

GREGG COUNTY, TEXAS

ADOPTED BUDGET
FOR THE FISCAL YEAR
OCT. 1, 2000 - SEPT. 30, 2001



Great Texas Balloon Race
Gregg County Airport



GREGG COUNTY, TEXAS

**ADOPTED BUDGET
FOR THE FISCAL YEAR
OCTOBER 1, 2000 - SEPTEMBER 30, 2001**

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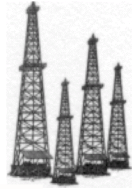


MICKEY D. SMITH

Gregg County Judge

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Ann Wilson, CPA
Budget Director

Darlynn Jones
Administrative Assistant

Terri Sieber
Court Coordinator

Date: September 18, 2000

To: Members of the Gregg County Commissioners Court, Elected Officials,
Appointed Officials, Employees, and Constituents

From: Mickey D. Smith, County Judge
Ann Wilson, CPA, Budget Director

Respectfully, we present the fiscal year 2001 adopted budget for Gregg County as approved by the commissioners court on September 18, 2000. The following priorities and issues are among the driving factors in the decision making process.

- ***Changes in Local Economy*** - Gregg County and the surrounding areas have been faced with several economic changes in the past few years. Mineral values have continued to rapidly decline, making economic diversification essential. Page 22 of this document shows the decline of the mineral value tax base that is shifting the tax burden onto businesses and homeowners. Clearly, economic development is vital to the county in order to effect a transition from a predominantly mineral tax base to a diversified industrial tax base.
- ***Excessive Ozone Levels*** -Gregg County continues to face the possibility of being declared a non-attainment area by the Environmental Protection Agency due to excessive ground ozone levels. The impact to infrastructure and industrial projects could be devastating due to the loss of federal and state funding for project assistance. The North East Texas Air Committee (NETAC), formed from the five county region, continues to work with the Environmental Protection Agency in an effort to ensure compliance.
- ***Facilities*** - Gregg County has one of the nicest courthouse facilities in the state of Texas. A priority is to identify and improve any unsightly or inefficient areas in a timely manner so that repair and replacement costs may be minimized.

Following are budget highlights that have been adopted for the fiscal year 2001:

- ▶ The adopted property tax rate for fiscal year 2001 is .244650. This proposed rate represents more than a ½ cent reduction from the present rate of .25000, and a rollback to the 1993 rate.
- ▶ The rising cost of health insurance has caused a 15% increase in the budgeted amount over actual expenses for fiscal year 2000.
- ▶ Salary increases include: (a) a salary adjustment for Justices of the Peace, Pct. 2,3, and 4 to \$34,000; (b) an equalizing of commissioners' salaries to \$54,725 (to be taken at the option of the commissioner); and (c) position increases in the information services department to compensate for additional duties assumed from the elimination of a full-time position. All other requested salary increases are to be submitted to the workforce investment fund for evaluation by the human resources director and for consideration by the commissioners court at a later date. Additional employee position and salary information may be found on pages 23 and 24 of this document.
- ▶ A new capital project consists of the renovation of the 188th District Court's courtroom and office complex and additional improvements as outlined on page 29.
- ▶ All new capital projects are being funded solely from county reserve funds. No current year property tax dollars are being allocated to these projects and no short-term or long-term financing is needed.

The FY01 adopted budget represents a balanced budget as illustrated on pages 33 and 34. The aggressive approach the commissioners court has demonstrated in the last few years to reduce operating costs, increase efficiency, and achieve a substantial reserve balance is enabling Gregg County to absorb the current economic issues, pay for needed capital projects and economic development projects without additional property tax increases or debt, while at the same time, meeting state and federal mandates and maintaining a quality level of service for the citizens we serve.

Thanks to all elected and appointed officials and their capable staff members for the aggressive and responsive approach during the annual budget process.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**PRESENTED TO
Gregg County,
Texas**

**For the Fiscal Year Beginning
October 1, 1999**


President


Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gregg County, Texas for its annual budget for the fiscal year October 1, 1999 - September 30, 2000. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to GFOA program requirements.



OVERVIEW

Texas County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County governments ordinarily focus on the judicial system, health and social services, law enforcement, and road construction and maintenance. In Texas, counties have no ordinance-making powers other than those explicitly granted by the Texas State Legislature.

Texas has 254 counties with similar organizational features: a governing body (the commissioners court) consisting of one member elected at large (the county judge), and four commissioners elected by precincts. The county judge is named for his actual judicial responsibility in all but the largest of Texas counties. In urban counties, the county judge is primarily an executive and administrator in addition to his duties as presiding officer of the commissioners court. Although Gregg County is among the more populous of Texas counties, the county judge continues to handle judicial responsibilities, as well as budgetary and administrative responsibilities.

The commissioners court serves as both the legislative and the executive branch of county government, and the court has budgetary authority over virtually all county departments, including those headed by other elected officials.

County services in Texas are financed primarily by ad valorem taxes on real property and business inventory, sales tax revenue, and an array of fees, fines, service charges, and state payments. The county commissioners set the property tax rate annually. Most of the other revenue sources are established by state law and they may be changed only through legislative action.

Local Environment

Gregg County is located in the northeast region of Texas and it encompasses 272 square miles. Rolling hills, pine forests, and lakes and rivers provide the county's residents with a tranquil life style and many recreational opportunities. According to the Texas State Comptroller's Office, the year 2000 population is estimated at 113,126 (75% white, 20% black, 4% Hispanic, and 1% other). U.S. Interstate 20 connects the county to the Fort Worth-Dallas metropolitan area to the west (120 miles) and to Shreveport, Louisiana to the east (60 miles).

The city of Longview is the county seat and the county's largest city with an estimated population of 73,000 residents, or 65% of the total county population. Gregg County also includes the cities of White Oak, Elderville, Easton, Lakeport, Clarksville, Warren City, and parts of Kilgore and Gladewater. Longview and most of the county are included in the Longview-Marshall Metropolitan Statistical Area, the largest MSA in the eastern part of Texas.

Gregg County offers quality educational opportunities at both public and private schools. The larger public school districts include Longview, Pine Tree, Spring Hill, White Oak, and Kilgore. Private schools include Longview Christian Academy, Marantha School, Trinity School of Texas, and St. Mary's School.

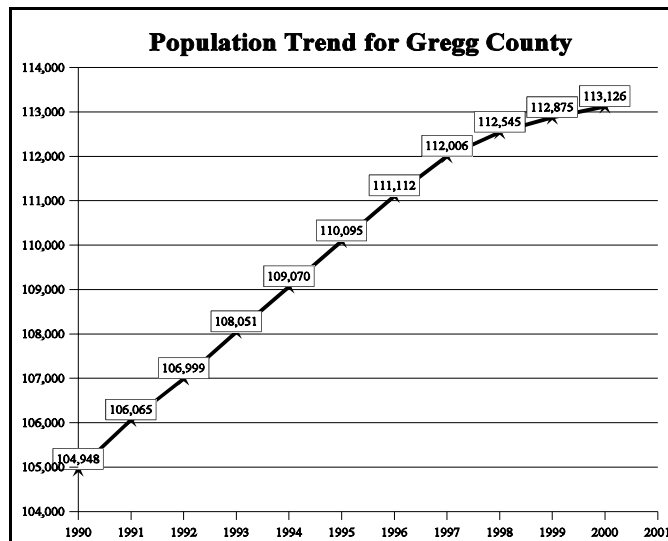
County residents may pursue a college education or vocational - technical training at several area

educational institutions. LeTourneau University, located in Longview, attracts about 2,000 students annually with its highly rated aviation and engineering programs. For several years, the university has received national recognition as an excellent educational value. Kilgore College, home of the famous “Rangerettes” precision marching drill team, offers both academic courses, vocational training, and technical degree programs. The college recently completed a new \$500,000 cosmetology building at its Longview Center campus. The University of Texas at Tyler now offers college courses at its new facility, the University Center, located in north Longview on Highway 259.

Gregg County offers many cultural activities and family entertainment events during the year:

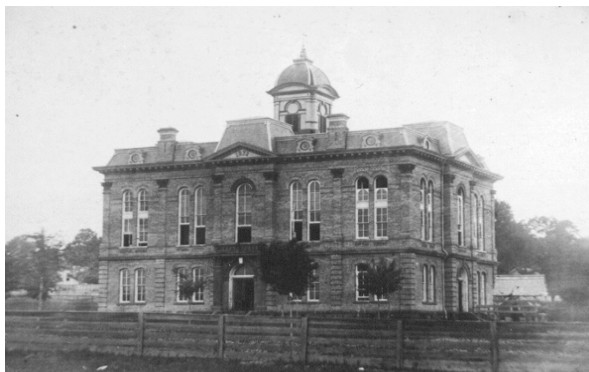
- | | |
|---------------------------------|----------------------------|
| The Longview Community Theater | Great Texas Balloon Race |
| The Longview Symphony Orchestra | AlleyFest |
| The Longview Ballet Theater | Canterbury Tales Festival |
| Gregg County Historical Museum | Dalton Days |
| East Texas Oil Museum | Texas Shakespeare Festival |

Gregg County’s economy has been dominated by the oil and gas exploration and service industries since 1930. However, since the sustained decline in oil and gas prices, beginning in the mid-1980's when crude oil dropped from \$28 to \$16 per barrel, which caused a near depression in the oil and gas industry throughout Texas, the county’s civic leaders and public officials have sought to diversify the area economy by attracting manufacturing and other businesses not associated with the petroleum industry. This effort, while still ongoing, has been successful. The Longview Partnership, in its “Community Information Handbook,” states that there are now about 40 manufacturing companies in the area with over 10,000 employees. Among the area’s larger manufacturing companies are Texas Eastman Company, LeTourneau, Inc., Trinity Industries, Inc., Stemco, Inc., LeBus Manufacturing, Anvil Products, Dresser Industries, and Southern Plastics. Kilgore College, the city of Longview, and Gregg County are also major employers; each entity employs 400 or more people in the county.



History of Gregg County

In 1873, Bluford W. Brown, a state representative from the Summerfield community, introduced a bill before the Thirteenth Texas Legislature to create a new county from parts of Upshur, Rusk, and Harrison Counties. The proposed name commemorated a popular Confederate Army general named John Gregg who was killed in action on October 7, 1864. Gregg County was officially created by passage of an act by the Thirteenth Legislature on April 12, 1873, and the new county was expanded by passage of another act the following April 30, 1874. However, Gregg County ended up being significantly smaller than all of the adjoining counties because representatives for Harrison County successfully prevented the western end of that county from joining Gregg County, as was planned by the legislative committee.

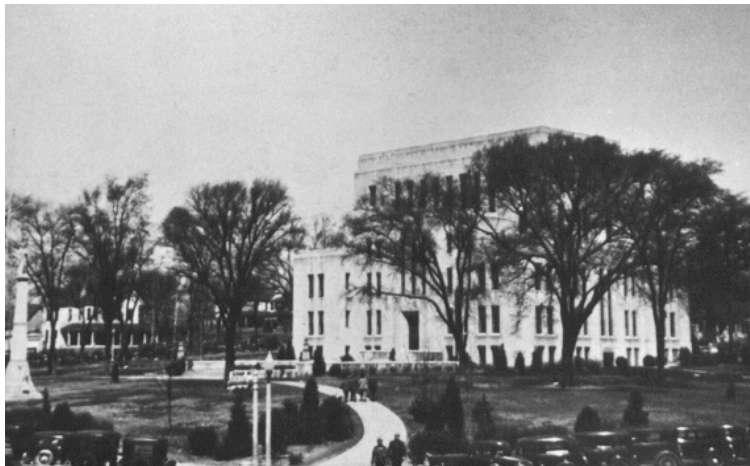


Gregg County Courthouse - 1879

The Southern Pacific Railroad established Longview in 1870 while constructing its transcontinental line, and the town was incorporated in 1871. Kilgore was created by the International Railroad near New Danville in 1872. The Texas & Pacific Railroad acquired the Southern Pacific Railroad and then continued construction westward from Longview in early 1873. The railroad established Gladewater near Point Pleasant. Longview, Kilgore, and Gladewater were primarily sawmill towns. Longview also had offices and shops for the three railroads, Kelly Plow Works after 1882, and the Graham Box Factory after 1903. However, cotton farming remained the foundation of the economy, occupying about half of the county's cultivated acreage.

In 1930, Gregg County was rescued from the Great Depression by the discovery of the East Texas Oil Field, the largest pool of petroleum ever discovered in the continental 48 states. "Dad" Joiner brought in the Daisy Bradford No.3 on October 3, 1930, and that well was quickly followed by the Lou Della Crim No.1 and the J.K. Lathrop No.1 wells within 60 days. Nearly half of the field's 200+ square miles lay in the western third of Gregg County. Over the past 70 years, it is estimated that 6 billion barrels of oil have been recovered. An estimated 1 billion barrels remain to be recovered.

Transformed into boom towns almost overnight, Kilgore and Gladewater became incorporated cities in 1931. By the time drilling activity declined in 1935, there were about 15,000 wells and 95 refineries in the field. Among a multitude of civic improvements, the new wealth contributed to the creation of Kilgore College. Oil and gas exploration, production, and the related service industries continued to dominate Gregg County's economy for the next 60 years.



Gregg County Courthouse - 1932

Petroleum and natural gas production allowed Gregg County to prosper during the national economic boom that followed World War II. The federal government built the Harmon General Hospital near Longview during the war and after the war the government donated it for use as LeTourneau Technical Institute (later LeTourneau University). The contribution of the hospital was part of the government's inducement to persuade LeTourneau, Inc. to build and operate a military manufacturing plant in Longview. The Texas Eastman plant, established near Longview in 1950, became the largest petrochemical complex in inland Texas and brought many educated, well-paid residents to Gregg County. Another industrial milestone was the construction of the Schlitz (later Stroh) brewery plant in 1964. Also beginning in 1964, the construction of U.S. Interstate 20 placed Gregg County on a major east-west transportation artery. Although Gregg County's economy suffered from the multi-year decreases in petroleum prices, today's more diversified economy is sound and growing in a slow, but sustained manner. As the third millennium begins, the future looks bright for Gregg County and its citizens.



Gregg County Courthouse - West Wing - 1982



EXECUTIVE SUMMARY

Gregg County Commissioners Court



Mickey Smith, County Judge

The county judge is both presiding officer of the commissioners court and judge of the county court. The county judge is often considered to be the chief executive officer of the county because he is responsible for the preparation and management of the county's annual budget, in addition to his broad judicial responsibilities.



Charles Davis - Pct. #1

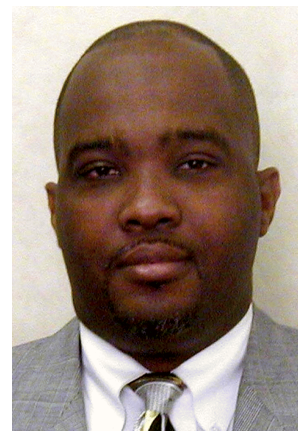
The commissioners court is the governing body of the county. The Texas State Constitution specifies that the court shall consist of a county judge and four commissioners elected by the qualified voters of individual county precincts. Many state administrative duties rest with the commissioners court. The construction and maintenance of county roads and bridges are major responsibilities of the commissioners.



Darryl Primo - Pct. #2

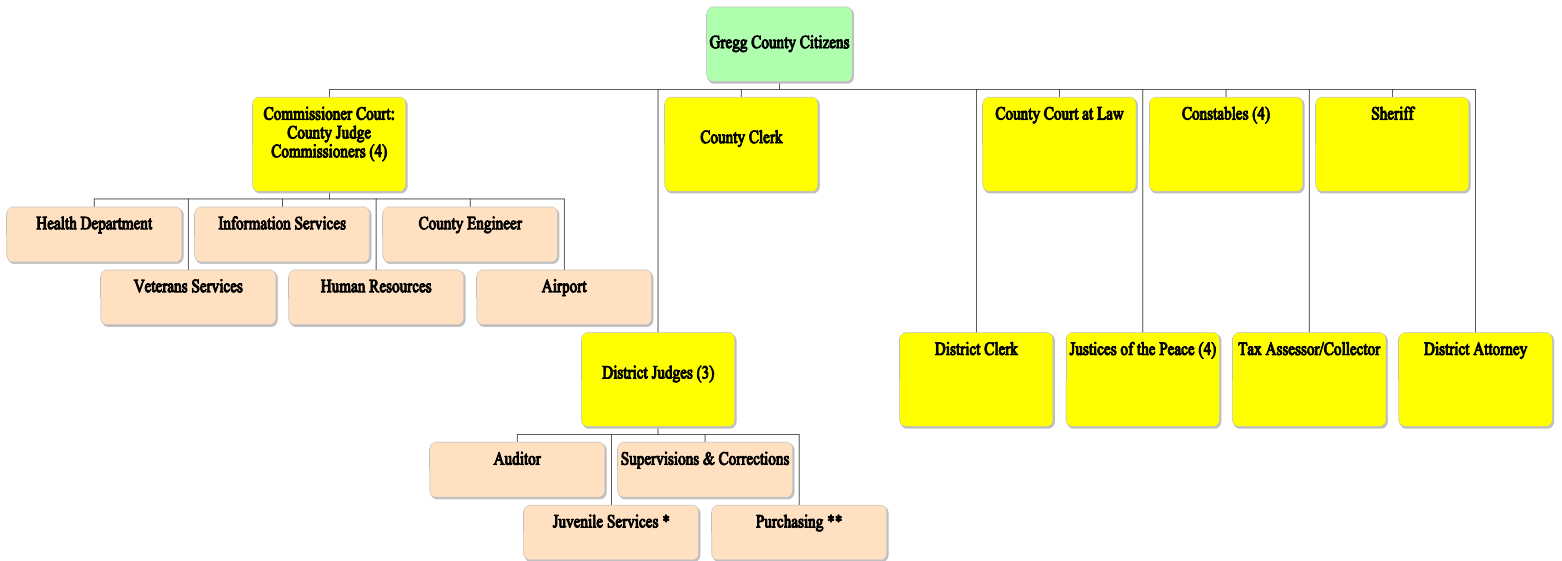


Bob Barbee - Pct. #3



Danny Craig - Pct. #4

Gregg County Organizational Chart

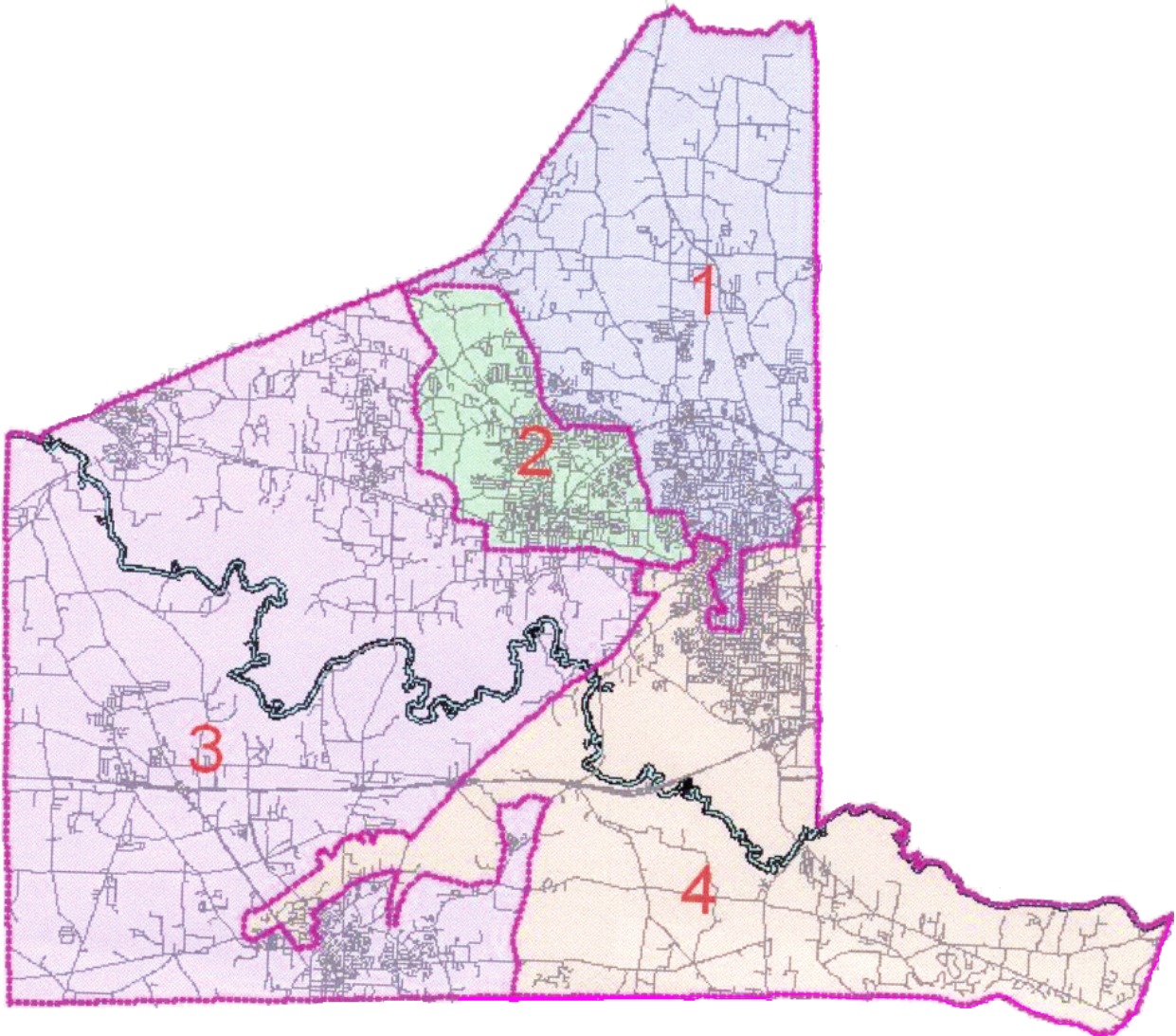


Elected Officials
 Appointed Officials

* County Judge is chairman of the juvenile board

** County Judge also serves on this supervisory board

Gregg County Precincts Map



The numbered areas outlined on this Gregg County map represent the four county precincts from which the commissioners, the justices of the peace, and the constables are elected. The precinct lines were determined based on the 1990 U.S. census figures; each precinct had the same number of residents, as required by law. The four precincts vary greatly in land area due to differences in population density in the county. The central and northern sections have many residential neighborhoods, while the rural southern and western sections are relatively less populated.

