

GREGG COUNTY, TEXAS



ADOPTED BUDGET
For The Fiscal Year
October 1, 2001 - September 30, 2002



Cover Page Acknowledgment

Gregg County was named in honor of General John Gregg when the county was created in 1873 by the Thirteenth Legislature of the State of Texas. General Gregg served with distinction in the Confederate Army during the Civil War, and he was killed in 1864 at the Battle of Darbytown Road.

The larger-than-life bronze bust of General John Gregg is displayed on the second floor of the Gregg County Courthouse. This beautiful bust was donated to the county by Frank E. and Sue Brown and Brent Brown. Mr. Brown is the great, great, great grandson of Bluford W. Brown, the state legislator who suggested naming the county after General Gregg. The Brown family has long supported Gregg County in civic affairs and historic preservation.

Sue Ammann, of Fredricksburg, Texas, is the sculptor of the bronze bust. Ms. Ammann is renowned throughout Texas for her artistic bronze works. She recently completed a seven foot tall statue of Lt. Governor Bob Bullock which is displayed in Austin, Texas.



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Erik Johnston, CPA
Budget Director

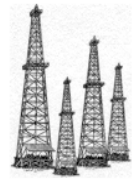
MICKEY D. SMITH

Gregg County Judge

101 E. Methvin, Suite 300, Longview, Texas 75601

Phone (903) 236-8420 Fax (903) 237-2699

Darlynn Jones
Administrative Assistant



Terri Shepherd
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 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, 2000

Arnold Brewer
President

Jeffrey R. Egan
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, 2000 - September 30, 2001. 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 sets 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, Sabine and Kilgore. Private schools include Longview Christian Academy, Maranatha School, Trinity School of Texas, and St. Mary's School.

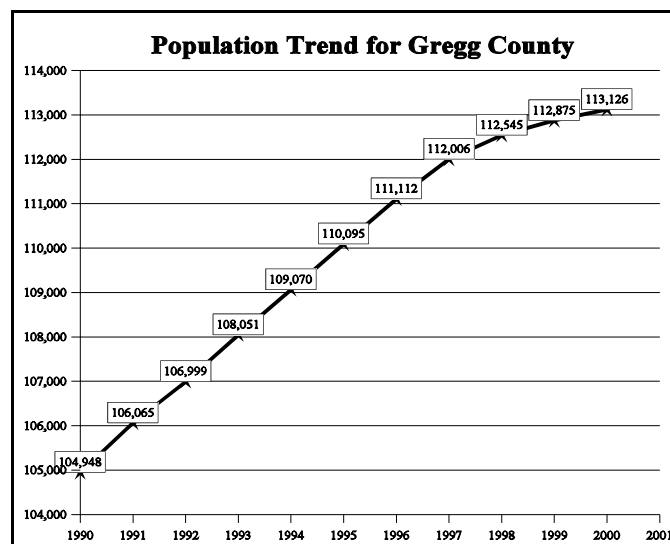
County residents may pursue a college education or vocational - technical training at several area educational institutions. LeTourneau University, located in Longview, attracts about 2,000 students

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:

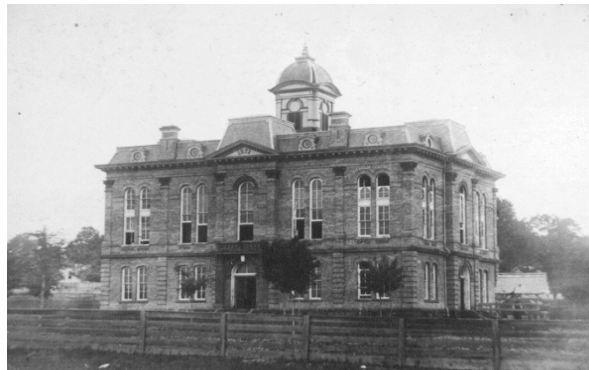
- | | |
|---------------------------------|----------------------------|
| The Longview Community Theater | Great Texas Balloon Race |
| The Longview Symphony Orchestra | AlleyFest |
| The Longview Ballet Theater | Canterbury Tales Festival |
| Gregg County Historical Museum | Dalton Days |
| East Texas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

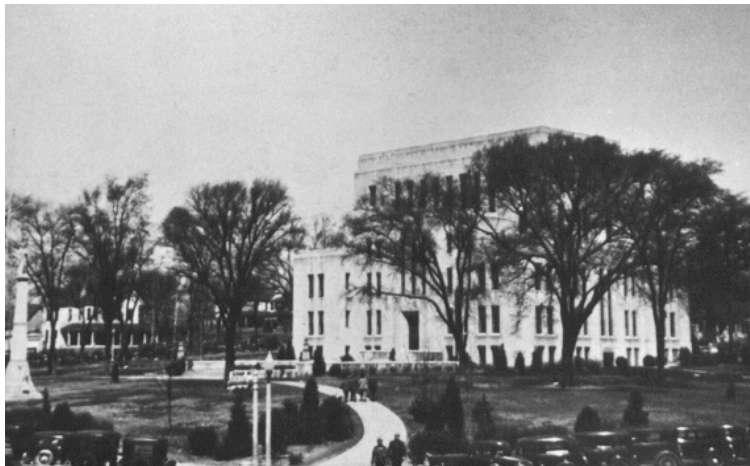


Gregg County Courthouse - 1879

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

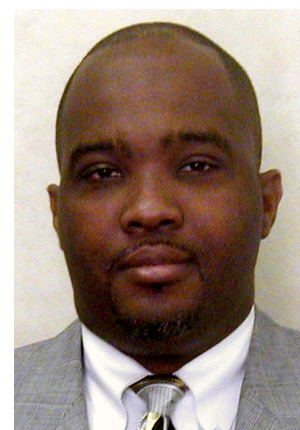
The commissioners court is the governing body of the county. The Texas State Constitution specifies that the court shall consist of a county judge and four commissioners elected by the qualified voters of individual county precincts. Many state administrative duties rest with the commissioners court.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



Darryl Primo - Pct. #2

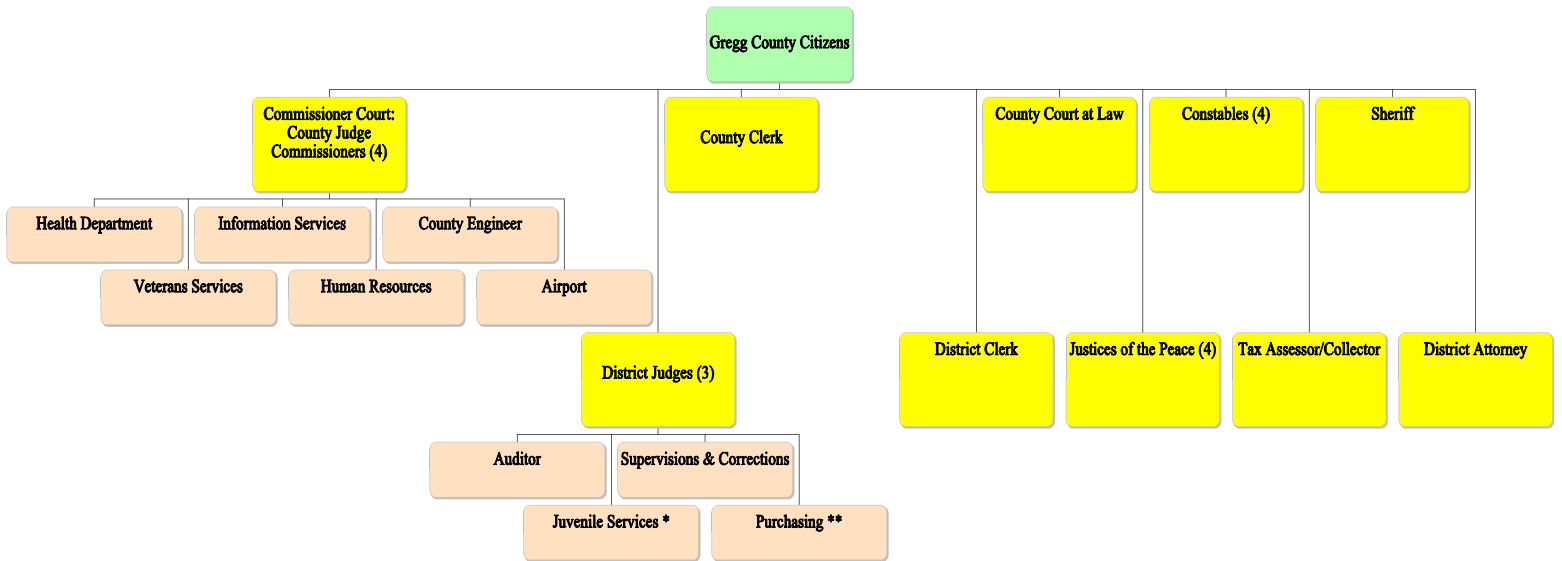


Bob Barbee - Pct. #3



Danny Craig - Pct. #4

Gregg County Organizational Chart

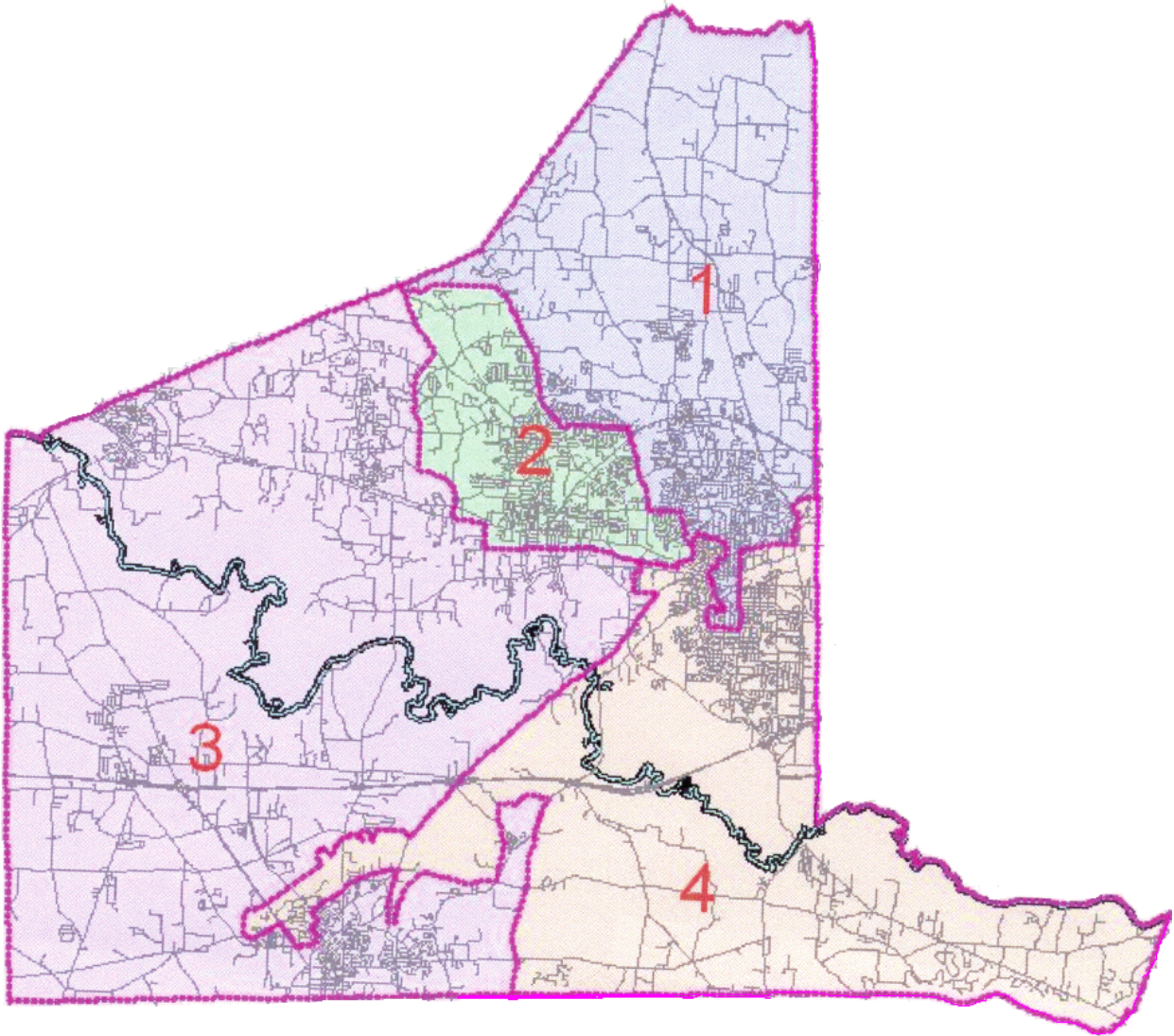


Elected Officials
 Appointed Officials

* 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, based on the recommendation of the Gregg County Redistricting Committee, the Gregg County Commissioners Court adopted new precinct lines based on the 2000 U.S. census data. A new map is not yet available.

Budget Process

The formal budget process begins in April 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 June. 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 FY02 budget calendar is presented on the following page.

Basis of Budgeting

The FY02 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 2002

April 30, 2001	Budget worksheets sent to departments and outside entities
May 3	Receive first round of revenue estimates from county auditor
May 24	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 25	Give commissioners preliminary revenue and expenditure budget. Property tax revenue will be based on estimated taxable values and current year tax rate.
July 15-17	Commissioners court workshop with department officials
July 24	Receive third round of revenue estimates from county auditor
July 26	Give commissioners court revised revenue estimates (based on certified taxable values)
August 5-7	Commissioners court workshop
August 9	Receive fourth round of revenues estimates from county auditor
August 9	Post notice of August 16, 2001 commissioners court meeting
August 16	County judge presents FY02 proposed budget at commissioners court meeting
August 18	Publish notice of August 31, 2001 public hearing
August 26	Post notice of August 31, 2001 public hearing
August 31	Public hearing on FY02 proposed budget. 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 17, 2001 public hearing on the proposed budget
Sept. 1	Publish any salary increases proposed for elected officials
Sept. 3	Post notice of public hearing on FY02 proposed budget
Sept. 3	Post notice of commissioners court meeting to adopt FY02 budget and tax rate
Sept. 17	Public Hearing - 10:00 a.m. - commissioners courtroom
Sept. 17	Meeting to: 1) Vote to adopt the FY02 annual budget 2) Vote to adopt the property tax rate for the year 2001

* Dates are subject to revision

Financial Overview & Policies

General Fund

The audited cash balance in the general fund was \$9,714,542 on October 1, 2000 and \$9,422,369 on September 30, 2001, the end of the 2001 fiscal year (FY01).

For FY01, actual revenues are \$21,448,720; actual expenditures are \$18,310,773; and actual net transfers out of the general fund are \$4,008,562. Accordingly, the fund balance has decreased from \$10,676,276 to \$9,809,527 as of September 30, 2001.

For FY02, budgeted revenues are \$20,028,900; budgeted expenditures are \$19,978,417; and budgeted net transfers out of the general fund are \$2,550,000. The budgeted ending fund balance is projected to be \$7,310,010. The decline in the budgeted fund balance for FY02 is due to the county's policy of paying for capital projects instead of using debt financing.

