

# Gregg County, Texas

## FY04-05 Adopted Budget



Columbia Space Shuttle Memorial  
At East Texas Regional Airport

The Columbia Space Shuttle Memorial pictured on the cover of the FY05 Adopted Budget was dedicated at the East Texas Regional Airport in July, 2004. The inscription reads as follows:

**IN MEMORY OF THE CREW OF  
UNITED STATES SPACE SHUTTLE COLUMBIA  
1 FEBRUARY 2003**

**Rick D. Husband ★ William C. McCool  
Michael P. Anderson ★ David M. Brown  
Kalpana Chawla ★ Laurel B. Clark ★ Ilan Ramon**

**COLUMBIA SHUTTLE RECOVERY PROJECT  
18 FEB 03 – 05 MAY 03**

**The National Forest Service,  
Texas Forest Service, FEMA and NASA  
chose East Texas Regional Airport (GGG)  
as the national logistics (air and ground)  
hub for this huge civilian mobilization.**

**GGG handled 17,777 search personnel,  
flown into and out of GGG over 11 weeks  
with 187 chartered Boeing 727, 737, and 757 aircraft  
plus American Eagle's project-related air service.**

**Approximately 40% of the Columbia Shuttle  
was recovered by these search teams.**

# **GREGG COUNTY**

**FY2005**

**Approved Budget**



**FOR THE FISCAL YEAR  
BEGINNING OCTOBER 1, 2004  
AND ENDING SEPTEMBER 30, 2005**

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**Bill Stoudt**  
Gregg County Judge

101 East Methvin, Suite 300  
Longview, Texas 75601

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

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**Date:** December 17, 2004

**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 2005 Budget

Respectfully, we submit the Fiscal Year 2005 Adopted Budget as presented to Commissioners' Court on September 7, 2004. This budget includes the fiscal year period beginning October 1, 2004 and ending September 30, 2005 and represents a balanced budget, with revenues exceeding expenditures for the first time in 4 years, as shown on page 44.

Revenues estimated for FY05 are \$32,981,916 with \$1.19 million in additional airport grant funds, bringing total revenue to \$34,171,916. As shown on page 55, property tax revenues increased from 39 to 45% of the total revenue budget when comparing FY04 unaudited revenues and FY05 budget. The additional airport grant of \$1.9 million caused intergovernmental revenues to increase from 3 to 7%. Additionally sales & other tax revenue decreased from 36 to 30%, and remaining sources remained flat.

Appropriations for FY05 are \$32,849,904, with additional funds of \$1.19 million for an airport capital grant for a total of \$34,039,904. Total expenditures also include an additional \$1 million for new accounting procedures for juvenile department. Comparisons between the FY04 amended budget and FY05 adopted budget show an overall reduction of \$1.6 million in expenditures.

The Gregg County elected and appointed officials have been diligent in their efforts to curb spending and seek external sources of funding when available. The following priorities and issues are among the driving factors in the decision making process.

### **Significant Issues**

Several economic factors contributed to the challenges of planning and proposing the Gregg County budget for FY05. As the national economy remains relatively depressed and the state government continues to increase unfunded mandates, the challenge for Gregg County is maintaining overall efficient and effective management of county resources.

### **Unfunded State Mandates & Grant Cuts**

Unfunded state mandates include approximately \$376,000 for 9 new jailers in the sheriff's department. These positions are in addition to the 8 new jailer positions added to the FY04 budget in order to meet Jail Standards' inmate – to – officer ratio requirements. Grant funding will expire for 2 prosecutor positions in the District Attorney's office, resulting in an increase of \$99,000 in expenses for the county. Both positions were fully funded through grants in FY04.

Juvenile funding was reduced by \$400,000 from FY04 to FY05. The County is currently funding the juvenile department \$1.1 million. This loss of funding was absorbed within the department for FY05; however, future reductions will result in additional county funding as juvenile crime continues to increase.

Unfunded state mandates are one of the highest growing concerns among Texas Counties. The state government is currently balancing their budget on the backs of Texas Counties. State agencies for mental health and mental retardation are consolidating, closing or privatizing. State funding for health care is decreasing while the regulations to provide indigent care become more demanding. Jail Standards commissions increase their regulations concerning prisoner housing and care. The State Judicial system created more regulations concerning indigent defense and timeliness of arraignment. All of these mandates have created an additional burden as services, and ultimately increased funding, is pushed to the county level while the state closes their doors.

Counties escaped the looming threat of property tax caps during the last legislative session and are collectively fighting these caps and any other unfunded mandates. With the legislature meeting every two years it is difficult to plan long term goals or capital projects.

### **Health & Welfare Issues**

During FY04, the County Health Department expenditures budget was increased 20% over the original budget for indigent expenses. Reduced funding at state levels and low eligibility criteria at the county level contributed to the increase in current year expenses. Proposed changes to eligibility criteria were approved by Commissioners Court in October of 2004 and it is hopeful the new criteria will maintain or slightly reduce future expenses in this area. The FY05 budget for the Health Department has been budgeted conservatively at \$ 1,375,924.

### **Facilities & Infrastructure**

The Gregg County Courthouse is 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 all Gregg County facilities in a timely manner so that repair and replacement costs may be minimized. Fiscal years 2004 and 2005 included adequate funding to maintain the current state of these facilities. Continued improvement of Gregg County's East Texas Regional Airport is another priority because the airport offers significant opportunities for large commercial economic development.

### **Regional Mobility Authority**

Texas Department of Transportation (TxDOT) implemented changes in recent years regarding the transportation planning process which greatly effect county governments in terms of infrastructure and mobility. In order to continue to attract and secure funding for state highway projects, Gregg and Smith Counties joined together to form a Regional Mobility Authority which was approved by the State in October 2004. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand, or extend transportation projects. Creating the RMA will benefit the local economies by generating revenue for additional



transportation projects; providing local governments more control in transportation planning; and helping to build transportation projects sooner, which will bring congestion relief faster, improve mobility and increase safety for motorists.

### **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. Because the status of attainment versus non-attainment significantly impacts state and federal funding of infrastructure and industrial projects in the area, the County plans to continue its endeavors to maintain attainment status.

### **Other issues of significance in the budgetary process include:**

- The adopted tax rate for fiscal year 2004-05 is \$.28 per \$100 valuation, 4 ½ ¢ more than the FY04 rate. This represents the first tax increase in 13 years. The taxable valuation for General Fund increased from 5.2 billion in FY04 to \$5.46 billion in FY05. This very modest growth in valuation continues to stress priorities and efficiencies in the FY05 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 \$2.3 million per year. In March 2004, the County refinanced the 1993 bond series which resulted in a net savings of \$876,212 in interest payments. The 2004 bonds will be paid in full March 2008. If economic downturns persist, the future will still be bright for Gregg County through its prudent management of debt service.
- In FY04, the County secured a contract for housing inmates which will provide revenues in excess of \$360,000 for FY04. The County has not had a jail contract since FY02.
- The FY05 budget includes the continued fee collections in the county clerks department in order to fund the clerk's archival project. This is the second year for this project.
- Cost of living adjustments were included at 3% for all county positions. In FY04 there were no increases to salaries. Due to prudent management, personnel expenses for health care benefits increased by 8%, less than the FY04 increase of 15%.
- A study was conducted in FY04 to review and assess the community needs regarding construction of an events center. Recommendations were brought to the Commissioners Court, and plan options and financial considerations in the review stages at this time.
- Funding of \$140,000 was included in the FY05 budget for a joint purchase of land between Gregg and Smith counties that is to be used for a Texas State Veterans Cemetery. Gregg and Smith Counties have joined in resolution to support the veterans cemetery project in order to properly honor our nations veterans.
- Capital expenditures include \$50,000 renovations at the Longview Community Center and \$2.19 million in airport capital projects grants. The airport grants are funded on a grant-match basis with federal funding of 95%, and county funding of 5% of project costs. No short-term or long-term financing is warranted for capital projects at this time. The net cost to the county for this \$2.19 million in grant funds totals \$109,574.
- Accounting practices were reviewed by the external auditors and recommendations were implemented to appropriately record transfers in/out and bond proceeds and other minor accounts as Other Financing Sources/(Uses). Additionally, the Juvenile Services Fund was excluded from

the operating budget and moved to the appendices. This increased the overall expenditures by the \$1.1 million that used to be considered as transfers in and out.

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 dealing with 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, 2003**

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, 2003 - September 30, 2004. 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.

**AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, ADOPTING THE ANNUAL  
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2005**

§

**BE IT REMEMBERED** at a special meeting of Commissioners Court of Gregg County, Texas held on the 7<sup>th</sup> day of September, 2004 on a motion made by Commissioner Craig, and seconded by Commissioner Barbee, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Gregg County Commissioners Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2004 and ending September 30, 2005 has been proposed by the County Judge as the Budget Officer; and

WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law; and


WHEREAS, a public hearing on the proposed budget was conducted on September 7, 2004 as prescribed by law; and

WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notifications to these elected officials have been given.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget including attached list of corrections (item no. \_\_\_\_\_), for Gregg County for the fiscal year beginning October 1, 2004 and ending September 30, 2005.

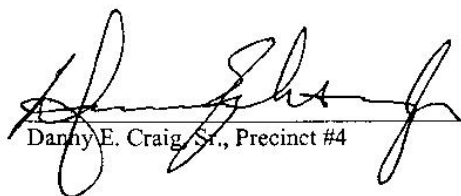
DONE IN OPEN COURT this the 7<sup>th</sup> day of September, 2004.

  
\_\_\_\_\_  
Bill Stoudt, County Judge

  
\_\_\_\_\_  
Charles W. Davis, Precinct #1

\_\_\_\_\_  
R. Darryl Primo, Precinct #2

  
\_\_\_\_\_  
Bob Barbee, Precinct #3

  
\_\_\_\_\_  
Danny E. Craig, Sr., Precinct #4



# OVERVIEW

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# Texas County Government

Texas county government is generally an extension of state government, focusing on the judicial system, health and social services, law enforcement, and road construction and maintenance. In contrast to other parts of the country, Texas counties seldom have responsibility for schools, water and sewer systems, and electric utilities. In Texas, counties have no ordinance-making powers other than those explicitly granted by state law. The Texas State Legislature meets every two years creating laws that affect both state and either directly or indirectly local governments.

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 members (Commissioners) elected by qualified voters of individual county precincts. The County Judge is both presiding officer of the Commissioners Court and judge of the County Court and is named for his actual judicial responsibility. The Gregg County Judge is primarily an executive and administrator of the County in addition to his various judicial responsibilities.

The Commissioners Court serves as both the legislative and the executive branch of county government, and the court has budgetary authority over virtually all county departments, including those headed by other elected officials. The construction and maintenance of county roads and bridges are major responsibilities of the Gregg County Commissioners for precincts #1, #3, and #4. Other general functions of the Commissioners Court as entitled in the Texas Constitution and statutes include:

- 1) Layout, establish, change, maintain, and discontinue public county roads;
- 2) Build and maintain bridges;
- 3) Administer and provide for public welfare services;
- 4) Establish a courthouse and jail;
- 5) Appoint numerous minor officials and fill vacancies in certain offices;
- 6) Perform numerous duties in regard to elections;
- 7) Set the County tax rate and adopt the budget;
- 8) Issue debt and let contracts.

In Texas County government, there is not a hierarchy level for elected county officials, as all officials answer directly to the voters. The Commissioners Court authority over county offices, including elected offices, is limited to its authority to approve and disapprove (and increase or decrease) the budgeted funds appropriated for each departments activities.

Elected offices created by the Constitution include County Judge, Commissioner, Constable, County Attorney, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff and Tax Assessor/Collector. These offices are elected at large with the exception of the Commissioners, Justices of the Peace and Constables, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts-at-Law, County Auditor, County Purchasing Agent, Community Supervision Corrections Division, and Juvenile Probation. The State District Judges and County Court-at-Law Judges are elected at large. The remaining legislative offices serve under various boards as shown on the organization chart shown on page 11.

## GREGG COUNTY COMMISSIONERS COURT



**Bill Stoudt**  
County Judge



**Charles W. Davis**  
Precinct #1



**R. Darryl Primo**  
Precinct #2



**Bob Barbee**  
Precinct #3



**Danny E. Craig, Sr.**  
Precinct #4

## COUNTY LEADERSHIP

County Clerk.....	Gladyce Carver
County Sheriff.....	Maxey Cerliano
County Tax Assessor-Collector.....	Kirk Shields
District Clerk.....	Barbara Duncan
District Attorney .....	William Jennings
County Auditor .....	Laurie Woloszyn
County Purchasing Agent .....	Shelia Embrey

Note: The County Directory located in the appendices of this book contains contact information regarding all elected and appointed officials and department heads.

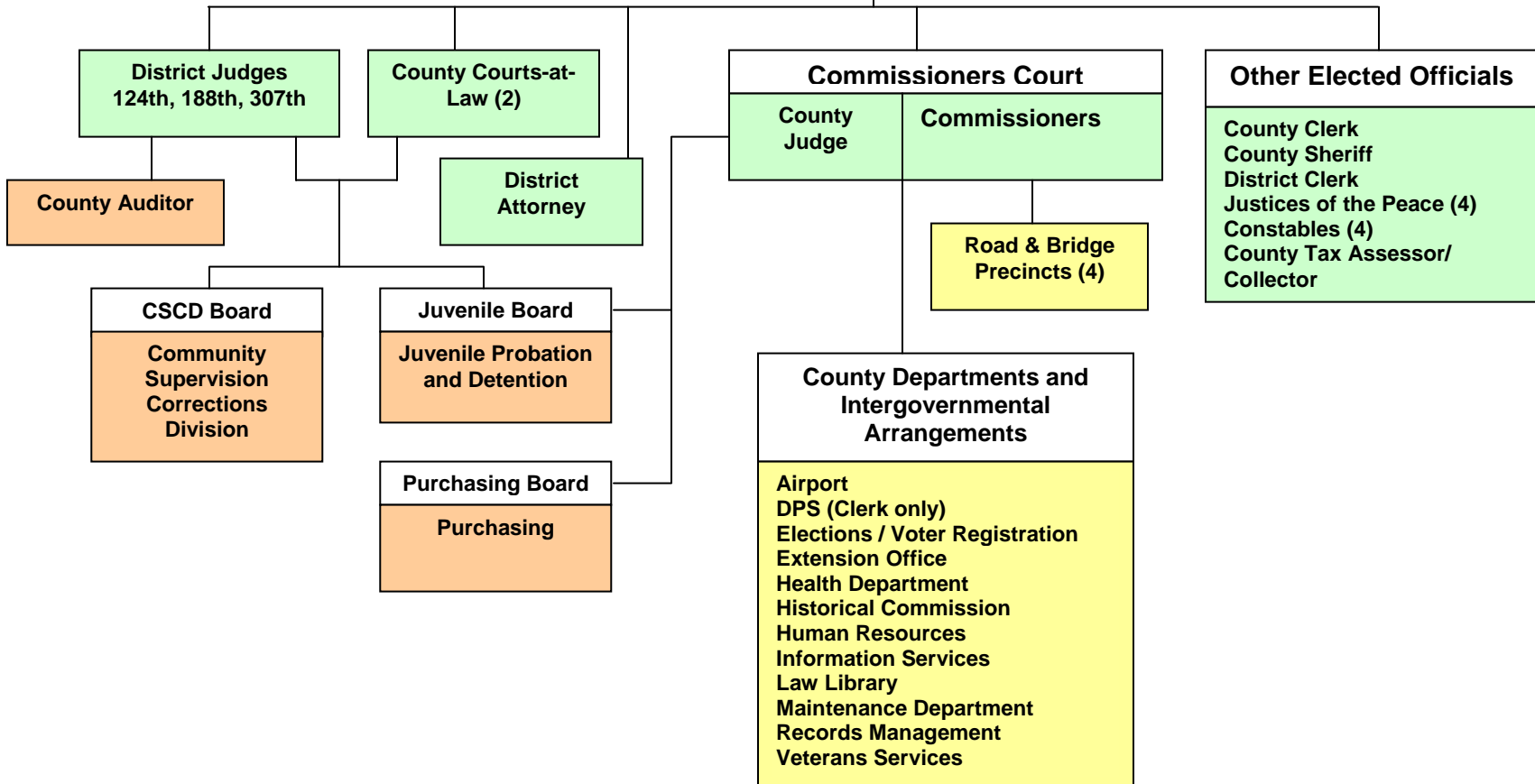




# Gregg County Voters

State

County

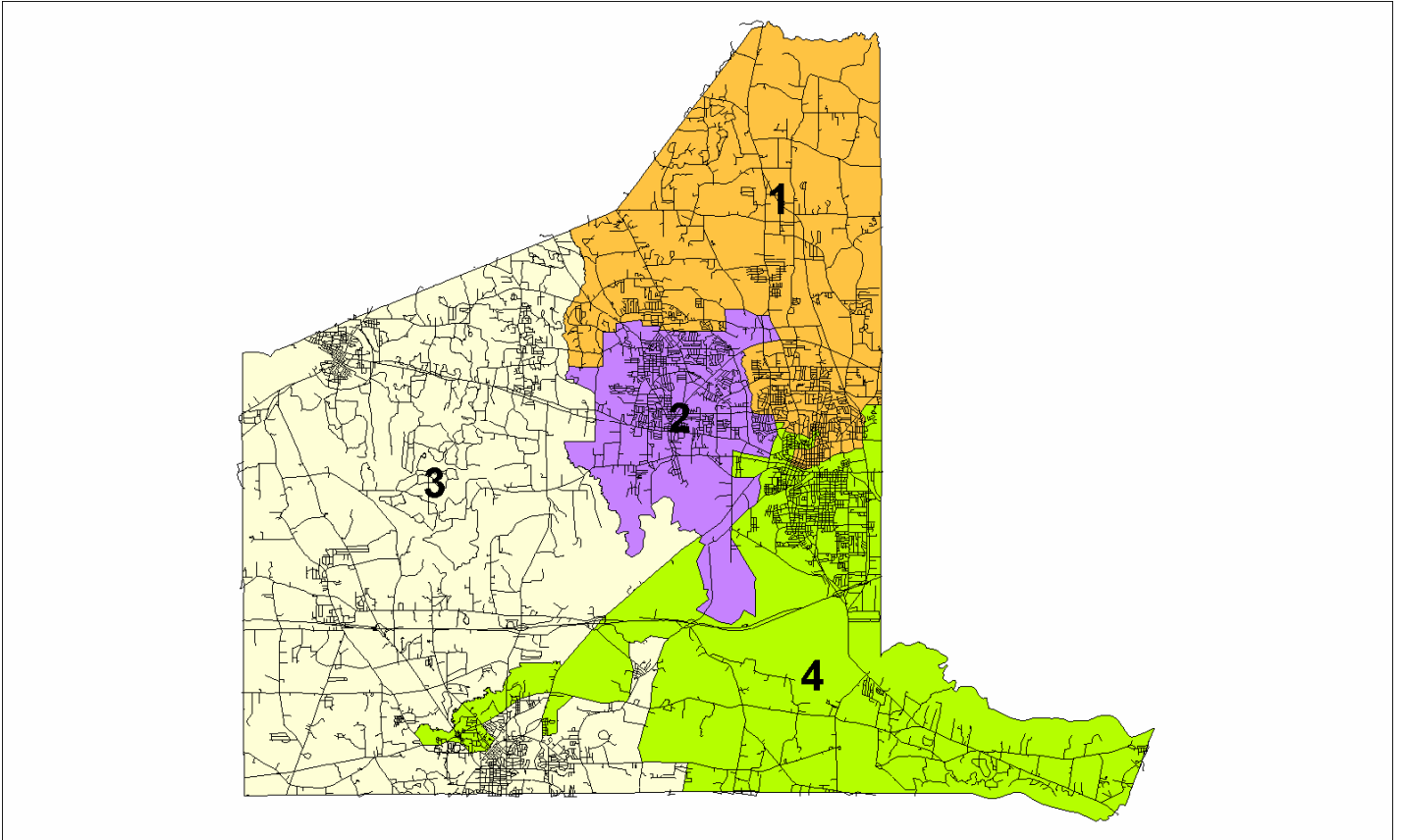


Elected Officials

Board Appointed Officials

Comm. Court Oversight

## 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.

## 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 State Demographers Office, the projected population for 2004 is 113,737 (72.9% white, 19.9% black, 7.3% other, with ethnicity of 9.1% 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 74,904 residents, or 65.8% 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 offers college courses at the Longview University Center, located in north Longview on Highway 259.

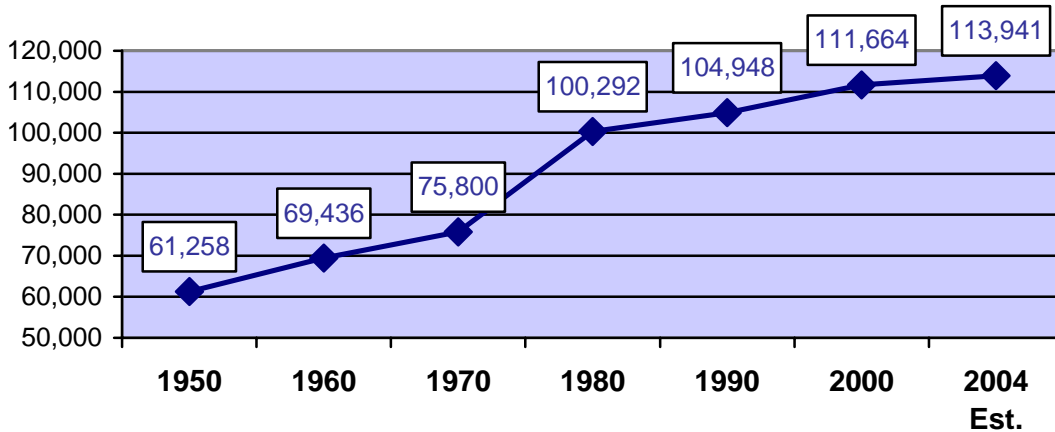
Gregg County offers many cultural activities and family entertainment events during the year:

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
East Texas Gusher Days	Longview Rodeo
Opera Longview	

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 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, Brookshire's Grocery, 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.

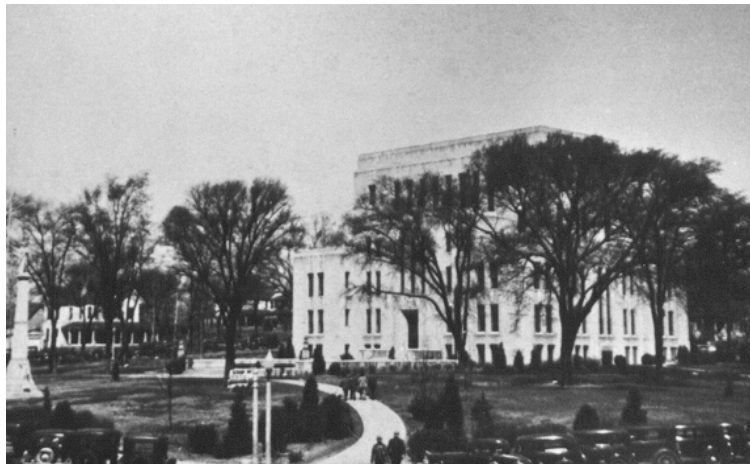


**Gregg County Courthouse - 1879**

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**

# Financial Policies & Strategies

## Budget Operations

As in most Texas counties, the annual budget is the sole planning process for Gregg County. Texas statutes forbid spending not included in the budget. When issues appear throughout the course of the year that constitutes an emergency or unforeseen circumstance, the statutes allow for amendments to the budget. Otherwise, issues are noted and addressed during the next annual budget process.

### 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 in early September. The adopted budget is filed with the county clerk.

### Basis of Budgeting

The FY05 budget is prepared on a modified accrual basis consistent with generally accepted accounting principles (GAAP) and budgetary control takes place at the categorical level. This is the same basis that is used for the audited general purposed financial statements prepared by the County Auditor. 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 through the requisition process, prior to the release of purchase orders to vendors. When requisitioned encumbrances indicate an overrun of the departmental or project budget, purchase orders are not created 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. Gregg County adheres to Governmental Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP) in its budgetary process and in its accounting process. The county judge serves as the budget officer of the county and prepares and enters the annual budget. The county auditor serves as the accountant and prepares and audits all financial activity (including grant funds). Both offices work closely together to maintain integrity in financial reporting.

## **Budget Administration**

The adopted budget serves as a fiscal plan and legal appropriation for county spending. State law forbids overall spending above the amount specified in the adopted budget. Gregg County defines a balanced budget as one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

The FY05 Budget was adopted in a categorical format which allows elected and appointed officials to operate within the categorical budget amounts for salaries, fringes, operating and capital expenses. 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. The salaries and fringes categories included in the budget adoption process are directly tied to departmental positions budgets that will be enforced by the County Auditor through the payroll process.

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 categories, departments, or funds. Budget amendments are changes that will increase the total, or 'bottom line,' of the budget. Expenditure budget amendments are considered only in emergency situations as allowed by Texas Vernon's Statutes, Local Government Code 111.010 (c). 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.

## **Special Budgets**

Funds compiled in this document form the County's operation budget. Throughout the course of the year, departments have sought grant and other funding sources for specific programs or departmental functions. In keeping the Texas statutes, the Commissioners Court reviews and approves or denies these grants or special funding 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 the operating budget figures; however, they are included in the audited general purpose financial statements.



## Budget Calendar – FY05

Date	Event
<b>PHASE I - Departmental Requests</b>	
April 12	Distribute departmental request forms
April 19	Distribute funding application letters to outside entities
April 19	Receive 1 <sup>st</sup> round of revenue and ending fund balance estimates from Auditor
May 10	Deadline for departments to enter and return budget requests
May 17	Deadline for outside entities to return applications for funding
May 18-20	Budget Office conducts preliminary review of requests with department officials (see page 3)
May 24-26	Budget Office conducts meetings with outside entities
<b>PHASE II – Budget &amp; Management Division Review</b>	
June 8	Receive 2 <sup>nd</sup> round of revenue and ending fund balance estimates from Auditor
July 1	Preliminary revenue and expenditure budget to Commissioners.
July 9	Receive 3 <sup>rd</sup> round of revenue and ending fund balance estimates from Auditor
July 19	Budget work session immediately following Commissioners Court meeting at 9:00 a.m.
July 22	Revised revenue estimates to Commissioners - based on certified taxable values
July 27	County Judge presents the FY05 Proposed Budget at Commissioners Court meeting and sends notice to departments of recommended funding levels
Aug. (1-10)	County Tax Assessor published notice of effective and rollback tax rates; statement & schedules; and submits to Commissioners Court
<b>PHASE III – Adoption of Final Budget</b>	
Aug. 9	Budget work session immediately following Commissioners Court meeting at 10:00 a.m.
Aug. 12	Post 72 hours notice for meeting to discuss tax rate (Open Meetings Notice)
Aug. 16	Commissioners Court workshop to discuss tax rate; if proposed tax rate will exceed the rollback rate or 103 percent of the effective tax rate (whichever is lower), take record vote and schedule public hearing.
Aug. 16	Publish “Notice of Public Hearing on Tax Increase” (1 <sup>st</sup> quarter-page notice in newspaper and on TV and website, if available); published at least seven days before public hearing
Aug. 16	Publish notice of any proposed salary increases for elected officials
Aug. 20	Post 72 hours notice for public hearing on proposed tax rate (Open Meeting Notice)
Aug. 25	Public hearing on tax rate at 12:00 p.m. (noon) to schedule and announce meeting to adopt tax rate 3-14 days from this date
Aug. 26-27	Notice to departments of proposed departmental budgets
Aug 26	Deadline to publish notice (on August 28) of September 7, 2004 public hearing on FY05 Proposed Budget
Aug 26	Deadline to publish “Notice of Vote on Tax Rate” (on August 28) (2 <sup>nd</sup> quarter-page notice in newspaper and on TV and website, if available); published at least seven days before public hearing.
Sept. 2	Post 72-hour notice for public hearing on FY05 Budget; meeting to adopt FY05 budget and adopt tax rate on September 7, 2004
Sept. 7	Public Hearing – (immediately following Commissioners Court meeting at 9:00 a.m. - Meeting to 1) Vote to adopt FY05 Budget, and 2) Vote to adopt tax rate

## **Outstanding Obligations (Debt Service)**

### **Debt Policy**

The county's debt goals include maintaining a level of indebtedness within available resources and within all legal limits; and aggressively working towards a zero (\$0) level of indebtedness. The long-range goal for debt retirement includes early retirement of debt where callable bonds exist and when advantageous to the county to do so. There are no callable bonds at this time. Additionally, the county has no plans to issue any new debt obligations at this time.

A committee was formed in to research the feasibility of building a multicultural events center. During FY04, the committee presented recommendations to the Commissioners Court and the Court is currently considering all options. Financing concerning this multi-year project was not budgeted in FY05. Future impacts on the County's finances are not established at this time.

