds are remitted to the appropriate individuals.

Sheriff Fund – This fund is used to account for monies of County inmates held in escrow on their behalf. The monies are disbursed to the jail commissary and other parties upon direction from the inmates. This fund is also used to account for various monies collected or deposited with the County associated with activities such as bail bonds of individuals, restitution and attorneys' fees awarded by the Courts and seizures pending. The monies are disbursed to the parties for whom the assets are held by order of the Courts.

District Attorney Fund – This fund is used to account for restitution payable to victims and temporarily holds fees collected on hot checks.

Code Forfeiture Pending Fund – This fund is used to account for monies seized in criminal cases. The funds are held until their disposition, primarily as forfeitures to law enforcement agencies and the District Attorney's office, as established by court order.

Gregg/Harrison First Call Warning Fund – This fund is used to account for donations and payments of funding for software to run a First Call Warning system. The fund has been inactive in recent years.

Adult Probation Fund – This fund is used to account for funds held by the County for the Gregg County Adult Probation Department.

Justice of the Peace Fund – This fund is used to account for funds held by the County for the Gregg County Justice of the Peace precincts.

Juvenile Probation Fund – This fund is used to account for funds held by the County for the Gregg County Juvenile Probation Department or the Gregg County Juvenile Detention Center.

GREGG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2024

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
ASSETS				
Cash and cash equivalents	\$ 3,130,655	\$ 999,598	\$ 9,511,934	\$ 479,739
Total assets	<u>3,130,655</u>	<u>999,598</u>	<u>9,511,934</u>	<u>479,739</u>
LIABILITIES				
Due to others	<u>1,563,666</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,563,666</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for:				
Individuals	-	999,598	9,511,934	479,739
Other governments	<u>1,566,989</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ 1,566,989</u>	<u>\$ 999,598</u>	<u>\$ 9,511,934</u>	<u>\$ 479,739</u>

District Attorney	Code Forfeiture Pending	Gregg Harrison First Call Warning	Adult Probation	Justice of the Peace	Juvenile Probation	Totals
<u>\$ 159,121</u>	<u>\$ 54,014</u>	<u>\$ 7,725</u>	<u>\$ 2,913,602</u>	<u>\$ 1,473</u>	<u>\$ -</u>	<u>\$ 17,257,861</u>
<u>159,121</u>	<u>54,014</u>	<u>7,725</u>	<u>2,913,602</u>	<u>1,473</u>	<u>-</u>	<u>17,257,861</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,563,666</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,563,666</u>
-	54,014	-	2,913,602	1,473	-	13,960,360
<u>159,121</u>	<u>-</u>	<u>7,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,733,835</u>
<u>\$ 159,121</u>	<u>\$ 54,014</u>	<u>\$ 7,725</u>	<u>\$ 2,913,602</u>	<u>\$ 1,473</u>	<u>\$ -</u>	<u>\$ 15,694,195</u>

GREGG COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Tax Assessor Collector	County Clerk	District Clerk	Sheriff
ADDITIONS				
Tax collections	\$ 263,888,209	\$ -	\$ -	\$ -
Judgments collected	-	2,215,297	19,472,040	-
Probation payments	-	-	-	-
Bail bonds	-	188,360	-	331,953
Inmate deposits	-	-	-	1,329,248
Fees	-	-	-	51,605
Investment earnings	38,503	7,002	52,339	7
Other	-	7,464	-	1,401
Total assets	<u>\$ 263,926,712</u>	<u>\$ 2,418,123</u>	<u>\$ 19,524,379</u>	<u>\$ 1,714,214</u>
DEDUCTIONS				
Tax disbursements	259,791,687	-	-	-
Probation costs	-	-	-	-
Bail bonds	-	255,218	-	71,806
Beneficiary payments	-	1,504,889	13,459,379	-
Fees remitted	-	-	-	51,996
Inmate disbursements	-	-	-	1,167,103
Other	4,070,323	549,308	-	249,060
Total liabilities	<u>263,862,010</u>	<u>2,309,415</u>	<u>13,459,379</u>	<u>1,539,965</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	64,702	108,708	6,065,000	174,249
NET POSITION, BEGINNING	<u>1,502,287</u>	<u>890,890</u>	<u>3,446,934</u>	<u>305,490</u>
NET POSITION, ENDING	<u>\$ 1,566,989</u>	<u>\$ 999,598</u>	<u>\$ 9,511,934</u>	<u>\$ 479,739</u>

District Attorney	Code Forfeiture Pending	Gregg Harrison First Call Warning	Adult Probation	Justice of the Peace	Juvenile Probation	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,888,209
121,974	-	-	-	-	-	21,809,311
-	-	-	4,046,568	311,297	3,857	4,361,722
-	-	-	-	-	-	520,313
-	-	-	-	-	-	1,329,248
-	34,142	-	-	-	-	85,747
-	70	-	205	-	-	98,126
93,068	-	-	-	-	-	101,933
<u>\$ 215,042</u>	<u>\$ 34,212</u>	<u>\$ -</u>	<u>\$ 4,046,773</u>	<u>\$ 311,297</u>	<u>\$ 3,857</u>	<u>\$ 292,194,609</u>
-	-	-	-	-	-	259,791,687
-	-	-	3,350,349	310,743	4,087	3,665,179
-	-	-	-	-	-	327,024
95,014	-	-	-	-	-	15,059,282
-	28,939	1,257	-	-	-	82,192
-	-	-	-	-	-	1,167,103
88,446	-	-	-	-	-	4,957,137
<u>183,460</u>	<u>28,939</u>	<u>1,257</u>	<u>3,350,349</u>	<u>310,743</u>	<u>4,087</u>	<u>285,049,604</u>
31,582	5,273	(1,257)	696,424	554	(230)	7,145,005
<u>127,539</u>	<u>48,741</u>	<u>8,982</u>	<u>2,217,178</u>	<u>919</u>	<u>230</u>	<u>8,549,190</u>
<u>\$ 159,121</u>	<u>\$ 54,014</u>	<u>\$ 7,725</u>	<u>\$ 2,913,602</u>	<u>\$ 1,473</u>	<u>\$ -</u>	<u>\$ 15,694,195</u>

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STATISTICAL SECTION

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STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends:	78
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity:	88
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity:	98
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information:	103
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information:	107
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information related to the services the County provides and the activities it performs.	

