



## **GREGG COUNTY, TEXAS FY09 Adopted Budget**

Section 111.003 (b) of the LOCAL GOVERNMENT CODE requires this document to include the following statement:

*This budget will raise more total property taxes than last year's budget by \$2,206,601, 12%, due to increased property values, and of that amount \$278,002 is tax revenue to be raised from the new property added to the tax roll this year.*

Gregg County complies with truth in taxation and budget statutes for public hearings, notices and postings. All public notice requirements (including the above statement) are based on a tax rate of \$0.27 per \$100 valuation, which was initially approved August 11, 2008.

At the second required public hearing, the Commissioners' Court announced their recommendation to set the tax rate at a decreased rate of \$.2675 on September 8, 2008. The following schedules are based on this tax rate.

**FINAL NOTE:**

**The Commissioners' Court voted to reduce the tax rate to \$.2675 on September 8, 2008.**

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Gregg County Judge

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September 9, 2008

TO: Gregg County Constituents  
The Honorable Commissioners Court  
Gregg County Officials and Department Heads

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

RE: FY09 Adopted Budget

The following document was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. At the 10:00 a.m. Commissioners Court meeting on Monday, September 8, 2008, a public hearing was held according to statutes and the FY09 Budget was adopted. The Commissioners then adopted the FY08 tax rate, which funds the FY09 budget.

**This document reflects the adopted tax rate of \$.2675, a reduction from \$.27 which was announced at the second required public hearing on August 25, 2008.**

## FY09 EXECUTIVE SUMMARY

This executive summary is written to provide a long-term financial picture of Gregg County and is divided into three parts: **short-term issues, long-term issues, and regional issues**. The goal of this office is to provide information to the Commissioners Court during this crucial part of the budget process.

This assessment of the attached preliminary budget forms the basis for making financial decisions that will have fiscal impact on Gregg County. It provides projected results based upon specific assumptions – if the assumptions are changed, the projected results will change accordingly. Therefore, the document is not to be considered as a prediction!

The information contained herein originates from several sources. Reviews are conducted on initial documentation and meetings are scheduled with department heads to define issues and consider solution options. Local and regional officials contact our office concerning topics for consideration by the County. Our department monitors the Texas Legislative sessions to follow county-related issues.

### **Truth – In – Taxation**

Since 2005 the Texas Legislature has passed several bills relating to truth in taxation, with the intent for these bills to be the toughest in the nation. These statutes require better communication between the taxing entity and the taxpayer concerning tax increases by mandating two (2) public hearings for tax rate increases and multiple notice requirements of the meetings through newspaper publication and internet postings and re-defined tax increases, specifically and directly including increases resulting from rising appraisal valuations. Moreover, the bills pass the responsibility for any tax revenue increase to the taxing entity and specify format and wording to be used for public notices concerning taxes. Format requirements for posting the Notice of Public Hearings on Tax Increases doubled in size with larger font requirements, thus increasing advertising costs.

**Gregg County reduced the tax rate for the FY08 budget from \$0.28 to \$0.27 per \$100 valuation, and again reduced the tax rate for the FY09 budget from \$0.27 to \$0.2675, and reduced airport parking fees, sending approximately one million dollars back to the taxpayers.** Increased taxes are due to increased appraisals that are independently prepared.

### **Strategic Issues: Short Term**

Short-term issues are defined as those issues that are currently being addressed or will need to be addressed in the FY09 budget process.

### **Legislative Bills**

Committees were appointed in the Texas House of Representatives and Senate to review sections of the Texas Constitution and the tax code pertaining to the property tax appraisal system. Reports will be issued before the 81st Legislative Session, which may include draft legislation or recommendations for legislation. Past legislative sessions included bills related to local government revenues, ad valorem taxes, and/or property appraisals state-wide. Discussions of caps on local government revenue and property tax appraisal caps ensue each legislative session

at the request of taxpayers. This office will continue to follow the legislative process when the 81<sup>st</sup> Legislature convenes in January of 2009.

State mandates often increase county expenses, without providing offsetting revenue. One example was setting a minimum pay for jury service, which increased the County budget by \$131,500, or 239% from FY05 to FY08. The bill included only partial reimbursement of the additional costs. Other bills include increases in advertising and overhead costs associated with public hearings during the budget process, increases for indigent defense and jail to inmate population ratio mandates.

State cuts in numerous county funds put additional burden on the county budget. Other legislative matters will be conveyed as new information is received.

### **Public Safety**

The public safety budget for FY09 demonstrates the strong position Gregg County has maintained concerning law enforcement. In the General Fund, the budget increased forty-six percent (46%), or \$1.34 million, in law enforcement and jail operation appropriations.

The County continues to experience frequent turnover in our public safety positions due to competitive salaries in the local region. Turnover results in a two-fold financial loss, the first loss being the cost of the additional training of public safety employees. Second, overtime cost for existing employees increases to compensate for the vacancies. Salary re-alignments are reviewed annually in an effort to retain these valuable employees.

The contract jail revenue estimate for FY09 is conservatively budgeted at roughly one million more than the contract jail operations expenses. To meet staffing level requirements for state certification positions were created in FY09 for 8 jailers, a jail maintenance technician, and a lieutenant at an annual cost of \$398,090.

The Criminal Investigation Division (CID) has averaged in excess of 2,300 cases per year over the last four years. For the first quarter of 2008 the caseloads increased by 21%, with 700 cases reported, including two double homicides. The FY09 Sheriff's Office budget includes an additional investigator position for an annual cost of \$57,356, including fringe benefits.

The FY09 Budget includes 14 new vehicles for the Sheriff's operations. Six (6) of the vehicles are police package vehicles, and six (6) are fleet vehicles, which cost 24% less than the full police packages. Other vehicles include a Tahoe for one canine officer, and a transport van.. The Sheriff's office currently has around 45 vehicles in their inventory, with several of the vehicles' mileages exceeding 80-100,000 miles. To ensure quality public safety, vehicles should be maintained in good condition and replaced in a timely manner. The cost of replacing these cars is \$218,500 in the Sheriff's Office budget and \$53,000 in the Contract Jail Operations budget.

### **Fringe Benefits**

The Commissioners Court approves all fringe benefits' contracts during the renewal period or before contract expiration. Retirement contributions are reviewed and the Court sets the county rate annually, usually in August. There were no rate changes to group health and dental and

retirement benefits. The life, long term disability and unemployment benefits all decreased slightly. Total Fringe benefits are expected to increase approximately \$323,410 from FY08 to FY09 due to new positions (mentioned earlier) and cost of living adjustments.

In December 2003, the Commissioners Court created a self-insurance program in an effort to manage ever-increasing health insurance premiums. The fund remains solvent to date. The Commissioners Court retained an insurance consultant, who is currently preparing request for long term disability, life insurance and stop loss coverage.

Due to accounting requirements of the Governmental Accounting Standards Board (GASB), accountability for subsidizing retiree premiums created actuarial changes and increase in premiums for FY05.

### **Obligations Owed by the County (Debt Service)**

Gregg County made their final payment on debt service in March, 2008 and is currently debt free. Minor outstanding notes for copiers and road equipment are payable from current revenue and do not require taxation.

### **Capital Projects**

As in prior years, separate funds are used to account for each major project. These funds remain open until the entire project is complete, at which time Commissioners' Court directs the disbursement of any remaining funds. Examples of completed projects include renovating all three district courtrooms, the jail facility, and portions of the courthouse facility. Other capital projects completed in recent years include a building an additional records management facility and upgrading the tax office and judicial systems.

The FY09 Budget reflects transparency for the use of reserves by incorporating new accounting methods for capital projects through the use of two distinct funds: Permanent Improvement and Capital Improvement.

#### *Permanent Improvement Funds*

Permanent Improvement Funds are set aside for replacement and/or major repairs to county owned facilities. Uses include major projects necessary to maintain, repair, enhance, or upgrade existing facilities of the County. Gregg County owns and operates the main courthouse and jail facility, 4 satellite buildings, 13 community facilities, 4 precinct barns, and multiple buildings located at the county airport. Because the Permanent Improvement fund is financed by tax revenue all monies are by statute restricted for permanent improvements, and cannot be used to purchasing new vehicles.

Expenditures are budgeted as scheduled and unscheduled projects. Scheduled projects for FY09 include \$254,000 for replacing and/or repairing the roofs at the north jail, service center and Kilgore community center facilities. Monies are shown as transfers from the Permanent Improvement Fund into the appropriate fund(s) and organization(s) designated for each facility.

### Capital Improvement Fund

During the FY09 budget process, the Commissioners' Court is expected to approve the County's first Capital Improvement Plan (CIP), a five-year plan to improve major capital facilities. The purpose of a CIP is to identify long term projects and set aside reserves to minimize future debt impact. The Capital Improvement Fund is approved annually and projects can be added or dropped from the plan. Unlike the Permanent Improvement Fund, tax dollars do not finance this fund and the Commissioners' Court could approve to move the money for other uses.

The Capital Improvement Plan includes Courtroom renovations, County phone system, the County's portion of the Airport Improvements; Longview Whaley Community Building renovations; expansion of SH149; improvements to George Richie road (in partnership with TxDOT and the City of Longview); other improvements and roadways in Kilgore, White Oak, and Gladewater.

This first year, the plan includes projects for a total amount of \$771,720 including two new capital projects:

County Court at Law #1 Courtroom - The FY09 budget includes \$285,000 for renovations to the County Court at Law #1 Courtroom. Renovations include seating, wall covering, lighting, floor covering, and ADA improvements. This project is expected to be finalized prior to the end of fiscal year 2009.

Courthouse Phone System - The FY09 budget includes \$280,000 for upgrades to or replacement of the existing PBX located at the Courthouse facility. Part of the project includes consolidation of existing trunk lines to incorporate newer technology and efficiency in the phone switch.

### Airport Improvements

The East Texas Regional Airport is entitled to \$1,000,000 in funding from the Federal Aviation Administration (FAA) each year, with the FAA operating one year behind the county's fiscal year. Our airport administration aggressively seeks discretionary funding from the FAA each year in order to continue the airport's 10-year capital improvement plan.

During FY05 the FAA revised its funding methods for airport improvement projects which created timing disparity in the FY06 and future budgets. In prior years, funding (for the next year) was based on estimated project costs. New FAA procedures require the award of the bid before issuing the grant. State law requires funding to be in place prior to bid letting. In keeping with FAA procedures and State regulations, airport improvements projects will be bid with specific phases in order to not encumber future year's budgets. This change in funding patterns causes the budget amounts to be 'doubled' as it included two years of FAA funding grants.

The budgetary impact for the FY09 budget is \$1,000,000 entitlement from FAA and \$2,084,000 in discretionary FAA funding, for a total of \$3,084,000. The FAA funds 90 to 95% of the projects with the County funding 5-10% at \$ 154,220.



## **Strategic Issues: Long Term**

Long-term issues relate to those issues facing the county in the years beyond FY09. The County Judge, as chair of the Commissioners Court, sets the stage for strategic planning through the annual budget document process. Progressive decisions made by the current and prior Commissioners Courts have enabled the County to operate on a pay as you go basis without incurring additional debt. The County's infrastructure and facilities are in relatively good shape; its budgetary goals include remaining solvent. Its fiscal practices have paved the way to overcome short-term issues as they arise. The Permanent Improvement and Capital Improvement Funds will be utilized to provide adequate reserves for future projects.

### **Increased Cooperation with Other Entities**

Gregg County shares the same citizens' tax base with other local entities, such as schools, cities and emergency services districts. Often services provided by these entities overlaps with county services (law enforcement, justice system, road maintenance and social programs). Cooperation with other entities greatly reduces or eliminates duplication of work, thus reducing the citizens overall tax burden plus giving a greater return to all the county tax payers.