Debt Service

Funds appropriated in FY02 for payment of debt service are \$3,239,006. 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; \$556,608 was transferred in FY01; and \$411,700 is budgeted for transfer in FY02. 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 accrued interest due in annual installments to March 1, 2005 at interest rates of 7.20% to 7.80%. These bonds are not callable.

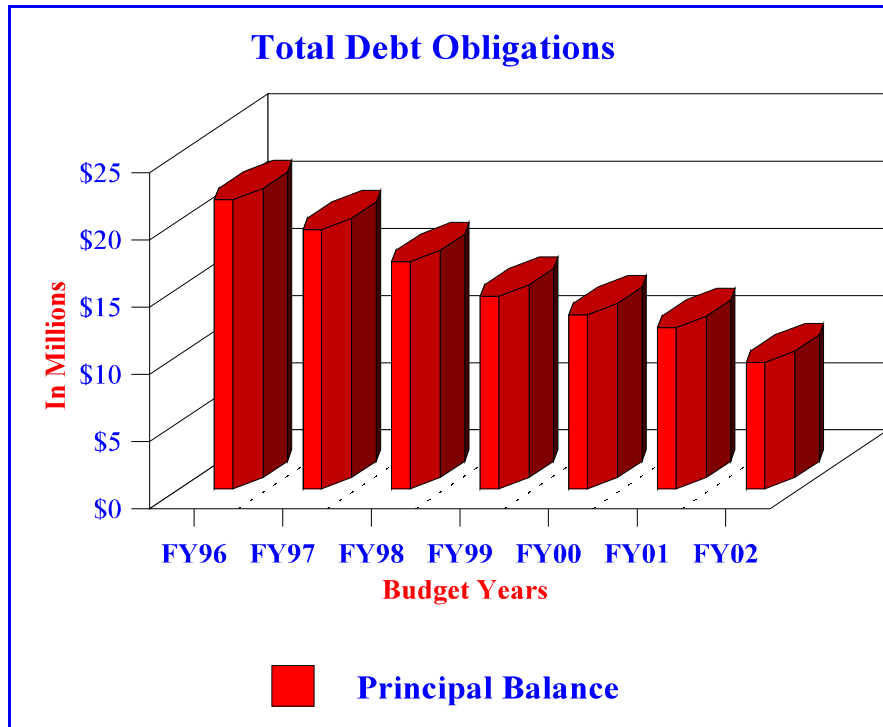
Series 1993 - Certificates of Obligation. Issued on November 1, 1993 to pay for jail construction. Principal and accrued interest due in annual installments to March 1, 2010 at interest rates of 4.50% to 7.50%. These C.O.'s are callable on March 1, 2003 and anytime thereafter.

Management & Training Corporation Note Payable. As of October 1, 2001, the county has a non-interest bearing note payable of \$751,130 relating to the renovation of the jail's third floor by MTC. This debt is payable solely from revenues generated from a contract with MTC, a third party administrator, for housing inmates on the jail's third floor. The county has no contractual obligation to pay the debt from its general or tax revenues, unless the county terminates the contract without cause. Early termination is not anticipated. The commissioners court fully expects that the entire remaining debt will be paid from contract revenues. In the event that MTC terminates the contract prior to full payment of the county's debt, the unpaid balance of the debt is expressly forgiven.

The table and graph on the following page describe Gregg County's debt obligations. The MTC note payable is excluded because it is nonrecourse and payable solely from contract revenues.

Debt Obligations Outstanding

Description	Original Issue Amount	Principal Remaining	Interest Remaining	Total Principal & Interest Remaining	Date of Maturity
1988 Series	\$6,090,173	\$3,026,145	\$6,538,855	\$9,565,000	3/1/05 Non-callable
1993 Series	7,200,000	6,415,000	1,789,093	8,204,093	3/1/10 Callable 3/1/03
	\$13,290,173	\$9,441,145	\$8,327,948	\$17,769,093	



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 FY02 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:

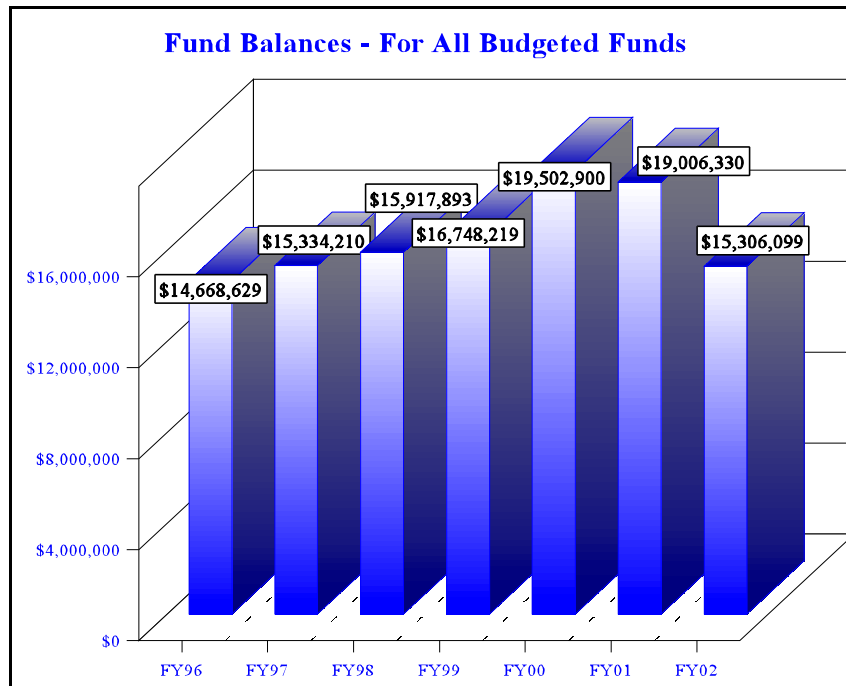
- 1) Ensure the security of its principal as the foremost objective;
- 2) Structure the investment portfolio in a manner which will provide the liquidity necessary to pay its obligations as they come due;
- 3) Maximize return on investments subject to the constraints of safety and liquidity;
- 4) Diversify 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 9/30/01	Amount
General Fund	\$9,186,689
Road & Bridge Fund	\$1,109,169
Jury Services Fund	\$200,066
Airport Maintenance Fund	\$100,099
Health Care Fund	\$2,114,136
Debt Service Funds	\$3,620,144
Airport Improvements Fund	\$249,852
Juvenile Services Fund	\$99,966
Total Investments Held	\$16,680,121

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 2002 is projected to be 40.5% (see page 35).

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 additions to its debt while reducing the property tax rate 16% from 1996 to 2002 (see page 22).



Fund Description	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budget
General Fund	\$8,187,252	\$10,676,276	\$9,809,527	\$7,310,010
Road & Bridge Fund	1,847,814	1,548,771	1,001,871	461,778
Jury Services Fund	422,163	366,668	284,663	127,551
Airport Maintenance Fund	484,459	410,350	303,489	151,177
Other Special Revenue Funds	510,780	515,929	1,037,053	781,794
Health Care Fund	1,717,088	1,977,354	2,155,879	2,255,879
Debt Service Funds	3,152,020	3,352,302	3,815,113	3,829,507
Capital Projects Funds	426,642	655,250	598,734	388,401
Total Fund Balances	\$16,748,219	\$19,502,900	\$19,006,330	\$15,306,099

Budget Goals and Economic Data

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 FY02 tax rate is 23.50 cents per \$100 valuation. Figure 1 depicts the multi-year decline in the ad valorem tax rate.

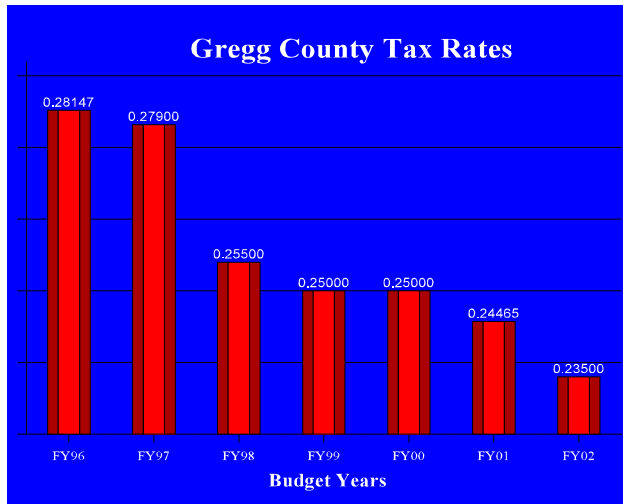


Figure 1

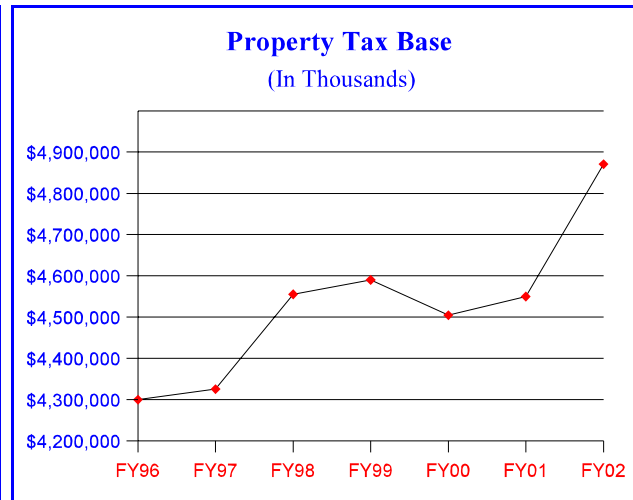


Figure 2

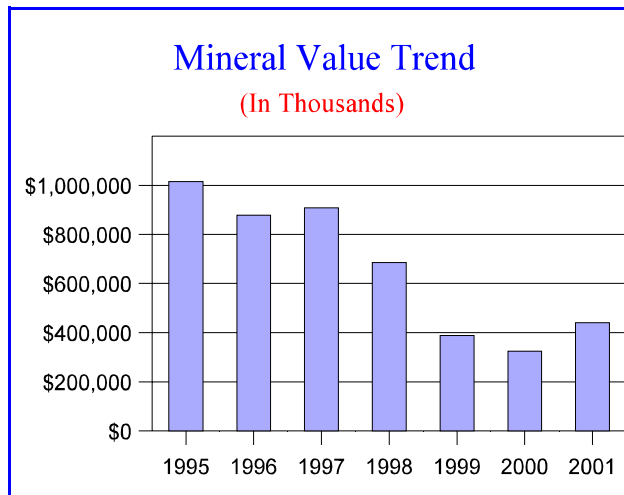


Figure 3

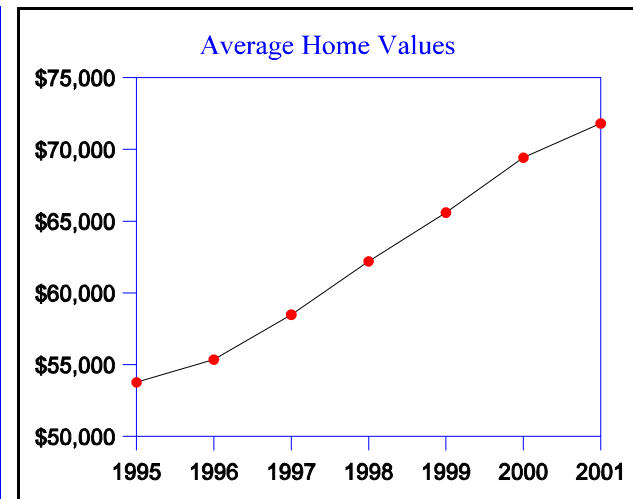


Figure 4

The county's tax base bottomed out in 1996 and then began a gradual uptrend which continues through 2001 (Figure 2). The increase has averaged about 2% per year for a 7 year period. The decline in mineral values (Figure 3) associated with the oil and gas industry has had an adverse affect on the county's tax base, but the multi-year decline has reversed into an uptrend in 2001 when mineral values increased by about 8% over 2000 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 requires that requests for new employees must be supported by data indicating that a department’s workload has increased significantly or that outside funding sources will pay for the new position. Due to increased employee productivity and advances in computer-based information processing, the number of full-time employees has remained substantially unchanged for the past six years.

New Positions

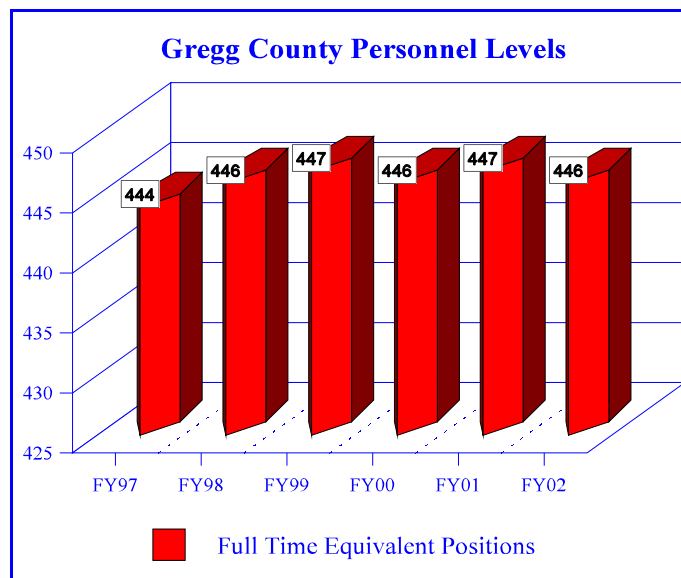
The human resources department has added an assistant director position to assist with duties related to handling employee benefits, especially insurance issues, which were previously handled by the county auditor’s office. An assistant fire inspector position has been approved for the health department in substitution for the use of part-time contract inspectors. The sheriff’s office has added a “K-9 Interdiction” position which had been funded by grants. Six positions in the sheriff’s office have been reclassified as full-time positions from grant-paid positions although the grants that fund these positions continue. Grant funds related to these positions are recorded as county revenues.

Deleted Positions

The tax office, information services, the district clerk, and road & bridge precincts #3 and #4 have each reduced their staffs by one full-time position. The juvenile services departments, youth detention and probation, have reduced their staffs by eight full-time positions; they have increased the use of part-time workers.

Fringe benefits have also increased salary costs by the 15-20% increase budgeted for health insurance costs and for a rate increase in workers compensation insurance. The FY02 adopted budget includes an annual 2% increase for all eligible employees. Selected employees and elected officials received merit raises in excess of 2%. 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.

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



Personnel Positions By Department

Department	Actual FY99	Actual FY00	Actual FY01	Budgeted FY02
County Clerk	17	18	19	20
Purchasing	3	3	3	3
Human Resources	2	2	2	3
County Judge	4	4	4	4
Elections	4	4	4	4
County Auditor	8	8	8	8
Tax Assessor - Collector	34	34	34	32
Information Services	12	9	9	7
Agriculture Extension Service	6	6	6	6
County Court at Law	3	3	3	3
District Clerk	21	22	22	21
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	4	4
Justice of the Peace #4	2	2	3	3
District Attorney	25	25	25	25
Constables #1 - 4	4	4	4	4
Sheriff	129	128	128	135
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	1	1
911 Addressing	0	2	2	2
Health Department	8	8	8	10
Courthouse Building	19	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	16	16	16
Road & Bridge Precinct #2	1	1	1	1
Road & Bridge Precinct #3	21	20	19	18
Road & Bridge Precinct #4	15	15	15	14
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	19	18	19	20
Building Security	2	2	2	2
Youth Detention	18	14	18	14
Youth Development	4	4	0	0
Juvenile Probation	21	20	20	16
Part Time Positions (F.T.E.)	0	7	4	4
Totals	447	446	447	446

County Policies & Long Range Goals

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 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

Courthouse Renovation Projects

In a continuing effort to maintain the Gregg County Courthouse as a modern, efficient public facility, the FY02 budget includes a total of \$145,000 for improvements.