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

GREGG COUNTY TEXAS

NET POSITION BY COMPONENT

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities:				
Net investment in capital assets	\$ 63,174,980	\$ 64,504,455	\$ 65,833,674	\$ 64,668,350
Restricted for:				
Archive restoration	549,472	415,018	447,686	252,514
Transportation and road improvements	6,608,420	5,488,768	5,567,382	5,316,591
Public safety operations	584,247	467,702	477,648	1,018,044
Net pension asset	-	-	-	-
Bail bond board operations	36,169	38,600	41,973	44,334
Judicial operations	126,653	110,549	126,704	144,327
Airport operations	170,363	170,363	170,368	208,385
Court technology and security	344,102	345,819	418,139	490,523
Records management and preservation	932,554	912,570	911,568	921,998
Voting and elections	25,158	35,722	19,402	30,742
Health and human services operations	33,771	22,797	26,055	29,940
Vehicle inventory tax administration	2,673	11,801	8,224	4,814
Water system improvements	-	-	-	-
Permanent improvements	4,959,943	3,865,325	3,615,437	3,907,542
COVID recovery	-	-	-	-
Unrestricted	<u>60,350,642</u>	<u>60,883,184</u>	<u>53,811,155</u>	<u>53,841,001</u>
Total governmental activities net position	<u>\$137,899,147</u>	<u>\$137,272,673</u>	<u>\$131,475,415</u>	<u>\$ 130,879,105</u>
Business-type activities:				
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government:				
Net investment in capital assets	\$ 63,174,980	\$ 64,504,455	\$ 65,833,674	\$ 64,668,350
Restricted for:				
Archive restoration	549,472	415,018	447,686	252,514
Transportation and road improvements	6,608,420	5,488,768	5,567,382	5,316,591
Public safety operations	584,247	467,702	477,648	1,018,044
Net pension asset	-	-	-	-
Bail bond board operations	36,169	38,600	41,973	44,334
Judicial operations	126,653	110,549	126,704	144,327
Airport operations	170,363	170,363	170,368	208,385
Court technology and security	334,102	345,819	418,139	490,523
Records management and preservation	932,554	912,570	911,568	921,998
Voting and elections	25,158	35,722	19,402	30,742
Health and human services operations	33,771	22,797	26,055	29,940
Vehicle inventory tax administration	2,673	11,801	8,224	4,814
Water system improvements	-	-	-	-
Permanent improvements	4,959,943	3,865,325	3,615,437	3,907,542
COVID recovery	-	-	-	-
Unrestricted	<u>60,350,642</u>	<u>60,883,184</u>	<u>53,811,155</u>	<u>53,841,001</u>
Total primary government net position	<u>\$137,899,147</u>	<u>\$137,272,673</u>	<u>\$131,475,415</u>	<u>\$ 130,879,105</u>

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 63,600,358	\$ 61,788,769	\$ 58,149,676	\$ 57,992,566	\$ 55,765,633	\$ 54,694,673
263,928	396,223	456,212	530,230	607,784	607,783
4,326,763	4,210,888	2,815,514	1,673,559	1,592,414	3,053,638
816,293	769,306	1,427,911	1,231,793	1,228,578	1,210,170
-	-	-	-	-	2,996,280
46,313	51,278	53,244	436,288	619,874	466,821
139,507	189,141	228,797	414,832	1,948,194	4,086,728
286,758	270,030	343,467	715,332	847,583	961,618
563,116	638,603	686,717	1,201,904	1,312,595	1,446,196
977,970	1,134,622	1,137,739	90,826	74,993	123,486
41,013	139,687	136,985	1,097,608	1,090,565	1,093,515
39,193	40,723	68,856	226,140	3,509,658	565,573
5,853	14,411	16,816	-	-	-
6,800	-	-	-	-	-
3,039,599	3,005,924	2,861,054	2,868,831	2,775,220	936,313
-	-	3,566,078	3,566,078	3,566,078	-
55,859,382	56,553,741	59,464,100	80,397,473	95,665,896	109,573,554
<u>\$ 130,012,846</u>	<u>\$ 129,203,346</u>	<u>\$ 131,413,166</u>	<u>\$ 152,443,460</u>	<u>\$ 170,605,065</u>	<u>\$ 181,816,348</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 63,600,358	\$ 61,788,768	\$ 58,149,676	\$ 57,992,566	\$ 55,765,633	\$ 54,694,673
263,928	396,223	456,212	530,230	607,784	607,783
4,326,763	4,210,888	2,815,514	1,673,559	1,592,414	3,053,638
816,293	769,306	1,427,911	1,231,793	1,228,578	1,210,170
-	-	-	-	-	2,996,280
46,313	51,278	228,797	436,288	619,874	466,821
139,507	189,141	53,244	414,832	1,948,194	4,086,728
286,758	270,030	343,467	715,332	847,583	961,618
563,116	638,603	686,717	1,201,904	1,312,595	1,446,196
977,970	1,134,622	1,137,739	90,826	74,993	123,486
41,013	139,687	136,985	1,097,608	1,090,565	1,093,515
39,193	40,723	68,856	226,140	3,509,658	565,573
5,853	14,411	16,816	-	-	-
6,800	-	-	-	-	-
3,039,599	3,005,924	2,861,054	2,868,831	2,775,220	936,313
-	-	3,566,078	-	-	-
55,859,382	56,553,741	59,464,100	80,397,473	95,665,896	109,573,554
<u>\$ 130,012,846</u>	<u>\$ 129,203,346</u>	<u>\$ 131,413,166</u>	<u>\$ 148,877,382</u>	<u>\$ 167,038,987</u>	<u>\$ 181,816,348</u>

GREGG COUNTY TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
EXPENSES				
Governmental activities:				
General government	\$ 12,705,059	\$ 13,609,494	\$ 13,851,975	\$ 13,927,884
Judicial	7,775,332	8,195,921	8,797,765	8,526,064
Public safety	16,649,033	18,879,371	19,802,883	18,729,013
Health and human services	3,026,687	2,969,427	2,875,016	2,033,655
Public buildings	3,399,292	3,266,908	3,475,073	3,684,481
Transportation and roads	9,132,170	7,449,750	9,063,627	6,665,651
Interest on long-term debt	5,242	7,698	10,115	13,262
Total governmental activities	<u>52,692,815</u>	<u>54,378,569</u>	<u>57,876,454</u>	<u>53,580,010</u>
Business-type activities:				
Longview community center	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 52,692,815</u>	<u>\$ 54,378,569</u>	<u>\$ 57,876,454</u>	<u>\$ 53,580,010</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services:				
General government	\$ 2,767,426	\$ 2,752,922	\$ 2,923,510	\$ 3,185,507
Judicial	1,415,001	1,446,437	1,428,754	1,628,129
Public safety	1,177,427	1,880,271	1,423,690	2,213,009
Health and human services	38,970	39,331	33,871	35,003
Public buildings	1,880,943	2,090,108	1,214,336	1,082,799
Transportation and roads	1,920,942	2,176,065	1,999,583	2,070,214
Operating grants and contributions	1,785,205	1,743,595	1,570,400	1,612,051
Capital grants and contributions	4,647,778	3,331,207	3,355,888	573,426
Total governmental activities	<u>\$ 15,633,692</u>	<u>\$ 15,459,936</u>	<u>\$ 13,950,032</u>	<u>\$ 12,400,138</u>
Business-type activities:				
Charges for services:				
Longview community center	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 15,633,692</u>	<u>\$ 15,459,936</u>	<u>\$ 13,950,032</u>	<u>\$ 12,400,138</u>
NET (EXPENSE) REVENUE				
Governmental activities	\$(37,059,123)	\$(38,918,633)	\$(43,926,422)	\$(41,179,872)
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$(37,059,123)</u>	<u>\$(38,918,633)</u>	<u>\$(43,926,422)</u>	<u>\$(41,179,872)</u>