In 2001, the Gregg County Redistricting Committee will redraw the county's precinct lines based on the 2000 U.S. census data. This committee then makes a recommendation to the commissioners court for formal approval. The redistricting process is subject to state and federal guidelines.

Budget Process

The formal budget process begins in March with the formulation of the budget instruction manual. The manual includes the budget calendar for the year and serves as a guide to department officials in the budget process. Also included are detailed instructions for request submissions, required forms, and specific budgetary concerns for the year.

Budget requests are completed on-line and due by early May. Budget requests are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical “trend.”

Revenue estimates are received throughout the budget process from the county auditor. The revenue estimates provide the necessary parameters for evaluating budgetary requests. Meetings are conducted between the budget office and the department officials in late May or early June. A preliminary review packet is prepared combining the latest revenue estimates with the budget requests and program statistics for review by the commissioners court.

Budget workshops with the commissioners court begin in July to discuss funding levels, requests, and policy issues. By mid August, a proposed budget is prepared by the budget office and filed with the county clerk based on the instructions of the commissioners court. Public hearings are held prior to the adoption of the budget by commissioners court. The adopted budget is filed with the county clerk.

Expenditure budget amendments are considered only in emergency situations. Budget transfers are processed routinely throughout the fiscal year in accordance with the guidelines established by the commissioners court.

The FY01 budget calendar is presented on the following page.

Basis of Budgeting

The FY01 Gregg County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the line-item level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred, such as with a purchase order. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. Where such encumbrances indicate an overrun of the departmental or project budget, purchase orders are not released until appropriations are available. The county maintains this encumbrance accounting system as a method of budgetary control.

Basis of Accounting

All governmental fund types are accounted for using the modified accrual basis of accounting with the exception of principal and interest on general long-term debt, which is recognized when due, and liabilities for accrued compensated absences, which are recognized when payable from current available financial resources.

CALENDAR FOR ANNUAL BUDGET PREPARATION*

Fiscal Year 2001

April 23, 2000	Budget worksheets sent to departments and outside entities
May 3	Receive first round of revenue estimates from county auditor
May 14	Deadline for departments to enter and return budget requests
May 25-27	Budget office conducts a preliminary review of requests with department officials
June 1	Receive second round of revenue estimates from county auditor
June 18	Give commissioners preliminary revenue and expenditure budget. Property tax revenue will be based on estimated taxable values and current year tax rate.
July 2	Commissioners court workshop with department officials
July 26	Receive third round of revenue estimates from county auditor
July 26	Give commissioners court revised revenue estimates (based on certified taxable values)
August 2-4	Commissioners court workshop
August 9	Receive fourth round of revenues estimates from county auditor
August 10	Post notice of August 16, 2000 commissioners court meeting
August 16	County judge presents FY01 proposed budget at commissioners court meeting
August 18	Publish notice of August 31, 2000 public hearing
August 26	Post notice of August 31, 2000 public hearing
August 31	Public hearing on FY01 proposed budget.Meeting is scheduled for 6:00 p.m. in the commissioners courtroom
Sept. 1	Receive fifth round of revenue estimates from county auditor
Sept. 1	Publish notice of September 13, 2000 public hearing on the proposed budget
Sept. 1	Publish any salary increases proposed for elected officials
Sept. 3	Post notice of public hearing on FY01 proposed budget
Sept. 3	Post notice of commissioners court meeting to adopt FY01 budget and tax rate
Sept. 13	Public Hearing - 10:00 a.m. - commissioners courtroom
Sept. 13	Meeting to: 1) Vote to adopt the FY01 annual budget 2) Vote to adopt the property tax rate for the year 2000

* Dates are subject to revision

Financial Overview & Policies

General Fund

The cash balance in the general fund (i.e., general operations) was \$7,223,556 on October 1, 1999 and \$9,714,542 on September 30, 2000, the end of the 2000 fiscal year (FY00).

For FY00, estimated revenues are \$21,700,459; estimated expenditures are \$16,652,978; and net transfers out of the general fund are \$2,558,457. Accordingly, the fund balance has increased from \$8,187,252 to \$10,676,276 as of September 30, 2000.

For FY01, budgeted revenues are \$19,684,959; budgeted expenditures are \$18,868,460; and budgeted net transfers out of the general fund are \$3,419,800. The budgeted ending fund balance is projected to be \$8,072,975. The decline in the budgeted fund balance for FY01 is primarily due to the county's policy of paying cash for capital projects instead of using debt financing.

Debt Service

Funds appropriated in FY01 for payment of debt service are \$3,079,694. In 1996, the commissioners court committed to transfer all actual net revenue from the lease of the new jail facility to the facility debt service fund (1993 Series) for early retirement of that debt. \$939,087 was transferred in FY99; \$790,448 was transferred in FY00; and \$720,700 is budgeted for transfer in FY01. The county's long range goals include early retirement of all callable debt whenever it is financially advantageous to do so.

Description of Debt Obligations

1988 Series - Capital Appreciation Bonds. Issued on March 1, 1988 to refinance the county's general obligation debt then outstanding. Principal and interest due in annual installments to March 1, 2005 at interest rates of 7.20% to 7.80%. Bonds are not callable.

1990 Series - Tax and Airport Revenue Certificates of Obligation. Issued on March 1, 1990 to pay for improvements to the Gregg County Airport. Principal and interest due in annual installments to March 1, 2005 at interest rates of 6.75% to 8.75%. Callable on March 1, 2000 and anytime thereafter.

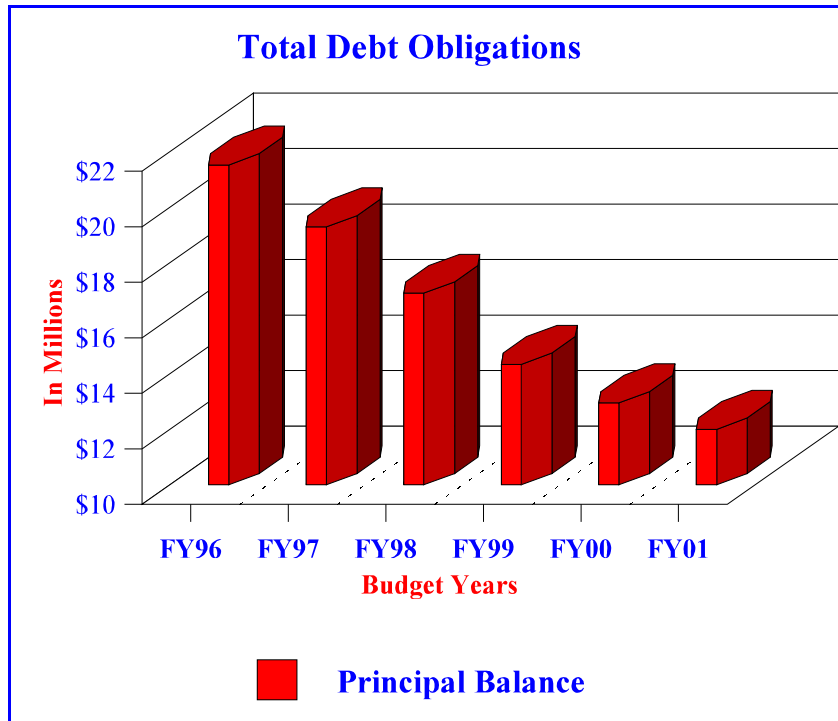
Series 1992 - Certificates of Obligation. Issued on June 1, 1992 to purchase the land and building for additional jail facilities. Principal and interest due in annual installments to March 1, 2007 at interest rates of 5.50% to 7.00%. Callable on March 1, 2000 and anytime thereafter.

Series 1993 - Certificates of Obligation. Issued on November 1, 1993 to pay for jail construction. Principal and interest due in annual installments to March 1, 2010 at interest rates of 4.50% to 7.50%. Callable on March 1, 2003 and anytime thereafter.

The table and graph on the following page describe Gregg County's debt obligations.

Debt Obligations Outstanding

Description	Original Issue Amount	Principal Remaining	Interest Remaining	Total Principal & Interest Remaining	Date of Maturity	
1988 Series	\$6,090,173	\$3,693,527	\$7,991,473	\$11,955,000	3/1/05	Non-callable
1990 Series	1,650,000	765,000	136,841	901,841	3/1/05	Callable 3/1/00
1992 Series	625,000	370,000	83,016	453,016	3/1/07	Callable 3/1/00
1993 Series	7,200,000	6,545,000	2,098,223	8,643,223	3/1/10	Callable 3/1/03
	\$15,565,173	\$11,643,527	\$10,309,553	\$21,953,080		



Debt Limitations

Except in the case of road bonds and improvement bonds issued pursuant to article III, section 52 of the Texas Constitution, there is no legal limitation on the amount of debt which a county may incur through the issuance of bonds. Gregg County’s outstanding debt is substantially below all legal limits. The county has no current plans to issue any new debt for any purpose. In fact, when financially advantageous, the county plans to redeem all of its callable debt.

Operating Budget

The FY01 budget is adopted in a categorical format. This format allows elected and appointed officials to request budget transfers within the operating expense category without commissioners court approval. Transfers requested within the salary or capital outlay categories, as well as transfers between departments, must be submitted to the commissioners court for prior approval. This policy empowers the individual departments with the ability to manage their own budgets, consistent with established policies, in a manner they believe results in their organization operating at its most efficient and effective level.

Cash Management - Investment Policies

It is the investment policy of Gregg County to:

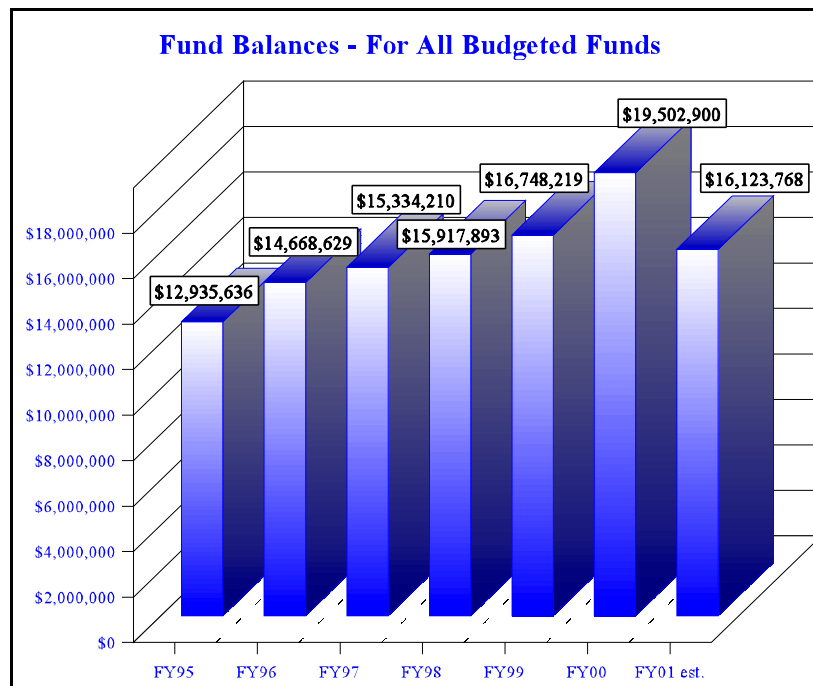
- 1) Ensure the security of its principal as the foremost objective;
- 2) Structure the investment portfolio in a manner which will provide the liquidity necessary to pay its obligations as they come due;
- 3) Maximize return on investments subject to the constraints of safety and liquidity;
- 4) Diversify its investments within the categories of those high grade investment instruments which qualify under the law;
- 5) Maintain accountability by subjecting the investment process to internal controls, quarterly reporting, and independent auditing; and
- 6) Achieve the highest professional and ethical standards, with capable and high quality investment management, as custodians of public funds.

Short Term Investments By Fund - As of 9/30/00	Amount
General Fund	\$9,486,020
Road & Bridge Fund	\$1,195,302
Jury Services Fund	\$263,542
Airport Maintenance Fund	\$230,282
Industrial Development Fund	\$80,000
Health Care Fund	\$1,698,926
Debt Service Funds	\$3,050,000
Airport Improvements Fund	\$200,000
Juvenile Services Fund	\$100,000
Total Investments Held	\$16,304,072

Fund Balance (Reserves) Policies

County policy requires that the unrestricted fund balances (reserves) in operating funds should be at a minimum of 25 % of budgeted annual operating and debt service expenditures. The reserve ratio at the end of fiscal year 2001 is projected to be 44%.

In the past several years, Gregg County has intended to increase its cash reserves to a level capable of withstanding any foreseeable economic declines which may occur, while also positioning the county for potential early debt retirement. Due to careful planning, control of expenditures, and sustained economic growth, the county has in fact accumulated substantial cash reserves. These reserves have enabled the county to fund capital improvement projects without any additional debt and while reducing the property tax rate by 13% since 1996 (see page 22).



Fund Description	FY98 Actual	FY99 Actual	FY00 Estimate	FY01 Budget
General Fund	\$7,322,073	\$8,187,252	\$10,676,276	\$8,072,975
Road & Bridge Fund	2,301,699	1,847,814	1,548,771	567,681
Jury Services Fund	491,281	422,163	366,668	231,104
Airport Maintenance Fund	542,648	484,459	410,350	211,497
Other Special Revenue Funds	738,116	510,780	515,929	364,406
Health Care Fund	0	1,717,088	1,977,354	2,147,354
Debt Service Funds	3,068,047	3,152,020	3,352,302	4,127,583
Capital Projects Funds	1,454,028	426,642	655,250	401,168
Total Fund Balances	\$15,917,893	\$16,748,219	\$19,502,900	\$16,123,768

Budget Goals and Guidelines

Property Tax Rate - A goal of the commissioners court is to reduce incrementally and to stabilize property tax rates while maintaining the necessary services for the county's residents. The FY01 tax rate is 24.4650 cents per \$100 valuation. Figure 1 depicts the multi-year decline in the ad valorem tax rate.

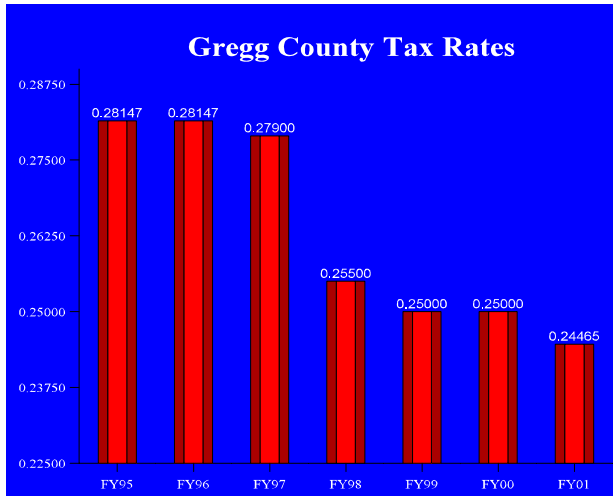


Figure 1

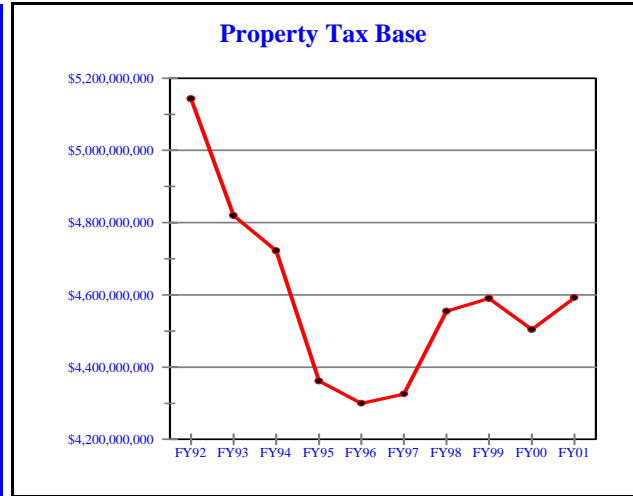


Figure 2

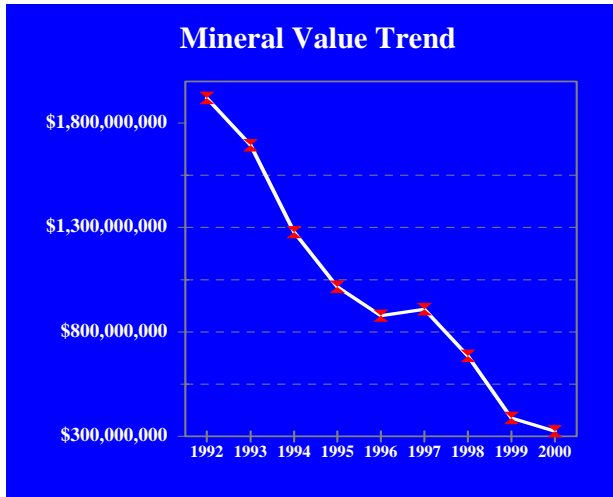


Figure 3

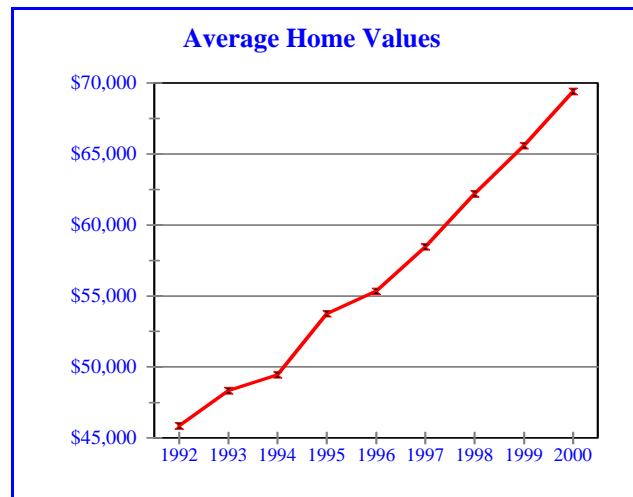


Figure 4

The county's tax base peaked in 1992 and then sharply declined until 1996 (Figure 2). The years 1992 through 2000 indicate an 11% net decrease in the Gregg County tax base, although the trend has been favorable since 1996. The decline in mineral values (Figure 3) associated with the oil and gas industry has had a devastating affect on the county's tax base. The nine year span of 1992 - 2000 yielded an 86% decrease in Gregg County's mineral values. Since 1996, the sustained increases in home values (Figure 4) have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases, and rising property values are crucial to the recovery and stabilization of Gregg County's tax base.

Employee Positions and Salaries

The county has adopted a conservative approach to adding new full-time positions. The FY01 budget includes one full-time clerk position to be located in the Kilgore office for Justice of the Peace #3 and one full-time clerk position located in Justice of the Peace #4, but providing assistance, as needed, to Justice of the Peace #2. The budget also includes one full-time probate auditor position in the county clerk's office. In the health department, the prescription drug nurse position is changed from part-time to full-time status. The commissioners court added two new positions: airport marketing director and litter officer. The latter position had been funded through state grant funds with a corresponding county match.

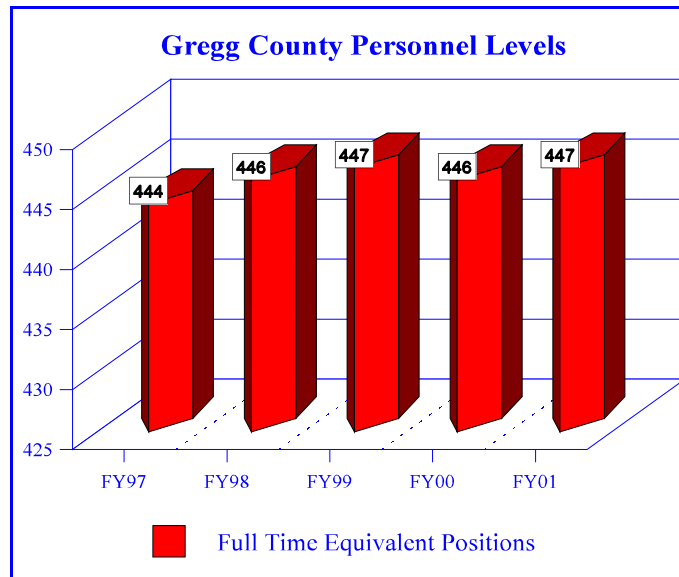
Information services has reduced its staff by one full-time position, the tax office by one full-time position, road & bridge precinct #3 by one full-time position, and juvenile services by two full-time positions in this FY01 fiscal year.

