

GREGG COUNTY, TEXAS



ADOPTED BUDGET

**For Fiscal Year
October 1, 2003 – September 30, 2004**



GREGG COUNTY, TEXAS

**ADOPTED BUDGET
FOR THE FISCAL YEAR
OCTOBER 1, 2003 – SEPTEMBER 30, 2004**

The American Veteran

“The American Veteran”, the cover photograph was featured in this budget year to commemorate the Veterans and active military personnel who have given so much to defend the rights and freedoms of America. It is these changing times we face today around the world. This photograph is a bronze statue (military personnel with the Gregg County Courthouse in the background) that was commissioned on November 11, 1983 to honor the Veterans of Gregg County who served. It also serves as a remembrance of those brave men and women who gave the ultimate sacrifice so that we may live in a free country – a government *of the people, by the people and for the people*. This 2004 budget is a part of that unique process that is so special to the United States of America.

---**Bill Stoudt**
Gregg County Judge

TABLE OF CONTENTS

	Page
Transmittal Letter	1-2
GFOA Distinguished Budget Presentation Award	3
 <u>Overview</u>	
♦ Texas County Government	5
♦ Local Environment.....	5-6
♦ History of Gregg County	7-8
 <u>Executive Summary</u>	
♦ Commissioners' Court	10
♦ Organizational Chart	11
♦ County Precincts Map.....	12
♦ Budget Process.....	13
♦ Calendar For Annual Budget Preparation.....	14
♦ Financial Overview & Policies	15-27
General Fund.....	15
Debt Service.....	15-16
Operating Budget.....	16
Cash Management & Reserve Policies	17-18
Personnel Issues & Table.....	19-20
Capital Projects	21-22
FY04 Budget Economic Data	23-24
County Policies & Long Range Goals	25-27
 <u>Financial Summaries and Charts</u>	
♦ Recapitulation of FY 2004 Adopted Budget By Fund Type	29
♦ Recapitulation of FY 2004 Adopted Budget By Category	30
♦ FY 2004 Adopted Budget: Operating And Non-Operating Funds	31
♦ Property Tax Rate Certificate	32
♦ Budget Summary For All Funds	33
♦ Sources of Revenue.....	34-38
♦ Departmental Expenditure Budgets - All Funds.....	39-42
♦ Accounting Funds Overview	43
♦ FY03 Budgeted to Actual Results Comparison	44-46
♦ Departmental Capital Expenditure Requests	47
 <u>Departmental Budgets</u>	
♦ Departmental Budgets Index.....	49-50
 <u>Additional Material</u>	
♦ County Directory	127-129
♦ Glossary	130-133



Bill Stoudt
Gregg County Judge

101 East Methvin, Suite 300
Longview, Texas 75601

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

Date: September 8, 2003

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

From: Bill Stoudt, County Judge
Linda Bailey, Budget Director

Re: Fiscal Year 2004 Budget

Respectfully, we present the Fiscal Year 2004 Adopted Budget as approved by the Commissioners' Court on September 8, 2003. This proposed budget includes the fiscal year period beginning October 1, 2003 and ending September 30, 2004. The following priorities and issues are among the driving factors in the decision making process.

Changes in the Local Economy

Due to downturns in the national economy and other issues listed, Gregg County is facing economic changes and challenges compared to previous years. During FY03 sales tax revenue remained relatively flat, as did overall revenues, including the absence of a jail contract for FY04. In spite of increased expenditures in health care and state mandates, Gregg County elected and appointed officials have been diligent in their efforts to curb spending and seek external sources of funding when available.

Excessive Ozone Levels

After several years of cooperation with the North East Texas Air Committee (NETAC), Gregg County has reached attainment status according to state and federal standards. NETAC consists of professional representatives from the five county north east Texas region and was formed in response to the possibility of being declared a non-attainment area by the Environmental Protection Agency for excessive ground ozone levels. The status of attainment versus non-attainment significantly impacts state and federal funding of infrastructure and industrial projects in the area.

Facilities & Infrastructure

Gregg County has one of the nicest facilities in the state of Texas. It has been a priority to identify and improve any unsightly or inefficient areas in a timely manner so that repair and replacement costs may be minimized. Continued improvement of Gregg County's East Texas Regional Airport is another priority because the airport offers significant opportunities for large commercial economic development. In FY04, the Texas Department of Transportation will begin construction of FM349, which will aide in reducing concentrated areas of traffic that surround the airport facility and support economic development.

Other issues of significance in the budgetary process include:

- The adopted tax rate for fiscal year 2004 is 23.50 cents per \$100 valuation, the same as fiscal years 2002 and 2003. The taxable valuation for General Fund increased from \$5.0 billion in FY03 to \$5.2 billion in FY04. This very modest growth in valuation continues to stress priorities

and efficiencies in the FY04 budget with specific goals of reduction of expenses in all areas and modest capital outlays.

- In March 2005, the 1988 capital appreciation bonds will be retired, which will reduce the debt obligation by a net amount of \$1.6 million per year. Retirement of the 1988 bond will provide the opportunity for the county to recall the 1993 bond series when it is economically possible to do so. If economic downturns persist, the future will still be bright for Gregg County through its prudent management of debt service.
- In FY02, changes in the Texas inmate housing contracts caused a reduction in the County's revenue income by \$150,000. Until replacement contracts are negotiated, the loss of income for FY04 is estimated between \$410,000 and \$600,000 dollars. The income loss will affect the General and Jail Lease Facility Funds. However, the greatest impact is a reduction in debt service fund reserves, as the county has always placed the lease revenues back into debt service reserves for early debt retirement at year end.
- County departments were requested to make a 3 to 5 % reduction in operating expenses, actual overall reductions total 11.2%.
- The Commissioners' Court voted to increase fees in the county clerk's department in order to fund the clerk's archival project.
- Capital expenditures are being funded through county reserves. No short-term or long-term financing is warranted.
- With new challenges in the FY04 budget, all cost of living adjustments (COLAs) and merit increases were postponed. The Commissioners' Court has appointed a committee, led by the Human Resources Director, to evaluate each position's job functions and compare county salaries to the job market. Upon report of the committee's findings, the Commissioners' Court will determine the potential for salary adjustments.
- A budget study is being conducted in FY04 to review and assess the community needs regarding construction of an events center. Recommendations are expected to be made to the Commissioners' Court in mid-summer 2004.

According to generally accepted accounting principles (GAAP) the FY04 Budget represents a balanced budget in that total expenditures do not exceed total resources, or total estimated revenues plus reserves. Gregg County conservatively estimates revenues and budgets adequate expenditures in their budgetary approach. This approach allows the county to cover unexpected expenditures and/or economic downturns should they arise.

The Commissioners' Court has continued their aggressive approach to financial management by reducing operating costs and encouraging departmental efficiency. Due to this consistent approach, Gregg County may comfortably withstand any current economic problems, pay cash for needed capital projects, pursue economic development, while meeting the state and federal mandates and maintaining an aggressive level of service for the citizens we serve.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Gregg County
Texas**

For the Fiscal Year Beginning
October 1, 2002

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Gregg County, Texas for its annual budget for the fiscal year October 1, 2002 - September 30, 2003. 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. Beginning January 1, 2003, most of the criminal and probate cases were deferred to the County Courts-at-Law #1 and #2.

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 commissioners' court 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 276 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 Association of Counties, the year 2002 population is estimated at 113,255 (72.89% white, 19.86% black, 7.25% other, with ethnicity of 9.14% Hispanic). 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 72,721 residents, or 64% 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, Trinity School of Texas, and St. Mary's School.

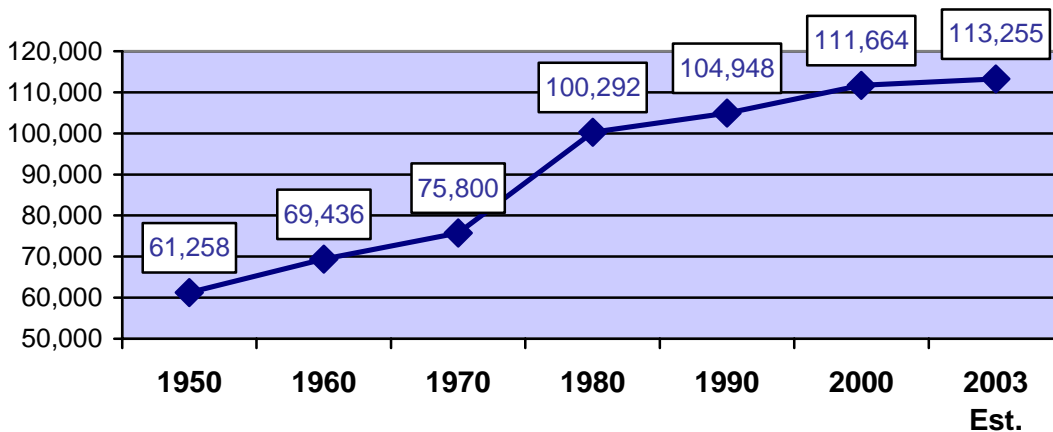
County residents may pursue a college education or vocational - technical training at several area educational institutions. LeTourneau University, located in Longview, attracts about 2,000 students annually with its highly rated aviation and engineering programs. For several years, the university has received national recognition as an excellent educational value. Kilgore College, home of the famous Rangerettes precision marching drill team, offers academic courses, vocational training, and technical degree programs at campuses located in Kilgore and Longview. The University of Texas at Tyler now offers college courses at its new facility, the Longview 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 | Gladewater Rodeo |
| East Texas Oil Museum | DerrickFest |
| Longview Museum of Fine Arts | Texas Shakespeare Festival |
| Gladewater Glory Days | White Oak Roughnecks Days |

Gregg County's economy has been dominated by the oil and gas exploration and service industries since 1930. Beginning in the mid-1980's, crude oil dropped from \$28 to \$16 per barrel, which caused a near depression in the oil and gas industry throughout Texas. Since the sustained decline in oil and gas prices, 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 Chemical Company, LeTourneau, Inc., Dana Co., Trinity Industries, Inc., Fleetwood Travel Trailers, Stemco, Inc., Crosby-LeBus Manufacturing, Southwest Steel Casting and Norris Cylinder. Non-manufacturing major employers include Good Shepherd Health System, Kilgore College, the City of Longview, Longview ISD, Longview Regional Medical Center, Neiman Marcus, Sitel, Pine ISD and Gregg County are also major employers; each entity employs 400 or more people in the county.

Population Trend for Gregg 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.

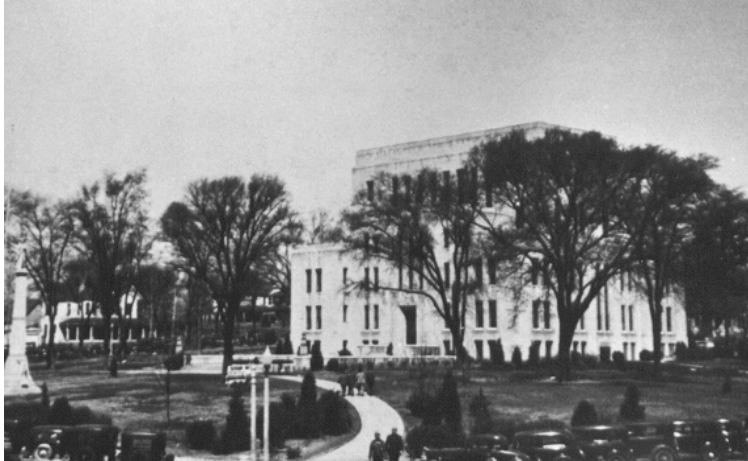


Gregg County Courthouse - 1879

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



Bill Stoudt, 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 W. 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.



R. Darryl Primo – Pct. #2



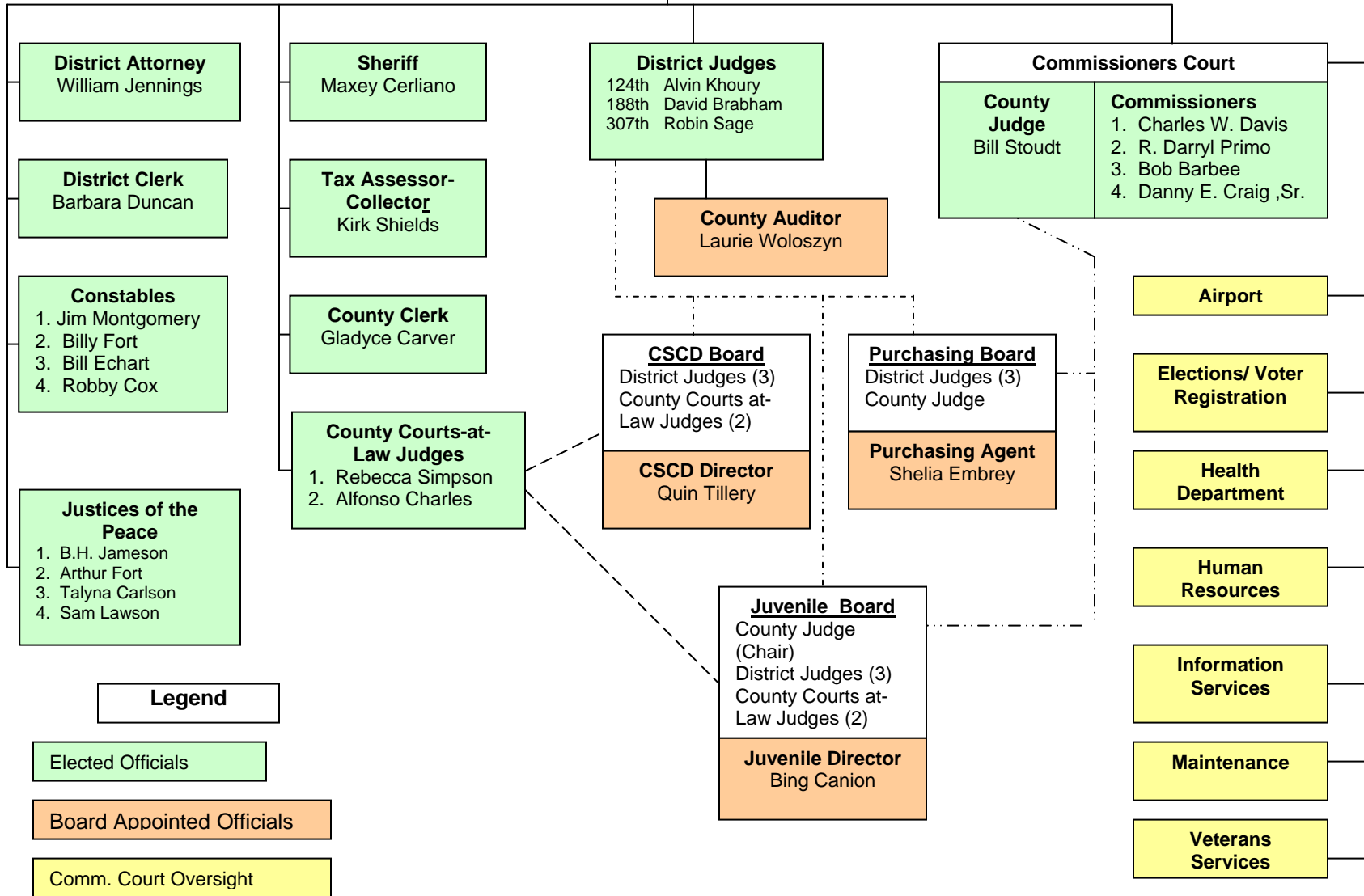
Bob Barbee – Pct. #3



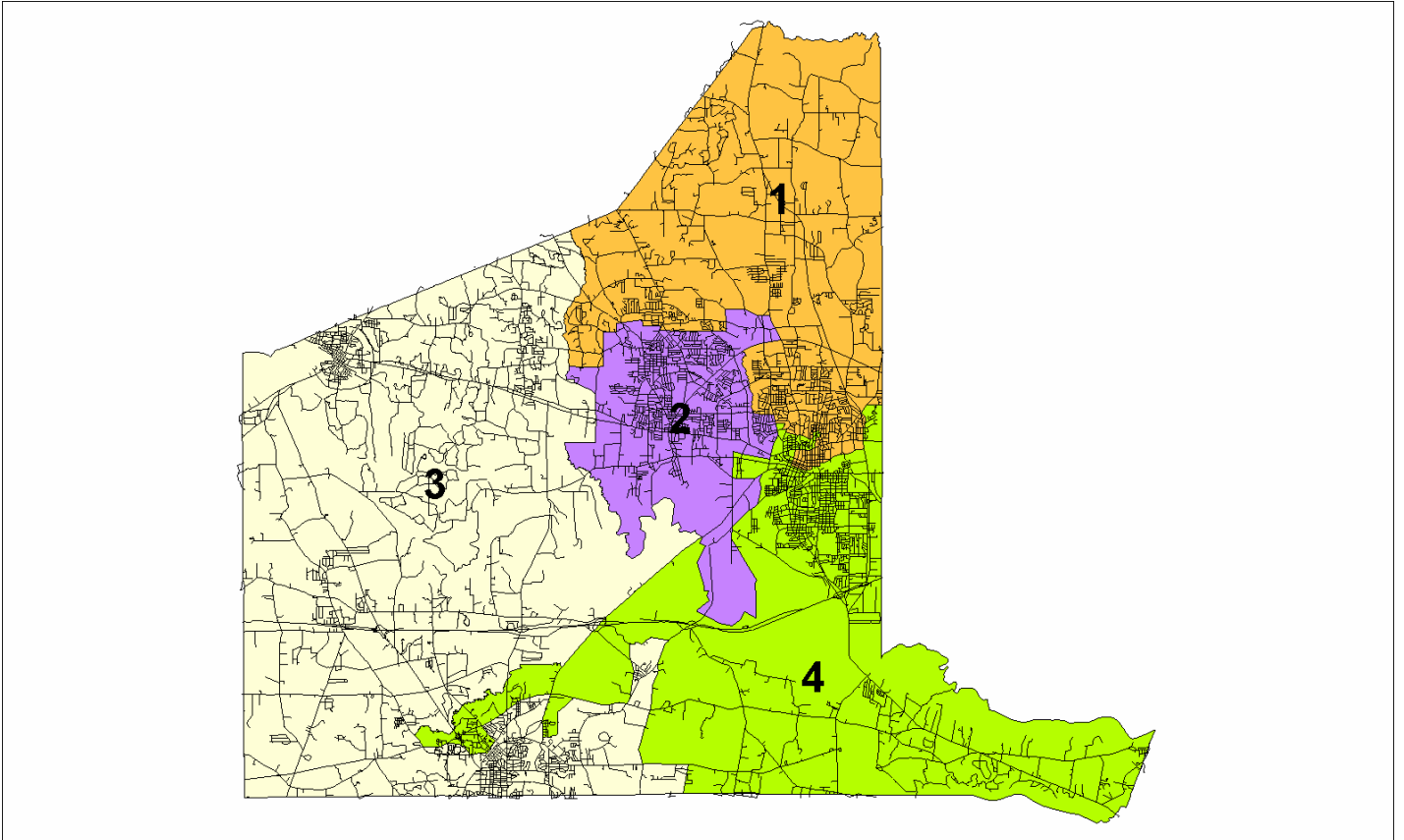
Danny E. Craig, Sr.- Pct. #4



Gregg County Voters



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. In 2001, the Commissioners' Court formally approved this map of precinct lines as proposed by the Gregg County Redistricting Committee, which was formed to ensure the redistricting process followed state and federal guidelines. The precinct lines were determined based on the 2000 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.

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 May. Budget requests are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical trend.

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

Budget workshops with the commissioners' court begin in July to discuss funding levels, requests, and policy issues. By July 31st, 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 as allowed by Texas Vernon's Statutes, Local Government Code 111.010 (c). Budget transfers are processed routinely throughout the fiscal year in accordance with the guidelines established by the commissioners' court. All budget amendment and transfer requests are submitted to the County Judge's office with comments regarding the necessity of the request. The County Judge's office is responsible for placing the request on the Commissioners' Court agenda and the court has the authority to grant or deny the request.

The FY04 budget calendar is presented on the following page.

Basis of Budgeting

The FY04 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 and become measurable 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. Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

BUDGET CALENDAR For FY04 Budget

<i>Date</i>	<i>Event</i>
PHASE I	
April 11	Budget worksheets to departments
April 29	Mid-Year budget presentation to Commissioners' Court
April 31	Budget letters to outside entities
May 7	Receive 1 st round of revenue estimates from Auditor
May 9	Deadline for departments to enter and return budget requests and workshop schedules
May 20-27	Budget Office conducts preliminary review of requests with department officials
PHASE II	
June 12	Preliminary revenue and expenditure budget to Commissioners. Property tax revenue will be based on estimated taxable values and current year tax rate.
Jun 25-Jul 3	Commissioners' Court Meetings with department officials
July 11	Receive 2 nd round of revenue estimates from Auditor
July 25	Revised revenue estimates to Commissioners - based on certified taxable values
July 30	County Judge presents the FY04 Proposed Budget at Commissioners' Court meeting
PHASE III	
Aug 11-12	Commissioners' Court Workshops
Aug. 23	Publish notice of public hearing to be held on September 2, 2003 at 6:00 p.m. in the Commissioners' Courtroom
Aug. 23	Post notice of September 2, 2003 public hearing
Aug 29	Publish notice of September 8, 2003 public hearing on FY04 Proposed Budget and proposed tax rate
Aug. 29	Publish notice of any proposed salary increases for elected officials
Aug. 29	Post notice of public hearing on September 8, 2003 regarding the FY04 Proposed Budget; Post notice of meeting to adopt FY04 budget and adopt tax rate
Sep 2	Public hearing on FY04 Proposed Budget. Meeting is scheduled for 6:00 p.m. in the Commissioners' Courtroom
Sept. 8	Public Hearing - 10:00 a.m. – Commissioners' Court
Sept. 8	Meeting to 1) Vote to adopt FY04 Budget 2) Vote to adopt tax rate

Financial Overview & Policies

General Fund

The audited cash balance in the general fund was \$8,743,934 on October 1, 2002. For FY03, un-audited revenues were \$21,318,349; expenditures were \$20,240,917; and net transfers out of the general fund were \$2,651,364. The un-audited cash ending balance of the general fund was \$7,169,994 as of September 30, 2003, the end of fiscal year 2003 (FY03).

For FY04, estimated revenues are \$19,571,935; appropriations are \$21,654,969; and budgeted net transfers out of the general fund are \$1,159,500. The budgeted ending fund balance is projected to be \$3,927,461. The decline in the budgeted fund balance is primarily due to the county's policy of paying for capital and right-of-way (R.O.W.) projects from reserves instead of using debt financing in prior years.

Debt Service

Funds appropriated in FY04 for payment of debt service are \$2,829,205. 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. Accordingly, \$2,576,839 was transferred to this reserve from FY99 to FY02. The county's long range goals include early retirement of all callable debt whenever it is financially advantageous to do so.

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.

Description of Debt Obligations

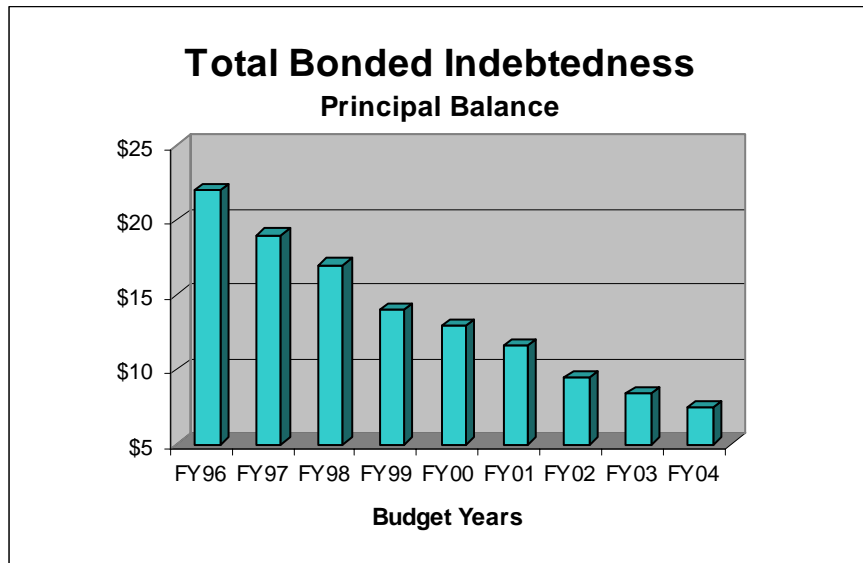
Series 1988 - Capital Appreciation Bonds. These bonds were issued on March 1, 1988 to refinance the county's general obligation debt then outstanding. Principal and accrued interest are due in annual installments to March 1, 2005 at interest rates of 7.20% to 7.80%. These bonds are not callable.