- \$40,000 for a new sound system and related renovations for the auxiliary courtroom
- \$15,000 for construction of a new bathroom for the tax office
- \$25,000 for a new sound system and hearing devices for the commissioners courtroom
- \$50,000 for courthouse corridor improvements
- \$15,000 for a new sound system for the county court

Parking Garage Acquisition and Renovation

Due to the county's need for additional parking for employees and jurors, \$450,000 is budgeted for the acquisition and renovation of the old parking garage facility across North Fredonia Street to the east of the courthouse. However, the acquisition is subject to a structural analysis, renovation feasibility study, and an appraisal. The funds must be included in the budget in the event that the commissioners court approves this project once the various studies have been completed.

Airport Improvement Project

The FY02 adopted budget provides \$3,333,333 in capital project expenditures for the conversion of runway 422 to a taxiway at the Gregg County Airport. Gregg County is responsible for budgeting and expending 100% of the federally approved airport projects, and the county is reimbursed at a 90% rate by the Federal Aviation Administration upon inspection and approval. The county's net cost for FY02 is \$333,333.



Aerial View of the Gregg County Airport



Gregg County Airport - Terminal Building

Project Description	Year(s)	Federal Share	County Share	Total Cost
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
Convert runway 422 to taxiway	01/02	3,000,000	333,333	\$3,333,333



FINANCIAL SUMMARIES

**Recapitulation Of
Fiscal Year 2002 Adopted Budget
By Fund Type**

	General Fund	Road & Bridge	Other Special Revenue Funds	Debt Service	Health Care Fund	Capital Projects	Total All Funds
Fund Balances at 10/1/01	\$9,809,527	\$1,001,871	\$1,625,205	\$3,815,113	\$2,155,879	\$598,734	\$19,006,329
Revenues							
Property Taxes - Current	7,097,000	620,000	864,500	2,518,400			11,099,900
Property Taxes - Delinquent	235,000	20,000	32,500	68,000		4,000	359,500
Sales Taxes	8,300,000	1,220,000					9,520,000
Other Taxes	165,000						165,000
Licenses & Permits	47,000	1,082,000					1,129,000
Intergovernmental	221,300	22,400	345,400		100,000	3,000,000	3,689,100
Fees of Office	2,068,900		526,500				2,595,400
Fines & Forfeitures	455,000	320,000					775,000
Interest Income	400,000	50,000	50,200	134,000	80,000	20,000	734,200
Rental Income	587,000		285,500				872,500
Miscellaneous	452,700	2,000	59,200			99,000	612,900
Total Revenues	20,028,900	3,336,400	2,163,800	2,720,400	180,000	3,123,000	31,552,500
Total Funds Available	29,838,427	4,338,271	3,789,005	6,535,513	2,335,879	3,721,734	50,558,829
Other Financing Sources							
Transfers In		800,000	1,030,000	125,000		595,000	2,550,000
Total Funds Available & Other Sources	\$29,838,427	\$5,138,271	\$4,819,005	\$6,660,513	\$2,335,879	\$4,316,734	\$53,108,829
Expenditures By Type							
General Government	5,512,148		1,414,995				6,927,143
Judicial	3,357,689		619,240				3,976,929
Law Enforcement/Corrections	6,491,479		290,435				6,781,914
Juvenile	91,092		1,433,811				1,524,903
Health & Welfare	2,402,030				80,000		2,482,030
Public Buildings	1,715,979						1,715,979
Roads & Transportation		4,676,493					4,676,493
Capital Projects						3,928,333	3,928,333
Debt Service	408,000			2,831,006			3,239,006
Total Expenditures	19,978,417	4,676,493	3,758,481	2,831,006	80,000	3,928,333	35,252,730
Other Financing Uses							
Transfers Out	2,550,000						2,550,000
Reserves (Note 1)	7,310,010	461,778	1,060,524	3,829,507	2,255,879	388,401	15,306,099
Total Expenditures, Other Uses & Reserves	\$29,838,427	\$5,138,271	\$4,819,005	\$6,660,513	\$2,335,879	\$4,316,734	\$53,108,829

Note 1: Reserves represent estimated ending fund balances at 9/30/02.

**Recapitulation Of
Fiscal Year 2002 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 10/1/01	\$9,809,527	\$1,001,871	\$1,625,205	\$3,815,113	\$2,155,879	\$598,734	\$19,006,329
Revenues							
Property Taxes - Current	7,097,000	620,000	864,500	2,518,400			11,099,900
Property Taxes - Delinquent	235,000	20,000	32,500	68,000		4,000	359,500
Sales Taxes	8,300,000	1,220,000					9,520,000
Other Taxes	165,000						
Licenses & Permits	47,000	1,082,000					1,129,000
Intergovernmental	221,300	22,400	345,400		100,000	3,000,000	3,689,100
Fees of Office	2,068,900		526,500				2,595,400
Fines & Forfeitures	455,000	320,000					775,000
Interest Income	400,000	50,000	50,200	134,000	80,000	20,000	734,200
Rental Income	587,000		285,500				872,500
Miscellaneous	452,700	2,000	59,200			99,000	612,900
Total Revenues	20,028,900	3,336,400	2,163,800	2,720,400	180,000	3,123,000	31,552,500
Total Funds Available	29,838,427	4,338,271	3,789,005	6,535,513	2,335,879	3,721,734	50,558,829
Other Financing Sources							
Transfers In		800,000	1,030,000	125,000		595,000	2,550,000
Total Funds Available & Other Sources	\$29,838,427	\$5,138,271	\$4,819,005	\$6,660,513	\$2,335,879	\$4,316,734	\$53,108,829
Expenditures by Category							
Salary & Fringe Benefits	13,024,357	2,324,787	2,450,151				17,799,295
Operating Expenses	6,307,788	2,158,400	1,048,855		80,000		9,595,043
Capital Acquisitions	238,272	193,306	259,475			3,928,333	4,619,386
Debt Service	408,000			2,831,006			3,239,006
Total Expenditures	19,978,417	4,676,493	3,758,481	2,831,006	80,000	3,928,333	35,252,730
Other Financing Uses							
Transfers Out	2,550,000						2,550,000
Reserves (Note 1)	7,310,010	461,778	1,060,524	3,829,507	2,255,879	388,401	15,306,099
Total Expenditures, Other Uses & Reserves	\$29,838,427	\$5,138,271	\$4,819,005	\$6,660,513	\$2,335,879	\$4,316,734	\$53,108,829

Note 1: Reserves represent estimated ending fund balances at 9/30/02.

Fiscal Year 2002 Adopted Budget Operating And Non-Operating Funds

	Actual Beg. Fund Balance at 10/01/01	Budgeted Revenues 01/02	Budgeted Expenditures 01/02	Net Budget Transfers In (Out)	Estimated Ending Fund Balance at 9/30/02
<u>Operating Funds</u>					
General Fund	\$9,809,527	\$20,028,900	\$19,978,417	(\$2,550,000)	\$7,310,010
Road & Bridge	1,001,871	3,336,400	4,676,493	800,000	461,778
Jury Services	284,663	391,000	548,112		127,551
Airport Maintenance	303,489	964,500	1,116,817		151,172
Building Security	8,508	72,700	125,935	50,000	5,273
Print Shop		35,000	45,000	10,000	0
Total Operating Funds	11,408,058	24,828,500	26,490,774	(1,690,000)	8,055,784
Reserve Ratio					30.40%
<u>Debt Service Funds</u>					
Debt Service	3,815,113	2,720,400	2,831,006	125,000	3,829,507
Total Debt Service Funds	3,815,113	2,720,400	2,831,006	125,000	3,829,507
Total Operating & Debt Service	\$15,223,171	\$27,548,900	\$29,321,780	(\$1,565,000)	\$11,885,291
Reserve Ratio					40.50%
<u>Discretionary Funds</u>					
Elections Services	36,214	4,000	14,400		25,814
Co. Clerk Records Management	44,704	148,000	165,824		26,880
County Records Management	60,727	35,000	32,954		62,773
Law Library	128,209	57,400	71,128		114,481
Jail Lease Facility	213,700	55,000	164,500		104,200
Total Discretionary Funds	483,554	299,400	448,806	0	334,148
<u>Non - Operating Funds</u>					
Airport Improvement	331,277	3,118,000	3,333,333		115,944
Courthouse Improvement	199,650		145,000	145,000	199,650
Jail Improvement	67,807	5,000			72,807
Computer Equipment	40,128		40,000		128
Parking Garage Construction			450,000	450,000	0
Health Care Fund	2,155,879	180,000	80,000		2,255,879
Juvenile Services	544,991	401,200	1,433,811	970,000	482,380
Total Non-Operating Funds	3,339,732	3,704,200	5,482,144	1,565,000	3,126,788
Total All Funds	\$19,006,329	\$31,552,500	\$35,252,730	\$0	\$15,306,099

**GREGG COUNTY, TEXAS
TAX LEVY FOR YEAR 2001 TAXES**

It is hereby ordered by the Gregg County Commissioners Court 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 2001.

County Ad Valorem

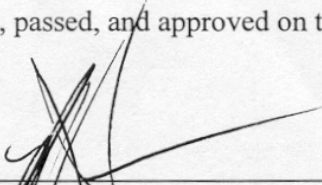
Constitutional Rate	<u>\$.22180</u> cents/\$100 valuation
Total Constitutional Rate	<u>\$.22180</u> cents/\$100 valuation

Road & Bridge Ad Valorem

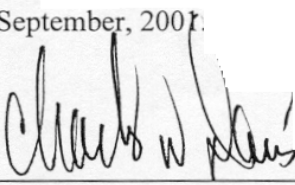
Special Road & Bridge	<u>\$.00790</u> cents/\$100 valuation
FM Lateral Road	<u>\$.00530</u> cents/\$100 valuation
Total Road & Bridge Rate	<u>\$.01320</u> cents/\$100 valuation

TOTAL RATE: \$.23500

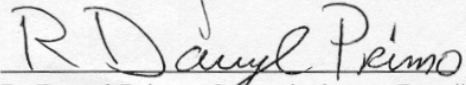
Adopted, passed, and approved on this the 17th day of September, 2001.



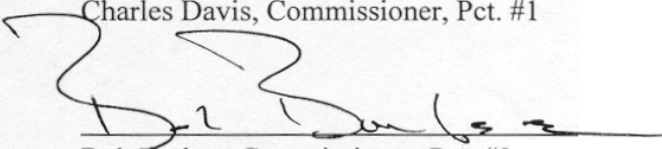
Mickey D. Smith, County Judge



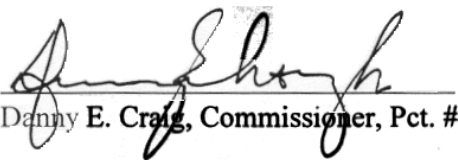
Charles Davis, Commissioner, Pct. #1



R. Darryl Primo, Commissioner, Pct. #2



Bob Barbee, Commissioner, Pct. #3



Danny E. Craig, Commissioner, Pct. #4

**Budget Summary For All Funds
Fiscal Years 1999 - 2002**

	Actual Results FY 1999	Actual Results FY 2000	Actual Results FY 2001	As Budgeted FY 2002
Beginning Fund Balances	\$15,917,893	\$16,748,219	\$19,502,900	\$19,006,329
<u>Revenues</u>				
Property Taxes	11,341,732	11,246,094	11,158,763	11,459,400
Sales Taxes	7,898,152	8,630,885	8,976,660	8,300,000
Motor Vehicle Sales Taxes	1,217,830	1,228,042	1,346,961	1,220,000
Other Taxes	183,259	172,654	175,240	165,000
Licenses & Permits	1,154,902	1,127,711	1,137,217	1,129,000
Intergovernmental	2,639,080	1,701,476	1,664,587	3,689,100
Fees of Office	2,780,587	2,811,629	3,139,068	2,595,400
Fines & Forfeitures	598,613	719,114	721,517	775,000
Interest Income	1,065,155	1,469,077	1,354,695	734,200
Rents & Commissions	536,845	585,588	1,013,622	872,500
Miscellaneous	856,519	1,068,345	674,217	612,900
Total Revenues	30,272,674	30,760,615	31,362,547	31,552,500
Total Funds Available	\$46,190,567	\$47,508,834	\$50,865,447	\$50,558,829
General Government	7,723,152	6,543,675	7,313,848	10,260,476
Judicial	3,666,193	3,687,074	3,274,109	3,976,929
Law Enforcement/Corrections	5,182,050	5,487,924	6,002,722	6,781,914
Juvenile Services	1,423,292	1,484,858	1,653,922	1,524,903
Health & Welfare	1,939,751	2,137,066	2,220,849	2,482,030
Public Buildings	2,717,485	2,048,282	2,950,891	2,310,979
Roads & Transportation	3,705,163	3,537,008	3,945,747	4,676,493
Debt Service	3,085,262	3,080,047	4,497,030	3,239,006
Total Expenditures	29,442,348	28,005,934	31,859,118	35,252,730
Ending Fund Balances	\$16,748,219	\$19,502,900	\$19,006,329	\$15,306,099

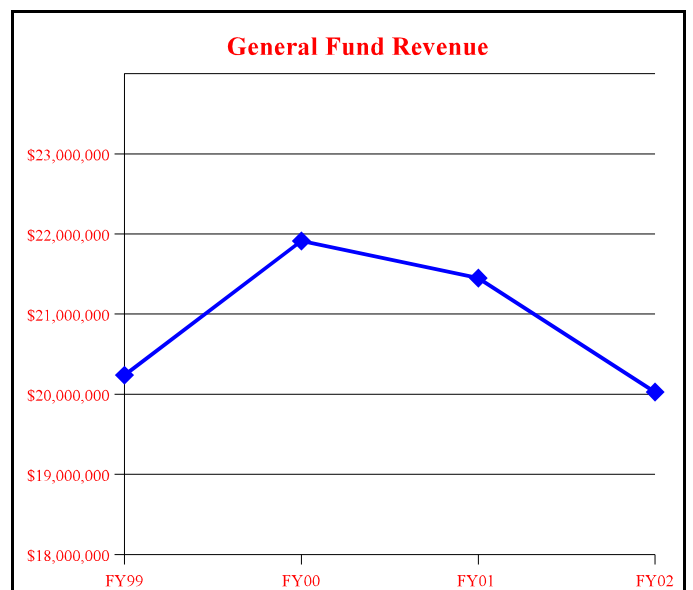
NOTE: All accounting funds subject to the annual budgeting process are included in the above schedule.