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 14,797,092	\$ 14,395,419	\$ 14,832,112	\$ 13,344,379	\$ 14,272,802	\$ 15,288,929
8,900,412	8,725,085	8,190,162	7,515,640	8,037,895	8,388,690
21,021,882	21,221,134	22,130,067	14,134,232	22,698,862	27,206,428
2,188,647	3,086,783	3,460,025	55,055,329	47,269,391	56,633,884
3,778,985	3,756,749	3,906,247	3,694,653	3,345,554	4,199,976
6,642,772	6,253,874	6,464,096	6,406,183	8,975,996	7,240,425
10,838	150	72	759	1,074	1,187
<u>57,340,628</u>	<u>57,439,194</u>	<u>58,982,782</u>	<u>100,151,175</u>	<u>104,601,574</u>	<u>118,959,519</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 57,340,628</u>	<u>\$ 57,439,194</u>	<u>\$ 58,982,782</u>	<u>\$ 100,151,175</u>	<u>\$ 104,601,574</u>	<u>\$ 118,959,519</u>
\$ 3,112,835	\$ 3,003,846	\$ 3,168,662	\$ 3,167,146	\$ 2,824,293	\$ 2,955,736
1,739,059	1,608,365	1,570,155	1,659,559	1,521,891	1,047,009
1,785,996	1,381,048	2,189,043	2,441,766	2,647,530	2,028,355
41,469	38,428	41,138	36,642	36,851	33,280
1,615,833	1,636,024	1,828,201	2,200,591	2,416,444	2,528,791
2,292,409	2,102,880	2,240,285	2,062,430	2,011,822	2,085,711
1,236,127	2,620,918	9,496,808	51,411,506	54,687,902	57,689,079
1,059,468	1,639,363	206,622	1,068,859	119,901	33,420
<u>\$ 12,883,196</u>	<u>\$ 14,030,872</u>	<u>\$ 20,740,914</u>	<u>\$ 64,048,499</u>	<u>\$ 66,266,634</u>	<u>\$ 68,401,380</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,883,196</u>	<u>\$ 14,030,872</u>	<u>\$ 20,740,914</u>	<u>\$ 64,048,499</u>	<u>\$ 66,266,634</u>	<u>\$ 68,401,380</u>
\$ (44,457,432)	\$ (43,408,321)	\$ (38,241,869)	\$ (36,102,676)	\$ (38,334,940)	\$ (50,558,139)
-	-	-	-	-	-
<u>\$ (44,457,432)</u>	<u>\$ (43,408,321)</u>	<u>\$ (38,241,869)</u>	<u>\$ (36,102,676)</u>	<u>\$ (38,334,940)</u>	<u>\$ (50,558,139)</u>

GREGG COUNTY TEXAS

CHANGES IN NET POSITION

(Continued)

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General revenue and transfers				
Governmental activities				
Property taxes	\$ 22,016,974	\$ 21,975,330	\$ 21,712,637	\$ 21,963,195
Sales taxes	16,542,149	15,317,566	15,403,190	17,484,152
Alcoholic beverage taxes	245,031	256,688	268,852	284,838
Other taxes	98,421	103,769	106,430	81,127
Unrestricted investment earnings	236,805	578,646	440,265	629,133
Gain on sale of assets	87,374	-	-	-
Miscellaneous	21,892	70,160	197,790	141,117
Transfers	<u>396,913</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>39,645,559</u>	<u>38,302,159</u>	<u>38,129,164</u>	<u>40,583,562</u>
Business-type activities				
Transfers	<u>(396,913)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>(396,913)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>39,248,646</u>	<u>38,302,159</u>	<u>38,129,164</u>	<u>40,583,562</u>
Changes in net position				
Governmental activities	2,586,436	(616,474)	(5,797,258)	(596,310)
Business-type activities	<u>(396,913)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 2,189,523</u>	<u>\$ (616,474)</u>	<u>\$ (5,797,258)</u>	<u>\$ (596,310)</u>

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 22,412,596	\$ 23,486,627	\$ 23,901,293	\$ 26,865,433	\$ 29,257,376	\$ 33,872,775
18,380,283	17,267,702	18,705,939	19,395,404	20,733,413	20,278,611
314,175	238,313	295,750	362,170	370,504	351,149
92,634	115,333	120,648	2,292,898	2,342,520	2,438,725
2,109,272	1,283,662	261,203	935,241	2,989,137	7,449,096
-	-	-	-	-	-
282,213	207,183	343,423	443,388	803,595	945,144
-	-	-	-	-	-
<u>43,591,173</u>	<u>42,598,820</u>	<u>43,628,257</u>	<u>50,294,534</u>	<u>56,496,545</u>	<u>65,335,500</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,591,173</u>	<u>42,598,820</u>	<u>43,628,257</u>	<u>50,294,534</u>	<u>56,496,545</u>	<u>65,335,500</u>
(866,259)	(809,501)	5,386,388	14,191,858	18,161,605	14,777,361
-	-	-	-	-	-
<u>\$ (866,259)</u>	<u>\$ (809,501)</u>	<u>\$ 5,386,388</u>	<u>\$ 14,191,858</u>	<u>\$ 18,161,605</u>	<u>\$ 14,777,361</u>