### **Gregg County as an Employer**

The county's most valuable resource is its employees. Efforts to improve grade levels and job descriptions are constantly under review. **The adopted FY09 budget includes a 3% COLA (cost of living adjustment) for part-time and full-time positions.**

### **Increasing Demand for County Services**

Unincorporated Gregg County is continuing to grow with more development outside of the city limits. Municipalities have more stringent legislation governing annexation of the unincorporated areas. Issues of fire/public safety and homeland security are a growing cause for concern to citizens. This leaves Gregg County responsible for providing new and expanding services in the newly developed non-municipal areas.

Through interlocal agreements, the County provides road assistance to its cities and the cities provide fire and ambulance service to the unincorporated parts of the county. Likewise, area law enforcement agencies provide support for each other in critical situations. Gregg County supports its volunteer fire departments and public safety agencies monetarily and through sharing grant funds and equipment. These non-profit agencies are gradually moving into the spotlight as homeland security concerns increase.

### **Technology**

All technology decisions at the county are discussed with the information services department, who advises departments on current technology and assists in determining compatibility of equipment and software.

### **East Texas Regional Airport and Industrial Airpark**

Gregg County is committed to an ongoing airport improvement program at the East Texas Regional Airport. FAA approved airport projects continue through year 2013 (available at the airport manager's office). Gregg County is responsible for budgeting and expending 100% of the

federally approved projects and is reimbursed at a rate of 90-95%. This year's federal grants will total \$3.08 million for the FY09 budget.

Further development of Gregg County Industrial Airpark is a priority of the Commissioners Court in order to attain the optimum return on investment at the park. Construction on the industrial airpark began in 1990 and continues. In 2008, LeTourneau University moved its entire aviation program to a new location at the airpark. In FY06-07 the County renovated and improved taxiways and extension of utilities to better serve businesses at the airpark. To enhance economic development, the County approved creating 'sub-zones' by moving 10% of the foreign trade zone into industrial areas in the cities of Longview and Kilgore.

### **Regional Strategic Issues**

Regional issues are those matters beyond the direct control of Gregg County. Solutions would result from cooperation with several entities within the area.

#### **Homeland Security**

Under the guidance of the federal Department of Homeland Security, governmental agencies have formed alliances to strengthen the local partnership for emergency management. The duties of the Gregg County Judge, who serves as the county Emergency Management Officer, are to work with all city mayors in coordinating a response and action plan to deal with any emergency that threatens the health and safety of the citizens of the county. These emergencies could involve terrorist or non-terrorist activity.

The county's health/bio-terrorism officer deals with preparedness and contingency plans in the event of a biohazard or terrorist threat, industrial accidents and chemical spills. The health/bio-terrorism officer works closely with the county's emergency management coordinator who organizes activities with all local law enforcement and emergency preparedness response teams.

Gregg County has aggressively sought federal Homeland Security funding. All monies received have been distributed locally with area law enforcement agencies and volunteer fire and rescue departments. The county will continue to pursue future federal funding for homeland security issues and emergency preparedness programs.

#### **Air Quality Non-Attainment**

Another important external issue is regional air quality maintaining attainment levels. In mid-FY05 the North East Texas region obtained attainment. Gregg County continues to work with regional industries, counties and the North East Texas Air Care (NETAC) committee to adjust, plan and monitor air quality in order to maintain our attainment level. During drought conditions this is an exceptional challenge, however in FY07 the region has experienced above normal levels of rainfall. 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.

### **Water Issues**

Water shortages have become an issue across the state. While the North East Texas region appears to have plenty of lakes, ponds, and rivers, it is imperative that local governments and agencies plan for conservation of this precious natural resource. Gregg County will be studying the feasibility of establishing an underground water district to protect the county's underground water resources.

### **Energy Issues**

Retail competition in the sale of electricity began in Texas January 1, 2002. Although most decisions affecting energy policy and prices are made at the national and state levels, planning efforts at the local level resulted in the delay of deregulation for our area. The Northeast Texas area is exempt from the deregulation process until 2010. Energy costs affect the County budget due to weather variability and jail population fluctuations. Additionally, increased energy costs also impact the economic health and quality of life for the entire community.

### **Multi-Purpose Facility**

With the support of all mayors in Gregg County, the City of Longview approached the Commissioners Court about entering into an interlocal agreement to build a multipurpose facility with Gregg County participating in the project and the City maintaining and operating the facility upon completion. Funding options available to the County include use of reserves or financing the entire project, or a combination of both. Final proposal from the City of Longview will not be presented until December, 2009.

### **Transportation**

During FY05 the Commissioners Court of Gregg County and Smith County jointly created the North East Texas Regional Mobility Authority (NET RMA). This political subdivision was formed to finance, acquire, design, construct, operate, maintain, expand, or extend transportation projects. The newly created 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. In 2006 and 2007 the NET RMA expanded to include the following North East Texas Counties: Cherokee, Rusk, Harrison, Upshur, Bowie Cass, Panola, and Titus. The FY09 budget includes the RMA's budget request of \$5,500.

In FY07, the Commissioners Court passed a resolution to fund \$2 million dollars toward the Texas Department of Transportation (TxDOT) state highway 42 (SH42) project. In keeping with the County's pay-as-we-go policy, the FY09 budget includes the use of revenue to fund the County's portion. Additionally, the County's portion of a project on SH149, is approximately \$2,000,000. This money will likely be budgeted in FY10.

A feasibility study regarding the extension of George Richey Road is currently underway. Gregg County will be partnering with TxDOT and the City of Longview on this construction project. As the northern part of the County continues to grow, the widening of Tryon Road is inevitable and there will be numerous traffic issues the County will be responsible for.

Most of Gregg County is located within five major cities: Longview, Kilgore, Gladewater, White Oak, Easton and Lakeport. The County provides assistance through interlocal agreements and specific road laws by repairing and building roads and installing culverts for cities and other governmental agencies. Additionally, the county has provided funding for specific city road projects when monies were available. The FY09 budget includes \$300,000 for City of Longview road projects.

#### **SUMMARY**

In summary, Gregg County's current financial position is strong as a result of sound investment strategies, conservative spending, and careful planning. By adhering to policies concerning debt, investments and capital plans, the County is afforded options to fund future projects and expansion without increasing the tax rate or diminishing its financial stability.

# Financial Policies and Trends

## BUDGET OPERATIONS

As in most Texas counties, **the annual budget process is the core planning process** for Gregg County. Planning processes for budget operations continue year-round in the form of five-year plans, capital needs assessments, and debt reduction plans.

**Five-Year Plan.** The five-year plan process actually consists of eleven-years of revenue, expenditure, and fund balance data for the operating and debt service funds. Five years of actual historical data and the current amended budget forms the basis for calculating scenarios for the next five years. Graphs are created to provide visual insight, showing ‘where we’ve been, where we are and where we are going’, assuming the same financial management patterns are continued.

Revenue calculations are based on several factors. Historical appraisal data is gathered to determine annual percentage of increase to property values and ultimately determine property tax collections. State Comptroller information is reviewed for various tax collections patterns for sales, motor vehicle, and mixed beverage taxes. Other revenues are evaluated to determine stability as a viable source of income.

Expenditures estimates are based on historical trends and investigation of variances from year to year. The plan adheres to debt schedules, with the exception of scenarios used to evaluate options for callable bonds. As a service organization, salaries and fringe benefits form the majority of the expenses, so scenarios are created for providing no raises and various cost of living adjustments. Operating costs are estimated at current growth patterns, or at levels of growth acceptable to the Commissioners Court.

**Capital Expenditures.** Ideas for capital expenditures are provided to the county at various levels: through citizens groups, other governmental entities, department officials, and emergency situations. Although these ideas are presented throughout the year, 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. Grant funding is sought whenever possible and, when funding is not available, issues are noted and addressed during the next annual budget process.

Capital equipment purchases (such as vehicles, tractors, copiers, etc.) are addressed during the departmental reviews in budget process. When there is an emergency need for replacement (heating and air conditioning units, telephone systems, vehicles, et.) budget is transferred from emergency contingency funds to replace the item.

Capital projects requested, or mandated, by other governmental entities are presented to the county through the involved department. For more complex projects the Commissioners Court selects a committee to review project feasibility and cost factors, and make a recommendation to the Commissioners Court. Committee members either include or coordinate information with the county auditor, purchasing agent, and the assistant district attorney, whose functions are to ensure the project is compliant with accounting principles, and budgetary and purchasing statutes. Careful consideration is given to ensure compliance requirements by other governmental entities, as was the case in the selection of the elections equipment provided through Help America Vote Act funding.

When citizens groups present an idea to Commissioners Court, the process is handled in the same manner as a request from a governmental entity; however, the committee does not usually include the auditor or purchasing agent until later in the process.

In each case, all commitments to capital projects are brought in the form of an idea or request to Commissioners Court and committee recommendations are either accepted, declined, or tabled by Commissioners Court prior to actual expenditures.

During the FY09 Budget process, the Commissioners' Court approved the County's first Capital Improvement Plan (CIP) and designated reserves for capital improvement expenditures. The CIP provides a map of major projects the County will face during the next five years and will be reviewed annually for modification and approval of specific projects.

Capital improvements at the East Texas Regional Airport are recommended and/or mandated by the Federal Aviation Administration. The airport follows a master plan approved by the FAA, then presented and approved by Commissioners Court. The auditor and purchasing agent work with the airport director to ensure appropriate accounting principles, budget and purchasing statutes are followed. The importance of the airport to the community is discussed on page 30. Due to the high security nature of all airport matters, the county relies heavily on FAA recommendations.

In March 2007, the City of Longview presented a joint resolution signed by all Gregg County Mayors to the Commissioners Court asking the County to partner with the City of Longview in building a multi-purpose facility. The current project phase is determining exact building cost and annual operational costs.

**Debt Reduction Plan.** The County's debt policy is to reduce debt whenever possible. To adhere to this plan, the County has called outstanding callable Certificates of Obligations early, refinanced debt series to save \$880,000, and reduced the pay-off of existing debt by two years, and as a result, Gregg County is currently free from long-term obligations.

The City of Longview and the Commissioners Court discussed entering into an interlocal agreement to build a multi-purpose facility w Gregg County funding the project and the City maintaining and operating the facility upon completion. Funding options available to the County include use of reserves or financing the entire project, or a combination of both. The FY10 budget may include appropriations for funding this project. In keeping with the County's debt reduction policy, bonds issued would be structured to include early debt retirement options.

## **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 late July or August to discuss funding levels, requests, and policy issues. By early August, a preliminary budget proposal 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 late August or early September. The adopted budget is filed with the county clerk.

### **Basis of Budgeting**

The FY09 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. All encumbrances are closed at the fiscal year end by county policy.

### **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.

When comparing the audited financial statements to the budget document, there are few differences. Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements other financing sources and uses, and actual changes in fair value of investments are recorded in the budget. The fund structure of the budget adheres to the financial statement fund structure. Gregg County does not have component units, so no activity is recorded in either document. Capital lease for equipment is recorded in both the financial statements and budget document.

The major difference between the budget document and the financial statements is that the financial statements include internal service and agency funds that are not under the Commissioners Court jurisdiction and grant schedules.

### **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.**

**Level of Control.** The County Budget is adopted in categorical format allowing 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 operating 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 are enforced by the County Auditor through the payroll process.