**Sources Of Revenue
For Fiscal Years 1999 - 2002**

General Fund	Actual Revenue FY99	Actual Revenue FY00	Actual Revenue FY01	Budgeted Revenue FY02
Current Property Taxes	\$7,482,652	\$7,543,110	\$6,881,914	\$7,097,000
Delinquent Property Taxes	271,626	394,468	380,474	235,000
Alcoholic Beverage Taxes	131,109	145,869	131,499	131,000
Bingo Taxes	52,150	26,785	43,471	34,000
Sales Taxes	7,898,152	8,630,885	8,976,660	8,300,000
Alcoholic Beverage Licenses	29,032	29,365	29,365	28,000
Sexually Oriented Business Licenses	2,850	2,250	4,600	2,000
Sewage Disposal Systems Permits	22,555	18,725	15,681	17,000
<u>Intergovernmental Revenue:</u>				
Federal Grant	8,325	6,595	9,022	9,500
State Supplement - County Court at Law	30,000	38,453	37,065	35,000
State Supplement - County Judge	5,000	10,000	18,003	10,000
State Supplement - Asst. Prosecutors	0	0	0	12,500
City of Longview Prisoner Care	211,120	219,565	237,130	146,000
State - Commercial Waste Management	946	536	293	300
CODE Unit	7,640	8,093	6,026	8,000
Gregg County Appraisal District	0	42,516	0	0
<u>Charges for Services:</u>				
County Judge	1,502	2,047	1,398	1,800
County Sheriff	245,368	257,903	271,432	255,000
Constables	70,412	62,849	75,856	68,000
County Clerk	581,331	560,157	605,517	560,000
County Clerk - Admin. Fee	11,682	12,758	15,384	14,000
Tax Assessor - Collector	636,537	677,915	660,877	636,000
District Attorney	38,321	40,871	40,483	40,000
District Clerk	273,553	287,188	275,737	280,000
Justices of the Peace	29,323	25,198	30,571	27,000
Trial Fees	368	371	165	300
Probate Judges Education	1,409	2,180	2,265	1,800
Other Arrest Fees	39,751	57,005	74,402	55,000
County Court at Law	9,673	698	2,238	1,200
State Fees	48,268	64,620	55,149	52,700
Domestic Relations	26,120	0	0	0
Domestic Relations-Annual Service Fees	50,080	6,782	0	0
Domestic Relations Filing / Attorney Fees	18,913	18,984	16,415	12,000
Health Department Fees	20	35	25	0
Parking Lot Fees	17,471	17,126	16,459	6,000
Computer Services	8,760	7,062	6,500	0
Defensive Driving Fees	28,077	42,541	34,154	35,500
Gregg County FY02 Adopted Budget		37		

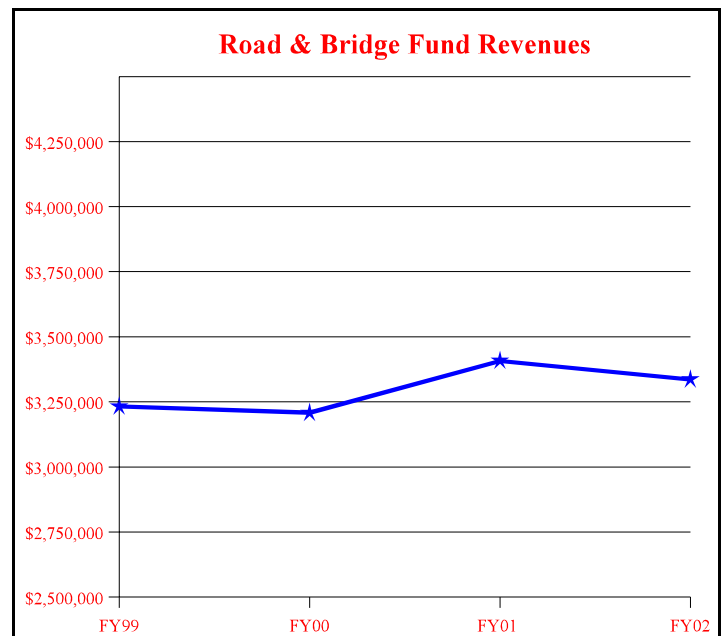
General Fund	Actual Revenue FY99	Actual Revenue FY00	Actual Revenue FY01	Budgeted Revenue FY02
Child Safety Fees	1,680	1,640	1,860	1,800
Traffic Fees	16,867	22,899	18,568	17,000
Gun Control Fees	130	0	0	0
Video Fees	3,932	3,848	3,466	3,800
Fines & Forfeitures - Justice Courts	298,936	384,986	370,185	455,000
Interest Income	566,878	716,513	778,313	400,000
Unrealized Net Gain on Securities Held	0	150,890	(27,812)	0
Borg Warner / LTV Bldg Rent	34,098	34,098	31,257	34,100
A&M Tower, Inc. Rent	2,400	7,200	6,300	6,300
Community Buildings & Other Rents	8,900	7,725	7,640	8,000
Rent - MTC 3 rd Floor Contract	0	213,400	489,584	408,000
Royalties	6,421	10,183	14,040	10,000
Telephone Coin Stations	182,738	208,300	150,151	120,000
Concession Commissions	600	600	600	600
Jail Lease Contract	785,456	790,448	556,608	411,700
Sale of Fixed Assets	20,719	35,218	23,843	20,000
Insurance Proceeds	1,500	43,368	28,202	1,000
Miscellaneous	17,013	21,039	39,365	20,000
Total Revenue - General Fund	\$20,238,667	\$21,913,864	\$21,448,720	\$20,028,900

General Fund revenues increased 8.3% in FY00 due to a strong economy and rising property values. FY01 revenues declined 2.1%, primarily due to a property tax rate cut. 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 FY02, sales tax revenue is budgeted at 7.5% less than actual receipts for FY01. The county's policy is to budget revenues conservatively so shortfalls are avoided.



Road & Bridge Fund	Actual Revenue FY99	Actual Revenue FY00	Actual Revenue FY01	Budgeted Revenue FY02
Current Property Taxes	\$396,504	\$389,355	\$391,005	\$620,000
Delinquent Property Taxes	47,981	20,903	19,686	20,000
Motor Vehicle Sales Taxes	1,217,830	1,228,042	1,346,961	1,220,000
Motor Vehicle Registration Licenses	1,093,370	1,073,511	1,076,440	1,075,000
State Weight Permits	7,095	3,860	11,131	7,000
Intergovernmental Grants	22,555	22,424	106,279	22,400
Fines & Forfeitures: Co. & Dist.	299,677	334,128	351,332	320,000
Interest Income	130,394	119,253	98,437	50,000
Unrealized Net Gain on Securities	0	16,185	(15,606)	0
Miscellaneous Revenue	2,091	176	22,739	1,000
Sale of Fixed Assets	15,449	83	25	1,000
Total Revenue - Road & Bridge	\$3,232,946	\$3,207,920	\$3,408,429	\$3,336,400

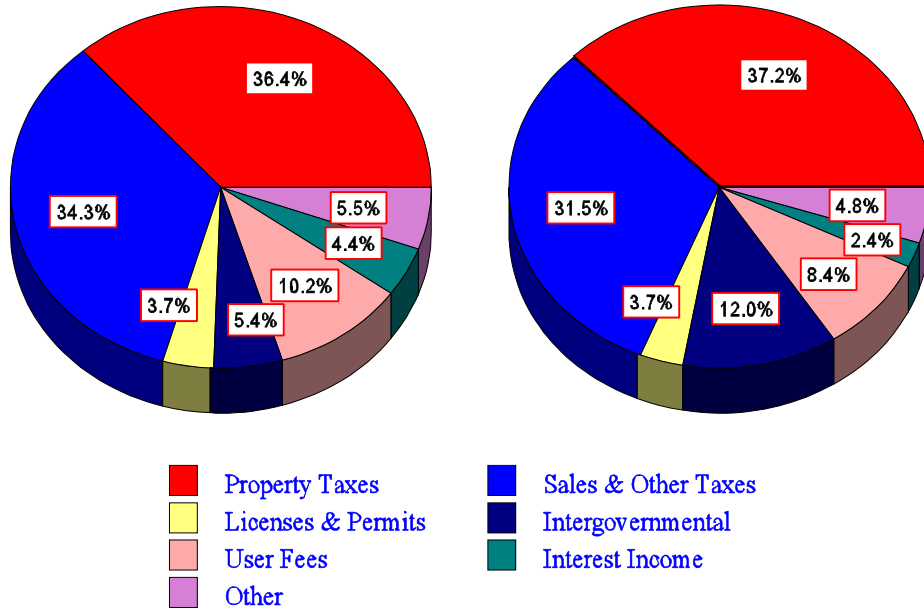
Motor vehicle sales taxes and registration licenses are the major revenue sources, providing about 69% of the total R&B budget. Due to state highway right-of-way purchases and special nonrecurring assistance to the city of Longview, \$800,000 is being transferred from the General Fund to fully pay for the FY02 R&B expenditure budget of \$4,676,493. Additional property tax revenue will be allocated to the R&B Fund in future years to pay for any increased recurring operational expenses.



Sources of Revenue - All Funds

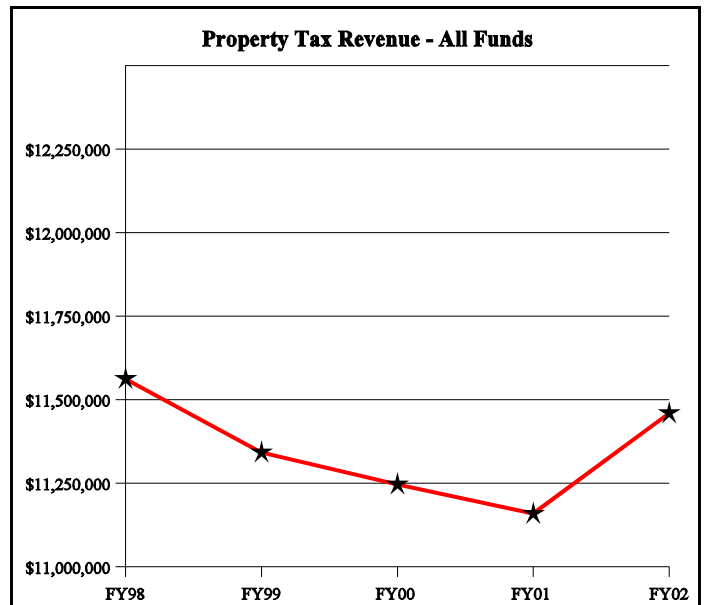
FY01 Actual Revenues

FY02 Budgeted Revenues

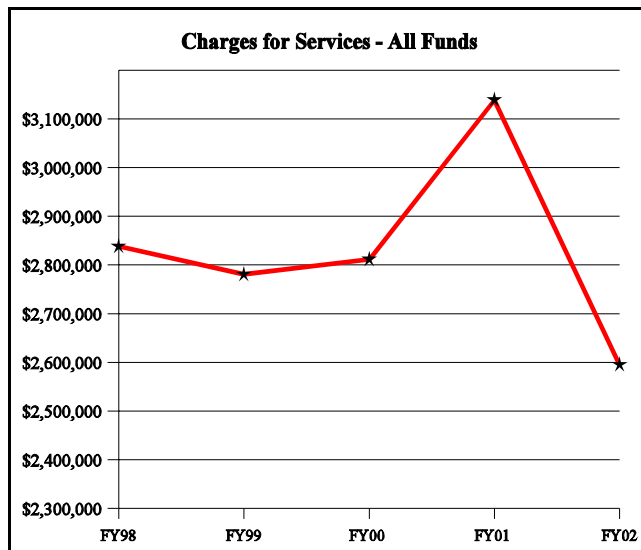
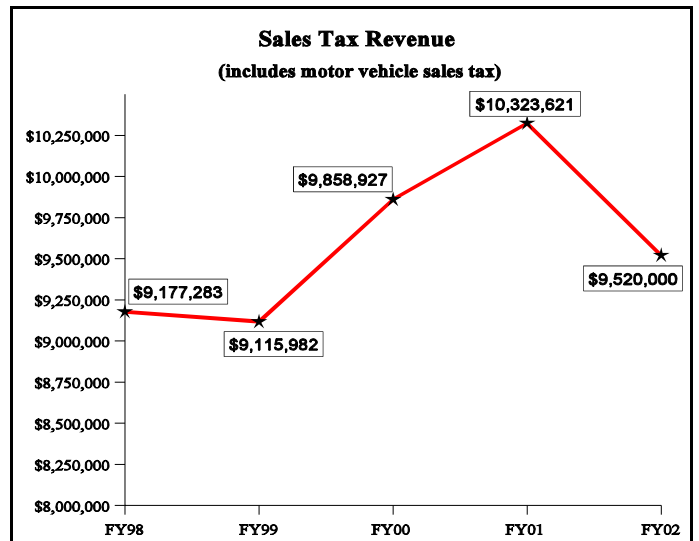


Major Sources of Revenue

Ad Valorem Property Taxes are estimated to generate about \$11,459,400 in FY02. 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 county taxpayers. This reduction 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 7 years.

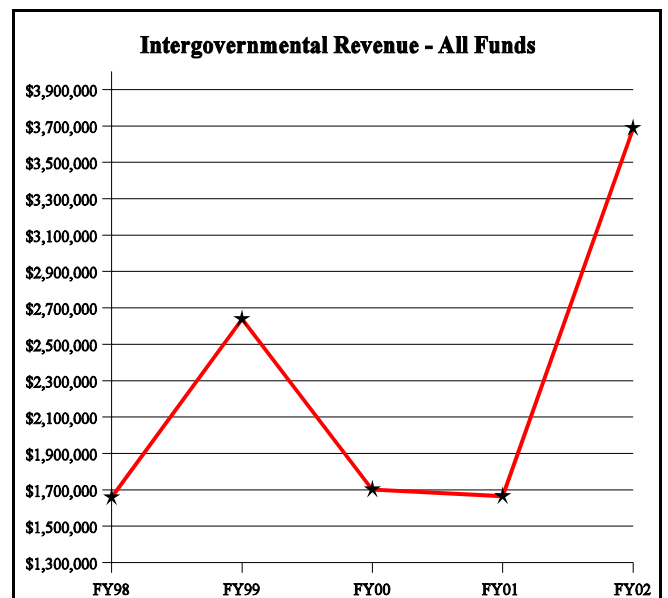


Sales Tax Revenue - A county sales tax is collected at the retail level in the same manner as state and local sales taxes. The sales tax rate is ½ percent in Texas counties with incorporated municipalities, including Gregg County. FY00 sales tax revenue increased by 8.2% due to strong retail sales, including motor vehicles. Another solid increase of 4.7% followed in FY01 due to increasing sales tax revenue. Since retail sales are very unpredictable, FY02 sales tax revenue is budgeted conservatively.