GREGG COUNTY, TEXAS**FUND BALANCES OF GOVERNMENTAL FUNDS**

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General fund:				
Nonspendable	\$ 3,260	\$ 7,963	\$ 16,045	\$ 2,701
Restricted	629,028	486,486	522,785	330,859
Assigned	598,796	1,470,589	266,892	252,619
Unassigned	<u>32,520,331</u>	<u>31,124,930</u>	<u>29,882,152</u>	<u>34,153,891</u>
Total general fund	<u>33,751,415</u>	<u>33,089,968</u>	<u>30,687,874</u>	<u>34,740,070</u>
 All other governmental funds				
Nonspendable	896,741	1,005,349	1,082,534	929,661
Restricted	11,631,632	9,110,706	8,980,072	9,650,677
Committed	4,059,191	4,037,226	4,076,286	4,104,224
Assigned	17,800,616	19,758,839	18,173,388	14,894,318
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>34,388,180</u>	<u>33,912,120</u>	<u>32,312,280</u>	<u>29,578,880</u>
 Total governmental funds	<u>\$ 68,139,595</u>	<u>\$ 67,002,088</u>	<u>\$ 63,000,154</u>	<u>\$ 64,318,950</u>

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 25,667	\$ 29,371	\$ 17,696	\$ 13,959	\$ 56,956	\$ 214,189
344,832	483,622	862,041	544,730	737,606	795,116
295,795	942,001	791,997	-	-	-
<u>41,665,065</u>	<u>39,810,869</u>	<u>38,974,677</u>	<u>52,104,402</u>	<u>63,301,054</u>	<u>64,112,945</u>
<u>42,331,359</u>	<u>41,265,863</u>	<u>40,646,410</u>	<u>52,663,091</u>	<u>64,095,616</u>	<u>65,122,250</u>
956,563	914,485	663,735	766,971	863,411	761,843
7,534,919	7,577,721	11,669,114	8,872,801	13,800,040	25,346,847
3,914,918	4,086,651	4,400,556	5,148,546	4,894,445	6,027,353
11,819,913	13,368,150	17,011,241	16,710,612	18,470,285	28,005,419
-	-	-	(1,069,812)	(1,069,812)	(1,057,574)
<u>24,226,313</u>	<u>25,947,007</u>	<u>33,744,646</u>	<u>30,429,118</u>	<u>36,958,369</u>	<u>59,083,888</u>
<u>\$ 66,557,672</u>	<u>\$ 67,212,870</u>	<u>\$ 74,391,056</u>	<u>\$ 83,092,209</u>	<u>\$ 101,053,985</u>	<u>\$ 124,206,138</u>

GREGG COUNTY, TEXAS

CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
REVENUES				
Taxes	\$ 38,883,763	\$ 37,680,522	\$ 37,397,684	\$ 39,832,098
Licenses and permits	1,318,187	1,368,688	1,611,272	1,640,018
Intergovernmental	6,706,941	6,002,423	5,290,478	2,532,804
Charges for services	3,657,872	3,762,203	3,652,141	3,813,950
Fines and forfeitures	1,020,076	1,053,456	908,746	1,855,873
Investment earnings	230,099	566,938	430,102	605,223
Rents and commissions	2,468,488	2,681,868	1,885,931	1,762,233
Miscellaneous	288,464	266,969	484,111	626,993
Total revenues	<u>54,573,890</u>	<u>53,383,067</u>	<u>51,660,465</u>	<u>52,669,192</u>
EXPENDITURES				
General government	10,242,264	10,732,178	10,156,100	10,547,494
Judicial	7,996,962	8,189,239	8,304,087	8,511,970
Public safety	16,404,214	17,735,449	17,792,423	17,872,901
Health and human services	3,035,557	2,942,710	2,769,152	2,018,964
Public buildings	2,283,921	2,068,225	2,061,398	2,253,368
Transportation and roads	7,120,809	5,337,956	7,011,659	4,812,169
Debt service:				
Principal	-	390,689	393,659	510,408
Bond issuance cost	-	-	-	-
Interest	-	8,853	9,163	12,285
Capital outlay	<u>10,956,107</u>	<u>8,005,304</u>	<u>8,271,961</u>	<u>5,932,875</u>
Total expenditures	<u>58,039,834</u>	<u>55,410,603</u>	<u>56,769,602</u>	<u>52,472,434</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,465,944)</u>	<u>(2,027,536)</u>	<u>(5,109,137)</u>	<u>196,758</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	11,108,908	4,803,175	3,305,204	2,266,067
Transfers out	(11,202,765)	(4,803,175)	(3,305,204)	(2,266,067)
Issuance of lease	390,689	393,063	514,252	512,749
Issuance of bonds	-	-	-	-
Discount on issuance of bonds	-	-	-	-
Sale of capital assets	93,991	426,806	420,632	590,000
Insurance recoveries	<u>21,892</u>	<u>70,160</u>	<u>172,319</u>	<u>19,289</u>
Total other financing sources and uses	<u>412,715</u>	<u>890,029</u>	<u>1,107,203</u>	<u>1,122,038</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,053,229)</u>	<u>\$ (1,137,507)</u>	<u>\$ (4,001,934)</u>	<u>\$ 1,318,796</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.00%	0.80%	0.80%	1.10%

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 41,073,738	\$ 41,226,509	\$ 43,025,432	\$ 48,886,281	\$ 52,612,464	\$ 56,856,651
1,671,693	1,655,966	1,672,977	1,667,574	1,664,254	1,692,188
2,667,343	4,785,889	10,415,830	53,267,234	56,311,227	58,641,842
3,898,398	3,688,913	4,442,472	4,625,055	4,039,723	4,540,990
1,396,983	888,576	1,169,777	1,518,921	1,304,518	1,492,818
2,090,265	1,283,491	261,203	919,483	2,717,672	7,122,927
2,413,561	2,442,128	2,813,739	2,662,892	2,859,985	3,117,997
411,416	219,402	187,291	202,560	280,302	152,780
<u>55,623,397</u>	<u>56,190,874</u>	<u>63,988,720</u>	<u>113,750,000</u>	<u>121,790,145</u>	<u>133,618,193</u>
11,006,600	11,007,130	11,736,746	11,383,718	11,303,523	13,460,741
8,611,558	9,109,841	8,526,344	8,735,552	8,340,998	8,808,180
19,256,488	20,642,224	22,703,903	17,728,133	23,112,047	28,898,944
2,128,033	3,058,813	3,484,246	55,140,574	49,196,748	58,993,638
2,251,114	2,298,970	2,471,549	2,414,495	1,922,444	2,679,567
4,511,345	4,512,042	5,134,963	7,695,395	7,684,743	5,834,595
513,665	988	1,065	72,743	74,442	80,847
-	-	-	-	-	253,691
16,853	150	72	759	1,074	1,187
<u>5,319,966</u>	<u>5,113,552</u>	<u>3,305,377</u>	<u>4,432,501</u>	<u>2,844,090</u>	<u>9,593,981</u>
<u>53,615,622</u>	<u>55,743,710</u>	<u>57,364,266</u>	<u>107,603,870</u>	<u>104,480,109</u>	<u>128,605,371</u>
<u>2,007,775</u>	<u>447,164</u>	<u>6,624,454</u>	<u>6,146,130</u>	<u>17,310,036</u>	<u>5,012,822</u>
1,179,908	4,957,633	6,874,169	2,869,684	8,801,447	16,355,710
(1,179,908)	(4,957,633)	(6,874,169)	(2,869,684)	(8,801,447)	(16,355,710)
-	161,655	-	77,019	30,438	93,276
-	-	-	-	-	17,355,000
-	-	-	-	-	(101,309)
147,750	46,379	50,352	187,316	289,180	407,696
83,196	-	293,071	88,129	332,122	384,668
<u>230,946</u>	<u>208,034</u>	<u>343,423</u>	<u>352,464</u>	<u>651,740</u>	<u>18,139,331</u>
\$ <u>2,238,721</u>	\$ <u>655,198</u>	\$ <u>6,967,877</u>	\$ <u>6,498,594</u>	\$ <u>17,961,776</u>	\$ <u>23,152,153</u>
1.10%	0.00%	0.00%	0.08%	0.08%	0.07%