Capital expenditures items are listed in detail in the budget document. The Commissioners Court approves the purchase of capital items listed upon adopted of the budget. Controls are in place through the purchasing and auditor's office to ensure adherence to the approved purchases. During the year unplanned capital requests are individually approved by Commissioners Court prior to making the purchase.

**Budget Changes**. 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 seek 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.



## FY09 Budget Calendar

Date	Action	Official
May 14, 2008	Deadline for departments to enter and return budget forms	Department Heads
June 16, 2008	Budget workshop – immediately after Commissioners Court meeting	Commissioners Court
June 26, 2008	Budget workshop – immediately after Commissioners Court meeting	Commissioners Court
June 26, 2008	Preliminary budget worksheets to Commissioners	County Judge
July, 2008	Written notice to elected county and precinct officers of the officer's salary and personal expenses to be included in the budget (Local Government Code, 152.013)	County Judge
July 7, 2008	Budget workshop – immediately after Commissioners Court meeting	Commissioners Court
July 25, 2008	Certified appraisal rolls due (Tax Code 26.01)	Chief Appraiser
After certified appraisals	Revised revenue estimates to Commissioners – based on certified taxable values	County Auditor
July 31, 2008	FY09 Preliminary Proposed Budget filed with County Clerk .(Local Government Code 111.003 and 111.006)	County Judge
August 7, 2008	Deadline to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates. (Tax Code 26.04e)	Tax Assessor-Collector
August 11, 2008	Commissioners Court 10:00 a.m. meeting. Discuss and vote to place a proposal to adopt a tax rate on Commissioners' Court agenda August 30, 2007. Set 2 public hearings concerning the proposed tax rate.	Commissioners Court
August 21, 2008	First public hearing at 9:00 a.m.	Commissioners Court
August 25, 2008	Second public hearing at 9:00 a.m.	Commissioners Court
August 28, 2008	File revised version of FY09 Budget with County Clerk and notice to departments of proposed departmental budgets	County Judge
September 8, 2008	Public hearing on budget immediately following the Commissioners Court meeting at 10:00 a.m.  After public hearing, Commissioners Court will vote to adopt the FY09 Budget then vote to adopt the tax rate. (Local Government Code 111.007)	Commissioners Court
September 9, 2008	Notice to departments of adopted departmental budgets	County Judge

*Dates are subject to revision*

## **OUTSTANDING OBLIGATIONS (DEBT SERVICE)**

Gregg County is one of the few Texas counties that is not encumbered with major debt obligations. The bond rating for Gregg County is A+ at Standards and Poor and A2 for Moody's. Over the years, the Commissioners' Court has aggressively sought refinancing and early retirement of debt obligations to build a strong financial foundation for the County. As a result, Gregg County is currently free from long term debt obligations.

### **Debt Policy**

The county's debt policy is to maintain a level of indebtedness within available resources and within all legal limits. There are no bonds at this time.

### **Debt Limitations**

The Texas Constitution provides authority for counties to incur debt in Article III, section 52. Limitations for debt capacity are established by State law with limitations on the tax rate. General obligation bonds were used to finance the County's existing debt, thereby guaranteeing repayment of the debt through taxation.

Tax rate limitations require that debt (except for road bonds) cannot exceed \$.80 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.

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

The County does not have any bonds or long term obligations at this time. Short-term obligations, such as capital lease purchases are paid from current revenue and are recorded according to GAAP on all documentation. Existing capital lease plans include heavy equipment for the precincts and a copy machine.

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

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.

## **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 for adoption 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.

### **Fund Balance / Reserve Policy**

Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover. State law prohibits deficits to fund balance. Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.

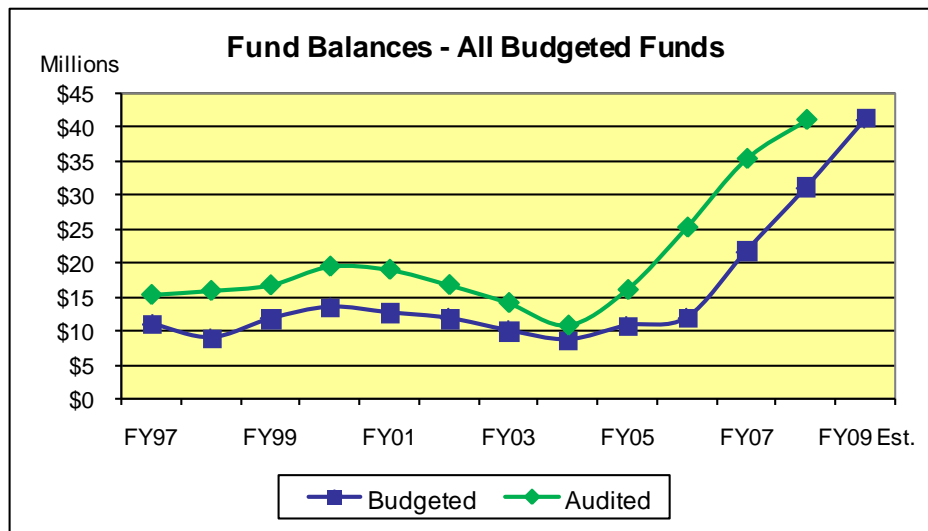
It is the goal of the Gregg County Commissioners Court to designate and classify as reserve fund balances at a minimum of 25% of the budgeted operating expenditures of Gregg County funds. The current operating ratio is 51%, while, the combined proposed reserve ratio for FY09 is estimated at 46.5%, with the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY08 and FY09.

The estimated ending fund balances for FY08 and FY09 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 shown below. Based on this trend, the Commissioners Court anticipate that actual fund balances will again exceed those estimated for FY08 and FY09.

Thus far, Gregg County’s strategic investment and reserve policies and increased ad valorem taxable values have 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; and pay for early retirement of the 1993 bond series in FY04. Accumulated reserves will be used to fund

- Highway infrastructure;
- State mandate costs for health care, collections, law enforcement, etc.;
- Capital project considerations including a parking facility and a multi-purpose facility.



### Fund Balance Projections

Fund balance projections are provided throughout the course of the budget process by the County Auditor’s office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. Current year audited figures (FY08) are expected to be provided in spring of calendar year 2009, well into the new budget year.

### General Fund Projections

For fiscal year 2008, the audited beginning cash balance in the general fund was \$18,352,530. With reserves allocated to the new Capital Improvement Fund, the estimated FY08 cash ending balance of the general fund is \$21,369,711, .

The FY08 estimated revenues are \$37,561,138; appropriations are \$34,563,399; and budgeted net transfers and other financing sources/uses into the general fund are -\$365,744. The budgeted ending fund balance is projected at \$22,563,741.

## Road and Bridge Projections

For fiscal year 2008, the audited beginning cash balance in the road and bridge fund was \$1,718,663. The estimated FY08 cash ending balance of the road and bridge fund is \$1,188,185.

The FY09 estimated revenue are \$5,982,750; appropriations are \$8,883,974; and budgeted net transfers and other financing sources/uses are \$785,700. The budgeted ending fund balance is projected at \$319,572.

## Other Funds Projections

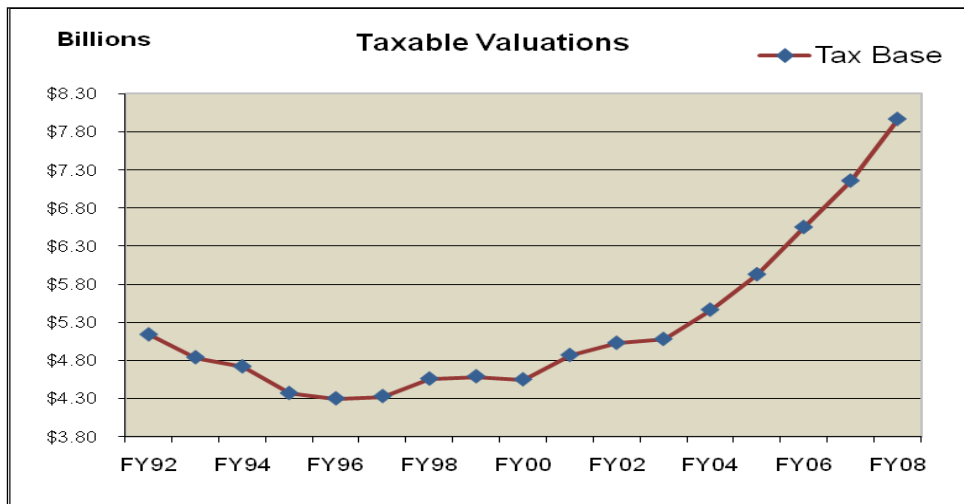
For the fiscal year 2008, the audited beginning cash balance in all other funds was \$5,196,984. Combined ending fund balances for FY08 are estimated at \$17,328,449. The Health Care fund ending balance consists of \$2.7 million, or 15% of all other fund balance projections.

For FY09, undesignated ending fund balance of all other funds is estimated at \$285,237 and the restricted ending fund balance is estimated at \$18,156,091. This amount includes reserves of \$2.7 million for the Health Care fund, \$4,520,742 for discretionary funds, and \$13,635,349 for capital funds.

## FY08 TAX DATA

**NOTE: The FY08 taxable valuations and FY08 tax rate funds the FY09 adopted budget.**

**Tax Base** - The tax base was at \$5.15 billion in 1992, dropped to \$4.30 billion in 1996, and rose to \$5.46 billion in 2004. The FY08 tax base valuations used for the FY09 Budget are \$7,977,911,558. Fluctuations in the tax base have primarily been due to changes in mineral valuations, primarily oil and gas.



<u>Tax Year</u>	<u>General / Constitutional</u>	<u>Road &amp; Bridge</u>
2001	4,871,178,974	4,805,482,470
2002	5,037,482,905	4,990,858,887
2003	5,086,924,217	5,040,323,846
2004	5,465,177,943	5,418,567,589
2005	5,526,592,457	5,480,215,806
2006	6,550,741,951	6,505,069,785
2007	7,160,169,022	7,114,195,666
2008	7,977,911,558	7,931,805,404

**Tax Freezes** – On January 12, 2004, the Commissioners Court adopted Proposition 13, a constitution amendment to Article VIII, Section 1-b(h) of the Texas Constitution. This Proposition authorizes a county to establish an ad valorem tax freeze on residence homesteads of the disabled and of the elderly and their spouses. Simply put, the total amount taxed to qualifying residents is fixed from the point of eligibility until certain criterion affects the eligibility.

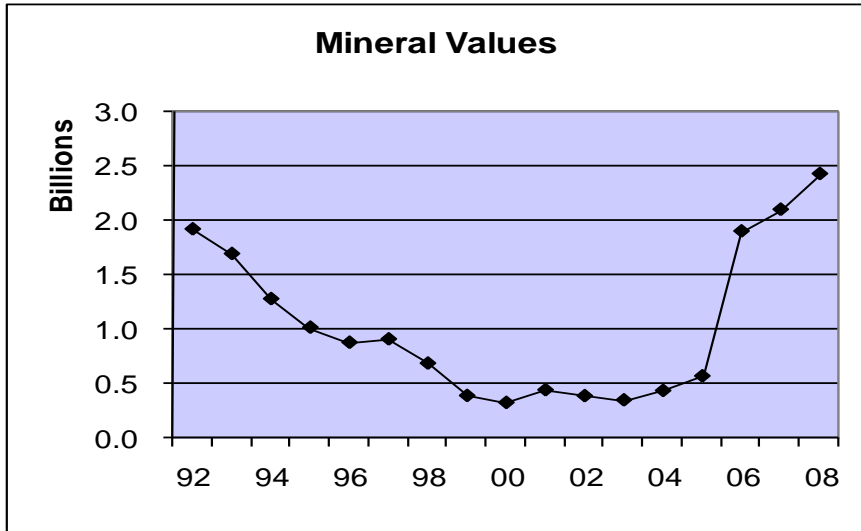
The FY09 budget includes adjustments on frozen property values. Total 2008 property value eligible for the tax freeze is \$581,255,247. The revenue loss due to frozen property values is approximately \$305,478.