Fringe benefits have also increased salary costs by the 15% increase budgeted for health insurance costs and a rate increase in workers' compensation and state unemployment insurance.

The FY01 adopted budget includes an annual 2% merit increase for eligible employees and a 2% cost of living adjustment for elected officials. Longevity pay is also included in the amount of \$120 for employees with 5-10 years of service, \$240 for 10-20 years, and \$360 for employees with 20+ years of service.

Gregg County continues to encourage lateral transfers to accommodate changes in the workflow of various departments. The county's goal is to gain employee work efficiency through the utilization of new technology, thereby reducing the need for additional full-time positions.

A schedule of personnel positions by department is presented on the following page.



Personnel Positions By Department

Department	Actual FY98	Actual FY99	Actual FY00	Budgeted FY01
County Clerk	17	17	18	19
Purchasing	3	3	3	3
Human Resources	2	2	2	2
County Judge	4	4	4	4
Elections	3	4	4	4
County Auditor	7	8	8	8
Tax Assessor - Collector	35	34	34	34
Information Services	11	12	9	9
Agriculture Extension Service	6	6	6	6
County Court at Law	3	3	3	3
District Clerk	21	21	22	22
Justice of the Peace #1	4	4	4	4
Justice of the Peace #2	2	2	2	2
Justice of the Peace #3	3	3	3	4
Justice of the Peace #4	2	2	2	3
District Attorney	25	25	25	25
Constables #1 - 4	4	4	4	4
Sheriff	132	129	128	128
Department of Public Safety	1	1	1	1
Juvenile Board	3	3	3	3
Veterans Services	2	2	2	2
Litter Control Office	0	0	0	1
911 Addressing	0	0	2	2
Health Department	8	8	8	8
Courthouse Building	18	19	19	19
Kilgore Community Building	1	1	1	1
Records Management	2	2	2	2
Road & Bridge Administration	4	4	4	4
Road & Bridge Precinct #1	17	17	16	16
Road & Bridge Precinct #2	1	1	1	1
Road & Bridge Precinct #3	22	21	20	19
Road & Bridge Precinct #4	17	15	15	15
124 th District Court	2	2	2	2
188 th District Court	2	2	2	2
307 th District Court	2	2	2	2
Airport Administration	18	19	18	19
Building Security	2	2	2	2
Youth Detention	13	18	14	18
Youth Development	4	4	4	0
Juvenile Probation	19	21	20	20
Part Time Positions (F.T.E.)	4	0	7	4
Totals	446	447	446	447

Long Range Goals & Policies

The mission of Gregg County is to maintain overall efficient and effective management of county resources while providing the services mandated by state and federal law and desired by the citizens of Gregg County.

Goals and objectives are incorporated into policy statements by the formation, adherence, and continued re-evaluation of formal policies that provide the necessary structure for achieving these goals and objectives.

Budget Policies

- ▶ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**

This policy is in accordance with Texas Local Government Code section 111.003. It further provides the commissioners court and the general public with the necessary financial information to evaluate the overall financial condition of the county.

- ▶ **The budget shall include comparative departmental workload indicators.**

The format of the budget document has substantially changed over the last 6 years. Workload indicators are included for the county's major departments to provide the court and the general public with a measure of the activities being provided. Output indicators provide the foundation for performance measurements to determine departmental efficiencies and/or areas needing improvement. A goal of the budget department is to establish a comprehensive reporting system that will provide the court, departmental officials, and citizens with the ability to evaluate the level, efficiency, and value of the services being provided.

- ▶ **The budget shall be prepared in such a manner as to facilitate its understanding by the general public and the commissioners court.**

The county judge and the budget director have been striving to provide the general public and the court with a more informative and comprehensive budget document that not only provides financial data, but addresses policy statements and issues pertinent to the decisions of the county. This budget document is designed to give a more complete understanding of the facts and circumstances supporting the decisions being made by county officials.

- ▶ **The commissioners court shall hold public hearings and workshops on the budget.**

Texas Local Government Code section 111.007 requires that the county hold a public hearing on the proposed budget. Gregg County plans to hold at least one public hearing after normal working hours to encourage and facilitate public attendance and input. Budget hearings with the commissioners court are held during the budget process and the hearings are subject to the Texas Open Meetings Act.

- ▶ **Gregg County shall maintain a budgetary control system for adherence to the adopted budget.**

The county maintains an encumbrance accounting system as a method of budgetary control. All approved appropriations in the annual budget are expended only through the issuance and approval of purchase orders.

Debt Policies

- The county has set a long-range goal of early retirement of all of its callable bonds. To achieve this goal, all net revenue received from the lease of the new jail facility will be transferred to the debt service fund for the early retirement of the bonds associated with the jail facility.
- Five year objectives include issuing no new debt obligations.
- The county shall strive to take advantage of early payoff dates on debt, when possible.

Capital Acquisition and Capital Improvement Policies

- Items costing \$500 or more, per item, are considered capital purchases. All such items are properly identified and tagged for inventory purposes.
- The commissioners court will attempt to pay all capital improvement project costs on a cash basis.
- Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short term and long term financial impact on operating funds.

Economic Development Policies

Economic development is vital to the health, wealth, and stability of Gregg County. The commissioners court is committed to the development and maintenance of a high quality, modern infrastructure.

- The Gregg County Industrial Airpark is a 300 acre site located at the Gregg County Airport. The commissioners court developed and funded an airport economic development board to oversee the development of this industrial airpark. This area has been designated as a foreign trade zone and widespread interest is being cultivated. The long range goal of the commissioners court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community.
- The commissioners court continues to support area regional economic development corporations with funding to assist in these corporations' efforts to attract and maintain business and industry.
- Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.
- The commissioners court is committed to building and maintaining a strong infrastructure, which includes building roads and bridges, to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.

Community Involvement Policies

Gregg County reduces duplication of facilities and personnel through interlocal agreements.

Section 251.015 allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000, and 1) the use of the equipment or employees does not interfere with the county's work schedule, and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity. Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with road work in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County.

Gregg County will continue to fund qualifying community organizations to assist with the development and maintenance of preventive, informative, and special needs programs for the citizens of the county.

These programs and organizations, such as literacy programs, drug and alcohol programs, and health organizations, offer many long-term benefits to the community and help to reduce the costs associated with the judicial processes and indigent costs through preventive measures and enhanced earning capacities of individuals being served.

General Long Range Goals

- Promote and preserve the health, safety, and welfare of the citizens of Gregg County.
- Provide a positive work environment that cultivates teamwork, productivity, initiative, and personal growth.
- Promote public confidence in the decisions rendered through a demonstrated commitment to informed leadership skills and managerial actions.

Capital Projects

Marvin A. Smith Juvenile Facility

To broaden the range of services for the youth of Gregg County and the northeast Texas region, the Gregg County Juvenile Board implemented the Long-term Diversionary Program in 1992. The program is designed for juveniles ten through sixteen who have been found by the courts to have engaged in delinquent conduct. As a condition of the juvenile's probation, the juvenile is court ordered (according to Progressive Sanction Level 5) to a highly structured residential placement. Juveniles are committed to this program for a period of six months to one year.

A new regional juvenile facility was constructed on land donated by the Marvin A. Smith family in memory of the late Marvin A. Smith. Construction of the \$2.5 million facility was completed in late 1999. The 14,000 square foot facility will accommodate a maximum capacity of 40 juveniles and 24 staff members and it is scheduled for occupancy in October, 1999. The Marvin A. Smith Juvenile Facility is the only facility of its type and size in the 25 county northeast Texas region.



5-Year Projected Budget

Year	Budget Year	FTE*	Expenditures	Revenues	County Contribution
1	2/99 - 9/99	11	\$247,816	\$247,816	\$0
2	10/99 - 9/00	11	\$338,307	\$338,307	\$0
3	10/00 - 9/01	15	\$476,470	\$476,470	\$0
4	10/01 - 9/02	15	\$482,300	\$482,300	\$0
5	10/02 - 9/03	20	\$595,148	\$595,148	\$0

Budget Impact: The facility will add a minimum of 13 new positions over the next 5 years. The budget will be funded through grants and other funding sources. Juvenile Services does not anticipate requesting any funding from Gregg County to operate the facility.

* Full-time equivalent positions

Jail Improvement Project

The FY01 adopted budget includes the appropriation of \$812,200 for the completion of the contracted amount approved to replace the doors and locking mechanisms in the south jail facility. In addition, technical and monitoring equipment shall be replaced. The total contract price is \$1,182,200.

Courthouse Renovation Project

The 188th District Court shall be renovated at an estimated cost of \$425,000 during the 2001 fiscal year. This courtroom also serves as the central panel room for jury selection, and it was last renovated in 1975. Problems include poor lighting, sound difficulties, and inadequate temperature control. The renovation plans also include widening the jury panel box and remodeling the office facilities.

Additional courthouse improvement appropriations are provided to renovate the hallways and the public areas on the first, second, and third floors. Carpet, wallpaper, and ceiling tiles will be replaced. A new hydraulic passenger elevator will be installed to replace an existing elevator. Total renovation costs are estimated to be \$275,000.

Airport Improvement Project

The FY01 adopted budget provides \$2,448,837 in capital project expenditures for the Gregg County Airport. The airport project is an ongoing project which has been funded primarily with federal funds. Gregg County is responsible for budgeting and expending 100% of the federally approved airport projects, and the county is reimbursed at a 90% rate.



Aerial View of the Gregg County Airport



Gregg County Airport - Terminal Building

Project Description	Year(s)	Federal Share	County Share	Total Cost
Apron Reconstruction	90/91	380,880	42,321	\$423,201
Apron Reconstruction Phase II	91/92	365,000	40,556	\$405,556
Runway 13/31 Overlay, Guidance Signs, Airport Master Plan	92/93	2,190,215	243,357	\$2,433,572
Apron Reconstruction Phase III	93/94	609,442	67,716	\$677,158
Rehabilitate Runway 17/35 & Taxiway	94/95 95/96	1,039,610	115,512	\$1,155,122
Aircraft Rescue Fire Vehicle	94/95 95/96	261,482	29,054	\$290,536
Apron Reconstruction Phase IV - Windcone Installation - Stormwater Drainage Plan -Aviation Easements	96/97	1,004,045	111,561	\$1,115,606
Rehabilitate AARF Building - Phase I	96/97	225,000	25,000	\$250,000
Rehabilitate AARF Building - Phase II	97/98	229,693	25,522	\$255,215
Apron Reconstruction, Phase V	98/99	650,454	72,606	\$726,060
Runway Safety Area Upgrade	98/99	720,258	80,029	\$800,287
Electrical Improvements	99/00	310,002	34,445	\$344,447
Engineering Work / Taxiway Overlay Study	99/00	12,150	1,350	\$13,500
Paving & Drainage Improvements	99/00	315,000	35,000	\$350,000
Overlay All Taxiways	00/01	1,547,368	171,930	\$1,719,298



FINANCIAL SUMMARIES

Recapitulation Of Fiscal Year 2001 Adopted Budget By Fund Type

	General Fund	Road & Bridge	Other Special Revenue Funds	Debt Service	Health Care Fund	Airport Improve	Jail Facility	Other Capital Projects	Total All Funds
Fund Balances at 10/1/00	\$10,676,276	\$1,548,771	\$1,292,947	\$3,352,302	\$1,977,354	\$462,825	\$152,297	\$40,128	\$19,502,900
Revenues									
Property Taxes - Current	7,057,454	397,500	728,602	2,710,875					10,894,431
Property Taxes - Delinquent	235,000	19,000	27,255	105,100		4,000	1,000		391,355
Sales Taxes	8,000,000	1,220,000							9,220,000
Other Taxes	167,000								167,000
Licenses & Permits	50,000	1,087,000							1,137,000
Intergovernmental	299,505	22,400	330,613		175,000	2,203,955			3,031,473
Fees of Office	2,018,900		482,715						2,501,615
Fines & Forfeitures	355,000	310,000							665,000
Interest Income	500,000	105,000	77,300	168,300	95,000	10,000	8,000		963,600
Rental Income	240,400		290,200						530,600
Miscellaneous	761,700	6,000	3,200			80,000			850,900
Total Revenues	19,684,959	3,166,900	1,939,885	2,984,275	270,000	2,297,955	9,000		30,352,974
Total Funds Available	30,361,235	4,715,671	3,232,832	6,336,577	2,247,354	2,760,780	161,297	40,128	49,855,874
Other Financing Sources									
Transfers In	50,000		1,173,000	870,700			700,000	726,100	3,519,800
Total Funds Available & Other Sources	\$30,411,235	\$4,715,671	\$4,405,832	\$7,207,277	\$2,247,354	\$2,760,780	\$861,297	\$766,228	\$53,375,674
Expenditures By Type									
General Government	5,630,860		1,243,783						6,874,643
Judicial	2,839,892		593,252						3,433,144
Law Enforcement/Corrections	6,199,682		115,577						6,315,259
Juvenile	84,085		1,596,212						1,680,297
Health & Welfare	2,426,181				100,000				2,526,181
Public Buildings	1,687,760								1,687,760
Roads & Transportation		4,147,990							4,147,990
Capital Projects						2,448,837	812,200	726,100	3,987,137
Debt Service				3,079,694					3,079,694
Total Expenditures	18,868,460	4,147,990	3,548,824	3,079,694	100,000	2,448,837	812,200	726,100	33,732,105
Other Financing Uses									
Transfers Out	3,469,800		50,000						3,519,800
Reserves (Note 1)	8,072,975	567,681	807,008	4,127,583	2,147,354	311,943	49,097	40,128	16,123,769
Total Expenditures, Other Uses & Reserves	\$30,411,235	\$4,715,671	\$4,405,832	\$7,207,277	\$2,247,354	\$2,760,780	\$861,297	\$766,228	\$53,375,674

Note 1: Reserves represent estimated ending fund balances at 9/30/01.

**Recapitulation Of
Fiscal Year 2001 Adopted Budget
By Category**

	General Fund	Road & Bridge	Other Special Revenue Funds	Debt Service	Health Care Fund	Capital Projects	Total All Funds
Fund Balance at 10/1/00	\$10,676,276	\$1,548,771	\$1,292,947	\$3,352,302	\$1,977,354	\$655,250	\$19,502,900
Revenues							
Property Taxes - Current	7,057,454	397,500	728,602	2,710,875			10,894,431
Property Taxes - Delinquent	235,000	19,000	27,255	105,100		5,000	391,355
Sales Taxes	8,000,000	1,220,000					9,220,000
Other Taxes	167,000						167,000
Licenses & Permits	50,000	1,087,000					1,137,000
Intergovernmental	299,505	22,400	330,613		175,000	2,203,955	3,031,473
Fees of Office	2,018,900		482,715				2,501,615
Fines & Forfeitures	355,000	310,000					665,000
Interest Income	500,000	105,000	77,300	168,300	95,000	18,000	963,600
Rental Income	240,400		290,200				530,600
Miscellaneous	761,700	6,000	3,200			80,000	850,900
Total Revenues	19,684,959	3,166,900	1,939,885	2,984,275	270,000	2,306,955	30,352,974
Total Funds Available	30,361,235	4,715,671	3,232,832	6,336,577	2,247,354	2,962,205	49,855,874
Other Financing Sources							
Transfers In	50,000		1,173,000	870,700		1,426,100	3,519,800
Total Funds Available & Other Sources	\$30,411,235	\$4,715,671	\$4,405,832	\$7,207,277	\$2,247,354	\$4,388,305	\$53,375,674
Expenditures by Category							
Salary & Fringe Benefits	12,215,922	2,261,645	2,579,388				17,056,955
Operating Expenses	6,353,175	1,670,345	850,336		100,000		8,973,856
Capital Acquisitions	299,363	216,000	119,100			3,987,137	4,621,600
Debt Service				3,079,694			3,079,694
Total Expenditures	18,868,460	4,147,990	3,548,824	3,079,694	100,000	3,987,137	33,732,105
Other Financing Uses							
Transfers Out	3,469,800		50,000				3,519,800
Reserves (Note 1)	8,072,975	567,681	807,008	4,127,583	2,147,354	401,168	16,123,769
Total Expenditures, Other Uses & Reserves	\$30,411,235	\$4,715,671	\$4,405,832	\$7,207,277	\$2,247,354	\$4,388,305	\$53,375,674

Note 1: Reserves represent estimated ending fund balances at 9/30/01.

Fiscal Year 2001 Adopted Budget Operating And Non-Operating Funds

	Estimated Beg. Fund Balance at 10/01/00	Budgeted Revenues 00/01	Budgeted Expenditures 00/01	Net Budget Transfers (Inc.) Dec.	Estimated Ending Fund Balance at 9/30/01
<u>Operating Funds</u>					
General Fund	\$10,676,276	\$19,684,959	\$18,868,460	\$3,419,800	\$8,072,975
Road & Bridge	1,548,771	3,166,900	4,147,990		567,681
Jury Services	366,668	380,425	515,988		231,104
Airport Maintenance	410,350	794,332	993,185		211,497
Building Security	18,507	74,500	115,577	(35,000)	12,430
Industrial Development	83,724	3,800			87,524
Workforce Investment			50,000	(50,000)	0
Total Operating Funds	\$13,104,296	\$24,104,916	\$24,691,200	\$3,334,800	\$9,183,211
Reserve Ratio					32.77%
<u>Debt Service Funds</u>					
Debt Service	3,352,302	2,984,275	3,079,694	(870,700)	4,127,583
Total Debt Service Funds	\$3,352,302	\$2,984,275	\$3,079,694	(\$870,700)	\$4,127,583
Total Operating & Debt Service	\$16,456,598	\$27,089,191	\$27,770,894	\$2,464,100	\$13,310,795
Reserve Ratio					44.02%
<u>Discretionary Funds</u>					
Elections Services	32,566	4,000	17,400		19,166
Co. Clerk Records Management	37,651	153,000	150,685		39,966
County Records Management	50,021	36,000	32,513		53,508
Law Library	114,113	58,400	77,264		95,249
Jail Lease Facility	134,966	55,000			189,966
Total Discretionary Funds	\$369,317	\$306,400	\$277,862	\$0	\$397,855
<u>Non - Operating Funds</u>					
Airport Improvement	462,825	2,297,955	2,448,837		311,943
Courthouse Improvement Fund			726,100	(726,100)	0
Jail Improvement	152,297	9,000	812,200	(700,000)	49,097
Computer Replacement Project	40,128				40,128
Health Care Fund	1,977,354	270,000	100,000		2,147,354
Juvenile Services	44,381	380,428	1,596,212	(1,038,000)	(133,403)
Total Non-Operating Funds	\$2,676,985	\$2,957,383	\$5,683,349	(\$2,464,100)	\$2,415,119
Total All Funds	\$19,502,900	\$30,352,974	\$33,732,105	\$0	\$16,123,769

**GREGG COUNTY, TEXAS
TAX LEVY FOR YEAR 2000 TAXES**

It is ordered by the Commissioners' Court of Gregg County, Texas, that the following Ad Valorem and Special Taxes be levied on each \$100.00 of valuation or fractional part of all property situated and located in Gregg County, Texas, that is subject to taxation for the year 2000.

County Ad Valorem

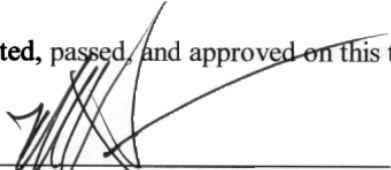
Constitutional Rate	<u>\$.235640</u> cents/\$100 valuation
Total Constitutional Rate	<u>\$.235640</u> cents/\$100 valuation

Road & Bridge Ad Valorem

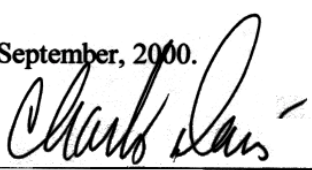
Special Road & Bridge	<u>\$.004480</u> cents/\$100 valuation
FM Lateral Road	<u>\$.004530</u> cents/\$100 valuation
Total Road & Bridge Rate	<u>\$.009010</u> cents/\$100 valuation

TOTAL RATE: \$.244650

Adopted, passed, and approved on this the 18th day of September, 2000.