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

Management & Training Corporation Note Payable. As of October 1, 2002, the county entered a non-interest bearing note payable of \$484,673.85 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. According to the terms of the contract, the county is no longer under obligation to pay the remaining balance of the debt.

The following table and graph depict Gregg County's level of indebtedness.

Indebtedness	Original Issue Amount	Principal Remaining	Interest Remaining	Total Principal & Interest Remaining	Date of Maturity
1988 Series	\$17,635,173	\$1,376,736	\$3,403,264	\$4,780,000	3/1/05 No early payoff
1993 Series	7,200,000	6,125,000	1,201,957	7,326,957	3/1/10 Callable 3/1/03
		\$7,501,736	\$4,605,211	\$12,106,957	



Budget Operations

In keeping the Texas statutes, the Commissioners’ Court reviews and approves/denies all special funding and grants that are external to the county’s operating budget. Upon their approval, individual budgets are created for each grant. As the grant budgets are usually available for different fiscal years, they are not included in this document.

According to generally accepted accounting principles (GAAP) the FY04 Budget represents a balanced budget in that total expenditures do not exceed total resources, or total estimated revenues plus reserves. Gregg County conservatively estimates revenues based on trends, historical data, and economic factors, and budgets adequate expenditures in their budgetary approach. This approach allows the county to cover unexpected expenditures and/or economic downturns should they arise.

The FY04 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 categories, as well as transfers between departments, must be submitted to Commissioners’ Court for approval of transfer. This policy empowers the individual offices 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.

Gregg County is required to implement the new reporting format required by the Governmental Accounting Standards Board during FY03. The Commissioners’ Court is anticipating changes to the Chart of Accounts, as

required by the County Auditor, during the course of the fiscal year and will strive to make this transition as smooth as possible.

Changes to the budget are submitted to the county judge’s office in the form of budget transfers or budget amendments. Budget transfers are changes that have corresponding budget reductions and increases between line items, departments, or funds. Budget amendments are changes that will increase the total, or ‘bottom line,’ of the budget. As per Texas law, amendments to the budget can only be made in the case of emergency such as to accommodate circumstances that were unforeseen at the time of budget adoption. Budget amendments, transfers requested within the salary or capital categories, as well as transfers between departments, must be submitted to Commissioners’ Court for approval.

Cash Management: Investment & Reserve Policies

The Commissioners’ Court established an Investment Committee comprised of the County Judge, one Commissioner, the County Auditor, the County Clerk (who is the designated investment officer) and two citizens involved in the financial market. This committee recommends policy to be adopted by the Commissioners’ Court.

Investment Policy

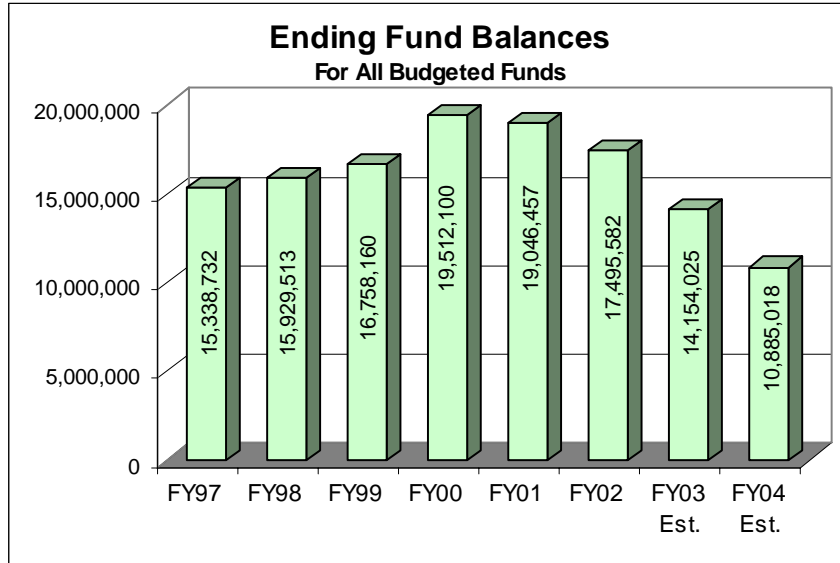
Gregg County’s investment policy is to:

- 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 of investments, subjecting them to internal controls, quarterly reporting and independent audit;
- 6) Pursue an active versus a passive portfolio management philosophy, securities may be sold or exchanged before they mature if market conditions present an opportunity for Gregg County to benefit from the trade of or if necessary to meet the cash needs of Gregg County. Under this investment policy, all investments will be made with the intent of pursuing, at the time of purchase, the best rate of return on securities held until maturity, and not with the intent of speculative trading; and
- 7) Maintain 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 Year Ending	09-30-02	09-30-03
General Fund	8,276,645	6,689,122
Records Management Fund	75,000	0
Road & Bridge Fund	1,000,000	300,000
Jury Fund (fund closed in FY02)	110,000	0
Law Library Fund	75,000	0
Airport Fund	75,000	100,000
County Records Mgmt Fund	50,000	0
Health Care Fund	1,950,000	2,099,781
Debt Service Funds	4,061,073	3,250,000
Juvenile Fund	150,000	0
Total Investments Held	15,822,718	12,438,903

Fund Balance (Reserves) Policies

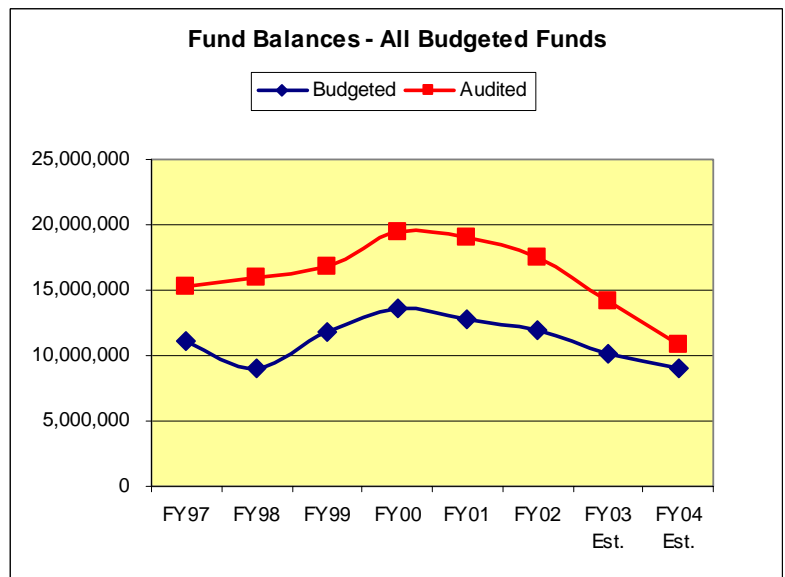
County policy requires the unrestricted reserve balances in operating funds to remain within a range of 25-40 percent of estimated expenditures. The proposed operating account reserve ratio for FY04 is estimated at 27.25%, with the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY03 and FY04.



In the past several years, Gregg County has intended to maintain cash reserves to a level capable of withstanding any economic declines that may occur while positioning itself for early debt retirement, when possible. These reserves have enabled the county to pay for capital improvement projects without tax increases or additional debt and to establish a self-insurance plan for medical health insurance for the county's employees.

The estimated ending fund balances for FY03 and FY04 are based on conservative revenue estimates and assume that all budgeted expenditures will actually be spent. For the past several years, actual revenues have exceeded budgeted revenues and actual expenditures have been less than budgeted expenditures as depicted in the chart and table shown to the right. Based on this trend, the Commissioners' Court anticipates that actual fund balances will again exceed those estimated for FY03 and FY04.

Ending Fund Balance	Budgeted	Audited
FY97	11,093,552	15,338,732
FY98	9,061,553	15,929,513
FY99	11,829,596	16,758,160
FY00	13,574,539	19,512,100
FY01	12,737,927	19,046,457
FY02	11,918,031	17,495,582
<i>FY03 Est.</i>	<i>10,108,645</i>	<i>14,154,025</i>
<i>FY04 Est.</i>	<i>8,692,033</i>	<i>10,885,018</i>



Personnel Issues

Several years ago the Commissioners' Court established a position control policy to better manage increasing employee costs. With the approval of the Commissioners' Court, departments have been allowed to internally restructure positions, duties and salaries during the fiscal year. Throughout the course of the year, unused salary funds accumulate due to employee turnover and are referred to as salary lag. Long-term employees that retire are often due expensive accrued leave balances that cannot be anticipated during the budget process. County policy requires court approval for the use of salary lag to accommodate funding for these retiring employees. Due to the unpredictability of both vacancies and retiring employees, the Commissioners' Court has been diligent in its efforts to keep salary lag segregated from all other funding. Review of this policy is anticipated in FY04.

Merit and Cost of Living Adjustments

The FY04 budget does not include increases in merit or cost of living adjustments (COLA). During the FY04 budget process, the Commissioners' Court appointed a Job Evaluation Committee to re-evaluate the positions and categorize them into job grade levels. Funds have been set aside in the non-departmental organization to be distributed to positions based on the recommendations of the Job Evaluation Committee. 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.

New Positions

The county requires that requests for new employees must be supported by data indicating the new position is mandated by state or federal regulations, or that a department's workload has increased significantly. The request is considered more favorably when outside funding sources will fund the new position.

The Sheriff's department created 8 new jailer positions during fiscal year 2004 in order to comply with State jail management standards. The District Attorney added one assistant to be partially funded from other sources. The Maintenance department converted part-time funding into a full-time custodian position. Precinct #4 created a new operator position. The Airport public safety department added 2 additional police/fire/ARFF positions to meet Federal Airport safety requirements.

Deleted or Restructured Positions

The probate auditor's position was moved from the County Clerk's office and split between the two County Courts-at-Law. The County Judge's office eliminated one full-time position, as did the Tax office. The Purchasing Office restructured and reduced one full-time position to part-time. The Extension Office restructured, eliminating an FCS Agent and adding a part-time 4-H Assistant. The Sheriff Department eliminated the part-time code unit clerk and restructured a few positions to assist in creating the additional jailer positions. The maintenance community building personnel restructured as well. Four (4) Road & Bridge positions were eliminated through workforce reduction: 2 positions in Precinct #1, 1 position in Precinct #3, and 1 position in Precinct #4.

Fringe Benefits

The County's medical insurance is a partially self-insured plan administered by a third party administrator. The county established an internal service fund called 'Self Insurance Fund' to properly account for the fund's activity. The court contracted with an insurance consultant to evaluate and advise the county regarding the management of these funds. The Self Insurance Fund is not budgeted, as it is an internal service fund. Data concerning this fund's activities will be available to the public as analysis is provided on an ongoing basis. The FY04 budget includes an increase of 15% in health insurance premiums. Other benefits that may require an increase this year include unemployment and workman's compensation. The retirement rate was approved in August by the Commissioners' Court at a rate of 9.55% employer contribution and 7% employee contribution. This is the same rate of contribution adopted for FY03. The retirement system operates on a calendar year.

Personnel Positions by Department						
Department	Actual FY99	Actual FY00	Actual FY01	Actual FY02	Actual FY03	Budgeted FY04
County Clerk	17	18	19	20	20	19
Purchasing	3	3	3	3	3	2.5
Human Resources	2	2	2	3	3	3
County Judge	4	4	4	4	4	3
Elections	4	4	4	4	4	4
County Auditor	8	8	8	8	9	9
Tax Assessor-Collector	34	34	34	32	32	31
Information Services	12	9	9	7	7	7
Extension Office	6	6	6	6	6	5.5
County Court-at-Law #1	3	3	3	3	3	3.5
County Court-at-Law #2	0	0	0	0	3	3.5
124th District Court	2	2	2	2	2	2
188th District Court	2	2	2	2	2	2
307th District Court	2	2	2	2	2	2
District Clerk	21	22	22	21	21	21
Justice of the Peace Precinct #1	4	4	4	4	4	4
Justice of the Peace Precinct #2	2	2	2	2	2.5	2.5
Justice of the Peace Precinct #3	3	3	4	4	4	4
Justice of the Peace Precinct #4	2	2	3	3	3	3
District Attorney	25	25	25	25	22	23
Constables #1 - #4	4	4	4.25	4.25	4.25	4.25
Sheriff	129	128	128	135	138	146
Department of Public Safety	1	1	1	1.5	1.5	1.5
Juvenile Board	3	3	3	3	3	3
Veterans Service	2	2	2	2	2	2
Litter Control Office	0	0	1	1	0	0
9-1-1 Addressing	0	2	2	2	2	2
Health Department	8	8	8	10	9.5	9.5
Courthouse Building	19	19	19	19	18	19
Community Buildings	1	3	3	3	3	2.5
Records Management	2	2	2	2	2	2
Road & Bridge Administration	4	4	4	4	4	4
Road & Bridge Precinct #1	17	16	16	16	16	14
Road & Bridge Precinct #2	1	1	1	1	1	1
Road & Bridge Precinct #3	21	20	19	18	18	17
Road & Bridge Precinct #4	15	15	15	14	14	14
Airport Administration	19	18	19	20	18	19
Building Security	2	2	2	2	2	2
Juvenile Department	43	38	38	30	25	25
Part Time Positions (F.T.E.)	0	7	4	4	3	3
Totals	447	448	449.25	446.75	440.75	445.25

Capital Projects

As required by Generally Accepted Accounting Practices, Gregg County accounts for its capital projects in separate fund accounts that remain available for use until project completion. Due to unforeseen events that occur in the construction industry, it is the Commissioners' Court policy to appropriate known funding levels during the budget process for specific projects and, when necessary, to roll the budget forward into the next year until the project is completed.

Recent projects that were completed prior to FY2004 included construction of the Marvin A. Smith Regional Juvenile Facility. Capital projects at the main courthouse facility included renovation of the 188th district courtroom, sound systems for all courtrooms, wallpaper, carpet and upholstery for offices and corridors, and an elevator upgrade. Additional funds were secured from the state to partially fund a separate project to update courthouse restrooms to be compliant with the American Disability Act.

Various construction/renovation projects were performed at the existing jail facilities as well.

As in prior years, the capital projects scheduled for FY04 will not impact the county's labor force through either reduction or addition of job positions or operation expenses. However, use of reserves for capital projects could result in savings of debt interest expense in the long term. All other savings associated with capital projects are strictly economic in nature.

Airport Improvement Projects - The FY04 Budget provides for \$1,888,889 in capital expenditures for the East Texas Regional Airport. As shown in the table on the following page, Gregg County has committed to an ongoing airport improvement program. These improvements are primarily funded through federal funds from the Federal Aviation Administration. Gregg County is responsible for budgeting and expending 100% of the federally approved projects and is reimbursed at a rate of 90%.

The pictures shown below were taken at the East Texas Regional Airport, formerly known as Gregg County Airport. The airport terminal building is shown on the left. The picture on the right supports the community significance of the airport and the many functions it serves. This picture, taken in 1992, shows a privately owned plane in the foreground, with a NASA jet carrying the space shuttle on its way to California. The airport also hosts the annual East Texas Balloon Race each summer.



Airport Projects

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
Convert runway 4/22 to taxiway	01/03	3,034,296	337,144	\$3,371,440
Security Fencing	02/03	1,280,000	\$ 142,222	\$ 1,422,222

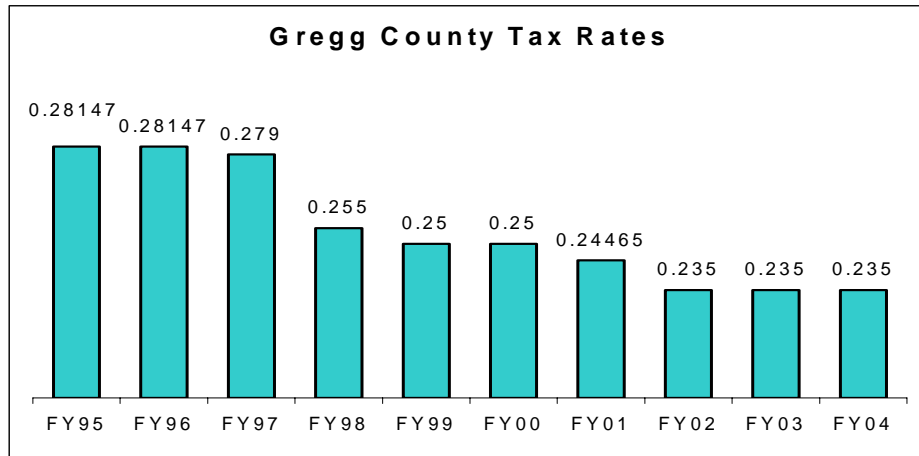
State Highway Projects

Whenever possible, Gregg County has endeavored to use fund balance reserves to fund various right-of-way projects that the State requires. During FY03 the county contributed \$1.98 million for construction costs and right of way acquisition costs on the Highway 349 project as required by the Texas Department of Transportation (TxDOT). This project was originally approved by a prior Commissioners' Court and involved funding for a four lane development of FM 349 from SH322 to SH149 with a continuous left turn lane and curb and gutter. The county's portion of the project was \$1,980,000 in construction costs and right of way acquisition costs.

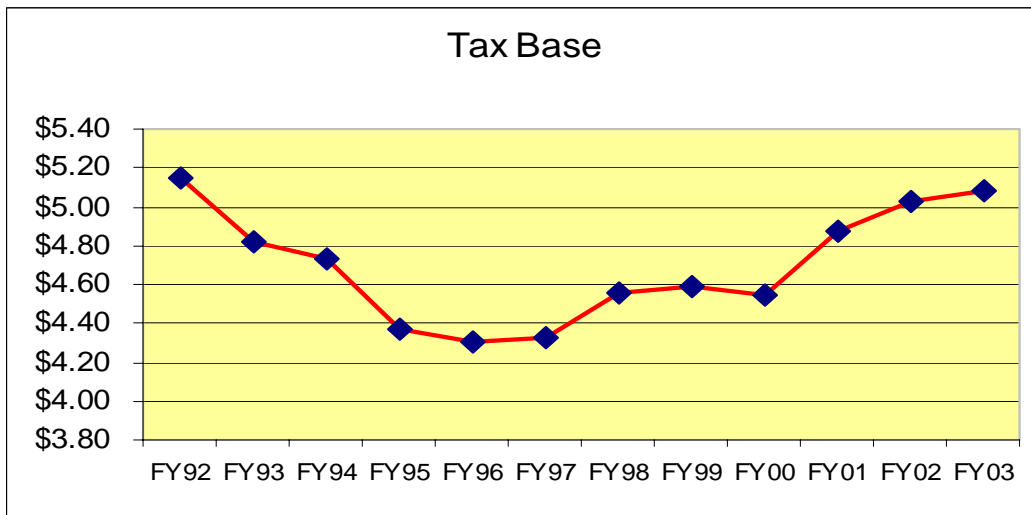
The FY04 budget does not include any projection costs for highway projects, however, in FY05 we anticipate TxDOT will require funding of approximately \$90,000 to \$100,000 on the Highway 135 Liberty City project.

FY04 Budget Economic Data

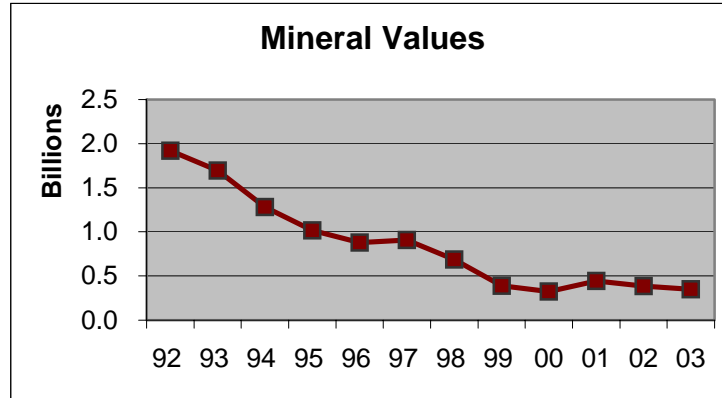
Property Tax Rate – The FY04 proposed tax rate is 23.5 cents, the same amount as FY02 and FY03. The chart below reflects the multi-year decline in the ad valorem tax rate. The result of the tax rate decline was approximately \$11 million reduced revenue for the county, and thus a taxpayer’s savings of the same amount. It is anticipated that there will be an increase in the tax rate in future years, due to increased operation costs and unfunded state and federal mandates.



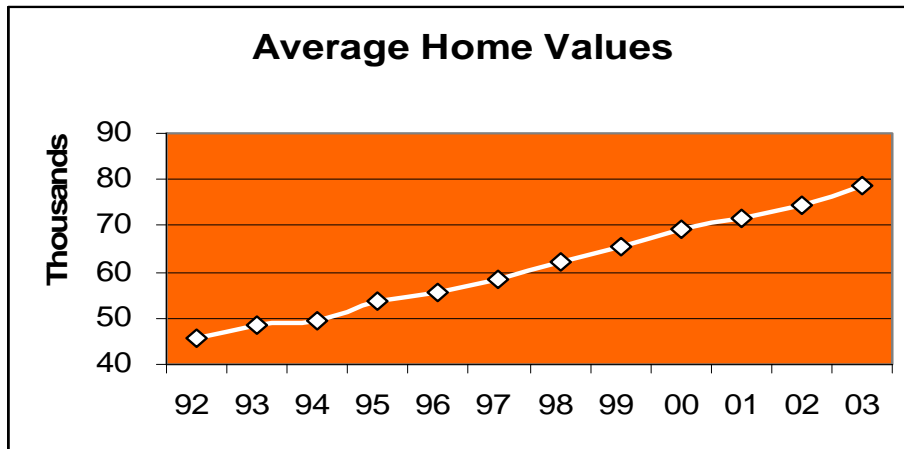
Tax Base – The County’s tax base was at \$5.15 billion in 1992, dropped to \$4.30 billion in 1996, and rose to \$5.08 billion in 2003 as shown in the chart located below.



Mineral and Home Value Trends – Over the past 11 years (from 1992 to 2003) there has been an 81.9% decline in mineral values associated with the oil and gas industry. This decrease from \$1.92 billion in 1992 to \$347 million in 2003 has had an adverse affect on the county’s tax base, but the multi-year decline reversed into an uptrend in 2001 when mineral values increased by about 8% over 2000 values.



Since 1996, the sustained increases in home values 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.



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.

- **The budget shall be prepared in such a manner to support GASB 34 reporting requirements.**

A goal of the budget department is to corroborate the financial reporting requirements of GASB by coordinating budget documentation with financial reports provided through the County Auditor's office.

- **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 was transferred to the debt service fund for the early retirement of the bonds associated with the jail facility.
- The county shall strive to take advantage of early payoff dates on debt, when possible.

Capital Acquisition and Capital Improvement Policies

- Items costing \$5,000 or more are considered capital purchases. Additionally, items costing between \$500 - \$5,000 are 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 East Texas Regional Airport, formerly called 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 corporation's efforts to attract and maintain business and industry. The commissioners' court also executes interlocal agreements the incorporated cities within the county to continue to provide additional services to the taxpayer.
- 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 maintaining 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 has continued 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.
- Strive to maintain strong financial condition of county operations, before commitment to new long range goals.
- The County is currently exploring the possibility of building an events center to enhance economic development and quality of life and to meet the needs of the growing diversity of the community. A committee of community leaders has been formed to research this issue and completion of the report and recommendations should be made by mid-summer of 2004.



FINANCIAL SUMMARIES

**Recapitulation Of
Fiscal Year 2004 Adopted Budget
By Fund Type**

	General Fund	Road & Bridge	All Other Special Revenue Funds	Debt Service	Health Care Fund	Capital Imp. Fund	Total All Funds
Est. Balance at 10/1/03*	7,169,994	405,694	698,992	3,488,991	2,146,326	244,028	14,154,025
Revenues							
Property Taxes - Current	6,789,619	1,586,454	631,593	2,585,583	0	0	11,593,249
Property Taxes - Delinquent	256,534	25,259	18,771	57,991	0	0	358,554
Sales Tax	8,600,000	1,320,000	0	0	0	0	9,920,000
Other Taxes	169,000	0	0	0	0	0	169,000
Licenses & Permits	65,500	1,081,200	0	0	0	0	1,146,700
Intergovernmental	384,362	22,400	354,698	0	0	1,762,000	2,523,460
Fees of Office	2,506,220	0	558,570	0	0	62,000	3,126,790
Fines & Forfeitures	400,000	400,000	0	0	0	0	800,000
Interest	150,000	5,000	25,550	37,500	0	600	218,650
Rental Income	213,700	0	246,100	0	0	0	459,800
Miscellaneous	37,000	2,000	2,000	0	0	0	41,000
Total Revenues	19,571,935	4,442,313	1,837,281	2,681,074	0	1,824,600	30,357,203
Total Funds Available	26,741,929	4,848,007	2,536,273	6,170,065	2,146,326	2,068,628	44,511,228
Interbudget Transfers In	0	0	1,159,500	0	0	0	1,159,500
Total Available Resources	26,741,929	4,848,007	3,695,773	6,170,065	2,146,326	2,068,628	45,670,728
Expenditures by Category							
General Government	6,213,871		1,365,424				7,579,295
Judicial	4,399,907		69,945				4,469,852
Law Enforcement/Corrections	6,994,453		178,998				7,173,451
Juvenile	110,954		1,466,627				1,577,581
Health & Welfare	2,043,776				40,000		2,083,776
Public Buildings	1,892,007						1,892,007
Roads & Transportation		4,132,154					4,132,154
Debt Service				2,829,205			2,829,205
Capital Projects						1,888,889	1,888,889
Total Expenditures	21,654,968	4,132,154	3,080,994	2,829,205	40,000	1,888,889	33,626,210
Interbudget Transfers Out	1,159,500	0	0	0	0	0	1,159,500
Reserves	3,927,461	715,853	614,779	3,340,860	2,106,326	179,739	10,885,018
Total Expenditures, Transfers Out & Reserves	26,741,929	4,848,007	3,695,773	6,170,065	2,146,326	2,068,628	45,670,728

*Reserves represent unaudited ending fund balances at 9/30/03.