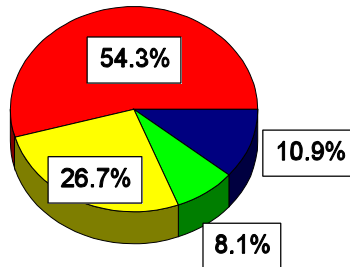
Charges for Services - This revenue source consists of an array of fees collected throughout the organization and includes document filing fees, court fees, and processing fees. Such fees for services, commonly referred to as user fees, assist in offsetting the increasing costs of public services. FY01 shows a large 11.6% increase in actual revenue from FY00. Due to the uncontrollable nature of user fees, this revenue category for FY02 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) FY98- federal funding for airport improvements of \$777,921; 2) FY99 included federal funding for airport improvement of \$374,543 and the state tobacco settlement of \$1,658,057; 3) FY00- federal funding for airport improvements of \$1,145,731 and tobacco settlement funds of \$207,116; 4) FY01 included federal funding for airport improvements of \$802,927 and \$878,122 for law enforcement and juvenile services. For FY02, \$3,000,000 for federal airport improvements is budgeted.

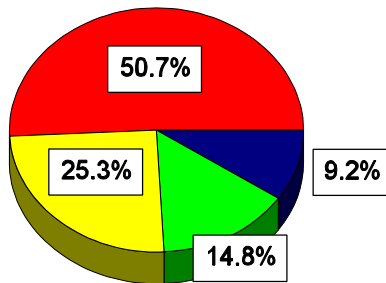


Budgeted Expenditures - All Funds

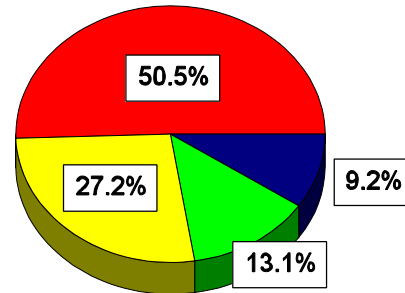
FY00 Actual Expenses



FY01 Actual Expenses



FY02 Adopted Budget



As illustrated above, salaries and fringe benefits consistently comprise about 50-55% of the county's total budgeted 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 FY02, the commissioners court plans to implement a self-insured group health insurance plan. This new plan should be fully operational by December, 2001.

Departmental Expenditure Budgets - All Funds
Fiscal Years 1999 - 2002

Department	Actual Expenses FY99	Actual Expenses FY00	Actual Expenses FY01	Budgeted Expenses FY02
General Fund				
County Clerk	\$566,651	\$613,722	\$649,614	\$740,470
Telecommunications	41,088	25,966	28,083	30,370
Purchasing	100,209	128,094	130,572	143,331
Human Resources	106,099	103,727	108,217	150,274
Non-Departmental	1,688,273	1,634,873	1,787,160	1,910,000
County Judge	195,340	210,305	202,754	237,610
Elections	172,306	187,230	189,690	256,958
County Auditor	320,765	326,552	331,701	378,235
Tax Assessor / Collector	1,058,890	1,084,643	1,122,528	1,208,782
Information Services	883,831	699,889	763,476	807,279
Agriculture Extension Service	118,097	130,124	137,568	155,841
Court of Appeals	11,642	11,641	11,641	11,677
County Court at Law	214,400	229,176	243,367	245,984
District Clerk	670,488	701,318	736,385	782,447
Justice of the Peace #1	162,615	170,608	183,753	196,513
Justice of the Peace #2	76,774	81,051	91,870	104,094
Justice of the Peace #3	128,668	123,883	150,653	168,995
Justice of the Peace #4	89,376	105,226	128,535	145,181
District Attorney	987,610	1,014,541	1,029,997	1,152,798
Domestic Relations	92,670	0	0	0
Constable #1	50,507	52,290	53,944	57,612
Constable #2	42,719	43,866	46,028	51,095
Constable #3	49,451	48,549	50,159	52,445
Constable #4	43,689	44,584	46,908	49,995
Sheriff	4,838,658	5,139,727	5,753,916	6,227,031
Code Unit	5,327	7,706	6,026	7,898
Department of Public Safety	36,166	29,738	43,676	44,653
Parks & Wildlife	338	360	2,065	500
Texas Alcoholic Beverage Commission	200	150	0	250
Juvenile Board	76,326	78,088	80,391	91,092
Gregg County Industrial Airpark	67,561	97,522	61,997	147,200
Veterans Services	70,464	79,647	83,784	96,618
Civil Defense	314	897	446	1,200
Litter Control Office	0	0	42,837	44,197
Environmental Protection	6,889	7,752	2,544	35,000
911 Addressing	0	111,143	142,533	157,168
Health Department	1,403,228	1,356,315	1,281,883	1,320,947
Historical Commission	20,046	4,474	4,386	7,750
Contributions	371,250	419,316	499,439	591,950
Courthouse Building	1,060,770	1,101,491	1,152,370	1,222,960
Courthouse Parking Lot	7,393	1,738	2,017	0
Regional Juvenile Facility	0	18,382	22,401	30,000
Service Center Building	37,677	23,654	30,223	41,000
Greggton Community Building	16,020	17,266	19,039	21,884
Gladewater Commerce St. Building	9,212	7,804	10,256	9,200
Jail Building	97,714	164,744	113,727	161,500
Youth Detention Center	44,881	32,954	43,866	43,000
Community Building Maintenance (1)	36,360	32,654	22,167	46,041
Longview Community Building	34,578	40,978	26,703	30,129
Judson Community Building	1,902	6,181	2,527	6,000
Garfield Hill Community Building	1,704	2,305	2,152	7,320

Department	Actual Expenses FY99	Actual Expenses FY00	Actual Expenses FY01	Budgeted Expenses FY02
Gladewater Senior Citizens Building	14,898	657	1,024	2,700
Liberty City Community Building	20,796	11,254	27,932	27,450
Hugh Camp Memorial Park	8,788	13,715	25,517	16,850
Olivia Hilburn Community Building	8,309	7,208	22,651	14,350
Kilgore Community Building	62,462	53,856	48,260	58,695
Kilgore South Street Building	6,170	2,081	5,319	9,180
Elderville Community Building	2,504	4,233	4,350	4,500
Easton Community Building	3,191	5,011	8,046	6,220
Debt Service - MTC Contract	0	0	489,584	408,000
Total General Fund	\$16,244,381	\$16,652,859	\$18,310,773	\$19,978,417
Computer Equipment Fund (2)	1,597,442	0	0	40,000
Elections Fund	1,969	11,946	4,891	14,400
Records Management - County Clerk	164,874	162,590	136,527	165,824
Jail Lease Facility	0	0	0	164,500
Road & Bridge Fund				
Administration	280,722	285,042	321,575	337,445
General	52	250,001	110	300,500
Precinct #1	1,193,167	1,071,884	1,179,966	1,295,019
Precinct #2	32,811	31,718	35,866	38,581
Precinct #3	1,406,452	1,252,189	1,602,282	1,451,899
Precinct #4	791,960	646,174	805,948	920,048
Right of Way	0	0	0	333,000
Total Road & Bridge Fund	\$3,705,164	\$3,537,008	\$3,945,747	\$4,676,493
Jury Fund				
Attorney General Master	7,580	7,560	7,950	7,600
124th District Court	144,629	144,243	163,263	169,803
188th District Court	114,263	116,912	123,967	157,666
307th District Court	133,463	110,463	113,890	142,272
Jury - General	65,395	56,120	52,816	72,370
Total Jury Fund	\$465,330	\$435,298	\$461,886	\$548,112
Law Library Fund	49,721	61,227	50,425	71,128
Airport Maintenance Fund	865,007	881,355	947,080	1,116,817
County Records Management	26,973	27,316	31,844	32,954
Building Security	102,972	108,058	125,697	125,935
LEOSE	12,023	12,896	0	0
Workforce Investment Fund	0	0	0	0
Health Care Fund	0	60,000	100,000	80,000

Department	Actual Expenses FY99	Actual Expenses FY00	Actual Expenses FY01	Budgeted Expenses FY02
Debt Service Funds	2,085,262	3,080,047	4,007,446	2,831,006
Airport Improvements (3)	536,483	1,068,449	802,927	3,333,333
Regional Juvenile Facility (4)	1,243,951	0	0	0
Jail Improvements	0	500,000	746,000	0
Courthouse Improvements	0	0	614,344	145,000
Parking Garage Construction	0	0	0	450,000
Print Shop	0	0	0	45,000
Juvenile Services	1,347,367	1,406,771	1,573,531	1,433,811
Total All Funds	\$29,448,920	\$28,005,820	\$31,859,118	\$35,252,728

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.
- 2) 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.
- 3) 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.
- 4) 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 purpose of building and maintaining county roads, bridges, signs, and right-of-ways. Property taxes and motor vehicle registration fees are major sources of revenue.
- ▶ **Law Library** - A fund designated for the provision and upkeep of the county's law library. The funds are restricted for law library transactions only. The principal source of revenue is library user fees.
- ▶ **Records Management** - A fund restricted to the preservation of official county 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 to provide 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.
- ▶ **Parking Garage Construction** - A fund restricted to the acquisition and renovation of a five story concrete parking garage.
- ▶ **Courthouse Improvements** - A fund designated to remodel the county courthouse.

**Gregg County General Fund
FY 2001 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	\$7,292,454	\$7,262,388	(\$30,066)	
Sales & Other Taxes	8,167,000	9,151,900	984,900	
Licenses & Permits	50,000	49,646	(354)	
Intergovernmental	291,505	301,513	10,008	
Service Fees	2,026,900	2,214,947	188,047	
Fines & Forfeitures	355,000	370,185	15,185	
Interest Income	521,000	750,501	229,501	
Rents & Commissions	780,400	699,622	(80,778)	
Miscellaneous	800,131	648,018	(152,113)	
Total Revenues	\$20,284,390	\$21,448,720	\$1,164,330	105.7 %
Expenditures				
Salaries & Fringes	12,224,311	11,659,389	564,922	
Operating Expenses	6,155,011	5,834,510	320,501	
Capital Acquisitions	327,835	327,290	545	
Debt Service	540,000	489,584	50,416	
Total Expenditures	\$19,247,157	\$18,310,773	\$936,384	95.1 %
Transfers Out	\$4,175,954	\$4,008,562	\$167,392	

**Gregg County Road & Bridge Fund
FY 2001 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	\$416,500	\$410,691	(\$5,809)	
Sales & Other Taxes	1,220,000	1,346,961	126,961	
Licenses & Permits	1,087,000	1,087,571	571	
Intergovernmental	105,885	106,279	394	
Fines & Forfeitures	310,000	351,332	41,332	
Interest Income	105,000	82,831	(22,169)	
Miscellaneous	26,619	22,764	(3,855)	
Total Revenues	\$3,271,004	\$3,408,429	\$137,425	104.2 %
Expenditures				
Salaries & Fringes	2,265,764	2,080,032	185,732	
Operating Expenses	1,414,045	1,295,101	118,944	
Capital Acquisitions	576,404	570,614	5,790	
Total Expenditures	\$4,256,213	\$3,945,747	\$310,466	92.7 %

Gregg County
Other Special Revenue Funds
FY 2001 Budgeted to Actual Results Comparison

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
<u>Revenues</u>				
Elections Services	\$4,000	\$8,539	\$4,539	
Co. Clerk Records Mgt.	153,000	143,580	(9,420)	
Jury Services	380,425	379,881	(544)	
Law Library	58,400	64,521	6,121	
Airport Maintenance	794,332	843,328	48,996	
County Records Mgt.	36,000	42,549	6,549	
Building Security	74,500	74,098	(402)	
Industrial Development	3,800	4,170	370	
Jail Lease Facility	55,000	78,734	23,734	
Juvenile Services	353,188	811,141	457,953	
Total Revenues	\$1,912,645	\$2,450,541	\$537,896	128.1 %
<u>Expenditures</u>				
Elections Services	17,400	4,891	12,509	
Co. Clerk Records Mgt.	150,071	136,527	13,544	
Jury Services	517,090	461,886	55,204	
Law Library	77,266	50,425	26,841	
Airport Maintenance	1,009,090	947,080	62,010	
County Records Mgt.	32,519	31,844	675	
Building Security	127,959	125,697	2,262	
Industrial Development	0	0	0	
Jail Lease Facility	0	0	0	
Juvenile Services	1,590,550	1,573,531	17,019	
Total Expenditures	\$3,521,945	\$3,331,881	\$190,064	94.6 %

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 2001 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	2,815,975	2,738,251	(77,724)	
Interest Income	169,584	240,380	70,796	
Total Revenues	\$2,985,559	\$2,978,631	(\$6,928)	99.8 %
Expenditures				
Principal Reduction	2,202,382	2,202,382	0	
Interest	1,829,912	1,803,990	25,922	
Administrative Fees	2,400	1,074	1,326	
Total Expenditures	\$4,034,694	\$4,007,446	\$27,248	99.3%

**Gregg County
Capital Project Funds
FY 2001 Budgeted to Actual Results Comparison**

	As Budgeted	Actual Results	Variance Favorable (Unfavorable)	% of Budget
Revenues				
Property Taxes	5,000	2,653	(2,347)	
Intergovernmental	2,203,955	570,026	(1,633,929)	
Interest Income	18,000	29,758	11,758	
Fees	80,000	75,452	(4,548)	
Total Revenues	\$2,306,955	\$677,889	(\$1,629,066)	29.4 %
Expenditures				
Capital Outlay	3,810,687	2,163,271	1,647,416	
Total Expenditures	\$3,810,687	\$2,163,271	\$1,647,416	56.8 %

In the capital projects funds, actual intergovernmental revenue was under budget by \$1,633,929 due to the delay in receiving federal government grants for airport improvements. The grant funds are expected to be received this fiscal year, FY02.

Departmental Capital Expenditure Requests

Department	Description	Amount Approved
County Clerk - Administration	Workstations (2)	\$9,062
County Judge	Printer	600
Agricultural Extension Service	Furnishings & equipment	1,000
Constable #1	Siren, radio package	650
Constable #2	Portable radio	1,200
Sheriff	Patrol cars	176,100
Dept. of Public Safety - Texas Rangers	Radar units, Vericon skid analyzer	4,700
Veterans Services	Van	7,500
Courthouse Building	Automatic scrubbers	5,000
Jail Building	Water heater	3,800
Liberty City Community Building	Repanel interior walls	14,700
Hugh Camp Memorial Park	Playground equipment	1,500
Olivia Hilburn Community Building	Floor burnisher	1,200
Kilgore Community Building	Carpeting, window tinting	4,380
Kilgore South St. Building	Replace tile	3,380
Computer Equipment Fund	Computer upgrades, replacements	40,000
Elections Services	Office equipment	8,000
Co. Clerk Records Management	Imaging system upgrades	58,000
Jail Lease Facility	Kitchen, office, video security equipment	85,500
Road & Bridge - Precinct #1	Truck, fire stations, panel replacement	100,000
Road & Bridge - Precinct #3	Motor grader payment, shop equipment	65,646
Road & Bridge - Precinct #4	Truck, carpeting	27,660
Law Library	CD-ROM library upgrades	10,000
Airport - Maintenance	Batwing mower	10,675
Airport - Security & Fire Protection	Program car	17,300
Total - Approved Capital Expenditures		\$657,553

All large capital expenditures, such as courthouse and jail improvements, are budgeted in separate capital projects funds. The above schedule lists all departmental capital expenditures which are considered part of departmental operations and are included in each department's budget.