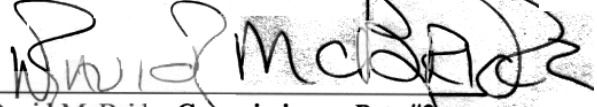
Mickey D. Smith, County Judge



Charles Davis, Commissioner, Pct. #1



R. Darryl Primo, Commissioner, Pct. #2



David McBride, Commissioner, Pct. #3



Danny E. Craig, Commissioner, Pct. #4

**Budget Summary For All Funds
Fiscal Years 1998 - 2001**

	Actual Results FY 1998	Actual Results FY 1999	Estimated Results FY 2000	As Budgeted FY 2001
Beginning Fund Balances	\$15,334,210	\$15,917,893	\$16,748,219	\$19,502,900
<u>Revenues</u>				
Property Taxes	11,562,335	11,341,732	11,246,094	11,285,786
Sales Taxes	7,939,987	7,898,152	8,630,885	8,000,000
Motor Vehicle Sales Taxes	1,237,296	1,217,830	1,228,042	1,220,000
Other Taxes	166,752	183,259	172,654	167,000
Licenses & Permits	1,142,150	1,154,902	1,127,711	1,137,000
Intergovernmental	1,658,054	2,763,184	1,998,858	3,011,473
Fees of Office	2,838,267	2,780,587	2,811,629	2,581,215
Fines & Forfeitures	643,084	598,613	719,114	665,000
Interest Income	1,117,488	1,065,155	1,469,077	963,600
Rents & Commissions	460,658	536,845	585,588	530,600
Miscellaneous	547,288	856,519	1,068,345	791,300
Total Revenues	29,313,359	30,396,778	31,057,997	30,352,974
Total Funds Available	\$44,647,569	\$46,314,671	\$47,806,216	\$49,855,874
<u>Expenditures</u>				
General Government	7,906,990	7,723,152	6,543,675	9,323,480
Judicial	3,349,695	3,666,193	3,687,074	3,433,144
Law Enforcement/Corrections	5,107,535	5,182,050	5,487,924	6,315,259
Juvenile Services	1,372,041	1,423,292	1,484,858	1,680,297
Health & Welfare	1,856,801	1,939,751	2,137,066	2,526,181
Public Buildings	2,448,622	2,717,485	2,048,282	3,226,060
Roads & Transportation	3,629,322	3,705,163	3,537,008	4,147,990
Debt Service	3,080,778	3,085,262	3,080,047	3,079,694
Total Expenditures	28,751,784	29,442,348	28,005,934	33,732,105
Net Adjustments to Fund Balances - (Incr.) Decr.	(22,108)	124,104	297,382	
Ending Fund Balances	\$15,917,893	\$16,748,219	\$19,502,900	\$16,123,769

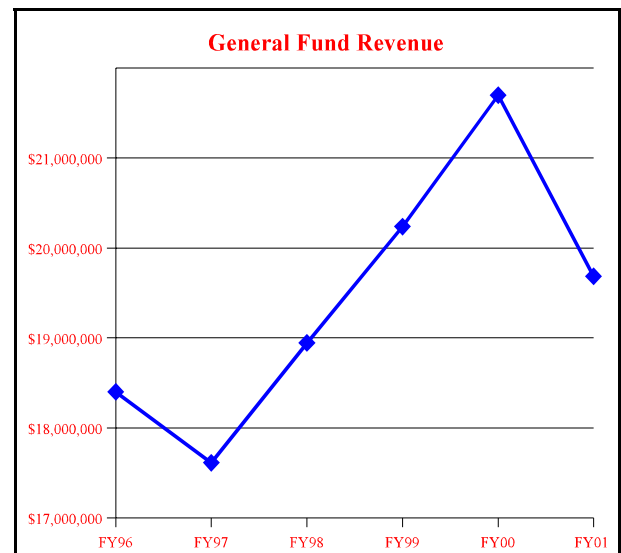
NOTE: All accounting funds subject to the annual budgeting process are included in the above schedule.

Sources Of Revenue For Fiscal Years 1998 - 2001

General Fund	Actual Revenue FY98	Actual Revenue FY99	Estimated Revenue FY00	Budgeted Revenue FY01
Current Property Taxes	\$6,408,850	\$7,482,652	\$7,543,110	\$7,057,454
Delinquent Property Taxes	231,520	271,626	394,468	235,000
Alcoholic Beverage Taxes	126,289	131,109	145,869	131,000
Bingo Taxes	40,463	52,150	26,785	36,000
Sales Taxes	7,939,987	7,898,152	8,630,885	8,000,000
Alcoholic Beverage Licenses	32,371	29,032	29,365	30,000
Sexually Oriented Business Licenses	2,550	2,850	2,250	2,000
Sewage Disposal Systems Permits	17,078	22,555	18,725	18,000
<u>Intergovernmental Revenue:</u>				
Federal Grant	8,414	8,325	6,595	8,875
State Supplement - County Court at Law	30,694	30,000	38,453	35,000
State Supplement - County Judge	5,000	5,000	10,000	10,000
State Prisoner Care	3,330	0	0	0
City of Longview Prisoner Care	208,000	211,120	219,565	237,130
State - Commercial Waste Management	610	946	5,360	500
CODE Unit	8,205	7,640	8,093	8,000
Gregg County Appraisal District	0	0	42,516	0
<u>Charges for Services:</u>				
County Judge	1,209	1,502	2,047	2,000
County Sheriff	261,668	245,368	257,903	240,000
Constables	63,893	70,412	62,849	68,000
County Clerk	599,939	581,331	560,157	530,000
County Clerk - Admin. Fee	6,300	11,682	12,758	11,000
Tax Assessor - Collector	633,961	636,537	677,915	635,000
District Attorney	52,953	38,321	40,871	40,000
District Clerk	296,959	273,553	287,188	280,000
Justices of the Peace	27,570	29,323	25,198	27,000
Trial Fees	4,120	368	371	300
Probate Judges Education	1,302	1,409	2,180	1,500
Other Arrest Fees	61,692	39,751	57,005	48,000
County Court at Law	1,092	9,673	698	1,200
State Fees	43,118	48,268	64,620	52,300
Domestic Relations	53,399	26,120	0	0
Domestic Relations-Annual Service Fees	64,712	50,080	6,782	0
Domestic Relations Filing / Attorney Fees	0	18,913	18,984	0
Health Department Fees	1,005	20	35	0

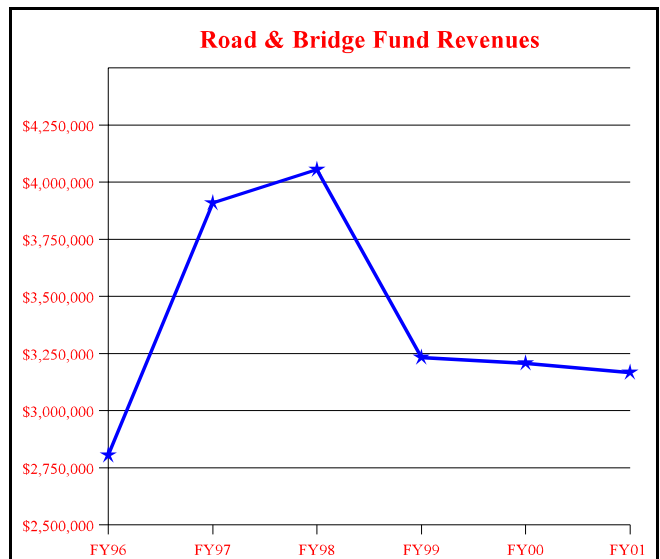
General Fund	Actual Revenue FY98	Actual Revenue FY99	Estimated Revenue FY00	Budgeted Revenue FY01
Parking Lot Fees	16,759	17,471	17,126	16,000
Computer Services	12,497	8,760	7,062	6,500
Defensive Driving Fees	21,932	28,077	42,541	35,500
Child Safety Fees	800	1,680	1,640	1,600
Traffic Fees	12,950	16,867	22,899	19,000
Gun Control Fees	1,111	130	0	0
Video Fees	6,964	3,932	3,848	4,000
Fines & Forfeitures - Justice Courts	301,356	298,936	384,986	355,000
Interest Income	614,708	566,878	716,513	500,000
Unrealized Net Gain on Securities Held	0	0	150,890	0
Borg Warner / LTV Bldg Rent	34,098	34,098	34,098	34,100
A&M Tower, Inc. Rent	2,000	2,400	7,200	5,200
Community Buildings & Other Rents	6,115	8,900	7,725	8,000
Royalties	11,407	6,421	10,183	7,500
Telephone Coin Stations	147,617	182,738	208,300	185,000
Concession Commissions	400	600	600	600
Jail Lease Contract	409,080	785,456	790,448	720,700
Sale of Fixed Assets	33,171	20,719	35,218	20,000
Insurance Proceeds	39,984	1,500	43,368	1,000
Miscellaneous	34,039	17,013	21,039	20,000
Total Revenue - General Fund	\$18,945,237	\$20,238,667	\$21,700,459	\$19,684,959

General Fund revenues increased 6.9% in FY99 and 7.3% in FY00. Property tax revenue allocable to the General Fund and sales tax revenue increased steadily due to the strong, thriving economy. While property tax revenue may be reliably predicted for budgetary purposes, sales tax revenue is very unpredictable due to many short-term economic factors. For FY01, sales tax revenue is budgeted at 8% less than actual receipts for FY00. The county's policy is to budget revenues conservatively so shortfalls are avoided.



Road & Bridge Fund	Actual Revenue FY98	Actual Revenue FY99	Estimated Revenue FY00	Budgeted Revenue FY01
Current Property Taxes	\$1,116,508	\$396,504	\$389,355	\$397,500
Delinquent Property Taxes	52,713	47,981	20,903	19,000
Motor Vehicle Sales Taxes	1,237,296	1,217,830	1,228,042	1,220,000
Motor Vehicle Registration Licenses	1,083,292	1,093,370	1,073,511	1,080,000
State Weight Permits	6,859	7,095	3,860	7,000
Intergovernmental: State Lateral Road	22,531	22,555	22,424	22,400
Fines & Forfeitures: County & District Courts	341,728	299,677	334,128	310,000
Interest Income	152,097	130,394	119,253	105,000
Unrealized Net Gain on Securities Held	0	0	16,185	0
Miscellaneous Revenue	6,378	2,091	176	1,000
Sale of Fixed Assets	3,860	15,449	83	5,000
Total Revenue - Road & Bridge Fund	\$4,055,158	\$3,232,946	\$3,207,920	\$3,166,900

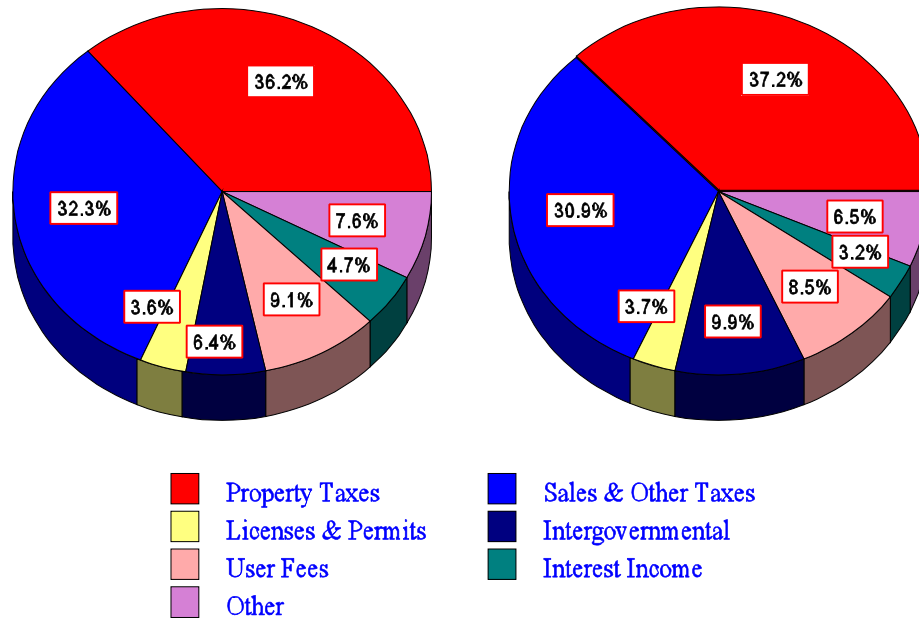
Motor vehicle sales taxes and registration licenses are the major revenue sources, providing about 72% of the total R&B annual budget, about \$2.3 million per year. Due to the 3 year consistent trend in receipts, these revenue sources are budgeted at \$2.3 million for FY01. Due to the commissioners' multi-year maintenance plans, the R&B budget has stabilized at about \$3.2 million for a 3 year period, including FY01.



Sources of Revenue - All Funds

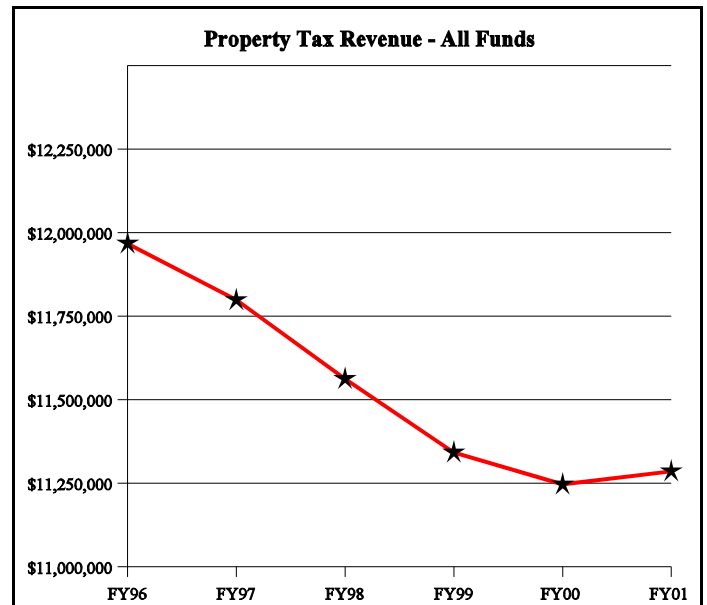
FY00 Actual Revenues

FY01 Adopted Budget

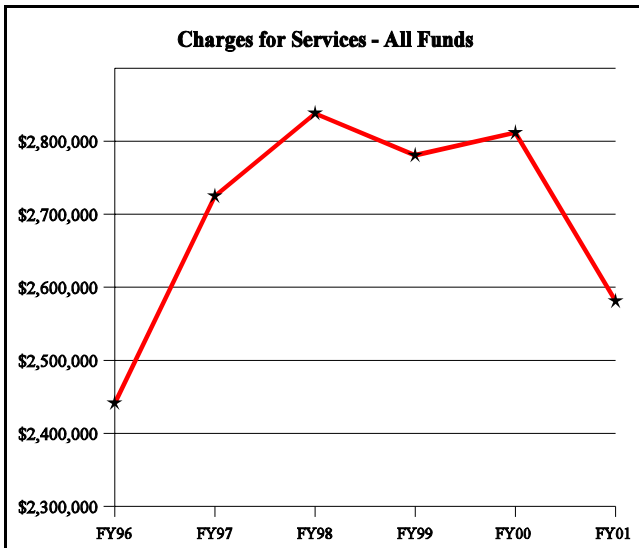
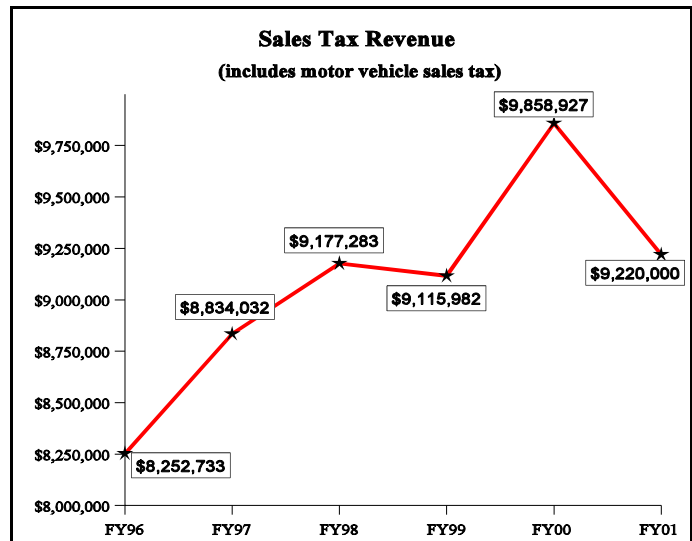


Major Sources of Revenue

Ad Valorem Property Taxes are estimated to generate \$11,285,786 in FY01. The county has reduced the property tax rate over the last few years to a point of potential stabilization to offset the increasing property tax values imposed on the county's taxpayers. This has been accomplished by successfully streamlining expenditures and utilizing other sources of revenue. The decline in property tax revenue is primarily a result of the reduction in the property tax rate over the last 6 years.

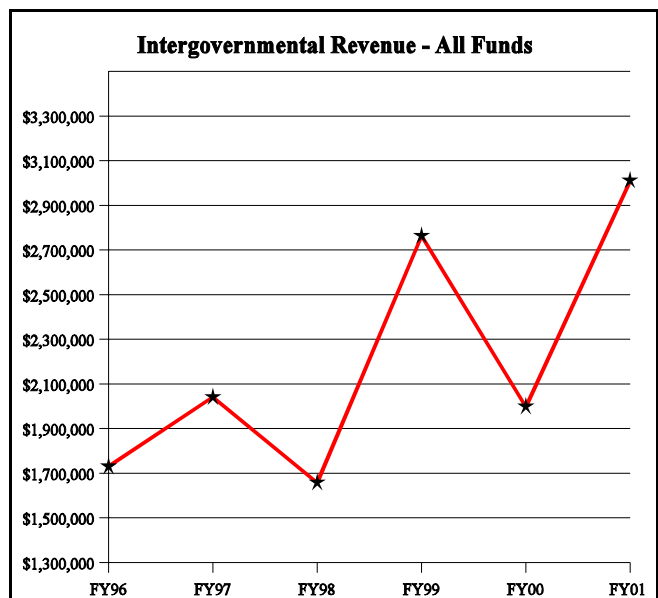


Sales Tax Revenue - A county sales tax is collected at the retail level in the same manner as state and local sales taxes. The sales tax rate is ½ percent in Texas counties with incorporated municipalities, including Gregg County. Although FY99 shows a flattening of revenue, FY00 sales tax revenue increased by 8.2% due to strong retail sales, including motor vehicles. Since retail sales are very unpredictable, FY01 sales tax revenue is budgeted conservatively.



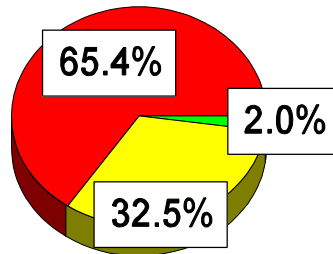
Charges for Services - This revenue source consists of an array of fees collected throughout the organization and includes document filing fees, court fees, and processing fees. Such fees for services, commonly referred to as user fees, assist in offsetting the increasing costs of public services. FY00 shows a modest 1.2% increase in actual revenue from FY99. Due to the uncontrollable nature of user fees, this revenue category for FY01 is also budgeted very conservatively.

Intergovernmental Revenue - This revenue source includes funds received from federal, state, and local governments. The primary sources of intergovernmental revenue were: 1) FY96-federal funding for airport improvements \$1,193,205; 2) FY97- state funding for the construction of the regional juvenile facility \$1,275,000; 3) FY98- federal funding for airport improvements \$777,921; 4) FY99 included federal funding for airport improvement of \$374,543 and the state tobacco settlement of \$1,658,057; 5) FY00- federal funding for airport improvements of \$1,145,731 and tobacco settlement receipts of \$207,116. For FY01, \$2,203,955 in federal funding for airport improvements is budgeted.

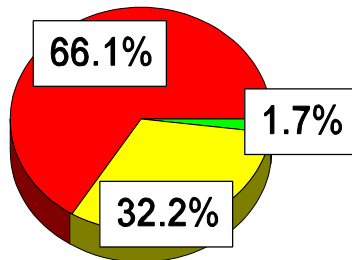


Budgeted Expenditures - General Fund

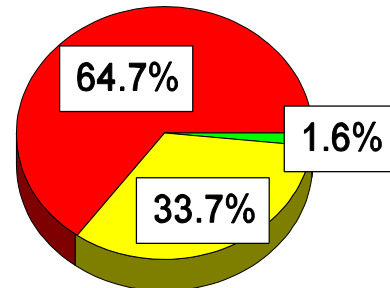
FY99 Actual Expenses



FY00 Actual Expenses



FY01 Adopted Budget



As illustrated above, salaries and fringe benefits consistently comprise about 2/3 (66%) of the county's general fund expenses. Direct employee compensation (i.e., salaries and wages) has been rising at a 2-3% annual rate. Conversely, the costs of fringe benefits, especially health insurance coverage, have been rising at double digit annual rates for two years, and further rate increases appear likely.

Accordingly, while the county is committed to maintaining a comprehensive group health insurance plan, controlling the escalating costs of health care has become a significant budgetary challenge. In FY01, the commissioners court plans to appoint a committee to study all group health insurance alternatives, including self-insurance, and to recommend a multi-year plan designed to better control and monitor costs.