**Recapitulation of
Fiscal Year 2004 Adopted Budget
By Category**

	General Fund	Road & Bridge	All Other Special Revenue Funds	Debt Service	Health Care Fund	Capital Imp. Fund	Total All Funds
Est. Balance at 10/1/03*	7,169,994	405,694	698,992	3,488,991	2,146,326	244,028	14,154,025
Revenues							
Property Taxes - Current	6,789,619	1,586,454	631,593	2,585,583	0	0	11,593,249
Property Taxes - Delinquent	256,534	25,259	18,771	57,991	0	0	358,554
Sales Tax	8,600,000	1,320,000	0	0	0	0	9,920,000
Other Taxes	169,000	0	0	0	0	0	169,000
Licenses & Permits	65,500	1,081,200	0	0	0	0	1,146,700
Intergovernmental	384,362	22,400	324,698	0	30,000	1,762,000	2,523,460
Fees of Office	2,506,220	0	558,570	0	0	62,000	3,126,790
Fines & Forfeitures	400,000	400,000	0	0	0	0	800,000
Interest	150,000	5,000	3,550	37,500	22,000	600	218,650
Rental Income	213,700	0	246,100	0	0	0	459,800
Miscellaneous	37,000	2,000	2,000	0	0	0	41,000
Total Revenues	19,571,935	4,442,313	1,785,281	2,681,074	52,000	1,824,600	30,357,203
Total Funds Available	26,741,929	4,848,007	2,484,273	6,170,065	2,198,326	2,068,628	44,511,228
Interbudget Transfers In	0	0	1,159,500	0	0	0	1,159,500
Total Available Resources	26,741,929	4,848,007	3,643,773	6,170,065	2,198,326	2,068,628	45,670,728
Expenditures by Category							
Salary Expense	10,198,933	1,669,549	1,549,218	0	0	0	13,417,700
Fringe Benefits	4,420,268	781,061	630,733	0	0	0	5,832,062
Operating Expenses	6,658,040	1,651,544	831,043	0	40,000	0	9,180,627
Capital Outlay	377,727	30,000	70,000	0	0	1,888,889	2,366,616
Debt Service	0	0	0	2,829,205	0	0	2,829,205
Right-of-Way Purchase	0	0	0	0	0	0	0
Total Expenditures	21,654,968	4,132,154	3,080,994	2,829,205	40,000	1,888,889	33,626,210
Interbudget Transfers Out	1,159,500	0	0	0	0	0	1,159,500
Reserves	3,927,461	715,853	562,779	3,340,860	2,158,326	179,739	10,885,018
Total Expenditures, Transfers Out & Reserves	26,741,929	4,848,007	3,643,773	6,170,065	2,198,326	2,068,628	45,670,728

*Reserves represent unaudited ending fund balances at 9/30/03.

**Fiscal Year 2004 Adopted Budget
Operating and Non-Operating Funds**

	Est. Beginning Fund Balance at 10/01/03	Budgeted Revenues FY04	Budgeted Expenditures FY04	Budgeted Transfers In FY04	Budgeted Trans.(Out) FY04	Est. Ending Fund Balance at 9/30/04
Operating Funds						
General Fund	\$7,169,994	\$19,571,935	(21,654,968)	\$0	(\$1,159,500)	\$3,927,461
Road & Bridge Fund	405,694	4,442,313	(4,132,154)	0	0	715,853
Airport Maintenance Fund	294,956	972,163	(1,133,473)	0	0	133,646
Building Security Fund	15,365	72,150	(138,999)	58,000	0	6,516
Print Shop Fund	28,218	37,770	(38,000)	1,500	0	29,488
Total Operating Funds	\$7,914,227	\$25,096,331	(\$27,097,594)	\$59,500	(\$1,159,500)	\$4,812,965
Debt Service Funds						
GO 1988 Series	\$152,150	\$2,234,591	(\$2,391,000)			(\$4,259)
CO 1993 Series	3,336,841	446,483	(438,205)			3,345,119
Total Debt Service Funds	\$3,488,991	\$2,681,074	(\$2,829,205)	\$0	\$0	\$3,340,860
Total Operating and Debt Service	\$11,403,218	\$27,777,405	(\$29,926,799)	\$59,500	(\$1,159,500)	\$8,153,824
Operating Reserve Ratio:						27.25%
Discretionary Funds						
Elections Services Fund	\$32,079	\$3,300	(\$19,500)			15,879
Co. Clerk Records Management	177,647	146,200	(143,957)			179,890
County Records Management	81,712	37,500	(30,494)			88,719
Dist. Clerk Records Mgmt	0	10,000	(5,000)			5,000
Law Library Fund	129,867	55,500	(64,945)			120,422
Jail Lease Facility Fund	47,611	26,000	(40,000)			33,611
Total Discretionary Funds	\$468,916	\$278,500	(\$303,895)	\$0	\$0	\$443,521
Non-Operating Funds						
Airport Improvement Fund	\$104,077	\$1,824,600	(\$1,888,889)			\$39,788
Jail Improvements Fund	73,981	0	0			73,981
Courthouse Improvement Fund	65,970	0	0	0		65,970
Health Care Fund	2,146,326	52,000	(40,000)			2,158,326
Juvenile Services Fund	(108,463)	424,698	(1,466,627)	1,100,000		(50,392)
Total Non-Operating Funds	\$2,281,891	\$2,301,298	(\$3,395,516)	\$1,100,000	\$0	\$2,287,673
Total - All Funds	\$14,154,025	\$30,357,203	(\$33,626,210)	\$1,159,500	(\$1,159,500)	\$10,885,018
Overall Reserve Ratio:						32.37%

**Budget Summary For All Funds
Fiscal Years 2000 – 2004**

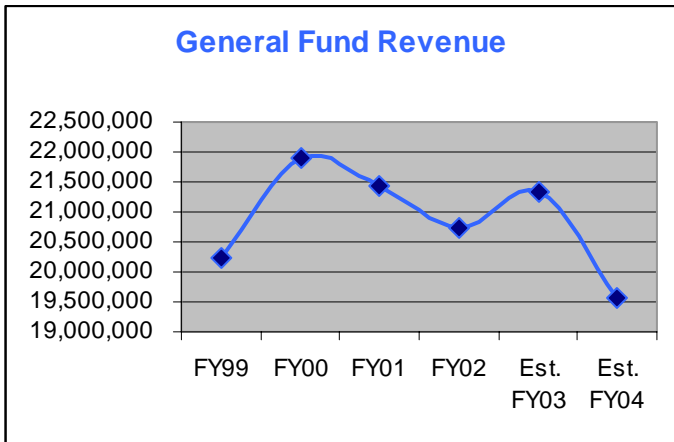
	Actual Results FY 2000	Actual Results FY 2001	Actual Results FY 2002	Unaudited Results FY 2003	Estimated FY 2004
Beginning Fund Balance	16,758,160	19,512,100	19,050,323	17,495,583	14,154,025
Revenues					
Property Taxes - Current	10,673,103	10,617,345	10,923,180	11,356,868	11,593,249
Property Taxes - Delinquent	572,991	541,418	506,143	392,495	358,554
Sales Tax	9,858,927	10,323,621	9,939,231	10,063,372	9,920,000
Other Taxes	172,654	175,240	175,740	219,288	169,000
Licenses & Permits	1,127,711	1,137,217	1,250,865	1,148,658	1,146,700
Intergovernmental	1,991,230	1,545,695	2,958,155	1,946,993	2,523,460
Fees of Office	2,816,155	3,139,068	3,288,856	3,263,127	3,126,790
Fines & Forfeitures	719,113	721,517	850,328	924,097	800,000
Interest	1,467,286	1,355,958	502,118	263,935	218,650
Rental Income	583,744	524,039	467,952	582,194	459,800
Miscellaneous	1,283,076	1,162,541	650,003	128,946	41,000
Total Revenues	31,265,990	31,243,659	31,512,571	30,289,973	30,357,203
Total Funds Available	48,024,150	50,755,759	50,562,894	47,785,556	44,511,228
Expenditures by Type					
General Government	5,645,463	5,873,797	6,108,426	6,526,400	7,579,295
Judicial	3,512,258	3,786,420	3,960,120	4,167,664	4,469,853
Law Enforcement/Corrections	5,487,925	6,128,419	6,661,513	6,876,414	7,173,451
Juvenile	1,484,859	1,653,922	1,827,429	1,737,162	1,577,581
Health & Welfare	2,137,066	2,219,849	2,243,315	2,207,063	2,083,775
Public Buildings	3,324,603	3,753,934	4,926,762	3,310,209	3,780,896
Roads & Transportation	3,537,007	3,945,747	4,474,110	6,051,884	4,132,154
Debt Service	3,293,454	4,497,030	3,101,624	2,834,204	2,829,205
Total Expenditures	28,422,635	31,859,118	33,303,299	33,711,000	33,626,210
Net Transfers/Reserves and Other	(89,415)	153,682	235,988	79,469	0
Financing Sources					
Ending Fund Balances	19,512,100	19,050,323	17,495,583	14,154,025	10,885,018

NOTE: All accounting funds subject to the annual budgeting process are included in the above schedule.
All capital improvements are included in the public buildings amounts.

Sources Of Revenue For Fiscal Years 2000 – 2004

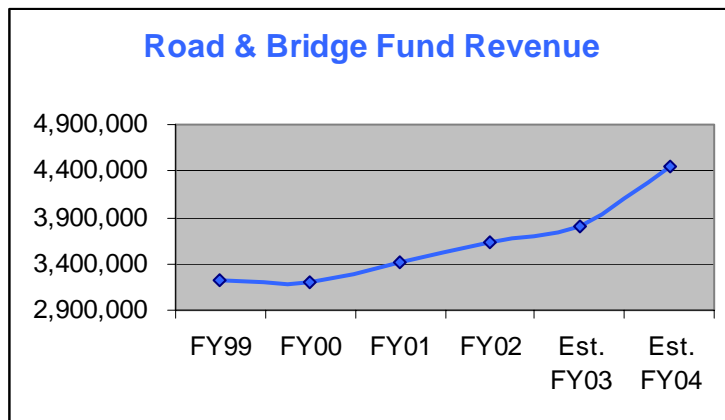
General Fund	Actual Revenue FY00	Actual Revenue FY01	Actual Revenue FY02	Unaudited Revenue FY03	Estimated Revenue FY04
Taxes					
Property taxes – current	\$7,800,118	\$7,143,031	\$7,281,961	\$8,126,288	\$6,789,619
Property taxes – delinquent	408,266	393,486	314,353	270,508	256,534
Alcoholic beverage tax	145,869	131,499	146,116	166,607	135,000
Bingo tax	26,785	43,741	29,624	52,681	34,000
Sales tax	8,630,885	8,976,660	8,594,588	8,720,841	8,600,000
Taxes	17,011,923	16,688,417	16,366,642	17,336,925	15,815,153
Licenses & Permits					
Alcoholic beverage license	29,365	29,365	29,530	28,447	28,000
Bail Bond Board Applications	0	0	9,500	2,000	9,500
Sexually oriented businesses	2,250	4,600	6,300	15,950	12,000
Sewage disposal	18,725	15,681	17,185	13,461	16,000
Licenses & Permits	50,340	49,646	62,515	59,858	65,500
Intergovernmental Revenue					
Federal grant	6,595	9,022	6,383	14,583	8,500
State supplement – county court at law	38,453	37,065	39,270	60,912	55,000
State supplement – county judge	10,000	18,003	17,976	14,921	0
State supplement – asst. prosecutors	0	0	37,855	0	15,000
State – commercial waste management	536	293	164	191	300
City of Longview prisoner care	219,565	237,130	146,852	148,079	248,562
Gregg County Appraisal District	42,516	0	0	10,386	0
State – Indigent Defense Funding	0	0	0	55,079	57,000
E.T.C.O.G. (9-1-1 equipment)	0	0	17,398	60,357	0
Intergovernmental Revenue	317,665	301,513	265,898	364,508	384,362
Charges for Services					
County Judge	2,047	1,398	652	222	200
County Sheriff	257,903	271,432	284,256	302,896	270,000
County Sheriff – cash bond admin fees	0	0	0	697	1,200
Constables	62,849	75,856	81,219	75,321	70,000
County Clerk	560,157	605,517	638,879	678,228	600,000
County Clerk archival fees	0	0	0	0	150,000
County Clerk –cash bond administrative fees	12,758	15,385	14,347	16,596	14,000
Tax Assessor / Collector	677,914	660,877	734,437	678,381	695,000
District Attorney	40,871	40,483	55,246	47,767	42,000
District Clerk	287,188	275,737	330,425	388,855	350,000
District Clerk – cash bond admin fees	0	0	0	100	1,200
Justices of the Peace	25,198	30,571	31,812	28,582	30,000
Trial fees	370	165	70	0	200
Jury	33,225	36,579	35,875	39,638	33,000
Probate judges education	2,180	2,265	2,180	2,327	2,000
Other arrest fees	57,005	74,402	71,256	61,116	61,000
County Court at Law #1	698	2,238	2,773	2,750	2,000
County Court at Law #2	0	0	0	958	1,200
State fees / County Clerk	61,585	51,988	51,148	71,392	50,000
State fee – TP – judiciary efficiency	3,035	3,161	0	3,690	2,900
Court Reporter Services	45,863	46,100	47,645	52,319	45,000
Domestic relations	665	0	0	0	0
DRO-annual service fee	6,117	0	0	0	0
DRO – filing fees	18,984	16,415	15,828	16,485	13,000
Health Department fees	35	25	5	1	20
Parking lot fees	17,126	16,459	5,501	5,730	5,500

General Fund (continued)					
	Actual Revenue FY00	Actual Revenue FY01	Actual Ending Rev. FY02	Unaudited Revenue FY03	Estimated Revenue FY04
Computer services	7,062	6,500	6,500	6,500	6,000
Defensive driving fees	42,541	34,154	43,491	43,461	37,000
Child safety fees	1,640	1,860	3,130	3,424	3,000
Traffic fees	22,898	18,568	18,838	17,690	17,000
C.O.D.E. Unit	8,093	6,026	7,986	3,963	0
Video fees	3,848	3,466	3,783	5,602	3,800
Charges for Services	2,259,855	2,297,627	2,487,282	2,554,691	2,506,220
Fines & Forfeitures					
Justice courts	384,986	370,185	441,169	486,680	400,000
Delinquent fine collections	0	0	0	0	0
Fines & Forfeitures	384,986	370,185	441,169	486,680	400,000
Interest Income					
Interest Income	745,033	802,627	356,790	154,488	150,000
Unrealized gains on securities held	150,890	(27,812)	(88,710)	2,273	0
Interest Income	895,923	774,815	268,080	156,761	150,000
Rents & Commissions					
Borg Warner contract	34,098	31,257	36,940	34,098	34,100
A&M Tower, Inc.	7,200	6,300	6,615	6,946	7,000
Community bldgs	7,725	7,640	9,470	8,735	6,000
Other rent	0	50	25	50	0
Royalties	10,183	14,040	5,759	9,893	6,000
Telephone coin stations	208,300	150,151	147,430	253,348	160,000
Concession commissions	600	600	300	358	600
Rents & Commissions	268,106	210,038	206,539	313,428	213,700
Miscellaneous					
Jail lease	790,448	556,608	290,696	0	0
Management Training Corp. – 3 rd floor contract	213,408	489,584	271,544	0	0
Sale of fixed assets	35,219	23,843	16,636	9,014	17,000
Insurance proceeds	43,368	28,202	0	3,002	0
Other	22,425	38,123	59,593	33,482	20,000
Miscellaneous	1,104,868	1,136,360	638,469	45,498	37,000
Total Revenue – General Fund	\$22,293,666	\$21,828,601	\$20,736,594	\$21,318,349	\$19,571,935



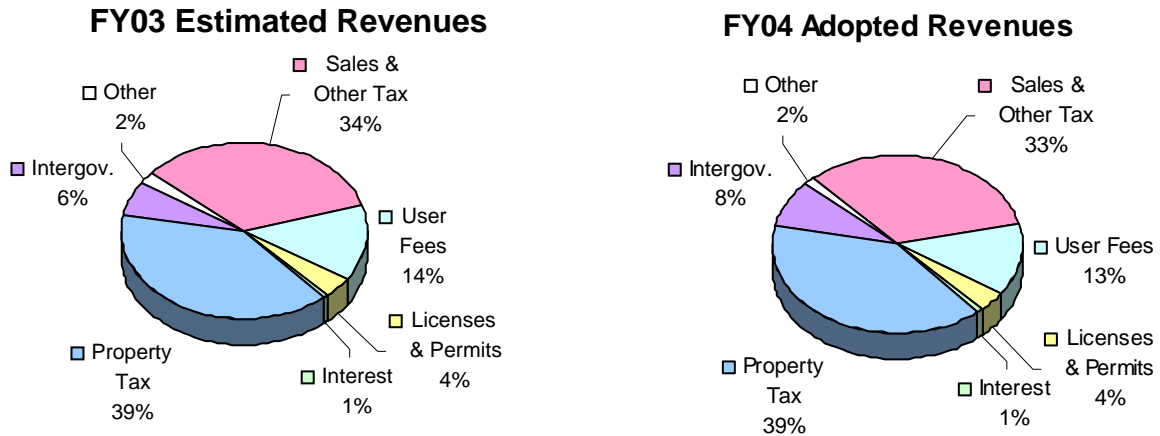
General Fund revenues increased 8.3% in FY00 due to a strong economy and rising property values. FY01 revenues declined 2.1%, primarily due to a property tax rate cut. While property tax revenue may be reliably predicted for budgetary purposes, sales tax revenue is very unpredictable due to many short term economic factors. For FY02, prisoner care income was drastically reduced due to state mandates regarding housing of prisoners and renegotiation of the county's contract for prisoner care with the city of Longview. The county's policy is to budget revenues conservatively so shortfalls are avoided.

Road & Bridge Fund					
	Actual Revenue	Actual Revenue	Actual Revenue	Unaudited Revenue	Estimated Revenue
	FY00	FY01	FY02	FY03	FY04
Taxes					
Property taxes – current	\$389,355	\$391,006	\$615,376	\$794,594	\$1,586,454
Property taxes – delinquent	20,903	19,686	18,425	21,843	25,259
Motor vehicle sales tax	1,228,042	1,346,961	1,344,643	1,342,531	1,320,000
	<u>1,638,300</u>	<u>1,757,653</u>	<u>1,978,444</u>	<u>2,158,968</u>	<u>2,931,713</u>
Licenses & Permits					
Motor vehicle registration	1,073,511	1,076,440	1,180,975	1,081,544	1,075,000
State weight permits	3,860	11,131	7,375	7,256	6,200
	<u>1,077,371</u>	<u>1,087,571</u>	<u>1,188,350</u>	<u>1,088,800</u>	<u>1,081,200</u>
Intergovernmental Revenue					
Federal grant	0	83,485	0	13,607	0
State – Lateral Road	22,424	22,794	22,732	22,730	22,400
	<u>22,424</u>	<u>106,279</u>	<u>22,732</u>	<u>36,337</u>	<u>22,400</u>
Fines & Forfeitures					
County & District Courts	334,127	351,332	409,159	437,417	400,000
Interest Income					
Interest income	119,254	98,437	30,619	13,370	5,000
Unrealized gains on securities held	16,185	(15,606)	(313)	0	0
	<u>135,439</u>	<u>82,831</u>	<u>30,306</u>	<u>13,370</u>	<u>5,000</u>
Miscellaneous					
Sale of fixed assets	83	25	5,025	58,825	1,000
Insurance proceeds – loss of fixed assets	0	0	0	4,919	0
Miscellaneous	176	22,739	20	4,979	1,000
	<u>259</u>	<u>22,764</u>	<u>5,045</u>	<u>68,723</u>	<u>2,000</u>
Total Revenue – Road & Bridge Fund	\$3,207,920	\$3,408,430	\$3,634,036	\$3,803,615	\$4,442,313



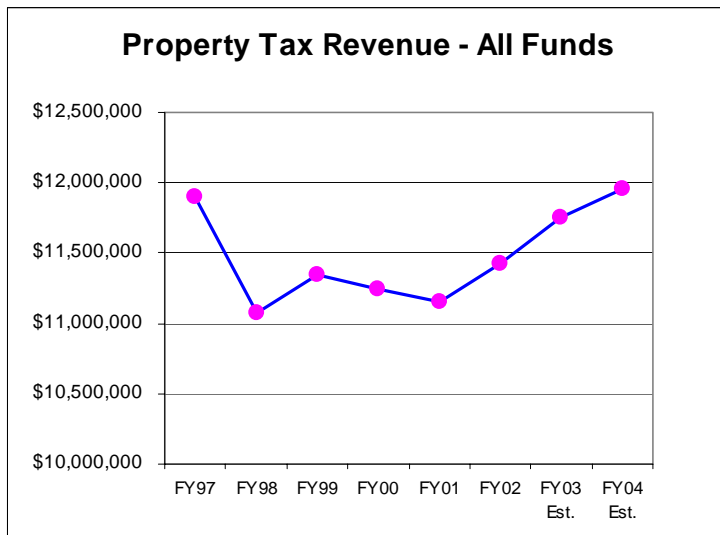
Motor vehicle sales taxes and registration licenses provides about 54% of the total R&B budget. For FY04, additional property tax revenue was allocated to the R&B Fund to pay for increased recurring operational expenses.

Sources of Revenue – All Funds



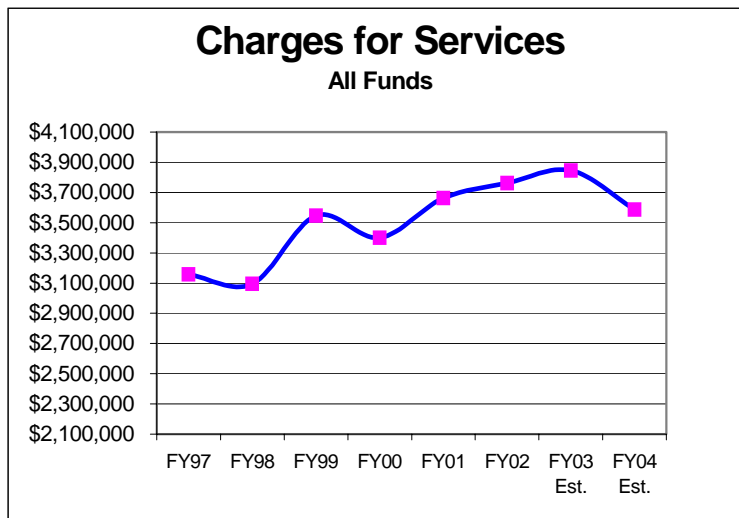
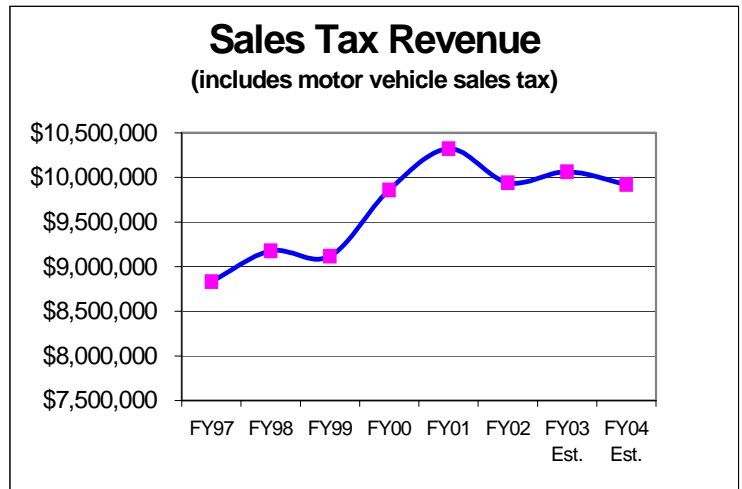
Major Sources of Revenue

Gregg County conservatively estimates revenues based on trends, historical data, and economic factors, and budgets adequate expenditures in their budgetary approach. This approach allows the county to cover unexpected expenditures and/or economic downturns should they arise. Major sources of revenue include ad valorem property taxes, sales tax revenue, charges for services (also called fees of office) and intergovernmental revenue. Definitions for these categories can be found in the glossary.