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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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$525,545	\$566,740	\$602,537	\$670,796
Operating Expenses	39,949	46,982	46,327	60,612
Capital Outlay	1,157	0	750	9,062
Total Expenses	\$566,651	\$613,722	\$649,614	\$740,470
Full-Time Positions	17	18	19	20

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Criminal Cases Filed	5,393	5,631	6,459	6,300
Civil Cases Filed	611	714	741	800
Probate Cases Filed	412	443	444	500
Public Records Filed	29,067	27,304	28,314	29,500
Marriage Licenses	1,657	1,480	1,538	1,550
Birth/Death Records	19,437	20,299	21,881	22,000
Financing Statements	730	700	710	700

Telecommunications

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

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$41,001	\$25,763	\$28,083	\$30,070
Operating Expenses	87	203	0	300
Capital Outlay	0	0	0	0
Total Expenses	\$44,088	\$25,966	\$28,083	\$30,370
Full-Time Positions	1	0	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$0	\$19,643	\$7,341	\$121,000
Operating Expenses	1,688,273	1,615,230	1,779,819	1,789,000
Total Expenses	\$1,688,273	\$1,634,873	\$1,787,160	\$1,910,000

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 supervision of a board comprised of the county's 3 district court judges and the county judge. This board orders and approves the budget for the purchasing department and submits the budget to the commissioners court for acknowledgment.

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 governmental purchasing cooperative efforts intended to optimize the purchase and use of equipment, furnishings, and personnel.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$87,106	110,922	\$115,852	\$124,569
Operating Expenses	13,103	17,172	14,720	18,762
Capital Outlay	0	0	0	0
Total Expenses	\$100,209	128,094	\$130,572	\$143,331
Full-Time Positions	3	3	3	3

Output Indicators:

	1999 Actual	2000 Estimated	2001 Estimated	2002 Estimated
Purchase Orders Processed	7,989	9,000	9,000	10,100
Quotations	120	250	250	300
Bids, Proposal Requests	29	40	40	70

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$92,833	\$94,793	\$97,574	\$136,348
Operating Expenses	13,266	8,934	10,643	13,926
Capital Outlay	0	0	0	0
Total Expenses	\$106,099	\$103,727	\$108,217	\$150,274
Full-Time Positions	2	2	2	3

Output Indicators:

	1999 Actual	2000 Estimated	2001 Actual	2002 Estimated
Job Postings	143	130	187	140
New Hires	122	110	187	140
Applicants	1,061	1,100	1,386	1,500
Reportable Accidents	32	25	43	30
Workers Comp. Paid	\$68,464	\$75,000	\$191,427	\$75,000

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$178,104	\$190,803	\$194,507	\$217,960
Operating Expenses	17,236	16,684	8,247	19,050
Capital Outlay		2,818	0	600
Total Expenses	\$195,340	\$210,305	\$202,754	\$237,610
Full-Time Positions	4	4	4	4

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
New Criminal Cases	2,696	3,103	3,196	3,276
New Probate Cases	256	253	284	285
Mental Health Cases	32	42	41	43
TABC Applications	49	68	62	71
Occupational Licenses	27	80	45	50
Juvenile Detention Hearings	53	150	200	250
Budget Transfers	531	550	550	550
Commissioners Court Meetings	56	61	59	60

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$152,107	\$161,873	\$164,774	\$200,428
Operating Expenses	20,199	25,357	24,916	56,530
Capital Outlay	0	0	0	0
Total Expenses	\$172,306	\$187,230	\$189,690	\$256,958
Full-Time Positions	4	4	4	4

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Registered Voters	74,316	84,200	88,410	88,500
Applications Processed	9,364	12,760	13,383	13,000
Voter Changes	4,791	6,723	7,046	7,000
Voter Election Rolls	15	17	15	15
Elections Held	4	5	4	4
Elections Supervised	16	18	16	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$307,628	\$313,309	\$317,800	\$360,635
Operating Expenses	13,137	13,242	13,901	17,600
Capital Outlay	0	0	0	0
Total Expenses	\$320,765	\$326,552	\$331,701	\$378,235
Full-Time Positions	8	8	8	8

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Accounts Payable Transactions	14,933	14,376	14,793	15,900
Payroll Checks Processed	12,952	13,320	13,529	15,200
Internal Audits	503	475	468	500
Grants Administered	19	22	23	27
Grant Reports Issued	117	119	118	134

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$986,223	\$1,004,877	\$1,032,229	\$1,089,782
Operating Expenses	72,667	77,505	89,001	119,000
Capital Outlay	0	2,261	1,298	0
Total Expenses	\$1,058,890	\$1,084,643	\$1,122,528	\$1,208,782
Full-Time Positions	34	34	34	32

Output Indicators:

	1999 Actual	2000 Estimated	2001 Estimated	2002 Estimated
Motor Vehicle Registrations	116,958	119,000	119,000	119,200
Property Taxes Collected	97.00%	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$535,176	\$345,252	\$298,730	\$376,409
Operating Expenses	339,757	350,485	430,290	430,870
Capital Outlay	8,898	4,152	34,456	0
Total Expenses	\$883,831	\$699,889	\$763,476	\$807,279
Full-Time Positions	12	9	9	7

Output Indicators:

	1999 Estimated	2000 Actual	2001 Actual	2002 Estimated
Software Assistance Calls (1)	1,000	1,114	959	1,000
Hardware Assistance Calls (2)	400	589	463	500
Other Assistance Calls (3)	300	444	504	500

(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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$105,947	\$118,584	\$123,160	\$140,991
Operating Expenses	10,991	11,040	13,608	13,850
Capital Outlay	1,159	500	800	1,000
Total Expenses	\$118,097	\$130,124	\$137,568	\$155,841
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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$11,642	\$11,641	\$11,641	\$11,677
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$11,642	\$11,641	\$11,641	\$11,677

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$205,028	\$217,666	\$221,733	\$232,784
Operating Expenses	8,299	10,666	6,946	13,200
Capital Outlay	1,074	844	14,688	0
Total Expenses	\$214,400	\$229,176	\$243,367	\$245,984
Full-Time Positions	3	3	3	3

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
New Criminal Cases	2,697	3,259	3,475	3,691
Probate & Other Cases	512	221	222	224
Juvenile Cases	209	183	138	188
Civil Cases	1,181	840	788	915

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$615,958	\$637,146	\$680,096	\$709,347
Operating Expenses	40,570	48,428	45,152	73,100
Capital Outlay	13,960	15,744	11,137	0
Total Expenses	\$670,488	\$701,318	\$736,385	\$782,447
Full-Time Positions	21	22	21	21

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Civil Cases Filed	4,279	5,100	4,200	5,170
Criminal Cases Filed	1,416	1,468	1,275	1,420
Jury Notices	23,333	21,000	21,566	23,900
Child Support Transactions	107,176	122,317	91,513	65,460

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$130,567	\$135,014	\$140,019	\$149,209
Operating Expenses	32,048	35,594	43,734	47,304
Capital Outlay	0	0	0	0
Total Expenses	\$162,615	\$170,608	\$183,753	\$196,513
Full-Time Positions	4	4	4	4

Output Indicators:

	1999 Actual	2000 Actual	2001 Estimated	2002 Estimated
Civil Cases Filed	510	548	550	550
Civil Trials by Judge	372	469	470	480
Traffic Misdemeanors Filed	2,235	2,475	2,480	2,500
Non-traffic Misdemeanors Filed	1,185	1,230	1,230	1,240
Trials by Judge	317	750	500	500
Inquests	124	125	125	125
Magistrate's Warnings Admin.	4,760	4,800	4,810	4,800
Felony Warrants	432	435	440	450

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$72,734	\$74,203	\$77,974	\$84,494
Operating Expenses	4,040	6,848	13,896	19,600
Capital Outlay	0	0	0	0
Total Expenses	\$76,774	\$81,051	\$91,870	\$104,094
Full-Time Positions	2	2	2	2

Output Indicators:

	1999 Actual	2000 Estimated	2001 Estimated	2002 Estimated
Truancy Cases	310	350	300	300
Juvenile Hearings	392	425	400	400
Traffic Citations Filed	454	215	350	400
Non-traffic Citations Filed	330	135	300	350
Civil Cases Filed	380	445	400	400
Civil Cases Heard	253	300	300	300
Inquests Held	29	50	40	40

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$107,205	\$101,626	\$124,689	\$133,195
Operating Expenses	19,863	22,257	25,964	35,800
Capital Outlay	0	0	0	0
Total Expenses	\$128,668	\$123,883	\$150,653	\$168,995
Full-Time Positions	3	3	4	4

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Civil Cases Filed	431	440	507	576
Civil Trials	312	348	415	348
Traffic Citations Filed	3,658	3,997	2,553	2,712
Non-Traffic Citations Filed	397	366	446	696
Truancy Cases Filed	182	186	261	328
Inquests Held	56	59	78	104

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$72,133	\$76,363	\$98,663	\$107,881
Operating Expenses	17,242	24,420	29,872	37,300
Capital Outlay	0	4,443	0	0
Total Expenses	\$89,376	\$105,226	\$128,535	\$145,181
Full-Time Positions	2	2	3	3

Output Indicators:

	1999 Actual	2000 Estimated	2001 Estimated	2002 Estimated
Civil Cases Filed	36	50	45	50
Civil Trials	161	250	250	250
Traffic Citations Filed	2,936	3,500	3,500	3,500
Non-Traffic Citations Filed	134	200	200	200
Inquests Held	40	100	100	100
Juvenile Hearings	166	250	250	250
Small Claims Trials	47	55	65	75

Domestic Relations

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$73,425	\$0	\$0	\$0
Operating Expenses	19,245	0	0	0
Total Positions	\$92,670	\$0	\$0	\$0
Full-Time Positions	2	0	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$967,325	\$995,793	\$1,009,992	\$1,117,123
Operating Expenses	20,285	18,748	20,005	35,675
Capital Outlay	0	0	0	0
Total Expenses	\$987,610	\$1,014,541	\$1,029,997	\$1,152,798
Full-Time Positions	25	25	25	25

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Felony Criminal Cases Prosecuted	2,754	1,959	2,055	2,300
Misdemeanor Criminal Cases Prosecuted	4,976	6,099	7,159	6,900
Total Cases	7,730	8,058	9,214	9,200

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$50,038	\$51,384	\$51,894	\$55,922
Operating Expenses	469	906	900	1,040
Capital Outlay	0	0	1,150	650
Total Expenses	\$50,507	\$52,290	\$53,944	\$57,612
Full-Time Positions	1	1	1	1

Output Indicators:

	1999 Estimated	2000 Estimated	2001 Estimated	2002 Estimated
Civil Process Received	300	300	300	300
Civil Process Executed	300	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$42,415	\$43,410	\$44,246	\$47,145
Operating Expenses	304	456	1,782	2,750
Capital Outlay	0	0	0	1,200
Total Expenses	\$42,719	\$43,866	\$46,028	\$51,095
Full-Time Positions	1	1	1	1

Output Indicators:

	1999 Actual	2000 Estimated	2001 Estimated	2002 Estimated
Civil Process Received	144	137	140	140
Civil Process Executed	150	130	130	130

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$42,203	\$43,158	\$45,068	\$47,145
Operating Expenses	5,181	5,391	5,091	5,300
Capital Outlay	2,068	0	0	0
Total Expenses	\$49,452	\$48,549	\$50,159	\$52,445
Full-Time Positions	1	1	1	1

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Civil Process Received	415	400	425	528
Civil Process Executed	303	380	382	469
Civil Process Returned	50	20	30	58
Warrants Received	63	45	45	45
Warrants Executed	15	31	30	25
Warning Citations	186	300	200	350
Traffic Citations	132	216	200	300
Writs of Execution	32	19	20	38
Writs of Possession	30	17	20	40
Criminal Cases	3	8	10	10
Property Seizures	2	3	5	3

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$41,922	\$43,098	\$44,043	\$47,145
Operating Expenses	1,767	1,486	2,295	2,850
Capital Outlay	0	0	570	0
Total Expenses	\$43,689	\$44,584	\$46,908	\$49,995
Full-Time Positions	1	1	1	1

Output Indicators:

	1999 Estimated	2000 Estimated	2001 Estimated	2002 Estimated
Civil Process Received	320	350	400	450
Civil Process Executed	315	340	400	450

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$4,151,113	\$4,489,166	\$4,880,477	\$5,389,431
Operating Expenses	515,115	590,197	688,556	661,500
Capital Outlay	172,430	60,364	184,883	176,100
Total Expenses	\$4,838,658	\$5,139,727	\$5,753,916	\$6,227,031
Full-Time Positions	129	128	128	135

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Jail Book-ins	9,496	9,620	10,219	10,800
Warrants Executed	5,853	5,700	4,277	4,500
Emergency Detention Warrants	118	210	172	228
Civil Process Served	5,520	5,520	6,452	7,200
Report Requiring C.I.D. Follow-up	1,473	1,475	1,699	1,870

Code Unit

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$5,327	\$7,706	\$6,026	\$7,898
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$5,327	\$7,706	\$6,026	\$7,898

Department of Public Safety

Gregg County pays the salary and fringe benefits for one D.P.S. administrative assistant and various operating expenses as part of its commitment to law enforcement and public safety.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$26,085	\$27,075	\$36,736	\$34,903
Operating Expenses	3,906	2,663	4,375	5,050
Capital Outlay	6,175	0	2,565	4,700
Total Expenses	\$36,166	\$29,738	\$43,676	\$44,653
Full-Time Positions	1	1	1	1

Parks & Wildlife

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$338	\$360	\$140	\$500
Capital Outlay	0	0	1,925	0
Total Expenses	\$338	\$360	\$2,065	\$500

Texas Alcoholic Beverage Commission

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$200	\$150	\$0	\$250
Capital Outlay	0	0	0	0
Total Expenses	\$200	\$150	\$0	\$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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$76,326	\$78,088	\$80,391	\$90,092
Operating Expenses	0	0	0	1,000
Capital Outlay	0	0	0	0
Total Expenses	\$76,326	\$78,088	\$80,391	\$91,092
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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$67,561	\$97,522	\$61,997	\$147,200
Capital Outlay	0	0	0	0
Total Expenses	\$67,561	\$97,522	\$61,997	\$147,200

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$67,249	\$69,793	\$72,386	\$76,648
Operating Expenses	3,215	9,854	11,398	12,470
Capital Outlay	0	0	0	7,500
Total Expenses	\$70,464	\$79,647	\$83,784	\$96,618
Full-Time Positions	2	2	2	2

Civil Defense

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$314	\$897	\$446	\$1,200
Total Expenses	\$314	\$897	\$446	\$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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$0	\$0	\$37,457	\$39,887
Operating Expenses	0	0	5,380	4,310
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$42,837	\$44,197
Full-Time Positions	0	0	1	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$6,889	\$7,752	\$2,544	\$35,000
Capital Outlay	0	0	0	0
Total Expenses	\$6,889	\$7,752	\$2,544	\$35,000

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$0	\$66,571	\$68,058	\$72,839
Operating Expenses	0	44,572	71,939	84,329
Capital Outlay	0	0	2,536	0
Total Expenses	\$0	\$111,143	\$142,533	\$157,168
Full-Time Positions	0	2	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$253,137	\$276,220	\$307,979	\$389,597
Operating Expenses	1,148,766	1,053,462	972,001	931,350
Capital Outlay	1,325	26,633	1,903	0
Total Expenses	\$1,403,228	\$1,356,315	\$1,281,883	\$1,320,947
Full-Time Positions	8	8	9	10