**Departmental Expenditure Budgets - All Funds
Fiscal Years 1998 - 2001**

Department	Actual Expenses FY98	Actual Expenses FY99	Estimated Expenses FY00	Budgeted Expenses FY01
<u>General Fund</u>				
County Clerk	\$542,563	\$566,651	\$613,722	\$675,798
Telecommunications	34,760	41,088	25,966	29,767
Purchasing	124,048	100,209	128,094	138,064
Human Resources	101,041	106,099	103,727	133,491
Non-Departmental	1,676,410	1,688,273	1,634,873	1,929,004
County Judge	187,347	195,340	210,305	222,812
Elections	155,365	172,306	187,230	195,047
County Auditor	278,532	320,765	326,552	358,008
Tax Assessor / Collector	992,905	1,058,890	1,084,643	1,166,910
Information Services	804,471	883,831	699,889	829,517
Agriculture Extension Service	133,864	118,097	130,124	148,816
Court of Appeals	11,641	11,642	11,641	11,679
County Court at Law	205,732	214,400	229,176	251,495
District Clerk	622,749	670,488	701,318	752,712
Justice of the Peace #1	149,733	162,615	170,608	182,735
Justice of the Peace #2	76,928	76,774	81,051	89,287
Justice of the Peace #3	116,138	128,668	123,883	151,074
Justice of the Peace #4	84,305	89,376	105,226	129,890
District Attorney	951,620	987,610	1,014,541	1,070,200
Domestic Relations	84,133	92,670	0	0
Constable #1	48,062	50,507	52,290	54,669
Constable #2	41,768	42,719	43,866	47,517
Constable #3	44,489	49,451	48,549	50,797
Constable #4	43,380	43,689	44,584	47,797
Sheriff	4,817,095	4,838,658	5,139,727	5,943,439
Code Unit	7,890	5,327	7,706	7,898
Department of Public Safety	30,345	36,166	29,738	45,240
Parks & Wildlife	280	338	360	2,075
Texas Alcoholic Beverage Commission	190	200	150	250
Juvenile Board	73,734	76,326	78,088	84,085
Community Supervision	2,205	0	0	0
Gregg County Industrial Airpark	9,699	67,561	97,522	199,520
Veterans Services	63,615	70,464	79,647	86,606
Civil Defense	1,010	314	897	1,200
Litter Control Office	0	0	0	42,319
Environmental Protection	38,565	6,889	7,752	40,000
911 Addressing	0	0	111,143	160,427
Health Department	1,391,932	1,403,228	1,356,315	1,393,494
Historical Commission	6,377	20,046	4,474	7,465
Contributions	345,603	371,250	419,316	495,150
Courthouse Building	1,106,656	1,060,770	1,101,491	1,181,870
Courthouse Parking Lot	1,544	7,393	1,738	1,750
Regional Juvenile Facility	0	0	18,382	30,000
Service Center Building	25,796	37,677	23,654	32,000
Greggton Community Building	15,905	16,020	17,266	24,169
Gladewater Commerce St. Building	7,769	9,212	7,804	10,750

Department	Actual Expenses FY98	Actual Expenses FY99	Estimated Expenses FY00	Budgeted Expenses FY01
Jail Building	91,966	97,714	164,744	137,700
Youth Detention Center	50,146	44,881	32,954	46,500
Community Building Maintenance (1)	40,247	36,360	32,654	40,706
Longview Community Building	28,242	34,578	40,978	29,166
Judson Community Building	13,848	1,902	6,181	5,610
Garfield Hill Community Building	2,161	1,704	2,305	2,700
Gladewater Senior Citizens Building	1,168	14,898	657	3,500
Liberty City Community Building	10,634	20,796	11,254	27,900
Hugh Camp Memorial Park	10,542	8,788	13,715	24,350
Olivia Hilburn Community Building	6,203	8,309	7,208	14,000
Kilgore Community Building	43,135	62,462	53,856	57,614
Kilgore South Street Building	3,915	6,170	2,081	6,220
Elderville Community Building	4,178	2,504	4,233	5,045
Easton Community Building	3,682	3,191	5,011	6,090
Total General Fund	\$15,766,070	\$16,244,381	\$16,652,859	\$18,868,460
Computer Replacement Project (2)	1,316,330	1,597,442	0	0
Elections Fund	2,338	1,969	11,946	17,400
Records Management - County Clerk	125,810	164,874	162,590	150,685
Road & Bridge Fund				
Administration	279,823	280,722	285,042	326,639
General	232	52	250,001	500
Precinct #1	1,179,388	1,193,167	1,071,884	1,227,192
Precinct #2	32,819	32,811	31,718	37,112
Precinct #3	1,371,128	1,406,452	1,252,189	1,369,663
Precinct #4	758,519	791,960	646,174	929,383
Right of Way	400	0	0	257,500
Total Road & Bridge Fund	\$3,622,309	\$3,705,164	\$3,537,008	\$4,147,989
Jury Services Fund				
Attorney General Master	7,200	7,580	7,560	7,600
124th District Court	132,740	144,629	144,243	170,332
188th District Court	112,748	114,263	116,912	139,671
307th District Court	106,636	133,463	110,463	138,166
Jury - General	60,884	65,395	56,120	60,220
Total Jury Services Fund	\$420,208	\$465,330	\$435,298	\$515,989
Law Library Fund	54,244	49,721	61,227	77,264
Airport Maintenance Fund	790,213	865,007	881,355	993,185
County Records Management	23,720	26,973	27,316	32,513
Building Security	60,779	102,972	108,058	115,577
LEOSE	13,257	12,023	12,896	0

Department	Actual Expenses FY98	Actual Expenses FY99	Estimated Expenses FY00	Budgeted Expenses FY01
Workforce Investment Fund	0	0	0	50,000
Health Care Fund	0	0	60,000	100,000
Debt Service Funds	3,080,778	2,085,262	3,080,047	3,079,694
Airport Improvements (3)	1,189,537	536,483	1,068,449	2,448,837
Regional Juvenile Facility (4)	980,871	1,243,951	0	0
Jail Improvements	0	0	500,000	812,200
Courthouse Improvements	0	0	0	726,100
Juvenile Services	1,296,597	1,347,367	1,406,771	1,596,212
Total All Funds	\$28,743,062	\$29,448,920	\$28,005,820	\$33,732,104

Footnotes

- 1) Community buildings were decentralized in fiscal year 1997 with oversight and budgeting responsibilities reverting to the commissioner in whose precinct the building is located.
- 1) The commissioners court opted to pay the acquisition and implementation costs for the countywide computer replacement project directly from reserve funds which results in an overall increase in budgeted expenditures.
- 2) Expenditures must be budgeted at 100% for the airport improvement projects; however, the county is reimbursed 90% of such costs by the federal government through FAA grant funding.
- 3) Construction costs for the Regional Juvenile Facility were funded primarily from state grants. The budget reflects 100% of the projected construction costs.

Accounting Funds Overview

General Fund - The general operating fund that accounts for all revenues and expenditures not required to be accounted for in other funds. This fund provides for the general governmental or daily operations of the county. The primary sources of revenue to the general fund are property taxes and sales taxes.

Special Revenue Funds - Funds specifically required to account for revenues and expenditures restricted for specific purposes.

- ▶ **Road & Bridge** - A fund restricted for the sole purpose of building and maintaining county roads, bridges, signs, and right-of-ways. Motor vehicle sales taxes and motor vehicle registration fees are major sources of revenue.
- ▶ **Law Library** - A fund designated for the provision and maintenance of the county's law library. The principal source of revenue is library user fees.
- ▶ **Records Management** - A fund restricted to the preservation of official county records and documents. Revenue is generated through state authorized fees.
- ▶ **Airport Maintenance** - A fund designated for the maintenance of the Gregg County Airport. Property taxes and user fees are major sources of revenue.
- ▶ **Health Care** - A fund restricted to providing health care services for county residents, especially indigent care. Revenue comes from the state's settlement with tobacco companies.
- ▶ **Jail Lease Facility** - A fund limited to the collection of contractual rental payments pursuant to a contract with a private company that rents part of the space in the county's new jail.
- ▶ **Jury Services** - A fund restricted to the operation of the county's courts system. Revenues come primarily from court fees and filing fees.
- ▶ **Juvenile Services** - A fund providing resources for court-ordered detention and probation supervision for juvenile offenders. State grants are a major source of revenue.

Debt Service Funds - Specific funds to account for the accumulation and disbursement of resources associated with the county's debt obligations. Property taxes, interest income, and transfers from the general fund provide the resources necessary to pay the annual principal and interest payments.

Capital Project Funds - Funds specifically designed to account for the financial resources designated for major capital acquisitions or construction.

- ▶ **Airport Improvements** - A fund limited to upgrading and expanding the Gregg County Airport. Federal government grants are the major funding source.
- ▶ **Jail Improvements** - A fund restricted to the renovation of the county jail facility.
- ▶ **Courthouse Improvements** - A fund designated for remodeling the county courthouse.

**Gregg County General Fund
FY 2000 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	\$7,945,940	\$7,937,578	(\$8,362)	
Sales & Other Taxes	7,573,000	8,803,539	1,230,539	
Licenses & Permits	51,500	50,340	(1,160)	
Intergovernmental	280,565	325,758	45,193	
Service Fees	2,049,420	2,172,676	123,256	
Fines & Forfeitures	290,000	384,986	94,986	
Interest Income	470,000	867,403	397,403	
Rents & Commissions	205,600	268,106	62,506	
Miscellaneous	761,700	890,073	128,373	
Total Revenues	\$19,627,725	\$21,700,459	\$2,072,734	110.6 %
Expenditures				
Salaries & Fringes	11,627,669	11,002,626	625,043	
Operating Expenses	5,732,852	5,359,057	373,795	
Capital Acquisitions	261,216	291,295	(30,079)	
Total Expenditures	\$17,621,737	\$16,652,978	\$968,759	94.5 %
Transfers Out	\$2,526,281	\$2,563,031	(\$36,750)	

**Gregg County Road & Bridge Fund
FY 2000 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	\$416,512	\$410,257	(\$6,255)	
Sales & Other Taxes	1,218,000	1,228,042	10,042	
Licenses & Permits	1,091,500	1,077,370	(14,130)	
Intergovernmental	22,500	22,424	(76)	
Fines & Forfeitures	290,000	334,128	44,128	
Interest Income	120,000	135,439	15,439	
Miscellaneous	0	260	260	
Total Revenues	\$3,158,512	\$3,207,920	\$49,408	101.6 %
Expenditures				
Salaries & Fringes	2,193,512	2,058,123	135,389	
Operating Expenses	1,519,670	1,393,840	125,830	
Capital Acquisitions	100,674	85,045	15,629	
Total Expenditures	\$3,813,856	\$3,537,008	\$276,848	92.8 %

Gregg County
Other Special Revenue Funds
FY 2000 Budgeted to Actual Results Comparison

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
<u>Revenues</u>				
Elections Services	5,500	12,048	6,548	
Co. Clerk Records Mgt.	152,200	145,476	(6,724)	
Jury Services	368,050	379,802	11,752	
Law Library	57,000	63,487	6,487	
Airport Maintenance	758,692	811,844	53,152	
County Records Mgt.	34,700	39,397	4,697	
Building Security	68,500	79,129	10,629	
Industrial Development	3,200	5,233	2,033	
Jail Lease Facility	38,000	81,029	43,029	
Juvenile Services	526,181	563,428	37,247	
Total Revenues	\$2,012,023	\$2,180,873	\$168,850	108.4 %
<u>Expenditures</u>				
Elections Services	15,400	11,946	3,454	
Co. Clerk Records Mgt.	177,358	162,590	14,768	
Jury Services	486,289	435,297	50,992	
Law Library	69,598	61,226	8,372	
Airport Maintenance	920,867	881,355	39,512	
County Records Mgt.	31,982	27,316	4,666	
Building Security	108,620	108,058	562	
Industrial Development	0	0	0	
Jail Lease Facility	0	0	0	
Juvenile Services	1,512,614	1,406,770	105,844	
Total Expenditures	\$3,322,728	\$3,094,558	\$228,170	93.2 %

As a budgeting policy, Gregg County is very conservative and cautious when estimating future revenues, while expenses are budgeted at the maximum amount considered to be needed or required. The benefit of this budgeting policy is that the county rarely, if ever, has any accounting fund shortfalls (i.e., where expenses exceed revenues for a specific major activity or program). If a shortfall occurs, the county must spend some of its cash reserves or borrow money. If revenues exceed expenses, the county may choose to increase its cash reserves, to pay cash for capital projects, or to pay off debt. And most importantly, the tax rate can be reduced in later years.

The above schedule illustrates the expected financial results of the county's budgeting policy. Note that actual revenue routinely exceeds the budgeted amount and that actual expenses are usually less than the budgeted amount.

**Gregg County
Debt Service Funds
FY 2000 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	2,160,518	2,144,946	(15,572)	
Interest Income	133,500	191,250	57,750	
Total Revenues	\$2,294,018	\$2,336,196	\$42,178	102.0 %
Expenditures				
Principal Reduction	1,309,646	1,309,646		
Interest	1,768,575	1,768,574	1	
Administrative Fees	2,400	1,826	574	
Total Expenditures	\$3,080,621	\$3,080,046	\$575	99.99 %

**Gregg County
Capital Project Funds
FY 2000 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	7,500	11,116	3,616	
Intergovernmental	1,610,343	1,145,731	(464,612)	
Interest Income	13,000	33,773	20,773	
Fees	65,000	98,369	33,369	
Total Revenues	\$1,695,843	\$1,288,989	(\$406,854)	76.0 %
Expenditures				
Capital Outlay	2,497,309	1,776,320	720,989	
Total Expenditures	\$2,497,309	\$1,776,320	\$720,989	71.2 %

In the capital projects funds, actual intergovernmental revenue was under budget by \$464,612 due to the delay in receiving federal government grants for airport improvements. The grant funds are expected to be received this fiscal year, FY01.

Approved Capital Expenditure Requests - Operating Funds

Department	Description	Amount Approved
County Clerk - Administration	Fax machine	\$750
Information Services	Equipment upgrades	30,000
Agricultural Extension Service	Furnishings & equipment	1,000
County Court at Law	Sound system	13,649
District Clerk	Computer workstations, fax machine	11,894
Justice of the Peace #3	Copy machine	1,950
Constable #1	Siren, radio package	1,150
Constable #4	Portable radio	565
Sheriff	Breathalyzer	3,000
Sheriff	Patrol cars	150,000
Sheriff	Kitchen equipment	8,000
Dept. of Public Safety - Texas Rangers	Printer / radio, laptop computer	3,700
Parks & Wildlife	Winch, night vision equipment	1,925
Courthouse Building	Water booster pump - boiler room	5,800
Courthouse Building	Sump pump - boiler room	2,300
Courthouse Building	Blast cabinet, buffer, vacuum	3,300
Courthouse Building	Cooling tower renovation	12,200
Greggton Community Building	Flooring	2,500
Gladewater Commerce St. Building	Flooring	3,000
Liberty City Community Building	Community water connection	1,700
Liberty City Community Building	Foundation leveling	16,000
Hugh Camp Memorial Park	Playground equipment	1,500
Olivia Hilburn Community Building	Flooring, refrigerator	7,200
Kilgore Community Building	Roof	11,000
Kilgore South St. Building	Piano	1,295
Elderville Community Building	Piano	1,295
Easton Community Building	Floor tile	2,690
Road & Bridge - Precinct #1	Steel wheel roller - 26 hp	17,500
Road & Bridge - Precinct #1	Cab & chassis replacements (2)	85,000
Road & Bridge - Precinct #3	Boom Ax mower	60,000
Road & Bridge - Precinct #3	Air conditioning unit, shelving	3,500
Road & Bridge - Precinct #4	Roller	50,000
124 th District Court	Office furnishings	3,000
188 th District Court	Conference room furnishings	3,600
Airport - Terminal Building	Carpet replacement, refurbish chairs	4,000
Airport - Terminal Building	Security camera system	8,000
Total - Approved Capital Expenditures		\$533,963



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County Clerk

The county clerk is the official record keeper for the county courts, including the probate courts and the commissioners court. The county clerk is also the official recorder for the county; all instruments filed of record are filed in the clerk's office. Other duties involve issuing marriage licenses and maintaining vital statistics. The county clerk has various financial responsibilities including collecting fees as specified by statute, filing monthly reports with the auditor on trust funds, and implementing procedures set out by the auditor for accounting and depositing money in the county's depository bank. The county clerk also has investment management and reporting duties normally assigned to a county treasurer. Gregg County does not have a county treasurer.

Mission Statement:

To maintain a well-trained staff which will provide the public with efficient and friendly administrative services; and

To receive, record, and maintain files of all documents received through this office in a cost efficient and reliable manner.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$498,183	\$525,545	\$566,740	\$626,795
Operating Expenses	42,384	39,949	46,982	48,252
Capital Outlay	1,996	1,157	0	750
Total Expenses	\$542,563	\$566,651	\$613,722	\$675,797
Full-Time Positions	17	17	18	19

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Criminal Cases Filed	5,835	5,393	5,600	5,800
Civil Cases Filed	607	611	650	650
Probate Cases Filed	450	412	500	500
Public Records Filed	29,015	29,067	29,100	29,100
Marriage Licenses	1,570	1,657	1,660	1,675
Birth/Death Records	18,951	19,437	20,500	20,500
Financing Statements	903	730	700	710

Telecommunications

The budget director supervises four part-time personnel who answer and direct incoming telephone calls and provide general assistance to callers.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$34,680	\$41,001	\$25,763	\$29,467
Operating Expenses	79	87	203	300
Capital Outlay	0	0	0	0
Total Expenses	\$34,759	\$44,088	\$25,966	\$29,767
Full-Time Positions	1	1	0	0

Non-Departmental Expenses

County expenses which are not readily assigned to a specific operating department are accounted for as non-departmental expenses. This is a “catch all” accounting category. Examples are insurance, external audit fees, postage, telephone system expenses, legal fees, appraisal district operating expenses, and court appointed attorneys fees for indigent defendants.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$19,643	\$25,000
Operating Expenses	1,676,410	1,688,273	1,615,230	1,904,004
Capital Outlay	0	0	0	0
Total Expenses	\$1,676,410	\$1,688,273	\$1,634,873	\$1,929,004

Purchasing Department

The purchasing department is responsible for purchasing all supplies, materials, and equipment required or used, and contracts for all repairs to property used, by the county or a subdivision, officer, or employee of the county. The purchasing department processes all requisitions generated by using departments, making sure that the purchase orders created are assigned to the most responsive bidder who submits the lowest and best price. The purchasing department is also responsible for the inventory control of all fixed assets, including the disposition of outdated or surplus inventory items.

The purchasing agent is appointed by and subject to the direction of a supervisory board comprised of the county's 3 district court judges and the county judge. This board approves the budget for the purchasing department and submits the budget to the commissioners court for funding.

Mission Statement:

The purchasing department seeks to minimize costs by the disciplined acquisition of services and products while meeting all budgetary and statutory requirements. Equally important is the purchasing department's role in the coordination of various local, state, and federal agency purchasing cooperative efforts intended to optimize the purchase and use of equipment, furnishings, and personnel.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$102,515	\$87,106	110,922	\$120,102
Operating Expenses	15,547	13,103	17,172	17,962
Capital Outlay	59,860	0	0	0
Total Expenses	\$124,048	\$100,209	128,094	\$138,064
Full-Time Positions	3	3	3	3

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Requisitions Processed	3,785	7,922	9,000	9,000
Purchase Orders Processed	8,014	7,989	9,000	9,000
Quotations	100	120	250	250
Bids	42	29	40	40

Human Resources Department

The director of human resources acts as the administrator of the county's personnel policies and procedures and also monitors the county's compliance with state and federal employment laws and regulations. This department's activities include hiring and termination procedures, supervising the county's compensation and benefit programs, filing and monitoring workers' compensation claims and other liability claims, and assisting with A.D.A., safety, and loss control issues. The director is appointed by the commissioners court.

Mission Statement:

The Gregg County Human Resources Department offers leadership and counsel to county department heads, elected officials, and employees to assure that the funds and efforts of the county which are intended for personnel management are utilized in the most effective manner possible. Our goal is to attract, retain, develop, and motivate high quality, talented people for service to this community.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$87,489	\$92,833	\$94,793	\$119,491
Operating Expenses	13,552	13,266	8,934	14,000
Capital Outlay	0	0	0	0
Total Expenses	\$101,041	\$106,099	\$103,727	\$133,491
Full-Time Positions	2	2	2	2

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Job Postings	130	143	130	150
New Hires	116	122	110	132
Applicants	858	1,061	1,100	1,261
Reportable Accidents	31	32	20	14
Workers Comp. Paid	\$26,723	\$68,464	\$15,000	\$20,000

County Judge

The county judge is a public official elected on a countywide basis to a four year term. As a judge, his duties include deciding criminal misdemeanor cases, civil cases with \$5,000 or less at issue, mental commitment cases, and estate probate matters. As a county official, the county judge is the presiding officer of the commissioners court and he is responsible for preparing and managing the county's annual budget.

The county judge is often considered the county's chief executive officer because of his broad administrative and judicial responsibilities.

Mission Statement:

To provide leadership and assistance to the citizens of Gregg County and to the county offices; and To facilitate the efficient use of county resources in a manner beneficial to the health and well-being of the community while implementing countywide policies for planning, spending, and budget preparation.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$169,242	\$178,104	\$190,803	\$198,212
Operating Expenses	17,547	17,236	16,684	24,600
Capital Outlay	557		2,818	0
Total Expenses	\$187,347	\$195,340	\$210,305	\$222,812
Full-Time Positions	4	4	4	4

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
New Criminal Cases	2,917	2,696	3,103	3,196
New Probate Cases	225	256	253	284
Mental Health Cases	33	32	42	41
TABC Applications	55	49	68	62
Occupational Licenses	71	27	80	45
Juvenile Detention Hearings	146	53	150	200
Budget Transfers	547	531	550	550
Commissioners Court Meetings	62	56	61	59

Elections Office

The elections administrator is the county's chief election officer and voter registrar. Specific duties include: conducting all county, state, and federal elections; contracting with area cities and schools to conduct their elections in the county; and maintaining voter registration records. The elections administrator is appointed by the Gregg County Elections Commission.