Ad Valorem Property Taxes are estimated to generate about \$11,951,803. Tax revenue in 1995 was \$12.1 million, estimated revenue for 2004 is \$11.9 million, still representing a 1% overall decrease. The county has maintained the same tax rate for the past three years as a result of successfully streamlining expenditures and utilizing other sources of revenue. However, as revenue sources remain constant and expenses increase due to mandates, it is anticipated that the future will hold tax increases for the county.

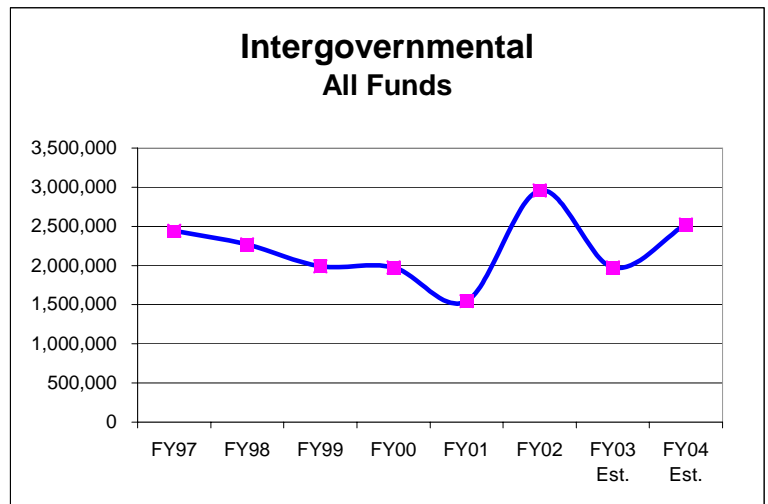
Sales Tax Revenue – A county sales tax is collected at the retail level in the same manner as state and local sales taxes. The sales tax rate is 2% in Texas counties with incorporated municipalities, including Gregg County. FY00 sales tax revenue increased by 8.2% and FY01 increased by 4.7%, both due to strong retail sales, including motor vehicles. FY 02 decreased 3.7% due to the national economy; FY03 increased by 1.25%. Since retail sales are very unpredictable, FY04 sales tax revenue is budgeted conservatively.



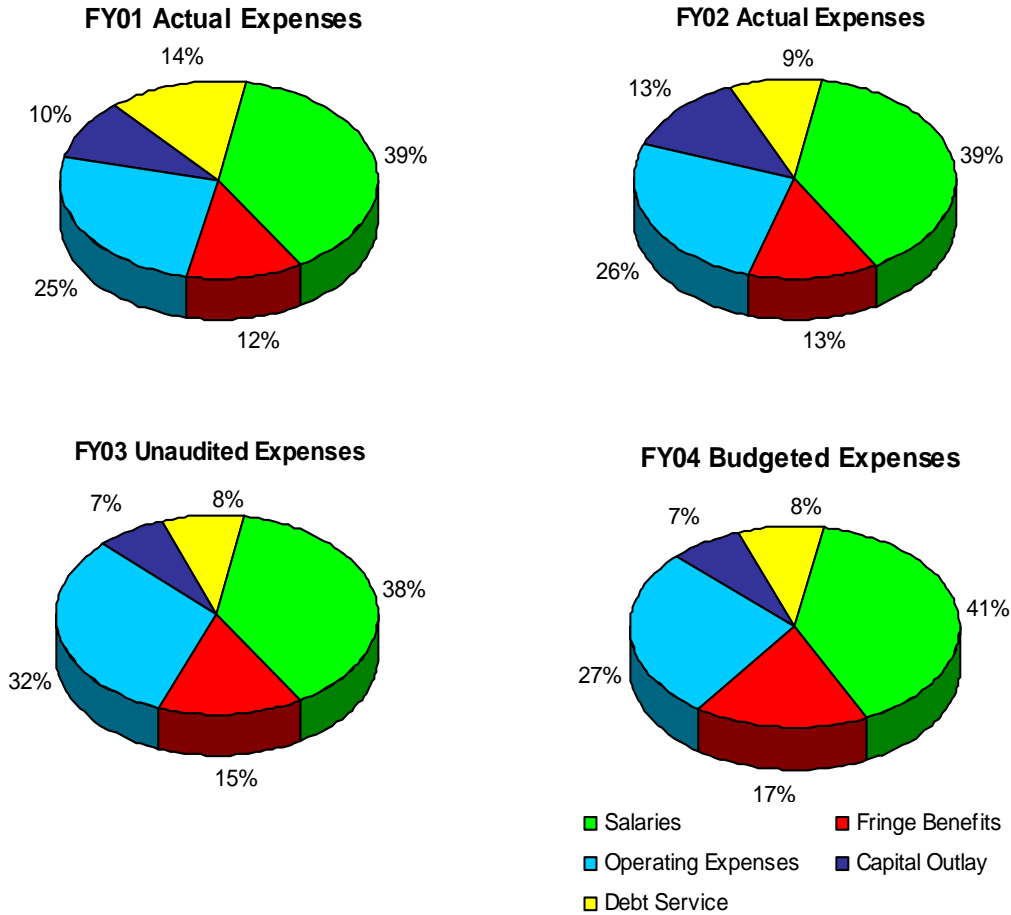
Charges for Services – This revenue source consists of an array of fees collected throughout the organization and includes document filing fees, court fees, and processing fees. Such fees for services, commonly referred to as user fees, assist in offsetting the increasing costs of public services. Due to the uncontrollable nature of user fees, this revenue category for FY04 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 \$570,026 and \$452,624 for law enforcement and juvenile services; 5) FY02, included \$2,315,208 for federal airport improvements. 6) FY03 included federal funding of \$1,148,588. For the FY04 budget, the primary source of intergovernmental revenue includes funding for federal airport improvements in the amount of \$1,762,000.



Budgeted Expenditures – All Funds



As illustrated above, salaries and fringe benefits consistently comprise about 51-58% of the county’s total budgeted expenses. FY04 salaries reflect the additional positions budgeted due to state and federal mandates.

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. 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.

Departmental Expenditures Fiscal Years 2000-2004

Department	Actual Expenses FY00	Actual Expenses FY01	Actual Expenses FY02	Unaudited Expenses FY03	Budgeted Expenses FY04
<u>General Fund</u>					
County Clerk	613,722	649,614	728,904	742,382	722,942
County Clerk - Archive Restoration	0	0	0	0	150,000
Telecommunications	25,966	28,083	29,261	34,044	37,550
Purchasing	128,093	130,572	138,337	124,334	139,053
Human Resources	103,728	108,217	141,034	156,497	159,512
Non -Departmental	1,057,006	1,099,252	983,274	1,213,106	1,690,403
Non-Departmental - Judicial	582,867	697,908	747,074	713,674	705,000
County Judge	210,305	202,754	222,790	213,783	207,868
Elections	187,230	189,690	227,077	229,251	237,901
Auditor	326,552	331,701	366,904	362,538	448,088
Tax Assessor-Collector	1,084,643	1,122,528	1,139,967	1,240,720	1,325,616
Information Services	699,888	763,476	788,195	960,385	939,805
Extension Service	130,124	137,568	151,572	139,287	155,133
Court of Appeals	11,641	11,641	11,486	10,786	11,681
County Court-at-Law #1	229,177	243,367	234,573	202,850	275,137
County Court-at-Law #2	0	0	0	181,192	257,310
Attorney General Master	7,560	7,950	8,440	8,200	9,600
124th District Court	144,243	163,264	158,101	168,195	151,432
188th District Court	116,912	123,967	137,249	144,251	151,517
307th District Court	110,463	113,890	116,791	130,331	138,650
Juror Expenses	56,119	52,816	46,712	56,435	70,370
District Clerk	701,318	736,385	753,652	747,470	815,284
Justice of the Peace #1	170,608	183,753	190,602	222,474	209,270
Justice of the Peace #2	81,051	91,870	96,321	101,185	107,273
Justice of the Peace #3	123,883	150,653	172,883	177,031	166,465
Justice of the Peace #4	105,226	128,535	132,425	133,116	138,508
District Attorney	1,009,964	1,029,997	1,090,840	1,105,122	1,187,461
Bail Bond Board	0	0	0	666	4,950
Constable #1	52,291	53,944	57,088	60,745	62,483
Constable #2	43,866	46,028	49,465	52,193	53,559
Constable #3	48,549	50,159	51,934	55,182	61,431
Constable #4	44,584	46,908	48,897	52,713	55,809
Sheriff - Corrections	5,139,728	5,753,916	6,089,977	6,386,723	6,713,266
CODE Unit	7,706	6,026	7,986	4,059	0
Department of Public Safety	29,738	43,676	62,306	44,953	46,755
Texas Parks & Wildlife	359	2,065	500	757	900
Texas Alcohol-Beverage Com.	150	0	0	0	250
Juvenile Board	78,088	80,391	90,055	98,977	110,954
Gregg Industrial Park	97,522	61,997	79,961	71,669	26,625
Veterans Service	79,647	83,784	80,457	85,006	94,362
Civil Defense	897	446	812	597	2,200
Litter Control Office	0	42,837	36,809	0	0
Environmental Protection	7,752	2,544	23,800	32,638	23,000

Departmental Expenditures Fiscal Years 2000-2004

Department	Actual Expenses FY00	Actual Expenses FY01	Actual Expenses FY02	Unaudited Expenses FY03	Budgeted Expenses FY04
911 Addressing	111,143	142,533	113,314	110,342	120,582
Health Department	1,356,315	1,281,883	1,278,056	1,275,172	1,262,173
Historical Commission	4,474	4,386	6,884	5,603	10,334
Contributions	414,317	489,439	564,950	581,450	499,900
Courthouse Building	1,103,346	1,154,503	1,194,004	1,256,798	1,318,495
North Jail Building	164,744	113,727	133,167	132,028	135,000
Service Center Building	23,654	30,223	30,891	75,886	37,000
Community Buildings Maint.	32,653	22,167	42,990	44,134	59,895
Comm. Bldg. - Whaley St.	40,978	26,703	30,161	54,952	62,970
Comm. Bldg. - Judson	6,182	2,527	2,109	4,908	4,450
Comm. Bldg. - Greggton	17,266	19,039	17,249	19,938	23,185
Comm. Bldg. - Garfield Hill	2,305	2,152	5,711	2,850	8,120
Comm. Bldg. - Gladewater Sr.	657	1,024	1,894	1,049	2,700
Gladewater Commerce St. Bldg.	7,804	10,256	6,634	8,872	10,500
Comm. Bldg. - Liberty City	11,254	27,932	12,248	15,840	16,100
Comm. Bldg. - Hugh Camp Park	13,715	25,517	14,664	12,199	17,000
Comm. Bldg. - Olivia Hilburn	7,208	22,651	19,030	8,378	10,500
Kilgore Office & Comm. Bldg.	53,856	48,260	51,547	56,476	58,362
Comm. Bldg. - Kilgore South	2,081	5,319	7,938	4,132	11,850
Comm. Bldg. - Elderville	4,233	4,350	3,579	11,358	26,280
Comm. Bldg. - Easton	5,011	8,046	7,636	13,111	19,600
West Harrison VFD Building	0	0	0	4,586	4,600
CSCD Annex	0	0	0	23,233	0
Marvin A Smith Regional Juvenile Facility	18,382	22,401	22,465	21,748	25,000
Youth Detention Building	32,954	43,866	31,620	30,357	45,000
Debt Service - MTC contract	213,408	489,584	271,544	0	0
Total General Fund	17,297,106	18,772,660	19,364,796	20,240,917	21,654,969
Computer Equipment Fund	0	0	41,354	0	0
Elections Services Fund	11,946	4,891	6,992	10,019	19,500
Records Management - County Clerk	162,590	136,527	76,748	110,877	143,957
Jail Lease Facility	0	0	163,821	84,232	40,000
<u>Road & Bridge Fund</u>					
Administration	285,043	321,575	334,892	356,751	375,152
General	250,001	110	300,244	2,520	304,500
Precinct #1	1,071,883	1,179,966	1,398,527	1,197,273	1,113,785
Precinct #2	31,718	35,866	37,777	38,671	45,617
Precinct #3	1,252,189	1,602,282	1,435,384	1,604,012	1,434,003
Precinct #4	646,173	805,948	956,453	743,911	859,097
Right of Way	0	0	10,833	2,108,746	0
Total Road & Bridge Fund	3,537,007	3,945,747	4,474,110	6,051,884	4,132,154

Departmental Expenditures Fiscal Years 2000-2004

Department	Actual Expenses FY00	Actual Expenses FY01	Actual Expenses FY02	Unaudited Expenses FY03	Budgeted Expenses FY04
Law Library Fund	61,226	50,425	62,971	64,686	64,945
Airport Maintenance Fund	881,354	947,080	1,004,883	916,902	1,133,473
County Records Management	27,316	31,844	29,486	36,184	30,494
Building Security	108,058	125,697	129,539	134,857	138,999
LEOSE Fund	12,896	0	0	0	0
District Clerk Records Mgmt Fee	0	0	0	0	5,000
Health Care Fund	60,000	100,000	58,272	40,000	40,000
Debt Service Funds	3,080,047	4,007,447	2,830,080	2,834,204	2,829,205
Airport Improvements	1,068,448	802,927	2,577,711	1,442,374	1,888,889
Regional Juvenile Facility	207,871	0	0	0	0
Jail Improvements	500,000	746,000	0	0	0
Courthouse Improvement	0	579,716	660,248	69,588	0
Courthouse A.D.A. Compliance Project	0	34,628	53,266	0	0
Print Shop	0	0	31,648	36,092	38,000
Juvenile Services	1,406,771	1,573,531	1,737,369	1,638,185	1,466,627
Total All Funds	28,422,636	31,859,120	33,303,298	33,711,000	33,626,210

Accounting Funds Overview

General Fund - The general fund 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 ad valorem and sales taxes and charges for services.

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 are fees collected through state authorized fees.
- **Records Management** - Funds restricted to the preservation of official county documents. Revenue is generated through state authorized fees. There are three records management funds, as follows: one is county-wide, the other two are strictly for the county clerk and district clerk offices.
- **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 jail telephone commission payments pursuant to a contract with a private company that rents part of the space in the county's new jail.
- **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. Each capital project is named according to the purpose of the project. For example, the Airport Improvement fund is a fund limited to upgrading and expanding the East Texas Regional Airport.

Note: See glossary for additional information.

FY03 Budgeted to Actual Results Comparison*

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.

The following comparative schedules illustrate the expected financial results of the county's budgeting policy for the fiscal year ending September 30, 2003. The actual figures are un-audited.

Gregg County General Fund

	FY03 Budgeted	FY03 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<u>Revenues</u>				
Property Taxes	8,461,058	8,396,796	(64,262)	
Sales & Other Taxes	8,774,000	8,940,129	166,129	
Licenses & Permits	57,500	59,858	2,358	
Intergovernmental	338,874	364,508	25,634	
Fees of Office	2,221,025	2,554,691	333,666	
Fines & Forfeitures	400,000	486,680	86,680	
Interest Income	255,000	156,761	(98,239)	
Rent & Commissions	210,315	313,428	103,113	
Miscellaneous	64,482	45,498	(18,984)	
Total Revenues	20,782,254	21,318,349	536,095	102.58%
Interbudget Transfers In	199,407	199,407	0	
<u>Expenditures</u>				
Salaries	10,028,216	9,670,570	357,646	
Fringes	4,018,293	3,657,580	360,713	
Operating Expenses	7,008,250	6,436,544	571,706	
Capital Acquisitions	546,352	476,223	70,129	
Debt Service	0	0	0	
Total Expenditures	21,601,111	20,240,917	1,360,194	93.70%
Interbudget Transfers Out	3,050,202	2,850,779	23	

*All actual amount were unaudited at the time of this publication.

FY03 Budgeted to Actual Results Comparison*
(Continued)

Gregg County Road & Bridge Fund

	FY03 Budgeted	FY03 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<u>Revenues</u>				
Property Taxes	828,613	816,437	(12,176)	
Sales & Other Taxes	1,300,000	1,342,531	42,531	
Licenses & Permits	1,081,500	1,088,800	7,300	
Intergovernmental	36,007	36,337	330	
Fines & Forfeitures	340,000	437,417	97,417	
Interest Income	10,000	13,370	3,370	
Miscellaneous	65,523	68,723	3,200	
Total Revenues	3,661,643	3,803,615	141,972	103.88%
Interbudget Transfers In	2,170,849	2,170,849	0	
<u>Expenditures</u>				
Salaries	1,770,517	1,671,611	98,906	
Fringes	755,712	702,178	53,534	
Operating Expenses	3,753,277	3,465,962	287,315	
Capital Acquisitions	212,920	212,132	788	
Total Expenditures	6,492,426	6,051,883	440,543	93.21%

Gregg County Debt Service Funds

	FY03 Budgeted	FY03 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<u>Revenues</u>				
Property Taxes	1,926,333	1,913,057	(13,276)	
Interest Income	80,000	58,136	(21,864)	
Total Revenues	2,006,333	1,971,193	(35,140)	98.25%
<u>Expenditures</u>				
Principal Reduction	939,320	939,320	0	
Interest	1,893,810	1,893,810	0	
Administrative Fees	2,000	1,074	926	
Total Expenditures	2,835,130	2,834,204	926	99.97%

*All actual amount were unaudited at the time of this publication.

FY03 Budgeted to Actual Results Comparison*
(Continued)

Gregg County Special Revenue Funds

<u>Revenues</u>	FY03 Budgeted	FY03		% of Budget
		Actual Results	Variance Favorable (Unfavorable)	
Elections Services	2,200	8,969	6,769	
Print Shop	33,210	40,000	6,790	
Co. Clerk Records Mgmt.	146,000	164,191	18,191	
Law Library	56,500	66,892	10,392	
Airport Maintenance	1,036,686	967,452	(69,234)	
County Records Mgmt.	35,700	46,021	10,321	
Building Security	72,300	78,812	6,512	
Health Care Fund	65,000	50,156	(14,844)	
Jail Lease Facility	0	32,215	32,215	
Juvenile Services	599,448	529,068	(70,380)	
Total Revenues	2,047,044	1,983,776	(63,268)	96.91%
Interbudget Transfers In	581,050	581,050	0	
 <u>Expenditures</u>				
Elections Services	18,500	10,019	8,481	
Print Shop	38,000	36,092	1,908	
Co. Clerk Records Mgmt.	139,583	110,877	28,706	
Law Library	65,118	64,686	432	
Airport Maintenance	1,055,987	916,902	139,085	
County Records Mgmt.	52,058	36,184	15,874	
Building Security	138,814	134,857	3,957	
Health Care Fund	40,000	40,000	0	
Jail Lease Facility	84,533	84,232	301	
Juvenile Services	1,695,932	1,638,185	57,747	
Total Expenditures	3,328,525	3,072,034	256,491	92.29%
Interbudget Transfers Out	199,407	199,407	0	

Gregg County Capital Projects Funds

<u>Revenues</u>	FY03 Budgeted	FY03		% of Budget
		Actual Results	Variance Favorable (Unfavorable)	
Property Taxes	0	0	0	
Intergovernmental	3,282,268	1,148,588	(2,133,680)	
Interest Income	1,200	1,734	534	
Fees	2,227	62,718	60,491	
Total Revenues	3,285,695	1,213,040	(2,072,655)	36.92%
Interbudget Transfers In	102,805	97,195	5,610	
 <u>Expenditures</u>				
Capital Outlay	3,922,335	1,511,962	2,410,373	
Total Expenditures	3,922,335	1,511,962	2,410,373	38.55%

*All actual amount were unaudited at the time of this publication

FY04 Departmental Capital Expenditure Requests

Fund / Department	Department Total	Description	Buildings Acct #752000	Capital Eqpt. Acct #753000	Non-Cap. Eqpt. Acct #754000	Other Capital Accounts
General Fund						
Non -Departmental	\$165,000	Landscaping & marquis	\$213,500	\$0	\$0	\$0
Elections	\$23,622	Elections equipment	\$0	\$23,622	\$0	\$0
Information Services	94,375	Replacement of server and older equipment	0	55,000	39,375	0
County Court-at-Law #2	1,750	Workstation and printer	0	0	1,750	0
Sheriff - Corrections	40,000	Patrol cars (2)	0	40,000	0	0
Community Bldgs Maint.	12,000	Used van	0	12,000	0	0
Comm. Bldg. - Whaley St.	30,000	Building improvements	30,000	0	0	0
Comm. Bldg. - Gladewater Comm.	800	Office furniture	0	0	800	0
Comm. Bldg. - Kilgore South	1,100	Floor Burnisher	0	0	1,100	0
Comm. Bldg. - Elderville	3,980	Slide (\$3,100) and basketball goal (\$880)	0	0	3,980	0
Comm. Bldg. - Easton	5,100	Commercial gas range (\$2,000), Slide (\$3,100)	0	0	5,100	0
Subtotal General Fund	<u>\$377,727</u>		<u>\$243,500</u>	<u>\$130,622</u>	<u>\$52,105</u>	<u>\$0</u>
All Other Funds						
Road & Bridge Precinct #1	\$30,000	One ton crew cab truck	\$0	\$30,000	\$0	\$0
Elections Services Fund	1,500	Office equipment	0	0	1,500	0
Records Mgmt - Co Clerk	30,000	System upgrades	0	0	30,000	0
Law Library Fund	5,000	Furnishings and equipment	0	0	5,000	0
Airport - Public Safety	8,500	Bunker gear, bed unit	0	0	8,500	0
Airport Improvements	1,888,889	Apron reconstruction, fencing	0	0	0	1,888,889
Juvenile Services	25,000	System upgrades	0	0	25,000	0
Subtotal All Other Funds	<u>\$1,988,889</u>		<u>\$0</u>	<u>\$30,000</u>	<u>\$70,000</u>	<u>\$1,888,889</u>
Total Projected Capital Expenditures*	<u>\$2,366,616</u>		<u>\$243,500</u>	<u>\$160,622</u>	<u>\$122,105</u>	<u>\$1,888,889</u>

*Due to the newly required Reporting Model (GASB 34) there may be changes to accounts codes in this schedule. Upon adoption of new capital policy thresholds, there will be adjustments to appropriately record capital and non-capital items.

Additional capital requests that were reclassified to an operating account:

- (1) Community Building - Liberty City -replace two air conditioner units reclassified as repairs
- (2) Community Building - Elderville - stackable chairs reclassified as supplies
- (3) Community Building - Easton - replace roof reclassified as repairs
- (4) Hugh Camp Park - picnic tables reclassified as supplies



DEPARTMENTAL BUDGETS

Departmental Budgets Index

Overview	51-52
-----------------------	-------

General Government & Support Services

Agriculture Extension Service	63-64
Airport Departments	119-120
Computer Project Fund	108
County Auditor	60
County Clerk – Records Management	109
County Clerk & Archive Restoration Departments	53-54
County Judge	58
County Records Management.....	118
Elections Office	59
Elections Services Contract Fund	109
Human Resources Department.....	56
Information Services	62
Non-Departmental Expenses.....	57
Print Shop	122
Purchasing Department	55
Tax Assessor – Collector	59
Telecommunications	54

Judicial Services

County & District Court Activity Schedules	65-72
124 th District Court	75
188 th District Court	76
307 th District Court	77
Attorney General Master.....	78
Bail Bond Board	86
County Court-at-Law #1	73
County Court-at-Law #2	74
Court of Appeals	64
District Attorney	85
District Clerk.....	79
District Clerk Records Management Fund.....	108
Juror Expenses	78
Justices of the Peace.....	80-84
Law Library	118
Non-Departmental – Judicial Expenses	57

Law Enforcement & Corrections

Building Security	121
Code Unit	92
Constables	87-90
Department of Public Safety	92
Jail Lease Facility Fund	109
Law Enforcement Officers Supplemental Education.....	121
Parks & Wildlife	92
Sheriff’s Office	91
Texas Alcoholic Beverage Commission	93

Departmental Budgets Index (continued)

Juvenile Services

Juvenile Board	93
Juvenile Services	124-125

Health & Welfare

911 Addressing	96
Contributions	99
Emergency Management.....	95
Environmental Protection	95
Health Care Fund	121
Health Department	97-98
Historical Commission.....	96
Industrial Airpark.....	94
Litter Control Office	95
Veterans Services.....	94

Public Buildings / Facilities

Community Building Maintenance.....	101
Courthouse Building & Maintenance Department.....	100
CSCD Annex	108
Easton Community Building.....	106
Elderville Community Building.....	106
Garfield Hill Community Building	103
Gladewater Commerce Street Building	104
Gladewater Senior Citizens Building.....	103
Greggton Community Building	103
Hugh Camp Memorial Park	104
North Jail Building.....	100
Judson Community Building	102
Kilgore Community Building	105
Kilgore South Street Building.....	106
Liberty City Community Building.....	104
Longview Whaley Street Building.....	102
Marvin A. Smith Regional Juvenile Facility	107
Olivia R. Hilburn Community Building	105
Service Center Building	101
West Harrison VFD Building	107
Youth Detention Center	107

Roads & Transportation

Road & Bridge – Administration	110
Road & Bridge – General	110
Road & Bridge – Right of Way	110
Road & Bridge – Precinct #1	111-112
Road & Bridge – Precinct #2	113
Road & Bridge – Precinct #3	114-115
Road & Bridge – Precinct #4	115-116

<u>Debt Service Funds</u>	122
---------------------------------	-----

<u>Capital Improvements Funds</u>	123
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Departmental Budget Overview

The departmental budget section provides concise, summarized information concerning each department. Generally, departmental information was provided by the official responsible for the department and usually includes the official's duties, term of office and the purpose of the department. As noted on page 5, county officials have numerous responsibilities and duties that are granted explicitly by the Texas State Legislature.