### **Debt Limitations**

Statutes concerning the County authority to incur debt are found in Article III, section 52 of the Constitution. General obligation bonds and certificates of obligation were used to finance the County's existing debt. General obligation bonds require approval by a 50% majority of the voters. Certificates of obligation do not require voter approval. In both cases, limitations for debt capacity are established by State statute with limitations on the tax rate.

Tax rate limitations require that debt (except for road bonds) cannot exceed \$.80 per \$100 assessed valuation. Gregg County's tax rate distribution for FY05 debt service is \$.0458 per \$100 assessed valuation. In the case of road bonds or improvement bonds, the debt amount may not exceed one-quarter of the assessed valuation of the county. Gregg County does not have any road or improvement bonds.

Article XI, section 7 of the Constitution requires at least two percent of the principal to be set aside every year to the interest and sinking fund. The amounts budgeted for debt service in FY05 meet this criteria.

### **Description of Current Debt Obligations**

1988 Series – General Obligation Refunding Bonds - Issued on March 1, 1988 to refinance the County's then outstanding debt. Principal and interest is due in annual installments to March 1, 2005, at interest rates of 7.20% to 7.80%. These bonds are not callable.

2004 Series – Certificates of Obligation - Issued on March 1, 2004 to refinance the existing 1993 series debt and pay down the remaining principal balance to \$2,575,000. Principal and interest is due in annual installments to March 1, 2008, at the interest rate of 2.0%. These bonds are not callable.

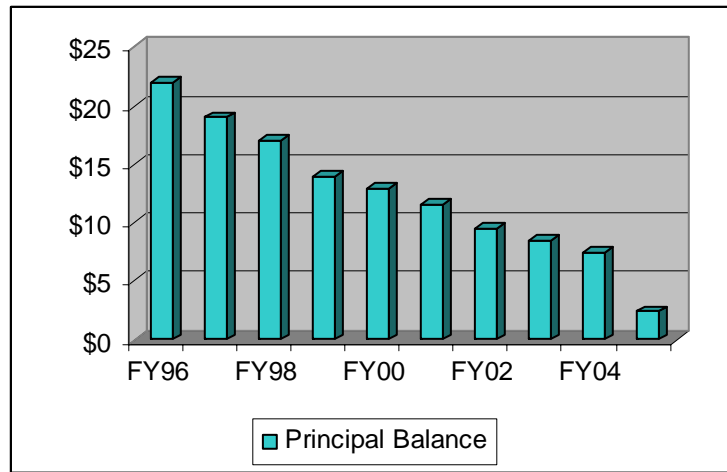
### **Effect of Debt on Operations**

Debt Obligations for the 1988 series will retire in FY05. This will effectively release \$1.4 million previously set aside for debt to be utilized in other areas. At this time the County anticipates that no increases in the overall tax rate will be necessary to fund outstanding obligations required in future

years. The FY05 total debt rate of \$.0458 per \$100 valuation will have no affect on this years or future operations.

At the beginning of FY04, Gregg County’s debt obligation was \$12,106,958. In April 2004, the Commissioners Court refinanced the existing 1993 debt series and paid down the remaining principal balance which reduced the County’s debt obligation to \$5,039,850. This action resulted in a net savings of \$876,212 in interest payments. The 2004 Series obligations were issued at \$2,575,000, with payoff scheduled for March 1, 2008. The 1988 Series will be retired during FY05 with a final payment of \$2,390,000. The table and graph below depict Gregg County’s level of indebtedness for FY05.

Indebtedness	Original Issue Amount	Principal Remaining	Interest Remaining	Total Principal & Interest Remaining	Date of Maturity
1988 Series	\$17,635,173	\$ 656,796	\$1,733,204	\$2,390,000	3/1/05 No early payoff
2004 Series	2,575,000	2,575,000	128,850	2,703,850	3/1/08 No early payoff
		\$3,231,796	\$1,862,054	\$5,093,850	



Outstanding Debt Schedule					
For FY05 Budget					
Payment	1988 G O bonds		2004 C Os		
Dates	Principal	Interest	Principal	Interest	Total
3/ 1/ 2005	656,795.90	1,733,204.10	-	25,750.00	2,415,750.00
9/ 1/ 2005	-	-	-	25,750.00	25,750.00
3/ 1/ 2006	-	-	855,000.00	25,750.00	880,750.00
9/ 1/ 2006	-	-	-	17,200.00	17,200.00
3/ 1/ 2007	-	-	860,000.00	17,200.00	877,200.00
9/ 1/ 2007	-	-	-	8,600.00	8,600.00
3/ 1/ 2008	-	-	860,000.00	8,600.00	868,600.00
<b>Total</b>	<b>656,795.90</b>	<b>1,733,204.10</b>	<b>2,575,000.00</b>	<b>128,850.00</b>	<b>5,093,850.00</b>
Principal required for FY2004-05	656,795.90			Principal	3,231,795.90
Interest required for FY2004-05		1,784,704.10		Interest	1,862,054.10
<b>Total Debt Service Required</b>		<b>2,441,500.00</b>		<b>Total</b>	<b>5,093,850.00</b>
1988 Series, issued at \$17,635,173, payoff 3/1/05, no early payoff option					
2004 Series, issued at \$2,575,000, payoff 3/1/2008, no early payoff option					

## **Cash Management: Investments and Reserves**

The County's current bond rating with Standards and Poor is A+ and it is the county's goal to maintain this rating, or improve it. 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 in the overall portfolio 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) Optimize return on investments within the constraints of safety and liquidity;
- 4) Diversify its investments and restrict its investment vehicles to only those high grade instruments which qualify under the law;
- 5) Maintain accountability of investments, subjecting them to internal controls, quarterly reporting and independent audit.
- 6) To 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 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 the purchase, the best rate of return on securities held until maturity, and not with the intent of speculative trading; and
- 7) To maintain the highest professional and ethical standards, with capable and high quality investment management, as custodians of public trust.

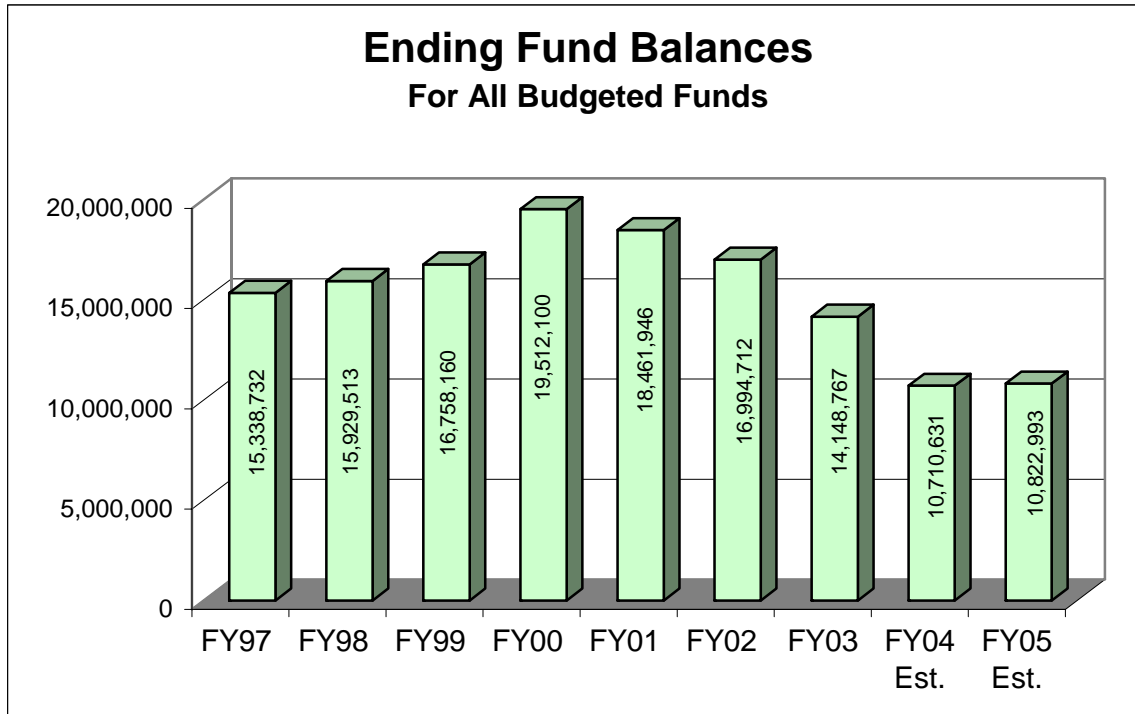
### **Reserve Policy**

It is the goal of the Gregg County Commissioners Court to designate and classify as reserve fund balances at a minimum of 25% of the budgeted operating expenditures of Gregg County funds. The current operating ratio is 25.15%, while, the combined proposed reserve ratio for FY05 is estimated at 31.8%, with the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY04 and FY05.

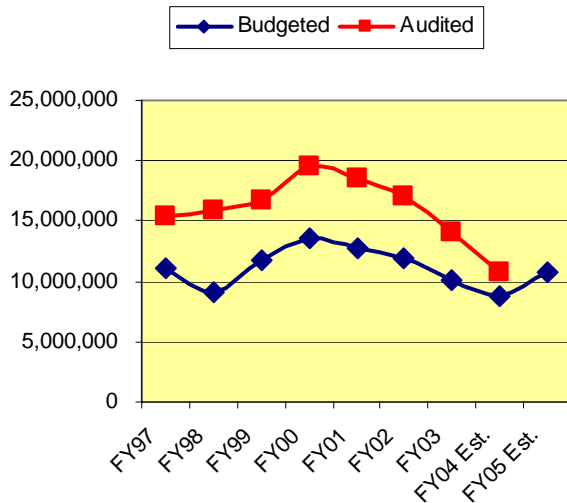
Gregg County's strategic investment and reserve policies enabled the county to pay for capital improvement projects without tax increases or additional debt; establish a self-insurance plan for medical health insurance for the county's employees; pay for early retirement of the 1993 bond series in FY04.

The estimated ending fund balances for FY04 and FY05 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 below. Based on this trend, the Commissioners Court anticipates that actual fund balances will again exceed those estimated for FY04 and FY05.



**Fund Balances - All Budgeted Funds**



**Ending  
Fund  
Balance**

	<u>Budgeted</u>	<u>Audited</u>
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	18,461,946
FY02	11,918,031	16,994,712
FY03	10,108,645	14,148,767
FY04 Est.	8,726,633	10,710,631
FY05 Est.	10,822,993	Unknown

### **Fund Balance Projections**

Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Early fund balance projections are considered to be those received in July, prior to budget adoption in September. Projections in this document are based on internal reports created after the FY04 budget year has ended and the majority of revenues and expenditures have been recorded, but not audited. Audited figures are not usually provided until springtime, well into the new budget year.

#### **General Fund Projections**

For fiscal year 2004, the audited beginning cash balance in the general fund was \$7,123,911. The un-audited FY04 cash ending balance of the general fund was \$5,959,348, \$1.5 million more than earlier budget projections of \$4,406,042.

The FY05 estimated revenues are \$23,992,942; appropriations are \$23,836,298; and budgeted net transfers and other financing sources/uses into the general fund are \$494,478. The budgeted ending fund balance is projected at \$6,610,470. This projected 10% increase over FY04 is primarily due to the tax rate increase and distribution.

#### **Road and Bridge Projections**

For fiscal year 2004, the audited beginning cash balance in the road and bridge fund was \$319,781. The un-audited FY04 cash ending balance of the road and bridge fund was \$942,752 as of September 30, 2004, \$ 255,284 more than earlier projections of \$687,468.

The FY05 estimated revenues are \$3,890,660; appropriations are \$3,800,466; and budgeted net transfers and other financing sources/uses are \$5,000. The budgeted ending fund balance is projected at \$1,037,946, which is 10% higher than the FY04 ending balance. Again, this increase is due to the tax rate increase and distribution.

#### **Other Fund Balance Projections**

For the fiscal year 2004, the audited beginning cash balance in all other funds was \$ 6,705,075, which included \$3,424,148 in debt service reserves. When comparing beginning and ending fund balances for all other funds it is important to note a major reduction to fund balance was created when debt service reserves were used to retire callable bonds and refinance the remaining bonds in the 2004 Debt Series. Combined ending fund balances for FY04 are estimated at \$3,808,531. The Health Care fund ending balance consists of \$2.1 million, or 57% of the other fund balance projections.

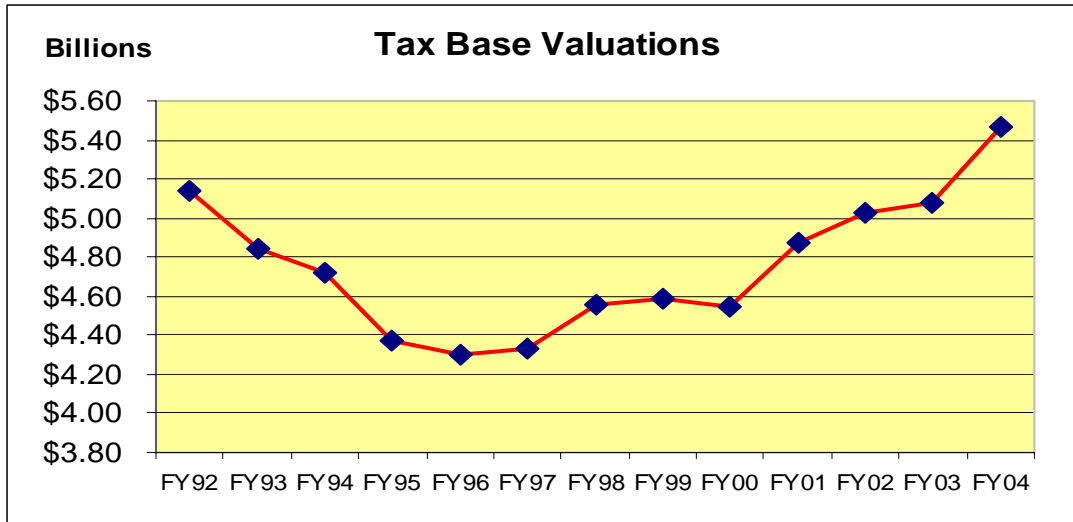
For FY05, combined ending fund balance of all other funds are estimated at \$3,174,576. This amount includes reserves of \$2.2 million for the Health Care fund, \$69,177 for Debt Service funds, and \$82,947 for Capital funds.

The beginning fund balance for Debt Service of \$629,435 is 809.9% higher than the projected ending fund balance of \$69,177. When the 1988 debt series is retired in March 2005, all remaining funds are expected to be transferred to the General Fund, leaving only fund balance for the 2004 debt series.

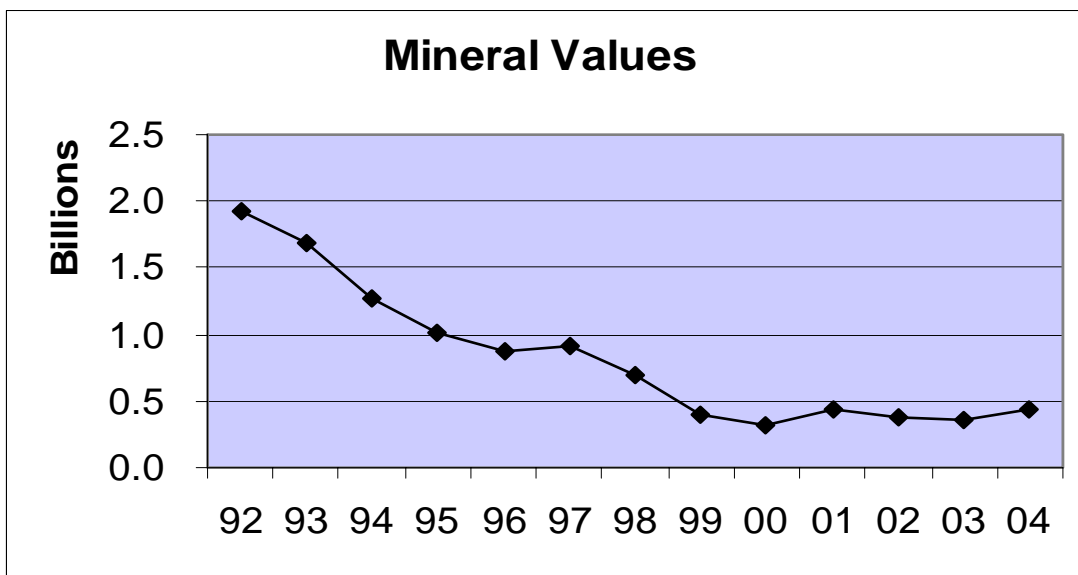
## FY04 Tax Data

**NOTE: The FY04 tax rate will fund the FY05 proposed budget, thus the reason for FY04 tax data.**

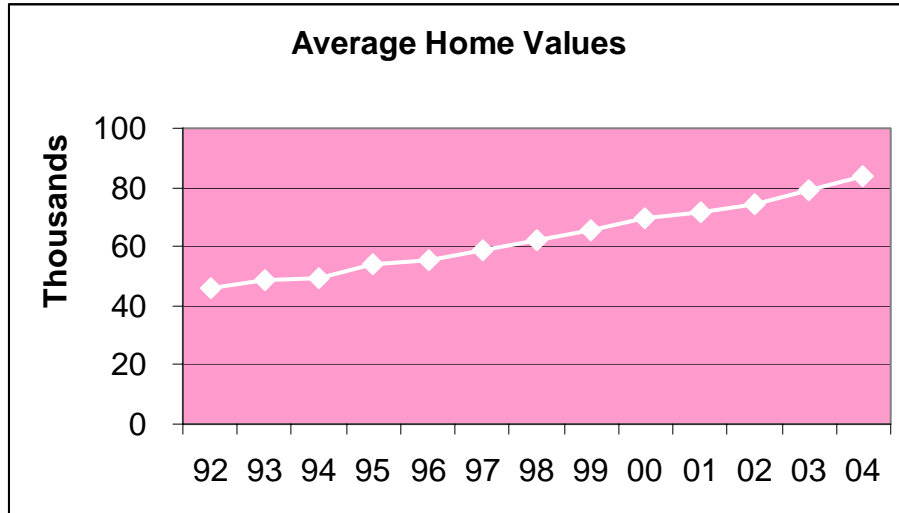
Tax Base - The tax base was at \$5.15 billion in 1992, dropped to \$4.30 billion in 1996, and rose to \$5.08 billion in 2003. The tax base valuations for the FY05 Budget are \$5,465,177,943. Fluctuations in the tax base have primarily been due to changes in mineral valuations.



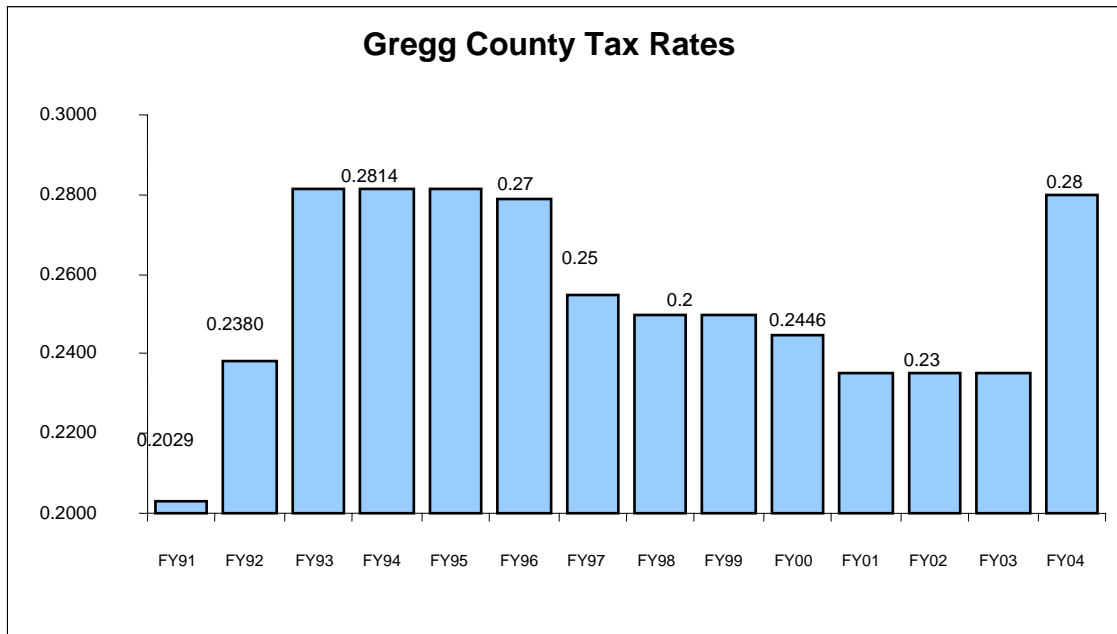
Over the past 14 years (from 1992 to 2004) there has been a 443% decline in mineral values associated with the oil and gas industry. This decrease from \$1.92 billion in 1992 to \$434 million in 2004 has had an adverse affect on the county's tax base.



Since 1996, the sustained increase 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.



Property Tax Rate – The chart below reflects the historical tax rate changes. The FY04 tax rate will fund the FY05 proposed budget and is proposed at \$.28 per \$100 valuation. This represents the first tax increase in 13 years.



Note: The tax rate remained at .28147 for fiscal years 1993, 1994, and 1995, and was reduced over time to .235 where it remained for fiscal years 2001, 2002, and 2003. The FY05 tax rate of .28 is still lower than the 1995 rate of .28147. The tax rate reductions between FY95 and FY03 effectively saved the taxpayers over \$13 million dollars.



**AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, MAKING TAX LEVIES  
FOR GREGG COUNTY FOR TAX YEAR 2004**

§

**BE IT REMEMBERED** at a special meeting of Commissioners Court of Gregg County, Texas held on the 7<sup>th</sup> day of September, 2004 on a motion made by Commissioner Craig, and seconded by Commissioner Davis, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2004 and has been provided with estimated revenues for such year by the County Auditor; and

WHEREAS, the Commissioners Court has caused appropriate legal notice of the proposed ad valorem tax rate to be published according to State law; and

WHEREAS, a public hearing was conducted on August 25, 2004 to allow public comment on the proposed FY04 tax rate, which will fund the FY05 budget; and

WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2004 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.28000 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

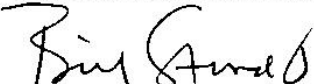
FOR MAINTENANCE AND OPERATIONS


\$ .1989 for General Fund  
.0160 for Airport Maintenance Fund  
.0053 for FM Lateral Road  
.0140 for Road & Bridge  
\$ .2342 Total Maintenance and Operations Tax

FOR DEBT SERVICE


\$ .0448 for General Obligation Bonds, Series 1988  
.0010 for Certificates of Obligation, Series 2004  
\$ .0458 Total Debt Service Tax

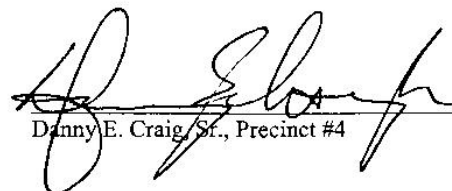
DONE IN OPEN COURT this the 7<sup>th</sup> day of September, 2004.

  
\_\_\_\_\_  
Bill Stoudt, County Judge

  
\_\_\_\_\_  
Charles W. Davis, Precinct #1

\_\_\_\_\_  
R. Darryl Primo, Precinct #2

  
\_\_\_\_\_  
Bob Barbee, Precinct #3

  
\_\_\_\_\_  
Danny E. Craig, Sr., Precinct #4

## **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. Commissioners Court is currently reviewing the personnel policy manual to ensure compliance with laws, as well as evaluate the fairness of policy issues.

### **Merit, COLAs, and Longevity Pay**

The FY05 budget includes a 3% across the board cost of living adjustment (COLA). The last COLA granted to county employees was for 2% in FY02. During FY03, increases to employees were limited to various employees in the form of merit pay. In FY04, there were no increases for the employees. As per county policy, the longevity pay is paid annually as follows: \$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. New positions increased the FY05 budget by approximately \$575,323. (Approximations are due to variations in hire dates and fringe benefits.)

The Sheriff's department created 9 new jailer positions (\$376,900) during fiscal year 2005 in order to comply with State jail management standards. The District Attorney added two assistants that were formerly paid from grant funds (approx. \$99,000). FY05 is the second full year of operation for the County Court at Law #2 and with the additional court restructuring, there has been an increased burden on the County and District Clerks to accommodate the increased caseloads. The FY05 budget includes a full-time clerk for the County Clerk and a part-time clerk for the District Clerk (approx. \$46,000). The Precinct #3 Justice of the Peace and Constable's offices are sharing the cost of a part-time clerk position that was formerly funded through a grant (additional cost \$15,953). Road and Bridge Precinct #1 reinstated a position it had eliminated in FY04 approximate cost (\$38,000).

### **Deleted or Restructured Positions**

Once a position becomes vacant it is the responsibility of the department head to justify the need for the position to be filled. In its efforts maintain efficiency, the Commissioners Court has been favorable of workforce reduction and department restructuring that eliminates positions through attrition. During FY04, both the Tax office and Road and Bridge Precinct #4 restructured and each department eliminated a position.

### **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 to properly account for the fund's activity. As an accounting practice, internal service funds are not budgeted. The court contracted with an insurance consultant to evaluate and advise the county regarding the management of these funds. Data concerning this fund's activities will be available to the public as analysis is provided on an ongoing basis. The FY05 budget includes an increase of 8% in health insurance premiums, around \$484,000.

The retirement rate was approved in August, 2004 by the Commissioners Court at a rate of 8.86% employer and 7% employee contribution. 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	Budgeted FY05
County Clerk	17	18	19	20	20	19	20
Purchasing	3	3	3	3	3	2.5	2.5
Human Resources	2	2	2	3	3	3	3
County Judge	4	4	4	4	4	3	3
Elections	4	4	4	4	4	4	4
County Auditor	8	8	8	8	9	9	9
Tax Assessor-Collector	34	34	34	32	32	31	30
Information Services	12	9	9	7	7	7	7
Extension Office	6	6	6	6	6	5.5	5.5
County Court-at-Law #1	3	3	3	3	3	3.5	3.5
County Court-at-Law #2	0	0	0	0	3	3.5	3.5
124th District Court	2	2	2	2	2	2	2
188th District Court	2	2	2	2	2	2	2
307th District Court	2	2	2	2	2	2	2
District Clerk	21	22	22	21	21	21	21.5
Justice of the Peace Precinct #1	4	4	4	4	4	4	4
Justice of the Peace Precinct #2	2	2	2	2	2.5	2.5	2.5
Justice of the Peace Precinct #3	3	3	4	4	4	4	4.25
Justice of the Peace Precinct #4	2	2	3	3	3	3	3
District Attorney	25	25	25	25	23	24	26
Constables #1 - #4	4	4	4.25	4.25	4.25	4.25	4.75
Sheriff	129	128	128	135	138	146	155
Department of Public Safety	1	1	1	1.5	1.5	1.5	1.5
Juvenile Board	3	3	3	3	3	3	3
Veterans Service	2	2	2	2	2	2	2
Litter Control Office	0	0	1	1	0	0	0
9-1-1 Addressing	0	2	2	2	2	2	2
Health Department	8	8	8	10	9.5	9.5	9.5
Courthouse Building	19	19	19	19	18	19	19
Community Buildings	1	3	3	3	3	3	3
Records Management	2	2	2	2	2	2	2
Road & Bridge Administration	4	4	4	4	4	4	4
Road & Bridge Precinct #1	17	16	16	16	16	14	15
Road & Bridge Precinct #2	1	1	1	1	1	1	1
Road & Bridge Precinct #3	21	20	19	18	18	17	17
Road & Bridge Precinct #4	15	15	15	14	14	14	14
Airport Administration	19	18	19	20	18	19	19
Building Security	2	2	2	2	2	2	2
Part Time Positions (F.T.E.)	0	7	4.25	4.25	4.25	4.25	4.25
Totals	404	410	411.5	417	418	423	436.25

The above schedule depicts the growth of positions in the County from FY99 to FY05. In FY04 the county eliminated 3 positions and added 8 jailer positions. In FY05, 9 more jailer positions were added, along with 2 prosecutor positions, and the FTE of 2.25 in clerical help.

## 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.

Projects completed during the past several years from the courthouse capital project fund included renovation of the 188<sup>th</sup> 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 and paid from the jail capital project fund.

As in prior years, the capital projects scheduled for FY05 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 expenses in the long term. All other savings associated with capital projects are strictly economic in nature.

The FY05 budget includes the following capital projects. Unfunded state mandates affect the ability to plan for additional capital projects.

Longview Community Center – Built in 1939, this facility (located on Whaley Street) is considered an historical landmark. The FY05 Budget provides for \$50,000 in capital expenditures towards renovating the Longview Community Center. The Community Center is one of 14 public facilities owned by Gregg County.

State Highway Projects – The Texas Department of Transportation (TxDOT) presented a project plan to Commissioners Court regarding state highway 135. The project involves improving a portion of SH135 (from I-20 NW to Susan Rd) by reconstructing it as a four lane divided urban highway with a flush median. According to TxDOT estimates, the project cost will be around \$7,600,000. Gregg County's portion for right of way costs will amount to \$109,000. The first payment of \$25,000 was paid in FY2004; the second payment of \$25,000 will be paid in FY2005 and the final payment of \$59,000 will be paid in FY2006.