Mission Statement:

To ensure that all elections held in the county are conducted according to state law as set forth in the Texas Election Code;

To keep voter registration records updated on a daily basis; and

To encourage voter registration and participation by speaking at schools and organizations on the importance of participating in democracy by voting.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$127,644	\$152,107	\$161,873	\$162,597
Operating Expenses	27,721	20,199	25,357	32,450
Capital Outlay	0	0	0	0
Total Expenses	\$155,365	\$172,306	\$187,230	\$195,047
Full-Time Positions	3	4	4	4

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Registered Voters	77,086	74,316	84,200	88,410
Applications Processed	9,562	9,364	12,760	13,383
Voter Changes	3,249	4,791	6,723	7,046
Voter Election Rolls	15	15	17	15
Elections Held	5	4	5	4
Elections Supervised	18	16	18	16

County Auditor

The county auditor serves as Gregg County's chief financial officer. Specific duties include financial accounting and reporting, accounts payable, internal auditing, payroll services, and employee benefit plan administration. The auditor is appointed to a two-year term by a board of judges from the 124th, 188th, and 307th District Courts.

Mission Statement:

The mission of the auditor's office is to ensure that all financial operations of the county conform to Texas Statutes, principles of the Governmental Accounting Standards Board, and Gregg County policies. Our goals are to maintain efficient and professional conduct; to provide timely and accurate financial information to county officials and others; and to seek continued improvement of our internal audit program.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$266,942	\$307,628	\$313,309	\$341,568
Operating Expenses	11,590	13,137	13,242	16,440
Capital Outlay	0	0	0	0
Total Expenses	\$278,532	\$320,765	\$326,552	\$358,008
Full-Time Positions	7	8	8	8

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Accounts Payable Transactions	14,637	23,138	16,000	24,000
Payroll Checks Processed	12,753	12,773	13,100	13,136
Internal Audits	100	503	505	525
Grants Administered	16	19	16	16
Grant Reports Issued	121	117	121	120

Tax Assessor - Collector

The tax assessor-collector is a public official elected on a countywide basis to a four year term of office. This official's principal responsibility is to collect taxes on county property for Gregg County and for other taxing authorities pursuant to interlocal agreements. The tax assessor-collector calculates taxes on property, including taxes on agricultural land, timberland, and railroad rolling stock, and then billing statements are mailed to taxpayers. The tax assessor-collector is also responsible for motor vehicle registrations and the collection of related fees and taxes.

Mission Statement:

To provide the citizens of Gregg County with efficient, courteous, and friendly service while maximizing tax revenue collections utilizing all legal means at our disposal.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$948,387	\$986,223	\$1,004,877	\$1,074,610
Operating Expenses	43,724	72,667	77,505	92,300
Capital Outlay	795	0	2,261	0
Total Expenses	\$992,905	\$1,058,890	\$1,084,643	\$1,166,910
Full-Time Positions	35	34	34	34

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Motor Vehicle Registrations	116,713	116,958	119,000	119,000
Property Taxes Collected	96.97%	97.00%	97.00%	97.00%

Information Services

The information services department provides planning, testing, implementation, and ongoing support services related to hardware and software for all county departments. The director is appointed by the commissioners court.

Mission Statement:

To provide county employees with state-of-the-art hardware and software - and skilled support for the hardware and software - in order to increase the efficiency of county services.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$433,325	\$535,176	\$345,252	\$380,841
Operating Expenses	329,037	339,757	350,485	418,676
Capital Outlay	42,108	8,898	4,152	30,000
Total Expenses	\$804,471	\$883,831	\$699,889	\$829,517
Full-Time Positions	11	12	9	9

Output Indicators:

	1998 Estimated	1999 Estimated	2000 Actual	2001 Estimated
Software Assistance Calls (1)	1,000	1,000	1,114	1,200
Hardware Assistance Calls (2)	400	400	589	400
Other Assistance Calls (3)	300	300	444	300

(1) Comprised of Banner, Focus, Elections, Microsoft Office products, Judicial, CAD, imaging, law library, 911, Cartegraph, court reporting, virus protection, operating systems, databases, TLETS, indigent health care, etc.

(2) Comprised of printing problems and all other hardware problems.

(3) Comprised of employee account maintenance, email, internet access, LAN / WAN user errors, general questions, telephone system, thank you calls, etc.

Agriculture Extension Service

This department is a part of the Texas Agricultural Extension Service which is a cooperative educational agency which seeks to disseminate information about agriculture, horticulture, home economics, 4-H club activities, and related activities.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$120,315	\$105,947	\$118,584	\$134,316
Operating Expenses	12,450	10,991	11,040	13,500
Capital Outlay	1,100	1,159	500	1,000
Total Expenses	\$133,864	\$118,097	\$130,124	\$148,816
Full-Time Positions	6	6	6	6

Court of Appeals

Gregg County provides a portion of the salaries of the judges who serve on this region's court of appeals.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$11,641	\$11,642	\$11,641	\$11,679
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$11,641	\$11,642	\$11,641	\$11,679

County Court at Law

The judge of the county court at law is a public official elected on a countywide basis to a four year term of office. The judge is authorized by law to decide the following types of cases: criminal misdemeanors, juvenile cases, civil suits with up to \$100,000 in dispute, condemnation suits, and probate and guardianship matters. The judge may conduct jury trials when necessary.

Mission Statement:

To serve the public interest by administering justice fairly and impartially;
 To faithfully apply the laws of the state of Texas and the United States; and
 To observe and follow the highest standards of judicial ethical conduct, both in appearance and fact.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$200,758	\$205,028	\$217,666	\$225,746
Operating Expenses	4,974	8,299	10,666	12,100
Capital Outlay	0	1,074	844	13,649
Total Expenses	\$205,732	\$214,400	\$229,176	\$251,495
Full-Time Positions	3	3	3	3

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
New Criminal Cases	2,917	2,697	3,300	3,400
Probate & Other Cases	513	512	555	570
Juvenile Cases	193	209	300	310
Civil Cases	376	1,181	1,100	1,160

District Clerk

The district clerk's office maintains the records of the three district courts and the county court at law and supervises the central jury system which serves all of the courts. The district clerk also manages the child support system (\$12,000,000 in child support payments processed annually) and collects probation fees and child support service fees. Moreover, the district clerk handles the records related to all criminal cases, including indictments, judgments, and transfers to the Texas Department of Corrections. The district clerk is a public official elected on a countywide basis to a four year term.

Mission Statement:

The Gregg County District Clerk's Office strives to provide the citizens of Gregg County with the best integrated document recording and records management system in the state of Texas. In the future, our office will plan for and implement a "paperless" courtroom, offer electronic filing of legal documents, and provide the public with access to computerized records.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$588,038	\$615,958	\$637,146	\$693,958
Operating Expenses	34,711	40,570	48,428	46,860
Capital Outlay	0	13,960	15,744	11,894
Total Expenses	\$622,749	\$670,488	\$701,318	\$752,712
Full-Time Positions	21	21	22	22

Output Indicators:

	1998 Actual	1999 Actual	2000 Actual	2001 Estimated
Civil Cases Filed	3,947	4,279	5,100	5,600
Criminal Cases Filed	1,581	1,416	1,468	1,575
Jury Notices	19,450	23,333	21,000	25,666
Child Support Transactions	99,393	107,176	122,317	145,000

Justice of the Peace

A justice of the peace is elected for a term of four years from each justice precinct in the county. A justice of the peace is the presiding officer of the justice court and the small claims court with jurisdiction over minor misdemeanor offenses and some civil matters. A variety of civil processes, as well as arrest and search warrants, may be issued by a justice of the peace. In addition, a J.P. may preside over hearings pertaining to the suspension of drivers' licenses, conduct hearings and inquests, conduct marriage ceremonies, and serve as ex officio notary public for the precinct.

Justice of the Peace - Precinct #1

Justice of the Peace, Precinct #1, is a public official who administers justice in criminal Class C misdemeanor cases and civil cases not exceeding \$5,000, handles the magistrate's "jail call," issues felony warrants, issues emergency protective orders, appoints attorneys for felony defendants, and acts as county coroner. The J.P. informs and educates citizens about legal processes by maintaining a well-trained staff and developing and distributing informational materials.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$125,928	\$130,567	\$135,014	\$142,236
Operating Expenses	23,805	32,048	35,594	40,499
Capital Outlay	0	0	0	0
Total Expenses	\$149,733	\$162,615	\$170,608	\$182,735
Full-Time Positions	4	4	4	4

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Civil Cases Filed	528	510	548	550
Civil Trials by Judge	452	372	469	470
Traffic Misdemeanors Filed	2,469	2,235	2,475	2,480
Non-traffic Misdemeanors Filed	1,222	1,185	1,230	1,230
Trials by Judge	761	317	750	500
Inquests	123	124	125	125
Magistrate's Warnings Admin.		4,760	4,800	4,810
Felony Warrants		432	435	440

Justice of the Peace - Precinct #2

Mission Statement:

To serve the citizens of Gregg County by providing courteous, efficient administrative services;
To perform the legal duties of this office in a professional manner; and
To maintain high standards of integrity when performing public services.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$68,858	\$72,734	\$74,203	\$78,987
Operating Expenses	8,071	4,040	6,848	10,300
Capital Outlay	0	0	0	0
Total Expenses	\$76,928	\$76,774	\$81,051	\$89,287
Full-Time Positions	2	2	2	2

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Truancy Cases	323	310	350	350
Juvenile Hearings	275	392	425	450
Traffic Citations Filed	175	454	215	450
Non-traffic Citations Filed	105	330	135	400
Civil Cases Filed	415	380	445	425
Civil Cases Heard	262	253	300	325
Inquests Held	45	29	50	50

Justice of the Peace - Precinct #3

The Justice of the Peace, Precinct #3, conducts civil cases with \$5,000 or less in dispute; decides criminal Class C misdemeanor cases; issues felony warrants, emergency protective orders, death certificates, and magistrate’s warnings; performs inquests; and presides over driver’s license suspension hearings. Since Precinct #3 contains the largest land area among the precincts, the J.P. maintains an office in Gladewater and a substation in Kilgore.

Mission Statement:

To administer justice fairly and impartially with regard to all legal matters within this official’s jurisdiction, and to serve the citizens of Gregg County honestly and efficiently.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$93,013	\$107,205	\$101,626	\$126,324
Operating Expenses	23,125	19,863	22,257	22,800
Capital Outlay	0	0	0	1,950
Total Expenses	\$116,138	\$128,668	\$123,883	\$151,074
Full-Time Positions	3	3	3	4

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Civil Cases Filed	333	431	475	500
Civil Trials	196	312	300	375
Traffic Citations Filed	2,946	3,658	3,000	3,000
Non-Traffic Citations Filed	230	397	600	430
Truancy Cases Filed	140	182	200	210
Inquests Held	35	56	53	55

Justice of the Peace - Precinct #4

Mission Statement:

To carry out the legal and administrative duties of my public office fairly, honestly, competently, and efficiently.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$68,672	\$72,133	\$76,363	\$102,440
Operating Expenses	14,246	17,242	24,420	27,450
Capital Outlay	1,387	0	4,443	0
Total Expenses	\$84,305	\$89,376	\$105,226	\$129,890
Full-Time Positions	2	2	2	3

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Civil Cases Filed	303	36	50	45
Civil Trials	242	161	250	250
Traffic Citations Filed	2,252	2,936	3,500	3,500
Non-Traffic Citations Filed	121	134	200	200
Inquests Held	42	40	100	100
Juvenile Hearings	200	166	250	250
Small Claims Trials	71	47	55	65

Domestic Relations

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$63,372	\$73,425	\$0	\$0
Operating Expenses	20,761	19,245	0	0
Total Positions	\$84,133	\$92,670	\$0	\$0
Full-Time Positions	2	2	0	0

District Attorney

The district attorney is a public official elected on a countywide basis to a four year term who acts as an attorney for the state of Texas, although not exclusively. The district attorney may represent various state agencies when the attorney general does not do so. In addition, the district attorney may assist the Texas Attorney General's Office in enforcing the rules and official regulations of state agencies. In some counties, the D.A.'s activities are focused on the prosecution of felony criminal offenses; in others, the D.A. may be responsible for litigating civil suits concerning the state, as well as misdemeanor criminal offenses. The district attorney may also provide county and state officials with legal advice upon request.

Mission Statement:

To prosecute persons who violate the laws of the state of Texas and the U.S. Government;
 To provide legal advice and representation to county officials when requested; and
 To train and maintain a legal staff exhibiting high standards of ethical conduct.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$930,979	\$967,325	\$995,793	\$1,046,925
Operating Expenses	20,641	20,285	18,748	23,275
Capital Outlay	0	0	0	0
Total Expenses	\$951,620	\$987,610	\$1,014,541	\$1,070,200
Full-Time Positions	25	25	25	25

Output Indicators:

	1998 Actual	1999 Actual	2000 Actual	2001 Budgeted
Felony Criminal Cases Prosecuted	4,633	2,754	1,959	2,200
Misdemeanor Criminal Cases Prosecuted	3,787	4,976	6,099	5,800
Total Cases	8,420	7,730	8,058	8,000

Constable

The constable is a public official elected by the voters of one of the county's four precincts to a four year term of office. By law, the constable shall execute and return as provided by law, each civil process, warrant, and precept directed to a constable and delivered by a lawful officer. Also, the constable is expressly authorized by statute to perform an act or service, including the service of civil or criminal process, citation, notice warrant, subpoena, or writ, and may perform the act or service anywhere in the county in which the constable's precinct is located. In addition, the constable is a peace officer of the state of Texas.

Constable - Precinct #1

Mission Statement:

To serve the civil process from Gregg County courts in a timely and professional manner.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$47,207	\$50,038	\$51,384	\$52,569
Operating Expenses	855	469	906	950
Capital Outlay	0	0	0	1,150
Total Expenses	\$48,062	\$50,507	\$52,290	\$54,669
Full-Time Positions	1	1	1	1

Output Indicators:

	1998 Estimated	1999 Estimated	2000 Estimated	2001 Estimated
Civil Process Received	275	300	300	300
Civil Process Executed	275	300	300	300
Stray Cattle	25	25	25	25

Constable - Precinct #2

Mission Statement:

To serve the civil process for the county's courts and to perform other official duties as prescribed by law.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$41,211	\$42,415	\$43,410	\$45,097
Operating Expenses	558	304	456	2,420
Capital Outlay	0	0	0	0
Total Expenses	\$41,768	\$42,719	\$43,866	\$47,517
Full-Time Positions	1	1	1	1

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Civil Process Received	141	144	137	140
Civil Process Executed	143	150	130	130
Warrants Received	7	0	0	0

Constable - Precinct #3

Mission Statement:

The mission of the constable of precinct three is to meet the requirements of the laws of the state of Texas and the needs of the community that he serves.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$41,012	\$42,203	\$43,158	\$45,097
Operating Expenses	3,477	5,181	5,391	5,700
Capital Outlay	0	2,068	0	0
Total Expenses	\$44,489	\$49,452	\$48,549	\$50,797
Full-Time Positions	1	1	1	1

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Civil Process Received	350	415	400	425
Civil Process Executed	328	303	350	382
Civil Process Returned	22	50	25	43
Warrants Received	110	63	50	40
Warrants Executed	42	15	30	20
Warning Citations	183	186	200	200
Traffic Citations	163	132	160	200
Writs of Judgment	22	32	30	35
Writs of Possession	35	30	40	40
Criminal Cases	4	3	5	5
Property Seizures	1	2	5	5

Constable - Precinct #4

Mission Statement:

To serve the voters of Precinct #4 to the best of my ability and improve the professionalism and standards of this office.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$41,077	\$41,922	\$43,098	\$45,097
Operating Expenses	1,728	1,767	1,486	2,135
Capital Outlay	575	0	0	565
Total Expenses	\$43,380	\$43,689	\$44,584	\$47,797
Full-Time Positions	1	1	1	1

Output Indicators:

	1998 Actual	1999 Estimated	2000 Estimated	2001 Estimated
Civil Process Received	275	320	350	400
Civil Process Executed	270	315	340	400

Sheriff's Office

The sheriff is the county's chief law enforcement officer and he has countywide legal jurisdiction. The voters of Gregg County elect the sheriff to a four year term of office. The principal responsibilities are providing security for the courthouse and all convening courts, operating the county's jail facilities, hiring, training, and supervising a quality staff, preventing crime and investigating criminal offenses, and coordinating communications and activities with other law enforcement entities.

Mission Statement:

The mission of the Gregg County Sheriff's Office is to be ever vigilant in the protection of the citizens and their property, while upholding the U.S. Constitution and fairly enforcing all local, state, and federal laws. Entrusted with the responsibility to serve and promote safety for our citizens, this office will work cooperatively with the community to provide quality service through efficient, professional, ethical law enforcement.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$3,974,454	\$4,151,113	\$4,489,166	\$5,086,039
Operating Expenses	614,322	515,115	590,197	696,400
Capital Outlay	228,318	172,430	60,364	161,000
Total Expenses	\$4,817,094	\$4,838,658	\$5,139,727	\$5,943,439
Full-Time Positions	132*	129	128	128

* Includes grant positions

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Jail Book-ins	9,461	9,496	9,620	9,700
Warrants Executed	5,912	5,853	5,700	5,800
Emergency Detention Warrants	204	118	210	225
Civil Process Served	5,285	5,520	5,520	5,600
Report Requiring C.I.D. Follow-up	1,399	1,473	1,475	1,475

Code Unit

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$7,890	\$5,327	\$7,706	\$7,898
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$7,890	\$5,327	\$7,706	\$7,898

Department of Public Safety

Gregg County pays the salary and operating costs for one D.P.S. state trooper as part of its commitment to law enforcement and public safety.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$24,695	\$26,085	\$27,075	\$38,175
Operating Expenses	2,613	3,906	2,663	3,365
Capital Outlay	3,038	6,175	0	3,700
Total Expenses	\$30,345	\$36,166	\$29,738	\$45,240
Full-Time Positions	1	1	1	1

Parks & Wildlife

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$280	\$338	\$360	\$150
Capital Outlay	0	0	0	1,925
Total Expenses	\$280	\$338	\$360	\$2,075

Texas Alcoholic Beverage Commission

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$190	\$200	\$150	\$250
Capital Outlay	0	0	0	0
Total Expenses	\$190	\$200	\$150	\$250

Juvenile Board

The county judge and the four judges from the county’s district courts and county court at law serve as members of the Gregg County Juvenile Board. This board determines the annual budget for the county’s juvenile services department and acts as its independent governing body. The board members are determined by state law, and they are not subject to the authority of the commissioners court.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$73,734	\$76,326	\$78,088	\$83,085
Operating Expenses	0	0	0	1,000
Capital Outlay	0	0	0	0
Total Expenses	\$73,734	\$76,326	\$78,088	\$84,085
Full-Time Positions	3	3	3	3

Industrial Airpark

To stimulate economic development, the county seeks to attract new businesses to its building sites at the Gregg County Airport. This department provides administrative and marketing support services.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	9,699	67,561	97,522	199,520
Capital Outlay	0	0	0	0
Total Expenses	\$9,699	\$67,561	\$97,522	\$199,520

Veterans Services

The veterans service officer provides information and assistance to the county’s military veterans regarding their health care claims, service-connected compensation and pension benefits claims, and non-service related problems. The officer may assist veterans with filing claims forms and obtaining transportation to a veterans hospital or other health care facilities.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$59,634	\$67,249	\$69,793	\$73,599
Operating Expenses	2,416	3,215	9,854	13,007
Capital Outlay	1,565	0	0	0
Total Expenses	\$63,615	\$70,464	\$79,647	\$86,606
Full-Time Positions	2	2	2	2

Civil Defense

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$1,010	\$314	\$897	\$1,200
Total Expenses	\$1,010	\$314	\$897	\$1,200

Litter Control Office

The litter control officer investigates public complaints concerning illegal dumping and sites where trash may pose a health or safety risk. He then seeks to have the responsible person clean up the site, and he will initiate an administrative action to force clean up if necessary. This is a new position for FY01.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$38,319
Operating Expenses	0	0	0	4,000
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$42,319
Full-Time Positions	0	0	0	1

Environmental Protection

In case of an environmental emergency such as a spill of toxic chemicals, the county has funds available to assist the clean up effort.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	38,565	6,889	7,752	40,000
Capital Outlay	0	0	0	0
Total Expenses	\$38,565	\$6,889	\$7,752	\$40,000

911 Addressing

This department's employees convert rural route and box numbered addresses to standardized physical addresses using a countywide structured address assignment system. The department also maintains county maps which show all addresses on public and private roads. These maps are being constantly updated as new buildings are built and old buildings are abandoned or demolished.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$66,571	\$69,698
Operating Expenses	0	0	44,572	90,729
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$111,143	\$160,427
Full-Time Positions	0	0	2	2

Health Department

The mission of the health department is to offer the citizens of Gregg County better health services and preventative medical intervention by providing: (1) a central immunization program for preventable disease treatment; (2) coordination of venereal disease treatment in cooperation with the HIV programs; (3) improvement of health for the impoverished of the community, coordinating the out and inpatient management of required medical services; (4) a resource for the health community and general population by coordination of health issues with the Texas Department of Health; (5) medical services to the county jail; and (6) protection and reduction of adverse effects due to environmental contamination.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$246,293	\$253,137	\$276,220	\$326,130
Operating Expenses	1,141,958	1,148,766	1,053,462	1,067,364
Capital Outlay	3,681	1,325	26,633	0
Total Expenses	\$1,391,932	\$1,403,228	\$1,356,315	\$1,393,494
Full-Time Positions	8	8	8	9

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
Patients Seen by Physician	1,316	1,619	1,456	1,567
Patients Seen by Nurse	1,281	1,663	1,369	1,469
Prescriptions Filled	8,777	11,885	11,290	10,600
Immunizations	11,428	11,632	11,850	12,060
Welfare Applicants	3,530	4,206	3,831	3,873
STD/HIV Patients	1,813	1,941	1,613	1,755
On-site Sewage Facility Insp.	228	226	237	228
Complaints Investigated	99	88	111	100
Violations Issued	61	28	55	46
Court Cases Filed	27	48	33	34
Fire Investigations	48	47	30	30

Historical Commission

The county provides operating expenses for the Gregg County Historical Commission.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$6,377	\$5,046	\$4,474	\$7,465
Capital Outlay	0	15,000	0	0
Total Expenses	\$6,377	\$20,046	\$4,474	\$7,465

Contributions

Gregg County assists a wide variety of organizations which offer services and programs to the public. These organizations enter into written agreements which specify how the county's contributions will be spent. Expense reports are required to provide adequate documentation.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$345,603	\$371,250	\$419,316	\$495,150
Capital Outlay	0	0	0	0
Total Expenses	\$345,603	\$371,250	\$419,316	\$495,150

Organizations Supported Through County Contributions:

- Longview Library
- Kilgore Library
- Gladewater Library
- Elderville/Lakeport VFD
- Liberty City VFD
- Sabine VFD
- Easton VFD
- Kilgore Rescue Unit
- Civil Air Patrol
- East Mountain VFD
- Macedonia VFD
- Gladewater Chamber of Commerce
- Kilgore Chamber of Commerce
- White Oak Chamber of Commerce
- Liberty City Chamber of Commerce
- Historical Foundation
- Humane Society
- Upshur/Gregg Soil & Water Conservation
- Longview Partnership
- Sabine Valley MHMR
- East Texas Council on Alcoholism & Drugs
- Association for Retarded Citizens
- Sports Complex
- Child Welfare Board
- Womens' Center of East Texas
- East Texas Literacy Council
- Early Childhood Development Center
- East Texas CASA
- Children's Advocacy Center
- Boys & Girls Club of Gregg County
- Light Up Longview
- Parenting Resource Center of East Texas
- Let's Really Help/East Texas Dental
- Kilgore Crisis Center
- Longview Teen Court

Courthouse Building

The county engineer works with the commissioners on road and bridge projects; he serves as the flood plain administrator; and he has supervisory authority over all county maintenance operations. The maintenance superintendent directly supervises all maintenance personnel. The maintenance staff cleans the various county buildings, makes plumbing and electrical repairs, maintains the heating and air conditioning systems, and performs other tasks as needed.