All major departments include a departmental description, mission statement (when provided), a five-year comparison of categorical expenditures, number of full-time equivalent (FTE) positions for each year and output indicators (when provided). The data for the five-year expenditures was compiled from the county's audited general purpose financial statements and a recent version of the unaudited internal annual report. Unless otherwise noted, the source of the departmental output indicators was provided by the individual departments.

Departmental expenditures are recapped on pages 40-42 in the Financial Summaries section of this document. Expenditures by fund type, category and funds are shown on pages 29-31.

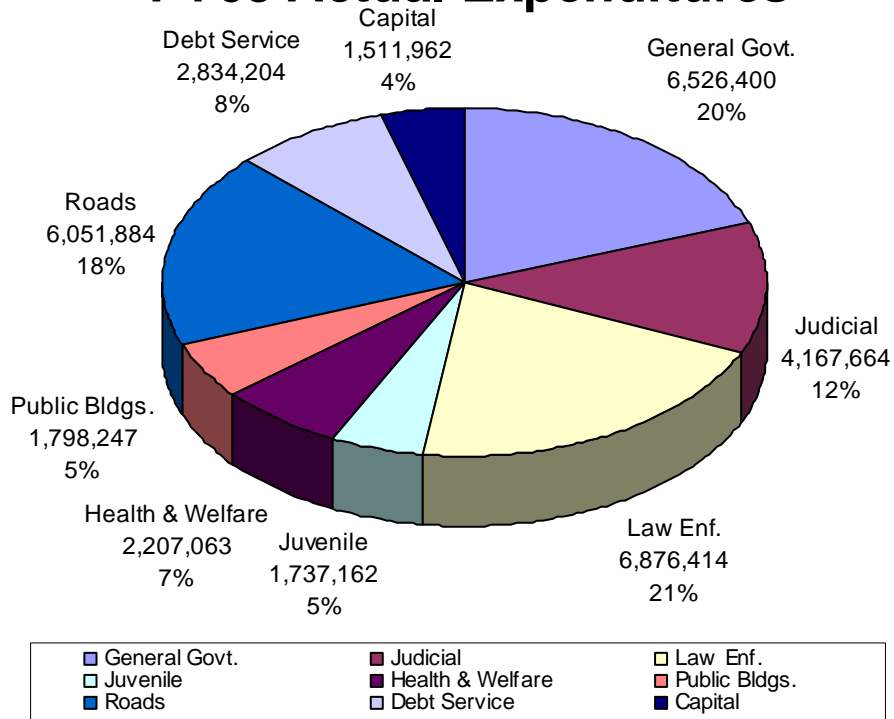
While the departments are conscientious regarding their commitment to efficiency, most department leaders are not prepared to tie their mission statements to performance measures. It is the goal of the county judge's office to continue in its efforts to improve this functional area. However, it is our contingency that all departmental measures *are* quantifiable in that they indicate workload measures for the department.

Judicial activity is provided from two sources. First, the Texas State Office of Court Administration (OCA) provides court activity in the Annual Report of the Texas Judicial System. The data provided by the OCA reflects information submitted by the district and county clerks and justice of the peace departments for the state's fiscal year September 1 through August 31. Second, internal county departments have researched and provided additional information to complete the picture concerning their workloads. This data is provided on the county's fiscal year of October 1 through September 30.

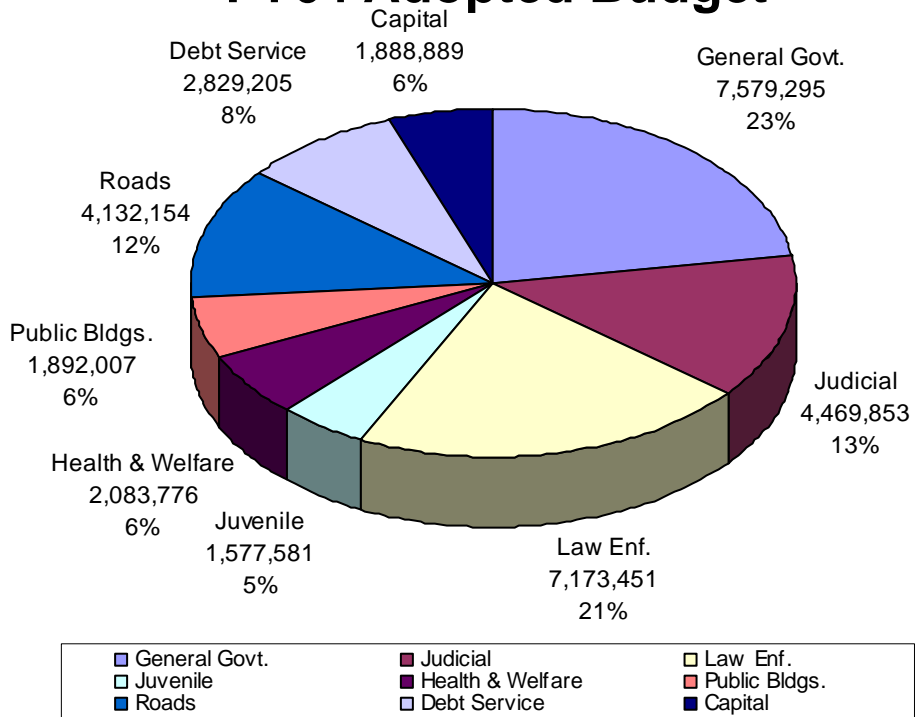
The departmental budget index lists the departments in the respective categories of general government, judicial services, law enforcement & corrections, juvenile services, health & welfare, public buildings/facilities, roads & transportation, debt service and capital projects. The pie charts shown on the next page allow comparison between actual expenditures for FY03 and adopted budget for FY04 for these categories.

In summary, general government increased slightly due to increased operational costs. Capital projects increased as unexpended funds for the airport were walked forward to FY04. The decrease in the roads division is due to elimination of 4 positions, tightening precinct budgets, and FY03 figures included a one time expense of \$1.9 million for the highway 349 project. Public buildings increased in FY04 due to the rising cost of utilities and facility maintenance costs. Health and welfare and juvenile divisions decreased due to departmental efficiencies. The law enforcement increase is due to additional personnel and increased jail operational costs. Finally, the judicial division increased due to state mandates for indigent defense and the new court-at-law was budgeted for 12 months in FY04 as compared to 9 months in FY03.

FY03 Actual Expenditures



FY04 Adopted Budget



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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$434,717	\$455,040	\$486,741	\$484,769	\$463,571
Fringe Benefits	132,023	150,409	176,002	184,837	200,298
Operating Expenses	46,982	43,415	58,669	60,489	59,073
Capital Outlay	0	750	10,492	12,287	0
Total Expenses	\$613,722	\$649,614	\$728,904	\$742,382	\$722,942
Full-Time Positions	18	19	20	20	19

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Criminal Cases Filed	5,631	6,459	6,127	5,661	6,000
Civil Cases Filed	714	741	835	774	760
Probate Cases Filed	443	444	416	453	455
Public Records Filed	27,304	28,314	29,898	31,916	32,000
Marriage Licenses	1,480	1,538	1,491	1,475	1,496
Birth/Death Records	20,299	21,881	20,268	20,650	21,000
Financing Statements	700	710	We no longer file these		

County Clerk Archive Restoration

The 78th Legislature provided a means for county clerks to restore the county's archival records through collection of an archival records fee. According to Local Government Code 118.025, the County Clerk must submit a plan annually to the Commissioners' Court at a public hearing. The following plan for FY2004 was approved by the Commissioners' Court as required by statute.

- ◆ *Complete restoration of the following books:* Register of Birth #1 and Register of Birth A with index, Register of Death with index, Water Rights Book
- ◆ *Complete restoration and filming of 86 volumes of instruments file.*
- ◆ *Book Re-Creation of 97 Marriage Books with approximately 600-650 pages per book and 9 index books*
- ◆ *Scanning approximately 2094 deed books, which includes importing into the existing image database and producing microfilm backup from the scanned image*
- ◆ *Microfilm of miscellaneous permanent records*

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Operating Expenses	0	0	0	0	150,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$0	\$150,000

Telecommunications

This department, supervised by the County Judge, consists of four part-time personnel who answer and direct incoming telephone calls and provide general assistance to callers.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$23,113	\$25,265	\$26,190	\$30,312	\$33,207
Fringe Benefits	2,650	2,818	3,039	3,500	4,093
Operating Expenses	203	0	32	232	250
Capital Outlay	0	0	0	0	0
Total Expenses	\$25,966	\$28,083	\$29,261	\$34,044	\$37,550
Full-Time Positions	1	0	0	0	0

Purchasing Department

A board of judges comprised of the district judges and the county judge in Gregg County appoints the county purchasing agent to operate and maintain the purchasing department. The Board orders and approves the budget for the purchasing department, which is funded by the Commissioners' Court.

The duties of the purchasing agent and staff include purchasing of all goods, services, materials and equipment, contracting for all repairs, supervision of purchases made by competitive bid or proposal, inventory of all county property and the transfer of any surplus property for use elsewhere in the county. In addition, the department is responsible for upholding and enforcing the county budget.

Mission Statement:

The purchasing department seeks to minimize acquisition costs while meeting all budgetary and statutory requirements.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$86,723	\$89,069	\$91,428	\$84,238	\$95,700
Fringe Benefits	24,198	26,783	29,793	26,568	30,453
Operating Expenses	17,172	14,720	17,116	11,498	12,900
Capital Outlay	0	0	0	2,030	0
Total Expenses	\$128,093	\$130,572	\$138,337	\$124,334	\$139,053
Full-Time Positions	3	3	3	3	2.5

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Purchase Orders Processed	9,000	9,000	9,000	12,000 ¹	12,000
Quotations	250	250	250	5,000 ²	5,000
Bids, Proposal Requests	40	40	40	26	26

- Notes:** 1) Includes estimate for change orders of approximately 2,500 per year.
 2) Based on 3 quote requirement of purchasing policies and procedures.

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 includes administering the county's 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$75,647	\$97,574	\$98,793	\$107,725	\$107,745
Fringe Benefits	19,147	97,574	30,637	34,673	38,409
Operating Expenses	8,934	10,643	10,866	14,099	13,358
Capital Outlay	0	0	738	0	0
Total Expenses	\$103,728	\$108,217	\$141,034	\$156,497	\$159,512
Full-Time Positions	2	2	3	3	3

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Job Postings	130	187	104	71	85
New Hires	110	187	131	90	110
Applicants	1,100	1,386	1877	2279	2070
Reportable Accidents	25	43	20	15	18
Workers Comp. Paid	\$75,000	\$191,427	\$39,995	\$118,309	\$79,000

Non-Departmental Expenses

The Non-Departmental organization is utilized for county-wide expenses which cannot be identified with a specific department. Examples of these expenses include, but are not limited to, professional services, property and liability insurance, and postage machine expense.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	19,643	7,341	29,149	115,895	162,588
Operating Expenses	1,037,363	1,091,911	954,125	1,097,211	1,362,815
Capital Outlay	0	0	0	0	165,000
Total Expenses	\$1,057,006	\$1,099,252	\$983,274	\$1,213,106	\$1,690,403

Non-Departmental – Judicial Expenses

The Non-Departmental - Judicial organization serves as a funding pool for judicial expenses including court-appointed attorneys, mental commitments, and some professional services expense. Expenses have been tracked by originating court for several years and, with the passing of the indigent fair defense act (Senate Bill 7), it has become increasingly important to monitor and record these types of expenses. Attorney's fees that are collected through the Community Supervision Corrections Department are recorded as reimbursements to this department.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
<i>Court Appt Atty Fees</i>					<i>\$705,000</i>
<i>124th District Court</i>	<i>\$131,054</i>	<i>\$217,221</i>	<i>\$186,052</i>	<i>\$160,439</i>	
<i>188th District Court</i>	<i>156,313</i>	<i>190,082</i>	<i>237,037</i>	<i>242,099</i>	
<i>307th District Court</i>	<i>197,664</i>	<i>149,664</i>	<i>191,828</i>	<i>174,437</i>	
<i>Co Court at Law #1</i>	<i>92,040</i>	<i>118,070</i>	<i>155,289</i>	<i>178,140</i>	
<i>County Court</i>	<i>26,245</i>	<i>29,145</i>	<i>42,848</i>	<i>13,550</i>	
<i>JP #1</i>	<i>6,180</i>	<i>9,250</i>	<i>3,400</i>	<i>310</i>	
<i>Reimb of Atty Fees</i>	<i>(63,896)</i>	<i>(72,467)</i>	<i>(109,105)</i>	<i>(115,243)</i>	
<i>Mental Commitments</i>	<i>37,267</i>	<i>56,943</i>	<i>39,725</i>	<i>28,167</i>	
<i>Co Court at Law #2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>31,775</i>	
Total Operating Expenses	\$582,867	\$697,908	\$747,074	\$713,674	\$705,000

NOTE: For additional court activity information see pages 65-77 of this document.

County Judge

The county judge serves as the chief executive officer for the county, budget officer, and head of the Commissioners' Court. Judicial functions include mental commitments, juvenile hearings, some pleas, judicial orders and business licensing including TABC licensing. Administrative functions include serving as the county's principle source of information and assistance; preparing the county's budget; managing maintenance operations; serving as chairman of the juvenile board; and serving on the purchasing agent and bail bond boards. The county judge is elected to a four year term of office and is generally the individual that represents the county both ceremonially and contractually.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$151,824	\$152,979	\$162,471	\$154,927	\$145,060
Fringe Benefits	38,978	41,528	45,018	42,541	45,947
Operating Expenses	16,685	8,247	14,106	11,227	16,861
Capital Outlay	2,818	0	1,195	5,088	0
Total Expenses	\$210,305	\$202,754	\$222,790	\$213,783	\$207,868
Full-Time Positions	4	4	4	4	3

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2003 Estimated
New Criminal Cases	3,103	3,196	3,065	Moved to CCL	Moved to CCL
New Probate Cases	253	284	208	65	80
Mental Health Cases	42	41	63	68	75
TABC Applications	68	62	52	7	Moved to CCL
Occupational Licenses	80	45	25	141	150
Juvenile Detention Hearings	150	77	62	1,427	1,450
Budget Transfers	870	1,118	1,322	49	50
Commissioners' Court Meetings	56	54	47		

Elections

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$129,257	\$129,281	\$137,067	\$142,622	\$114,085
Fringe Benefits	32,616	35,493	39,280	40,794	45,414
Operating Expenses	25,357	24,916	50,730	45,835	54,780
Capital Outlay	0	0	0	0	23,622
Total Expenses	\$187,230	\$189,690	\$227,077	\$229,251	\$237,901
Full-Time Positions	4	4	4	4	4

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Registered Voters	84,200	88,410	69,563	73,683	77,367
Applications Processed	12,760	13,383	10,278	13,171	15,220
Voter Changes	6,723	7,046	13,634	8,301	14,364
Voter Election Rolls	17	15	18	15	18
Elections Held	5	4	5	4	8
Elections Supervised	18	16	18	16	19

County Auditor

The county auditor serves as Gregg County’s chief financial officer. Specific duties include financial accounting and reporting, accounts payable, internal auditing, and payroll services. 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$244,589	\$246,850	\$266,834	\$255,462	\$313,880
Fringe Benefits	68,720	70,950	81,778	85,307	113,808
Operating Expenses	13,242	13,901	18,292	18,823	20,400
Capital Outlay	0	0	0	2,946	0
Total Expenses	\$326,551	\$331,701	\$366,904	\$362,538	\$448,088
Full-Time Positions	8	8	8	9	9

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Accts Payable Transactions	14,376	14,793	15,807	15,832	16,500
Payroll Checks Processed	13,320	13,529	17,264	14,196	14,482
Internal Audits	475	468	494	636	660
Grants Administered	22	23	27	28	25
Grant Reports Issued	119	118	144	177	150

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, timber land, and railroad rolling stock, and then tax bills 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$774,985	\$781,909	\$754,325	\$790,892	\$823,005
Fringe Benefits	229,891	250,320	268,091	290,672	365,111
Operating Expenses	77,506	89,001	114,933	159,156	137,500
Capital Outlay	2,261	1,298	2,618	0	0
Total Expenses	\$1,084,643	\$1,122,528	\$1,139,967	\$1,240,720	\$1,325,616
Full-Time Positions	34	34	32	32	31

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Motor Vehicle Registrations	114,520	116,000	119,500	119,500	119,500
Property Taxes Collected	96.9%	97.3%	97%	97%	97%

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$273,259	\$261,397	\$268,485	\$289,666	\$292,531
Fringe Benefits	71,992	71,789	74,762	83,048	97,857
Operating Expenses	350,485	395,834	444,948	509,948	455,042
Capital Outlay	4,152	34,456	0	77,723	94,375
Total Expenses	\$699,888	\$763,476	\$788,195	\$960,385	\$939,805
Full-Time Positions	9	9	7	7	7

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Estimated	2004 Estimated
Software Assistance Calls	1,114	959	1,047	1,100	*
Hardware Assistance Calls	589	463	482	400	*
Other Assistance Calls	444	504	642	645	*

*During FY03 this department implemented a new service and support system to track assistance calls. FY03 figures are estimates and FY04 will be provided in different format in future reports.

Agriculture Extension Service

The County Extension Office operates under the direction of the Texas Cooperative Extension located at Texas A&M University. The office utilizes concepts of agriculture diversification for increased profitability, improvement of health and provides youth opportunities through 4-H by assisting farmers, families, businesses, governments, and other organizations. Gregg County provides office space, expenses, salary and allowance to supplement state payroll for extension office personnel.

Mission Statement:

The County Extension Office develops a four year program. Within the program, the department has developed a long range plan for 2000-2003, detailing specific educational meetings and projects addressing four statewide critical issues listed below.

- **Objective #1:** Promote commercial tree planting, forest management, water and air quality and environmental concerns. **Goals:** Landowners will increase reforestation planting, improve forest management skills and incorporate water quality management in the timberland.
- **Objective #2:** Health care for all ages regardless of ability to pay. **Goals:** Limited resource families will improve their health through education and the adoption of preventative health care.
- **Objective #3:** Education for youth to develop a capacity to earn a living and education for young children from birth to 3 years. **Goals:** Youth will gain workforce skills and life skills through education.

Many programs are oriented toward issues involving agriculture, family & consumer sciences and community development. It is the objective of this office to reach every individual and increase public awareness of the resources available through this office that will improve their quality of life.

FY04 goals include successful direction of core programs directed by the 66-member Extension Program Council, providing education programs in agriculture/natural resources, family & consumer sciences, 4-H/youth and economic development.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$92,379	\$92,453	\$98,404	\$87,240	\$94,446
Fringe Benefits	26,206	30,707	38,263	35,140	46,687
Operating Expenses	11,040	13,608	13,905	14,757	14,000
Capital Outlay	500	800	1,000	2,150	0
Total Expenses	\$130,124	\$137,568	\$151,572	\$139,287	\$155,133
Full-Time Positions	6	6	6	6	5.5

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Office Contacts	1,600	1,739	1,733	846	900
Site Contacts	1,000	4,633	3,144	3,765	3,500
Phone Calls	7,200	4,770	4,040	2,171	2,500
News Release	160	125	417	71	100
Radio Programs	400	12	2	0	0
Seminars & Workshops Attendance	13,000	10,292	8,844	7,353	7,500
Mass Educational Mailings	15,000	9,152	6,564	5,167	5,500
Volunteers Trained	1000	704	485	396	400
Clientele reached by volunteer	20,000	11,400	6,487	2,816	3,000
Recertifications of private applicators licenses	1,600	n/a	n/a	n/a	n/a

Court of Appeals

Gregg County provides a portion of the salaries of the judges who serve on this region's court of appeals as required by state law.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$10,814	\$10,814	\$10,667	\$10,023	\$10,815
Fringe Benefits	827	827	819	763	866
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenses	\$11,641	\$11,641	\$11,486	\$10,786	\$11,681

County & District Court Activity Schedules

The following schedules depict Gregg County’s combined court activity at district and county levels. The data was provided by the Annual Report of the Texas Judicial System, published by the Office of Court Administration (OCA), Fiscal Years 2000, 2001, and 2002. Fiscal year 2003 data was provided by the OCA as well, but is preliminary in nature. There is a one month variance in the data provided as the state provides data based on their fiscal year, September 1 through August 31. Justice of the Peace activity is reported individually by precinct in the departmental section of this document.

In 2001, the 77th Legislature attached a rider to the General Appropriations act to provide for district court performance measures. The intent of the Legislature was for the OCA to report data that measures district courts’ activities by county in the following areas:

- ◆ **Clearance rates** – this data, gathered on criminal, civil and juvenile cases, measures how effectively a court is disposing the cases added to its docket,
- ◆ **Age of disposed cases** – allows the court to measure how quickly it is disposing of cases (included on following pages),
- ◆ **Backlog index** – this measures the pending caseload against the court’s capacity to dispose of the caseload during the given time period.

Formulas used to make these calculations are found in the above mentioned FY2002 Annual Report of the OCA. Gregg County data, along with the State comparative data, is listed below.

	Gregg County	Statewide Data
Civil Cases		
Clearance Rate	94.6%	93.7%
Backlog Index	1.2	1.2
Criminal Cases		
Clearance Rate	97.0%	95.1%
Backlog Index	1.0	0.9
Juvenile Cases		
Clearance Rate	103.4%	97.2%

In 2001, the 77th Legislature also passed Senate Bill 7, known as the indigent defense act, requiring additional reporting by counties in an effort to improve legal services for indigent criminal defendants. This state mandate will significantly increase the county’s cost of indigent defense as state coffers remain empty to relieve the counties financial burden for their mandates. For example, Gregg County’s FY01 baseline expenditures for qualifying state indigent defense assistance was \$569,051. The state’s corresponding financial assistance for FY02 was \$37,855, and FY03 was \$57,084. Court appointed attorney expenditures by court are found on the Non-Department – Judicial page in the departmental section of this document.

Performance measures regarding court activity continue to gain greater importance at both state and county governments. Gregg County is reviewing reporting methods that will reflect activity for each individual court.

Court Activity Summary

	DISTRICT LEVEL				COUNTY LEVEL			
	1999-2000	2000-01	2001-02	2002-03	1999-2000	2000-01	2001-02	2002-03
CIVIL CASES								
Pending 9/1	3,454	4,508	4,745	4,774	1,098	446	370	434
Docket Adjustment	675	(151)	(186)	20	0	106	0	0
Cases Added	4,013	4,450	3,949	4,342	878	695	810	803
Cases Disposed	3,634	4,062	3,734	4,541	852	877	746	815
Pending 8/31	4,508	4,745	4,774	4,595	1,124	370	434	422
CRIMINAL CASES								
Pending 9/1	1,044	1,157	1,232	1,270	6,535	6,951	7,564	7,234
Docket Adjustment	(18)	11	2	(339)	0	0	0	0
Cases Added	1,464	1,276	1,220	1,408	6,518	7,269	6,765	6,575
Cases Disposed	1,333	1,212	1,184	1,271	6,102	6,656	7,095	7,583
Pending 8/31	1,157	1,232	1,270	1,068	6,951	7,564	7,234	6,226
JUVENILE CASES								
Pending 9/1	225	179	149	144	0	0	0	0
Docket Adjustment	0	(3)	0	(10)	0	0	0	0
Cases Added	159	144	149	139	0	0	0	0
Cases Disposed	205	171	154	135	0	0	0	0
Pending 8/31	179	149	144	138	0	0	0	0
TOTAL CASES								
Pending 9/1	4,723	5,844	6,126	6,188	7,633	7,397	7,934	7,668
Docket Adjustment	657	(143)	(184)	(329)	0	106	0	0
Cases Added	5,636	5,870	5,318	5,889	7,396	7,964	7,575	7,378
Cases Disposed	5,172	5,445	5,072	5,947	6,954	7,533	7,841	8,398
Pending 8/31	5,844	6,126	6,188	5,801	8,075	7,934	7,668	6,648

District level includes activity in the 124th, 188th, and 307th District Courts, and County Courts-at-Law #1 and #2. County level included activity in the County Court and County Courts-at-Law #1 and #2.