Through its prudent management of funds, Gregg County has been able to fund state highway projects for several years through the use of reserves. Because state highway projects are for state roads and the roads do not belong to the county at the end of the project, all funding is budgeted in the right-of-way department in the road and bridge fund.

Airport Improvement - The FY05 Budget provides for \$2,191,485 in capital expenditures for the East Texas Regional Airport. As shown on the table on the following page 31, Gregg County has committed to an ongoing airport improvement program to further advance economic development in the east Texas region. These improvements are primarily funded through federal funds from the Federal Aviation Administration (FAA). Gregg County is responsible for budgeting and expending 100% of the federally approved projects and is reimbursed at a rate of 95%. The County's funding requirement for FY05 is \$109,574.

The pictures shown below were taken at the East Texas Regional Airport, formerly known as the 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	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
Reconstruct GA Aprons/Taxiways – Phase 1	03/04	2,081,911	109,574	\$ 2,191,485

## 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***

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- **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 as the budget officer strives 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 outside of 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.



- **Gregg County shall maintain a balanced budget.**

Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves. Optimally, the goal in balanced budgeting is for revenues to exceed expenditures.

### ***Debt Policies***

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- ◆ The county seeks to maintain a level of indebtedness within available resources.
- ◆ The county shall not exceed legal debt limitations.
- ◆ The county 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. In FY04 debt reserves were used to pay a portion of the callable bonds and the remainder were refinanced at a lower interest rate and for a shorter term.

### ***Capital Acquisition and Capital Improvement Policies***

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- ◆ The county will adhere to the Capital Asset Guide as approved by commissioners' court in August, 2003. This document establishes criteria for inventory vs. capital assets; capital asset definitions and guidelines.
- ◆ 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***

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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 with 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***

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- **Gregg County reduces duplication of facilities and personnel through interlocal agreements.**  
Section 251.015 of the Transportation Code 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***

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- ◆ 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 recommendations were brought to Commissioners Court during FY04. Further action from the Commissioners will be based on research concerning community support and its financial impact on the county budget in the future.



# Capital Asset Guide Summary

The Commissioners Court approved the Capital Asset Guide in August, 2003 as presented and recommended by the County Auditor. This guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), Statement No. 34.

According to the Gregg County Purchasing Policies and Procedure Manual, the Gregg County Purchasing department is responsible for all county inventory. This inventory consists of all county property valued over \$499.99 with a useful life of at least one year. Prior to the approval of the Capital Asset Guide inventory was maintained on all items between \$100.00 and \$499.99 as well.

## Capital Asset Definitions and Guidelines

- (a) Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations, which include the following major categories:
  - 1. Land and land improvements
  - 2. Buildings and building improvements
  - 3. Improvements other than buildings
  - 4. Infrastructure
  - 5. Machinery, equipment, and other assets
  - 6. Leasehold improvements
  - 7. Construction in progress

## Capitalization Thresholds

<u>Class of Asset</u>	<u>Threshold</u>
Land/Land improvements	Capitalize all
Building/building improvements	\$25,000
Improvements other than buildings	\$25,000
Infrastructure	\$25,000
Machinery, Equipment and Other Assets	\$5,000
Leasehold improvements and Construction in Progress	\$25,000

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the commissioners' court and all departments regarding the capitalization process.

### FY05 Departmental Capital Expenditure Requests

Fund / Department	Department Total	Description	Buildings Acct #752000	Capital Eqpt. Acct #753000	Non-Cap. Eqpt. Acct #754000	Other Capital Accounts
<b>General Fund</b>						
Non -Departmental	\$200,000	Landscaping & Veterans Cemetery Project	\$200,000	\$0	\$0	\$0
Information Services	103,400	Server, media center, printers, etc.	0	71,000	32,400	0
County Court-at-Law #2	1,700	Courtroom equipment	0	0	1,700	0
307th District Court	650	Conference table and chairs	0	0	650	0
Justice of the Peace, Precinct #1	1,000	Typewriters	0	0	1,000	0
Bail Bond Board	550	Equipment	0	0	550	0
Sheriff - Corrections	160,000	Patrol cars and civil cars	0	160,000	0	0
Courthouse Building Maintenance	21,000	Truck	0	21,000	0	0
Comm. Bldg. - Easton	2,000	Furniture	0	0	2,000	0
<b>Subtotal General Fund</b>	<b>\$490,300</b>		<b>\$200,000</b>	<b>\$252,000</b>	<b>\$38,300</b>	<b>\$0</b>
<b>All Other Funds</b>						
Road & Bridge Precinct #3	\$39,999	Final payment on motorgrader	\$0	\$39,999	\$0	\$0
Elections Services Fund	5,000	Office equipment	0	0	5,000	0
Records Mgmt - Co Clerk	5,000	Office equipment	0	0	5,000	0
Law Library Fund	2,000	Furnishings and equipment	0	0	2,000	0
Airport - Maintenance Shop	26,000	Pickup and mower	0	26,000	0	0
Airport - Public Safety	26,150	Vehicle	0	24,000	2,150	0
County Records Management	2,000	Office equipment	0	0	2,000	0
Airport Improvements	2,191,485	Capital improvements	0	0	0	2,191,485
Longview Whaley Comm Bldg	50,000	Capital improvements	50,000	0	0	0
<b>Subtotal All Other Funds</b>	<b>\$2,347,634</b>		<b>\$50,000</b>	<b>\$89,999</b>	<b>\$16,150</b>	<b>\$2,191,485</b>
<b>Total Projected Capital Expenditures*</b>	<b>\$2,837,934</b>		<b>\$250,000</b>	<b>\$341,999</b>	<b>\$54,450</b>	<b>\$2,191,485</b>

\*Base on the County's capitalization policy, there may be adjustments to appropriately records capital and non-capital items.



# FINANCIAL SUMMARIES

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## Financial Summaries Overview

The financial summaries section contains county-wide data in various summarized formats: FY05 recap of revenues with expenditures by function and category; recap by fund type; summary of fiscal years 2000-2005; revenue summaries; and expenditures summaries.

### **Revenue data is presented in the following major categories:**

Property Tax – Current – includes current year ad valorem taxes collected from October 1<sup>st</sup> through June 30<sup>th</sup>.

Property Tax – Delinquent – includes current year ad valorem taxes collected from July 1<sup>st</sup> through September 30<sup>th</sup> and prior year taxes collected at any time.

Sales Tax – includes the county portions of the state sales tax and motor vehicle sales tax.

Other Taxes – includes all taxes other than ad valorem and sales.

Licenses & Permits – includes all revenue derived from issuance of licensing or permits (i.e., alcoholic beverages, sewage, etc.)

Intergovernmental – includes funds received from federal, state, and local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Fees of Offices – also known as charges for services, includes fees charged for services by county departments to provide a service to the public or another governmental entity.

Fines & Forfeitures – includes fines assessed by the courts and bail bond and property forfeitures.

Interest – includes interest and unrealized gains or losses on investments.

Rental Income – includes revenue derived from lease or rental of county property (i.e., community buildings, airport hangars, office space, etc.)

Miscellaneous – includes revenue not classified in another category.

***Categorical expenditures*** are divided into five major categories: salaries, fringe benefits, operating expenses, capital expenses and debt service. Schedules shown in categorical format reflect totals by categories for the entire budget regardless of fund or function. The FY05 budget is adopted in categorical format at the departmental level.

***Functional expense*** categories are more closely aligned with standard audit divisions and include expenses related to general government, judicial, law enforcement/corrections, health and welfare, public buildings, roads and transportation, debt service, and capital project functions. The departmental budgets indices on pages 63-64 list the departments alphabetically by function.

The ***operating and non-operating*** schedule divides the funds into types of operation and is used to establish the operating and overall reserve ratios. Operating funds include funds where the county's main operations are recorded. Although road and bridge, building security, and the airport maintenance are considered special revenue funds, they are dependent on ad valorem tax revenue and/or subsidies from general fund. Additionally, the tax rate can be adjusted between these funds to offset expenses. Discretionary funds derive their major operating income directly from fees that are restricted in use by either statute or court order. Debt Service funds are restricted by statute for debt retirement. Capital Project funds are created by statute in order to record capital expenditures on individual projects.

## 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 tax and charges for services.

**Special Revenue Funds** – Special revenue funds are used to account for monetary activity that is restricted for specific purposes.

- **Airport Maintenance** – The airport maintenance fund is designated for the maintenance of the East Texas Regional Airport. Property taxes and user fees are major sources of revenue.
- **Building Security** – This fund was created by statute to assist counties with courthouse security. Its restricted fees are collected through court costs with general fund transfers cover any shortfalls.
- **Elections Services** – The elections services fund is restricted for elections purposes. Revenue is received from elections held for other entities (i.e., schools, cities, etc.)
- **Health Care** – The health care fund was created when the state of Texas disbursed tobacco settlement funds. The commissioners’ court chose to restrict the original funds and only use interest earnings to fund specific health care services. The state of Texas annually distributes funds to the counties based on county indigent health care expense from the previous year.
- **Jail Lease Facility** – This fund was created to account for the collection of jail telephone commission at the North Jail facility and is used for maintaining that facility.
- **Justice Court Technology** - This fund consists of state authorized fees to be used for technology purchases and upgrades for the justices of the peace courts.
- **Law Library** - The law library fund is restricted for the provision and upkeep of the county’s law library. The principal source of revenue are state authorized fees.
- **Records Management** – 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. The revenue for these funds consists of state authorized fees and are restricted to the preservation of official county documents.
- **Road & Bridge** - This fund is restricted for the purpose of building and maintaining county roads, bridges, signs, and right-of-ways. Major sources of revenue include property taxes, motor vehicle sales tax, fines and motor vehicle registration fees.

**Debt Service Funds** – Debt service funds are used 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. Gregg County has two active debt service funds in FY05.

**Capital Project Funds** – Capital Project funds are used 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.

**Recapitulation Of  
Fiscal Year 2005 Adopted Budget  
By Function**

	General Fund	Road & Bridge	Special Revenue Funds	Debt Service	Capital Imp. Fund	Total All Funds
<b>Est. Balance at 10/1/04 (1)</b>	5,959,348	942,752	3,051,075	629,435	128,021	10,710,631
<b><u>Revenues</u></b>						
Property Taxes - Current	10,544,132	1,020,740	848,195	2,427,960	0	14,841,027
Property Taxes - Delinquent	225,603	52,720	20,986	85,912	0	385,221
Sales Tax	8,800,000	1,290,000	0	0	0	10,090,000
Other Taxes	184,000	0	0	0	0	184,000
Licenses & Permits	60,000	1,075,000	0	0	0	1,135,000
Intergovernmental	341,150	23,000	30,000	0	2,081,911	2,476,061
Fees of Office	2,635,300	0	429,800	0	64,000	3,129,100
Fines & Forfeitures	450,000	425,000	0	0	0	875,000
Interest	130,000	3,000	28,550	5,000	500	167,050
Rental Income	242,757	0	263,500	0	0	506,257
Miscellaneous	380,000	1,200	2,000	0	0	383,200
<b>Total Revenues</b>	<b>23,992,942</b>	<b>3,890,660</b>	<b>1,623,031</b>	<b>2,518,872</b>	<b>2,146,411</b>	<b>34,171,916</b>
Total Funds Available	29,952,290	4,833,412	4,674,106	3,148,307	2,274,432	44,882,547
Transfers In and OFS (2)	645,628	5,000	66,500	0	50,000	767,128
<b>Total Available Resources</b>	<b>30,597,918</b>	<b>4,838,412</b>	<b>4,740,606</b>	<b>3,148,307</b>	<b>2,324,432</b>	<b>45,649,675</b>
<b><u>Expenditures by Function</u></b>						
General Government	7,145,506		1,435,100		0	8,580,606
Judicial	4,612,847		76,998			4,689,845
Law Enforcement/Corrections	8,017,183		186,056			8,203,239
Health & Welfare	2,162,105		20,000			2,182,105
Public Buildings	1,898,657					1,898,657
Roads & Transportation		3,800,466			0	3,800,466
Debt Service				2,443,501	0	2,443,501
Capital Projects					2,241,485	2,241,485
<b>Total Expenditures</b>	<b>23,836,298</b>	<b>3,800,466</b>	<b>1,718,154</b>	<b>2,443,501</b>	<b>2,241,485</b>	<b>34,039,904</b>
Transfers Out and OFU (3)	151,150	0	0	635,628	0	786,778
Reserves	6,610,470	1,037,946	3,022,452	69,178	82,947	10,822,993
<b>Total Expenditures, Transfers Out &amp; Reserves</b>	<b>30,597,918</b>	<b>4,838,412</b>	<b>4,740,606</b>	<b>3,148,307</b>	<b>2,324,432</b>	<b>45,649,675</b>

(1) Reserves represent unaudited ending fund balances at 09/30/2004.

(2) OFS - Other Financing Sources

(3) OFU - Other Financing Uses

Note: Difference between OFS and OFU includes \$15,500 reclassification of revenue accounts less \$35,150 in matching grant funds.

**Recapitulation of  
Fiscal Year 2005 Adopted Budget  
By Category**

	General Fund	Road & Bridge	Special Revenue Funds	Debt Service	Capital Imp. Fund	Total All Funds
<b>Est. Balance at 10/1/04 (1)</b>	5,959,348	942,752	3,051,075	629,435	128,021	10,710,631
<b>Revenues</b>						
Property Taxes - Current	10,544,132	1,020,740	848,195	2,427,960	0	14,841,027
Property Taxes - Delinquent	225,603	52,720	20,986	85,912	0	385,221
Sales Tax	8,800,000	1,290,000	0	0	0	10,090,000
Other Taxes	184,000	0	0	0	0	184,000
Licenses & Permits	60,000	1,075,000	0	0	0	1,135,000
Intergovernmental	341,150	23,000	30,000	0	2,081,911	2,476,061
Fees of Office	2,635,300	0	429,800	0	64,000	3,129,100
Fines & Forfeitures	450,000	425,000	0	0	0	875,000
Interest	130,000	3,000	28,550	5,000	500	167,050
Rental Income	242,757	0	263,500	0	0	506,257
Miscellaneous	380,000	1,200	2,000	0	0	383,200
<b>Total Revenues</b>	<b>23,992,942</b>	<b>3,890,660</b>	<b>1,623,031</b>	<b>2,518,872</b>	<b>2,146,411</b>	<b>34,171,916</b>
Total Funds Available	29,952,290	4,833,412	4,674,106	3,148,307	2,274,432	44,882,547
Transfers In and OFS (2)	645,628	5,000	66,500	0	50,000	767,128
<b>Total Available Resources</b>	<b>30,597,918</b>	<b>4,838,412</b>	<b>4,740,606</b>	<b>3,148,307</b>	<b>2,324,432</b>	<b>45,649,675</b>
<b>Expenditures by Category</b>						
Salary Expense	10,874,050	1,743,264	694,119	0	0	13,311,433
Fringe Benefits	4,407,186	781,760	302,761	0	0	5,491,707
Operating Expenses	8,064,762	1,235,443	655,124	0	0	9,955,329
Capital Outlay	490,300	39,999	66,150	0	2,241,485	2,837,934
Debt Service	0	0	0	2,443,501	0	2,443,501
Right-of-Way Purchase	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>23,836,298</b>	<b>3,800,466</b>	<b>1,718,154</b>	<b>2,443,501</b>	<b>2,241,485</b>	<b>34,039,904</b>
Transfers Out and OFU (3)	151,150	0	0	635,628	0	786,778
Reserves	6,610,470	1,037,946	3,022,452	69,178	82,947	10,822,993
<b>Total Expenditures, Transfers Out &amp; Reserves</b>	<b>30,597,918</b>	<b>4,838,412</b>	<b>4,740,606</b>	<b>3,148,307</b>	<b>2,324,432</b>	<b>45,649,675</b>

(1) Reserves represent unaudited ending fund balances at 09/30/2004.

(2) OFS - Other Financing Sources

(3) OFU - Other Financing Uses

Note: Difference between OFS and OFU includes \$15,500 reclassification of revenue accounts less \$35,150 in matching grant funds.



## Fiscal Year 2005 Adopted Budget Operating and Non-Operating Funds

<b>Types of Fund</b>	Estimated Beg. Fund Balance (1) at 10/01/04	Budgeted Revenues FY05	Budgeted Expenditures FY05	Budgeted Transfers In and OFS (2)	Budgeted Transfers Out and OFU (3)	Estimated End. Fund Balance at 9/30/05
<b>Operating Funds</b>						
General Fund	\$5,959,348	\$23,992,942	(\$23,836,298)	\$645,628	(\$151,150)	\$6,610,470
Road & Bridge Fund	942,752	3,890,660	(3,800,466)	5,000		1,037,946
Airport Maintenance Fund	253,446	1,186,881	(1,249,133)	500		191,694
Building Security Fund	13,450	73,100	(146,056)	66,000		6,494
<b>Total Operating Funds</b>	<b>7,168,996</b>	<b>29,143,583</b>	<b>(29,031,953)</b>	<b>717,128</b>	<b>(151,150)</b>	<b>7,846,604</b>
<b>Debt Service Funds</b>						
GO 1988 Series	621,638	2,452,088	(2,391,001)	0	(635,628)	47,097
CO 1993 Series	0	0	0	0		0
GO 2004 Series	7,797	66,784	(52,500)	0		22,081
<b>Total Debt Service Funds</b>	<b>629,435</b>	<b>2,518,872</b>	<b>(2,443,501)</b>	<b>0</b>	<b>(635,628)</b>	<b>69,177</b>
<b>Total Operating and Debt Svc.</b>	<b>7,798,431</b>	<b>31,662,455</b>	<b>(31,475,454)</b>	<b>717,128</b>	<b>(786,778)</b>	<b>7,915,781</b>
<b>Operating Reserve Ratio:</b>						<b>25.15%</b>
<b>Discretionary Funds</b>						
Elections Services Fund	28,117	3,300	(21,400)	0	0	10,017
Co. Clerk Records Management	217,630	146,500	(131,689)	0	0	232,441
County Records Management	96,723	40,500	(32,878)	0	0	104,345
Dist. Clerk Records Mgmt	8,255	8,000	(5,000)	0	0	11,255
Justice Court Technology Fund	7,730	10,000	(10,000)	0	0	7,730
Law Library Fund	129,685	60,750	(61,998)	0	0	128,437
Health Care Fund	2,189,858	54,000	(20,000)	0		2,223,858
Jail Lease Facility Fund	106,181	40,000	(40,000)	0	0	106,181
<b>Total Discretionary Funds</b>	<b>2,784,179</b>	<b>363,050</b>	<b>(322,965)</b>	<b>0</b>	<b>0</b>	<b>2,824,264</b>
<b>Capital Project Funds</b>						
Airport Improvement Fund	128,021	2,146,411	(2,191,485)	0		82,947
Longview Whaley Comm Bldg.	0	0	(50,000)	50,000		0
<b>Total Capital Project Funds</b>	<b>128,021</b>	<b>2,146,411</b>	<b>(2,241,485)</b>	<b>50,000</b>	<b>0</b>	<b>82,947</b>
<b>Total - All Funds</b>	<b>\$10,710,631</b>	<b>\$34,171,916</b>	<b>(\$34,039,904)</b>	<b>\$767,128</b>	<b>(\$786,778)</b>	<b>\$10,822,993</b>
<b>Overall Reserve Ratio:</b>						<b>31.80%</b>

(1) Reserves represent unaudited ending fund balances at 09/30/2004.

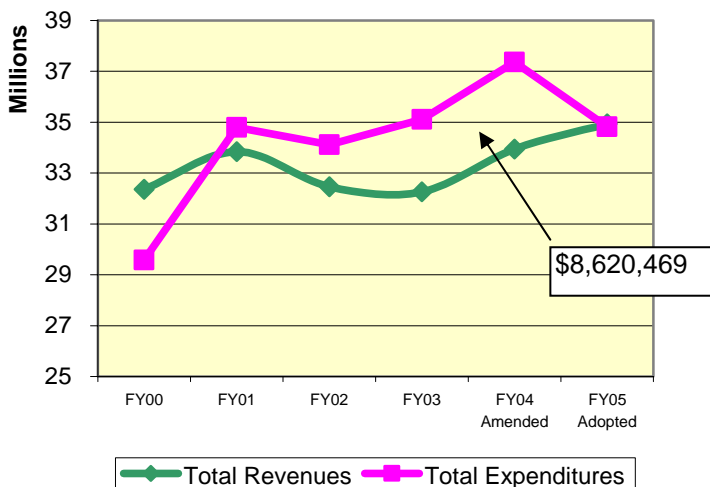
(2) OFS - Other Financing Sources

(3) OFU - Other Financing Uses

Note: Difference between OFS and OFU includes \$15,500 reclassification of revenue accounts less \$35,150 in matching grant funds.

## Budget Summary For All Funds Fiscal Years 2000-2005

	Actual Results FY 2000	Actual Results FY 2001	Actual Results FY 2002	Actual Results FY 2003	Unaudited Results FY 2004	Adopted Budget FY 2005
<b>Beg. Fund Balances</b>	16,657,109	19,331,100	18,461,946	16,994,712	14,148,767	10,710,631
<b>Revenues</b>						
Property Taxes - Current	10,673,103	10,617,345	10,923,180	11,356,868	11,556,145	14,841,027
Property Taxes - Delinquent	572,991	541,418	506,143	392,494	372,051	385,221
Sales Tax	9,858,927	10,323,621	9,939,231	10,063,372	10,763,374	10,090,000
Other Taxes	172,654	175,240	175,740	219,288	215,206	184,000
Licenses & Permits	1,127,711	1,137,217	1,250,865	1,148,658	1,152,354	1,135,000
Intergovernmental	1,707,391	1,093,071	2,633,062	1,657,502	1,018,238	2,476,061
Fees of Office	2,742,856	2,796,299	2,975,934	3,064,753	3,165,136	3,129,100
Fines & Forfeitures	719,113	721,517	850,328	924,097	1,043,070	875,000
Interest	1,436,266	1,339,905	491,834	181,940	236,665	167,050
Rental Income	797,152	1,013,623	739,496	591,582	534,524	506,257
Miscellaneous	814,238	617,613	353,441	42,077	332,658	383,200
<b>Total Revenues</b>	<b>30,622,402</b>	<b>30,376,869</b>	<b>30,839,254</b>	<b>29,642,631</b>	<b>30,389,421</b>	<b>34,171,916</b>
<b>Expenditures by Category</b>						
Salary Expense	(10,875,060)	(11,274,334)	(11,729,283)	(11,904,213)	(12,336,707)	(13,311,433)
Fringe Benefits	(3,220,936)	(3,549,170)	(4,059,799)	(4,608,566)	(4,912,790)	(5,491,707)
Operating Expenses	(7,348,132)	(7,798,485)	(8,414,688)	(10,928,407)	(8,263,409)	(9,955,329)
Capital Outlay	(2,278,282)	(3,166,568)	(4,228,883)	(2,283,029)	(1,087,800)	(2,837,934)
Debt Service	(3,293,455)	(4,497,031)	(3,101,624)	(2,834,204)	(6,214,219)	(2,443,502)
<b>Total Expenditures</b>	<b>(27,015,865)</b>	<b>(30,285,588)</b>	<b>(31,534,277)</b>	<b>(32,558,419)</b>	<b>(32,814,925)</b>	<b>(34,039,905)</b>
Transfers In and OFS	1,741,741	3,470,046	1,665,140	2,424,612	3,558,471	767,129
Transfers Out and OFU	(2,699,650)	(4,423,561)	(2,585,594)	(2,346,044)	(4,589,783)	(786,778)
Subtotal	(957,909)	(953,515)	(920,454)	78,568	(1,031,312)	(19,649)
Net Revenues, Exp. & OFS(U)	2,648,628	(862,234)	(1,615,477)	(2,837,220)	(3,456,816)	112,363
Inventory & Other Adj.	25,363	(6,920)	148,243	(8,725)	18,680	0
<b>Ending Fund Balances</b>	<b>19,331,100</b>	<b>18,461,946</b>	<b>16,994,712</b>	<b>14,148,767</b>	<b>10,710,631</b>	<b>10,822,994</b>



The FY05 budget represents the first time in 6 years that revenues have exceeded expenditures.

From FY00 to FY04 the county used \$8,620,469 of its reserves.

Should the County receive and expend 100% of the amounts budgeted, the county will still be adding money back to reserves at the end of fiscal year 2005.

## Budget Summary Trends

	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Unaudited	FY05 Budget
<b>General Fund</b>					
Fund Balance Beginning of Year	11,042,944	10,094,190	8,943,341	7,123,910	5,959,348
Revenues	21,776,556	20,719,958	21,277,372	21,117,650	23,992,942
Other Financing Sources	98,707	16,636	12,016	94,716	645,628
Subtotal	21,875,263	20,736,594	21,289,388	21,212,366	24,638,570
Total Available Resources	32,918,207	30,830,784	30,232,729	28,336,276	30,597,918
Expenditures	(18,772,659)	(19,364,796)	(20,762,775)	(20,482,970)	(23,836,298)
Other Financing Uses	(4,053,561)	(2,518,781)	(2,346,044)	(1,914,406)	(151,150)
Subtotal	(22,826,220)	(21,883,577)	(23,108,819)	(22,397,376)	(23,987,448)
Prior Period and Other Adjustments	2,203	(3,866)	0	20,448	
Fund Balance End of Year	10,094,190	8,943,341	7,123,910	5,959,348	6,610,470

	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Unaudited	FY05 Budget
<b>Road &amp; Bridge</b>					
Fund Balance Beginning of Year	1,548,771	1,001,871	405,264	319,782	942,752
Revenues	3,408,405	3,629,011	3,739,858	4,536,756	3,890,660
Other Financing Sources	24	259,799	2,234,593	26,633	5,000
Subtotal	3,408,429	3,888,810	5,974,451	4,563,389	3,895,660
Total Available Resources	4,957,200	4,890,681	6,379,715	4,883,171	4,838,412
Expenditures	(3,945,747)	(4,474,110)	(6,051,717)	(3,940,419)	(3,800,466)
Other Financing Uses	0	0			
Subtotal	(3,945,747)	(4,474,110)	(6,051,717)	(3,940,419)	(3,800,466)
Prior Period and Other Adjustments	(9,582)	(11,307)	(8,216)	0	0
Fund Balance End of Year	1,001,871	405,264	319,782	942,752	1,037,946

	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Unaudited	FY05 Budget
<b>Other Special Revenue Funds</b>					
Fund Balance Beginning of Year	2,771,962	2,952,038	2,848,347	2,959,867	3,051,075
Revenues	1,534,469	1,357,025	1,431,108	1,447,850	1,623,031
Other Financing Sources	41,613	112,055	78,609	132,689	66,500
Subtotal	1,576,082	1,469,080	1,509,717	1,580,539	1,689,531
Total Available Resources	4,348,044	4,421,118	4,358,064	4,540,406	4,740,606
Expenditures	(1,396,465)	(1,574,066)	(1,397,760)	(1,487,563)	(1,718,154)
Other Financing Uses	0	0	0	0	0
Subtotal	(1,396,465)	(1,574,066)	(1,397,760)	(1,487,563)	(1,718,154)
Prior Period and Other Adjustments	459	1,295	(437)	(1,768)	0
Fund Balance End of Year	2,952,038	2,848,347	2,959,867	3,051,075	3,022,452

General Fund balances declined from \$10 to \$5.9 million over a 4 year period. Most of the reductions tie back to transfers out. In 2001 transfers were made to capital projects for courthouse and jail improvements and to debt service for early retirement of callable bonds. In 2002, transfers were made to debt service and capital projects again. In 2003, transfers were made to capital projects and to road and bridge for a state highway project. With the declining interest rates, commissioners' court decided to reduce debt and pay 'cash' for improvements rather than create more debt.

Road and Bridge fluctuation in ending fund balance mostly relate to the distribution of property taxes.