Output Indicators:

	1999 Actual	2000 Actual	2001 Estimated	2002 Estimated
Patients Seen by Physician	1,619	1,456	1,567	1,600
Patients Seen by Nurse	1,663	1,369	1,469	1,500
Prescriptions Filled	11,885	11,290	10,600	10,500
Immunizations	11,632	11,850	12,060	12,000
Welfare Applicants	4,206	3,831	3,873	3,800
STD/HIV Patients	1,941	1,613	1,755	1,700
On-site Sewage Facility Insp.	226	237	228	230
Complaints Investigated	88	111	100	100
Violations Issued	28	55	46	50
Court Cases Filed	48	33	34	35
Fire Investigations	47	30	30	30

Historical Commission

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

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$5,046	\$4,474	\$4,386	\$7,750
Capital Outlay	15,000	0	0	0
Total Expenses	\$20,046	\$4,474	\$4,386	\$7,750

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$371,250	\$419,316	\$499,439	\$591,950
Total Expenses	\$371,250	\$419,316	\$499,439	\$591,950

Organizations Supported Through County Contributions:

- Longview Library
- Kilgore Library
- Gladewater Library
- Elderville/Lakeport VFD
- Clarksville 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
- Longview Depot Project
- 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
- Lutheran Social Services
- Camp Fire Boys & Girls

Courthouse Building

The county superintendent 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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$525,047	\$531,642	\$532,918	\$617,190
Operating Expenses	511,250	509,138	589,889	600,770
Capital Outlay	24,473	60,711	29,563	5,000
Total Expenses	\$1,060,770	\$1,101,491	\$1,152,370	\$1,222,960
Full-Time Positions	19	19	19	19

Courthouse Parking Lot

This department has been merged into the Courthouse Building department above. Shown for comparison purposes only.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$7,393	\$1,738	\$2,017	\$0
Total Expenses	\$7,393	\$1,738	\$2,017	\$0

Regional Juvenile Facility

The county pays a portion of this facility's annual utilities.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$0	\$18,382	\$22,401	\$30,000
Total Expenses	\$0	\$18,382	\$22,401	\$30,000

Service Center Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$26,309	\$23,654	\$30,223	\$41,000
Capital Outlay	11,368	0	0	0
Total Expenses	\$37,677	\$23,654	\$30,223	\$41,000

Greggton Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$3,471	\$3,409	\$3,684	\$6,584
Operating Expenses	12,549	13,857	14,807	15,300
Capital Outlay	0	0	548	0
Total Expenses	\$16,020	\$17,266	\$19,039	\$21,884

Gladewater Commerce Street Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$7,802	\$7,804	\$7,068	\$9,200
Capital Outlay	1,410	0	3,188	0
Total Expenses	\$9,212	\$7,804	\$10,256	\$9,200

Jail Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$97,714	\$92,799	\$113,727	\$157,700
Capital Outlay	0	71,945	0	3,800
Total Expenses	\$97,714	\$164,744	\$113,727	\$161,500

Youth Detention Center

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$43,782	\$32,954	\$43,866	\$43,000
Capital Outlay	1,098	0	0	0
Total Expenses	\$44,881	\$32,954	\$43,866	\$43,000

Community Building Maintenance

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$32,605	\$28,281	\$17,978	\$38,141
Operating Expenses	3,755	3,773	4,189	7,900
Capital Outlay	0	600	0	0
Total Expenses	\$36,360	\$32,654	\$22,167	\$46,041
Full-Time Positions	1	1	1	1

Longview Whaley Street Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$17,396	\$17,000	\$18,929	\$19,629
Operating Expenses	6,201	8,218	7,774	10,500
Capital Outlay	10,981	15,760	0	0
Total Expenses	\$34,578	\$40,978	\$26,703	\$30,129

Judson Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$1,902	\$2,198	\$2,527	\$6,000
Capital Outlay	0	3,983	0	0
Total Expenses	\$1,902	\$6,181	\$2,527	\$6,000

Garfield Hill Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$1,704	\$2,305	\$2,152	\$7,320
Capital Outlay	0	0	0	0
Total Expenses	\$1,704	\$2,305	\$2,152	\$7,320

Gladewater Senior Citizens Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$1,319	\$657	\$1,024	\$2,700
Capital Outlay	13,579	0	0	0
Total Expenses	\$14,898	\$657	\$1,024	\$2,700

Liberty City Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$5,441	\$7,614	\$11,480	\$12,750
Capital Outlay	15,355	3,640	16,452	14,700
Total Expenses	\$20,796	\$11,254	\$27,932	\$27,450

Hugh Camp Memorial Park

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$8,788	\$5,175	\$22,569	\$15,350
Capital Outlay	0	8,540	2,948	1,500
Total Expenses	\$8,788	\$13,715	\$25,517	\$16,850

Olivia R. Hilburn Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$5,334	\$5,183	\$5,332	\$9,650
Capital Outlay	2,975	2,025	17,319	4,700
Total Expenses	\$8,309	\$7,208	\$22,651	\$14,350

Kilgore Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$24,049	\$24,614	\$25,790	\$29,465
Operating Expenses	17,041	27,154	19,494	24,850
Capital Outlay	21,372	2,088	2,976	4,380
Total Expenses	\$62,462	\$53,856	\$48,260	\$58,695
Full-Time Positions	1	1	1	1

Kilgore South Street Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$2,204	\$2,081	\$4,319	\$5,800
Capital Outlay	3,966	0	1,000	3,380
Total Expenses	\$6,170	\$2,081	\$5,319	\$9,180

Elderville Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$2,504	\$2,793	\$3,055	\$4,500
Capital Outlay	0	1,440	1,295	0
Total Expenses	\$2,504	\$4,233	\$4,350	\$4,500

Easton Community Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$3,191	\$3,227	\$4,676	\$6,220
Capital Outlay	0	1,784	3,370	0
Total Expenses	\$3,191	\$5,011	\$8,046	\$6,220

Computer Equipment Project

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$0	\$0	\$0	\$0
Capital Outlay	1,597,442	0	0	40,000
Total Expenses	\$1,597,442	\$0	\$0	\$40,000

Election Services Contract Fund

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$0	\$0	\$0	\$1,200
Operating Expenses	1,969	2,148	4,891	5,200
Capital Outlay	0	9,798	0	8,000
Total Expenses	\$1,969	\$11,946	\$4,891	\$14,400

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 access.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$28,729	\$29,437	\$51,384	\$61,324
Operating Expenses	36,441	36,564	36,029	46,500
Capital Outlay	99,704	96,589	49,114	58,000
Total Expenses	\$164,874	\$162,590	\$136,527	\$165,824
Full-Time Positions	1	1	2	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$246,080	\$249,483	\$279,176	\$291,445
Operating Expenses	34,642	35,559	42,399	46,000
Capital Outlay	0	0	0	0
Total Expenses	\$280,722	\$285,042	\$321,575	\$337,445
Full-Time Positions	4	4	4	4

Road & Bridge - General

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$53	\$250,001	\$110	\$300,500
Capital Outlay	0	0	0	0
Total Expenses	\$53	\$250,001	\$110	\$300,500

Road & Bridge - Right of Way

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$0	\$0	\$0	\$333,000
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$333,000

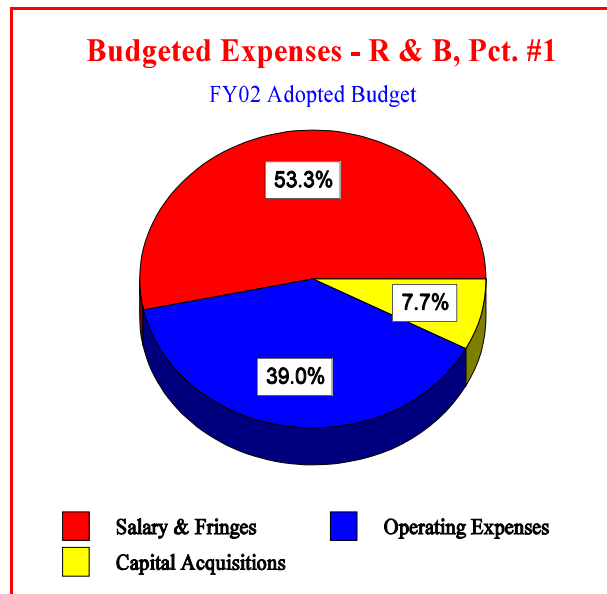
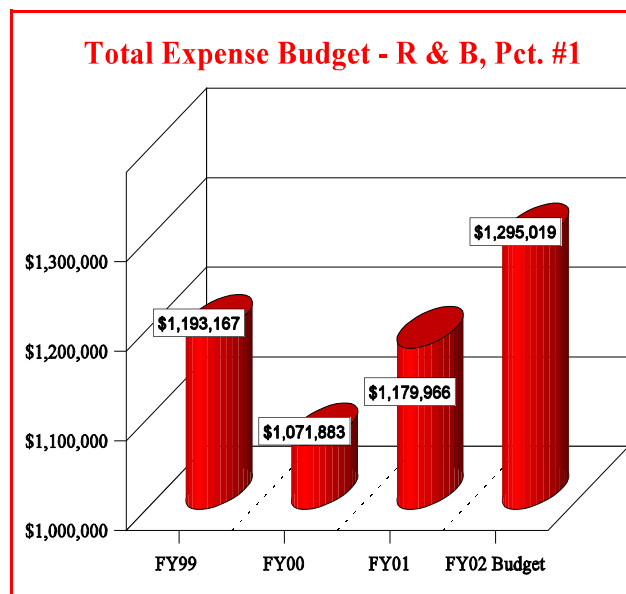
Road & Bridge - Precinct #1

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$593,107	\$599,836	\$616,770	\$689,769
Operating Expenses	377,491	413,116	450,408	505,250
Capital Outlay	222,569	58,932	112,788	100,000
Total Expenses	\$1,193,167	\$1,071,884	\$1,179,966	\$1,295,019
Full-Time Positions	17	16	16	16



County Road Miles: 76

Road & Bridge - Precinct #1 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Cost
Asphalt	Deer Run	792	33	261	\$8,624.88
	Geneva	1,584	22	348	11,499.84
	Harris Cove	845	33	279	9,199.87
	Hillside	1,056	22	232	7,666.56
	Hunter	10,190	22	2,242	73,982.30
	Maxey	1,584	22	348	11,499.84
	Shoreview Circle	1,056	22	232	7,666.56
	Shoreview Drive	1,690	22	372	12,266.50
	Windsock	2,112	22	465	15,333.12
				200	
	Total Overlay				\$157,739.47
	Assorted Driveway & Patching				\$50,060.53
Re-oil	Sparks Road				8,000.00
	Don Koble				1,500.00
	Weldon Lane				1,000.00
	Strickland Hills				3,000.00
	Pine Hill				1,700.00
	Allen Road				2,000.00
	Total Re-oil				\$17,200.00
Chipseal	Hollybrook	1,584	22		11,000.00
	Smelley	211	20		1,000.00
	Wiley Page	4,752	22		33,000.00
	Williams	4,224	22		30,000.00
	Total Chipseal				\$75,000.00
	Grand Total - All Projects				\$300,000.00

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;

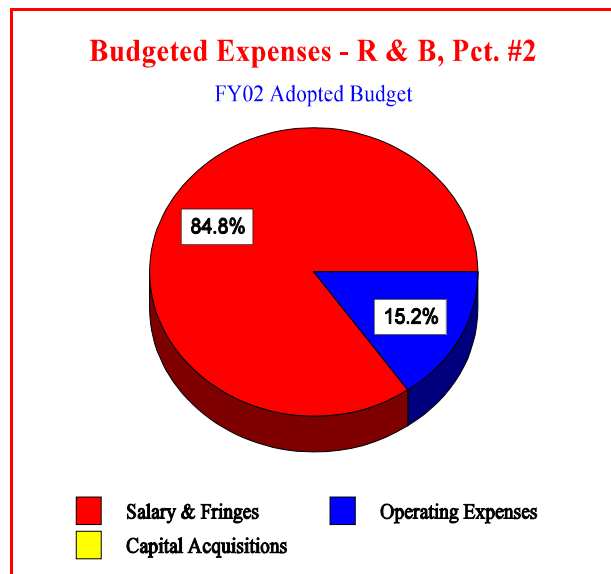
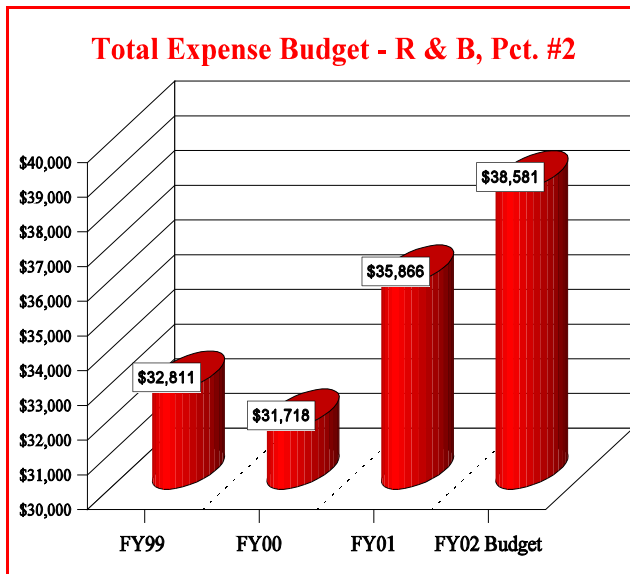
Provide good leadership and management of overall county operations;

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$29,470	\$27,930	\$30,656	\$32,731
Operating Expenses	3,341	3,788	5,210	5,850
Capital Outlay	0	0	0	0
Total Expenses	\$32,811	\$31,718	\$35,866	\$38,581
Full-Time Positions	1	1	1	1

County Road Miles: 0



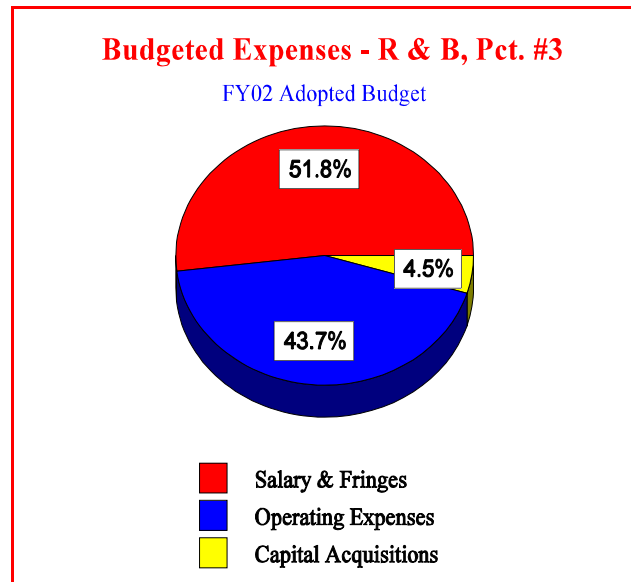
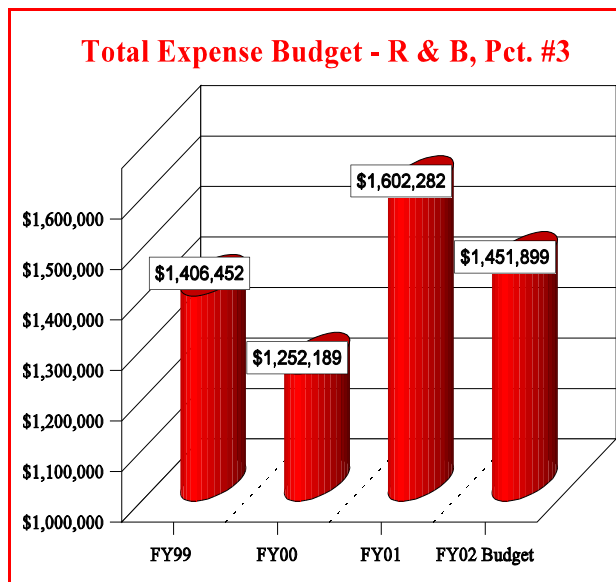
Road & Bridge - Precinct #3