GREGG COUNTY, TEXAS**ASSESSED VALUE AND ESTIMATED TAXABLE VALUE OF PROPERTY****LAST TEN FISCAL YEARS**

Fiscal Year	Real Property Residential	Real Property Commercial and Industrial	Personal Property	All Other
2024	\$7,867,488,584	\$3,005,379,010	\$3,009,739,436	\$1,907,522,166
2023	6,095,870,404	2,500,213,507	2,480,197,931	1,528,937,885
2022	5,361,006,803	2,026,898,732	2,245,884,005	1,315,174,608
2021	5,132,654,033	1,894,740,795	2,383,523,983	1,304,389,295
2020	4,937,491,609	1,869,971,596	2,450,970,628	1,351,949,475
2019	4,816,156,986	1,715,120,893	2,257,125,453	1,241,121,407
2018	4,783,998,161	1,683,497,067	2,201,544,674	1,195,065,994
2017	4,703,337,968	1,680,887,027	2,245,585,257	1,114,605,868
2016	4,557,346,032	1,646,063,178	2,426,246,461	1,238,924,358
2015	4,465,741,722	1,558,361,232	2,510,554,165	1,345,006,507

Source: Gregg County Appraisal District

Note: The difference between total assessed value and total estimated adjusted taxable value is due to tax exemptions and exclusions.

TABLE 5

<u>Total Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Total Estimated Adjusted Taxable Value</u>	<u>Ratio of Assessed to Taxable Value</u>
\$15,790,129,196	0.2781	\$13,082,915,791	82.86%
12,605,219,727	0.2871	10,938,185,854	86.78%
10,948,964,148	0.2975	9,490,451,166	86.68%
10,715,308,106	0.2625	9,326,166,678	87.04%
10,610,383,308	0.2625	9,271,817,888	87.38%
10,029,524,739	0.2625	8,807,335,194	87.81%
9,864,105,896	0.2625	8,613,348,448	87.32%
9,744,416,120	0.2625	8,508,354,050	87.32%
9,868,580,029	0.2625	8,651,079,813	87.66%
9,879,663,626	0.2625	8,668,365,415	87.74%

GREGG COUNTY, TEXASPROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Direct rates:				
Gregg County general	.257200	.257200	.257200	.257200
Gregg Co. special road and bridge	<u>.005300</u>	<u>.005300</u>	<u>.005300</u>	<u>.005300</u>
Total direct debt	<u>.262500</u>	<u>.262500</u>	<u>.262500</u>	<u>.262500</u>
Overlapping debt:				
City rates:				
Clarksville City	.450110	.599900	.739910	.644160
East Mountain	.120000	.120000	.140000	.133400
Easton	.250000	.250000	.250000	.250000
Gladewater	.641426	.656321	.749900	.749990
Kilgore	.450000	.473100	.505700	.539000
Lakeport	.614500	.582010	.582010	.579920
Longview	.509900	.509900	.509900	.509900
Warren City	.250000	.250000	.250000	.240300
White Oak	.531700	.546870	.586800	.586280
School districts:				
Gladewater ISD	1.490000	1.565000	1.565000	1.565000
Kilgore ISD	1.309200	1.309200	1.309200	1.309200
Longview ISD	1.513000	1.513000	1.513000	1.513000
Pine Tree ISD	1.555000	1.555000	1.555000	1.555000
Sabine ISD	1.273000	1.301430	1.301430	1.301430
Spring Hill ISD	1.670000	1.670000	1.670000	1.670000
White Oak ISD	1.246000	1.236000	1.247500	1.503000
Special district rates:				
Gregg Co. ESD #1	.098290	.098290	.982900	.098290
Gregg Co. ESD #2	-	.100000	.100000	.100000
Gregg Co. ESD #3	-	-	-	-
Kilgore Junior College	<u>.154000</u>	<u>.175000</u>	<u>.175000</u>	<u>.175000</u>
Total direct and overlapping rates	<u>14.388626</u>	<u>14.773521</u>	<u>15.995750</u>	<u>15.285370</u>

Source: Gregg County Appraisal District

TABLE 6

Fiscal Year					
2019	2020	2021	2022	2023	2024
.257200	.257200	.257200	.292200	.276940	.274073
<u>.005300</u>	<u>.005300</u>	<u>.005300</u>	<u>.005300</u>	<u>.004760</u>	<u>.003993</u>
<u>.262500</u>	<u>.262500</u>	<u>.262500</u>	<u>.297500</u>	<u>.281700</u>	<u>.278066</u>
.613460	.571250	.647520	.740950	.740950	.650950
.250000	.140088	.140090	.143265	.465630	.402530
.133400	.250000	.250000	.450000	.124212	.123025
.750000	.749990	.751560	.751562	.739089	.629780
.539000	.539000	.539000	.599000	.599000	.599000
.579920	.579920	.578470	.578470	.568600	.506010
.509900	.558900	.558900	.558900	.578900	.561900
.250000	.250000	.250000	.265705	.225780	.243562
.586280	.602400	.602400	.628940	.628750	.642410
1.565000	1.463400	1.449700	1.449700	1.285596	1.002449
1.309200	1.239200	1.225600	1.222600	1.385300	1.167500
1.513000	1.443000	1.439400	1.414700	1.327600	1.142200
1.525000	1.423300	1.399700	1.396700	1.282500	1.037500
1.301430	1.231430	1.227830	1.206830	1.155830	.930630
1.670000	1.568300	1.553200	1.547700	1.489700	1.278100
1.449300	1.366500	1.332400	1.361700	1.302700	1.186145
.098290	.098290	.098290	.098290	.175000	.175000
.100000	.100000	.100000	.100000	.100000	.099960
-	.100000	.099930	.098580	.095700	.084520
<u>.175000</u>	<u>.175000</u>	<u>.175000</u>	<u>.175000</u>	<u>.091200</u>	<u>.082410</u>
<u>15.180680</u>	<u>14.712468</u>	<u>14.681490</u>	<u>15.086092</u>	<u>14.643737</u>	<u>12.823647</u>