# Budget Summary Trends

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Unaudited</b>	<b>FY05 Budget</b>
<b>Debt Service Funds</b>					
Fund Balance Beginning of Year	3,352,301	3,815,113	4,352,002	3,424,148	629,435
Revenues	2,979,550	2,752,132	1,906,351	2,683,580	2,518,872
Other Financing Sources	1,815,708	681,650	0	3,270,930	0
Subtotal	4,795,258	3,433,782	1,906,351	5,954,510	2,518,872
Total Available Resources	8,147,559	7,248,895	6,258,353	9,378,658	3,148,307
Expenditures	(4,007,446)	(2,830,080)	(2,834,205)	(6,214,223)	(2,443,502)
Other Financing Uses	(325,000)	(66,813)	0	(2,535,000)	(635,628)
Subtotal	(4,332,446)	(2,896,893)	(2,834,205)	(8,749,223)	(3,079,130)
Prior Period and Other Adjustments	0	0	0	0	0
Fund Balance End of Year	3,815,113	4,352,002	3,424,148	629,435	69,177

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Unaudited</b>	<b>FY05 Budget</b>
<b>Capital Project Funds</b>					
Fund Balance Beginning of Year	615,122	598,734	445,758	321,060	128,021
Revenues	677,889	2,381,128	1,287,942	603,585	2,146,411
Other Financing Sources	1,513,994	595,000	99,394	33,503	50,000
Subtotal	2,191,883	2,976,128	1,387,336	637,088	2,196,411
Total Available Resources	2,807,005	3,574,862	1,833,094	958,148	2,324,432
Expenditures	(2,163,271)	(3,291,225)	(1,511,962)	(689,750)	(2,241,485)
Other Financing Uses	(45,000)	0	0	(140,377)	0
Subtotal	(2,208,271)	(3,291,225)	(1,511,962)	(830,127)	(2,241,485)
Prior Period and Other Adjustments	0	162,121	(72)	0	0
Fund Balance End of Year	598,734	445,758	321,060	128,021	82,947

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Unaudited</b>	<b>FY05 Budget</b>
<b>Total All Funds</b>					
Fund Balance Beginning of Year	19,331,100	18,461,946	16,994,712	14,148,767	10,710,631
Revenues	30,376,869	30,839,254	29,642,631	30,389,421	34,171,916
Other Financing Sources	3,470,046	1,665,140	2,424,612	3,558,471	767,128
Subtotal	33,846,915	32,504,394	32,067,243	33,947,892	34,939,044
Total Available Resources	53,178,015	50,966,340	49,061,955	48,096,659	45,649,675
Expenditures	(30,285,588)	(31,534,277)	(32,558,419)	(32,814,925)	(34,039,905)
Other Financing Uses	(4,423,561)	(2,585,594)	(2,346,044)	(4,589,783)	(786,778)
Subtotal	(34,709,149)	(34,119,871)	(34,904,463)	(37,404,708)	(34,826,683)
Prior Period and Other Adjustments	(6,920)	148,243	(8,725)	18,680	0
Fund Balance End of Year	18,461,946	16,994,712	14,148,767	10,710,631	10,822,993

Debt service ending fund balances have decreased as commissioners' court utilized reserves set aside to pay off bonds as they became callable.

Capital projects ending fund balance decreases as projects are completed.

Overall, ending fund balances have decreased from \$18 million to \$10 million. One objective for the FY05 budget was to maintain reserves at the same level (or higher) as FY04. These charts show the county has met this objective.

# Sources of Revenue

## For Fiscal Years 2001-2004

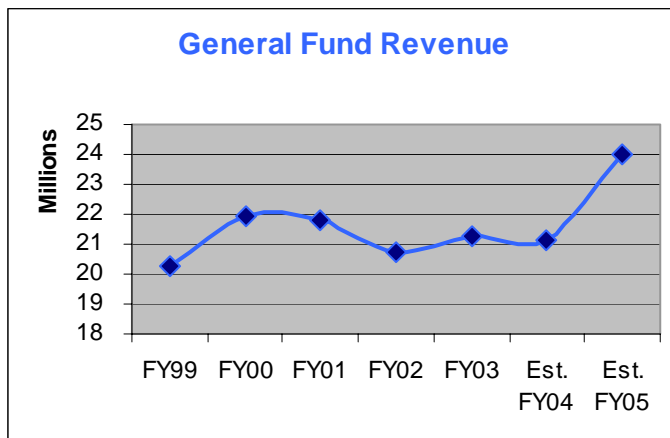
	Actual Revenue FY01	Actual Revenue FY02	Actual Revenue FY03	Unaudited Revenue FY04	Estimated Revenue FY05
<b>General Fund</b>					
<b>Taxes</b>					
Property taxes - current	\$7,143,031	\$7,281,961	\$8,126,288	\$6,770,129	\$10,544,132
Property taxes - delinquent	393,486	314,353	270,508	265,713	225,603
Alcoholic beverage tax	131,499	146,116	166,607	150,222	140,000
Bingo tax	43,741	29,624	52,681	64,984	44,000
Sales tax	8,976,660	8,594,588	8,720,841	9,457,832	8,800,000
Subtotal	<u>16,688,417</u>	<u>16,366,642</u>	<u>17,336,925</u>	<u>16,708,880</u>	<u>19,753,735</u>
<b>Licenses &amp; Permits</b>					
Alcoholic beverage license	29,365	29,530	28,447	28,900	28,000
Bail Bond Board Applications	0	9,500	2,000	7,500	1,000
Sexually oriented businesses	4,600	6,300	15,950	10,900	11,000
Sewage disposal	15,681	17,185	13,461	31,000	20,000
Subtotal	<u>49,646</u>	<u>62,515</u>	<u>59,858</u>	<u>78,300</u>	<u>60,000</u>
<b>Intergovernmental Revenue</b>					
Federal grant	9,022	6,383	14,583	10,317	0
State supplement - county court at law	37,065	39,270	60,912	79,159	60,000
State supplement - county judge	18,003	17,976	14,921	0	0
District Clerk - Attorney General Registry	0	0	0	445	0
State supplement - asst. prosecutors	0	37,855	0	0	0
State - commercial waste management	293	164	191	133	150
City of Lakeport - Sewer Fees	0	0	0	1,100	1,000
City of Longview prisoner care	237,130	146,852	148,079	248,562	225,000
Fiscal Service Fees	0	0	0	6,552	5,000
Gregg County Appraisal District	0	0	10,386	0	0
State - TCEQ	0	0	0	11,602	0
State - Indigent Defense Funding	0	0	55,079	39,833	50,000
E.T.C.O.G. (9-1-1 equipment)	0	17,398	61,183	22,376	0
Subtotal	<u>301,513</u>	<u>265,898</u>	<u>365,334</u>	<u>420,079</u>	<u>341,150</u>
<b>Charges for Services</b>					
County Judge	1,398	652	222	104	100
County Sheriff	271,432	284,256	302,896	278,717	260,000
County Sheriff - cash bond admin fees	0	0	698	1,453	1,400
Constables	75,856	81,219	75,321	85,590	72,000
County Clerk	605,517	638,879	678,228	657,417	640,000
County Clerk archival fees	0	0	0	143,025	150,000
County Clerk -cash bond admin fees	15,385	14,347	16,596	15,343	14,000
Tax Assessor / Collector	660,877	734,437	675,616	708,640	775,000
District Attorney	40,483	55,246	47,767	54,623	42,000
District Clerk	275,737	330,425	388,855	380,771	350,000
District Clerk - cash bond admin fees	0	0	100	375	400
Justices of the Peace	30,571	31,812	28,582	26,688	27,000
Trial fees	165	70	0	42	0
Jury	36,579	35,875	39,638	33,728	35,000
Probate judges education	2,265	2,180	2,327	2,274	2,200
Other arrest fees	74,402	71,256	61,116	57,944	65,000
County Court at Law #1	2,238	2,773	2,750	2,419	2,200
County Court at Law #2	0	0	958	1,526	1,500
State fees / County Clerk	51,988	51,148	71,392	49,688	58,000
State fee - TP - judiciary efficiency	3,161	0	3,690	1,189	1,500
Court Reporter Services	46,100	47,645	52,319	48,891	45,000

# Sources of Revenue

## For Fiscal Years 2001-2004

	Actual Revenue FY01	Actual Revenue FY02	Actual Revenue FY03	Unaudited Revenue FY04	Estimated Revenue FY05
<b>General Fund (continued)</b>					
Domestic relations	0	0	0	0	0
DRO-annual service fee	0	0	0	0	0
DRO - filing fees	16,415	15,828	16,485	16,537	14,000
Health Department fees	25	5	1	0	0
Parking lot fees	16,459	5,501	5,730	5,337	5,500
Computer services	6,500	6,500	6,500	5,958	6,000
Defensive driving fees	34,154	43,491	43,461	55,095	45,000
Child safety fees	1,860	3,130	3,424	1,724	1,500
Traffic fees	18,568	18,838	17,690	16,531	16,000
C.O.D.E. Unit	6,026	7,986	3,963	0	0
Video fees	3,466	3,783	5,602	6,290	5,000
Subtotal	<u>2,297,627</u>	<u>2,487,282</u>	<u>2,551,927</u>	<u>2,657,919</u>	<u>2,635,300</u>
<b>Fines &amp; Forfeitures</b>					
Justice courts	370,185	441,169	486,680	573,715	450,000
Subtotal	<u>370,185</u>	<u>441,169</u>	<u>486,680</u>	<u>573,715</u>	<u>450,000</u>
<b>Interest Income</b>					
Interest Income	802,627	356,790	159,045	126,610	130,000
Unrealized gains on securities held	(27,812)	(88,710)	(30,039)	0	0
Subtotal	<u>774,815</u>	<u>268,080</u>	<u>129,006</u>	<u>126,610</u>	<u>130,000</u>
<b>Rents &amp; Commissions</b>					
Borg Warner contract	31,257	36,940	34,098	34,098	34,100
A&M Tower, Inc.	6,300	6,615	6,946	7,293	7,657
Community bldgs	7,640	9,470	8,735	8,727	7,000
Other rent	50	25	50	2,500	0
Royalties	14,040	5,759	10,349	8,571	6,000
Telephone coin stations	150,151	147,430	253,348	187,653	180,000
Concession commissions	600	300	635	10,450	8,000
Subtotal	<u>210,038</u>	<u>206,539</u>	<u>314,161</u>	<u>259,292</u>	<u>242,757</u>
<b>Miscellaneous</b>					
Jail lease	556,608	290,696	0	222,849	360,000
MTC - 3rd floor contract	489,584	271,544	0	0	0
Other Miscellaneous	38,123	59,593	33,481	70,006	20,000
Subtotal	<u>1,084,315</u>	<u>621,833</u>	<u>33,481</u>	<u>292,855</u>	<u>380,000</u>

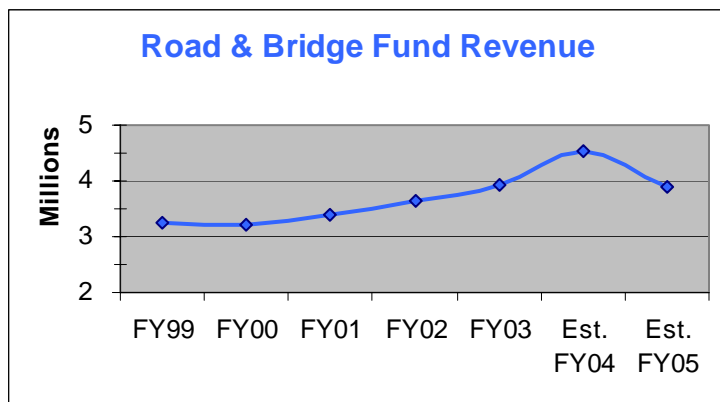
Total Revenue - General Fund	\$21,776,556	\$20,719,958	\$21,277,372	\$21,117,650	\$23,992,942
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General Fund revenues increased by 8.3% in FY00 due to a strong economy and rising property values. The 3.6% decline shown from FY01 to FY04 was primarily due to property tax rate cuts, fluctuations in sales tax and loss of prisoner care income in FY02. While property tax revenue may be reliably predicted for budgetary purposes, sales tax revenue is very unpredictable due to many short term economic factors. 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 13.6% increase from FY04 to FY05 is a direct result of the property tax increase.

## Sources of Revenue For Fiscal Years 2001-2004

	Actual Revenue FY01	Actual Revenue FY02	Actual Revenue FY03	Unaudited Revenue FY04	Estimated Revenue FY05
<b>Road &amp; Bridge Fund</b>					
<b>Taxes</b>					
Property taxes - current	\$391,006	\$615,376	\$794,594	\$1,582,316	\$1,020,740
Property taxes - delinquent	19,686	18,425	21,843	26,317	52,720
Motor vehicle sales tax	1,346,961	1,344,643	1,342,531	1,305,542	1,290,000
Subtotal	1,757,653	1,978,444	2,158,968	2,914,175	2,363,460
<b>Licenses &amp; Permits</b>					
Motor vehicle registration	1,076,440	1,180,975	1,081,544	1,074,054	1,075,000
State weight permits	11,131	7,375	7,256	0	0
Subtotal	1,087,571	1,188,350	1,088,800	1,074,054	1,075,000
<b>Intergovernmental Revenue</b>					
Federal grant	83,485	0	13,607	0	0
State - Lateral Road	22,794	22,732	22,730	24,529	23,000
Subtotal	106,279	22,732	36,337	24,529	23,000
<b>Fines &amp; Forfeitures</b>					
County & District Courts	351,332	409,159	437,417	0	0
Misdemeanor Fines	0	0	0	403,227	373,000
Felony Fines	0	0	0	27,665	22,000
Civil / BF Fines	0	0	0	38,463	30,000
Subtotal	351,332	409,159	437,417	469,355	425,000
<b>Interest Income</b>					
Interest income	98,437	30,619	13,357	18,914	3,000
Unrealized gains on securities held	(15,606)	(313)	0	0	0
Subtotal	82,831	30,306	13,357	18,914	3,000
<b>Miscellaneous</b>					
Miscellaneous	22,739	20	4,979	35,729	1,200
Subtotal	22,739	20	4,979	35,729	1,200
<b>Total Revenue - Road &amp; Bridge Fund</b>	<b>\$3,408,405</b>	<b>\$3,629,011</b>	<b>\$3,739,858</b>	<b>\$4,536,756</b>	<b>\$3,890,660</b>



Motor vehicle sales taxes and registration licenses account for about 61% of the total Road and Bridge budget. In FY04, additional property tax revenue was allocated to the Road and Bridge Fund to pay for increased operating expenses. Due to the conservative efforts of the Commissioners expenses were cut thus allowing more of the FY05 tax increase to be distributed to other areas of need.

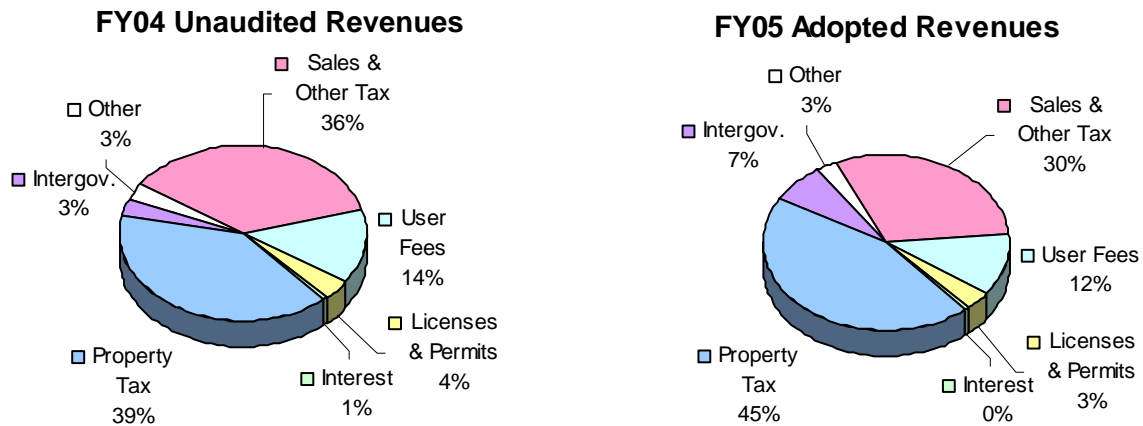
# Sources of Revenue

## For Fiscal Years 2001-2004

	Actual Revenue FY01	Actual Revenue FY02	Actual Revenue FY03	Unaudited Revenue FY04	Estimated Revenue FY05
<b>Special Revenue Funds</b>					
Election Services Fund	\$8,540	\$3,906	\$8,936	\$10,222	\$3,300
Records Mgmt (County Clerk) Fund	143,577	156,377	164,079	154,570	146,500
Jail Lease Facility Fund	78,734	34,750	32,215	60,899	40,000
Law Library Fund	64,511	62,410	66,793	61,354	60,750
Airport Maintenance Fund	843,326	931,322	968,478	960,611	1,186,881
County Records Management Fund	42,549	40,635	45,961	43,869	40,500
Building Security Fund	74,098	76,286	78,811	74,886	73,100
Justice Court Technology Fund	608	12,776	873	4,458	10,000
Industrial Development Fund	4,170	0	0	0	0
District Clerk Records Management	0	0	0	8,255	8,000
Health Care Fund	278,526	38,563	64,962	68,727	54,000
Subtotal	\$1,538,639	\$1,357,025	\$1,431,108	\$1,447,851	\$1,623,031
<b>Debt Service Funds</b>					
Debt Service - 1988 Series	\$2,161,212	\$2,258,171	\$1,922,960	\$2,228,315	\$2,452,088
Debt Service - 1990 Series	185,920	0	0	0	0
Debt Service - 1992 Series	67,470	0	0	0	0
Debt Service - 1993 Series	564,948	493,961	(16,610)	421,418	0
Debt Service - 2004 Series	0	0	0	33,846	66,784
Subtotal	\$2,979,550	\$2,752,132	\$1,906,350	\$2,683,579	\$2,518,872
<b>Capital Project Funds</b>					
Airport Improvement Fund	\$671,379	\$2,371,154	\$1,286,743	\$603,058	\$2,146,411
Jail Improvements Fund	6,511	5,303	871	279	0
Courthouse Improvements Fund	0	4,671	328	248	0
Longview Whaley Comm Bldg.	0	0	0	0	0
Subtotal	\$677,890	\$2,381,128	\$1,287,942	\$603,585	\$2,146,411
<b>Total Revenue - All Funds</b>	<b>\$30,381,040</b>	<b>\$30,839,254</b>	<b>\$29,642,630</b>	<b>\$30,389,421</b>	<b>\$34,171,916</b>
<b>Total Transfers In - All Funds</b>	<b>\$3,380,493</b>	<b>\$1,678,278</b>	<b>\$2,621,821</b>	<b>\$3,558,470</b>	<b>\$767,128</b>
<b>Total Available - All Funds</b>	<b>\$33,761,533</b>	<b>\$32,517,532</b>	<b>\$32,264,451</b>	<b>\$33,947,891</b>	<b>\$34,939,044</b>



## Sources of Revenue By Major Source Type

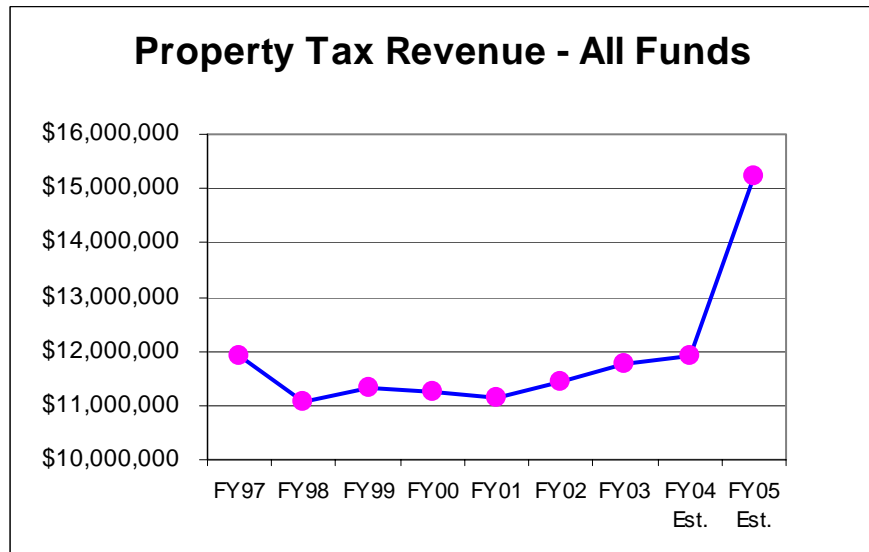


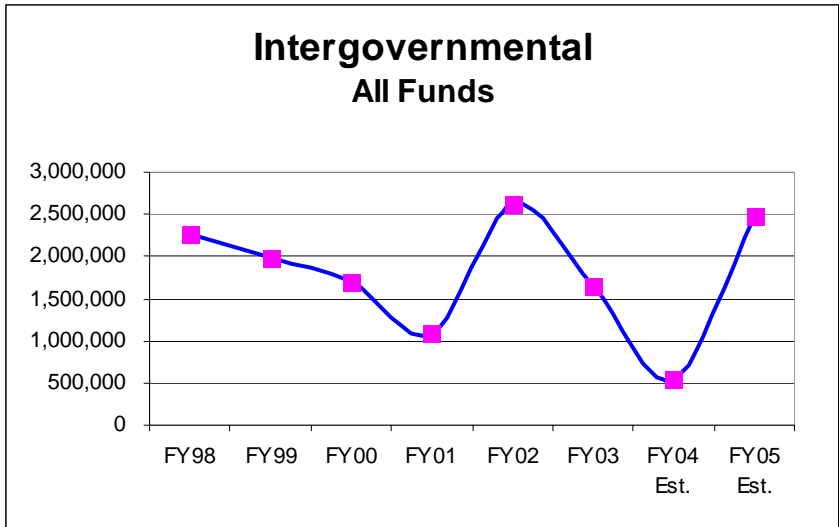
### Major Sources of Revenue

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 on page 39.

**Ad Valorem Property Taxes** are estimated to generate about \$15,226,248, or \$3.2 million more than FY04. While this increase is significant, it is important to note the county has been operating since FY00 by using reserves. This tax increase of 4 ½ ¢ is expected to alter the pattern of expenses exceeding revenues.

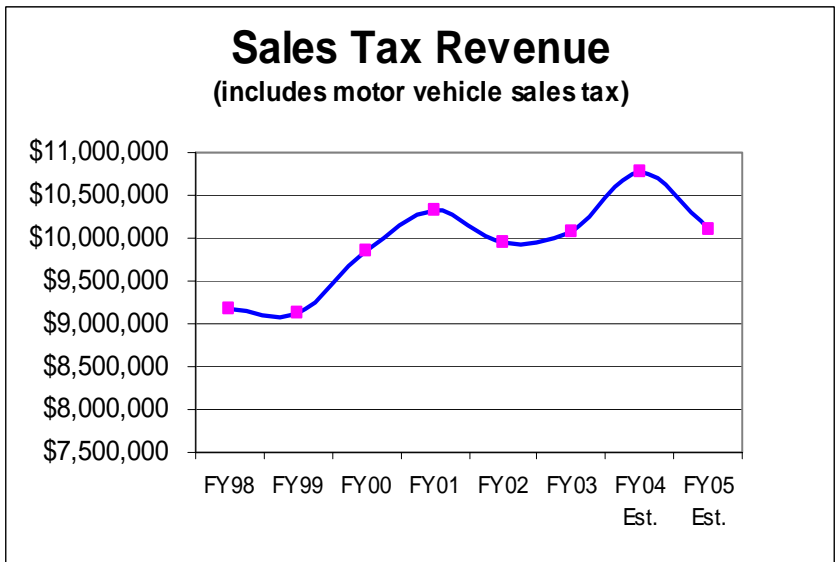
Taxes were estimated on a \$5.4 billion tax base, signifying the highest valuations since 1992, when the tax base was \$5.15 billion. Additionally, the tax rate of \$.28 per \$100 valuation is the second highest historical tax rate for Gregg County, with the highest being in FY93-FY95 at \$.28147 per \$100 valuation.



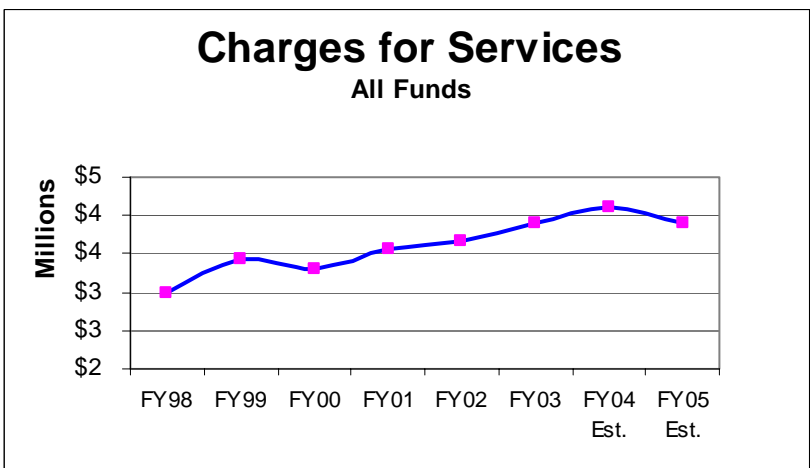


lateral road funding, state reimbursement for judges salaries, and state tobacco settlement funds. Federal funding is provided annually for improvements the county's airport (East Texas Regional Airport). The chart shows revenue sources totaling \$14.3 million over an eight (8) year span. Of that \$14.3 million, 64% or \$9.1 million was federal funding for airport improvements.

**Intergovernmental Revenue** includes funds received from federal, state, and local governments. Funding received in this category is usually provided for specific activities, and sometimes requires a cash match. Grants are presented throughout the year to the Commissioners Court who accepts the grant and sets a separate budget at that time. Intergovernmental amounts included during the regular budget process include regular state funding, such as state

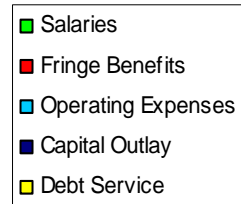
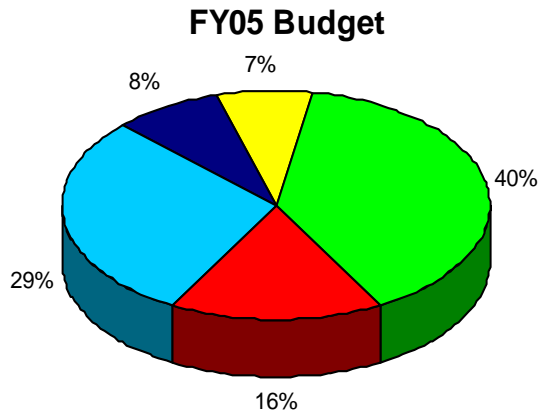
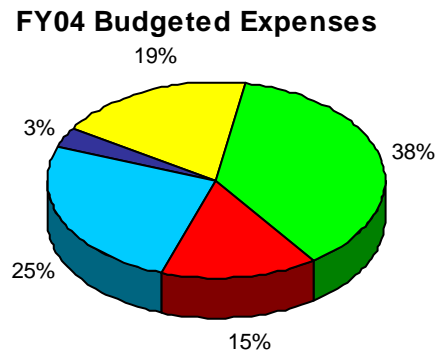
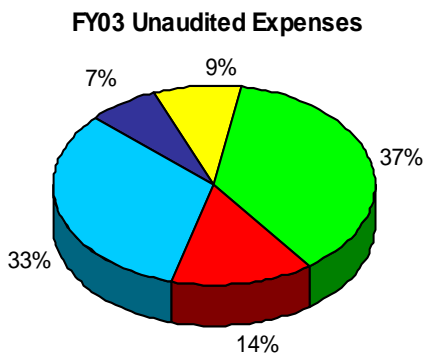
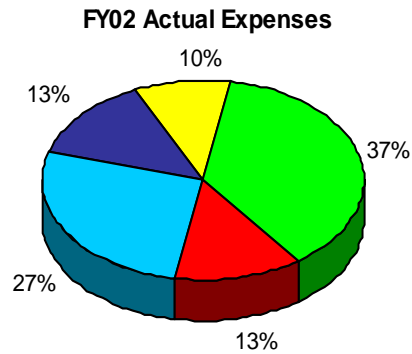
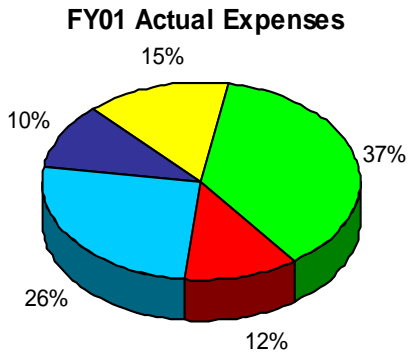


**Sales Tax Revenue** is collected at the retail level along with state and city sales tax and is redistributed back to the county through the State Comptroller's office. The sales tax rate in Gregg County is 2%, the maximum allowed for Texas counties with incorporated municipalities. Fluctuations in sales tax revenue are directly tied to the economy and thus are budgeted conservatively. Note the fluctuations from \$9.17 to \$10.76 million in FY04. FY05 projections were conservatively estimated at \$10.09 million.