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary.

District Level Civil Docket Summary

	Injury or Damage Involving Motor Vehicle	Injury or Damage Other Than Motor Vehicle	Workers' Compen- sation	Tax Cases	Condem- nation	Accounts, Contracts, & Notes	Recip- rocals URESAs	Divorce	All Other Family Matters	Other Civil Cases	Total Cases
Pending 9/1/1999	278	60	3	918	2	116	59	767	588	663	3,454
Docket Adjustment	89	12	0	4	3	382	(1)	3	(4)	187	675
Cases Added	168	20	1	641	7	201	20	901	1,663	391	4,013
Cases Disposed	148	21	1	505	7	208	23	933	1,465	323	3,634
Pending 8/31/2000	387	71	3	1,058	5	491	55	738	782	918	4,508
Docket Adjustment							(2)	(4)	(143)	(2)	(151)
Cases Added	195	22	1	704	2	293	10	878	1,773	572	4,450
Cases Disposed	187	15	0	573	7	330	11	769	1,631	539	4,062
Pending 8/31/2001	395	78	4	1,189	0	454	52	843	781	949	4,745
Docket Adjustment	(12)	(5)	0	(82)	0	(14)	0	(7)	(25)	(41)	(186)
Cases Added	200	30	1	490	2	274	2	781	1,598	571	3,949
Cases Disposed	176	21	0	538	1	224	11	882	1,402	479	3,734
Pending 8/31/2002	407	82	5	1,059	1	490	43	735	952	1,000	4,774
Docket Adjustment	(11)	(4)	0	36	4	(10)	(1)	14	50	(58)	20
Cases Added	199	31	0	597	5	343	4	815	1,616	732	4,342
Cases Disposed	260	53	3	528	9	405	2	782	1,764	735	4,541
Pending 8/31/2003	335	56	2	1,164	1	418	44	782	854	939	4,595

AGE OF CASES DISPOSED

Fiscal Years	Total Cases	3 months or Less	Over 3 to 6 Months	Over 6 to 12 Months	Over 12 to 18 Months	Over 18 Months
1999-2000	3,634	35%	20%	16%	8%	22%
2000-2001	4,062	37%	24%	19%	8%	12%
2001-2002	3,734	35%	23%	20%	8%	14%
2002-2003	4,541	32%	22%	22%	9%	15%

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary.

District Level Criminal Docket Summary

	Capital Murder	Murder or Vol Man- Slaughter	Assault or Attempt Murder	Sexual Assault of an Adult	Indecency or Sexual Assault of Child	Robbery	Burglary	Theft	Auto Theft	Arson	Drug Sale or Manuf.	Drug Posses- sion	Felony D.W.I.	Other Felony	All Misde- Meanors	Total Cases
Pending 9/1/1999	7	12	51	13	17	27	104	266	18	4	69	231	52	173	0	1,044
Docket Adjustment	0	(1)	(4)	1	1	(7)	(2)	10	3			(3)	(9)	(6)	(1)	(18)
Cases Added	11	10	75	15	28	77	111	266	11	4	117	321	113	303	2	1,464
Cases Disposed	7	11	74	10	24	72	112	243	16	4	92	295	98	274	1	1,333
Pending 8/31/2000	11	10	48	19	22	25	101	299	16	4	94	254	58	196	0	1,157
																0
Docket Adjustment		1	3	(1)	(1)	5	1	(11)	(2)		(1)	3	9	4	1	11
Cases Added	4	8	71	15	41	49	148	232	27	7	81	173	124	292	4	1,276
Cases Disposed	5	10	59	11	26	50	116	221	22	5	73	215	125	271	3	1,212
Pending 8/31/2001	10	9	63	22	36	29	134	299	19	6	101	215	66	221	2	1,232
																0
Docket Adjustment	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	2
Cases Added	2	72	62	10	37	68	134	121	21	2	102	215	98	275	1	1,220
Cases Disposed	3	82	60	8	37	53	138	116	21	5	103	195	94	265	4	1,184
Pending 8/31/2002	9	0	65	24	36	44	130	304	19	3	100	235	70	231	0	1,270
																0
Docket Adjustment	(2)	13	(13)	(12)	(1)	(10)	(65)	(97)	16	(1)	(59)	(36)	(10)	(62)	0	(339)
Cases Added	10	13	91	12	41	71	111	215	25	6	64	283	117	345	4	1,408
Cases Disposed	6	18	74	13	40	69	95	196	36	4	59	266	106	285	4	1,271
Pending 8/31/2003	11	8	69	11	36	36	81	226	24	4	46	216	71	229	0	1,068

AGE OF CASES DISPOSED

	Total Cases	60 Days or Less	61 Days to 90 Days	91 Days to 120 Days	Over 120 Days
1999-2000	1,333	41%	20%	12%	28%
2000-2001	1,212	43%	16%	9%	32%
2001-2002	1,184	40%	17%	15%	28%
2002-2003	1,271	39%	18%	12%	31%

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary

District Level – Other Activity

	1999-2000	2000-01	2001-02	2001-03					
JURY ACTIVITY					JUVENILE ACTIVITY				
<u>Civil Cases</u>					Child in Need of				
Jury Fee Paid/Oath	318	295	282	374					
Panel Examined	26	17	18	39					
Sworn Evidence Presented	24	16	18	39					
<i>Final Judgement:</i>									
By Jury	14	14	17	38					
Directed Verdict	0	0	0	0					
<u>Criminal Cases</u>									
Panel Examined	19	34	19	38	Pending 9/1/1999 Docket	6	7	13	
Sworn Evidence Presented	18	31	19	37	Adjustment	0	0	0	
<i>Conviction:</i>					Cases Added	19	78	97	
Guilty Plea	13	10	21	682	Cases Disposed	78	68	146	
Not Guilty Plea	2	14	4	0	Pending 8/31/2000	8	17	25	
<i>Acquittal:</i>					Docket				
Jury Verdict	3	2	2	1	Adjustment	23	128	151	
Directed Verdict	0	0	0	0	Cases Added	0	144	144	
DEATH / LIFE SENTENCES IMPOSED					Cases Disposed	0	171	171	
Death Sentences Imposed	0	0	0	0	Pending 8/31/2001	31	118	149	
Life Sentences Imposed	5	3	6	10	Docket				
OTHER COURT PROCEEDINGS					Adjustment	0	0	0	
Post Conviction Writs of Habeas Corpus	18	0	0	48	Cases Added	2	147	149	
Other Writs of Habeas Corpus	22	18	18	21	Cases Disposed	0	154	154	
Contempt, Extradition, & Other Proceedings	0	0	0	0	Pending 8/31/2002	33	111	144	
Bond Forfeiture Proceedings	26	50	50	33	Docket				
Cases Unapprehended Defendants	n/a	n/a	n/a	411	Adjustment	0	(10)	(10)	
Cases ins Which Attorney Appointed	n/a	n/a	n/a	524	Cases Added	0	139	139	
					Cases Disposed	0	135	135	
					Pending 8/31/2003	33	105	138	

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary.

County Level Civil Docket Summary

	Injury or Damage Involving Motor Vehicle	Injury or Damage Other Than Motor Vehicle	Tax Cases	Suits on Debt	Divorce	All Other Family Matters	Other Civil Cases	Total Cases
Pending 9/1/1999	98	24	3	412			561	1,098
Docket Adjustment								0
Cases Added	28	4		124			722	878
Cases Disposed	24	5		116			707	852
Pending 8/31/2000	102	23	3	420	0	0	576	1,124
Docket Adj.*	(82)	(9)	(2)	(379)			(100)	(572)
Cases Added	3	3		33			656	695
Cases Disposed	14	11		48			804	877
Pending 8/31/2001	9	6	1	26	0	0	328	370
Docket Adjustment	0	0	0	0	0	0	0	0
Cases Added	9	11		30			760	810
Cases Disposed	5	8		30			703	746
Pending 8/31/2002	13	9	1	26	0	0	385	434
Docket Adjustment	0	0	0	0	0	0	0	0
Cases Added	2	15	0	20	0	0	766	803
Cases Disposed	8	13	0	19	0	0	775	815
Pending 8/31/2003	7	11	1	27	0	0	376	422

AGE OF CASES DISPOSED

	Total Cases	3 months or Less	Over 3 to 6 Months	Over 6 to 12 Months	Over 12 to 18 Months	Over 18 Months
1999-2000	852	28%	20%	28%	16%	9%
2000-2001	877	38%	31%	17%	5%	9%
2001-2002	746	53%	32%	12%	1%	3%
2002-2003	815	41%	40%	16%	2%	1%

NOTE: Docket adjustments for FY01 have been adjusted to reflect transition of activity from county level reporting to district level reporting for the Court(s) at Law.

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary.

County Level Criminal Docket Summary

	DWI or DUID	Theft or Worthless Check	Drug Offenses	Assault	Traffic	Other Criminal Cases	Total Cases
Pending 9/1/1999	844	3,608	318	628	266	871	6,535
Docket Adjustment	0	0	0	0	0	0	0
Cases Added	746	2,693	552	893	402	1,232	6,518
Cases Disposed	765	2,350	529	871	371	1,216	6,102
Pending 8/31/2000	825	3,951	341	650	297	887	6,951
Docket Adjustment	0	0	0	0	0	0	0
Cases Added	753	3,304	597	967	461	1,187	7,269
Cases Disposed	765	2,952	538	861	431	1,109	6,656
Pending 8/31/2001	813	4,303	400	756	327	965	7,564
Docket Adjustment	0	0	0	0	0	0	0
Cases Added	735	2,846	659	963	356	1,206	6,765
Cases Disposed	735	3,167	610	956	398	1,229	7,095
Pending 8/31/2002	813	3,982	449	763	285	942	7,234
Docket Adjustment	0	0	0	0	0	0	0
Cases Added	894	2,477	610	1,026	344	1,224	6,575
Cases Disposed	1,026	3,041	682	1,130	384	1,320	7,583
Pending 8/31/2003	681	3,418	377	659	245	846	6,226

AGE OF CASES DISPOSED

	Total Cases	60 Days or Less	61 Days to 90 Days	91 Days to 120 Days	Over 120 Days
1999-2000	1,333	41%	20%	12%	28%
2000-2001	6,656	15%	17%	13%	55%
2001-2002	7,095	16%	15%	11%	58%
2002-2003	7,583	22%	15%	11%	53%

NOTE: Docket adjustments for FY01 have been adjusted to reflect transition of activity from county level reporting to district level reporting for the Court(s) at Law.

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002). The 2003 figures are preliminary.

County Level – Other Activity

	1999- 2000	2000-01	2001-02	2001-03
JURY ACTIVITY				
<u>Civil Cases</u>				
Final Judgement by Jury	3	2	0	1
<u>Criminal Cases</u>				
Conviction Guilty Plea	2	2	5	2368
Conviction Not Guilty Plea	1	1	1	0
Acquittal Jury Verdict	1	0	0	5
Acquittal Directed Verdict	0	0	0	0
PROBATE & MENTAL HEALTH				
<u>Probate</u>				
Cases Filed	433	448	424	399
Hearings Held	428	489	435	457
<u>Mental Health</u>				
Cases Filed	37	34	64	46
Hearings Held	31	34	61	46
Cases - Unapprehended Defendants				3,493

Source: Texas Judicial System Annual Report (Fiscal Years 2000, 2001, and 2002).
The 2003 figures are preliminary.

County Court at Law #1

The judge of the County Court at Law #1 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 and felony (except capital murder), juvenile, civil suits, condemnation suits, and probate and guardianship matters. The judge may conduct jury trials when necessary. The judge also serves on the board of judges presiding over the Community Supervision Corrections and Juvenile departments.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$178,551	\$180,135	\$182,650	\$149,645	\$200,725
Fringe Benefits	39,115	41,598	44,291	39,435	59,808
Operating Expenses	10,667	6,946	7,632	13,770	14,604
Capital Outlay	844	14,688	0	0	0
Total Expenses	\$229,177	\$243,367	\$234,573	\$202,850	\$275,137
Full-Time Positions	3	3	3	3	3.5

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
New Criminal Cases	3,259	3,475	3,691	5,661	5,881
Probate & Other Cases (County)	221	222	224	221	251
Juvenile Cases	183	138	188	138	173
Civil Cases (District)	840	788	915	110	0
Criminal Felony Information (District)	-	-	-	17	30

Source: Juvenile probation department provided juvenile statistics; Other data provided through Benchview Copyright 2000 The Software Group, Inc. Criminal Felony jurisdiction did not begin until January 1, 2003.

Note: Other activity is combined with district and county schedules found on pages 65-72.

County Court at Law #2

The judge of the County Court at Law # 2 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 and felonies (with the exception of capital murder cases), juvenile cases, civil suits, condemnation suits, and probate and guardianship matters. The judge may conduct jury trials when necessary. The judge also serves on the board of judges presiding over the Community Supervision Corrections and Juvenile departments.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	0	0	0	\$129,219	\$185,656
Fringe Benefits	0	0	0	34,189	56,891
Operating Expenses	0	0	0	15,405	13,013
Capital Outlay	0	0	0	2,379	1,750
Total Expenses	0	0	0	\$181,192	\$257,310
Full-Time Positions	0	0	0	3	3.5

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
New Criminal Cases	0	0	0	18	25
Probate & Other Cases	0	0	0	183	208
Civil Cases	0	0	0	1,239	1,650

NOTE: Comparative data for this court has not fully been established as the County Court at Law #2 operated on a nine (9) month fiscal year from January 1 to September 30, 2003. The first full year of operation will be FY04. Other activity is combined with district and county schedules found on pages 65-72.

Source: Benchview Copyright 2000 The Software Group, Inc.

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. The judge also serves as a member of the Board of Judges overseeing the Purchasing Department, Auditing Department, Community Supervision and Community Service Department, and the Juvenile Board.

Mission Statement:

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

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$80,258	\$79,621	\$82,139	\$82,593	\$68,834
Fringe Benefits	20,117	21,350	23,988	23,040	24,893
Operating Expenses	43,298	60,927	51,974	62,562	57,705
Capital Outlay	570	1,365	0	0	0
Total Expenses	\$144,243	\$163,263	\$158,101	\$168,195	\$151,432
Full-Time Positions	2	2	2	2	2

Note: Salary figures listed above do not include the district judge, who is an employee of the State of Texas. The juvenile board departmental budget includes the supplemental pay and fringe benefits paid to the district judge for service on this board.

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
New Cases Filed	1,197	1,114	1,004	940	1,000
Case Dispositions	1,272	1,213	1,166	1,006	1,000

Source: Benchview Copyright 2000 The Software Group, Inc.

Note: Other activity is combined with district and county schedules found on pages 65-72.

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. The judge also serves as a member of the Board of Judges overseeing the Purchasing Department, Auditing Department, Community Supervision and Community Service Department, and the Juvenile Board.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$69,391	\$61,138	\$73,838	\$77,719	\$78,925
Fringe Benefits	19,071	17,955	22,263	23,803	26,907
Operating Expenses	28,450	42,181	41,148	42,729	45,685
Capital Outlay	0	2,693	0	0	0
Total Expenses	\$116,912	\$123,967	\$137,249	\$144,251	\$151,517
Full-Time Positions	2	2	2	2	2

Note: Salary figures listed above do not include the district judge, who is an employee of the State of Texas. The juvenile board departmental budget includes the supplemental pay and fringe benefits paid to the district judge for service on this board.

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
New Criminal Cases	778	663	786	752	765
New Civil Cases	593	615	563	578	585
Criminal Dispositions	782	705	763	764	770
Civil Dispositions	578	593	574	566	585

Source: Benchview Copyright 2000 The Software Group, Inc.

Note: Other activity is combined with district and county schedules found on pages 65-72.

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 child abuse and neglect cases. The judge also serves as a member of the Board of Judges overseeing the Purchasing Department, Auditing Department, Community Supervision and Community Service Department, and the Juvenile Board.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$76,103	\$79,542	\$80,697	\$85,207	\$85,212
Fringe Benefits	18,030	21,142	22,923	25,106	28,003
Operating Expenses	16,330	13,206	13,171	20,018	25,435
Capital Outlay	0	0	0	0	0
Total Expenses	\$110,463	\$113,890	\$116,791	\$130,331	\$138,650
Full-Time Positions	2	2	2	2	2

Note: Salary figures listed above do not include the district judge, who is an employee of the State of Texas. The juvenile board departmental budget includes the supplemental pay and fringe benefits paid to the district judge for service on this board.

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
New Cases	2,676	2,632	2,710	2,504	2,600
Dispositions	2,782	2,709	2,663	2,554	2,600
Juvenile Hearings	10	11	5	0	5

Source: Juvenile probation department provided juvenile statistics; Other data provided through Benchview Copyright 2000 The Software Group, Inc.

Note: Other activity is combined with district and county schedules found on pages 65-72.

Attorney General Master

The Attorney General Master is part of the federal child support enforcement program. This master hears child support cases filed by the Texas Attorney General. All cases are appealable to the 307th District Court. Gregg County only pays for the court reporter.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$7,560	\$7,950	\$8,440	\$8,200	\$9,600
Capital Outlay	0	0	0	0	0
Total Expenses	\$7,560	\$7,950	\$8,440	\$8,200	\$9,600

Juror Expenses

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$56,119	\$52,816	\$46,712	\$56,435	\$70,370
Total Expenses	\$56,119	\$52,816	\$46,712	\$56,435	\$70,370

District Clerk

The district clerk's office maintains the records of the three district courts and two county courts-at-law and supervises the central jury system which serves all of the courts. The district clerk also manages the child support system (\$9,000,000 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$483,345	\$508,026	\$501,151	\$489,383	\$522,482
Fringe Benefits	153,800	172,070	182,221	187,011	223,252
Operating Expenses	48,429	45,152	70,280	71,076	69,550
Capital Outlay	15,744	11,137	0	0	0
Total Expenses	\$701,318	\$736,385	\$753,652	\$747,470	\$815,284
Full-Time Positions	22	21	21	21	21

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Civil Cases Filed	5,100	4,200	4,655	5,123	5,600
Criminal Cases Filed	1,468	1,275	1,350	1,438	1,550
Jury Notices	21,000	21,566	24,529	20,575	22,000
Child Support Transactions	122,317	91,513	63,447	31,957	20,000

Note: The number of child support transactions began their decline when the State Attorney General's Office began a statewide collection process during 2001.

Justice of the Peace

The primary responsibility of the Justice of the Peace is to preside over the justice court and the small claims court. This court has original jurisdiction in criminal cases of offenses where the fine does not exceed \$500 and civil claims where the amount in controversy does not exceed \$5,000. Other responsibilities include collection of fines, issuance of peace bonds, arrest and search warrants, conduct hearings and inquests, and performing marriage ceremonies. Justices of the Peace are elected to four year terms of office by the citizens of their respective precincts.

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Justice of the Peace Summary					
Total Cases Filed	15,846	12,529	13,416	13,607	13,460
Total Cases Disposed	13,735	12,802	13,266	13,476	13,675
Total Cases Appealed	24	22	21	31	26
Examining Trials	0	9	22	25	25
Inquests	246	281	270	286	285
Collections reported to State	\$986,729	\$952,810	\$1,072,301	\$1,073,379	\$1,050,000

Notes on Justice of the Peace Output Indicators:

- ◆ Source information is provided by the Office of Court Administration's (OCA) "Texas Judicial System Annual Report" for the State's fiscal years 2000, 2001, and 2002. The 2003 data is also provided by the OCA, but is preliminary in nature. These reports are based on the State's fiscal year of September 1 through August 31 each year.
- ◆ Truancy case information is provided by the individual JP courts.
- ◆ All juvenile data was provided by the Gregg County Juvenile Department and is based on the county fiscal year of October 1 to September 30 each year.
- ◆ Estimates for 2004 are based on averages of previous years.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$104,524	\$106,629	\$110,362	\$114,719	\$109,517
Fringe Benefits	30,490	33,390	37,334	40,069	44,449
Operating Expenses	35,594	43,734	42,906	67,686	55,304
Capital Outlay	0	0	0	0	0
Total Expenses	\$170,608	\$183,753	\$190,602	\$222,474	\$209,270
Full-Time Positions	4	4	4	4	4

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
CASES FILED					
Traffic	2,861	2,097	2,236	2,397	2,400
Non-Traffic	935	1,071	1,237	1,228	1,200
Small Claims Suits	165	169	213	148	160
Forcible Entry and Det.	76	83	126	143	120
Other Civil Suits	255	373	449	486	400
Total Cases Filed	4,292	3,793	4,261	4,402	4,280
CASES DISPOSED					
Traffic	2,292	2,180	2,077	2,345	2,375
Non-Traffic	945	1,041	1,008	1,069	1,100
Small Claims Suits	152	159	173	123	160
Forcible Entry and Det.	69	71	102	123	100
Other Civil Suits	186	378	473	541	400
Total Cases Disposed	3,644	3,829	3,833	4,201	4,135
Total Cases Appealed	8	10	3	7	7
Magistrate's Warnings Admin.	4,760	4,946	5,184	4,762	5,000
Felony Warrants	432	427	499	526	525
Safety Responsibility Hearings	*	194	26	49	50
Examining Trials	0	9	21	25	25
Inquests	117	135	120	149	150
Collections reported to state	\$270,105	\$274,306	\$304,468	\$357,614	\$330,000

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$57,638	\$59,734	\$64,500	\$70,319	\$69,849
Fringe Benefits	16,565	18,240	20,358	22,155	25,024
Operating Expenses	6,848	13,896	11,463	8,711	12,400
Capital Outlay	0	0	0	0	0
Total Expenses	\$81,051	\$91,870	\$96,321	\$101,185	\$107,273
Full-Time Positions	2	2	2	2.5	2.5

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
CASES FILED					
Traffic	1,018	932	610	775	800
Non-Traffic	317	339	86	145	200
Small Claims Suits	86	117	130	118	115
Forcible Entry and Det.	160	192	179	173	170
Other Civil Suits	99	102	52	85	90
Total Cases Filed	1,680	1,682	1,057	1,296	1,375
CASES DISPOSED					
Traffic	664	1,081	573	910	900
Non-Traffic	282	232	80	155	150
Small Claims Suits	106	90	127	101	100
Forcible Entry and Det.	162	194	185	165	170
Other Civil Suits	108	107	52	63	85
Total Cases Disposed	1,322	1,704	1,017	1,394	1,405
Total Cases Appealed	4	2	8	6	6
Magistrate's Warnings Admin.	*	*	*	270	270
Warrants Issued	*	*	*	249	250
Juvenile Detention Hearings	108	121	102	44	65
Safety Responsibility Hearings	*	*	*	0	0
Examining Trials	0	0	0	0	0
Inquests	34	29	40	46	35
Collections reported to state	\$ 77,417	\$ 99,562	\$ 77,971	\$ 82,733	\$82,000

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 Kilgore. The J. P. also conducts truancy hearings for four (4) school districts and holds juvenile detention hearings for the Gregg County Juvenile Services Department.