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$729,495	\$688,538	\$647,787	\$752,253
Operating Expenses	519,632	539,175	496,669	634,000
Capital Outlay	157,325	24,476	457,826	65,646
Total Expenses	\$1,406,452	\$1,252,189	\$1,602,282	\$1,451,899
Full-Time Positions	21	20	19	18

Road & Bridge - Precinct #3 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Costs
Asphalt	Greenwood Drive	1,993	26	700	\$23,100.00
	Woodcrest Street	1,682	24	540	17,820.00
	Woodhaven Street	854	24	275	9,075.00
	Parkwood Street	1,821	22	540	17,820.00
	Westwood Street	1,283	23	400	\$13,200.00
	Woodgate Street	1,440	33	690	22,770.00
	Cain Street	1,288	22	400	13,200.00
	Cain Place	550	22	140	4,620.00
	Cain Lane	550	22	140	4,620.00
	Dogwood Street	1,279	20	300	9,900.00
	Jackson Street	698	20	160	5,280.00
	Oak Street	902	20	200	6,600.00
	Pine Street	911	21	220	7,260.00
	Susan Street	560	22	140	4,620.00
	Gay Street	471	22	120	3,960.00
	Ann Street	3,679	21	865	28,545.00
	Jackson Road	2,200	25	620	20,460.00
	Market Street	528	24	180	5,940.00
	Sub -Total				\$218,790.00

Road & Bridge - Precinct #3 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Costs
Hot Mix	Patching / Driveways			2,000	66,000.00
U.P.M.	Wet Weather / Cold Mix Patching			200	11,000.00
Tack Oil	Overlay Streets				3,105.00
	Asphalt Total				\$298,895.00
Road Oil	Carrie	1,000	22	3 loads	4,025.70
	Rebecca	716	23	2 loads	2,683.80
	Bacle Road	1,250	25	5 loads	6,709.50
	Beall Road	880	20	3 loads	4,025.70
	Cairy Road	900	20	3 loads	4,025.70
	Camp Switch Road	2,288	22	6 loads	8,051.40
	Magnolia Street	2,112	22	5 loads	6,709.50
	Mary Lawson Road	1,936	22	6 loads	8,051.40
	Other Roads	5,000	22	25 loads	38,547.50
	Road Oil Total				\$77,830.20
Oil Dirt	Skin Patch			1,000	23,000.00
Black Rock	Patching			712	20,000.00
	Grand Total - All Projects				\$419,725.2



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;

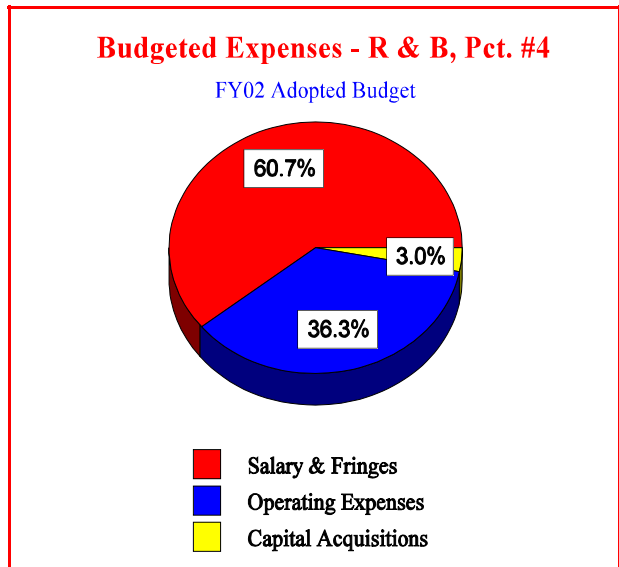
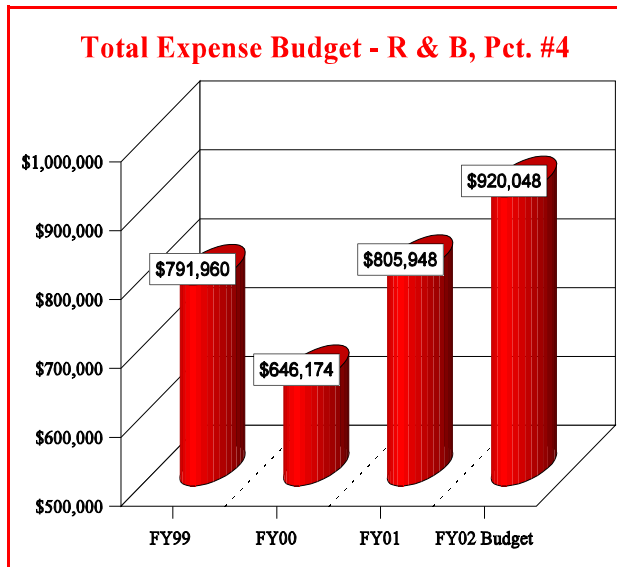
Assisting the cities of Kilgore, Longview, Lakeport, and Easton when assistance is requested and when approved by the commissioners court; and

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

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$496,625	\$492,335	\$505,645	\$558,588
Operating Expenses	199,694	152,202	300,303	333,800
Capital Outlay	95,641	1,637	0	27,660
Total Expenses	\$791,960	\$646,174	\$805,948	\$920,048
Full-Time Positions	15	15	15	14

County Road Miles: 55
 Incorporated Road Miles: 4.4

Road & Bridge - Precinct #4 Project Budget					
Type	Street	Length	Width	Tonnage	Estimated Cost
Asphalt	East Side Street	1,220.00	16	240	\$7,320.00
	Van Street	787.00	16	154	4,697.00
	McCarver Street	1,056.00	18	233	7,107.00
	Elderville Peatown St.	5,280.00	20	1,291	39,376.00
	D - Holland St.	5,280.00	20	1,291	39,376.00
	Epworth Street	3,696.00	16	723	22,051.00
	Peatown Church Street	3,696.00	20	904	27,572.00
	Total Asphalt				\$147,499.00
	Miscellaneous Road Repairs				35,000.00
	Grand Total - All Projects				\$182,499.00



Jury Fund - Attorney General Master

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$7,580	\$7,560	\$7,950	\$7,600
Capital Outlay	0	0	0	0
Total Expenses	\$7,580	\$7,560	\$7,950	\$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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$93,675	\$100,376	\$100,971	\$109,203
Operating Expenses	47,783	43,297	60,927	60,600
Capital Outlay	3,170	570	1,365	0
Total Expenses	\$144,629	\$144,243	\$163,263	\$169,803
Full-Time Positions	2	2	2	2

Output Indicators:

	1999 Actual	2000 Actual	2001 Estimated	2002 Estimated
New Cases Filed	1,174	1,427	1,400	1,475
Case Dispositions	1,436	1,304	1,300	1,375

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$86,576	\$88,461	\$79,093	\$97,166
Operating Expenses	27,687	28,451	42,181	60,500
Capital Outlay	0	0	2,693	0
Total Expenses	\$114,263	\$116,912	\$123,967	\$157,666
Full-Time Positions	2	2	2	2

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
New Criminal Cases	753	792	702	800
New Civil Cases	535	667	600	630
Criminal Dispositions	763	760	668	700
Civil Dispositions	580	555	601	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 general 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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$114,201	\$94,133	\$100,684	\$108,072
Operating Expenses	11,466	16,330	13,206	34,200
Capital Outlay	7,796	0	0	0
Total Expenses	\$133,463	\$110,463	\$113,890	\$142,272
Full-Time Positions	2	2	2	2

Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
New Cases	2,281	2,623	2,661	2,700
Dispositions	1,912	2,421	2,411	2,450
Juvenile Hearings	13	10	10	15

Jury - General

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$65,395	\$56,120	\$52,816	\$72,370
Total Expenses	\$65,395	\$56,120	\$52,816	\$72,370

Law Library

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$8,339	\$8,028	\$7,723	\$9,428
Operating Expenses	30,892	52,484	37,061	51,700
Capital Outlay	10,490	715	5,641	10,000
Total Expenses	\$49,721	\$61,227	\$50,425	\$71,128

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$621,254	\$635,534	\$651,505	\$801,785
Operating Expenses	104,872	116,283	156,575	109,500
Capital Outlay	0	0	0	0
Total Expenses	\$726,126	\$751,817	\$808,080	\$911,285
Full-Time Positions	19	18	19	20

Airport - Terminal Building

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$19,942	\$22,252	\$39,588	\$44,707
Capital Outlay	2,630	12,258	18,256	0
Total Expenses	\$22,572	\$34,510	\$57,844	\$44,707

Airport - Lawn & Landscape

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$1,740	\$983	\$0	\$0
Capital Outlay	0	0	0	0
Total Expenses	\$1,740	\$983	\$0	\$0

Airport - Airfield

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$43,815	\$38,942	\$26,069	43,500
Capital Outlay	600	0	0	0
Total Expenses	\$44,415	\$38,942	\$26,069	\$43,500

Airport - Maintenance Shop

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$28,188	\$39,527	\$36,145	\$36,600
Capital Outlay	32,585	4,677	9,700	10,675
Total Expenses	\$60,773	\$44,204	\$45,845	\$47,275

Airport - Security & Fire Protection

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$8,424	\$10,899	\$7,792	\$11,250
Capital Outlay	957	0	1,450	17,300
Total Expenses	\$9,381	\$10,899	\$9,242	\$28,550

Airport - Marketing

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$0	\$0	\$0	\$41,500
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$41,500

Airport Operational Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Estimated
Total Operations (Take Offs & Landings)	96,702	88,223	87,381	88,000
Airline Enplanements (Passenger Boardings)	30,092	33,452	29,350	31,000

County Records Management & Preservation

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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$15,793	\$16,365	\$18,591	\$17,554
Operating Expenses	11,180	9,666	10,109	15,400
Capital Outlay	0	1,285	3,144	0
Total Expenses	\$26,973	\$27,316	\$31,844	\$32,954
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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$62,684	\$67,494	\$74,126	\$79,335
Operating Expenses	40,288	40,564	47,571	46,600
Capital Outlay	0	0	4,000	0
Total Expenses	\$102,972	\$108,058	\$125,697	\$125,935
Full-Time Positions	2	2	2	2

Law Enforcement Officers Supplemental Education

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$12,023	\$12,896	\$0	\$0
Capital Outlay	0	0	0	0
Total Expenses	\$12,023	\$12,896	\$0	\$0

Health Care Fund

Gregg County created this special permanent fund with its share of the state tobacco settlement money for the purpose of assisting local charitable agencies which offer health care and provide public health information. With the assistance of an advisory committee, the commissioners court allocates the annual interest income to a number of qualified agencies providing free or discounted health care services, especially for children, and public health information such as anti-smoking literature.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Health Care Contributions	\$0	\$60,000	\$100,000	\$80,000

Debt Service Funds

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
General Obligation Bonds Series 1988 Courthouse	\$2,390,795	\$2,390,875	\$2,390,874	\$2,391,001
Certificates of Obligation Series 1990 Airport	180,388	181,946	794,702	0
Certificates of Obligation Series 1992 Jail	65,999	63,333	382,540	0
Certificates of Obligation Series 1993 Jail	448,080	443,893	439,330	440,005
Total Debt Service	\$3,085,262	\$3,080,047	\$4,007,446	\$2,831,006

Print Shop

The print shop is a cost effective service center providing various county departments with printing and copying services and paper products. The print shop offers convenience and rates generally lower than private printing facilities. Print shop services and paper products are charged to the using departments on a monthly basis.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Operating Expenses	\$0	\$0	\$0	\$45,000
Capital Outlay	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$45,000

Airport Capital Improvements

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Capital Outlay	536,483	1,068,449	802,927	3,333,333
Total Expenses	\$536,483	\$1,068,449	\$802,927	\$3,333,333

Regional Juvenile Facility

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Capital Outlay	1,243,951	207,871	0	0
Total Expenses	\$1,243,951	\$207,871	\$0	\$0

Jail Construction

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Capital Outlay	0	500,000	746,000	0
Total Expenses	\$0	\$500,000	\$746,000	\$0

Courthouse Improvements

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Capital Outlay	0	0	579,716	145,000
Total Expenses	\$0	\$0	\$579,716	\$145,000

Parking Garage Construction

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Capital Outlay	0	0	0	450,000
Total Expenses	\$0	\$0	\$0	\$450,000

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. The Detention and Development Departments merged in FY01.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$491,409	\$576,857	\$599,694	\$495,954
Operating Expenses	84,207	91,103	120,307	140,826
Capital Outlay	7,122	0	0	0
Total Expenses	\$582,738	\$667,960	\$720,001	\$636,780
Full-Time Positions	18	14	18	14

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 merged into detention in FY01.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$44,409	\$0	\$0	\$0
Operating Expenses	7,399	17,956	0	0
Capital Outlay	0	0	0	0
Total Expenses	\$51,808	\$17,956	\$0	\$0
Full-Time Positions	4	4	0	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.

	FY99 Actual	FY00 Actual	FY01 Actual	FY02 Budgeted
Salary & Fringes	\$621,509	\$642,702	\$715,520	\$670,731
Operating Expenses	69,082	78,153	114,399	96,300
Capital Outlay	22,230	0	23,611	30,000
Total Expenses	\$712,821	\$720,855	\$853,530	\$797,031
Full-Time Positions	21	20	20	16

Juvenile Services Total Departmental Output Indicators:

	1999 Actual	2000 Actual	2001 Actual	2002 Budgeted
Juveniles Referred	914	924	994	1,050
Case Dispositions	968	958	1,006	1,075
Juveniles Detained	658	736	730	775
Hearings	686	718	794	825
Cert. Probation Officers	12	13	14	14
Avg. Daily Population	21	24	26	26
Avg. Probation Caseload	43	50	50	50
Avg. ISP Caseload	20	20	20	20
Community Service Hours	9,172	12,880	11,506	12,000
Supervision Contacts	20,486	20,132	21,214	23,000
Juveniles Placed Outside of County	5	9	18	20
Juveniles Placed in County Programs	21	28	30	36



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

Airport

James Loomis, 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

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

District Attorney

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

Engineer / Maintenance

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

Human Resources

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

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

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

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

District Clerk

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

Extension Agent

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

Information Services

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

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

Judge - 307th District Court

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

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

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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.