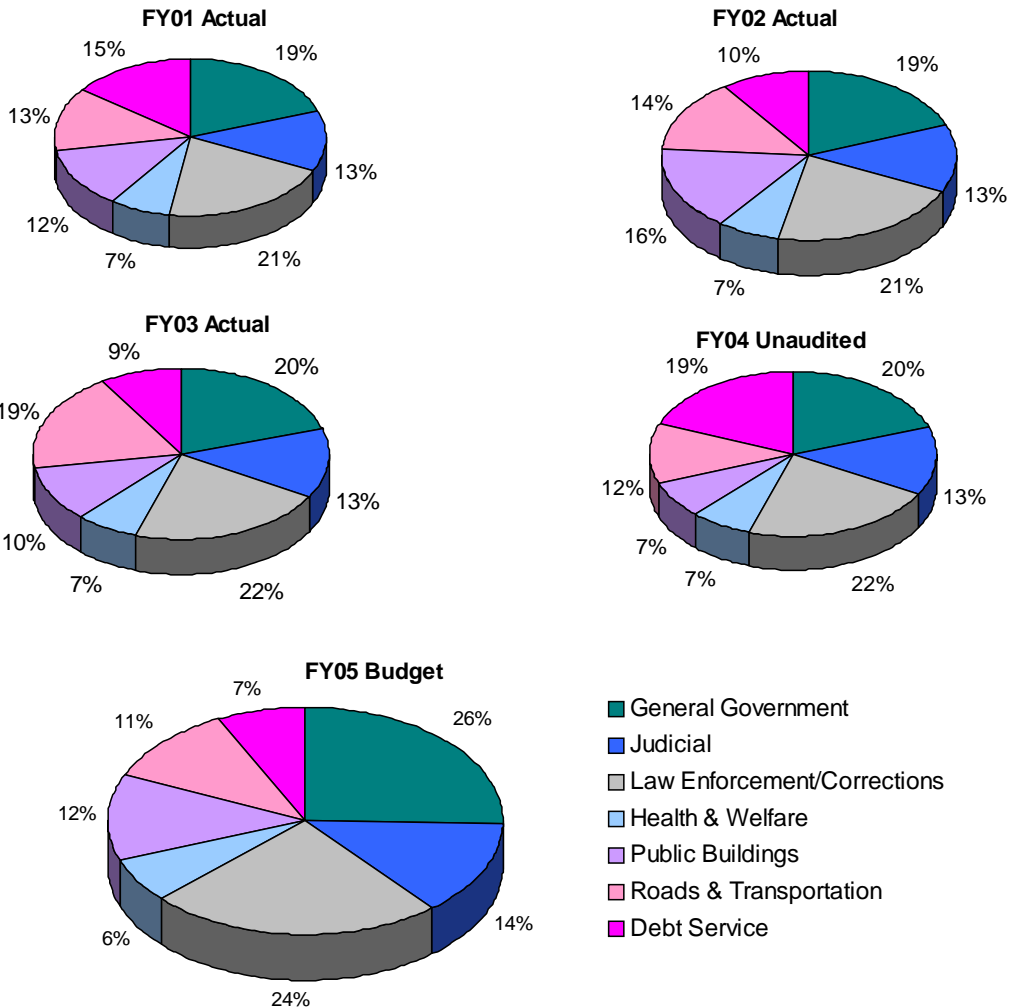
**Charges for Services** consists of an array of fees collected throughout the organization and includes document filing fees, court fees, and processing fees. Such fees for services, commonly referred to as user fees, assist in offsetting the increasing costs of public services. Due to the uncontrollable nature of user fees, this revenue category for FY05 is also conservatively budgeted.

## Expenditures Comparison By Category



As illustrated above, salaries and fringe benefits consistently comprise about 49 to 56% of the county's total budgeted expenses which is standard for any service organization. Salaries for FY04 and FY05 reflect the additional positions budgeted due to state and federal mandates. The FY04 chart includes the refinancing of the 1993 bond series. Capital expenses fluctuate primarily due to airport improvement projects which are contingent on FAA approval.

## Expenditures Comparison By Function



The chart comparisons show an increase from 19% to 26% in general government. This increase includes \$1.1 million reclassification for juvenile funding, and increases in general government operations for salaries and fringe benefits. Law enforcement/corrections increases are due primarily to additional jailer expenses. Public building expense includes the airport capital outlay which fluctuates based on FAA approval of projects. FY03 shows 19% of expenses in roads and transportation, which is due to the \$2 million state highway project. FY04 debt service expenses reflect the callable bonds retirement and refinancing. The department budget index on pages 63-64 lists the departments associated with each function. Capital outlay is included in the public buildings function.

## Departmental Expenditures Fiscal Years 2001-2005

	Actual Expenses FY01	Actual Expenses FY02	Actual Expenses FY03	Unaudited Expenses FY04	Budgeted Expenses FY05
<b><u>General Fund</u></b>					
County Clerk	649,614	728,904	742,382	664,076	787,737
County Clerk - Archive Restoration	0	0	0	1,019	150,000
Telecommunications	28,083	29,261	34,044	36,232	41,074
Purchasing	130,572	138,337	124,334	131,661	138,904
Human Resources	108,217	141,034	156,497	157,690	162,968
Non -Departmental	1,099,252	983,274	1,734,009	1,075,674	2,425,854
Non-Departmental - Judicial	697,908	747,074	713,674	662,663	705,000
County Judge	202,754	222,790	213,783	195,941	213,681
Elections	189,690	227,077	229,251	255,259	279,110
Auditor	331,701	366,904	362,538	440,459	458,699
Tax Assessor-Collector	1,122,528	1,139,967	1,240,720	1,274,178	1,342,765
Information Services	763,476	788,195	960,385	920,052	985,250
Extension Service	137,568	151,572	139,287	141,610	159,463
Court of Appeals	11,641	11,486	10,786	11,649	11,643
County Court-at-Law #1	243,367	234,573	202,850	264,485	280,172
County Court-at-Law #2	0	0	181,192	254,237	262,136
Attorney General Master	7,950	8,440	8,200	8,000	9,600
124th District Court	163,264	158,101	168,195	172,450	155,754
188th District Court	123,967	137,249	145,372	119,622	154,519
307th District Court	113,890	116,791	130,332	132,356	141,372
Juror Expenses	52,816	46,712	56,435	61,725	75,370
District Clerk	736,385	753,652	747,470	778,851	841,912
Justice of the Peace #1	183,753	190,602	222,619	213,605	213,671
Justice of the Peace #2	91,870	96,321	101,185	102,569	114,899
Justice of the Peace #3	150,653	172,883	177,031	175,974	178,731
Justice of the Peace #4	128,535	132,425	133,116	148,585	148,160
District Attorney	1,029,997	1,090,840	1,105,122	1,169,350	1,312,209
Bail Bond Board	0	0	666	2,165	7,700
Constable #1	53,944	57,088	60,745	61,618	68,413
Constable #2	46,028	49,465	52,193	51,883	59,741
Constable #3	50,159	51,934	55,182	58,916	73,145
Constable #4	46,908	48,897	52,713	53,392	57,916
Sheriff - Corrections	5,753,916	6,089,977	6,386,385	6,685,302	7,593,663
CODE Unit	6,026	7,986	4,059	0	0
Department of Public Safety	43,676	62,306	44,953	45,987	52,578
Texas Parks & Wildlife	2,065	500	757	0	900
Texas Alcohol-Beverage Com.	0	0	0	0	250
Juvenile Board	80,391	90,055	98,977	112,268	110,577
Gregg Industrial Park	61,997	79,961	71,669	7,273	28,000
Veterans Service	83,784	80,457	85,006	86,147	89,409
Emergency Management	446	812	597	1,515	4,000
Litter Control Office	42,837	36,809	0	0	0
Environmental Protection	2,544	23,800	32,638	16,483	23,000

**Departmental Expenditures (continued)**  
**Fiscal Years 2001-2005**

Department	Actual Expenses FY01	Actual Expenses FY02	Actual Expenses FY03	Unaudited Expenses FY04	Budgeted Expenses FY05
911 Addressing	142,533	113,314	110,342	88,358	127,382
Health Department	1,281,883	1,278,056	1,274,829	1,477,613	1,375,924
Historical Commission	4,386	6,884	5,603	6,818	8,390
Contributions	489,439	564,950	581,450	494,166	501,400
Courthouse Building	1,154,503	1,194,004	1,256,798	1,175,532	1,338,309
North Jail Building	113,727	133,167	132,028	170,329	171,000
Service Center Building	30,223	30,891	75,886	24,021	36,000
Community Buildings Maint.	22,167	42,990	44,134	56,734	49,318
Comm. Bldg. - Whaley St.	26,703	30,161	54,952	26,579	33,820
Comm. Bldg. - Judson	2,527	2,109	4,908	1,744	4,450
Comm. Bldg. - Greggton	19,039	17,249	19,938	17,488	24,575
Comm. Bldg. - Garfield Hill	2,152	5,711	2,850	2,898	8,120
Comm. Bldg. - Gladewater Sr.	1,024	1,894	1,049	0	0
Gladewater Commerce Street Bldg.	10,256	6,634	8,872	13,139	9,700
Comm. Bldg. - Liberty City	27,932	12,248	15,840	14,173	16,100
Comm. Bldg. - Hugh Camp Park	25,517	14,664	12,199	13,264	17,000
Comm. Bldg. - Olivia Hilburn	22,651	19,030	8,327	6,750	10,600
Kilgore Office & Comm. Bldg.	48,260	51,547	56,476	62,249	61,710
Comm. Bldg. - Kilgore South	5,319	7,938	4,132	3,607	10,650
Comm. Bldg. - Elderville	4,350	3,579	11,358	10,364	21,305
Comm. Bldg. - Easton	8,046	7,636	13,111	12,553	17,000
West Harrison VFD Building	0	0	4,579	1,351	4,600
CSCD Annex	0	0	23,233	0	0
Marvin A Smith Regional Juvenile Facility	22,401	22,465	21,748	23,070	25,000
Youth Detention Building	43,866	31,620	30,767	27,249	44,000
Debt Service - MTC contract	489,584	271,544	0	0	0
<b>Total General Fund</b>	<b>18,772,660</b>	<b>19,364,796</b>	<b>20,762,775</b>	<b>20,482,970</b>	<b>23,836,298</b>
<b><u>Road &amp; Bridge Fund</u></b>					
Administration	321,575	334,892	356,751	365,545	383,371
General	110	300,244	2,520	302,657	4,500
Precinct #1	1,179,966	1,398,527	1,197,106	1,075,656	1,084,399
Precinct #2	35,866	37,777	38,671	43,490	74,214
Precinct #3	1,602,282	1,435,384	1,604,012	1,384,199	1,422,674
Precinct #4	805,948	956,453	743,911	736,396	806,308
Right of Way	0	10,833	2,108,746	32,476	25,000
<b>Total Road &amp; Bridge Fund</b>	<b>3,945,747</b>	<b>4,474,110</b>	<b>6,051,717</b>	<b>3,940,419</b>	<b>3,800,466</b>

**Departmental Expenditures (continued)**  
**Fiscal Years 2001-2005**

	Actual Expenses FY01	Actual Expenses FY02	Actual Expenses FY03	Unaudited Expenses FY04	Budgeted Expenses FY05
<b><u>All Other Funds</u></b>					
Computer Equipment Fund	0	41,354	0	0	0
Elections Services Fund	4,890	6,992	10,019	14,149	21,400
Records Management - County Clerk	136,527	76,748	110,877	114,508	131,689
Jail Lease Facility	0	163,821	84,232	76,516	40,000
Law Library Fund	50,425	62,971	64,686	61,600	61,998
Airport Maintenance Fund	947,080	1,004,883	906,906	1,006,211	1,249,134
County Records Management	31,844	29,486	36,184	28,799	32,878
Building Security	125,697	129,539	134,857	134,799	146,056
Justice Court Technology Fund	0	0	0	10,985	10,000
District Clerk Records Mgmt Fee	0	0	0	0	5,000
Health Care Fund	100,000	58,272	40,000	40,000	20,000
Debt Service Funds	4,007,447	2,830,080	2,834,204	6,214,219	2,443,501
Airport Improvements	802,927	2,577,711	1,442,374	656,247	2,191,485
Jail Improvements	746,000	0	0	0	0
Courthouse Improvement	579,716	660,248	69,588	0	0
Courthouse A.D.A. Compliance Project	34,628	53,266	0	0	0
Longview Whaley Community Bldg.	0	0	0	33,503	50,000
<b>Total All Funds</b>	<b>30,285,588</b>	<b>31,534,277</b>	<b>32,548,419</b>	<b>32,814,925</b>	<b>34,039,905</b>

## FY04 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 ensure the county does not incur accounting fund shortfalls. 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, 2004. The actual figures are un-audited.

### Gregg County General Fund

	FY04 Budgeted	FY04 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<b><u>Revenues</u></b>				
Property Taxes	7,046,153	7,035,842	(10,311)	
Sales & Other Taxes	8,769,000	9,673,038	904,038	
Licenses & Permits	65,500	78,300	12,800	
Intergovernmental	384,362	420,079	35,717	
Fees of Office	2,506,220	2,657,919	151,699	
Fines & Forfeitures	400,000	573,715	173,715	
Interest Income	150,000	126,610	(23,390)	
Rent & Commissions	213,700	259,292	45,592	
Miscellaneous	20,000	292,855	272,855	
<b>Total Revenues</b>	<b>19,554,935</b>	<b>21,117,650</b>	<b>1,562,715</b>	<b>107.99%</b>
Other Financing Sources	108,005	94,716	(13,289)	
<b><u>Expenditures</u></b>				
Salaries	10,262,860	10,067,598	195,262	
Fringes	4,334,309	3,967,117	367,192	
Operating Expenses	6,969,722	6,210,528	759,194	
Capital Acquisitions	251,463	237,727	13,736	
Debt Service	0	0	0	
<b>Total Expenditures</b>	<b>21,818,354</b>	<b>20,482,970</b>	<b>1,335,384</b>	<b>93.88%</b>
Other Financing Uses	1,920,459	1,900,423	20,036	

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



**FY04 Budgeted to Actual Results Comparison\***  
(Continued)

**Gregg County Road & Bridge Fund**

	FY04 Budgeted	FY04 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<b><u>Revenues</u></b>				
Property Taxes	1,611,713	1,608,633	(3,080)	
Sales & Other Taxes	1,320,000	1,305,542	(14,458)	
Licenses & Permits	1,081,200	1,074,054	(7,146)	
Intergovernmental	22,400	24,529	2,129	
Fines & Forfeitures	400,000	469,355	69,355	
Interest Income	5,000	18,914	13,914	
Miscellaneous	1,381	35,729	34,348	
<b>Total Revenues</b>	<b>4,441,694</b>	<b>4,536,756</b>	<b>95,062</b>	<b>102.14%</b>
Other Financing Sources	1,000	26,640	25,640	

<b><u>Expenditures</u></b>				
Salaries	1,671,305	1,607,731	63,574	
Fringes	781,179	695,432	85,747	
Operating Expenses	1,591,532	1,515,775	75,757	
Capital Acquisitions	122,400	121,481	919	
<b>Total Expenditures</b>	<b>4,166,416</b>	<b>3,940,419</b>	<b>225,997</b>	<b>94.58%</b>

**Gregg County Debt Service Funds**

	FY04 Budgeted	FY04 Actual Results	Variance Favorable (Unfavorable)	% of Budget
<b><u>Revenues</u></b>				
Property Taxes	2,665,574	2,634,545	(31,029)	
Interest Income	37,500	49,034	11,534	
<b>Total Revenues</b>	<b>2,703,074</b>	<b>2,683,579</b>	<b>(19,495)</b>	<b>99.28%</b>
Other Financing Sources	3,301,302	3,270,925	(30,377)	
<b><u>Expenditures</u></b>				
Principal Reduction	4,309,940	4,309,940	0	
Interest	1,973,015	1,865,764	107,251	
Administrative Fees	43,000	38,515	4,485	
<b>Total Expenditures</b>	<b>6,325,955</b>	<b>6,214,219</b>	<b>111,736</b>	<b>98.23%</b>
Other Financing Uses	2,535,000	2,535,000	0	

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

**FY04 Budgeted to Actual Results Comparison\***  
(Continued)

**Gregg County Special Revenue Funds**

<u>Revenues</u>	FY04 Budgeted	FY04 Actual Results	Variance Favorable (Unfavorable)	% of Budget
Elections Services	3,300	10,222	6,922	
Co. Clerk Records Mgmt.	146,200	154,570	8,370	
Jail Lease Facility	26,000	60,899	34,899	
Law Library	55,500	61,354	5,854	
Airport Maintenance	972,164	960,611	(11,553)	
County Records Mgmt.	37,500	43,869	6,369	
Building Security	72,150	74,886	2,736	
Justice Court Technology	0	4,458	4,458	
District Clerk Records Mgmt.	10,000	8,255	(1,745)	
Health Care Fund	52,000	68,727	16,727	
<b>Total Revenues</b>	<b>1,374,814</b>	<b>1,447,851</b>	<b>73,037</b>	<b>105.31%</b>
Other Financing Sources	132,186	132,686	500	
 <b>Expenditures</b>				
Elections Services	19,500	14,149	5,351	
Co. Clerk Records Mgmt.	143,957	114,508	29,449	
Jail Lease Facility	77,703	76,516	1,187	
Law Library	64,945	61,595	3,350	
Airport Maintenance	1,133,473	1,006,211	127,262	
County Records Mgmt.	30,494	28,799	1,695	
Building Security	138,999	134,799	4,200	
Justice Court Technology	11,000	10,985	15	
District Clerk Records Mgmt.	5,000	0	5,000	
Health Care Fund	40,000	40,000	0	
<b>Total Expenditures</b>	<b>1,665,071</b>	<b>1,487,562</b>	<b>177,509</b>	<b>89.34%</b>

**Gregg County Capital Projects Funds**

<u>Revenues</u>	FY04 Budgeted	FY04 Actual Results	Variance Favorable (Unfavorable)	% of Budget
Intergovernmental	1,762,000	536,030	(1,225,970)	
Interest Income	600	1,650	1,050	
Fees	62,000	65,905	3,905	
<b>Total Revenues</b>	<b>1,824,600</b>	<b>603,585</b>	<b>(1,221,015)</b>	<b>33.08%</b>
Other Financing Sources	33,503	33,503	0	
 <b>Expenditures</b>				
Capital Outlay	1,922,392	689,750	1,232,642	
<b>Total Expenditures</b>	<b>1,922,392</b>	<b>689,750</b>	<b>1,232,642</b>	<b>35.88%</b>
Other Financing Uses	140,375	140,375	0	

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



# DEPARTMENTAL BUDGETS

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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 9, county officials have numerous responsibilities and duties that are granted explicitly by the Texas State Legislature. It is important to note that according to Texas statutes and state Attorney General's opinions, the commissioners' court authority is limited to budgetary authority over the elected officials and the manner in which they choose to manage their departments. Where workload and performance indicators are considered weak it is the goal of the County Judge, as the statutory budget officer, to seek cooperation in clearly defining goals and improvements in these areas.

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 53-57 in the Financial Summaries section of this document. Expenditures by fund type, category and funds are shown on pages 41-42.

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 by function types: 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 pages 53-54 allows five year comparisons between actual and unaudited expenditures and the adopted budget for FY05.

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$455,040	\$486,741	\$484,769	\$431,088	\$513,714
Fringe Benefits	150,409	176,002	184,837	177,326	213,407
Operating Expenses	43,415	58,669	60,489	55,545	60,616
Capital Outlay	750	10,492	12,287	117	0
<b>Total Expenses</b>	<b>\$649,614</b>	<b>\$728,904</b>	<b>\$742,382</b>	<b>\$664,076</b>	<b>\$787,737</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>19</b>	<b>20</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Criminal Cases Filed*	6,459	6,127	5,661	6,000	6,000
Civil Cases Filed*	741	835	774	700	725
Probate Cases Filed*	444	416	453	400	415
Public Records Filed*	28,314	29,898	31,916	30,000	30,500
Marriage Licenses	1,538	1,491	1,475	1,424	1,500
Birth/Death Records	21,881	20,268	20,650	21,523	21,600

\* Figures are provided on a calendar year basis.

By mid '04, probate cases were up 7% and mental commitments had increased by 18%. Documentation in probate files has increased by 3 times. The additional clerk position will be assigned to the probate/civil section and work as a relief clerk in other areas when needed.



## 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. FY05 marks the second year of a five year plan for archive restoration. The following plan for FY2005 was approved by the Commissioners' Court as required by statute.

- ◆ Complete restoration of the following books:
  - Register of Birth #1 with index
  - Register of Birth A with index
  - Register of Death with index
  - Water Rights Book
  - Index to Birth Records No. 2 and No. 3
  - Death Record – Vol. A
- ◆ Complete restoration and filming of 86 volumes of Instruments Filed
- ◆ 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

	FY01 Actual	FY02 Actual	FY03 Actual	Unaudited FY04	FY05 Budgeted
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Operating Expenses	0	0	0	1,019	150,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,019</b>	<b>\$150,000</b>

### Goals:

- Revenue budgeted for FY04 was \$150,000; estimated revenue received was \$143,025.
- By end of FY04 approximately 15% of the project was completed. The biggest project, converting these records for on-line use, will cost approximately \$200,000. This project phase will be postponed until the last 2 years of the plan. Monies will be set aside from the first three years to complete the final phases of the project.

### 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.

Efforts are underway to establish tracking methods for incoming and outgoing calls, number of busy signals and other telecommunication traffic data.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$25,265	\$26,190	\$30,312	\$32,602	\$34,865
Fringe Benefits	2,818	3,039	3,500	3,630	5,959
Operating Expenses	0	32	232	250	250
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$28,083</b>	<b>\$29,261</b>	<b>\$34,044</b>	<b>\$36,232</b>	<b>\$41,074</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Purchasing Department

A board of judges comprised of the district judges and the county judge 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$89,069	\$91,428	\$84,238	\$95,824	\$98,220
Fringe Benefits	26,783	29,793	26,568	28,001	29,784
Operating Expenses	14,720	17,116	11,498	7,836	10,900
Capital Outlay	0	0	2,030	0	0
<b>Total Expenses</b>	<b>\$130,572</b>	<b>\$138,337</b>	<b>\$124,334</b>	<b>\$131,661</b>	<b>\$138,904</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.5</b>	<b>2.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Purchase Orders Processed	9,000	9,000	10,855	10,408	10,500
Quotations	250	250	5,000	n/a	n/a
Bids, Proposal Requests	40	40	26	n/a	n/a

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$97,574	\$98,793	\$107,725	\$108,426	\$110,929
Fringe Benefits	97,574	30,637	34,673	36,992	38,081
Operating Expenses	10,643	10,866	14,099	12,272	13,958
Capital Outlay	0	738	0	0	0
<b>Total Expenses</b>	<b>\$108,217</b>	<b>\$141,034</b>	<b>\$156,497</b>	<b>\$157,690</b>	<b>\$162,968</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Job Postings	187	104	71	80	110
New Hires	187	131	90	149	139
Applicants	1,386	1,877	2,279	2,156	2,200
Reportable Accidents	43	20	15	43	30
Workers Comp. Paid	\$191,427	\$39,995	\$118,309	\$159,420	\$140,000

During calendar year 2004, the human resources department coordinated 45 safety meetings with 861 employees in attendance.

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	7,341	29,149	115,895	42,806	35,000
Operating Expenses	1,091,911	954,125	1,618,114	1,032,868	2,190,854
Capital Outlay	0	0	0	0	200,000
<b>Total Expenses</b>	<b>\$1,099,252</b>	<b>\$983,274</b>	<b>\$1,734,009</b>	<b>\$1,075,674</b>	<b>\$2,425,854</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
<i>Court Appt Atty Fees</i>					<i>\$705,000</i>
<i>124<sup>th</sup> District Court</i>	<i>\$217,221</i>	<i>\$186,052</i>	<i>\$160,439</i>	<i>\$222,621</i>	
<i>188<sup>th</sup> District Court</i>	<i>190,082</i>	<i>237,037</i>	<i>242,099</i>	<i>163,114</i>	
<i>307<sup>th</sup> District Court</i>	<i>149,664</i>	<i>191,828</i>	<i>174,437</i>	<i>114,462</i>	
<i>Co Court at Law #1</i>	<i>118,070</i>	<i>155,289</i>	<i>178,140</i>	<i>172,866</i>	
<i>County Court</i>	<i>29,145</i>	<i>42,848</i>	<i>13,550</i>	<i>15,400</i>	
<i>JP #1</i>	<i>9,250</i>	<i>3,400</i>	<i>310</i>	<i>0</i>	
<i>Reimb of Atty Fees</i>	<i>(72,467)</i>	<i>(109,105)</i>	<i>(115,243)</i>	<i>(138,595)</i>	
<i>Mental Commitments</i>	<i>56,943</i>	<i>39,725</i>	<i>28,167</i>	<i>31,684</i>	
<i>Co Court at Law #2</i>	<i>0</i>	<i>0</i>	<i>31,775</i>	<i>74,624</i>	
<i>Investigator, Expert Witness &amp; Interpreters</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>6,488</i>	
<b>Total Operating Expenses</b>	<b>\$697,908</b>	<b>\$747,074</b>	<b>\$713,674</b>	<b>\$662,663</b>	<b>\$705,000</b>

**NOTE: For additional court activity information see pages 79-86 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. Additionally, the staff serves as liaison for the main telephone system and oversee the telecommunication department. 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$152,979	\$162,471	\$154,927	\$145,715	\$151,032
Fringe Benefits	41,528	45,018	42,541	42,449	45,273
Operating Expenses	8,247	14,106	11,227	7,777	17,376
Capital Outlay	0	1,195	5,088	0	0
<b>Total Expenses</b>	<b>\$202,754</b>	<b>\$222,790</b>	<b>\$213,783</b>	<b>\$195,941</b>	<b>\$213,681</b>

<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
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<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Commissioners' Court Meetings	54	47	49	47	49
Mental Health Cases	41	63	65	89	90
TABC Applications	62	52	68	50	55
Juvenile Detention Hearings	77	62	141	176	185
Budget Transfers	1,118	1,322	1,427	2,006	1,000
% of Time spend on Phone	n/a	20%	30%	20%	20%
% of Time spent on Budget	n/a	80%	70%	80%	80%
New Criminal Cases	3,196	3,065	Moved to CCL	Moved to CCL	Moved to CCL
New Probate Cases	284	208	Moved to CCL	Moved to CCL	Moved to CCL
Occupational Licenses	45	25	7	Moved to CCL	Moved to CCL

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$129,281	\$137,067	\$142,622	\$161,906	\$176,469
Fringe Benefits	35,493	39,280	40,794	46,043	50,291
Operating Expenses	24,916	50,730	45,835	47,310	52,350
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$189,690</b>	<b>\$227,077</b>	<b>\$229,251</b>	<b>\$255,259</b>	<b>\$279,110</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Registered Voters	88,410	69,563	73,683	75,954	79,751
Applications Processed	13,383	10,278	13,171	15,109	15,864
Voter Changes	7,046	13,634	8,301	7,595	7,974
Voter Election Rolls	15	18	15	25	19
Elections Held	4	5	4	8	5
Elections Supervised	16	18	16	18	18
Revenue from elections held for other entities*	\$6,117	\$3,184	\$8,569	\$9,965	\$3,000

\* Monies go into the elections services fund.

**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 124<sup>th</sup>, 188<sup>th</sup>, and 307<sup>th</sup> 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$246,850	\$266,834	\$255,462	\$313,353	\$325,232
Fringe Benefits	70,950	81,778	85,307	108,202	113,267
Operating Expenses	13,901	18,292	18,823	18,904	20,200
Capital Outlay	0	0	2,946	0	0
<b>Total Expenses</b>	<b>\$331,701</b>	<b>\$366,904</b>	<b>\$362,538</b>	<b>\$440,459</b>	<b>\$458,699</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Accts Payable Transactions	14,793	15,807	15,832	18,793	20,672
Payroll Checks Processed	13,529	17,264	14,196	15,413	16,184
Internal Audits	468	494	636	632	640
Grants Administered	23	27	28	27	32
Grant Reports Issued	118	144	177	145	160



## 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 ad valorem and other property tax 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$781,909	\$754,325	\$790,892	\$792,504	\$831,304
Fringe Benefits	250,320	268,091	290,672	323,972	331,061
Operating Expenses	89,001	114,933	159,156	157,702	180,400
Capital Outlay	1,298	2,618	0	0	0
<b>Total Expenses</b>	<b>\$1,122,528</b>	<b>\$1,139,967</b>	<b>\$1,240,720</b>	<b>\$1,274,178</b>	<b>\$1,342,765</b>
<b>Full-Time Positions</b>	<b>34</b>	<b>32</b>	<b>32</b>	<b>31</b>	<b>30</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Motor Vehicle Registrations	116,000	119,500	119,500	119,500	119,500
Property Taxes Collected	97.3%	97%	97%	97%	97%
Tax certificates issued (1)	n/a	n/a	n/a	4,892	5,000
Alcohol licenses issued (1)	n/a	n/a	n/a	361	400
Items sent to delinquent tax atty (2)	n/a	n/a	n/a	\$1,242,175	\$1,366,300
Tax statements mailed (1)	n/a	n/a	n/a	215,826	354,836
Second notices mailed (1)	n/a	n/a	n/a	43,399	48,000
Tax receipts processed (1)	n/a	n/a	n/a	552,061	600,000
Entities with tax service agreements	n/a	n/a	n/a	14	14
Parcels on tax service agreements	n/a	n/a	n/a	180,024	194,827
Motor vehicle licenses issued (3)	n/a	n/a	n/a	115,734	127,000
Motor vehicle titles issued (3)	n/a	n/a	n/a	42,803	47,000

(1) Data provided is based on County fiscal year

(2) Data provided as of July 1<sup>st</sup>.