<b>Frozen Taxes:</b>	<b>2005 Taxable Value</b>	<b>2006 Taxable Value</b>	<b>2007 Taxable Value</b>	<b>2008 Taxable Value</b>
Total frozen value for over 65	\$380,879,932	\$431,688,554	\$488,734,803	\$536,971,001
Total frozen value for disabled person	<u>24,475,018</u>	<u>30,253,976</u>	<u>36,604,546</u>	<u>44,284,246</u>
Total frozen taxable values for 2008	\$405,354,950	\$461,942,530	\$525,339,349	\$581,255,247
Total frozen taxes over 65	\$1,007,117	\$1,061,584	\$1,102,095	\$1,125,807
Total frozen taxes disabled person	\$64,576	\$74,558	\$81,173	\$90,674
Total revenue loss	\$61,402	\$152,578	\$228,094	\$305,478

Both total taxable values and frozen taxable values have increased 31% in 2 years; the average annual increase is 10.3%.

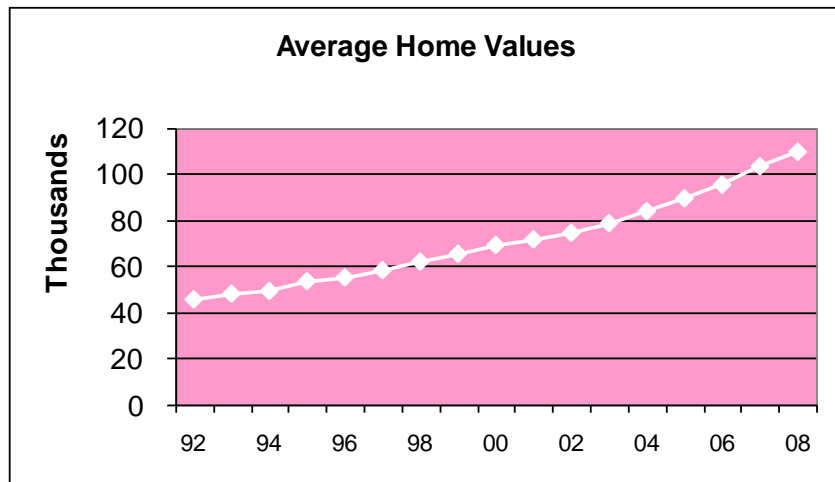
**Mineral values -**

The chart below reflects the fluctuations in the local oil and gas industry. Local gas production increased in the area due to the rising price of oil. Economic dependence on existing production levels would not be prudent. Past experience revealed that decreased production adversely affects other bases of economy and ultimately the local tax base.



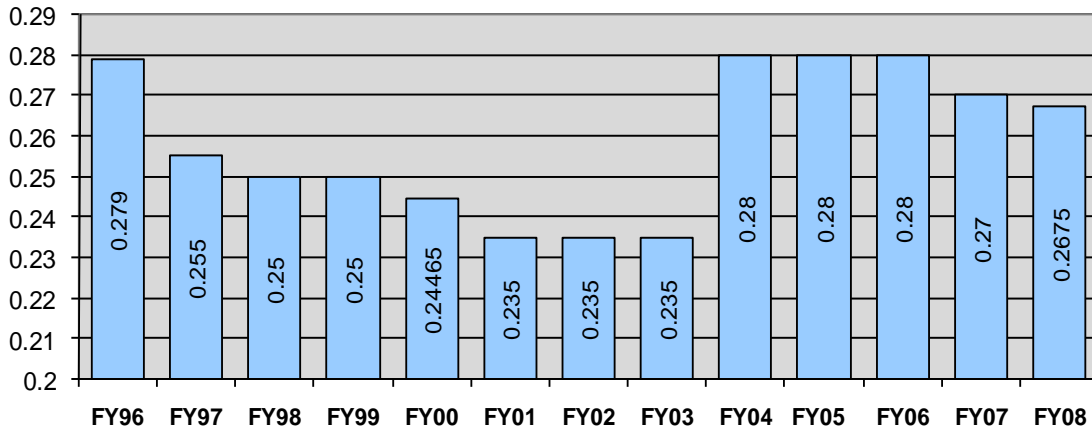
**Average Home Values** - Since 1996, the sustained increase in home values have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases, and rising property values are crucial to the recovery and stabilization of Gregg County’s tax base.

As the nation’s housing trends spiral downward, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. Average home values have risen by 58% since 1992. The average home value increased 6% from \$103,474 in 2007 to \$109,767 in 2008.



**Property Tax Rate** – The chart below reflects the historical tax rate changes. The FY08 tax rate will fund the FY09 adopted budget. The chart depicts how the tax rate was reduced by one penny (1¢) per \$100 valuation in FY07 and by 1/4¢ (.0025) per \$100 valuation in FY08. These tax rate reductions from 0.28 to 0.2675 per \$100 valuation will send back taxpayers approximately \$1,000,000.

**Gregg County Tax Rates**



The adopted property tax rate disbursement for FY2008-09 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.1972	\$15,036,083
Airport Maintenance Fund	.0160	1,219,966
Road and Bridge	.0350	2,668,676
Permanent Improvement Fund	.0140	1,067,470
FM Lateral Road	<u>.0053</u>	<u>400,642</u>
Total Adopted Maintenance & Operations (M&O) Tax Rate:	<u>.2675</u>	<u>\$20,392,837</u>
No Debt Service		
Total Tax Rate & Distribution	<u>.2675</u>	<u>\$20,392,837</u>



## **PERSONNEL ISSUES**

Several years ago, the Commissioners Court established a position control policy to 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, Salary Re-Alignments and Longevity Pay**

#### **The FY09 includes a 3% cost of living adjustment (COLA).**

The County has experienced frequent turnover in several county positions due to competitive salaries in local law enforcement and legal services. Any loss in either of these two areas is significant due to additional training of these employees. Salary re-alignments were provided for those positions in effort to retain these valuable employees.

The sheriff's office restructured their education incentive program in the amount of \$287,200 for certified personnel. This includes positions in the sheriff's office, contract jail services, Marvin A. Smith facility, building security, and 9-1-1 addressing organizations. The airport public safety department includes \$47,314 for salary realignment and new certification supplements for officers to retain the required dual certified in fire and public safety.

Increases in the district attorney's office include migrating \$212,228 in salary supplements from various sources (hot check funds, grants, etc.) to the general fund. These changes are partially due to changes in accounting methods and will provide position stability as insufficient check funds continue to diminish.

The Tax Assessor Collector office implemented certification pay for Registered Tax Collectors and Registered Tax Assessor/Collectors for a total cost of \$7,260.

Longevity pay has been revised to \$4 per month of service and is awarded at 5, 10, 15, and 20 years of service. Longevity is paid annually as follows: \$240 for employees with 5-9 years of service, \$480 for 10-14 years, \$720 for 15 – 19 years, and \$960 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 sources will fund the new position.

The FY09 budget includes one new position in the Justice of the Peace, Precinct #1 office due to increased workloads. The position will provide assistance to the Constable of Precinct #1 upon the retirement of the part-time secretary in January of 2009. The cost of this position is \$ 33,715, of which \$11,215 is benefits. The savings from the part-time position will be over \$10,000 annually.

One part-time accounts payable position was added to the auditor's office – total cost \$16,395. The purchasing, justice of the peace precinct #2 and county clerk records management offices restructured, creating one full-time and two part-time staff positions (see Deleted or Restructured Positions).

The district attorney's office added \$26,500 for a new victims coordinator position to better assist victims of crime. Total annual cost is \$38,430, including benefits.

### **Sheriff's Office**

Four years ago, Texas Jail Commission (TJC) agreed to postpone sanctions against the county's jail operations provided the county increased the staff to inmate ratio to appropriate levels (1 jailer to 48 inmates). TJC allowed the county sheriff to increase the staffing levels over the course of three years. The Gregg County jail was state certified in FY2006. Gregg County added 33 jailers at a cost of \$1.06 million over a five year span.

In early 2007 the jail lease contract with MTC ended upon completion of their facility, leaving unused bed space in the existing facility. The sheriff worked diligently with the Commissioners Court to secure contracts with the U.S Marshal Service, Smith County and other agencies to utilize the available bed space and increase the county's revenue. The cost of the Contract Jail operations is \$2.6 million with the revenue exceeding \$3.4 million, for a net revenue of roughly \$800,000. Economic benefits of the Contract Jail operations include utilization vs. deterioration of the facilities, provision of employment/job opportunities, and public safety enhancement at regional, state and federal levels.

Since the contract jail operations department was created, 40 positions (32 jailers, 6 officers, 1 secretary/jailer and 2 nurses) were added to the budget at a cost of \$1.14 million. To meet staffing level requirements for new contracts for jail beds, 8 jailer positions, 1 maintenance technician, and a Lieutenant position were created in FY09, for an annual cost of \$398,090. Again, staffing levels are mandated by the Texas Jail Commission

The Sheriff's office budget includes one new investigator position for the Criminal Investigation Division (CID). The CID averaged in excess of 2,300 cases per year over the last four years. For the first quarter of 2008 caseloads increased 21%. Annual cost of the investigator is \$57,356, including fringe benefits.

During FY08 Road and Bridge Precinct #1 added one position to accommodate an employee returning from active military duty.

### **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.

The purchasing department restructured, reducing the full-time buyer's position and creating a part-time position for a net cost of \$9,424 annually.

The Justice of the Peace Precinct #2 office eliminated a part-time position and added one full-time position due to increased workloads. The full-time clerk will also assist the Constable of Precinct #2 as needed. Total net increase is \$21,566.

The Health department also restructured, by deleting one position, moving others to grant funds and increasing funds for the nursing staff for a total net savings of \$18,367.

Restructuring will take place in January, 2009 for a retiring employee whose existing job included ¼ time as secretary to Constable Precinct #1, ¼ time as Law Librarian, and ½ time as the county-wide records management coordinator. The constable’s secretarial responsibilities will be handled by the new employee in the Justice of the Peace office. The County Clerk’s Records Management coordinator will take over the county-wide records management duties and a new part-time employee will be assigned to the Law Library duties and assist in the county clerk’s records management duties.

**Position Schedules**

The following schedules of position changes depict the growth of positions in the County from FY05 to FY09. In FY05, nine (9) jailer positions were added, along with two (2) prosecutor positions, and the FTE of 2.25 in clerical help. During FY05, four (4) sheriff deputy positions were added for homeland security purposes, two (2) part-time clerks were approved. Restructuring for homeland security moved one position from health/welfare and nine (9) positions from general government (airport) to law enforcement/corrections. In FY06, one clerk was added to Justice of the Peace Precinct #1 and eight (8) jailer positions to the sheriff’s office.

Category	Actual FY05	Actual FY06	Actual FY07	Amended FY08	FY09
General Government	95	95	96	96	96.
Health / Welfare	13	13	13	12	12
Judicial	76.75	76.75	79.75	81.75	84.75
Law Enforcement / Corrections	175.25	190.75	228.25	246.25	257.25
Public Buildings	22	22	21	20	20
Transportation	49	49	48	51	52
<b>Totals</b>	<b>431</b>	<b>446.5</b>	<b>486</b>	<b>507</b>	<b>522</b>

Category	% Change FY05 to FY09
General Government	-0%
Health / Welfare	0%
Judicial	10.4%
Law Enforcement / Corrections	46.8%
Public Buildings	-0
Transportation	6%
Totals	21%

The chart on the left depicts changes to positions by categorical ratio.