Mission Statement:

To keep all county buildings and their component systems clean and in good repair in order to maximize their useful lives and minimize repair and replacement costs.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$494,861	\$525,047	\$531,642	\$578,620
Operating Expenses	518,453	511,250	509,138	579,650
Capital Outlay	93,342	24,473	60,711	23,600
Total Expenses	\$1,106,656	\$1,060,770	\$1,101,491	\$1,181,870
Full-Time Positions	18	19	19	19

Courthouse Parking Lot

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$1,544	\$7,393	\$1,738	\$1,750
Capital Outlay	0	0	0	0
Total Expenses	\$1,544	\$7,393	\$1,738	\$1,750

Regional Juvenile Facility

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$0	\$0	\$18,382	\$30,000
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$18,382	\$30,000

Service Center Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$25,796	\$26,309	\$23,654	\$32,000
Capital Outlay	0	11,368	0	0
Total Expenses	\$25,796	\$37,677	\$23,654	\$32,000

Greggton Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$3,587	\$3,471	\$3,409	\$6,369
Operating Expenses	11,501	12,549	13,857	15,300
Capital Outlay	817	0	0	2,500
Total Expenses	\$15,905	\$16,020	\$17,266	\$24,169

Gladewater Commerce Street Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$7,207	\$7,802	\$7,804	\$7,750
Capital Outlay	562	1,410	0	3,000
Total Expenses	\$7,769	\$9,212	\$7,804	\$10,750

Jail Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$91,966	\$97,714	\$92,799	\$137,700
Capital Outlay	0	0	71,945	0
Total Expenses	\$91,966	\$97,714	\$164,744	\$137,700

Youth Detention Center

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$46,625	\$43,782	\$32,954	\$46,500
Capital Outlay	3,521	1,098	0	0
Total Expenses	\$50,146	\$44,881	\$32,954	\$46,500

Community Building Maintenance

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$29,006	\$32,605	\$28,281	\$34,756
Operating Expenses	2,699	3,755	3,773	5,950
Capital Outlay	8,542	0	600	0
Total Expenses	\$40,247	\$36,360	\$32,654	\$40,706
Full-Time Positions	1	1	1	1

Longview Whaley Street Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$15,250	\$17,396	\$17,000	\$18,166
Operating Expenses	6,704	6,201	8,218	11,000
Capital Outlay	6,288	10,981	15,760	0
Total Expenses	\$28,242	\$34,578	\$40,978	\$29,166

Judson Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$2,641	\$1,902	\$2,198	\$5,610
Capital Outlay	11,207	0	3,983	0
Total Expenses	\$13,848	\$1,902	\$6,181	\$5,610

Garfield Hill Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$2,161	\$1,704	\$2,305	\$2,700
Capital Outlay	0	0	0	0
Total Expenses	\$2,161	\$1,704	\$2,305	\$2,700

Gladewater Senior Citizens Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$1,168	\$1,319	\$657	\$3,500
Capital Outlay	0	13,579	0	0
Total Expenses	\$1,168	\$14,898	\$657	\$3,500

Liberty City Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$7,749	\$5,441	\$7,614	\$10,200
Capital Outlay	2,885	15,355	3,640	17,700
Total Expenses	\$10,634	\$20,796	\$11,254	\$27,900

Hugh Camp Memorial Park

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$5,108	\$8,788	\$5,175	\$22,850
Capital Outlay	5,434	0	8,540	1,500
Total Expenses	\$10,542	\$8,788	\$13,715	\$24,350

Olivia R. Hilburn Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$5,381	\$5,334	\$5,183	\$6,800
Capital Outlay	822	2,975	2,025	7,200
Total Expenses	\$6,203	\$8,309	\$7,208	\$14,000

Kilgore Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$22,678	\$24,049	\$24,614	\$25,914
Operating Expenses	16,557	17,041	27,154	20,700
Capital Outlay	3,900	21,372	2,088	11,000
Total Expenses	\$43,135	\$62,462	\$53,856	\$57,614
Full-Time Positions	1	1	1	1

Kilgore South Street Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$3,230	\$2,204	\$2,081	\$4,925
Capital Outlay	685	3,966	0	1,295
Total Expenses	\$3,915	\$6,170	\$2,081	\$6,220

Elderville Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$4,178	\$2,504	\$2,793	\$3,750
Capital Outlay	0	0	1,440	1,295
Total Expenses	\$4,178	\$2,504	\$4,233	\$5,045

Easton Community Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$3,682	\$3,191	\$3,227	\$3,400
Capital Outlay	0	0	1,784	2,690
Total Expenses	\$3,682	\$3,191	\$5,011	\$6,090

Computer Replacement Project

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$5,006	\$0	\$0	\$0
Capital Outlay	1,311,324	1,597,442	0	0
Total Expenses	\$1,316,330	\$1,597,442	\$0	\$0

Elections Fund

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$108	\$0	\$0	\$1,200
Operating Expenses	2,230	1,969	2,148	4,200
Capital Outlay	0	0	9,798	12,000
Total Expenses	\$2,338	\$1,969	\$11,946	\$17,400

Record Management - County Clerk

The county clerk supervises the organization and development of specific records management and preservation projects. This department acquired a new computerized automated imaging system so that decades of old paper records may be converted to an electronic medium for easier and faster

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	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$20,229	\$28,729	\$29,437	\$54,867
Operating Expenses	14,481	36,441	36,564	45,818
Capital Outlay	91,100	99,704	96,589	50,000
Total Expenses	\$125,810	\$164,874	\$162,590	\$150,685
Full-Time Positions	1	1	1	2

Road & Bridge - Administration

The four county commissioners are public officials each of whom is elected from one of the county's precincts for a four year term. The commissioners' terms of office are staggered in order to provide a certain level of continuity and experience to the commissioners court. The commissioners provide the administrative leadership and overall supervision for all road and bridge construction and maintenance projects. Each commissioner supervises the road and bridge projects in his precinct; however, they may share equipment and materials when necessary and they may work together on larger projects.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$242,933	\$246,080	\$249,483	\$281,639
Operating Expenses	36,890	34,642	35,559	45,000
Capital Outlay	0	0	0	0
Total Expenses	\$279,823	\$280,722	\$285,042	\$326,639
Full-Time Positions	4	4	4	4

Road & Bridge - General

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$231	\$53	\$250,001	\$500
Capital Outlay	0	0	0	0
Total Expenses	\$231	\$53	\$250,001	\$500

Road & Bridge - Right of Way

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$400	\$0	\$0	\$257,500
Capital Outlay	0	0	0	0
Total Expenses	\$400	\$0	\$0	\$257,500

Road & Bridge - Precinct #1

The mission of the Commissioner- Precinct #1 is to provide services and safe thoroughfares for the county's taxpayers by properly utilizing the funds allocated in the annual budget.

Current activities include:

Maintaining safe road surfaces and rights of way;

Installing, repairing, and monitoring street identification, warning, and regulatory signs;

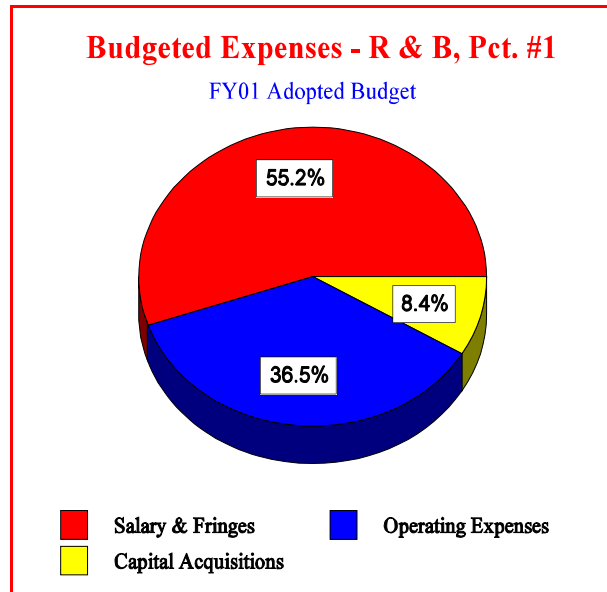
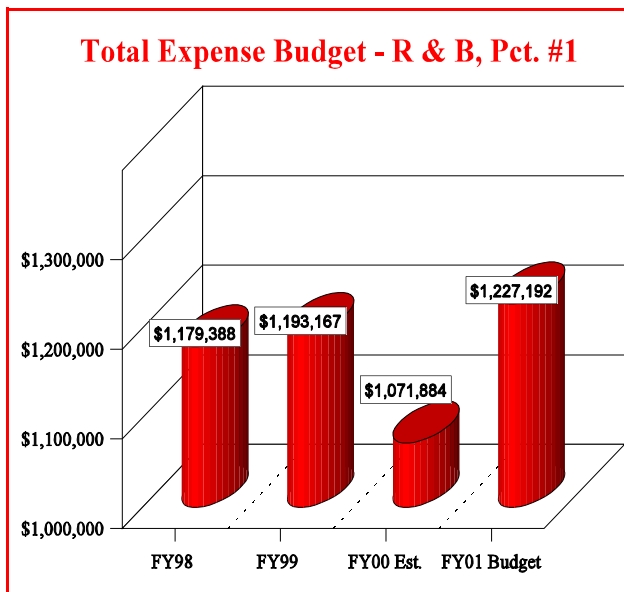
Servicing vehicles and machinery to maximize the useful lives of the equipment;

Responding to taxpayer requests for assistance in a timely manner;

Supervising the maintenance and use of the Judson Community Building and the Longview Whaley Community Building; and

Assisting other county entities upon request, including Longview ISD, Spring Hill ISD, City of Longview, Texas Department of Transportation, the county airport, and other county precincts.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$567,370	\$593,107	\$599,836	\$676,992
Operating Expenses	432,643	377,491	413,116	447,700
Capital Outlay	179,375	222,569	58,932	102,500
Total Expenses	\$1,179,388	\$1,193,167	\$1,071,884	\$1,227,192
Full-Time Positions	17	17	16	16



County Road Miles: 76

Road & Bridge - Precinct #1 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Cost
Overlay	Airline Road			2,129.60	\$67,082.40
	Johnson Road			334.00	10,521.00
	Wood Lane (259 - Johnson)			150.00	4,725.00
	English Lane			695.00	21,892.50
	Skinner Lane			695.00	21,892.50
	Brown Road			1,452.00	45,743.00
	Apple Road			462.00	14,553.00
	Grape Road			264.00	8,316.00
	L. Lee Street			264.00	8,316.00
	Seven Pines Cutoff			200.00	6,300.00
	Total Overlay				209,341.40
		Assorted Driveway & Patching			
Re-oil	Northridge Road				6,000.00
	Lloyd Circle				3,000.00
	Lloyd Court				1,000.00
	Other Roads				5,000.00
	Total Re-oil				15,000.00
	Grand Total - All Projects				\$250,000.00

Road & Bridge - Precinct #2

The mission and activities of the Commissioner-Precinct #2 include the following:

Provide community services to constituents by conducting honest, legal, and efficient business in order to make our community and precinct a better place;

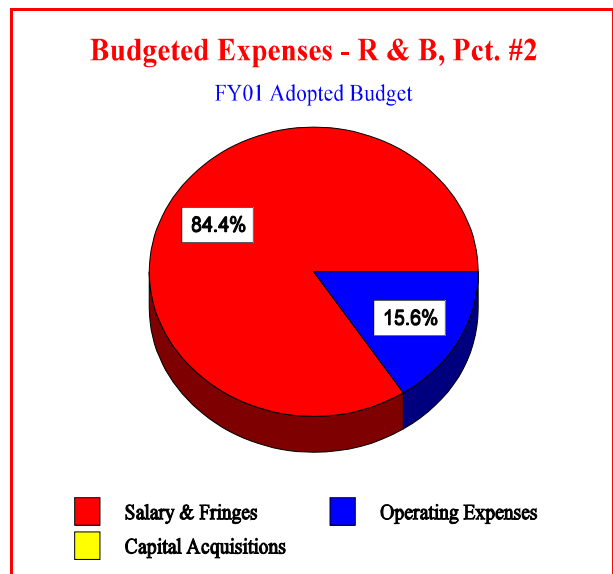
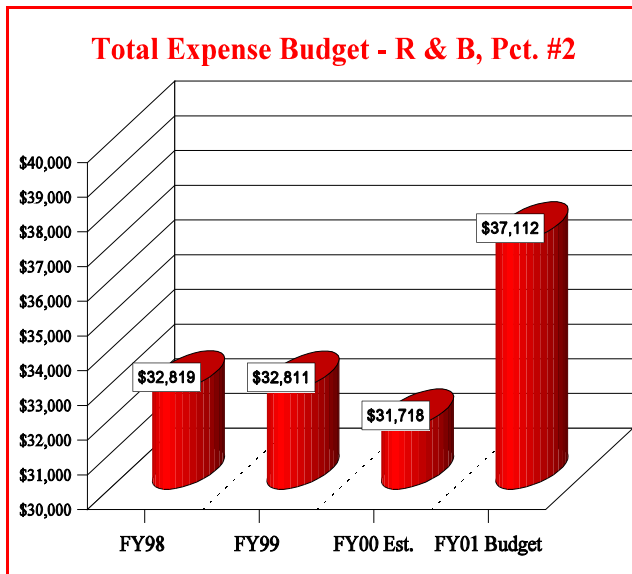
Provide good leadership and management of overall county operations;

Coordinate assistance for street maintenance and repairs when requested by the city of Longview;

Operate and manage the Greggton Community Building which houses the offices of the commissioner, justice of the peace, constable, Longview emergency management, tax assessor-collector's branch office, and the county's organized drug enforcement unit.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$27,807	\$29,470	\$27,930	\$31,317
Operating Expenses	5,012	3,341	3,788	5,795
Capital Outlay	0	0	0	0
Total Expenses	\$32,819	\$32,811	\$31,718	\$37,112
Full-Time Positions	1	1	1	1

County Road Miles: 0



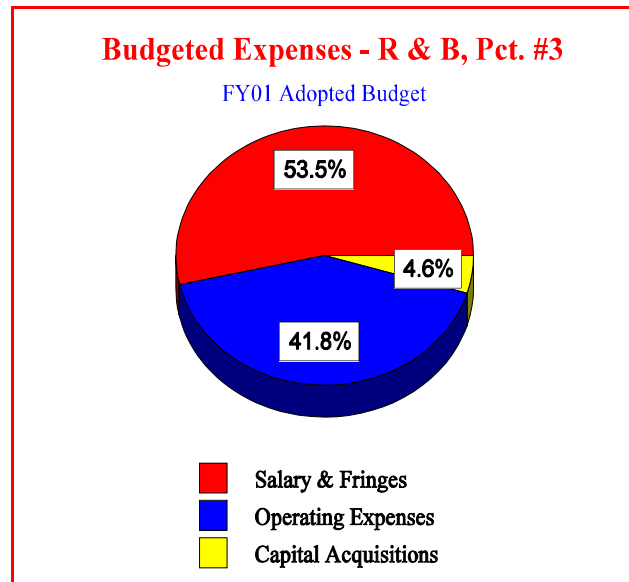
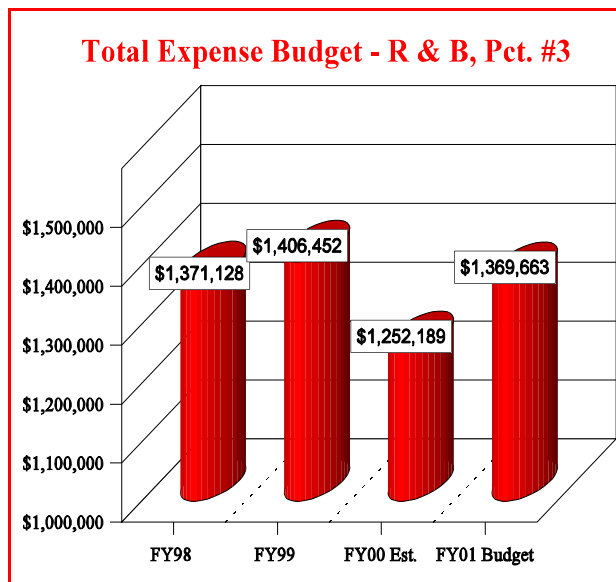
Road & Bridge - Precinct #3

The mission of the Commissioner-Precinct #3 and his staff is to represent all of the citizens in the precinct, maintain the county's roads and bridges, and conduct our business in a legal, honest, and efficient manner. Activities include: (1) Maintaining the roads and bridges in the county's largest precinct with 148 miles of roads (52% of the total county); (2) Managing the following county property: Liberty City Comm. Bldg., Kilgore Comm. Bldg., Olivia Hilburn Center, Gladewater Senior Citizens Center, Commerce St. Bldg., and Hugh Camp Memorial Park; and (3) Providing assistance to other county entities when requested, including: Kilgore, Gladewater, Warren City, Clarksville City, White Oak, Liberty City, and the Kilgore, Sabine, Gladewater, and White Oak I.S.D.'s.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$739,979	\$729,495	\$688,538	\$733,274
Operating Expenses	505,204	519,632	539,175	572,889
Capital Outlay	125,945	157,325	24,476	63,500
Total Expenses	\$1,371,128	\$1,406,452	\$1,252,189	\$1,369,663
Full-Time Positions	22	21	20	19

Road & Bridge - Precinct #3 Project Budget						
Type	Street	Length	Width	Tonnage	Estimated Costs	
Asphalt	Allwright	1,584	20	528	\$16,104.00	
	Hillcrest	4,224	22	1,033	31,506.50	
	Richland	1,584	20	352	10,736.00	
	Oakwood	2,640	20	587	17,903.50	
	Shady Lane	1,056	20	235	\$7,167.50	
	Hollybrook	3,168	20	704	21,472.00	
	Jimmy Lane	1,056	18	212	6,466.00	
	Fortson	1,056	16	188	5,734.00	
	Typeskie	528	16	94	2,867.00	
	Megason	1,056	16	188	5,734.00	
	Ector Lane	1,056	16	188	5,734.00	
	Little	1,056	16	188	5,734.00	
	Johnson	1,056	16	188	5,734.00	
	Plaxco	1,584	16	282	8,601.00	
	Church	1,584	16	282	8,601.00	
	Gipson	528	16	94	2,867.00	
	Magnolia	6,864	24	1,831	55,845.50	
	Mark Daniels	1,584	16	282	8,601.00	
		Subtotal - Asphalt Streets	33,264	324	7,456	227,408.00

Road & Bridge - Precinct #3 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Costs
Hot Mix	Patching / Driveways			700	41,350.00
U.P.M.	Wet Weather / Cold Mix Patch			144	7,920.00
Tack Oil	Overlay Streets				2,500.00
	Total - Asphalt Projects				279,178.00
Road Oil	Wady			80 BBL	2,486.40
	Samples			120 BBL	3,729.60
	Rabbit Creek			120 BBL	3,729.60
	Rabbit Creek Circle			40 BBL	1,243.20
	Subtotal - Road Oil Streets			360 BBL	11,188.80
Oil Dirt	Dick Jones			100	2,550.00
	Ace King			100	2,550.00
	Beall			200	5,100.00
	Cairy Lane			200	3,825.00
	Oil Roads			250	6,375.00
	Bell			100	2,550.00
	Wild Flower Hill			60	1,530.00
	Subtotal - Oil Dirt			960	24,480.00
	Grand Total - All Projects				\$314,846.80



Road & Bridge - Precinct #4

The mission of the Commissioner-Precinct #4 is to provide good leadership for overall precinct operations and to assure that the precinct's jobs are completed in a cost efficient and timely manner. Further, the commissioner will conduct all county business honestly, legally, and efficiently in order to make this community a better place.