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

Taxpayer	2024		
	2024 Total Assessed Value	Rank	Percentage of Total Assessed Value
Southwestern Electric Power Co./ AEP	\$ 245,853,130	1	1.88%
SWEPCO			
The Gap INC	\$ 194,505,270	2	1.49%
Komatsu Mining Corp/Komatsu Financial LP	\$ 149,588,200	3	1.14%
Joy Global Longview Operations LLC/Joy			
Global Surface Mining INC	\$ 80,837,864	4	0.62%
Longview Medical Center/Longview			
Regional Hospital/Texas HCP Holding	\$ 80,031,747	5	0.61%
Wal-Mart Real Estate Business Tr/Wal-Mart			
Nbhd Market/Wal-Mart Stores/Sam's	\$ 78,705,350	6	0.60%
East/Sam's Real Estate Business Tr			
Fundamental SCM 3 LLC/ SCM RE LV 1	\$ 78,478,470	7	0.60%
LLC/SCM RD LV 3 LLC			
Dollar General/Dollar General Stores/DG	\$ 76,229,060	8	0.58%
Distribution Of Texas LLC			
AAON Coil Products INC/CP/AAON INC	\$ 71,914,900	9	0.55%
MIMG CLXI SB LONGVIEW SUB LLC & MIMG	\$ 66,135,930	10	0.51%
KW SB LONGVIEW SUB LLC			
Halliburton Co./ Halliburton Energy			
Services/Halliburton Services - Wellnight			
Letourneau Inc/Letourneau Technologies Inc			
Trican (Liberty Pressure Pump)			
BJ Services/BJ Coiltech/BJ Dynacoil			
Well Services Division of STC			
Southern Plastic Inc			
JW Power Co/JW Manufacturing Co			
Total	<u>\$ 1,122,279,921</u>		<u>8.58%</u>

Source: Gregg County Appraisal District

TABLE 7

2015			
<u>2015 Total Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Value</u>	
\$ 91,424,830	3	1.05%	
\$ 56,523,270	7	0.65%	
\$ 81,242,410	4	0.94%	
\$ 162,210,510	1	1.87%	
\$ 146,699,215	2	1.69%	
\$ 73,187,820	5	0.84%	
\$ 64,521,490	6	0.74%	
\$ 51,634,720	8	0.60%	
\$ 42,704,960	9	0.49%	
\$ 41,261,280	10	0.48%	
<u>\$ 811,410,505</u>		<u>9.36%</u>	

GREGG COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Tax Levy for Fiscal Year		Collected Within Fiscal Year of Levy		Adjustments to Levy in Subsequent Years	Total Adjusted Levy
			Levy Collected	Percent of Original Levy		
2024	\$	35,471,793	\$ 34,472,091	97.18%	\$ (340,876)	\$ 35,130,917
2023		30,015,275	29,376,566	97.87%	(119,192)	29,896,083
2022		27,451,450	26,908,747	98.02%	(182,502)	27,268,948
2021		24,118,746	23,771,683	98.56%	4,396	24,123,142
2020		24,005,405	23,574,886	98.21%	(45,172)	23,960,233
2019		22,783,600	22,401,181	98.32%	48,917	22,832,517
2018		22,252,567	21,904,972	98.44%	9,998	22,262,565
2017		21,970,434	21,583,173	98.24%	(61,670)	21,908,764
2016		22,328,401	21,950,095	98.31%	(79,512)	22,248,889
2015		22,365,509	22,035,855	98.53%	(68,354)	22,297,155

- (1) Taxes are levied on assessed property values on January 1 of prior calendar year (i.e., in 2023, taxes are levied on calendar year 2022)
- (2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments
- (3) This table includes real estate taxes only and does not include penalty and interest

TABLE 8

Collections in Subsequent Years	Total Collections to Date		Delinquent Taxes 9/30/24	Delinquent Taxes to Total Adj. Levy
	Total Collections To Date	Percent of Adjusted Levy		
\$ -	\$ 34,472,091	98.12%	\$ 658,825	1.88%
194,583	29,571,149	98.91%	324,934	1.09%
140,199	27,048,946	99.19%	220,002	0.81%
195,217	23,966,901	99.35%	156,241	0.65%
270,819	23,845,705	99.52%	114,528	0.48%
334,189	22,735,370	99.57%	97,147	0.43%
282,560	22,187,532	99.66%	75,033	0.34%
273,278	21,856,450	99.76%	52,314	0.24%
248,847	22,198,943	99.78%	49,946	0.22%
211,230	22,247,085	99.78%	50,070	0.22%

GREGG COUNTY, TEXAS
GOVERNMENT REVENUE BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures
2024	\$ 56,856,651	\$ 1,692,188	\$ 58,641,842	\$ 4,540,990	\$ 1,492,818
2023	52,612,464	1,664,254	56,311,227	4,039,723	1,304,518
2022	48,886,281	1,667,574	53,267,234	4,625,055	1,518,921
2021	43,025,432	1,672,977	10,415,830	4,442,472	1,169,777
2020	41,226,507	1,655,966	4,785,889	3,688,910	888,577
2019	41,073,738	1,671,693	2,667,343	3,898,398	1,396,983
2018	39,832,100	1,640,018	2,532,805	3,813,949	1,855,873
2017	37,397,684	1,611,272	5,290,478	3,652,141	908,746
2016	37,680,521	1,368,687	6,002,422	3,762,205	1,053,456
2015	38,883,763	1,318,187	6,706,941	3,657,872	1,020,076

TABLE 9

Investment Earnings	Rents and Commissions	Miscellaneous	Totals
\$ 7,122,927	\$ 3,117,997	\$ 152,780	\$ 133,618,193
2,717,672	2,859,985	280,302	121,790,145
919,483	2,662,892	202,560	113,750,000
261,203	2,813,739	187,291	63,988,720
1,283,491	2,442,127	219,416	56,190,883
2,090,265	2,413,561	411,416	55,623,397
605,222	1,762,233	626,993	52,669,192
430,102	1,885,931	484,111	51,660,465
567,035	2,681,868	266,871	53,383,067
230,099	2,468,488	288,464	54,573,890