Positions shown in the following chart reflect full-time positions only. (Decimals represent full-time positions whose duties span departments.) Grant funded positions are not reflected on this schedule as the grant funds are not included in this document.

<b>Personnel Positions by Department</b>					
<b>Department</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Amended FY08</b>	<b>Adopted FY09</b>
County Clerk	20	20	20	21	21
Purchasing	2	2	2	2	2
Human Resources	3	3	3	3	3
County Judge	3	3	3	3	3
Elections	4	4	4	4	4
County Auditor	9	9	9	9	9
Tax Assessor-Collector	30	30	30	30	30
Information Services	7	7	7	6	6
Extension Office	5	5	5	5	5
County Court-at-Law #1	3.5	3.5	3.5	3.5	3.5
County Court-at-Law #2	3.5	3.5	3.5	3.5	3.5
124th District Court	2	2	2	2	2
188th District Court	2	2	2	2	2
307th District Court	2	2	2	2	2
District Clerk	21	21	21	21	21
Justice of the Peace Precinct #1	4	5	5	5	6
Justice of the Peace Precinct #2	2	2	2	2	3
Justice of the Peace Precinct #3	4	4	4	4	4
Justice of the Peace Precinct #4	3	3	3	3	3
District Attorney	26	25	25	27	28
Collections	0	0	3	3	3
Constable #1	1.25	1.25	1.25	1.25	1.25
Constable #2	1	1	1	1	1
Constable #3	1	1	1	1	1
Constable #4	1	1	1	1	1
Sheriff	159	166.5	177	181	182
Contract Jail Operations	0	0	26	40	50
MAS Criminal Justice Center	0	8	8	8	8
Department of Public Safety	1	1	1	1	1
Juvenile Board	3	3	3	3	3
Veterans Service	2	2	2	2	2
9-1-1 Addressing	2	2	2	2	2
Health Department	9	9	9	8	8
Courthouse Building	19	19	18	17	17
Community Buildings	3	3	3	3	3
Co Clerk Records Management	2	2	2	2	2
Road & Bridge Administration	4	4	4	4	4
Road & Bridge Precinct #1	15	15	14	15	16
Road & Bridge Precinct #2	1	1	1	1	1
Road & Bridge Precinct #3	16	16	17	18	18
Road & Bridge Precinct #4	13	13	12	13	13
Law Library/County Records Mgmt	0.75	0.75	0.75	0.75	0.75
Airport Administration	10	10	11	11	11
Airport Public Safety	9	9	10	10	10
Building Security	2	2	2	2	2
<b>Totals</b>	<b>431</b>	<b>446.5</b>	<b>486</b>	<b>507</b>	<b>522</b>

## **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 contracts with an insurance consultant to evaluate and advise the county regarding the management of these funds. Data concerning this fund's activities is available to the public as analysis is provided on an ongoing basis. The county's insurance consultant recommended no change in health and dental insurance premiums for FY09. The county's estimated insurance cost for 511 full-time employees is \$3.57 million for group health and \$179,415 for dental insurance.

In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long term disability insurance. The estimated annual cost of these benefits is \$75,970. The County's group life, long term disability and unemployment contribution rates decreased slightly in FY09..

Gregg County participates in the Texas District and County Retirement System (TCDRS) and the federal Social Security system. The TCDRS performs actuarial studies each year and present minimum required contribution rates to participating entities. The Commissioners Court is required to annually review these schedules and approve at least the minimum required contribution rate for all employees of the County. The 2009 employer contribution rate remains the same at 9.47%. The employee contribution rate remained at 7%. The 79<sup>th</sup> Legislature passed bills requiring retirement contributions for all part-time employees. The retirement system operates on a calendar year. Retirement contributions are estimated at \$1,800,760.

## 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. Most capital projects are non-routine and the capital project fund closes at the end of the project. Due to unforeseen events that occur in the construction industry, it is the Commissioners Court policy to appropriate known funding levels during the budget process for specific projects and, when necessary, to roll the budget forward into the next year until the project is completed.

**Recent Projects** - Projects completed during the past several years from the courthouse capital project fund included renovation of the 188<sup>th</sup>, 124<sup>th</sup>, and 307<sup>th</sup> district courtrooms; sound systems for all courtrooms; wallpaper, carpet and upholstery for various offices, and corridors; and an elevator upgrade.

### Capital Improvement Plan

The FY09 Budget incorporates the County's first Capital Improvement Plan (CIP) containing a proposed five-year plan to improve major capital facilities. The CIP document is not static in nature and will be updated and extended as a part of the County's annual budget process. Input from all Precinct Commissioners is imperative to develop a clear path for future capital improvements.

**Adopted Capital Budget** - Only individual projects adopted by Commissioners Court as part of the FY2009 budget process are considered 'approved' projects. All subsequent year estimates are for planning purposes only and will be reevaluated for approval during the annual budget process. *To reiterate, the CIP serves as a map for planning purposes. Each project must be approved individually by Commissioners Court.*

**Projects Under Consideration** – One project under consideration is an expanded parking area for both the public and employees at the courthouse facility. This project should alleviate the lack of parking for public that is now a problem.

**Capital Projects Impact** - As in prior years, the capital projects scheduled for FY09 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. **Unfunded state mandates affect the ability to plan for additional capital projects.** The FY09 budget includes appropriations for the following capital projects.

**Longview Community Center** – Built in 1939, this facility (located on Whaley Street) is considered an historical landmark. The FY09 Budget provides for \$50,000 in capital expenditures towards renovating the Longview Community Center. The Community Center is one of 14 county owned facilities used for community activities.

The facility is contractually managed by the Longview Federated Clubs and project priority for construction phases is determined by the clubs' contracted architect. The nature of this

contractual relationship diminishes the County's ability to maintain labor force and economic data concerning the project.

Prior to FY04, all costs were recorded as routine repair and maintenance to the facility. A consultant has proposed a plan for major renovations/repairs and, to better track activity, all costs associated with renovating the facility are now recorded in a capital project fund. Activities in this fund are considered "routine" in that small allocations are made to this project each year. Any consideration to renovate the facility at one time is contingent on the needs and interest of the local community.

**County Court at Law #1 Courtroom** – The FY09 budget includes approximately \$285,000 for renovations to the County Court at Law #1 Courtroom. Renovations include seating, wall covering, lighting, floor covering and ADA improvements. This project is expected to be finalized prior to the end of FY09.

**Computer Upgrade Project** – The FY07 budget included \$2,004,748 for upgrades to the existing judicial system and tax collection system. These systems have not had major upgrades in approximately 7 years. Training for the judicial upgrade is scheduled at the end of FY09. Depending on variables surrounding the upgrade, this project will likely be finished during FY09. All funds not expended in the FY08 budget will be extended to FY09 or until project completion. .

**State Highway Projects** – The Texas Department of Transportation (TxDOT) presented project plans to Commissioners Court regarding state highway 135. Phase I of 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. Phase I project costs are estimated at \$8,700,000. From FY04 to FY06 Gregg County paid \$109,000 for its portion of right of way costs. Phase II of the state highway 135 project consists of construction from Susan Rd to US 271. Project costs are estimated at \$24,000,000 and the County paid \$124,000 for right-of-way costs from FY06 to FY08.

In FY07, the Commissioners Court passed a resolution to fund \$2 million dollars toward the SH42 project. In keeping with the County's debt policy, reserves from the Capital Improvement Fund will fund this project during the FY09 budget. Total project cost is estimated at \$7,374,000, with the County's estimated portion of \$2,000,000

TxDOT and the City of Longview have proposed a project for SH149/SH322 from IH-20 to SH149/322 split to widen from 4 to 6 lanes, install raised medians and intersection improvements. Total project cost is estimated at \$25,382,292, with Gregg County's initial portion of \$213,400. The City of Longview is covering the cost (\$5,000,000) of moving utilities in 2008.

TxDOT, the Kilgore Economic Development Corporation (KEDCO) and Gregg County have entered an agreement to widen FM349 at Elder Lake Road in Kilgore for a turn lane. Total project cost is estimated at \$487,234, of which the State's portion is \$144,754, KEDCO's portion is \$175,000, with Gregg County providing \$167,480 in labor and equipment.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway and George Richey Road. The widening Tryon road is inevitable and there will be numerous traffic issues the County will be responsible for. The County may share costs to widen the intersection of SH80/SH42 for a turn lane in White Oak. County involvement may be in the form of like-kind services and/or project funding. Project costs are unknown at this time.

Through its prudent management of funds, Gregg County has been able to dedicate Capital Improvement Funds to finance 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.

All project construction data concerning labor force and economic impact can be obtained at the State of Texas Department of Transportation.

[Airport Improvement](#) - Gregg County is committed to an ongoing airport improvement program to further advance economic development in the east Texas region. The FY09 Budget provides for \$3,084,000 in capital expenditures for the East Texas Regional Airport. .

Capital improvement projects are an imperative part of the operation of the East Texas Regional Airport. They provide a means of keeping the airport facility in compliance with the standards required by the FAA for the safe operation of commercial and general aviation. These projects also provide the funding to help develop the airport property for new and expanded business opportunities, as well as the safe and efficient operation of existing business. These businesses provide employment and tax revenue for the county and the community.

The airport is a portal to our community and the first thing that many business and leisure travelers experience when they arrive. It is very important to make that visit a safe and pleasant one for everyone.

Airport improvement projects do not influence the County's labor force through either reduction or addition of job positions or operation expenses. The County retains an engineering firm to oversee the construction projects and assist with coordinating the FAA grant documentation. Because the project is not managed by the County, data concerning the ongoing nature of the projects (from year to year) and impact to the regionally economy, such as job creation data, etc., is unavailable.

Projects are primarily funded through federal funds from the Federal Aviation Administration (FAA) for airfield / runway improvements, fencing and security, and equipment to maintain the airfield. Gregg County is responsible for budgeting and expending 100% of the federally approved projects and is reimbursed at a rate of 90-95%. The County's funding requirement for FY09 is \$154,220. The FAA approved project schedule for the airport is available in the airport manager's office..

The following 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.



# COUNTY POLICY AND LONG RANGE GOALS

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## **Mission Statement**

Our mission is to provide quality services that are responsive, respectful, and effective in a fair and equitable manner that will enhance the quality of life for Gregg County residents.

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## **Vision**

- We will treat the residents of Gregg County with dignity and respect;
  - We will continually strive to maintain the trust and credibility that the residents of Gregg County expect and deserve;
  - We will be accountable to our citizens of Gregg County and responsive to their needs;
  - We will embrace our historical heritages;
  - We will continually explore new ways of innovation and service capabilities.
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## **Gregg County Goals**

- 1) Provide quality service to the citizens of Gregg County
- 2) Manage the public's resources with the highest integrity
- 3) Strive for efficiencies in all departments
- 4) Maintain accountability in all departments
- 5) Provide an equitable justice system that is equal to all
- 6) Promote the values of every employee, treating them with respect, fairness, and diversity
- 7) Preserve the historical culture of Gregg County
- 8) Retain community communications and improve relationships with all cities in Gregg County
- 9) Maintain a leadership role in regional issues
- 10) Promote and preserve the health, safety, and welfare of the citizens of Gregg County

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## **Budget Policies**

- **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 expenditures not to exceed revenues, while maintaining a 25% level of operating reserves.
- **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 7 years. Workload indicators are included for the county's major departments to provide the court and 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 hearing(s) and workshops on the budget and tax rate.**  
Texas Local Government Code section 111.007 requires that the county hold a public hearing on the proposed budget. Budget hearings with the commissioners' court are held during the budget process and the hearings are subject to the Texas Open Meetings Act. Additionally, Truth in Taxation statutes require two public hearings on any tax revenue increase.
- **The budget shall be prepared in such a manner to support GASB 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. All purchase orders are cancelled at year end according to county policy.