Mission Statement:

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

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$78,703	\$92,910	\$104,979	\$98,261	\$100,208
Fringe Benefits	22,924	31,779	36,932	37,050	42,572
Operating Expenses	22,256	25,694	30,972	41,720	23,572
Capital Outlay	0	0	0	0	0
Total Expenses	\$123,883	\$150,653	\$172,883	\$177,031	\$166,465

Full-Time Positions	3	4	4	4	4
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Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
CASES FILED					
Traffic	3,997	2,553	3,144	4,028	3,000
Non-Traffic	366	446	625	799	560
Small Claims Suits	5	4	7	50	50
Forcible Entry and Det.	196	219	243	202	215
Other Civil Suits	239	284	343	256	270
Total Cases Filed	4,803	3,506	4,362	5,335	4,095
CASES DISPOSED					
Traffic	3,915	2,986	3,161	3,945	3,500
Non-Traffic	300	272	245	657	400
Small Claims Suits	5	1	7	32	45
Forcible Entry and Det.	182	215	227	193	200
Other Civil Suits	161	199	304	299	240
Total Cases Disposed	4,563	3,673	3,944	5,126	4,385
Total Cases Appealed	8	5	9	15	10
Magistrate's Warnings Admin.	*	*	*	475	475
Warrants Issued	*	*	*	1,419	1,400
Juvenile Hearings	219	175	225	217	220
Truancy Cases	186	261	302	206	200
Safety Responsibility Hearings	*	*	*	0	0
Examining Trials	0	0	1	0	0
Inquests	59	78	82	66	70
Collections reported to state	\$325,236	\$281,685	\$357,862	\$384,316	\$340,000

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$60,364	\$75,176	\$79,339	\$81,720	\$81,768
Fringe Benefits	15,999	23,487	27,695	29,642	33,225
Operating Expenses	24,420	29,872	24,775	19,519	23,515
Capital Outlay	4,443	0	616	2,235	0
Total Expenses	\$105,226	\$128,535	\$132,425	\$133,116	\$138,508
Full-Time Positions	2	3	3	3	3

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
CASES FILED					
Traffic	4,782	3,188	3,217	2,129	3,300
Non-Traffic	54	67	228	154	125
Small Claims Suits	52	52	29	52	50
Forcible Entry and Det.	151	187	203	193	185
Other Civil Suits	32	54	59	46	50
Total Cases Filed	5,071	3,548	3,736	2,574	3,710
CASES DISPOSED					
Traffic	3,966	3,290	3,972	2,350	3,390
Non-Traffic	42	58	223	135	115
Small Claims Suits	40	57	30	40	40
Forcible Entry and Det.	135	159	197	190	170
Other Civil Suits	23	32	50	40	35
Total Cases Disposed	4,206	3,596	4,472	2,755	3,750
Total Cases Appealed	4	5	1	3	3
Magistrate's Warnings Admin.	*	*	*	134	135
Warrants Issued	*	*	*	604	600
Juvenile Hearings	127	106	167	66	70
Safety Responsibility Hearings	*	*	*	0	0
Examining Trials	0	0	0	0	0
Inquests	36	39	28	25	30
Collections reported to state	\$313,971	\$297,257	\$332,000	\$248,716	\$290,000

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$781,430	\$781,105	\$801,819	\$804,659	\$843,382
Fringe Benefits	209,786	228,887	252,540	260,457	296,254
Operating Expenses	18,748	20,005	36,481	40,006	47,825
Capital Outlay	0	0	0	0	0
Total Expenses	\$1,009,964	\$1,029,997	\$1,090,840	\$1,105,122	\$1,187,461
Full-Time Positions	25	25	25	22	23

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Felony Criminal Cases Prosecuted	1,959	2,055	2,104	2,107	2,100
Misdemeanor Criminal Cases Prosecuted	6,099	7,159	6,986	6,840	6,900
Jury Trials	*	*	*	56	56
Hot Check Division:					
No. of checks received from merchants	*	*	*	11,790	12,000
No. of receipts issued	*	*	*	37,315	37,000
Amount returned to merchants	*	*	*	\$702,608	\$700,000

* New Statistics have been provided by the District Attorney's office for FY04. Historical data for these items is not available at this time.

Bail Bond Board

The Bail Bond Board was created in FY03. The board regulates bail bond business in Gregg County in accordance with the Revised Texas Statutes. Responsibilities are to conduct hearing and investigations and make determinations respecting the issuance, refusal, suspension or revocation of licenses to bondsmen. Additional duties include filing reports and furnishing information to the Texas Judicial Council. The Bail Bond Board is represented by the District Attorney, 188th District Judge, District Clerk, County Judge, County Court-at-Law #2, Justice of the Peace Precinct #1, County Clerk and treasury clerk, Sheriff and chief deputy, a bail bondsmen and a local attorney.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salary	0	0	0	585	\$ 3,000
Fringe Benefits	0	0	0	0	0
Operating Expenses	0	0	0	81	1,950
Capital Outlay	0	0	0	0	0
Total Expenses	0	0	0	666	\$4,950

Constable

Constables are public officials elected to four year terms of office by the citizens of their respective precincts. 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 and other official duties as per occurrence and assignment.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$39,971	\$40,770	\$41,714	\$43,554	\$43,568
Fringe Benefits	11,413	11,124	13,840	15,899	17,690
Operating Expenses	907	900	1,534	1,292	1,225
Capital Outlay	0	1,150	0	0	0
Total Expenses	\$52,291	\$53,944	\$57,088	\$60,745	\$62,483
Full-Time Positions	1.25	1.25	1.25	1.25	1.25

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Civil Process Received	300	300	282	Interrupted	325
Civil Process Executed	300	300	257	Interrupted	300
Stray Cattle	25	25	22	Interrupted	25

Note: Output indicators were provided by Constable Precinct #1.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$33,813	\$34,489	\$35,250	\$37,000	\$37,000
Fringe Benefits	9,597	9,757	11,611	13,550	14,959
Operating Expenses	456	1,782	639	1,023	1,600
Capital Outlay	0	0	1,965	620	0
Total Expenses	\$43,866	\$46,028	\$49,465	\$52,193	\$53,559
Full-Time Positions	1	1	1	1	1

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Civil Process Received	137	140	140	531	530
Civil Process Executed	130	130	130	509	500
Civil Process Returned	*	*	*	22	20
Traffic Stops	*	*	*	552	550
Traffic citations	*	*	*	67	65
Assisting Longview PD	*	*	*	98	95
Assisting Longview Fire	*	*	*	62	60

Note: FY03 output indicators were provided by Constable Precinct #2. The asterisks (*) represents data that is not available from prior Constable.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$33,813	\$34,489	\$35,250	\$37,000	\$37,000
Fringe Benefits	9,345	10,579	11,623	13,549	14,959
Operating Expenses	5,391	5,091	5,061	4,633	9,472
Capital Outlay	0	0	0	0	0
Total Expenses	\$48,549	\$50,159	\$51,934	\$55,182	\$61,431

Full-Time Positions	1	1	1	1	1
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Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Civil Process Received	400	425	528	400	400
Civil Process Executed	380	382	469	424	425
Civil Process Returned	20	30	58	26	25
Warrants Received	45	45	45	2	2
Warrants Executed	31	30	25	12	10
Warning Citations	300	200	350	100	100
Traffic Citations	216	200	300	318	300
Writs of Execution	19	20	38	4	4
Writs of Possession	17	20	40	21	21
Criminal Cases	8	10	10	4	4
Property Seizures	3	5	3	4	4
Writ of Sequestration	1	5	5	2	2
Summons	5	10	10	4	4
Subpoena	54	25	25	5	5
Writ of Garnishment	1	5	5	0	0
Calls for Service	78	100	100	225	225
Assisting Other Agents	150	200	200	187	185
Immediate Poss. Bond	*	*	*	10	10

Note: Output indicators were provided by Constable Precinct #3. The asterisks (*) represents data that is not available.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$33,813	\$34,489	\$35,250	\$37,000	\$37,000
Fringe Benefits	9,285	10,124	11,361	13,199	14,959
Operating Expenses	1,486	1,725	2,286	2,514	3,850
Capital Outlay	0	570	0	0	0
Total Expenses	\$44,584	\$46,908	\$48,897	\$52,713	\$55,809
Full-Time Positions	1	1	1	1	1

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Civil Process Received	350	400	400	450	500
Civil Process Executed	340	400	400	425	459

Note: Output indicators were provided by Constable Precinct #4.

Sheriff's Office

The sheriff is the county's chief law enforcement officer and has legal jurisdiction throughout the entire county. The voters of Gregg County elect the sheriff to a four year term of office. The principal responsibilities of the sheriff are to provide for the citizens safety by maintaining and supervising professionally trained deputies in the performances of patrol, criminal investigation, warrants and civil process, and crime prevention duties; to prepare and operate within the restraints of an annual budget with due consideration to the enforcement needs and in the best interest of the Gregg County tax payers; to safely maintain custody of the inmates incarcerated in the county jail facilities; to provide security throughout the courthouse and all convening courts; and to coordinate effective law enforcement communications with all local, state and federal law enforcement agencies.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$3,443,311	\$3,693,245	\$3,867,906	\$3,905,098	\$4,161,978
Fringe Benefits	1,045,855	1,187,232	1,366,343	1,545,691	1,874,038
Operating Expenses	590,198	688,556	687,060	752,383	637,250
Capital Outlay	60,364	184,883	168,668	183,551	40,000
Total Expenses	\$5,139,728	\$5,753,916	\$6,089,977	\$6,386,723	\$6,713,266
Full-Time Positions	128	128	135	138	146

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Jail Book-ins	9,620	10,219	10,276	11,375	11,500
Warrants Executed	5,700	4,277	4,592	6,170	6,000+
Emergency Detention Warrants	210	172	241	314	300+
Civil Process Served	5,520	6,452	6,243	7,221	7,000+
Report Requiring C.I.D. Follow-up	1,475	1,699	1,709	1,736	1,750
Mental Transports	*	*	241	385	360+

C.O.D.E. Unit

Gregg County pays the salary expenses as part of its commitment to law enforcement and public safety. This department operates under the sheriff's department and was phased out in 2003.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$7,706	\$6,026	\$7,986	\$3,584	\$0
Fringe Benefits	0	0	0	475	0
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenses	\$7,706	\$6,026	\$7,986	\$4,059	\$0

Department of Public Safety

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

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$20,441	\$28,823	\$30,397	\$30,653	\$30,979
Fringe Benefits	6,634	7,913	9,195	9,824	10,926
Operating Expenses	2,663	4,375	4,866	4,476	4,850
Capital Outlay	0	2,565	17,848	0	0
Total Expenses	\$29,738	\$43,676	\$62,306	\$44,953	\$46,755

Full-Time Positions	1	1	1.5	1.5	1.5
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Parks & Wildlife

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$359	\$140	\$500	\$757	\$900
Capital Outlay	0	1,925	0	0	0
Total Expenses	\$359	\$2,065	\$500	\$757	\$900

Texas Alcoholic Beverage Commission

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$150	\$0	\$0	\$0	\$250
Capital Outlay	0	0	0	0	0
Total Expenses	\$150	\$0	\$0	\$0	\$250

Juvenile Board

The juvenile board serves as the governing board supervising the juvenile department with budgetary control and responsibility. Members include the 124th district judge, 188th district judge, 307th district judge, both county court-at-law judges and the county judge, who serves as the presiding officer by statute.

The board members are determined by state law and they are not subject to the authority of the commissioners' court.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$57,488	\$57,488	\$63,489	\$69,117	\$78,255
Fringe Benefits	20,600	22,903	26,566	29,860	32,699
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenses	\$78,088	\$80,391	\$90,055	\$98,977	\$110,954
Full-Time Positions	3	3	3	3	3

NOTE: The judges for the county and county courts-at-law are counted as full-time county employees within their department. The full-time positions represented here are the three district judges, whose salaries are paid through the state, but they have insurance benefits through the county. For FY03, The County Court at Law #2 judge was paid on a nine (9) month fiscal year from January 1 to September 30, 2003. FY04 and future years will include 12 months for the new CCL #2 judge.

Industrial Airpark

To stimulate economic development, the county seeks to attract new businesses to its building sites at the East Texas Regional Airport (formerly known as the Gregg County Airport).

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$97,522	\$61,997	\$79,961	\$71,669	\$26,625
Capital Outlay	0	0	0	0	0
Total Expenses	\$97,522	\$61,997	\$79,961	\$71,669	\$26,625

Veterans Services

The veterans' service officer provides the county's military veterans and their legal dependents information and assistance to prepare, submit and present any claim pertaining to federal, state or county veterans' benefits programs to which the veteran or veteran's dependent(s) may be entitled to under law.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$54,138	\$55,336	\$47,358	\$58,304	\$58,223
Fringe Benefits	15,655	17,050	13,762	15,809	22,969
Operating Expenses	9,854	11,398	11,837	10,893	13,170
Capital Outlay	0	0	7,500	0	0
Total Expenses	\$79,647	\$83,784	\$80,457	\$85,006	\$94,362
Full-Time Positions	2	2	2	2	2

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Veteran Population	10,050	11,204	10,549	*	*
Compensation and Pension	\$10,961,679	\$11,711,851	\$12,893,000	*	*
Readjustment and Vocational Rehab	543,006	518,985	612,000	*	*
Insurance and Indemnities	767,883	761,842	742,000	*	*
Total Benefits Awarded	\$12,272,568	\$12,992,678	\$14,247,000	*	*

Note: Output indicators were provided by the veterans office federal reports. The asterisks (*) represents figures that are not available at this time.

Emergency Management

The office of emergency management is tasked with administering a program of comprehensive emergency management, designed to reduce the vulnerability of the citizens and communities of this county to damage, to injury and to loss of life and property by providing a system for the mitigation of, preparedness for, response to and recovery from natural or man-made disasters. The duties of this office are performed by the fire marshall, who coordinates activities through the county's health department.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$897	\$446	\$812	\$597	\$2,200
Total Expenses	\$897	\$446	\$812	\$597	\$2,200

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. *Effective October 1, 2002, the litter control officer duties were combined with the health department and this department was eliminated.*

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$0	\$37,457	\$34,578	\$0	\$0
Fringe Benefits	0	5,380	2,231	0	0
Operating Expenses	0	5,380	2,231	0	0
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$42,837	\$36,809	\$0	\$0
Full-Time Positions	1	1	1	0	0

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$7,752	\$2,544	\$23,800	\$32,638	\$23,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$7,752	\$2,544	\$23,800	\$32,638	\$23,000

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. This department operates under the direction of the county sheriff.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$50,658	\$51,328	\$53,148	\$53,999	\$54,109
Fringe Benefits	15,913	16,730	19,398	21,540	23,923
Operating Expenses	44,572	71,939	26,268	18,003	42,550
Capital Outlay	0	2,536	14,500	16,800	0
Total Expenses	\$111,143	\$142,533	\$113,314	\$110,342	\$120,582
Full-Time Positions	2	2	2	2	2

Historical Commission

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

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$4,474	\$4,386	\$6,884	\$5,603	\$10,334
Capital Outlay	0	0	0	0	0
Total Expenses	\$4,474	\$4,386	\$6,884	\$5,603	\$10,334

Health Department

The mission of Gregg County health department is to protect and promote the health of Gregg County residents by providing quality preventive medical intervention services and supporting community initiatives. The health department provides:

- (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) Resources 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.

Since the tragedy at the World Trade Center, September 11, 2001, the federal government has provided funding for bio-terrorism preparedness through the Texas Department of Health. The Gregg County Health Department coordinates the grant and monitors the additional staff needed to facilitate the grant known as 'Public Health Preparedness and Response for Bio-terrorism'. This grant is budgeted separately from this document due to inconsistency of grant periods and fluctuating funding levels.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$217,777	\$236,966	\$263,145	\$279,468	\$292,919
Fringe Benefits	58,443	71,013	86,121	95,965	112,604
Operating Expenses	1,053,462	972,001	928,201	899,739	856,650
Capital Outlay	26,633	1,903	588	0	0
Total Expenses	\$1,356,315	\$1,281,883	\$1,278,056	\$1,275,172	\$1,262,173
Full-Time Positions	8	8	9	9.5	9.5

Health Department Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Patients Seen by Physician	1,456	1,567	1,591	1,603	1,554
Patients Seen by Nurse	1,369	1,469	1,766	1,790	1,599
Prescriptions Filled	11,290	10,600	13,800	11,897	11,897
Immunizations	11,850	12,060	10,132	11,149	11,298
Welfare Applicants	3,831	3,873	2,897	3,076	3,419
STD/HIV Patients	1,613	1,755	860	1,298	1,382
On-site Sewage Facility Insp.	237	228	160	145	140
Complaints Investigated	111	100	92	58	75
Violations Issued	55	46	22	26	35
Court Cases Filed	33	34	95	76	90
Fire Investigations	30	30	59	23	20

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. During the FY04 budget process, these contributions were reviewed and contribution amounts were reduced by 14%.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$414,317	\$489,439	\$564,950	\$581,450	\$499,900
Total Expenses	\$414,317	\$489,439	\$564,950	\$581,450	\$499,900

Organizations Approved for County Contributions in FY04:

- Longview Library
- Kilgore Library
- Gladewater Library
- Elderville/Lakeport VFD
- Clarksville City VFD
- Sabine VFD
- Easton VFD
- Kilgore Rescue Unit
- Civil Air Patrol
- 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
- Paula Martin Jones Charities
- Child Welfare Board
- Women's Center of East Texas
- East Texas Literacy Council
- Early Childhood Development Center
- East Texas CASA
- Special Health Resources of Texas
- Boys & Girls Club of Gregg County
- Greater Longview United Way
- Parenting Resource Center of East Texas
- Kilgore Crisis Center
- Longview Teen Court
- Camp Fire USA-East Texas Area Council
- White Oak Public Library

Courthouse Building & Maintenance Department

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 including 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.

The county courthouse building, located in downtown Longview, consists of the original building and two annexes. The original building was built in 1932, the east wing was built in 1958 and the west wing was built in 1982. Offices located in the courthouse include county judge, county clerk, district clerk, district attorney, the 124th, 188th, and 307th district courts, two county courts at law, justice of the peace precinct #1, constable precinct #1, county auditor, human resources, elections, the central tax office, the law library, maintenance, information services, purchasing, and the sheriff's department and jail.

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$396,414	\$392,356	\$424,943	\$424,733	\$455,989
Fringe Benefits	135,229	140,562	168,771	189,446	231,506
Operating Expenses	510,992	592,022	594,905	597,591	631,000
Capital Outlay	60,711	29,563	5,385	45,028	0
Total Expenses	\$1,103,346	\$1,154,503	\$1,194,004	\$1,256,798	\$1,318,495
Full-Time Positions	19	19	19	18	19

North Jail Building

The North jail building, located within one block of the courthouse, was built in 1993 and houses a portion of the inmate population. The Community Supervision Corrections Department (a state office) is located at one end of the facility.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$92,799	\$113,727	\$129,475	\$132,028	\$135,000
Capital Outlay	71,945	0	3,692	0	0
Total Expenses	\$164,744	\$113,727	\$133,167	\$132,028	\$135,000

Service Center Building

The health department and county extension office, the local game warden, and a small auditorium are located at this facility. The auditorium is predominately used for activities of the county extension service.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$23,654	\$30,223	\$30,891	\$26,191	\$37,000
Capital Outlay	0	0	0	49,695	0
Total Expenses	\$23,654	\$30,223	\$30,891	\$75,886	\$37,000

Community Building Maintenance

The county owns 10 community buildings, a senior citizens building, a fire station, a park, and several satellite offices located throughout the various precincts. Each commissioner oversees the facilities within their precinct, which are described in the following departments. The community building maintenance department includes one full-time person that provides maintenance service to the commissioners at the various sites.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$21,482	\$13,388	\$27,254	\$27,201	\$27,477
Fringe Benefits	6,798	4,590	10,323	12,132	13,518
Operating Expenses	3,773	4,189	5,413	4,801	6,900
Capital Outlay	600	0	0	0	12,000
Total Expenses	\$32,653	\$22,167	\$42,990	\$44,134	\$59,895
Full-Time Positions	1	1	1	1	1

Longview Whaley Street Community Building

The Longview Whaley Street Community Building is owned by the county, but contractually operated by the Longview Federated Clubs, Inc. The facility is used for community events such as theatre, meetings, forums, etc. The building was originally built in 1939 and is considered a historical monument.

The expenses listed below reflect the expense obligation/contribution of the county only. The county funds a part-time maintenance man, some utilities, and has paid for major repairs in recent years. The precinct #1 commissioner is responsible for oversight of this facility.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$11,796	\$12,878	\$13,068	\$17,490	\$14,040
Fringe Benefits	5,204	6,051	7,248	3,676	9,430
Operating Expenses	8,217	7,774	9,845	10,217	9,500
Capital Outlay	15,761	0	0	23,569	30,000
Total Expenses	\$40,978	\$26,703	\$30,161	\$54,952	\$62,970
Full-Time Positions	1	1	1	1	.5

Judson Community Building

The Judson community building is located in precinct #1 and that commissioner oversees the events and rentals at this facility. The facility was built in 1951 and is used for civic activities.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$2,198	\$2,527	\$2,109	\$4,908	\$4,450
Capital Outlay	3,983	0	0	0	0
Total Expenses	\$6,181	\$2,527	\$2,109	\$4,908	\$4,450

Greggton Community Building

The Greggton community building accommodates the precinct #2 offices for commissioner, justice of the peace and constable, as well as a satellite branch of the tax office. The building was built in 1938 and a basement was added in 1952. The community room is managed by the precinct #2 commissioner's office.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$3,092	\$3,312	\$1,869	\$2,923	\$5,334
Fringe Benefits	317	372	314	662	1,451
Operating Expenses	13,857	14,807	15,066	13,153	16,400
Capital Outlay	0	548	0	3,200	0
Total Expenses	\$17,266	\$19,039	\$17,249	\$19,938	\$23,185
Full-Time Positions	.5	.5	.5	.5	.5

Garfield Hill Community Building

The commissioner of precinct #3 oversees the activities of the Garfield Hill community building. This building was built in 1951 and is located in Gladewater. It is used for various civic activities.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$2,305	\$2,152	\$4,411	\$2,850	\$8,120
Capital Outlay	0	0	1,300	0	0
Total Expenses	\$2,305	\$2,152	\$5,711	\$2,850	\$8,120

Gladewater Senior Citizens Building

This facility was built in the early 1940's and is used for senior citizen activities only. It is located in precinct #3 and was recently leased to the senior citizens group in Gladewater.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$657	\$1,024	\$1,894	\$1,049	\$2,700
Capital Outlay	0	0	0	0	0
Total Expenses	\$657	\$1,024	\$1,894	\$1,049	\$2,700

Gladewater Commerce Street Building

The county purchased and remodeled this building in 1991 to be used for the offices of justice of the peace precinct #3, constable precinct #3, and a satellite branch of the tax office. The precinct #3 commissioner oversees the maintenance of the facility.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$7,804	\$7,068	\$6,634	\$8,872	\$9,700
Capital Outlay	0	3,188	0	0	800
Total Expenses	\$7,804	\$10,256	\$6,634	\$8,872	\$10,500

Liberty City Community Building

The Liberty City community building was built in 1938 and is regularly used for civic activities, including elections. The commissioner of precinct #3 manages and oversees this facility.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$7,614	\$11,480	\$7,676	\$10,918	\$16,100
Capital Outlay	3,640	16,452	4,572	4,922	0
Total Expenses	\$11,254	\$27,932	\$12,248	\$15,840	\$16,100

Hugh Camp Memorial Park

The Hugh Camp Memorial Park is located in Liberty City, and managed by commissioner precinct #3. This facility originally served as the operations center for precinct #3 road and bridge department.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$5,175	\$22,569	\$14,664	\$12,199	\$17,000
Capital Outlay	8,540	2,948	0	0	0
Total Expenses	\$13,715	\$25,517	\$14,664	\$12,199	\$17,000

Olivia R. Hilburn Community Building

The precinct #3 commissioner oversees the Olivia R. Hilburn community building which is located in the Liberty City area.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$5,183	\$5,332	\$7,745	\$5,857	\$10,500
Capital Outlay	2,025	17,319	11,285	2,521	0
Total Expenses	\$7,208	\$22,651	\$19,030	\$8,378	\$10,500

Kilgore Community Building

This building, built in 1951, is located in downtown Kilgore and is under the oversight of the precinct #3 commissioner. There is one full-time employee that manages the community center portion of the building. The building includes office space for satellite offices of the tax office and justice of the peace precinct #3.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$17,957	\$18,326	\$20,537	\$21,541	\$21,459
Fringe Benefits	6,657	7,464	8,845	10,616	11,829
Operating Expenses	27,154	19,494	22,165	24,319	25,074
Capital Outlay	2,088	2,976	0	0	0
Total Expenses	\$53,856	\$48,260	\$51,547	\$56,476	\$58,362
Full-Time Positions	1	1	1	1	1

Kilgore South Street Building

The commissioner precinct #4 oversees this community center, which is located on South Street in Kilgore. The facility is used for civic activities.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$2,081	\$4,319	\$4,562	\$4,132	\$10,750
Capital Outlay	0	1,000	3,376	0	1,100
Total Expenses	\$2,081	\$5,319	\$7,938	\$4,132	\$11,850

Elderville Community Building

Elderville community building is managed by the commissioner precinct #4. The facility was built in 1952 and is used for civic activities.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$2,793	\$3,055	\$3,579	\$6,199	\$22,300
Capital Outlay	1,440	1,295	0	5,159	3,980
Total Expenses	\$4,233	\$4,350	\$3,579	\$11,358	\$26,280

Easton Community Building

Easton community building is managed by the precinct #4 commissioner. The facility was built in 1953 and is used for civic activities.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$3,227	\$4,676	\$7,087	\$5,547	\$14,500
Capital Outlay	1,784	3,370	549	7,564	5,100
Total Expenses	\$5,011	\$8,046	\$7,636	\$13,111	\$19,600

West Harrison Volunteer Fire Department Building

This fire station building is located at commissioner precinct #1's facility. Built in 2001, the fire department serves the citizens of both Gregg and Harrison counties.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$0	\$1,065	\$4,600
Capital Outlay	0	0	0	3,521	0
Total Expenses	\$0	\$0	\$0	\$4,586	\$4,600

Marvin A. Smith Regional Juvenile Facility

The Marvin A Smith Regional Juvenile Facility was dedicated in July of 1999. This 40-bed state of the art facility was made possible through the generosity of the family of the late Marvin A. Smith, whose son, Mickey D. Smith served as County Judge and Chairman of the Gregg County Juvenile Board from January 1995 through December 2002. The Smith family donated 35 acres of land for the project, which not only spaciouly accommodates the near 15,000 square foot facility, but will also allow for expansion in the future. The facility was built and is operated with the use of State grant funds. The county paid portion of the facility's annual utilities is reflected below.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$18,382	\$22,401	\$22,465	\$21,748	\$25,000
Total Expenses	\$18,382	\$22,401	\$22,465	\$21,748	\$25,000

Youth Detention Center

The Youth Detention Center is located in downtown Longview and serves as a detention facility for juvenile offenders as well as offices the Juvenile Probation Department. The budget below represents the county portion of the facility's operating expenses. Other operational expenses are funded by the State of Texas.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$32,954	\$43,866	\$31,620	\$30,357	\$45,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$32,954	\$43,866	\$31,620	\$30,357	\$45,000

CSCD Annex

The Community Supervision Corrections Division operates a community service division as a part of their probationers' sentence. This department regularly assists the various county precincts and offices by performing the following tasks: move and rearrange office furniture; set up and clean up after various civic events; clean up litter at county and state roads and facilities; other specialized services such as carpentry, painting, welding, for governmental purposes only. The community service expenses are state funded through the state CSCD allocations.