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Leases	Available in Debt Service Fund	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
2024	\$ 17,253,691	\$ 153,410	\$ 3,388	\$ 17,403,713	*	*
2023	-	174,276	-	174,276	0.00%	\$ 1.38
2022	-	184,985	-	184,985	0.00%	1.47
2021	-	279	-	279	0.00%	-
2020	-	1,344	-	1,344	0.00%	0.01
2019	-	2,332	-	2,332	0.00%	0.02
2018	-	515,997	-	515,997	0.01%	4.17
2017	-	513,656	-	513,656	0.01%	4.16
2016	-	393,063	-	393,063	0.01%	3.18
2015	-	390,689	-	390,689	0.01%	3.15

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

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

* Personal income and per capita income data unavailable

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net Total	Percentage of Estimated Actual Taxable Value of Property ¹	Per Capita ²
2024	\$ 17,253,691	\$ 3,388	\$ 17,250,303	0.1319%	*
2023	-	-	-	-	-
2022	-	-	-	-	-
2021	-	-	-	-	-
2020	-	-	-	-	-
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-

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

¹ See the Schedule of Appraised Value and Estimated Assessed Value of Property for property value data

² Population data can be found in the Schedule of Demographic and Economic Statistics

* Population data needed for per capita calculation unavailable

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GREGG COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2024

Government Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Direct and Overlapping Debt
Direct Debt:			
Gregg County	\$ 17,407,101	100.00%	\$ 17,407,101
Total Direct Debt	<u>\$ 17,407,101</u>		<u>\$ 17,407,101</u>
Overlapping Debt:			
Clarksville City, City of	\$ 1,908,000	99.87%	\$ 1,905,520
East Mountain, City of	43,268	1.49%	645
Gladewater, City of	17,517,000	58.85%	10,308,755
Kilgore, City of	40,785,304	86.26%	35,183,227
Lakeport, City of	764,000	100.00%	764,000
Longview, City of	199,740,922	94.43%	188,614,775
White Oak, City of	8,415,000	100.00%	8,415,000
Gladewater Independent School District	25,369,667	54.07%	13,717,379
Kilgore Independent School District	132,520,000	74.96%	99,340,784
Longview Independent School District	316,435,289	100.00%	316,435,289
Pine Tree Independent School District	93,536,628	100.00%	93,536,628
Sabine Independent School District	15,404,994	100.00%	15,404,994
Spring Hill Independent School District	31,442,037	100.00%	31,442,037
White Oak Independent School District	21,125,788	100.00%	21,125,788
Kilgore College	19,372,829	62.01%	12,013,091
Gregg County ESD# 2	138,912	100.00%	138,912
Gregg County ESD# 3	2,707,666	100.00%	2,707,666
Total Overlapping Debt	<u>\$ 927,227,304</u>		<u>\$ 851,054,490</u>
Total Direct and Overlapping Debt	<u>\$ 944,634,405</u>		<u>\$ 868,461,591</u>

Note: (1) The percentage of overlapping debt is estimated using taxable assessed property values.

GREGG COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	2015	2016	2017	2018
Debt Limit	\$ 2,167,091,354	\$ 2,162,769,953	\$ 2,127,088,513	\$ 2,153,337,112
Total net debt applicable to limit	-	-	-	-
Legal Debt Margin	<u>\$ 2,167,091,354</u>	<u>\$ 2,162,769,953</u>	<u>\$ 2,127,088,513</u>	<u>\$ 2,153,337,112</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

TABLE 13

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,201,833,799	\$ 2,317,954,472	\$ 2,331,541,670	\$ 2,372,612,792	\$ 2,734,546,464	\$ 3,270,728,948
-	-	-	-	-	17,253,691
<u>\$ 2,201,833,799</u>	<u>\$ 2,317,954,472</u>	<u>\$ 2,331,541,670</u>	<u>\$ 2,372,612,792</u>	<u>\$ 2,734,546,464</u>	<u>\$ 3,253,195,485</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.54%

GREGG COUNTY, TEXAS**TABLE 14**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>
2024	126,679	*	*	4.8%
2023	126,243	7,574,218	59,997	4.4%
2022	125,443	7,019,956	55,961	4.3%
2021	124,201	6,577,421	52,958	5.6%
2020	124,239	6,106,055	49,152	9.2%
2019	123,945	5,838,955	47,109	3.7%
2018	123,707	5,616,460	45,401	4.0%
2017	123,367	5,437,195	44,073	4.5%
2016	123,745	5,516,563	44,580	6.6%
2015	124,108	5,791,380	46,664	5.0%

Sources: U.S. Census Bureau (census.gov)
U.S. Bureau of Economic Analysis (bea.gov)

* Data unavailable

GREGG COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employees	Employees	Rank	Percentage of Total County Employees
Christus Good Shepherd Health System	2,852	1	3.8%	3,260	1	4.2%
Eastman Chemical	1,515	2	2.0%	1,500	3	2.0%
Longview Regional Medical Center	1,500	3	2.0%	940	6	1.2%
Wal-Mart	1,200	4	1.6%	1,162	5	1.5%
Dollar General	762	5	1.0%	-	-	0.0%
Komatsu	705	6	0.9%	-	-	0.0%
Trinity Industries, Inc	690	7	0.9%	1,856	2	2.4%
Gap	658	8	0.9%	-	-	0.0%
AAON, Inc	621	9	0.8%	-	-	0.0%
Communications & Power Industries (CPI)	<u>402</u>	10	<u>0.5%</u>	-	-	0.0%
Longview ISD				1,170	4	1.5%
City of Longview				808	7	1.1%
Pine Tree ISD				680	8	0.9%
Diagnostic Clinic of Longview				648	9	0.8%
Joy Global				<u>617</u>	10	0.8%
Total	<u>10,905</u>		14.60%	<u>12,641</u>		16.5%

Source: Longview Economic Development Corporation (Employment by Company)
Bureau of Labor Statistics (County Total Employment)

Notes: 2024 Percentage of total County employment is based on County employment of 74490.
2015 Percentage of total County employment is based on County employment of 76824.