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## **Accounting Policies (including Revenue & Expenditures)**

- ◆ **Gregg County prepares its financial statements** in conformity with generally accepted accounting principles (GAAP) for local governmental units and the Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
- ◆ **Government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
- ◆ **Governmental fund financial statements** are reported as using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period (within 60 days of the end of the current fiscal period). Expenditures generally are recorded when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.
- ◆ **Revenue policies are as follows:**
  - ◇ Funding sources are sought for various programs throughout the County in order to offset the loss of state and federal funding and to compensate increased expenditures due to mandates.
  - ◇ State laws predominantly mandate flat rates or minimum/maximum amounts for fees and charges for service, leaving some discretion to the Commissioners Court. Justification is required by departments before Commissioners Court will increase a fee, unless the change is mandated. The fees the State of Texas allows the counties to collect rarely, if ever, cover the cost of services provided.
  - ◇ One-time revenues are not considered for ongoing expenditures.
- ◆ **Expenditures policies are as follows:**
  - ◇ Local Government Code 111.010 provides that once the budget is approved by the Commissioners Court, the county may spend funds only in strict compliance with the budget, except in the case of an emergency.
  - ◇ The goal of the Commissioners Court is to designate and classify as reserve fund balances at a minimum of 25% of the budgeted operating expenditures of Gregg County Funds.
  - ◇ The county maintains accountability for actual expenditures to budget comparison through the use of financial reports, which are compiled and acknowledge by Commissioners Court monthly. Additionally, the financial software is set to restrict spending from insufficient funds at the requisition level.

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

- 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 for adoption 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.

### **Fund Balance / Reserve Policy**

- **Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover.** State law prohibits deficits to fund balance. Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.
- **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.**

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## **Debt Policies**

- ◆ The county seeks to maintain a level of indebtedness within available resources.

The county shall not exceed legal debt limitations as defined in Article III, Section 52 of the Texas Constitution. Debt cannot exceed \$0.80 per \$100 valuation, with the exception of road bonds.

Additionally, in accordance with Article XI, Section 7 of the Texas Constitution, the county is required to set aside a minimum of 2% (two percent) of the principal balance in the interest and sinking fund each year. The county set a long-range goal of early retirement of all of its callable bonds and plans to continue this policy for future debt issuance.

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

- ◆ 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.
- ◆ A Capital Improvement Plan was approved during the FY09 Budget process and the plan will be annually reviewed for modifications to the plan and to approve specific projects.
- ◆ 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.

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## **Economic Development Policies**

- ◆ Economic development is vital to the health, wealth, and stability of Gregg County. The commissioners' court is committed to the development and maintenance of a high quality, modern infrastructure.
- ◆ The Gregg County Industrial Airpark is a 300 acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The commissioners' court developed and funded an airport economic development board to oversee the development of this industrial airpark. This area has been designated as a foreign trade zone and widespread interest is being cultivated. The long range goal of the commissioners' court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community.
- ◆ The commissioners' court continues to support area regional economic development corporations with funding to assist in these corporation's efforts to attract and maintain business and industry. The commissioners' court also executes interlocal agreements 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.



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## **Community Involvement Policies**

- **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.
  
- **The County continues to explore ways and concepts to enhance the quality of life and meet the needs of its citizens.**

## Summary of Capital Asset Guide

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. *The following summarization is not intended to replace the complete Capital Asset Guide, which may be obtained in the County Auditor's office:*

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. Routine capital expenditures are defined as ongoing projects with phases for completion but no final project completion date. Non-routine capital expenditures are defined as projects that are scheduled for a specific completion date.



## FY09 Adopted Detail Capital Expenditures (Page 1 of 2)

### Capital Projects Funds

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
450	150999	Permanent Improvements	752000	\$125,000	Facility improvements
<b>150999 Total</b>				<b>\$125,000</b>	
460	100692	Airport Improvements	756927	\$1,578,000	G Taxiway Overlay
460	100692	Airport Improvements	756928	\$1,447,000	Runway Lights/Sign Replacements
460	100692	Airport Improvements	756929	\$59,000	Design Only Rehab Maxwell Ramp
<b>100692 Total</b>				<b>\$3,084,000</b>	
468	150610	Longview Whaley Comm Bldg	752000	\$52,500	Building improvements
<b>150610 Total</b>				<b>\$52,500</b>	
472	100570	Computer Replacement Project	753000	\$16,633	Computer replacement
<b>100570 Total</b>				<b>\$16,633</b>	
473	150570	307th District Court	753000	\$4,704	Courtroom improvements
new	150570	Co Court at Law #1 Imp.	752000	\$285,000	Courtroom improvements
<b>150570 Total</b>				<b>\$289,704</b>	
new	100451	Courthouse PBX	753000	\$280,000	PBX upgrade to Courthouse system
<b>100451 Total</b>				<b>\$280,000</b>	
<b>Grand Total</b>				<b>\$3,847,837</b>	

### Capital Outlay - Furnishings & Equipment (over \$5,000)

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
110	100560	Information Services	753000	\$25,000	Video Conferencing equipment
110	110472	188th District Court	753000	\$13,500	Elmo & other related courtroom eqpt
110	110480	District Clerk	753000	\$19,645	Shelves at Records Center
110	120742	Sheriff	753000	\$123,000	Patrol cars 6 @ \$20,500 ea
110	120742	Sheriff	753000	\$66,000	Fleet Cars 4 @ \$16,500 ea
110	120742	Sheriff	753000	\$29,500	Tahoe
110	120750	Contract Jail Operations	753000	\$20,000	Van
110	120750	Contract Jail Operations	753000	\$33,000	Fleet Cars 2 @ \$16,500 ea
110	150590	Service Center	753000	\$109,000	Replace roof - extend life
110	150585	North Jail	753000	\$35,000	Reseal roof - extend life
110	150636	Kilgore Comm. Bldg	753000	\$110,000	Replace roof and a/c units - extend life
<b>110 Total</b>				<b>\$583,645</b>	
213	100448	Records Mgmt - Co Clerk	753000	\$5,500	Plat Cabinet
213	100448	Records Mgmt - Co Clerk	753000	\$5,200	Image Scanner
<b>213 Total</b>				<b>\$10,700</b>	
214	150584	Jail Lease Facility	753000	\$95,000	Fire Alarm at North Jail
<b>214 Total</b>				<b>\$95,000</b>	
215	160810	Road & Bridge Precinct #1	753000	\$64,000	Pneumatic Roller
215	160810	Road & Bridge Precinct #1	753000	\$8,000	Riding Lawn mower
215	160830	Road & Bridge Precinct #3	753000	\$289,324	Lay Down Machine
215	160830	Road & Bridge Precinct #3	753000	\$285,700	Three Dump Trucks (capital lease trade)*
215	160840	Road & Bridge Precinct #4	753000	\$113,000	Articulated Wheel Loader
<b>215 Total</b>				<b>\$760,024</b>	
218	100695	Airport - Airfield	753000	\$65,000	Passenger Air Stair Unit
218	100696	Airport - Maintenance Shop	753000	\$17,000	Trailer
218	100696	Airport - Maintenance Shop	753000	\$15,000	Zero Turn Radius Mower
<b>218 Total</b>				<b>\$97,000</b>	
<b>Grand Total</b>				<b>\$1,546,369</b>	

\*Note: The Commissioner has the option to replace the existing leased equipment with newer equipment at the end of the lease. Actual cost to the County is \$29,795, but due to accounting standards the entire value of the new equipment has to be recorded each year as an expense and the repurchase of the equipment is recorded as a revenue.

## FY09 Adopted Detail Capital Expenditures

(Page 2 of 2)

### Non-Capital - Furnishings & Equipment (\$500 to \$4,999.99)

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
110	100423	County Clerk	754000	\$775	Time stamp
110	100520	Elections	754000	\$7,200	Voting machines 2 @ \$3,600 ea
110	100520	Elections	754000	\$8,800	Booth controllers 4 @ \$2,200 ea
110	100530	Auditor	754000	\$3,500	Shredder
110	100560	Information Services	754000	\$40,000	PCs 50 @ \$800 ea
110	100560	Information Services	754000	\$800	New PC for Purchasing employee
110	100560	Information Services	754000	\$2,700	Server for domain controller
110	100560	Information Services	754000	\$20,000	Replace printers 20 @ \$1,000 ea
110	100560	Information Services	754000	\$7,000	Replace scanners 10 @ \$700 ea
110	100560	Information Services	754000	\$5,000	Environment monitor for computer room
110	110468	CCL #2	754000	\$3,000	Elmo
110	110492	Justice of the Peace, #2	754000	\$3,895	Copier
110	120742	Sheriff	754000	\$11,000	Bullet proof vests 20 @ \$550 ea
110	120742	Sheriff	754000	\$9,500	Rifles 10 @ \$950 ea
110	150634	Hugh Camp Memorial Park	754000	\$5,000	Central Heat & Air unit
110	150636	Kilgore Comm Bldg	754000	\$14,000	Furnishings and drapes
<b>110 Total</b>				<b>\$142,170</b>	
215	160810	Road & Bridge Precinct #1	754000	\$1,000	Laser Level
<b>215 Total</b>				<b>\$1,000</b>	
218	100696	Airport - Maintenance Shop	754000	\$3,500	Aviation Radios 5 @ \$700 ea
218	100698	Airport - Marketing	754000	\$2,000	Laptop
218	130697	Airport - Public Safety	754000	\$5,500	Bunker Gear
<b>218 Total</b>				<b>\$11,000</b>	
273	110494	Justice Technology- JP #4	754000	\$2,500	Printer/copier
<b>273 Total</b>				<b>\$2,500</b>	
<b>Grand Total</b>				<b>\$156,670</b>	

TOTAL CAPITAL AND NON-CAPITAL EXPENDITURES \$5,550,876

### Capital Lease (with Purchase Option)

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
212	180911	Elections - Copier	799500	\$894	2nd year Principal - Capital Lease
212	180912	Elections - Copier	799600	\$264	2nd year Interest - Capital Lease
215	180911	Road & Bridge Precinct #1	799700	\$90,238	2nd year Principal - Note Payable
215	180912	Road & Bridge Precinct #1	799800	\$9,345	2nd year Interest - Note Payable
215	180911	Road & Bridge Precinct #3	799500	\$285,700	2nd year Principal - Capital Lease*
215	180912	Road & Bridge Precinct #3	799600	\$11,795	2nd year Interest - Capital Lease*

\*Note: The Commissioner has the option to replace the existing leased equipment with newer equipment at the end of the lease. Actual cost to the County is \$29,795, but due to accounting standards the entire value of the new equipment has to be recorded each year as an expense and the repurchase of the equipment is recorded as a revenue.

## Capital Improvement Plan for Gregg County, Texas

The Capital Improvement Plan (CIP) contains a proposed five-year plan to improve major capital facilities and will be presented for adoption during the FY09 budget process. This document is not static in nature and will be updated and extended as a part of the County's annual budget process. Input from all Precinct Commissioners is imperative to develop a clear path for future capital improvements.