In 2003 the building where the community service division operated was condemned due to mold. Because of the tremendous assistance that this department provides to Gregg County, the Commissioners' Court decided to fund the materials to add on to the now defunct Precinct #2 Road and Bridge building, which was built in 1958. This annex was built by community service labor and will office the CSCD community service staff.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Capital Outlay	\$0	\$0	\$0	\$23,233	\$0
Total Expenses	\$0	\$0	\$0	\$23,233	\$0

Computer Equipment Project Fund

This fund was created in 1998 in order to fund the major implementation of the county's computer system which is now complete. All additional expenses for maintenance and upgrades to the computer system are currently charged to the individual department, when possible, or the information services department in General Fund.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	41,354	0	0
Total Expenses	\$0	\$0	\$41,354	\$0	\$0

District Clerk's Records Management Fund

The 77th legislature created a fee to assist with records management expenses in the district clerk's office. This fee will not be collected until January 1, 2004.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$0	\$0	\$5,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$0	\$5,000

Election Services Contract Fund

The Elections Administrator oversees this fund which is used to pay for election expenses. The monies are received from various schools and cities who request the elections department to hold a special election. According to state statutes, these funds can be used for election purposes only.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$0	\$0	\$0	\$1,036	\$3,000
Fringe Benefits	0	0	0	0	0
Operating Expenses	2,148	4,891	4,537	7,849	15,000
Capital Outlay	9,798	0	2,455	1,134	1,500
Total Expenses	\$11,946	\$4,891	\$6,992	\$10,019	\$19,500

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$22,402	\$37,851	\$30,396	\$44,868	\$45,288
Fringe Benefits	7,035	13,533	11,360	17,746	20,390
Operating Expenses	36,564	36,029	34,992	38,485	48,279
Capital Outlay	96,589	49,114	0	9,778	30,000
Total Expenses	\$162,590	\$136,527	\$76,748	\$110,877	\$143,957
Full-Time Positions	2	2	2	2	2

Jail Lease Facility Fund

This fund is limited to the collection of contractual rental payments pursuant to a contract with a private company that rents part of the space at the North Jail facility.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$86,502	\$69,699	\$40,000
Capital Outlay	0	0	77,319	14,533	0
Total Expenses	\$0	\$0	\$163,821	\$84,232	\$40,000

Road & Bridge - Administration

The four county commissioners are public officials each of whom is elected to a four year term of office by the citizens of their respective precinct. 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 their precinct; however, they often share equipment and materials when necessary and work together on larger projects.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$200,261	\$223,278	\$227,745	\$232,315	\$232,300
Fringe Benefits	49,223	55,898	61,256	67,836	75,852
Operating Expenses	35,559	42,399	45,891	56,600	67,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$285,043	\$321,575	\$334,892	\$356,751	\$375,152
Full-Time Positions	4	4	4	4	4

Road & Bridge – General

This department was created to account for road and bridge expenses that are not related to a specific road and bridge precinct. The larger expenses represent funding assistance as part of various interlocal agreements with cities for road projects that will ultimately benefit all citizens of Gregg County.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$250,001	\$110	\$300,244	\$2,520	\$304,500
Capital Outlay	0	0	0	0	0
Total Expenses	\$250,001	\$110	\$300,244	\$2,520	\$304,500

Road & Bridge - Right of Way

This department accounts for right of way expenses that Gregg County is obligated to pay per State contract. Expenditures for FY02 through FY03 were for widening state highway 349. The County used reserves to fund R.O.W. expenses, in an effort to avoid long-term debt obligations.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$10,833	\$2,108,746	\$0
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$0	\$10,833	\$2,108,746	\$0

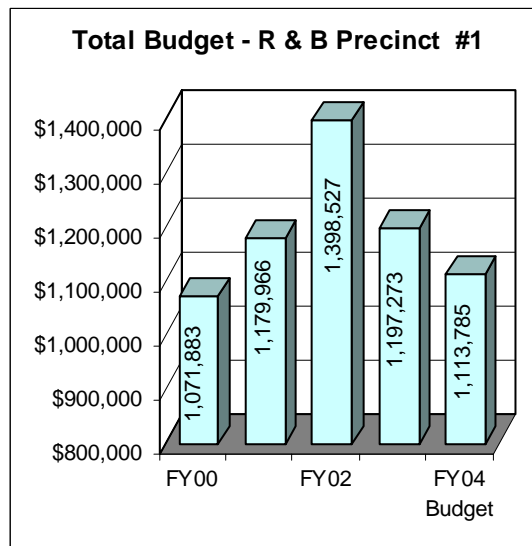
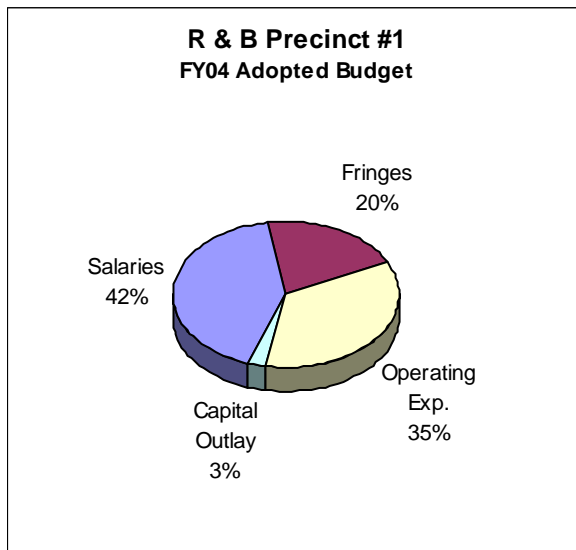
Road & Bridge - Precinct #1

Mission Statement: 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 in the county's second largest precinct with 76 miles of roads;
- ◆ 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$460,714	\$466,388	\$487,062	\$469,998	\$468,372
Fringe Benefits	139,122	150,382	172,599	206,927	226,106
Operating Expenses	413,115	450,408	474,247	454,997	389,307
Capital Outlay	58,932	112,788	264,619	65,351	30,000
Total Expenses	\$1,071,883	\$1,179,966	\$1,398,527	\$1,197,273	\$1,113,785
Full-Time Positions	16	16	16	16	14



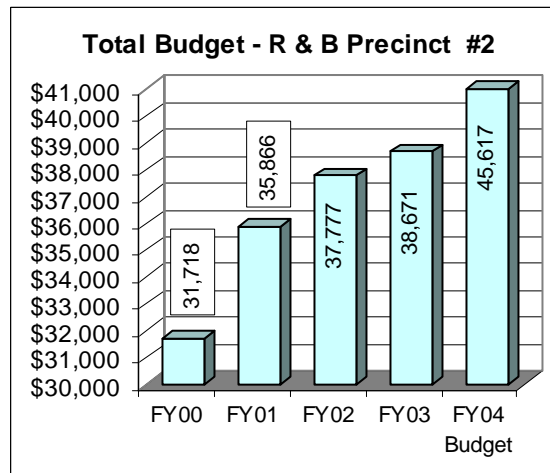
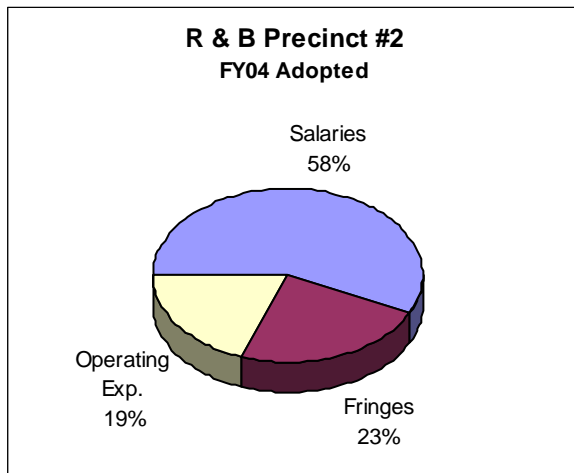
Road & Bridge - Precinct #2

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

- Provide community services to constituents by conducting honest, legal, and efficient business and safe road & bridge surfaces and rights of way 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$21,408	\$22,988	\$23,732	\$24,624	\$26,114
Fringe Benefits	6,522	7,668	8,860	9,496	10,653
Operating Expenses	3,788	5,210	4,190	4,551	8,850
Capital Outlay	0	0	995	0	0
Total Expenses	\$31,718	\$35,866	\$37,777	\$38,671	\$45,617
Full-Time Positions	1	1	1	1	1

*NOTE: Precinct #2 does not operate a road and bridge shop. For FY04, Precinct #4 has agreed to perform the maintenance required on the roads located in Precinct #2.



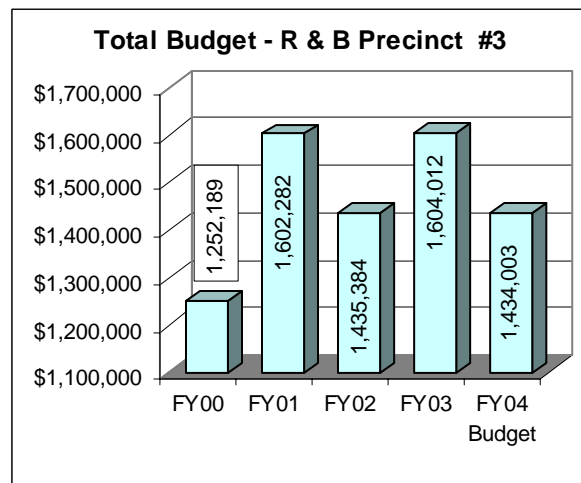
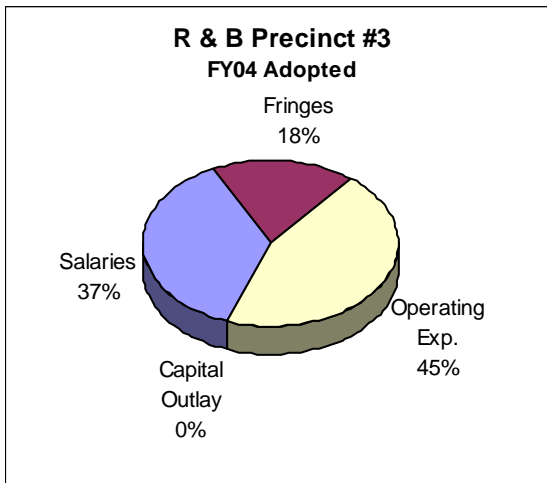
Road & Bridge - Precinct #3

Mission Statement: 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 county business in a legal, honest, and efficient manner.

Activities include: (1) Maintaining the roads and bridges in the county's largest precinct with 144.454 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 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 independent school districts and Kilgore College.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salary & Fringes	\$526,413	\$487,824	\$540,293	\$569,424	\$527,924
Operating Expenses	162,125	159,963	196,027	243,318	263,642
Operating Expenses	539,175	496,669	608,253	658,613	642,437
Capital Outlay	24,476	457,826	90,811	132,657	0
Total Expenses	\$1,252,189	\$1,602,282	\$1,435,384	\$1,604,012	\$1,434,003

Full-Time Positions	20	19	18	18	17
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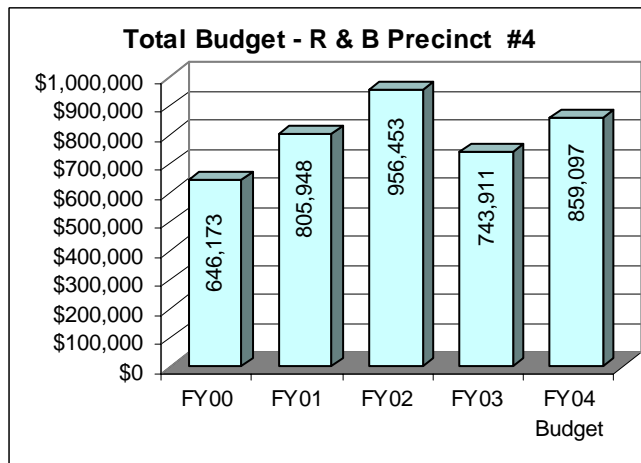
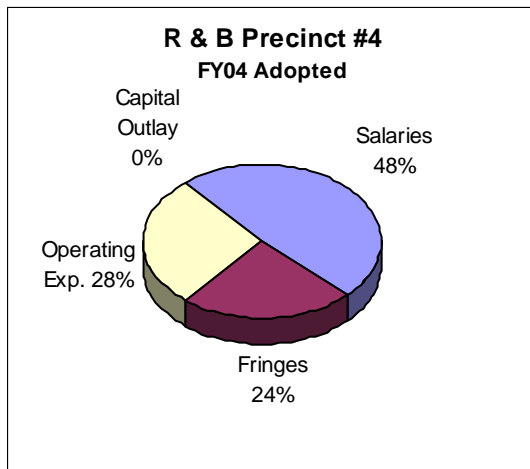
Road & Bridge - Precinct #4

Mission Statement: 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 third largest county precinct with 59.4 miles of road;
- Providing assistance to the citizens in Precinct #4 when needed;
- Providing assistance to Precincts #1, #2, and #3 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$373,348	\$375,177	\$369,186	\$375,249	\$414,839
Fringe Benefits	118,986	130,468	144,606	174,600	204,808
Operating Expenses	152,202	300,303	275,514	179,938	239,450
Capital Outlay	1,637	0	167,147	14,124	0
Total Expenses	\$646,173	\$805,948	\$956,453	\$743,911	\$859,097
Full-Time Positions	15	15	14	14	14



Law Library

The Law Library was established by the Commissioner's Court to provide a service for the judges and litigants of Gregg County.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$6,128	\$6,521	\$6,703	\$6,793	\$6,927
Fringe Benefits	1,900	1,202	2,370	2,531	2,804
Operating Expenses	52,483	37,061	50,200	50,653	50,214
Capital Outlay	715	5,641	3,698	4,709	5,000
Total Expenses	\$61,226	\$50,425	\$62,971	\$64,686	\$64,945

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.

Mission Statement: The management and preservation of Gregg County records.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$12,494	\$12,530	\$12,925	\$13,105	\$13,133
Fringe Benefits	3,871	6,061	4,582	4,890	5,461
Operating Expenses	9,666	10,109	11,979	8,510	11,900
Capital Outlay	1,285	3,144	0	9,679	0
Total Expenses	\$27,316	\$31,844	\$29,486	\$36,184	\$30,494

Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Cubic Feet records destroyed	509	479	106.5	146.5	175
Cubic Feet / Storage	298	315	330	359	425
Number Open Records Requests	130	135	105	10	15

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$489,230	\$495,929	\$499,151	\$437,575	\$571,589
Fringe Benefits	146,303	155,576	175,706	200,008	254,334
Operating Expenses	116,283	156,575	132,807	127,172	129,500
Capital Outlay	0	0	2,825	1,371	0
Total Expenses	\$751,817	\$808,080	\$810,489	\$766,126	\$955,423
Full-Time Positions	19	19	20	18	19

Airport - Terminal Building

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$23,235	\$39,588	\$45,913	\$33,216	\$46,700
Capital Outlay	12,258	18,256	3,053	7,650	0
Total Expenses	\$35,493	\$57,844	\$48,967	\$40,866	\$46,700

Airport - Airfield

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$38,942	\$26,069	\$39,523	\$19,632	\$49,500
Capital Outlay	0	0	0	0	0
Total Expenses	\$38,942	\$26,069	\$39,523	\$19,632	\$49,500

Airport - Maintenance Shop

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$39,527	\$36,145	\$36,701	\$27,702	\$43,800
Capital Outlay	4,677	9,700	21,450	18,694	0
Total Expenses	\$44,204	\$45,845	\$58,151	\$46,396	\$43,800

Airport – Public Safety

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY02	FY03 Budgeted
Operating Expenses	\$10,898	\$7,792	\$13,973	\$25,278	\$19,550
Capital Outlay	0	1,450	4,045	15,166	8,500
Total Expenses	\$10,898	\$9,242	\$18,018	\$40,444	\$28,050

Airport – Marketing

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$29,735	\$3,438	\$10,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$0	\$29,735	\$3,438	\$10,000

Airport Operational Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Total Operations (Take Offs & Landings)	88,223	87,381	92,239	88,995	90,000
Airline Enplanements (Passenger Boardings)	33,452	29,350	25,306	23,081	25,000

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$51,944	\$56,445	\$58,194	\$58,985	\$59,103
Fringe Benefits	15,550	17,681	20,811	23,634	26,296
Operating Expenses	40,564	47,571	50,534	52,238	53,600
Capital Outlay	0	4,000	0	0	0
Total Expenses	\$108,058	\$125,697	\$129,539	\$134,857	\$138,999
Full-Time Positions	2	2	2	2	2

Law Enforcement Officers Supplemental Education

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$12,896	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Total Expenses	\$12,896	\$0	\$0	\$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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Health Care Contributions	\$60,000	\$100,000	\$58,272	\$40,000	\$40,000

Debt Service Funds

Debt service funds account for the accumulation of resources for and the payment of general long-term debt principal and interest. The 1990 and 1992 series were retired in FY01. The 1988 series is not callable and will be retired in March of 2005. The 1993 series obligations were callable March 1, 2003 and anytime thereafter, however, current administration does not anticipate early retirement of this debt during FY04.

Additional information concerning Gregg County's debt obligations and policies can be found on pages 15 – 16 and page 26 of this document.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
General Obligation Bonds Series 1988 Courthouse	\$2,390,875	\$2,390,875	\$2,390,875	\$2,395,874	\$2,391,000
Certificates of Obligation Series 1990 Airport	181,946	794,702	0	0	0
Certificates of Obligation Series 1992 Jail	63,334	382,540	0	0	0
Certificates of Obligation Series 1993 Jail	443,893	764,330	439,205	438,330	438,205
Total Expenses	\$3,080,047	\$4,332,447	\$2,830,080	\$2,834,204	\$2,829,205

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Operating Expenses	\$0	\$0	\$31,648	\$36,074	\$38,000
Capital Outlay	0	0	0	0	0
Total Expenses	\$0	\$0	\$31,648	\$36,074	\$38,000

Capital Improvements Funds

As required by Generally Accepted Accounting Practices, Gregg County accounts for its capital projects in separate fund accounts that remain available for use until project completion. Additional information regarding capital projects is located in the Financial Overview and Policies section of this book, pages 21-22 and page 26.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Airport Capital Improvement Fund	\$1,068,448	\$802,927	\$2,577,711	\$1,442,374	\$1,888,889
Regional Juvenile Facility Capital Improvement Fund	\$207,871	\$0	\$0	\$0	\$0
Jail Construction Capital Improvement Fund	\$500,000	\$746,000	\$0	\$0	\$0
Courthouse Capital Improvement Fund	\$0	\$579,716	\$660,248	\$69,588	\$0
Courthouse A.D.A. Compliance Capital Improvement Fund	\$0	\$34,628	\$53,266	\$0	\$0
Total Capital Projects Expenses	\$1,776,319	\$2,163,271	\$3,291,225	\$1,511,962	\$1,888,889

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.

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. 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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$461,884	\$475,260	\$610,607	\$567,812	\$404,774
Fringe Benefits	114,973	124,434	135,987	145,613	157,304
Operating Expenses	109,059	120,307	125,861	112,475	152,000
Capital Outlay	0	0	0	4,819	0
Total Expenses	\$685,916	\$720,001	\$872,455	\$830,719	\$714,078
Full-Time Positions	18	22	14	14	13

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.

	FY00 Actual	FY01 Actual	FY02 Actual	Unaudited FY03	FY04 Budgeted
Salaries	\$503,709	\$547,695	\$576,510	\$509,809	\$445,404
Fringe Benefits	138,993	167,825	175,803	167,348	164,145
Operating Expenses	78,153	93,399	105,408	111,727	118,000
Capital Outlay	0	44,611	7,197	18,582	25,000
Total Expenses	\$720,855	\$853,530	\$864,918	\$807,466	\$752,549
Full-Time Positions	20	20	16	16	12

Juvenile Services Total Departmental Output Indicators:

	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Estimated
Juveniles Referred	924	994	1,050	1,290	1,200
Case Dispositions	958	1,006	1,075	975	1,050
Juveniles Detained	736	730	775	804	825
Hearings	718	794	825	674	700
Cert. Probation Officers	13	14	14	14	14
Avg. Daily Population	24	26	26	25	25
Avg. Probation Caseload	50	50	50	50	50
Avg. ISP Caseload	20	20	20	20	20
Community Service Hours	12,880	11,506	12,000	11,701	11,800
Supervision Contracts	20,132	21,214	23,000	26,422	27,000
Juveniles Placed Outside of County	9	18	20	9	10
Juveniles Placed in County Programs	28	30	36	11	15



ADDITIONAL MATERIAL

County Directory

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

See our website for additional information:
www.co.gregg.tx.us

Commissioners' Court

Bill Stoudt, 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

Laurie Woloszyn
101 E. Methvin, Suite 306
Longview, Texas 75601
(903) 237-2680 fax 237-2695

Community Supervision

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

County Clerk

Gladyce Carver
101 E. Methvin, Suite 200
Longview, Texas 75601
(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

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 - County Court at Law #1

Alfonso Charles, 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 #1

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

Judge - 124th District Court

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

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

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

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

Juvenile Probation

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

Purchasing

Shelia Embrey, Purchasing Agent
101 E. Methvin, Suite 205
Longview, Texas 75601
(903) 237-2684 fax 237-2682

Sheriff

Maxey Cerliano
101 E. Methvin, Suite 559
Longview, Texas 75601
(903) 236-8400 fax 753-3560

Social Services / Health-Welfare

Dr. Lewis Browne, Administrator
405 E. Marshall Ave., Suite 104
Longview, Texas 75601
(903) 237-2620 fax 237-2608

Tax Assessor-Collector

Kirk Shields, Assessor-Collector
101 E. Methvin, Suite 215
Longview, Texas 75601
(903) 237-2616 fax 237-2607

Veterans Services

Randy Smith
1203-A East Marshall Ave.
Longview, Texas 75601
(903) 237-2674 fax 238-8095

Voter Registration / Elections

Hattie Owen, Elections Administrator
101 E. Methvin, Suite 112
Longview, Texas 75601
(903) 236-8458 fax 234-3126

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.

Ad Valorem Tax - A tax levied against the value of real or personal property. Valuations are assessed by Gregg Appraisal District (GAD).

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

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

Assessed Valuation - The valuation 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.

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

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

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period. Gregg County's fiscal year is October 1 through September 30.

Budget Amendment – A change in the authorized level of funding for an organization or line item account code that increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount.

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.

Budget Transfers – A change in the authorized level of funding that have corresponding budget reductions and increases between line items, departments, or funds.

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 \$5,000 or more and with a useful life of more than one year.

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

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

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

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

Department (Organization)- 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.

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

Fines and Forfeitures (Revenue) – Revenue generated through fines assessed by various courts and through bail bond and property forfeitures.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides 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. Gregg County's fiscal year is October 1 through September 30.

Fringe Benefits – The cost of all non-wage, labor-related expenses including but not limited to group insurance, social security, retirement, workman's compensation, unemployment compensation, and other employment benefits.

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. State law prohibits deficits. Allocated reserves are designed for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.

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

GFOA - Refers to the Government Finance Officers Association.

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. Because grants are presented to the Commissioners' Court throughout the year, the grant budget and accounting is maintained separately from this document.

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.

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

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.

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

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

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

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

Revenue - Sources of income financing the operations of government.

R.O.W. – Refers to Right-of-Way; for example the purchase of land for street access.

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

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.

Warrant – A writ authorizing an arrest or search.