GREGG COUNTY, TEXAS**COUNTY EMPLOYEES BY FUNCTION**

LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024

Function/Program	Fiscal Year				
	2015	2016	2017	2018	2019
General government	102	102	102	99	99
Judicial	92	91	91	90	90
Public safety	262	263	264	262	263
Health and Human Services	12	12	12	12	12
Public buildings	18	18	19	19	19
Transportation and roads	<u>48</u>	<u>48</u>	<u>48</u>	<u>47</u>	<u>47</u>
Totals	<u>534</u>	<u>533</u>	<u>535</u>	<u>529</u>	<u>530</u>

Source: Gregg County Budget

TABLE 16

Fiscal Year				
2020	2021	2022	2023	2024
99	101	100	103	105
94	93	93	93	83
268	268	267	265	265
12	12	13	13	13
19	19	18	19	19
<u>47</u>	<u>45</u>	<u>47</u>	<u>47</u>	<u>47</u>
<u>539</u>	<u>538</u>	<u>538</u>	<u>540</u>	<u>532</u>

GREGG COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024

Function/Program	Fiscal Year			
	2015	2016	2017	2018
General Government				
County Finance				
Accounts Payable Invoices Processed	15,308	15,992	16,758	15,863
Accounts Payable Checks Processed	8,365	8,592	8,652	8,786
Tax Office (1)				
Motor Vehicle Registrations	131,334	129,890	128,866	130,036
Motor Vehicle Titles Issued	47,843	45,630	45,020	49,307
Elections Office				
Registered Voters	65,678	68,833	67,696	69,321
Number of Elections Held	6	10	4	9
Judicial				
District Court Level				
Civil & Family Cases Filed	3,091	3,253	3,004	2,788
Criminal Cases Filed	1,266	1,368	1,233	1,326
County Court Level				
Probate/Mental Health Cases Filed	542	627	621	556
Statutory County Court Level (2)				
Civil Cases Filed	1,195	1,108	1,083	1,173
Criminal Cases Filed	3,541	3,300	3,250	3,671
Law Enforcement/Corrections (3)				
Jail Facilities				
Jail Book-Ins	9,098	9,171	9,150	9,550
Law Enforcement				
Warrants Executed	4,461	4,469	4,225	5,377
Civil Process Served	4,314	4,780	3,218	2,879
Health & Human Services				
Patients Seen by Doctor	603	586	617	479
Patients Seen by Nurse	2,433	2,676	2,764	2,436
Rx - Medications Filled	3,838	4,994	5,668	4,298
Welfare Applicants	1,274	1,235	1,291	1,124
Immunizations (# of Shots)	5,077	4,962	4,374	4,120
Transportation & Roads				
Miles of County Roads	281	281	281	281

Sources: County departmental and court statistical reports for state and local reporting requirements

- (1) Tax Office data based on State Fiscal year
- (2) Change in Texas OCA reporting requirements
- (3) Law Enforcement data based on calendar year

TABLE 17

Fiscal Year						
2019	2020	2021	2022	2023	2023	2024
15,912	15,353	17,248	16,980	17,087	17,087	17,173
8,466	7,967	7,835	7,684	7,392	7,392	7,761
131,713	126,567	129,775	130,817	134,054	134,054	134,069
49,024	44,760	50,092	47,197	46,156	46,156	45,078
69,316	73,272	71,728	73,000	74,306	74,306	75,903
8	9	7	4	6	6	11
2,711	2,634	2,413	2,258	2,275	2,275	1,992
1,665	1,764	1,946	1,867	1,210	1,210	1,408
549	546	740	602	555	555	638
1,324	1,202	852	810	954	954	904
3,868	3,616	2,511	2,132	1,849	1,849	2,601
9,862	5,335	4,625	5,323	5,753	5,753	5,720
4,849	2,038	1,555	2,906	3,187	3,187	3,195
2,885	1,832	1,838	1,768	1,629	1,629	1,607
518	354	328	289	247	247	260
2,161	2,162		1,385	747	747	718
3,537	2,788	2,226	2,461	1,613	1,613	1,499
1,419	2,058	2,514	1,828	1,528	1,528	1,798
5,367	4,007	2,808	2,682	2,466	2,466	2,047
281	281	281	281	281	281	281

GREGG COUNTY, TEXAS**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**

LAST TEN FISCAL YEARS
SEPTEMBER 30, 2024

FUNCTION/PROGRAM	Fiscal Year			
	2015	2016	2017	2018
General government				
Vehicles	10	9	9	9
Judicial				
Vehicles	6	5	5	5
Video/sound system	2	2	2	2
Law enforcement/corrections				
Vehicles	97	98	106	109
Transportation and roads				
Road and bridge vehicles	32	33	31	34
Road and bridge equipment	109	112	118	117
Public buildings				
Vehicles	3	4	3	4
Health and human services				
Vehicles	2	2	2	2

Source: Gregg County Depreciation Schedules

TABLE 18

Fiscal Year					
2019	2020	2021	2022	2023	2024
10	10	16	17	17	14
3	3	3	3	5	8
2	2	2	2	2	2
103	106	108	108	124	131
32	35	40	40	44	42
116	121	124	129	129	136
4	4	4	4	4	6
3	2	2	2	2	2

GREGG COUNTY, TEXAS

SCHEDULE OF INSURANCE

SEPTEMBER 30, 2024

Insuring Company	Type of Coverage	Policy From	Policy To
		10/1/23	10/1/24
Texas Association of Counties (TAC) Risk Management Pool	Property		
		10/1/23	10/1/24
Texas Association of Counties (TAC) Risk Management Pool	Auto Liability		
		10/1/23	10/1/24
Texas Association of Counties (TAC) Risk Management Pool	General Liability		
		10/1/23	10/1/24
Texas Association of Counties (TAC) Risk Management Pool	Public Officials Liability Privacy or Security Event Liability and Expense	10/1/23	10/1/24
JamisonPro	State Judges Professional Liability	1/1/24	1/1/25
Texas Association of Counties (TAC) Risk Management Pool	Law Enforcement Liability	10/1/23	10/1/24
ProPraxis Insurance	Health Department/Jail Medical	11/1/23	11/1/24
		10/1/23	10/1/24
Old Republic Insurance Company	East Texas Regional Airport		
Nautilus Insurance Company	Storage Tank Systems	8/4/24	8/4/25

TABLE 19

Summary of Coverage	Liability Limits
Buildings	116,046,162
Valuable Papers	2,500,000
Flood - Except Special Hazard Zones	10,000,000
Equipment Breakdown	100,000,000
Crime	500,000
Law Enforcement Animals	30,000
Bodily Injury - Each Person	100,000
Bodily injury- Each Accident	300,000
Property Damage - Each Accident	100,000
Comprehensive	Actual cash value or cost of repair (lessor of)
Collision	Actual cash value or cost of repair (lessor of)
Bodily Injury and Property Damage	1,000,000
Crisis Management	100,000
Employee Benefits Liability - Per Claim	1,000,000
Garage Keepers Legal Liability	50,000
Aggregate: District Judge/District Attorney Endorsement	2,000,000
Aggregate	2,000,000
Damages / Claims Exp.	1,000,000
Aggregate District Judge Endorsement	2,000,000
Aggregate Each Claim	3,000,000 1,000,000
Products	5,000,000
Personal Injury	5,000,000
Malpractice	5,000,000
Hangar keepers	5,000,000
Fire Damage	50,000
Clean up costs, Third Party Liability, Property damage Liability	1,000,000

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