**Adopted Capital Budget** - Only individual projects adopted by Commissioners Court as part of the FY2009 budget process are considered 'approved' projects. All subsequent year estimates are for planning purposes only and will be reevaluated for approval during the annual budget process. *To reiterate, the CIP serves as a map for planning purposes. Each project must be approved individually by Commissioners Court.*

The CIP is organized by Project Type: Airport Projects, Infrastructure Projects, and Transportation Projects. Project descriptions are listed, along with the estimated initial cost to Gregg County for each fiscal year and the intended sources of funding. The project total shown are estimates of the cost of the entire project and do not necessarily reflect Gregg County's portion of the project.

**Airport Projects** – Generally the engineering/design for an airport project occurs in one year and the actual construction begins during the next fiscal year. All airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration at a rate of 90-95%. Further information concerning Airport Projects is available at the office of the Airport Administrator.

**Transportation Projects** – This includes projects funded partially or entirely with County Funds such as widening, lane construction, intersections, bridges, enhancements, right-of-way purchase, and utility relocation. Transportation projects may be in conjunction with the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), and cities within Gregg County. Major projects for Gregg County precincts will be included in the CIP.

TxDOT has proposed the **rehabilitation of SH42** from US 80 to IH-20 to a 4 lane, divided urban highway with a flush median. Total project cost is estimated at \$7,374,000, with the County's estimated portion of \$2,000,000.

TxDOT and the City of Longview have proposed a project for **SH149/SH322** from IH-20 to SH149/322 split to widen from 4 to 6 lanes, install raised medians and intersection improvements. Total project cost is estimated at \$25,382,292, with Gregg County's initial portion of \$213,400. The City of Longview is covering the cost (\$5,000,000) of moving utilities in 2008.

TxDOT, the Kilgore Economic Development Corporation (KEDCO) and Gregg County have entered an agreement to widen FM349 at Elder Lake Road in Kilgore for a turn lane. Total project cost is estimated at \$487,234, of which the State's portion is

\$144,754, KEDCO's portion is \$175,000, with Gregg County providing \$167,480 in labor and equipment.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway and George Richey Road in addition to widening Tryon road. The County may share costs to widen the intersection of SH80/SH42 for a turn lane in White Oak. County involvement may be in the form of like-kind services and/or project funding. Project costs are unknown at this time.

**County Facilities Projects** – These projects include all projects not categorized as airport or transportation.

**Courtroom rehabilitations** have been performed for the three district courts located at the County Courthouse. The County Court-at-Law #1 is next in line for rehabilitation, which includes carpeting, wall covering, seating and remodeling for ADA compliance.

A **Parking facility** has been widely discussed. This facility would be available to employees and the public. This project should alleviate the lack of parking for public that is now a problem.

The **Longview Whaley Community Building** project is ongoing and project completion is unknown at this time. The facility is considered to be a historical landmark and work has been completed in phases by the contracted architect in order to retain the integrity of the facility. Complete renovations are not anticipated at this time and would be contingent on the needs and interest of the local community.

**Gregg County Capital Improvement Plan for Fiscal Years 2009 through 2013**

Overview of 5 Year Capital Improvement Plan

These are projects identified as possible targets for completion over the next 5 years. All items listed must have approval of Commissioners' Court and can be adjusted at any time by Commissioners' Court approval.

Project Type / Project Description	Estimated Initial Cost to County for Fiscal Years:					Project Total	Sources of Funding:					
	2008-09	2009-10	2010-11	2011-12	2012-13		Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental
<b>Airport Projects (1)</b>												
Replace Runway Lights & Signage	\$1,447,000					\$1,447,000	\$68,000	\$1,302,300	\$76,700			
Reconstruct Taxiways G	\$1,578,000					\$1,578,000		\$1,420,200	\$157,800			
Engineering Design - Reconstruct Maxwell Apron	\$59,000					\$59,000		\$53,100	\$5,900			
Engineering Design - Expansion/Remodel Terminal Building		\$1,000,000				\$1,000,000	\$68,000	\$900,000	\$32,000			
Engineering Design - Expansion/ Remodel Terminal Parking/Road		\$332,000				\$332,000		\$298,800	\$33,200			
Acquire Land for RPZ/So. Perimeter Road		\$1,500,000				\$1,500,000		\$1,350,000	\$150,000			
Reconstruct Maxwell Apron		\$450,000				\$450,000		\$405,000	\$45,000			
Construct South Perimeter Road		\$3,836,000				\$3,836,000		\$3,452,400	\$383,600			
Design/Reconstruct K Taxiway		\$1,000,000				\$1,000,000		\$900,000	\$100,000			
Engineering Design - Airfield Drainage Improvements			\$810,000			\$810,000	\$68,000	\$729,000	\$13,000			
Engineering Design-Seal Coat Runway 17-35			\$142,000			\$142,000		\$127,800	\$14,200			
Expand/Remodel Terminal Building			\$3,500,000			\$3,500,000		\$3,150,000	\$350,000			
Expand/Rehabilitation Parking/Entrance Road			\$3,500,000			\$3,500,000		\$3,150,000	\$350,000			
Engineering Design - November Taxiway				\$50,000		\$50,000	\$5,000	\$45,000				
Engineering Design - Rehab CAP Apron				\$41,000		\$41,000	\$4,100	\$36,900				
Airfield Drainage Improvements				\$4,566,000		\$4,566,000	\$58,900	\$4,109,400	\$397,700			
Seal Coat Runway 17-35				\$1,088,000		\$1,088,000		\$979,200	\$108,800			
Engineering Design - Rehab 13/31/Shoulder Improvements					\$2,045,000	\$2,045,000	\$68,000	\$1,840,500	\$136,500			
Rehab November Taxiway					\$485,000	\$485,000		\$436,500	\$48,500			
Reconstruct CAP Apron					\$316,000	\$316,000		\$284,400	\$31,600			
<b>County Facilities Projects</b>												
County Court at Law #1 Rehabilitation	\$285,000					\$285,000			\$285,000			
Courthouse Improvements		\$290,000				\$290,000			\$290,000			
Other Facility Improvements			\$300,000	\$720,500		\$1,020,500			\$1,020,500			
Longview Whaley Community Building Project	\$90,000	\$50,000	\$50,000			\$190,000			\$190,000			
Courthouse PBX Upgrade/Replacement	\$280,000					\$280,000			\$280,000			
Additional Parking area/facilities						Unavailable						
<b>Transportation Projects (2)</b>												
Rehabilitation of SH 42 from US 80 to IH-20	\$2,000,000					\$7,374,000			\$2,000,000			\$5,374,000
SH149/SH322 from IH-20 to SH149/SH322 split		\$2,213,400	\$2,786,600			\$25,382,292			\$5,000,000			\$20,382,292
SH349 - turn lanes at Kilgore Synergy Park	\$167,480					\$487,234				\$167,480		\$319,754
Spring Hill/George Richey Road Expansion (a)		\$1,000,000				\$4,000,000			\$1,000,000			\$3,000,000
Widening Tryon Road (a)						Unavailable						
SH80/SH42 turn lane in White Oak						Unavailable						

Note (1) Airport Projects are budgeted in full, then reimbursed at a 90-95% rate from the FAA.

Note (2) For Transportation projects, intergovernmental funding includes Texas Department of Transportation (TxDOT) or other grant funding projects.

## FY2009 Adopted Budget Recap of Operating Non-Operating Funds

	Estimated Beginning Fund Balance at 10/01/08	Budgeted Revenues FY09	Budgeted Expenditures FY09	Budgeted OFSources FY09	Budgeted OF Uses FY09	Estimated Restricted Fund Balance at 9/30/09	Estimated Unrestricted Fund Balance at 9/30/09
<b>Operating Funds</b>							
General Fund	\$21,369,711	\$37,561,138	(34,563,399)	\$254,000	(\$1,121,638)	\$936,071	\$22,563,741
Road & Bridge Fund	2,435,096	5,982,750	(8,883,974)	785,700	0		\$319,572
Airport Maintenance Fund	420,205	1,557,917	(1,692,886)	0	0		\$285,236
Sub-Total	<u>\$24,225,012</u>	<u>\$45,101,805</u>	<u>(\$45,140,259)</u>	<u>\$1,039,700</u>	<u>(\$1,121,638)</u>	<u>\$936,071</u>	<u>\$23,168,549</u>
<b>Total Operating</b>	<b>\$24,225,012</b>	<b>\$45,101,805</b>	<b>(\$45,140,259)</b>	<b>\$1,039,700</b>	<b>(\$1,121,638)</b>	<b>\$936,071</b>	<b>\$23,168,549</b> <b>51.33%</b>
<b>Discretionary Funds</b>							
Elections Services Fund	\$28,661	\$3,400	(\$22,040)			\$10,021	
Co. Clerk Records Management	250,564	148,000	(265,120)			\$133,444	
Jail Lease Facility Fund	329,864	0	(95,000)			\$234,864	
Law Library Fund	160,627	62,000	(83,550)			\$139,077	
County-Wide Records Mgmt	121,621	73,000	(86,499)			\$108,122	
Building Security Fund	33,166	77,200	(111,183)	15,000		\$14,183	
Justice Court Technology Fund	77,281	30,500	(8,500)			\$99,281	
Dist. Clerk Records Mgmt	12,600	12,500	(21,195)			\$3,905	
Dist. Clerk Criminal Rec Mgmt	1,043	500	0			\$1,543	
Justice of the Peace Security	14,655	7,050	(4,500)			\$17,205	
Co. Clerk Criminal Rec Mgmt	9,338	5,700	(1,500)			\$13,538	
Health Care Fund	2,719,488	190,000	(100,000)			\$2,809,488	
Sub-Total	<u>\$3,758,908</u>	<u>\$609,850</u>	<u>(\$799,087)</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$3,584,671</u>	<u>\$0</u>
<b>Total Operating &amp; Discretionary</b>	<b>\$27,983,920</b>	<b>\$45,711,655</b>	<b>(\$45,939,346)</b>	<b>\$1,054,700</b>	<b>(\$1,121,638)</b>	<b>\$4,520,742</b>	<b>\$23,168,549</b> <b>50.43%</b>
<b>Capital Project Funds</b>							
Permanent Improvement Fund	\$506,309	\$1,087,470	(125,000)		(254,000)	\$1,214,779	
Capital Improvement Fund	\$12,500,000	\$0	0	500,000	(771,720)	\$12,228,280	
Airport Improvement Fund	112,298	3,001,680	(3,084,000)	154,220	0	184,198	
Longview Whaley Comm Bldg.	9,392	1,200	(52,500)	50,000	0	8,092	
Computer Upgrade Project	16,633	0	(16,633)	0	0	0	
307th District Courtroom Imp.	4,704	0	(4,704)	0	0	0	
CCL #1 Courtroom Imp.	0	0	(285,000)	285,000	0	0	
Courthouse PBX	0	0	(280,000)	280,000	0	0	
Total Capital Projects Funds	<u>\$13,149,336</u>	<u>\$4,090,350</u>	<u>(\$3,847,837)</u>	<u>\$1,269,220</u>	<u>(\$1,025,720)</u>	<u>\$13,635,349</u>	<u>\$0</u>
<b>Total - All Funds</b>	<b>\$41,133,256</b>	<b>\$49,802,005</b>	<b>(\$49,787,183)</b>	<b>\$2,323,920</b>	<b>(\$2,147,358)</b>	<b>\$18,156,091</b>	<b>\$23,168,549</b> <b>46.54%</b>

**GREGG COUNTY, TEXAS**  
**Property Tax Distribution for Fiscal Year 2008-09**

<b>CURRENT TAX</b>	Account Number	Tax Rate	Estimated Revenue@ 97%
<b><i>Maintenance &amp; Operations</i></b>			
General fund	110-531100	0.1972	15,036,083
Airport	218-531100	0.0160	1,219,966
Permanent Improvements	450-531100	0.0140	1,067,470
Road & bridge	215-531100	0.0350	2,668,676
FM Lateral road*	215-531100	0.0053	400,642
Total M&O		0.2675	20,392,837
No Interest & Sinking Fund		0.0000	0
	Total:	0.26750	20,392,837

<b>DELINQUENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<b><i>Maintenance &amp; Operations</i></b>			
General fund	110-531200	0.1997	423,755
Airport	218-531200	0.0160	33,951
Road & bridge	215-531200	0.0350	74,269
FM Lateral road*	215-531200	0.0053	11,163
Total M&O		0.2560	543,138
<b><i>Former Interest &amp; Sinking</i></b>			
Debt Service      2004 series	110-531200	0.0140	29,707
	Total:	0.2700	572,845

**NOTE:**

Taxable Valuations are based on GCAD certified 2008 Calculations  
Current Tax revenue is based on 97% collection base  
Net taxable value = 2008 taxable value less frozen taxes  
Delinquent Tax collected for debt service will be reserved for future debt service.