(3) Data provided is based on State of Texas fiscal year.

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$261,397	\$268,485	\$289,666	\$290,057	\$297,126
Fringe Benefits	71,789	74,762	83,048	91,490	95,970
Operating Expenses	395,834	444,948	509,948	414,526	488,754
Capital Outlay	34,456	0	77,723	123,979	103,400
<b>Total Expenses</b>	<b>\$763,476</b>	<b>\$788,195</b>	<b>\$960,385</b>	<b>\$920,052</b>	<b>\$985,250</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 * Actual</b>	<b>2005 Estimated</b>
Software Assistance calls	959	1,047	1,100	1,085	-
Hardware Assistance calls	463	482	400	289	-
Other Assistance calls	504	642	645	n/a	-
Printer calls	*	*	*	283	-
E-mail calls	*	*	*	158	-
Employee Config.	*	*	*	106	-
Network calls	*	*	*	89	-
Failed Login calls	*	*	*	79	-
Website calls	*	*	*	70	-
Other calls	*	*	*	51	-
Internet calls	*	*	*	39	-
IS Project calls	*	*	*	32	-
Loaner Equipment calls	*	*	*	6	-
Thank you calls	*	*	*	4	-
Request calls	*	*	*	1	-
Total calls for assistance	1,926	2,171	2,145	2,294	2,300

\*FY04 is the first full year of reporting with the new service and support system which tracks assistance calls.

## 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:**

To provide quality, relevant outreach and continuing education programs and services to the people of Texas.

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.

FY05 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$92,453	\$98,404	\$87,240	\$87,931	\$96,936
Fringe Benefits	30,707	38,263	35,140	39,822	47,527
Operating Expenses	13,608	13,905	14,757	13,857	15,000
Capital Outlay	800	1,000	2,150	0	0
<b>Total Expenses</b>	<b>\$137,568</b>	<b>\$151,572</b>	<b>\$139,287</b>	<b>\$141,610</b>	<b>\$159,463</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5.5</b>	<b>5.5</b>

Output indicators are shown on the next page.

**Agriculture Extension Service**  
(continued)

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Office Contacts	1,739	1,733	846	1,091	1,500
Site Contacts	4,633	3,144	3,765	1,707	2,200
Phone Calls	4,770	4,040	2,171	2,680	3,000
News Release	125	417	71	104	125
Radio Programs	12	2	0	0	6
Seminars & Workshops Attendance	10,292	8,844	7,353	5,166	7,000
Mass Educational Mailings	9,152	6,564	5,167	2,663	3,000
Volunteers Trained	704	485	396	315	400
Clientele reached by volunteer	11,400	6,487	2,816	4,257	5,000

**Future Plans for the Gregg County Community Futures Forum**

The Futures Forum process gives residents of Gregg County the opportunity to identify critical issues that affect them, their families, and their communities. Many local and area agencies and organizations want input from local residents to better focus their activities and resources. Working together, such groups can plan individual, joint or coordinated actions to effectively address a county's or community's critical needs.

In February, 2004, the extension service held a County Forum whose purpose was to solicit and prioritize citizen's opinions about the most important needs and concerns in Gregg County. The priority needs identified by this forum included family values, healthcare, the economy, water conservation, education for non-agriculture residents, tourism and emergency preparedness – bioterrorism.

## 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 2001, 2002, 2003 and 2004. This annual report is available on the Office of Court Administration website: [www.courts.state.tx.us](http://www.courts.state.tx.us). 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 77<sup>th</sup> 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 FY2004 Annual Report of the OCA. Gregg County data, along with the State comparative data, is listed below.

	<b>Gregg County</b>	<b>Statewide Data</b>
<b>Civil Cases</b>		
Clearance Rate	101.7%	96.1%
Backlog Index	1.1	1.2
<b>Criminal Cases</b>		
Clearance Rate	97.0%	95.2%
Backlog Index	0.8	0.9
<b>Juvenile Cases</b>		
Clearance Rate	193.0%	94.9%

In 2001, the 77<sup>th</sup> 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. Information concerning the Task Force on Indigent Defense can be found on their website at <http://tfid.tamu.edu>. 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; FY03 was \$57,084, and FY04 was \$56,471. Court appointed attorney expenditures by court are found on page 71, under Non-Departmental - Judicial Expenses.

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

## Court Activity Summary

	DISTRICT LEVEL				COUNTY LEVEL			
	2000-01	2001-02	2002-03	2004-04	2000-01	2001-02	2002-03	2003-04
<b>CIVIL CASES</b>								
Pending 9/1	4,508	4,745	4,774	4,595	446	370	434	422
Docket Adjustment	(151)	(186)	20	(66)	106	0	0	(4)
Cases Added	4,450	3,949	4,342	4,279	695	810	803	704
Cases Disposed	4,062	3,734	4,541	4,353	877	746	815	689
Pending 8/31	4,745	4,774	4,595	4,455	370	434	422	433
<b>CRIMINAL CASES</b>								
Pending 9/1	1,157	1,232	1,270	1,068	6,951	7,564	7,234	6,226
Docket Adjustment	11	2	(339)	0	0	0	0	(312)
Cases Added	1,276	1,220	1,408	1,319	7,269	6,765	6,575	6,650
Cases Disposed	1,212	1,184	1,271	1,279	6,656	7,095	7,583	7,070
Pending 8/31	1,232	1,270	1,068	1,108	7,564	7,234	6,226	5,494
<b>JUVENILE CASES</b>								
Pending 9/1	179	149	144	138	0	0	0	0
Docket Adjustment	(3)	0	(10)	0	0	0	0	0
Cases Added	144	149	139	115	0	0	0	0
Cases Disposed	171	154	135	222	0	0	0	0
Pending 8/31	149	144	138	31	0	0	0	0
<b>TOTAL CASES</b>								
Pending 9/1	5,844	6,126	6,188	5,801	7,397	7,934	7,668	6,648
Docket Adjustment	(143)	(184)	(329)	(66)	106	0	0	(316)
Cases Added	5,870	5,318	5,889	5,713	7,964	7,575	7,378	7,354
Cases Disposed	5,445	5,072	5,947	5,854	7,533	7,841	8,398	7,759
Pending 8/31	6,126	6,188	5,801	5,594	7,934	7,668	6,648	5,927

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

Source: Texas Judicial System Annual Report for Fiscal Years 2001, 2002, 2003 and 2004

## 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 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
<b>Pending 8/31/2001</b>	<b>395</b>	<b>78</b>	<b>4</b>	<b>1,189</b>	<b>0</b>	<b>454</b>	<b>52</b>	<b>843</b>	<b>781</b>	<b>949</b>	<b>4,745</b>
											0
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
<b>Pending 8/31/2002</b>	<b>407</b>	<b>82</b>	<b>5</b>	<b>1,059</b>	<b>1</b>	<b>490</b>	<b>43</b>	<b>735</b>	<b>952</b>	<b>1,000</b>	<b>4,774</b>
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
<b>Pending 8/31/2003</b>	<b>335</b>	<b>56</b>	<b>2</b>	<b>1,164</b>	<b>1</b>	<b>418</b>	<b>44</b>	<b>782</b>	<b>854</b>	<b>939</b>	<b>4,595</b>
Docket Adjustment	(1)	0	0	(5)	0	(3)	0	(4)	(40)	(13)	(66)
Cases Added	145	14	0	509	3	402	0	797	1,743	666	4,279
Cases Disposed	198	20	1	496	2	361	1	895	1,691	688	4,353
<b>Pending 8/31/2004</b>	<b>281</b>	<b>50</b>	<b>1</b>	<b>1,172</b>	<b>2</b>	<b>456</b>	<b>43</b>	<b>680</b>	<b>866</b>	<b>904</b>	<b>4,455</b>

### 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
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%
2003-2004	4,353	35%	23%	20%	11%	11%

Source: Texas Judicial System Annual Report for Fiscal Years 2001, 2002, 2003 and 2004

## 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 8/31/2000	11	10	48	19	22	25	101	299	16	4	94	254	58	196	0	1,157
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
<b>Pending 8/31/2001</b>	<b>10</b>	<b>9</b>	<b>63</b>	<b>22</b>	<b>36</b>	<b>29</b>	<b>134</b>	<b>299</b>	<b>19</b>	<b>6</b>	<b>101</b>	<b>215</b>	<b>66</b>	<b>221</b>	<b>2</b>	<b>1,232</b>
																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
<b>Pending 8/31/2002</b>	<b>9</b>	<b>0</b>	<b>65</b>	<b>24</b>	<b>36</b>	<b>44</b>	<b>130</b>	<b>304</b>	<b>19</b>	<b>3</b>	<b>100</b>	<b>235</b>	<b>70</b>	<b>231</b>	<b>0</b>	<b>1,270</b>
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
<b>Pending 8/31/2003</b>	<b>11</b>	<b>8</b>	<b>69</b>	<b>11</b>	<b>36</b>	<b>36</b>	<b>81</b>	<b>226</b>	<b>24</b>	<b>4</b>	<b>46</b>	<b>216</b>	<b>71</b>	<b>229</b>	<b>0</b>	<b>1,068</b>
Docket Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cases Added	2	6	91	10	35	43	114	225	23	1	77	237	114	340	1	1,319
Cases Disposed	6	6	72	11	35	62	110	217	23	1	88	241	104	302	1	1,279
<b>Pending 8/31/2004</b>	<b>7</b>	<b>8</b>	<b>88</b>	<b>10</b>	<b>36</b>	<b>17</b>	<b>85</b>	<b>234</b>	<b>24</b>	<b>4</b>	<b>35</b>	<b>212</b>	<b>81</b>	<b>267</b>	<b>0</b>	<b>1,108</b>

### AGE OF CASES DISPOSED

	Total Cases	60 Days or Less	61 Days to 90 Days	91 Days to 120 Days	Over 120 Days
2000-2001	1,212	43%	16%	9%	32%
2001-2002	1,184	40%	17%	15%	28%
2002-2003	1,271	39%	18%	12%	31%
2003-2004	1,279	26%	14%	13%	46%

Source: Texas Judicial System Annual Report for Fiscal Years 2001, 2002, 2003, and 2004



## District Level – Other Activity

	2000-01	2001-02	2002-03	2003-04					
<b>JURY ACTIVITY</b>					<b>JUVENILE ACTIVITY</b>				
<b><u>Civil Cases</u></b>					Child in				
Jury Fee Paid/Oath	295	282	374	280	Need of				
Panel Examined	17	18	39	29	Super-				
Sworn Evidence Presented	16	18	39	29	vision				
<b><i>Final Judgement:</i></b>					Delin-				
By Jury	14	17	38	29	quency				
Directed Verdict	0	0	0	0	Total				
<b><u>Criminal Cases</u></b>					Cases				
Panel Examined	34	19	38	47	Pending 8/31/2000				
Sworn Evidence Presented	31	19	37	47	Docket Adjustment				
<b><i>Conviction:</i></b>					Cases Added				
Guilty Plea	10	21	682	56	Cases Disposed				
Not Guilty Plea	14	4	0	2	<b>Pending 8/31/2001</b>				
<b><i>Acquittal:</i></b>					Docket Adjustment				
Jury Verdict	2	2	1	9	Cases Added				
Directed Verdict	0	0	0	0	Cases Disposed				
<b>DEATH / LIFE SENTENCES IMPOSED</b>					<b>Pending 8/31/2002</b>				
Death Sentences Imposed	0	0	0	0	Docket Adjustment				
Life Sentences Imposed	3	6	10	5	Cases Added				
<b>OTHER COURT PROCEEDINGS</b>					Cases Disposed				
Post Conviction Writs of Habeas Corpus	0	0	48	32	<b>Pending 8/31/2003</b>				
Other Writs of Habeas Corpus	18	18	21	23	Docket Adjustment				
Contempt, Extradition, & Other Proceedings	0	0	0	0	Cases Added				
Bond Forfeiture Proceedings	50	50	33	45	Cases Disposed				
					<b>Pending 8/31/2004</b>				

Source: Texas Judicial System Annual Report for Fiscal Years 2001, 2002, 2003 and 2004

## 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 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
<b>Pending 8/31/2001</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>328</b>	<b>370</b>
Docket Adjustment	0	0	0	0	0	0	0	0
Cases Added	9	11		30			760	810
Cases Disposed	5	8		30			703	746
<b>Pending 8/31/2002</b>	<b>13</b>	<b>9</b>	<b>1</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>434</b>
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
<b>Pending 8/31/2003</b>	<b>7</b>	<b>11</b>	<b>1</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>376</b>	<b>422</b>
Docket Adjustment	0	0	0	0	0	0	(4)	(4)
Cases Added	1	0	0	18	0	0	685	704
Cases Disposed	1	1	0	15	0	0	672	689
<b>Pending 8/31/2004</b>	<b>7</b>	<b>10</b>	<b>1</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>433</b>

### 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
2000-2001	877	38%	31%	17%	5%	9%
2001-2002	746	53%	32%	12%	1%	3%
2002-2003	815	41%	40%	16%	2%	1%
2003-2004	689	49%	33%	13%	1%	3%

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 for Fiscal Years 2001, 2002, 2003 and 2004

## County Level Criminal Docket Summary

	DWI or DUID	Theft or Worthless Check	Drug Offenses	Assault	Traffic	Other Criminal Cases	Total Cases
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
<b>Pending 8/31/2001</b>	<b>813</b>	<b>4,303</b>	<b>400</b>	<b>756</b>	<b>327</b>	<b>965</b>	<b>7,564</b>
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
<b>Pending 8/31/2002</b>	<b>813</b>	<b>3,982</b>	<b>449</b>	<b>763</b>	<b>285</b>	<b>942</b>	<b>7,234</b>
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
<b>Pending 8/31/2003</b>	<b>681</b>	<b>3,418</b>	<b>377</b>	<b>659</b>	<b>245</b>	<b>846</b>	<b>6,226</b>
Docket Adjustment	(300)	(231)	(56)	(109)	(70)	454	(312)
Cases Added	861	2,479	743	908	352	1,307	6,650
Cases Disposed	894	2,880	668	908	354	1,366	7,070
<b>Pending 8/31/2004</b>	<b>348</b>	<b>2,786</b>	<b>396</b>	<b>550</b>	<b>173</b>	<b>1,241</b>	<b>5,494</b>

### AGE OF CASES DISPOSED

	Total Cases	60 Days or Less	61 Days to 90 Days	91 Days to 120 Days	Over 120 Days
2000-2001	6,656	15%	17%	13%	55%
2001-2002	7,095	16%	15%	11%	58%
2002-2003	7,583	22%	15%	11%	53%
2003-2004	7,070	24%	12%	10%	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 for Fiscal Years 2001, 2002, 2003 and 2004

## County Level – Other Activity

	2000-01	2001-02	2002-03	2003-04
<b>JURY ACTIVITY</b>				
<b><u>Civil Cases</u></b>				
Final Judgement by Jury	2	0	1	0
<b><u>Criminal Cases</u></b>				
Conviction Guilty Plea	2	5	2368	6
Conviction Not Guilty Plea	1	1	0	0
Acquittal Jury Verdict	0	0	5	3
Acquittal Directed Verdict	0	0	0	0
<b>PROBATE &amp; MENTAL HEALTH</b>				
<b><u>Probate</u></b>				
Cases Filed	448	424	399	392
Hearings Held	489	435	457	443
<b><u>Mental Health</u></b>				
Cases Filed	34	64	46	81
Hearings Held	34	61	46	67

Source: Texas Judicial System Annual Report for Fiscal Years 2001, 2002, 2003 and 2004

**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. Criminal felony jurisdiction began on January 1, 2003. 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$180,135	\$182,650	\$149,645	\$201,116	\$206,785
Fringe Benefits	41,598	44,291	39,435	54,775	58,202
Operating Expenses	6,946	7,632	13,770	8,594	15,185
Capital Outlay	14,688	0	0	0	0
<b>Total Expenses</b>	<b>\$243,367</b>	<b>\$234,573</b>	<b>\$202,850</b>	<b>\$264,485</b>	<b>\$280,172</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
New Criminal Cases	3,475	3,691	5,661	6,270	6,623
Probate & Other Cases (County)	222	224	221	251	251
Juvenile Cases	138	188	138	185	173
Civil Cases (District)	788	915	110	0	0
Criminal Felony Information (District)	-	-	17	30	30

**Source:** Juvenile probation department provided juvenile statistics. All other data based on reports from the judicial system, The Software Group, Inc.

**Note:** Other activity is combined with district and county schedules found on pages 79-86.

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	0	0	\$129,219	\$186,334	\$191,275
Fringe Benefits	0	0	34,189	51,788	55,511
Operating Expenses	0	0	15,405	14,903	13,650
Capital Outlay	0	0	2,379	1,212	1,700
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>\$181,192</b>	<b>\$254,237</b>	<b>\$262,136</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
New Criminal Cases	0	0	18	25	30
Probate & Other Cases	0	0	183	195	210
Civil Cases	0	0	1,239	1,826	1,875

**Source:** Juvenile probation department provided juvenile statistics. All other data based on reports from the judicial system, The Software Group, Inc.

**Note:** Other activity is combined with district and county schedules found on pages 79-86.

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 was FY04.

## 124<sup>th</sup> 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 on various boards that oversee the following departments: Purchasing, Auditor's office, Community Supervision and Corrections, and Juvenile Probation/Detention.

### **Mission Statement:**

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

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$79,621	\$82,139	\$82,593	\$66,741	\$72,934
Fringe Benefits	21,350	23,988	23,040	23,772	25,115
Operating Expenses	60,927	51,974	62,562	81,937	57,705
Capital Outlay	1,365	0	0	0	0
<b>Total Expenses</b>	<b>\$163,263</b>	<b>\$158,101</b>	<b>\$168,195</b>	<b>\$172,450</b>	<b>\$155,754</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

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.

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
New Cases Filed	1,114	1,004	940	891	1,000
Case Dispositions	1,213	1,166	1,006	777	1,000

**Source:** Juvenile probation department provided juvenile statistics. All other data based on reports from the judicial system, The Software Group, Inc.

**Note:** Other activity is combined with district and county schedules found on pages 79-86.

## 188<sup>th</sup> 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 on various boards that oversee the following departments: Purchasing, Auditor's office, Community Supervision and Corrections, and Juvenile Probation/Detention.

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$61,138	\$73,838	\$77,719	\$68,382	\$81,238
Fringe Benefits	17,955	22,263	23,803	22,778	26,596
Operating Expenses	42,181	41,148	43,851	28,462	46,685
Capital Outlay	2,693	0	0	0	0
<b>Total Expenses</b>	<b>\$123,967</b>	<b>\$137,249</b>	<b>\$145,373</b>	<b>\$119,622</b>	<b>\$154,519</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

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.

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
New Criminal Cases	663	786	752	699	750
New Civil Cases	615	563	578	259	350
Criminal Dispositions	705	763	764	712	750
Civil Dispositions	593	574	566	420	350

**Source:** Juvenile probation department provided juvenile statistics. All other data based on reports from the judicial system, The Software Group, Inc.

**Note:** Other activity is combined with district and county schedules found on pages 79-86.



### 307<sup>th</sup> 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 on various boards that oversee the following departments: Purchasing, Auditor's office, Community Supervision and Corrections, and Juvenile Probation/Detention.

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$79,542	\$80,697	\$85,207	\$84,926	\$87,668
Fringe Benefits	21,142	22,923	25,105	26,777	27,619
Operating Expenses	13,206	13,171	20,020	16,427	25,435
Capital Outlay	0	0	0	4,226	650
<b>Total Expenses</b>	<b>\$113,890</b>	<b>\$116,791</b>	<b>\$130,332</b>	<b>\$132,356</b>	<b>\$141,372</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

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.

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
New Cases	2,632	2,710	2,504	2,603	2,600
Dispositions	2,709	2,663	2,554	2,494	2,600
Juvenile Hearings	11	5	0	0	0

**Source:** Juvenile probation department provided juvenile statistics. All other data based on reports from the judicial system, The Software Group, Inc.

**Note:** Other activity is combined with district and county schedules found on pages 79-86.

**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 307<sup>th</sup> District Court. Gregg County only pays for the court reporter.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$7,950	\$8,440	\$8,200	\$8,000	\$9,600
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$7,950</b>	<b>\$8,440</b>	<b>\$8,200</b>	<b>\$8,000</b>	<b>\$9,600</b>

**Juror Expenses**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$52,816	\$46,712	\$56,435	\$61,725	\$75,370
<b>Total Expenses</b>	<b>\$52,816</b>	<b>\$46,712</b>	<b>\$56,435</b>	<b>\$61,725</b>	<b>\$75,370</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Civil jurors impaneled	20	16	48	30	30
Civil jurors summoned	3,200	2,560	7,680	4,800	4,800
Criminal jurors impaneled	22	33	59	50	55
Criminal jurors summoned	4,840	7,260	12,980	11,000	12,100

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$10,814	\$10,667	\$10,023	\$10,815	\$10,815
Fringe Benefits	827	819	763	834	828
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$11,641</b>	<b>\$11,486</b>	<b>\$10,786</b>	<b>\$11,649</b>	<b>\$11,643</b>

## 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 (\$3,000,000 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$508,026	\$501,151	\$489,383	\$505,048	\$550,023
Fringe Benefits	172,070	182,221	187,011	210,974	226,319
Operating Expenses	45,152	70,280	71,076	62,829	65,570
Capital Outlay	11,137	0	0	0	0
<b>Total Expenses</b>	<b>\$736,385</b>	<b>\$753,652</b>	<b>\$747,470</b>	<b>\$778,851</b>	<b>\$841,912</b>
<b>Full-Time Positions</b>	<b>22</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Civil Cases Filed	4,200	4,655	5,123	4,441	4,500
Criminal Cases Filed	1,275	1,350	1,438	1,382	1,450
Jury Notices (see page 92 for additional juror data)	21,566	24,529	20,575	19,668	20,500
Child Support Transactions	91,513	63,447	31,957	11,267	10,000

**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 fine collections; 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.

### Justices of the Peace Summary

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Total Cases Filed	12,529	13,416	13,607	14,587	14,600
Total Cases Disposed	12,802	13,266	13,476	12,833	14,175
Total Cases Appealed	22	21	31	17	26
Examining Trials	9	22	25	14	25
Inquests	281	270	286	275	285
Collections reported to State	\$952,810	\$1,072,301	\$1,073,379	\$1,292,404	\$1,220,000

#### 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 2001, 2002, 2003, and 2004. 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.

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$106,629	\$110,362	\$114,719	\$106,204	\$112,545
Fringe Benefits	33,390	37,334	40,069	40,351	44,422
Operating Expenses	43,734	42,906	67,831	67,050	55,704
Capital Outlay	0	0	0	0	1,000
<b>Total Expenses</b>	<b>\$183,753</b>	<b>\$190,602</b>	<b>\$222,619</b>	<b>\$213,605</b>	<b>\$213,671</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
<b>CASES FILED</b>					
Traffic	2,097	2,236	2,397	2,357	2,400
Non-Traffic	1,071	1,237	1,228	1,100	1,200
Small Claims Suits	169	213	148	116	160
Forcible Entry and Det.	83	126	143	211	120
Other Civil Suits	373	449	486	408	400
Total Cases Filed	3,793	4,261	4,402	4,192	4,280
<b>CASES DISPOSED</b>					
Traffic	2,180	2,077	2,345	1,983	2,375
Non-Traffic	1,041	1,008	1,069	932	1,100
Small Claims Suits	159	173	123	93	160
Forcible Entry and Det.	71	102	123	188	100
Other Civil Suits	378	473	541	439	400
Total Cases Disposed	3,829	3,833	4,201	3,635	4,135
Total Cases Appealed	10	3	7	8	7
Magistrate's Warnings Admin.	4,946	5,184	4,762	4,811	5,000
Felony Warrants	427	499	526	364	400
Safety Responsibility Hearings	194	26	49	29	50
Examining Trials	9	21	25	14	25
Inquests	135	120	149	120	150
Collections reported to state	\$274,306	\$304,468	\$357,614	\$383,949	\$350,000

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$59,734	\$64,500	\$70,319	\$71,472	\$76,791
Fringe Benefits	18,240	20,358	22,155	23,885	25,708
Operating Expenses	13,896	11,463	8,711	7,212	12,400
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$91,870</b>	<b>\$96,321</b>	<b>\$101,185</b>	<b>\$102,569</b>	<b>\$114,899</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
<b>CASES FILED</b>					
Traffic	932	610	775	1,541	800
Non-Traffic	339	86	145	264	200
Small Claims Suits	117	130	118	119	115
Forcible Entry and Det.	192	179	173	203	170
Other Civil Suits	102	52	85	93	90
Total Cases Filed	1,682	1,057	1,296	2,220	1,375
<b>CASES DISPOSED</b>					
Traffic	1,081	573	910	1,238	900
Non-Traffic	232	80	155	138	150
Small Claims Suits	90	127	101	99	100
Forcible Entry and Det.	194	185	165	188	170
Other Civil Suits	107	52	63	63	85
Total Cases Disposed	1,704	1,017	1,394	1,726	1,405
Total Cases Appealed	2	8	6	2	6
Magistrate's Warnings Admin.	*	*	270	431	270
Warrants Issued	*	*	249	190	250
Juvenile Detention Hearings	121	102	44	18	65
Safety Responsibility Hearings	*	*	0	0	0
Examining Trials	0	0	0	0	0
Inquests	29	40	46	54	35
Collections reported to state	\$ 99,562	\$ 77,971	\$ 82,733	\$151,153	\$100,000

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$92,910	\$104,979	\$98,261	\$100,681	\$110,131
Fringe Benefits	31,779	36,932	37,050	41,117	43,915
Operating Expenses	25,694	30,972	41,720	34,176	24,685
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$150,653</b>	<b>\$172,883</b>	<b>\$177,031</b>	<b>\$175,974</b>	<b>\$178,731</b>

<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4.25</b>
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<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
<b>CASES FILED</b>					
Traffic	2,553	3,144	4,028	4,709	4,000
Non-Traffic	446	625	799	967	700
Small Claims Suits	4	7	50	61	50
Forcible Entry and Det.	219	243	202	193	215
Other Civil Suits	284	343	256	100	270
Total Cases Filed	3,506	4,362	5,335	6,030	5,235
<b>CASES DISPOSED</b>					
Traffic	2,986	3,161	3,945	4,086	3,800
Non-Traffic	272	245	657	849	600
Small Claims Suits	1	7	32	56	45
Forcible Entry and Det.	215	227	193	182	200
Other Civil Suits	199	304	299	99	240
Total Cases Disposed	3,673	3,944	5,126	5,272	4,885
Total Cases Appealed	5	9	15	5	10
Magistrate’s Warnings Admin.	*	*	475	574	475
Warrants Issued	*	*	1,419	1,122	1,200
Juvenile Hearings	175	225	217	219	175
Truancy Cases	261	302	206	259	200
Safety Responsibility Hearings	*	*	0	0	0
Examining Trials	0	1	0	0	0
Inquests	78	82	66	61	70
Collections reported to state	\$281,685	\$357,862	\$384,316	\$534,456	\$480,000

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$75,176	\$79,339	\$81,720	\$84,468	\$82,563
Fringe Benefits	23,487	27,695	29,642	30,591	32,947
Operating Expenses	29,872	24,775	19,519	33,526	32,650
Capital Outlay	0	616	2,235	0	0
<b>Total Expenses</b>	<b>\$128,535</b>	<b>\$132,425</b>	<b>\$133,116</b>	<b>\$148,585</b>	<b>\$148,160</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
<b>CASES FILED</b>					
Traffic	3,188	3,217	2,129	1,710	3,300
Non-Traffic	67	228	154	102	125
Small Claims Suits	52	29	52	76	50
Forcible Entry and Det.	187	203	193	231	185
Other Civil Suits	54	59	46	26	50
Total Cases Filed	3,548	3,736	2,574	2,145	3,710
<b>CASES DISPOSED</b>					
Traffic	3,290	3,972	2,350	1,777	3,390
Non-Traffic	58	223	135	121	115
Small Claims Suits	57	30	40	70	40
Forcible Entry and Det.	159	197	190	212	170
Other Civil Suits	32	50	40	20	35
Total Cases Disposed	3,596	4,472	2,755	2,200	3,750
Total Cases Appealed	5	1	3	2	3
Magistrate's Warnings Admin.	*	*	134	357	135
Warrants Issued	*	*	604	391	600
Juvenile Hearings	106	167	66	15	25
Safety Responsibility Hearings	*	*	0	0	0
Examining Trials	0	0	0	0	0
Inquests	39	28	25	40	30
Collections reported to state	\$297,257	\$332,000	\$248,716	\$222,846	\$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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$781,105	\$801,819	\$804,659	\$833,245	\$937,631
Fringe Benefits	228,887	252,540	260,457	290,718	326,753
Operating Expenses	20,005	36,481	40,006	45,387	47,825
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$1,029,997</b>	<b>\$1,090,840</b>	<b>\$1,105,122</b>	<b>\$1,169,350</b>	<b>\$1,312,209</b>
<b>Full-Time Positions</b>	<b>25</b>	<b>25</b>	<b>23</b>	<b>24</b>	<b>26</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Felony Criminal Cases Prosecuted (1)	2,055	2,104	2,107	2,411	2,500
Misdemeanor Criminal Cases Prosecuted (1)	7,159	6,986	6,840	6,839	6,900
Jury Trials (1)	n/a	n/a	56	56	56
<b><u>Hot Check Division:</u></b>					
No. of checks received from merchants	n/a	n/a	11,790	12,431	12,000
No. of receipts issued	n/a	n/a	n/a	5,537	6,000
Amt returned to merchants	n/a	n/a	\$702,608	\$755,178	\$730,000