Current activities include:

Maintaining the roads, bridges, and rights of way in the second largest county precinct with 59.4 miles of road;

Providing assistance to the citizens in our precinct when needed;

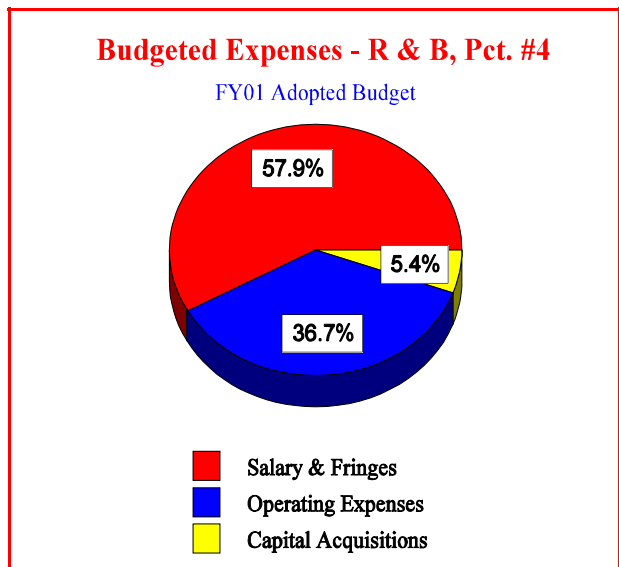
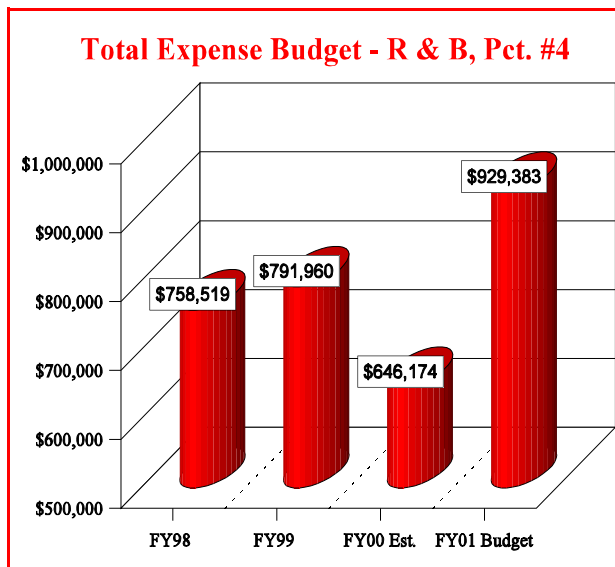
Assisting the cities of Kilgore, Longview, Lakeport, and Easton when assistance is requested and when approved by the commissioners court; and

Providing labor and equipment to assist local public school districts with various jobs such as repairing or building parking lots and driveways.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$448,798	\$496,625	\$492,335	\$538,422
Operating Expenses	217,758	199,694	152,202	340,961
Capital Outlay	91,963	95,641	1,637	50,000
Total Expenses	\$758,519	\$791,960	\$646,174	\$929,383
Full-Time Positions	17	15	15	15

County Road Miles: 55
 Incorporated Road Miles: 4.4

Road & Bridge - Precinct #4 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Cost
Asphalt	Meadows Lane	2,200	20	590	\$16,470.00
	Younger Road	2,380	20	582	17,751.00
	Oden Road	850	25	260	7,930.00
	Sanders Road	4,987	20	1,220	37,210.00
	Total - Asphalt				79,361.00
Chip Seal	Spinks Chapman	6,325	20		13,773.94
	Whittington Road	9,504	20		20,697.60
	Jerry Lucy Road	11,616	22		27,826.78
	Pleas Cocke Road	8,976	20		19,547.74
	Frank Lucy Road	3,696	20		8,049.08
	Total - Chip Seal				89,895.11
	Miscellaneous Road Repairs				25,104.89
	Grand Total - All Projects				\$194,361.00



Jury Fund - Attorney General Master

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$7,200	\$7,580	\$7,560	\$7,600
Capital Outlay	0	0	0	0
Total Expenses	\$7,200	\$7,580	\$7,560	\$7,600

124th District Court

The judge of this state district court is a public official elected on a countywide basis to a four year term of office. This court has general jurisdiction. The judge is authorized to conduct trials, with or without a jury, related to civil lawsuits and felony criminal prosecutions, although the judge may decide a wide array of legal matters.

Mission Statement:

To provide fair trials in all cases to all parties involved in as efficient and cost effective manner as possible.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$88,842	\$93,675	\$100,376	\$106,345
Operating Expenses	40,901	47,783	43,297	60,987
Capital Outlay	2,997	3,170	570	3,000
Total Expenses	\$132,740	\$144,629	\$144,243	\$170,332
Full-Time Positions	2	2	2	2

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
New Cases Filed	1,252	1,174	1,427	1,400
Case Dispositions	1,071	1,436	1,304	1,300

188th District Court

The judge of this state district court is a public official elected on a countywide basis to a four year term of office. This court has general jurisdiction. The judge is authorized by law to conduct trials, with or without a jury, related to civil lawsuits and felony criminal prosecutions, although the judge may decide a wide array of legal matters.

Mission Statement:

To provide citizens accused of criminal conduct and the state of Texas a fair trial; and
To provide all parties to civil litigation a fair and efficient legal forum to resolve their differences.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$82,955	\$86,576	\$88,461	\$93,036
Operating Expenses	29,793	27,687	28,451	43,035
Capital Outlay	0	0	0	3,600
Total Expenses	\$112,748	\$114,263	\$116,912	\$139,671
Full-Time Positions	2	2	2	2

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
New Criminal Cases	872	753	850	850
New Civil Cases	579	535	600	600
Criminal Dispositions	799	763	800	800
Civil Dispositions	429	580	600	600

307th District Court

The judge of this state district court is a public official elected on a countywide basis to a four year term of office. This court has limited jurisdiction. The judge is authorized to decide cases, and conduct jury trials if necessary, dealing with such family law matters as divorce, adoption, child support and child custody issues, and juvenile cases.

Mission Statement:

To determine, render a decision, and dispose of any and all cases arising under Titles I, II, III, and IV of the Texas Family Code.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$95,743	\$114,201	\$94,133	\$105,666
Operating Expenses	10,893	11,466	16,330	32,500
Capital Outlay	0	7,796	0	0
Total Expenses	\$106,636	\$133,463	\$110,463	\$138,166
Full-Time Positions	2	2	2	2

Output Indicators:

	1998 Actual	1999 Actual	2000 Estimated	2001 Estimated
New Cases	2211	2281	2300	2300
Dispositions	2153	1912	2100	2100
Juvenile Hearings	0	13	10	10

Jury - General

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$60,884	\$65,395	\$56,120	\$60,220
Capital Outlay	0	0	0	0
Total Expenses	\$60,884	\$65,395	\$56,120	\$60,220

Law Library

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$11,210	\$8,339	\$8,028	\$7,764
Operating Expenses	30,057	30,892	52,484	59,500
Capital Outlay	12,977	10,490	715	10,000
Total Expenses	\$54,244	\$49,721	\$61,227	\$77,264

Airport - Administration

The airport manager and his supervisory team oversee the daily operations of the county's airport, develop and manage FAA projects, provide security and fire protection, and maintain the airport's 1200 acres of land, 58 miles of pavement, many miles of high voltage wiring, 4 buildings, and various vehicles.

Mission Statement:

To operate a safe, efficient airport which will serve the air travel needs of this region; and
To assist in stimulating economic development by marketing the airport's free trade zone and offering incentives to attract new businesses to the airport's development sites.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$571,965	\$621,254	\$635,534	\$720,535
Operating Expenses	98,495	104,872	116,283	109,200
Capital Outlay	600	0	0	0
Total Expenses	\$671,060	\$726,126	\$751,817	\$829,735
Full-Time Positions	18	19	18	19

Airport - Terminal Building

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$22,948	\$19,942	\$22,252	\$28,700
Capital Outlay	12,165	2,630	12,258	12,000
Total Expenses	\$35,113	\$22,572	\$34,510	\$40,700

Airport - Lawn & Landscape

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	1,944	1,740	983	2,500
Capital Outlay	0	0	0	0
Total Expenses	\$1,944	\$1,740	\$983	\$2,500

Airport - Airfield

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	35,688	43,815	38,942	31,500
Capital Outlay	0	600	0	0
Total Expenses	\$35,688	\$44,415	\$38,942	\$31,500

Airport - Maintenance Shop

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	20,549	28,188	39,527	39,500
Capital Outlay	14,328	32,585	4,677	0
Total Expenses	\$34,877	\$60,773	\$44,204	\$39,500

Airport - Security & Fire Protection

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	11,532	8,424	10,899	10,750
Capital Outlay	0	957	0	0
Total Expenses	\$11,532	\$9,381	\$10,899	\$10,750

Airport - Marketing

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	38,500
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$38,500

Airport Operational Output Indicators:

	1998 Actual	1999 Actual	2000 Actual	2001 Estimated
Total Operations (Take Offs & Landings)	95,050	96,702	88,223	90,000
Airline Enplanements (Passenger Boardings)	26,374	30,092	33,452	34,000

County Records Management

The records management coordinator collects and organizes various county records and then delivers them to the county's records storage facility in accordance with the county's records management plan.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$15,305	\$15,793	\$16,365	\$18,813
Operating Expenses	8,415	11,180	9,666	10,200
Capital Outlay	0	0	1,285	3,500
Total Expenses	\$23,720	\$26,973	\$27,316	\$32,513
Full-Time Positions	1	1	1	1

Building Security

The sheriff's office supervises the security personnel who are stationed at the security checkpoints at each of the entrances to the courthouse. All persons entering the courthouse are subject to a security search.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$60,779	\$62,684	\$67,494	\$75,577
Operating Expenses	0	40,288	40,564	40,000
Capital Outlay	0	0	0	0
Total Expenses	\$60,779	\$102,972	\$108,058	\$115,577
Full-Time Positions	2	2	2	2

Law Enforcement Officers Supplemental Education

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Operating Expenses	\$13,257	\$12,023	\$12,896	\$0
Capital Outlay	0	0	0	0
Total Expenses	\$13,257	\$12,023	\$12,896	\$0

Workforce Investment Fund

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$50,000
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$50,000

Health Care Fund

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Health Care Contributions	\$0	\$0	\$60,000	\$100,000

Debt Service Funds

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
General Obligation Bonds Series 1988 Courthouse	\$2,387,675	\$2,390,795	\$2,390,875	\$2,391,000
Certificates of Obligation Series 1990 Airport	182,989	180,388	181,946	183,066
Certificates of Obligation Series 1992 Jail	63,409	65,999	63,333	66,098
Certificates of Obligation Series 1993 Jail	446,705	448,080	443,893	439,530
Total Debt Service	\$3,080,778	\$3,085,262	\$3,080,047	\$3,079,694

Airport Improvements

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Capital Outlay	1,189,537	536,483	1,068,449	2,448,837
Total Expenses	\$1,189,537	\$536,483	\$1,068,449	\$2,448,837

Regional Juvenile Facility

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Capital Outlay	980,871	1,243,951	0	0
Total Expenses	\$980,871	\$1,243,951	\$0	\$0

Jail Construction

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Capital Outlay	0	0	500,000	812,200
Total Expenses	\$0	\$0	\$500,000	\$812,200

Courthouse Improvements

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Capital Outlay	0	0	0	726,100
Total Expenses	\$0	\$0	\$0	\$726,100

Juvenile Services

The chief juvenile probation officer supervises the juvenile services department's 80 person staff and all its functions. He is appointed by the county juvenile board which sets the annual budget and acts as the governing body of the department. This department is divided into 3 operational divisions: youth detention, youth development, and juvenile probation.

Mission Statement:

To serve the courts by providing supervision to juveniles who come under the courts' jurisdiction;

To facilitate the rehabilitation of juvenile probationers and to provide community protection; and
 To maintain temporary custody of those juveniles requiring a secure environment while awaiting a legal disposition of their cases.

Youth Detention

Detention officers supervise juveniles who are detained in the county facility pending the disposition of their court proceedings. For FY01, the detention and development departments have been merged.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$402,233	\$491,409	\$576,857	\$578,534
Operating Expenses	61,677	84,207	91,103	91,103
Capital Outlay	0	7,122	0	0
Total Expenses	\$463,910	\$582,738	\$667,960	\$714,860
Full-Time Positions	13	18	14	18

Youth Development

Corrections officers supervise juveniles who have been found guilty of an offense by the court and ordered to reside in a secure facility for 6 to 12 months. This department merges into detention in FY01.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$92,267	\$44,409	\$0	\$0
Operating Expenses	247	7,399	17,956	0
Capital Outlay	0	0	0	0
Total Expenses	\$92,514	\$51,808	\$17,956	\$0
Full-Time Positions	4	4	4	0

Juvenile Probation

Probation officers supervise caseloads of up to 60 juveniles who are either on deferred or adjudicated probation for committing offenses classified as a class B misdemeanor or above.

	FY98 Actual	FY99 Actual	FY00 Estimated	FY01 Budgeted
Salary & Fringes	\$643,366	\$621,509	\$642,702	\$766,751
Operating Expenses	61,069	69,082	78,153	89,300
Capital Outlay	35,738	22,230	0	25,000
Total Expenses	\$740,173	\$712,821	\$720,855	\$881,051
Full-Time Positions	19	21	20	20

Juvenile Services Total Departmental Output Indicators:

	1998 Actual	1999 Actual	2000 Actual	2001 Estimated
Juveniles Referred	843	914	924	1,275
Case Dispositions	901	968	958	1,175
Juveniles Detained	585	658	736	900
Hearings	631	686	718	850
Cert. Probation Officers	12	12	13	12
Avg. Daily Population	18	21	24	22
Avg. Probation Caseload	40	43	50	50
Avg. ISP Caseload	20	20	20	20
Community Service Hours	9,294	9,172	12,880	11,000
Supervision Contacts	22,601	20,486	20,132	25,000
Juveniles Placed Outside of County	11	5	9	10
Juveniles Placed in County Programs	16	21	28	40



ADDITIONAL MATERIAL

County Directory

Gregg County Courthouse
101 E. Methvin
Longview, Texas 75601
(903) 758-6181

Commissioners Court

Mickey D. Smith, County Judge
101 E. Methvin, Suite 300
Longview, Texas 75601
(903) 236-8420 fax 237-2699

Charles Davis, Commissioner Pct. 1
1109 FM 449
Longview, Texas 75605
(903) 663-0400 fax 663-2475

Darryl Primo, Commissioner Pct. 2
3211-C W. Marshall
Longview, Texas 75604
(903) 759-3611 fax 759-6707

Bob Barbee, Commissioner Pct. 3
Rt. 4, Box 648
Longview, Texas 75604
(903) 759-8962 fax 297-9140

Danny E. Craig, Commissioner Pct. 4
710 South Street
Kilgore, Texas 74662
(903) 984-2417 or 981-1117
fax 981-1119

Airport

R. W. "Bucky" Walters, Manager
Route 3, Hwy. 322
Longview, Texas 75603
(903) 643-3031 fax 643-7371

Auditor

Linda Bailey
101 E. Methvin, Suite 306
Longview, Texas 75601
(903) 237-2690 fax 237-2695

Budget Director

Erik Johnston, CPA
101 E. Methvin, Suite 300
Longview, Texas 75601
(903) 236-8420 fax 237-2699

Community Supervision

Quin Tillery, Director
P. O. Box 3226
Longview, Texas 75606
(903) 236-8422 fax 757-7151

County Clerk

Laurie Woloszyn
101 E. Methvin, Suite 200
Longview, Texas 75606
(903) 236-8430 fax 237-2574

Constables

Jim Montgomery, Constable Pct. 1
101 E. Methvin, Suite 510
Longview, Texas 75601
(903) 236-8427 fax 236-8456

Billy Fort, Constable Pct. 2
3211 W. Marshall
Longview, Texas 75604
(903) 237-2600 fax 297-3412

Bill Echart, Constable Pct. 3
1098 E. Commerce St.
Gladewater, Texas 75647
(903) 845-4896 fax 845-6467

Robby Cox, Constable Pct. 4
2131 S. Eastman Rd.
Longview, Texas 75602
(903) 758-4058 fax 758-2684

District Attorney

William Jennings
101 E. Methvin, Suite 333
Longview, Texas 75601
(903) 236-8440 fax 236-8490

District Clerk

Ruby Cooper
101 E. Methvin, Suite 334
Longview, Texas 75601
(903) 237-2663 fax 236-8484

Engineer / Maintenance

Mike Bills
101 E. Methvin, Suite 110
Longview, Texas 75601
(903) 237-2657 fax 236-8456

Extension Agent

Dennis Smith
405 E. Marshall Ave., Suite 101
Longview, Texas 75601
(903) 236-8428 fax 758-3345

Human Resources

Bill Dexter, Director
101 E. Methvin, Suite 109
Longview, Texas 75601
(903) 237-2567 fax 236-7495

Information Services

Cindy Romines, Director
101 E. Methvin, Suite 101
Longview, Texas 75601
(903) 236-8435 fax 758-1148

Historical Commission

Dr. Norman Black, Chairman
417 S. Mobberly Ave.
Longview, Texas 75602
(903) 757-2261 fax 753-5337

Judge - 124th District Court

Alvin Khoury, Judge
101 E. Methvin, Suite 447
Longview, Texas 75601
(903) 236-0265 fax 236-0747

Judge - 307th District Court

Robin Sage, Judge
101 E. Methvin, Suite 463
Longview, Texas 75601
(903) 237-2534 fax 234-3150

Judge - County Court at Law

Rebecca Simpson, Judge
101 E. Methvin, Suite 416
Longview, Texas 75601
(903) 236-8445 fax 237-2517

Judge - 188th District Court

David Brabham, Judge
101 E. Methvin, Suite 408
Longview, Texas 75601
(903) 237-2588 fax 236-8603

Justices of the Peace

B. H. Jameson, Judge Pct. 1
101 E. Methvin, Suite 512
Longview, Texas 75601
(903) 236-8470 fax 237-2598

Arthur Fort, Judge Pct. 2
3211 W. Marshall Ave.
Longview, Texas 75604
(903) 237-2635 fax 297-3412

Mike Player, Judge Pct. 3
1098 E. Commerce Street
Gladewater, Texas 75647
(903) 845-2672 fax 845-6467

Sam Lawson, Judge Pct. 4
2131 S. Eastman Rd.
Longview, Texas 75602
(903) 758-6342 fax 758-2684

Juvenile Probation

Bing Canion, Director
310 Turk Street
Longview, Texas 75601
(903) 758-0121 fax 758-0715

Purchasing

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Glossary

Accrual Basis - A method of accounting in which economic transactions are recognized at the time they occur, as opposed to when cash is actually received or spent.

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

Assessed Valuation - The valuation established by the county appraisal district for real estate and certain personal property as a basis for levying property taxes.

Attrition - A method of achieving a reduction in total personnel by not replacing employee positions vacated through resignation, reassignment, transfer, retirement, or any means other than by layoff.

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis - The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

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

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

Capital Outlay - A fixed asset with a value of \$500 or more and with a useful life of more than one year.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase the assets' useful lives.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is received or disbursed.

Certificates of Obligation - Debt instruments, similar to bonds, sold to the public to finance the county's capital projects. This type of debt is usually repaid in annual installments over a period of 5-15 years.

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

Department - The organizational unit which is functioning separately in its delivery of service.

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

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

Expense - A charge incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

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

Fiscal Year - A twelve-month period designated as the operating year for accounting, budgeting, and financial reporting purposes.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

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

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

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

General Obligation Bond - A bond backed by the full faith, credit and taxing power of the government

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

Grants - A contribution by a government agency or other organization to support a particular function. Grants may be classified as either operational or capital and they are restricted for specific purposes.

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

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

LEOSE - An acronym for Law Enforcement Officers Supplemental Education.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be spent.

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

Obligations - Amounts which a government may be legally required to pay from its resources. They include not only actual liabilities, but also encumbered amounts.

Operating Revenue - Funds that the county receives as income to pay for ongoing operations. Includes property and sales taxes, user fees, and interest income. Operating revenues are used to pay for daily services.

Operating Expenses - The cost of materials and equipment required for a department to function.

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

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

Performance Indicators - Specific quantitative and/or qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

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

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

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

Revenue - Sources of income financing the operations of government.

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

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

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

User Fee - The payment of a fee for direct receipt of a public service by the recipient of the service.