(1) Based on the state of Texas FY2004 fiscal year (Sept03 thru Aug04)

### **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 hearings 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, 188<sup>th</sup> 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salary	0	0	585	\$ 1,693	\$ 5,000
Fringe Benefits	0	0	0	0	0
Operating Expenses	0	0	81	472	2,150
Capital Outlay	0	0	0	0	550
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>666</b>	<b>\$2,165</b>	<b>\$7,700</b>

## Constables

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 must be a certified 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$40,770	\$41,714	\$43,554	\$43,618	\$44,875
Fringe Benefits	11,124	13,840	15,899	16,932	17,534
Operating Expenses	900	1,534	1,292	1,068	6,004
Capital Outlay	1,150	0	0	0	0
<b>Total Expenses</b>	<b>\$53,944</b>	<b>\$57,088</b>	<b>\$60,745</b>	<b>\$61,618</b>	<b>\$68,413</b>
<b>Full-Time Positions</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Civil Process Received	300	282	n/a	400	525
Civil Process Executed	300	257	n/a	390	500
Stray Animals	25	22	n/a	25	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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$34,489	\$35,250	\$37,000	\$37,000	\$38,110
Fringe Benefits	9,757	11,611	13,550	14,326	14,794
Operating Expenses	1,782	639	1,023	557	6,837
Capital Outlay	0	1,965	620	0	0
<b>Total Expenses</b>	<b>\$46,028</b>	<b>\$49,465</b>	<b>\$52,193</b>	<b>\$51,883</b>	<b>\$59,741</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Civil Process Received	140	140	531	572	570
Civil Process Executed	130	130	509	562	560
Civil Process Returned	*	*	22	10	10
Traffic Stops	*	*	552	330	400
Traffic citations	*	*	67	111	90
Arrests	*	*	*	20	20
Assisting Longview PD	*	*	98	112	95
Assisting Longview Fire	*	*	62	75	60

Note: 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$34,489	\$35,250	\$37,000	\$37,000	\$44,910
Fringe Benefits	10,579	11,623	13,549	14,326	15,984
Operating Expenses	5,091	5,061	4,633	7,590	12,251
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$50,159</b>	<b>\$51,934</b>	<b>\$55,182</b>	<b>\$58,916</b>	<b>\$73,145</b>

<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.25</b>
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<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Civil Process Received	425	528	400	379	400
Civil Process Executed	382	469	424	304	375
Civil Process Returned	30	58	26	75	25
Warrants Received	45	45	2	10	15
Warrants Executed	30	25	12	18	20
Warning Citations	200	350	100	132	100
Traffic Citations	200	300	318	399	200
Writs of Execution	20	38	4	5	10
Writs of Possession	20	40	21	22	30
Criminal Cases	10	10	4	3	4
Property Seizures	5	3	4	2	4
Writ of Sequestration	5	5	2	2	5
Summons	10	10	4	2	10
Subpoena	25	25	5	4	10
Writ of Garnishment	5	5	0	0	5
Calls for Service	100	100	225	185	200
Assisting Other Agents	200	200	187	158	180
Immediate Poss. Bond	*	*	10	20	30

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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$34,489	\$35,250	\$37,000	\$37,000	\$38,110
Fringe Benefits	10,124	11,361	13,199	13,937	14,794
Operating Expenses	1,725	2,286	2,514	2,455	5,012
Capital Outlay	570	0	0	0	0
<b>Total Expenses</b>	<b>\$46,908</b>	<b>\$48,897</b>	<b>\$52,713</b>	<b>\$53,392</b>	<b>\$57,916</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Civil Process Received	400	400	450	n/a	n/a
Civil Process Executed	400	400	425	n/a	n/a

## 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, and ethical law enforcement.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$3,693,245	\$3,867,906	\$3,904,760	\$4,147,239	\$4,482,127
Fringe Benefits	1,187,232	1,366,343	1,545,691	1,736,442	1,975,338
Operating Expenses	688,556	687,060	752,383	727,656	976,198
Capital Outlay	184,883	168,668	183,551	73,965	160,000
<b>Total Expenses</b>	<b>\$5,753,916</b>	<b>\$6,089,977</b>	<b>\$6,386,385</b>	<b>\$6,685,302</b>	<b>\$7,593,663</b>
<b>Full-Time Positions*</b>	<b>128</b>	<b>135</b>	<b>138</b>	<b>146</b>	<b>155</b>

\* Note: This schedule does not include personnel funded by grants.

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Jail Book-ins	10,219	10,276	11,375	11,071	11,355
Warrants Executed	4,277	4,592	6,170	4,615	4,900
Emergency Detention Warrants	172	241	314	304	375
Civil Process Served	6,452	6,243	7,221	7,798	8,187
Report Requiring C.I.D. Follow-up	1,699	1,709	1,736	2,300	2,300
Mental Transports	*	241	385	388	430

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$6,026	\$7,986	\$3,584	\$0	\$0
Fringe Benefits	0	0	475	0	0
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$6,026</b>	<b>\$7,986</b>	<b>\$4,059</b>	<b>\$0</b>	<b>\$0</b>

**Parks & Wildlife**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$140	\$500	\$757	\$0	\$900
Capital Outlay	1,925	0	0	0	0
<b>Total Expenses</b>	<b>\$2,065</b>	<b>\$500</b>	<b>\$757</b>	<b>\$0</b>	<b>\$900</b>

**Texas Alcoholic Beverage Commission**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$250
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>



## Department of Public Safety

The Department of Public Safety maintains public safety in the State of Texas and Gregg County through various traffic and criminal law enforcement programs. The County provides radars, cellular phones, law enforcement communication services, clerical support, office supplies and equipment to the Department. The DPS Highway Patrol office in Gregg County is allotted eleven Trooper positions and one Sergeant position. Gregg County funds one full-time secretarial position and one part-time secretarial position.

### **Mission Statement:**

Department objectives include the following:

- ◆ Aggressive traffic law enforcement with a focus on hazardous violations including speed, seatbelt and DWI related offenses.
- ◆ Reduce fatal accidents in the county by maintaining a high visibility of marked units and aggressively enforcing traffic laws.
- ◆ Increased DWI enforcement focusing on problematic areas with high accident rates in the county.
- ◆ Continuation of background investigations on Gregg county applicants requesting a concealed handgun license.
- ◆ Increased criminal enforcement developed from traffic enforcement with a focus on the criminal apprehension of fugitives and narcotics couriers. This focus includes seizure of illegal currency from narcotics couriers traveling through Gregg county on IH20.
- ◆ Continue to assist the county when possible with back-up requests for county or local city officers when necessary.
- ◆ Investigate accidents in the rural areas of the county and assist local jurisdictions in the event of a serious accident when requested.
- ◆ Maintain efficiency with the budgetary allotments issued to the Department by Gregg county.
- ◆ Continued positive relationships with other public safety agencies within Gregg county to provide for the safety of the citizens and motoring public of Gregg County.

**Department of Public Safety (continued)**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$28,823	\$30,397	\$30,653	\$30,692	\$35,979
Fringe Benefits	7,913	9,195	9,824	10,599	11,749
Operating Expenses	4,375	4,866	4,476	4,696	4,850
Capital Outlay	2,565	17,848	0	0	0
<b>Total Expenses</b>	<b>\$43,676</b>	<b>\$62,306</b>	<b>\$44,953</b>	<b>\$45,987</b>	<b>\$52,578</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
DWI Arrests	*	*	174	*	*
Criminal Misdemeanor Arrests	*	*	585	*	*
Criminal Felony Arrests	*	*	125	*	*
Total Criminal Arrests	*	*	710	*	*
Total Accidents Investigated	*	*	700	*	*
Motorist Assists/Agency Assists	*	*	566	*	*
Total Vehicles Stopped for Traffic Violations	*	*	10,609	*	*

Note: Output Indicators were provided by DPS for calendar year 2003. The asterisks (\*) represents figures that are not available at this time.

**The workload handled in 2003 was achieved with 9 of 11 trooper positions filled.**

### Juvenile Board

The juvenile board serves as the governing board supervising the juvenile department with budgetary control and responsibility. Members include the 124<sup>th</sup> district judge, 188<sup>th</sup> district judge, 307<sup>th</sup> 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 the board is not subject to the authority of the commissioners' court.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$57,488	\$63,489	\$69,117	\$78,255	\$78,255
Fringe Benefits	22,903	26,566	29,860	34,013	32,322
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$80,391</b>	<b>\$90,055</b>	<b>\$98,977</b>	<b>\$112,268</b>	<b>\$110,577</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**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 includes 12 months for the 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).

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$61,997	\$79,961	\$71,669	\$6,003	\$28,000
Capital Outlay	0	0	0	1,270	0
<b>Total Expenses</b>	<b>\$61,997</b>	<b>\$79,961</b>	<b>\$71,669</b>	<b>\$7,273</b>	<b>\$28,000</b>

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$55,336	\$47,358	\$58,304	\$58,341	\$59,962
Fringe Benefits	17,050	13,762	15,809	16,541	16,847
Operating Expenses	11,398	11,837	10,893	11,265	12,600
Capital Outlay	0	7,500	0	0	0
<b>Total Expenses</b>	<b>\$83,784</b>	<b>\$80,457</b>	<b>\$85,006</b>	<b>\$86,147</b>	<b>\$89,409</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Veteran Population	11,204	10,549	10,463	10,073	9,856
Compensation and Pension	\$11,711,851	\$12,893,000	\$14,528,166	*	*
Readjustment and Vocational Rehab	\$518,985	\$612,000	\$884,526	*	*
Insurance and Indemnities	\$761,842	\$742,000	\$673,770	*	*
Total Benefits Awarded	\$12,992,678	\$14,247,000	\$16,086,462	*	*

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

**911 Addressing / Emergency Management**

The 911 Addressing / Emergency Management Systems are directed under the auspices of the Gregg County Sheriff’s Office. The 911 Addressing department is responsible for converting rural route and box numbered addresses to standardized physical addressing and for maintaining County maps. These maps are an ongoing project that reflects all addresses on both public and private roadways, as well as the addition and deletion of structures therein. The purpose of Emergency Management is to establish a command hierarchy and plan of operation that is responded to by emergency services, whereupon any catastrophic event or disaster, natural or man-made, occurs within the County.

**911 Addressing**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$51,328	\$53,148	\$53,999	\$54,524	\$60,109
Fringe Benefits	16,730	19,398	21,540	23,176	24,723
Operating Expenses	71,939	26,268	18,003	9,117	42,550
Capital Outlay	2,536	14,500	16,800	1,541	0
<b>Total Expenses</b>	<b>\$142,533</b>	<b>\$113,314</b>	<b>\$110,342</b>	<b>\$88,358</b>	<b>\$127,382</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Emergency Management**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$446	\$812	\$597	\$1,515	\$4,000
<b>Total Expenses</b>	<b>\$446</b>	<b>\$812</b>	<b>\$597</b>	<b>\$1,515</b>	<b>\$4,000</b>

### 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.*

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$37,457	\$34,578	\$0	\$0	\$0
Fringe Benefits	5,380	2,231	0	0	0
Operating Expenses	5,380	2,231	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$42,837</b>	<b>\$36,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$2,544	\$23,800	\$32,638	\$16,483	\$23,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$2,544</b>	<b>\$23,800</b>	<b>\$32,638</b>	<b>\$16,483</b>	<b>\$23,000</b>

## Historical Commission

The Gregg County Historical Commission was initially created in 1962 by the commissioners' court and its 17 members are appointed for two-year terms of office. The purpose of the Historical Commission is historic preservation concerning Gregg County's heritage. The Historical Commission also serves as the county's liaison to the Texas State Historical Commission and the Texas State Historical Association.

### **Other functions of the Gregg County Historical Commission include:**

- Monitoring the county's 110 historic markers and sites for damages and other maintenance needs
- Maintaining a list of books pertaining to Gregg County, Texas, and local history written by local authors and serving as a repository for said books
- Sponsoring Junior Historian chapters at local schools
- Providing assistance to 22 heritage organizations within the county
- Monitoring and supporting the county's museums:
  - Longview Museum of Fine Arts
  - Gladewater's Historical Museum
  - Gregg County Historical Museum
  - East Texas Oil Museum
  - LeTourneau Museum
  - Kilgore Rangerettes Showcase
- Providing support and assistance for archeological finds
- Monitoring the Gregg County Courthouse campus and its historic pecan trees
- Providing the Official Flag of Gregg County for county-owned buildings
- Attending conferences pertaining to historical preservation
- Assisting TxDOT and FHA with inspections

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$4,386	\$6,884	\$5,603	\$6,818	\$8,390
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$4,386</b>	<b>\$6,884</b>	<b>\$5,603</b>	<b>\$6,818</b>	<b>\$8,390</b>

Estimated hours worked by the Gregg County Historical Commission for the year 2003 were as follows:

Chairman	1,600 hours
Members	1,100 hours
Total hours worked	2,700 hours

[Members serve on a voluntary basis.](#)

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$236,966	\$263,145	\$279,468	\$279,851	\$292,909
Fringe Benefits	71,013	86,121	95,965	97,566	110,862
Operating Expenses	972,001	928,201	899,396	1,100,196	972,153
Capital Outlay	1,903	588	0	0	0
<b>Total Expenses</b>	<b>\$1,281,883</b>	<b>\$1,278,056</b>	<b>\$1,274,829</b>	<b>\$1,477,613</b>	<b>\$1,375,924</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>10</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>



**Health Department**  
(continued)

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Patients Seen by Physician	1,567	1,591	1,603	1,140	1,500
Patients Seen by Nurse	1,469	1,766	1,790	1,352	1,500
Prescriptions Filled	10,600	13,800	11,897	10,620	10,500
Immunizations	12,060	10,132	11,149	11,298	11,200
Welfare Applicants	3,873	2,897	3,076	8,699	3,500
STD/HIV Patients	1,755	860	1,298	2,773	1,400
On-site Sewage Facility Insp.	228	160	145	165	140
Complaints Investigated	100	92	58	120	75
Violations Issued	46	22	26	19	35
Court Cases Filed	34	95	76	10	90
Fire Investigations	30	59	23	34	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 to 17%. The FY05 funding amounts remained consistent with the FY04 levels.

	FY01 Actual	FY02 Actual	FY03 Actual	Unaudited FY04	FY05 Budgeted
Operating Expenses	\$489,439	\$564,950	\$581,450	\$494,166	\$501,400
<b>Total Expenses</b>	<b>\$489,439</b>	<b>\$564,950</b>	<b>\$581,450</b>	<b>\$494,166</b>	<b>\$501,400</b>

### Organizations Approved for County Contributions in FY05:

- Longview Library
- Kilgore Library
- Gladewater Library
- Elderville/Lakeport 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
- Longview Child Development Center
- East Texas CASA
- 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 124<sup>th</sup>, 188<sup>th</sup>, and 307<sup>th</sup> 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$392,356	\$424,943	\$424,733	\$417,472	\$467,003
Fringe Benefits	140,562	168,771	189,446	202,864	232,510
Operating Expenses	592,022	594,905	597,591	551,371	617,796
Capital Outlay	29,563	5,385	45,028	3,825	21,000
<b>Total Expenses</b>	<b>\$1,154,503</b>	<b>\$1,194,004</b>	<b>\$1,256,798</b>	<b>\$1,175,532</b>	<b>\$1,338,309</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>19</b>	<b>19</b>

## 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$113,727	\$129,475	\$132,028	\$170,329	\$171,000
Capital Outlay	0	3,692	0	0	0
<b>Total Expenses</b>	<b>\$113,727</b>	<b>\$133,167</b>	<b>\$132,028</b>	<b>\$170,329</b>	<b>\$171,000</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$30,223	\$30,891	\$26,191	\$24,021	\$36,000
Capital Outlay	0	0	49,695	0	0
<b>Total Expenses</b>	<b>\$30,223</b>	<b>\$30,891</b>	<b>\$75,886</b>	<b>\$24,021</b>	<b>\$36,000</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$13,388	\$27,254	\$27,201	\$27,339	\$28,289
Fringe Benefits	4,590	10,323	12,132	12,940	13,529
Operating Expenses	4,189	5,413	4,801	4,855	7,500
Capital Outlay	0	0	0	11,600	0
<b>Total Expenses</b>	<b>\$22,167</b>	<b>\$42,990</b>	<b>\$44,134</b>	<b>\$56,734</b>	<b>\$49,318</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$12,878	\$13,068	\$17,490	\$14,280	\$14,465
Fringe Benefits	6,051	7,248	3,676	2,298	9,855
Operating Expenses	7,774	9,845	10,217	7,744	9,500
Capital Outlay	0	0	23,569	2,257	0
<b>Total Expenses</b>	<b>\$26,703</b>	<b>\$30,161</b>	<b>\$54,952</b>	<b>\$29,579</b>	<b>\$33,820</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>.5</b>	<b>.5</b>

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$2,527	\$2,109	\$4,908	\$1,744	\$4,450
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$2,527</b>	<b>\$2,109</b>	<b>\$4,908</b>	<b>\$1,744</b>	<b>\$4,450</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$3,312	\$1,869	\$2,923	\$2,834	\$5,625
Fringe Benefits	372	314	662	665	1,450
Operating Expenses	14,807	15,066	13,153	13,989	17,500
Capital Outlay	548	0	3,200	0	0
<b>Total Expenses</b>	<b>\$19,039</b>	<b>\$17,249</b>	<b>\$19,938</b>	<b>\$17,488</b>	<b>\$24,575</b>
<b>Full-Time Positions</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$2,152	\$4,411	\$2,850	\$2,898	\$8,120
Capital Outlay	0	1,300	0	0	0
<b>Total Expenses</b>	<b>\$2,152</b>	<b>\$5,711</b>	<b>\$2,850</b>	<b>\$2,898</b>	<b>\$8,120</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$1,024	\$1,894	\$1,049	\$0	\$0
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$1,024</b>	<b>\$1,894</b>	<b>\$1,049</b>	<b>\$0</b>	<b>\$0</b>

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$7,068	\$6,634	\$8,872	\$8,012	\$9,700
Capital Outlay	3,188	0	0	5,127	0
<b>Total Expenses</b>	<b>\$10,256</b>	<b>\$6,634</b>	<b>\$8,872</b>	<b>\$13,139</b>	<b>\$9,700</b>

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$11,480	\$7,676	\$10,918	\$14,173	\$16,100
Capital Outlay	16,452	4,572	4,922	0	0
<b>Total Expenses</b>	<b>\$27,932</b>	<b>\$12,248</b>	<b>\$15,840</b>	<b>\$14,173</b>	<b>\$16,100</b>

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$22,569	\$14,664	\$12,199	\$8,626	\$17,000
Capital Outlay	2,948	0	0	4,638	0
<b>Total Expenses</b>	<b>\$25,517</b>	<b>\$14,664</b>	<b>\$12,199</b>	<b>\$13,264</b>	<b>\$17,000</b>

### Olivia R. Hilburn Community Building

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

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$5,332	\$7,745	\$5,806	\$5,870	\$10,600
Capital Outlay	17,319	11,285	2,521	880	0
<b>Total Expenses</b>	<b>\$22,651</b>	<b>\$19,030</b>	<b>\$8,327</b>	<b>\$6,750</b>	<b>\$10,600</b>

### 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 a satellite office of the justice of the peace precinct #3.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$18,326	\$20,537	\$21,541	\$21,622	\$22,096
Fringe Benefits	7,464	8,845	10,616	11,399	15,340
Operating Expenses	19,494	22,165	24,319	29,228	24,274
Capital Outlay	2,976	0	0	0	0
<b>Total Expenses</b>	<b>\$48,260</b>	<b>\$51,547</b>	<b>\$56,476</b>	<b>\$62,249</b>	<b>\$61,710</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$4,319	\$4,562	\$4,132	\$2,517	\$10,650
Capital Outlay	1,000	3,376	0	1,090	0
<b>Total Expenses</b>	<b>\$5,319</b>	<b>\$7,938</b>	<b>\$4,132</b>	<b>\$3,607</b>	<b>\$10,650</b>

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$3,055	\$3,579	\$6,199	\$10,364	\$21,305
Capital Outlay	1,295	0	5,159	0	0
<b>Total Expenses</b>	<b>\$4,350</b>	<b>\$3,579</b>	<b>\$11,358</b>	<b>\$10,364</b>	<b>\$21,305</b>

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$4,676	\$7,087	\$5,547	\$10,553	\$15,000
Capital Outlay	3,370	549	7,564	2,000	2,000
<b>Total Expenses</b>	<b>\$8,046</b>	<b>\$7,636</b>	<b>\$13,111</b>	<b>\$12,553</b>	<b>\$17,000</b>

**West Harrison Volunteer Fire Department Building**

This fire station building is located at commissioner precinct #1's facility and was built in 2001.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$0	\$1,058	\$1,351	\$4,600
Capital Outlay	0	0	3,521	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,579</b>	<b>\$1,351</b>	<b>\$4,600</b>

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$22,401	\$22,465	\$21,748	\$23,070	\$25,000
<b>Total Expenses</b>	<b>\$22,401</b>	<b>\$22,465</b>	<b>\$21,748</b>	<b>\$23,070</b>	<b>\$25,000</b>

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$43,866	\$31,620	\$30,767	\$27,249	\$44,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$43,866</b>	<b>\$31,620</b>	<b>\$30,767</b>	<b>\$27,249</b>	<b>\$44,000</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Capital Outlay	\$0	\$0	\$23,233	\$0	\$0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,233</b>	<b>\$0</b>	<b>\$0</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	41,354	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$41,354</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$0	\$0	\$1,036	\$1,097	\$3,000
Fringe Benefits	0	0	0	0	0
Operating Expenses	4,891	4,537	7,849	13,052	13,400
Capital Outlay	0	2,455	1,134	0	5,000
<b>Total Expenses</b>	<b>\$4,891</b>	<b>\$6,992</b>	<b>\$10,019</b>	<b>\$14,149</b>	<b>\$21,400</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$37,851	\$30,396	\$44,868	\$45,396	\$46,647
Fringe Benefits	13,533	11,360	17,746	19,467	20,558
Operating Expenses	36,029	34,992	38,485	42,090	59,484
Capital Outlay	49,114	0	9,778	7,555	5,000
<b>Total Expenses</b>	<b>\$136,527</b>	<b>\$76,748</b>	<b>\$110,877</b>	<b>\$114,508</b>	<b>\$131,689</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Jail Lease Facility Fund

This fund is use for the upkeep of the North Jail facility.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$86,502	\$69,699	\$61,901	\$40,000
Capital Outlay	0	77,319	14,533	14,615	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$163,821</b>	<b>\$84,232</b>	<b>\$76,516</b>	<b>\$40,000</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$223,278	\$227,745	\$232,315	\$232,300	\$239,269
Fringe Benefits	55,898	61,256	67,836	70,687	73,843
Operating Expenses	42,399	45,891	56,600	62,558	70,259
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$321,575</b>	<b>\$334,892</b>	<b>\$356,751</b>	<b>\$365,545</b>	<b>\$383,371</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$110	\$300,244	\$2,520	\$302,657	\$4,500
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$110</b>	<b>\$300,244</b>	<b>\$2,520</b>	<b>\$302,657</b>	<b>\$4,500</b>

### Road & Bridge - Right of Way

This department accounts for right of way expenses that Gregg County is obligated to pay per State contract. Through prudent management the County has been able to fund right-of-way expenses by using reserves, in an effort to avoid long-term debt obligations.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$10,833	\$2,108,746	\$32,476	\$25,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$10,833</b>	<b>\$2,108,746</b>	<b>\$32,476</b>	<b>\$25,000</b>

## Road & Bridge - Precinct #1

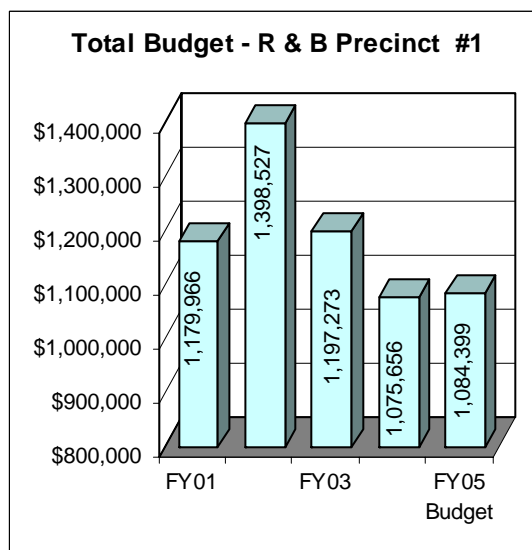
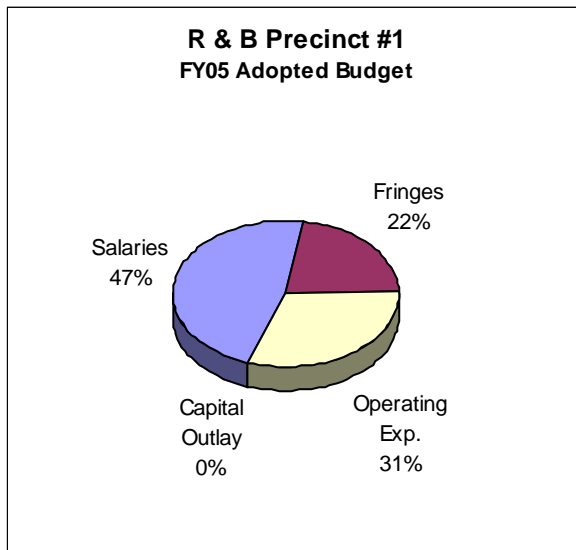
**Mission Statement:** To provide services and safe thoroughfares for the county's taxpayers by properly utilizing the funds allocated in the annual budget.

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$466,388	\$487,062	\$469,998	\$459,551	\$509,308
Fringe Benefits	150,382	172,599	206,921	204,563	236,235
Operating Expenses	450,408	474,247	454,836	357,461	338,856
Capital Outlay	112,788	264,619	65,351	54,081	0
<b>Total Expenses</b>	<b>\$1,179,966</b>	<b>\$1,398,527</b>	<b>\$1,197,106</b>	<b>\$1,075,656</b>	<b>\$1,084,399</b>

<b>Full-Time Positions</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>14</b>	<b>15</b>
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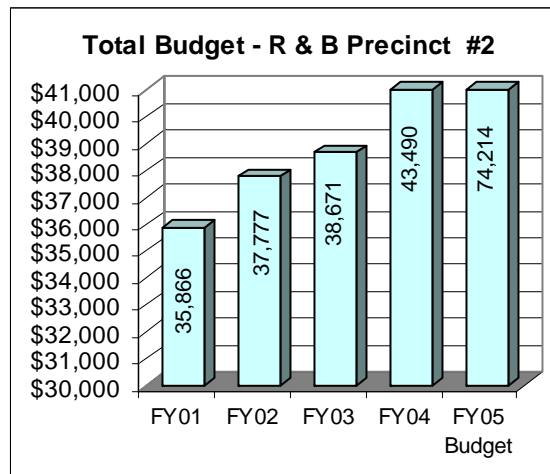
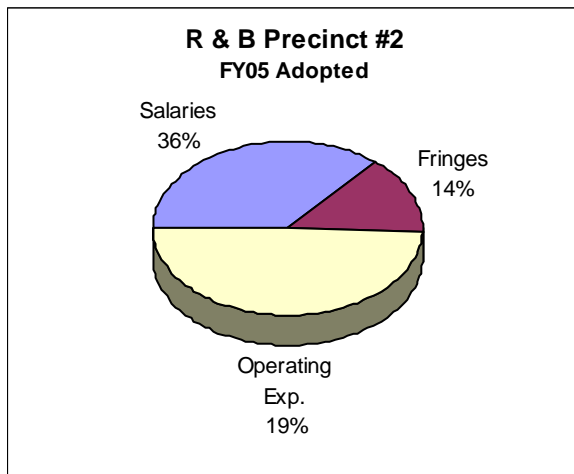
## Road & Bridge - Precinct #2

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$22,988	\$23,732	\$24,624	\$26,324	\$26,837
Fringe Benefits	7,668	8,860	9,496	10,299	10,717
Operating Expenses	5,210	4,190	4,551	6,867	36,660
Capital Outlay	0	995	0	0	0
<b>Total Expenses</b>	<b>\$35,866</b>	<b>\$37,777</b>	<b>\$38,671</b>	<b>\$43,490</b>	<b>\$74,214</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\*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.

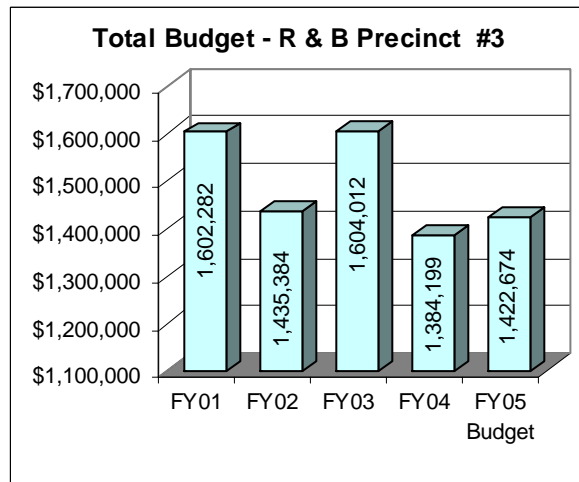
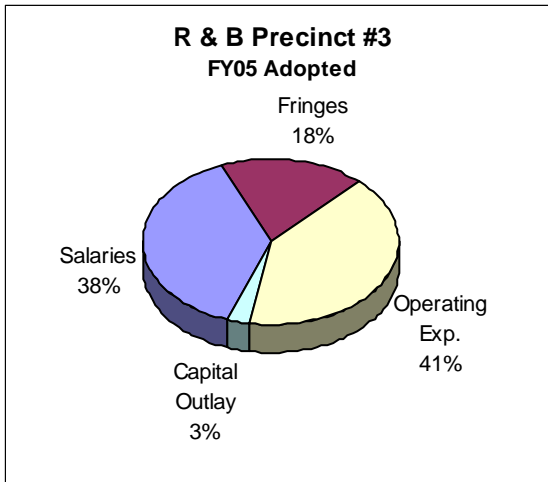


### Road & Bridge - Precinct #3

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salary & Fringes	\$487,824	\$540,293	\$569,424	\$521,173	\$543,153
Operating Expenses	159,963	196,027	243,318	235,927	262,854
Operating Expenses	496,669	608,253	658,613	624,699	576,668
Capital Outlay	457,826	90,811	132,657	2,400	39,999
<b>Total Expenses</b>	<b>\$1,602,282</b>	<b>\$1,435,384</b>	<b>\$1,604,012</b>	<b>\$1,384,199</b>	<b>\$1,422,674</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>





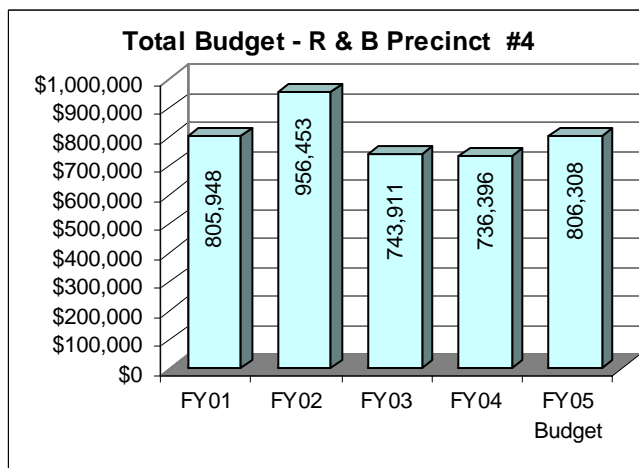
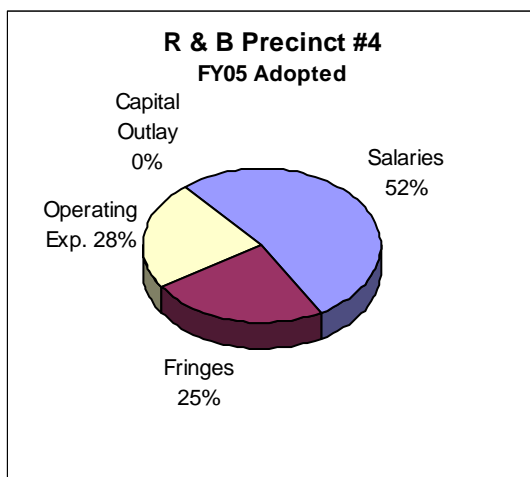
## Road & Bridge - Precinct #4

**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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$375,177	\$369,186	\$375,249	\$368,383	\$424,697
Fringe Benefits	130,468	144,606	174,600	173,956	198,111
Operating Expenses	300,303	275,514	179,938	129,057	183,500
Capital Outlay	0	167,147	14,124	65,000	0
<b>Total Expenses</b>	<b>\$805,948</b>	<b>\$956,453</b>	<b>\$743,911</b>	<b>\$736,396</b>	<b>\$806,308</b>
<b>Full-Time Positions</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>



## Law Library

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

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$6,521	\$6,703	\$6,793	\$6,977	\$7,124
Fringe Benefits	1,202	2,370	2,531	2,766	2,805
Operating Expenses	37,061	50,200	50,653	48,724	50,069
Capital Outlay	5,641	3,698	4,709	3,128	2,000
<b>Total Expenses</b>	<b>\$50,425</b>	<b>\$62,971</b>	<b>\$64,686</b>	<b>\$61,595</b>	<b>\$61,998</b>

## County Records Management & Preservation

The Commissioners Court appoints the records management coordinator, who 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$12,530	\$12,925	\$13,105	\$13,234	\$13,527
Fringe Benefits	6,061	4,582	4,890	5,284	5,476
Operating Expenses	10,109	11,979	8,510	10,281	11,875
Capital Outlay	3,144	0	9,679	0	2,000
<b>Total Expenses</b>	<b>\$31,844</b>	<b>\$29,486</b>	<b>\$36,184</b>	<b>\$28,799</b>	<b>\$32,878</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Cubic Feet records destroyed	509	479	106.5	215	250
Cubic Feet / Storage	298	315	330	436	475
Number Open Records Requests	130	135	105	12	15

Note: One full-time position is split between the law library (.25 FTE), records management (.5 FTE) and constable, precinct #1 (.25 FTE) departments.

### Airport - Administration

The airport manager and 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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$495,929	\$499,151	\$437,575	\$535,118	\$564,002
Fringe Benefits	155,576	175,706	200,008	197,321	247,845
Operating Expenses	156,575	132,807	127,172	118,793	159,786
Capital Outlay	0	2,825	1,371	0	0
<b>Total Expenses</b>	<b>\$808,080</b>	<b>\$810,489</b>	<b>\$766,126</b>	<b>\$851,232</b>	<b>\$971,633</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>20</b>	<b>18</b>	<b>19</b>	<b>19</b>

### Airport - Terminal Building

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$39,588	\$45,913	\$33,216	\$51,414	\$46,700
Capital Outlay	18,256	3,053	7,650	8,117	0
<b>Total Expenses</b>	<b>\$57,844</b>	<b>\$48,967</b>	<b>\$40,866</b>	<b>\$59,531</b>	<b>\$46,700</b>

### Airport - Airfield

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$26,069	\$39,523	\$19,632	\$24,415	\$84,500
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$26,069</b>	<b>\$39,523</b>	<b>\$19,632</b>	<b>\$24,415</b>	<b>\$84,500</b>

**Airport - Maintenance Shop**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$36,145	\$36,701	\$27,702	\$37,299	\$42,300
Capital Outlay	9,700	21,450	18,694	1,590	26,000
<b>Total Expenses</b>	<b>\$45,845</b>	<b>\$58,151</b>	<b>\$46,396</b>	<b>\$38,889</b>	<b>\$68,300</b>

**Airport – Public Safety**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$7,792	\$13,973	\$25,278	\$26,661	\$36,850
Capital Outlay	1,450	4,045	15,166	3,837	26,150
<b>Total Expenses</b>	<b>\$9,242</b>	<b>\$18,018</b>	<b>\$40,444</b>	<b>\$30,828</b>	<b>\$63,000</b>

**Airport – Marketing**

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$29,735	\$3,438	\$1,316	\$15,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$29,735</b>	<b>\$3,438</b>	<b>\$1,316</b>	<b>\$15,000</b>

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Estimated</b>	<b>2005 Estimated</b>
Total Operations (Take Offs & Landings)	87,381	92,239	88,995	90,000	92,000
Airline Enplanements (Passenger Boardings)	29,350	25,306	23,081	25,000	26,000

### **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.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Salaries	\$56,445	\$58,194	\$58,985	\$59,556	\$59,819
Fringe Benefits	17,681	20,811	23,634	25,302	26,077
Operating Expenses	47,571	50,534	52,238	49,941	60,160
Capital Outlay	4,000	0	0	0	0
<b>Total Expenses</b>	<b>\$125,697</b>	<b>\$129,539</b>	<b>\$134,857</b>	<b>\$134,799</b>	<b>\$146,056</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### **Justice Court Technology Fund**

This fund consists of state authorized fees to be used for technology purchases and upgrades for the justices of the peace courts.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$0	\$0	\$10,985	\$10,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,985</b>	<b>\$10,000</b>

### **District Clerk's Records Management Fund**

The 77<sup>th</sup> legislature created a fee to assist with records management expenses in the district clerk's office. Collections began on cases filed as of January 1, 2004.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$5,000
Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>

### 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.

	FY01 Actual	FY02 Actual	FY03 Actual	Unaudited FY04	FY05 Budgeted
Health Care Contributions	\$100,000	\$58,272	\$40,000	\$40,000	\$20,000

### 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 principal balance of the 1993 series obligations was paid down and remaining funds were refinanced in March 1, 2004.

Additional information concerning Gregg County's debt obligations and policies can be found on pages 20-21 and page 33 of this document.

	FY01 Actual	FY02 Actual	FY03 Actual	Unaudited FY04	FY05 Budgeted
General Obligation Bonds Series 1988 Courthouse	\$2,390,875	\$2,390,875	\$2,395,874	\$2,390,874	\$2,391,001
Certificates of Obligation Series 1990 Airport	794,702	0	0	0	0
Certificates of Obligation Series 1992 Jail	382,540	0	0	0	0
Certificates of Obligation Series 1993 Jail	439,330	439,205	438,330	3,797,295	0
Certificates of Obligation Series 2004 Jail	0	0	0	26,050	52,500
<b>Total Expenses</b>	<b>\$4,007,447</b>	<b>\$2,830,080</b>	<b>\$2,834,204</b>	<b>\$6,214,219</b>	<b>\$2,443,501</b>

### 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 30-31 and page 33.

	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>Unaudited FY04</b>	<b>FY05 Budgeted</b>
Airport Capital Improvement Fund	\$802,927	\$2,577,711	\$1,442,374	\$656,247	\$2,191,485
Jail Construction Capital Improvement Fund	\$746,000	\$0	\$0	\$0	\$0
Courthouse Capital Improvement Fund	\$579,716	\$660,248	\$69,588	\$0	\$0
Courthouse A.D.A. Compliance Capital Improvement Fund	\$34,628	\$53,266	\$0	\$0	\$0
Longview Community Center	\$0	\$0	\$0	\$33,503	\$50,000
<b>Total Capital Projects Expenses</b>	<b>\$2,163,271</b>	<b>\$3,291,225</b>	<b>\$1,511,962</b>	<b>\$689,750</b>	<b>\$2,241,485</b>

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## **ADDITIONAL MATERIAL**

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## Glossary

- Accrual Basis** - A method of accounting in which economic transactions are recognized at the time they occur, as opposed to when cash is actually received or spent.
- 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.
- Callable** – A financing term referring to debt service bonds which means the bonds can be retired, or paid off, earlier than the due date without penalty.

## Glossary

**Capital Expenditures** – Includes all purchases that will be capitalized, both items purchased within individual departments and purchases within capital project funds. Also includes items formerly classified as capital whose purchase amount is between \$500 and \$4,999.99 for comparison purposes. FY05 is the first budget year to incorporate the new Capital Asset Guide.

**Capital Outlay** – (Also known as capital assets) - A fixed asset that meets the estimated useful life and monetary cost criteria and warrants capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them. Gregg County's monetary criteria is \$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.

**Capital Project Fund** – A fund used to account for the financial resources designated for major capital acquisitions or construction. Separate funds are required for each capital project per GAAP. At Gregg County, each capital project fund is named according to the purpose of the project.

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

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

**Categorical** – A method of accounting for expenditures in summary format (i.e. salaries, fringes, operating, capital).

**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.

**Charges for Services** – see Fees of Office.

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

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

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

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

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

# Glossary

**Discretionary Funds** - Funds that derive their major operating income directly from fees that are restricted in use by either statute or court order.

**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.

# Glossary

**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.

**Line-item** - A string of accounting numbers that specify where an item is to be recorded. Gregg County's line item consists of fund, organization, account, program, activity, and location codes.

**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.

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

**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.

**Other Financing Sources (OFS)** - Includes transfers from other funds, sale of fixed assets, insurance proceeds, bond proceeds, and other funding that is not considered to be revenue according to GAAP.

**Other Financing Uses (OFU)** - Includes transfers to other funds and other funding that is not considered to be expenditures according to GAAP.

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

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

# Glossary

**Performance Measure** - Data collected to establish trend patterns concerning workloads and/or 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 Records Management Act.

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

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

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

**Revenue** - Sources of income financing the operations of government.

**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. This term has been replaced in FY2005 with Other Financing Sources / Uses.

**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.

# County of Gregg

## Demographics

### History<sup>(1)</sup>

Gregg County is a political subdivision of the State of Texas, created and organized in 1873 from Rusk and Upshur Counties and named for Confederate General John Gregg. Oil was discovered in 1931.

### Economic Resources<sup>(1)</sup>

Minerals: Leading oil-producing county with more than 3 billion barrels produced since 1931; also sand, gravel and natural gas.

Agriculture: Cattle, horses, hay, nursery crops. Market value \$3.7 million.  
Timber sales.

Recreation: Water activities on lakes, hunting, varied cultural events

Business: Manufacturing, tourism, conventions, agribusiness and lignite coal production.

### General Information<sup>(2)</sup>

County Seat .....	Longview
Land Area, square miles.....	274
Persons per square mile <sup>(1)</sup> .....	406.4
Average annual rainfall .....	47 inches
Average household income (2003).....	\$50,426
County population ranking (out of 254 counties).....	30

### Vehicles, Highway Miles, State Construction<sup>(3)</sup>

Centerline Miles, as of 12/31/2002 .....	261
Lane Miles, as of 12/31/2002 .....	774
Daily Vehicle Miles, as of 12/31/2002.....	2,571,734
Vehicles Registered, 09/2002 - 08/2003 .....	115,522
State Construction expenditures, FY04 .....	\$13,337,476
State Maintenance expenditures, FY04.....	\$2,931,790
State Contracted R & P Maintenance, FY04 .....	\$2,441,212



# County of Gregg

## Demographics

<u>Population by City/Place</u> <sup>(4)</sup>	<u>2000 Census</u>	<u>Jan. 1, 2004 Est.</u>
Clarksville City	806	844
Easton	524	562
Gladewater (partially in Upshur Co.)	6,078	6,236
Kilgore (partially in Rusk Co.)	11,301	11,508
Lakeport	861	885
Liberty City CDP	1,935	1,988
Longview	73,344	74,904
Warren City	343	362
White Oak	5,624	5,799
Unincorporated areas	10,563	10,853
<b>Total County Population</b>	<b>111,379</b>	<b>113,941</b>

<u>Unemployment Data</u> <sup>(5)</sup>	
Labor Force, June 2004 .....	61,614
Employment, June 2004.....	57,990
Unemployment, June 2004.....	3,624
Unemployment rate, June 2004.....	5.9%

<u>Employment By Industry</u> <sup>(5)</sup>	<u>Firms</u>	<u>Employees</u>	<u>Total Wages</u>
Natural Resources and Mining	162	3,313	\$42,716,506
Construction	274	3,544	\$28,471,462
Manufacturing	220	8,587	\$77,856,370
Trade, Transportation, & Utilities	852	13,602	\$93,861,945
Information	51	1,335	\$11,544,935
Financial Activities	312	2,383	\$19,626,432
Professional & Business Services	457	5,611	\$38,074,355
Education & Health Services	376	10,612	\$77,429,883
Leisure & Hospitality	255	6,199	\$17,360,592
Other Services &Unclassified	380	1,871	\$10,178,144
State, Federal, & Local Government*	60	7,030	\$48,195,735
<b>Totals (June, 2004)</b>	<b>3,399</b>	<b>64,087</b>	<b>\$465,316,359</b>

\* Government includes employees that could be classified in other industries (ex. Teachers could be classified in education, etc.)

# County of Gregg

## Demographics

### Travel and Tourism, 2003<sup>(6)</sup>

Gregg County's rank in travel and tourism.....	30th out of 254 counties
Total Spending .....	\$148,990,000
Destination Spending.....	\$146,050,000
Earnings .....	\$39,620,000
Employment.....	2,350
State Tax Receipts.....	\$10,490,000
Local Tax Receipts.....	\$2,240,000

### Voter Registration Figures

<u>Year</u>	<u>Voters Registered</u>	<u>Voted</u>	<u>Percent Voted</u>	<u>Early Voted</u>	<u>Percent Early Voted</u>
1988	57,764	39,387	68.19%	15,682	39.82%
1990 (Gubernatorial)	54,361	28,306	52.07%	10,922	38.59%
1992 (Presidential)	57,718	41,826	72.47%	21,109	50.47%
1994 (Gubernatorial)	60,576	31,116	51.37%	15,626	50.22%
1996 (Presidential)	73,132	37,478	51.25%	20,531	54.78%
1998 (Gubernatorial)	76,785	24,401	31.78%	11,466	46.99%
2000 (Presidential)	77,898	38,433	49.34%	21,467	55.86%
2002 (Gubernatorial)	76,163	26,870	35.28%	12,826	47.73%
2004 (Presidential) *	76,596	42,481	55.46%	27,387	57.67%

\* 2004 provided locally.

### **Source List:**

- (1) Texas State Almanac 2004-2005, courtesy of Kilgore Public Library
- (2) Office of the Governor, Economic Development & Tourism, [www.bidc.state.tx.us](http://www.bidc.state.tx.us)
- (3) Texas Department of Transportation, Finance Division, [www.dot.state.tx.us](http://www.dot.state.tx.us)
- (4) Texas State Demographer, [www.txsdcm.tamu.edu](http://www.txsdcm.tamu.edu)
- (5) Texas Workforce Commission, [www.tracer2.com](http://www.tracer2.com)
- (6) Office of the Governor, Economic Development & Tourism, [www.travel.state.tx.us](http://www.travel.state.tx.us)
- (7) Texas Secretary of State, [www.sos.state.tx.us/elections](http://www.sos.state.tx.us/elections)

## Principal Taxpayers 2004

TAXPAYER	BUSINESS TYPE	MARKET VALUE
LeTourneau, Inc.	Manufacturing	\$103,565,083
AEP Southwester Electric Power Co	Utility	94,937,370
XTO Energy	Minerals / Utility	75,175,950
Oneok Resources Co.	Minerals	62,067,650
Wal-Mart Stores / Sam's	Retail	46,523,480
Longview Medical Center/ Longview Regional Hospital	Medical	42,323,280
Southwestern Bell Telephone	Utility	41,553,780
Exxon-Mobil	Minerals	35,624,500
Dowell Schlumberger, Inc.	Industrial	34,039,730
Halliburton Co-Halliburton Energy-Services	Industrial	30,041,420
GSHS Inc/Good Shepherd Hospital	Medical	29,262,750
Longview Mall / Simon Property Group	Retail	24,294,020
Air Liquide	Industrial	22,185,400
Bemis Company / Bemis Custom Products	Manufacturing	21,390,560
Fleetwood Travel Trailers	Manufacturing	18,995,550
EOG Resources Inc.	Minerals	18,869,650
Rexam Beverage Can Company	Industrial/Mfg	18,792,520
J-W Power Company	Industrial/Mfg	16,904,860
Nabors Drilling Co USA	Industrial	16,585,600
Dallas Production/Dallas Production Unleased	Minerals	15,724,770

Provided by Gregg Appraisal District

## Juvenile Services Fund FY05 Adopted Budget

	Actual Revenue 00/01	Actual Revenue 01/02	Actual Revenue 02/03	Amended Budget 03/04	Estimated Revenue 04/05
<b>Revenue</b>					
<b>Intergovernmental Revenue</b>					
State aid	\$283,373	\$304,775	\$367,448	\$324,698	\$109,663
Progressive Sanctions - JPO	0	0	0	0	138,462
Progressive Sanctions - 123	0	0	0	0	35,248
Federal Grant	169,251	0	0	0	0
TJPC - Salary Adjustment	0	0	0	0	44,175
U.S. Dept. of Agriculture	0	20,318	0	0	0
Subtotal	<u>452,624</u>	<u>325,093</u>	<u>367,448</u>	<u>324,698</u>	<u>327,548</u>
<b>Charges for Services</b>					
Supervision	17,968	11,418	10,540	0	0
Contract services	325,409	276,995	146,841	100,000	150,000
Subtotal	<u>343,377</u>	<u>288,413</u>	<u>157,381</u>	<u>100,000</u>	<u>150,000</u>
<b>Interest Income</b>					
Interest income	16,148	10,249	3,372	0	0
Unrealized gains / losses	(1,355)	35	0	0	0
Subtotal	<u>14,793</u>	<u>10,284</u>	<u>3,372</u>	<u>0</u>	<u>0</u>
<b>Miscellaneous</b>					
Miscellaneous	158	1,742	731	0	0
Subtotal	<u>158</u>	<u>1,742</u>	<u>731</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources</b>					
Sale of fixed assets	190	30	0	0	0
Ins Proceeds -Loss of fixed assets	0	1,572	0	0	0
Transfer in - General Fund	1,088,000	970,000	505,903	1,100,000	1,100,000
Transfer in - Juvenile Comm. Corr.	175,000	90,000	0	0	0
Subtotal	<u>1,263,190</u>	<u>1,061,602</u>	<u>505,903</u>	<u>1,100,000</u>	<u>1,100,000</u>
<b>Total Resources</b>	<b>\$2,074,142</b>	<b>\$1,687,134</b>	<b>\$1,034,835</b>	<b>\$1,524,698</b>	<b>\$1,577,548</b>
<b>Expenditures</b>					
Total Salaries	1,022,955	1,187,117	1,077,621	910,589	925,844
Total Fringe Benefits	292,259	311,790	312,961	321,449	325,014
Total Operating Expenses	234,706	231,269	224,102	231,589	285,777
Total Capital Outlay	23,611	7,197	23,401	18,000	25,000
<b>Total Expenditures</b>	<b>\$1,573,531</b>	<b>\$1,737,373</b>	<b>\$1,638,085</b>	<b>\$1,481,627</b>	<b>\$1,561,635</b>

The Gregg County Juvenile Probation Department is a "Specialized Local Entity" under the Local Government Code who reports directly to the Juvenile Board. The department receives funding from Gregg County as well as from state and federal grants.

The department's purpose is to facilitate the rehabilitation and reintegration of juvenile offenders back in to the community; to provide protection to the community; to ensure victims of crimes are afforded their rights; and to serve the Juvenile Court by providing supervision to the juveniles who come under the Court's jurisdiction.

**Juvenile Services Fund  
FY05 Adopted Budget**

<b>Output Indicators:</b>	<b>2001 Actual</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Estimated</b>
Juveniles Referred	994	1,050	1,290	1,271	1,200
Case Dispositions	1,006	1,075	975	1,287	1,200
Juveniles Detained	730	775	804	759	800
Hearings	794	825	674	801	800
Cert. Probation Officers	14	14	14	13	13
Avg. Daily Population	26	26	25	24	25
Avg. Probation Caseload	50	50	50	50	50
Avg. ISP Caseload	20	20	20	20	20
Community Service Hours	11,506	12,000	11,701	12,852	12,000
Supervision Contracts	21,214	23,000	26,422	24,473	25,000
Juveniles Placed Outside of County	18	20	9	16	10
Juveniles Placed in County Programs	30	36	11	15	15

## Budget Statutes

Statutes governing the County budget process in the State of Texas are found in Vernon's Texas Codes Annotated (V.T.C.A.). These statutes are based on county population. Gregg County complies with the following budget statutes:

### **SUBTITLE B. COUNTY FINANCES**

#### **CHAPTER 111. COUNTY BUDGET**

##### **SUBCHAPTER A. BUDGET PREPARATION IN COUNTIES WITH POPULATION OF 225,000 OR LESS**

###### **§ 111.001. Subchapter Applicable to Counties With Population of 225,000 or Less; Exception**

This subchapter applies only to a county that has a population of 225,000 or less and that does not operate under Subchapter C.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 1, § 11(e), eff. Aug. 28, 1989.

###### **§ 111.002. County Judge as Budget Officer**

The county judge serves as the budget officer for the commissioners court of the county.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

###### **§ 111.003. Annual Budget Required**

During the 7th or the 10th month of the fiscal year, as determined by the commissioners court, the county judge, assisted by the county auditor or county clerk, shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 117, § 1, eff. Sept. 1, 1989.

###### **§ 111.004. Itemized Budget; Contents**

(a) The county judge shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must show as definitely as possible each of the projects for which an appropriation is established in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the county that shows:

- (1) the outstanding obligations of the county;
- (2) the cash on hand to the credit of each fund of the county government;
- (3) the funds received from all sources during the preceding fiscal year;
- (4) the funds available from all sources during the ensuing fiscal year;
- (5) the estimated revenues available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

(c) In preparing the budget, the county judge shall estimate the revenue to be derived from taxes to be levied and collected in the succeeding fiscal year and shall include that revenue in the estimate of funds available to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

## **Budget Statutes (continued)**

### **§ 111.005. Information Furnished by County Officers**

(a) In preparing the budget, the county judge may require any county officer to furnish existing information necessary for the judge to properly prepare the budget.

(b) If a county officer fails to provide the information as required by the county judge, the county judge may request the commissioners court to issue an order:

(1) directing the county officer to produce the required information; and

(2) prescribing the form in which the county officer must produce the information.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1997, 75th Leg., ch. 1197, § 1, eff. June 20, 1997.

### **§ 111.006. Proposed Budget Filed With County Clerk; Public Inspection**

(a) When the county judge has completed the preparation of the budget, the judge shall file a copy of the proposed budget with the county clerk.

(b) The copy of the proposed budget shall be available for inspection by any taxpayer.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

### **§ 111.007. Public Hearing on Proposed Budget**

(a) The commissioners court shall hold a public hearing on the proposed budget. Any taxpayer of the county may attend and may participate in the hearing.

(b) The commissioners court shall set the hearing for a date after the 15th day of the month next following the month in which the budget was prepared in accordance with Section 111.003, Local Government Code, but before the date on which taxes are levied by the court.

(c) The commissioners court shall give public notice that it will consider the proposed budget on the date of the hearing. The notice must state the date, time, and location of the hearing.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 117, § 2, eff. Sept. 1, 1989.

### **§ 111.0075. Special Notice by Publication for Budget Hearing**

(a) A commissioners court shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county.

(b) Notice published under this section is in addition to notice required by other law. Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

(c) This section does not apply to a commissioners court required by other law to give notice by publication of a hearing on a budget.

Added by Acts 1993, 73rd Leg., ch. 268, § 26, eff. Sept. 1, 1993.

### **§ 111.008. Adoption of Budget**

(a) At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget.

(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

## Budget Statutes (continued)

### **§ 111.009. Approved Budget Filed With County Clerk**

On final approval of the budget by the commissioners court, the court shall file the budget with the county clerk.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

### **§ 111.010. Levy of Taxes and Expenditure of Funds Under Budget; Emergency Expenditure; Budget Transfer**

(a) The commissioners court may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the commissioners court may spend county funds only in strict compliance with the budget, except in an emergency.

(c) The commissioners court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the court shall file a copy of its order amending the budget with the county clerk, and the clerk shall attach the copy to the original budget.

(d) The commissioners court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 167, §§ 1, 2, eff. May 25, 1989.

### **§ 111.0105. Budget for Expenditures From Proceeds of Bonds or Other Obligations**

If a county bond issue is submitted at an election or other authorized obligations are to be issued against future revenues and a tax is to be levied for those obligations, the commissioners court shall adopt a budget of proposed expenditures. On receipt of the proceeds of the sale of the bonds or other obligations, the county may make expenditures from the proceeds in the manner provided by this subchapter for expenditures for general purposes.

Added by Acts 1997, 75th Leg., ch. 1197, § 2, eff. June 20, 1997.



# 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](http://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 W. Davis, Commissioner Pct. 1  
1109 FM 449  
Longview, Texas 75605  
(903) 663-0400 fax 663-2475

R. 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

Virginia Hall, 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**

Barbara Duncan  
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 - 124<sup>th</sup> District Court**

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

**Judge - 188<sup>th</sup> District Court**

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

**Judge - 307<sup>th</sup> 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

Talyna 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**

Col. Randy Smith USMC (Ret.)  
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

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