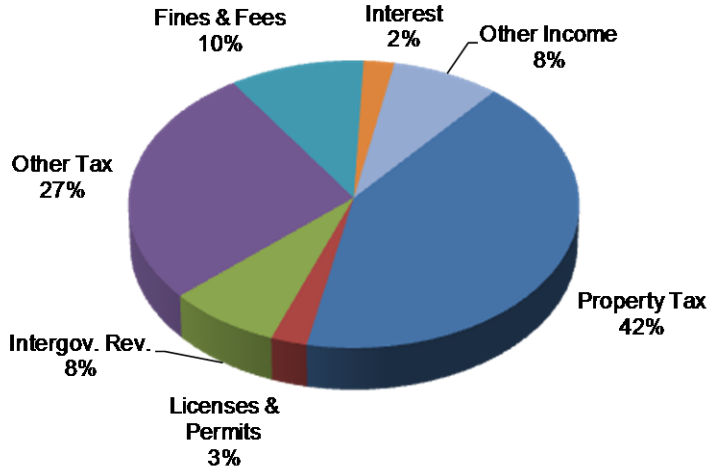
**Comparison 2008 to 2009 Taxable Valuations**

	2008	2009	Inc/(Dec)	Appraisal Increase
Constitutional	7,160,169,022	7,977,911,558	817,742,536	0.11
Special R&B	7,160,169,022	7,977,911,558	817,742,536	0.11
FM Lateral Road	7,114,195,666	7,931,805,404	817,609,738	0.11

# FY09 ADOPTED BUDGET

## FY09 ESTIMATED REVENUE

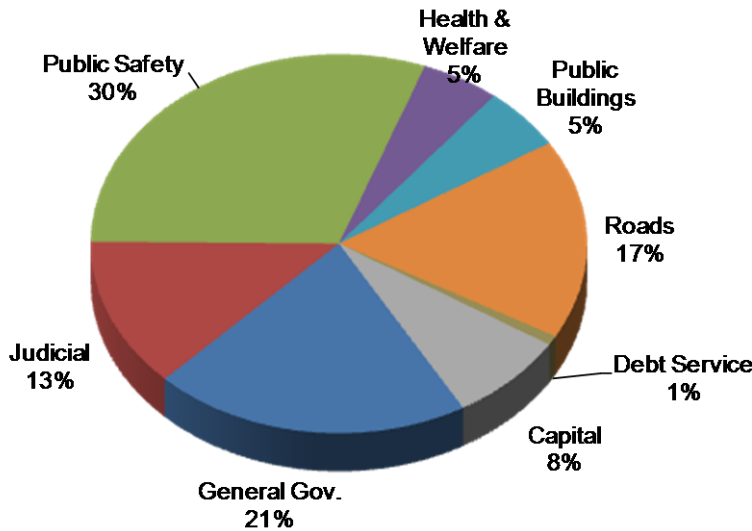
WHERE THE MONEY COMES FROM



Property Tax	20,965,682
Licenses & Permits	1,244,000
Intergovernmental Revenue	3,858,908
Other Tax	13,525,000
Fines & Fees	5,036,500
Interest	1,143,350
Other Income	<u>4,028,565</u>
<b>Total</b>	<b>49,802,005</b>

## FY09 ADOPTED EXPENDITURES

HOW THE MONEY IS UTILIZED



General Government	10,300,315
Judicial	6,373,321
Public Safety	15,177,313
Health & Welfare	2,541,889
Public Buildings	2,662,534
Roads	8,486,896
Debt Service	397,078
Capital Projects	<u>3,847,831</u>
<b>Total</b>	<b>49,787,183</b>



## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
		Revenue		Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #		Acct #	04/05	05/06	Est. Revenue	07/08	08/09
<b>110 General Fund</b>								
		<b>100000 Revenue</b>						
		<b>Taxes</b>						
		Property taxes - current	531100	10,629,372	12,084,281	14,472,000	13,701,425	15,036,083
		Property taxes - delinquent	531200	189,230	311,810	396,406	374,571	453,462
		Alcoholic beverage tax	534400	151,062	174,379	187,868	150,000	160,000
		Bingo tax	537700	78,050	83,588	99,547	70,000	75,000
		Sales tax	539800	10,460,897	13,674,324	13,581,667	11,200,000	11,750,000
		Motor Vehicle Sales Tax	550400	0	0	286,447	360,000	520,000
				21,508,611	26,328,382	29,023,935	25,855,996	27,994,545
		<b>Interest Income</b>						
		Interest Income	538100	237,839	870,223	1,240,940	900,000	900,000
		Unrealized gains on securities held	538150	89,186	0	44,361	0	0
				327,025	870,223	1,285,301	900,000	900,000
				<b>S/T 100000</b>	<b>21,835,636</b>	<b>27,198,605</b>	<b>30,309,236</b>	<b>26,755,996</b>
		<b>100100 General Government Revenue</b>						
		<b>Licenses &amp; Permits</b>						
		Alcoholic beverage license	532100	26,256	25,724	26,865	25,000	25,000
				26,256	25,724	26,865	25,000	25,000
		<b>Intergovernmental Revenue</b>						
		FEMA Reimb - Overhead / Admin	534198	0	6,161	0	0	0
		State Election Reimbursement	533800	0	1,020	12,469	0	0
		Fiscal Service Fee	537554	4,570	4,769	4,600	4,800	11,600
		Child Welfare Board Reimbursement	537960		33,724	13,391	10,000	10,000
				4,570	45,674	30,460	14,800	21,600
		<b>Charges for Services</b>						
		County Judge	535100	97	99	270	225	0
		County Clerk	535400	698,278	994,727	1,128,727	1,080,000	1,065,000
		County Clerk Archival Fees	535425	138,365	139,025	141,200	140,000	134,000
		Tax Assessor / Collector	535500	848,024	1,036,793	891,368	780,000	850,000
		Computer services	539106	5,958	6,500	6,500	6,000	6,000
				1,690,722	2,177,144	2,168,065	2,006,225	2,055,000
		<b>Rents &amp; Commissions</b>						
		Borg Warner contract	538202	34,098	34,098	34,098	34,100	34,100
		A&M Tower, Inc.	538205	7,657	8,441	8,443	8,865	8,865
		Other rent	538209	8,900	10,050	9,800	8,500	8,500
		Royalties	539102	11,103	11,004	11,269	8,800	8,800
				61,758	63,593	63,610	60,265	60,265
		<b>Miscellaneous</b>						
		Christmas at the Courthouse	539117	616	0	0	0	0
		Miscellaneous	599000	44,934	95,409	84,862	50,000	25,000
				45,550	95,409	84,862	50,000	25,000
				<b>S/T 100100</b>	<b>1,828,856</b>	<b>2,407,544</b>	<b>2,373,862</b>	<b>2,156,290</b>
		<b>100110 Judicial Revenue</b>						
		<b>Licenses &amp; Permits</b>						
		Bail Bond Applications	535450	2,500	6,500	2,000	6,500	1,500
				2,500	6,500	2,000	6,500	1,500
		<b>Intergovernmental Revenue</b>						
		Juvenile Salary Supplement	533700	0	5,000	5,000	5,000	5,000
		State supplement - county court at law	534900	99,156	116,029	99,158	150,000	150,000
		State supplement - asst. prosecutors	535999	14,690	10,241	14,914	11,500	11,500
		State - Title IV-E Legal Reimb.	537640	0	0	0	0	25,000
		State - Indigent Defense Funding	537650	45,217	83,719	59,224	50,000	50,000
		State - Juror Reimbursement	537660	0	49,028	74,596	55,000	60,000
				159,063	264,017	252,892	271,500	301,500
		<b>Charges for Services</b>						
		County Clerk - Bond Adm Fee	535401	22,827	21,243	19,818	18,000	18,000
		Sheriff - Bond Admin Fee	535402	860	1,712	2,412	1,500	2,000
		District Clerk - Bond Admin Fee	535403	552	300	300	350	200
		District Attorney	535600	75,794	93,784	77,036	90,000	80,000
		District Clerk	535700	399,625	419,461	462,186	435,000	425,000

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
		Revenue		Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #		Acct #	04/05	05/06	Est. Revenue	07/08	08/09
		Justices of the Peace	535800	27,665	30,839	34,325	32,000	50,000
		Trial fees	536100	160	69	264	200	100
		Jury	536200	32,582	34,599	33,443	33,000	30,000
		Probate judges education	536500	2,410	2,063	2,680	2,500	2,500
		Other arrest fees	536600	53,813	63,161	75,521	78,000	72,000
		County Court at Law #1	536800	2,432	1,956	2,029	2,200	0
		County Court at Law #2	536802	1,888	1,844	1,776	1,700	0
		Judges Fee - Probate	536820	0	0	0	0	4,100
		State fees / County Clerk	536850	73,985	85,581	93,057	105,000	104,000
		State fee - TP - judiciary efficiency	536851	2,396	4,163	6,862	10,000	4,000
		Court Reporter Services	536900	53,198	55,206	51,081	48,000	48,000
		DRO - filing fees	537402	20,251	22,134	18,621	18,000	16,000
		Guardianship Fee	537670		0	0	0	5,000
		Defensive driving fees	539107	73,741	65,540	60,932	68,000	52,000
		Child safety fees	539110	2,055	5,170	3,935	5,200	3,600
		Traffic fees	539111	15,627	15,557	16,641	22,000	13,500
		Video fees	550600	6,456	4,828	5,953	5,300	6,000
				868,317	929,210	968,872	975,950	936,000
		<b>Fines &amp; Forfeitures</b>						
		Justice courts	537100	564,598	567,806	590,465	625,000	540,000
				564,598	567,806	590,465	625,000	540,000
		<b>Miscellaneous</b>						
		Donations	539112	0	0	0	13,500	0
				0	0	0	13,500	0
		<b>S/T 100110</b>		<b>1,594,478</b>	<b>1,767,533</b>	<b>1,814,229</b>	<b>1,892,450</b>	<b>1,779,000</b>
		<b>100120 Law Enforcement / Corrections Revenue</b>						
		<b>Licenses &amp; Permits</b>						
		Sexually oriented businesses	532200	11,500	10,600	12,900	10,000	12,500
				11,500	10,600	12,900	10,000	12,500
		<b>Intergovernmental</b>						
		Federal grant-DEA	534100	14,666	15,144	15,548	15,573	10,000
		Grant-OCADF Drug Enforcement	537556	0	0	0	3,500	0
		State Grant - Sheriff STEP	534394	0	0	9,585	0	0
		HIDTA Task Force	537555	2,285	448	2,028	1,000	1,000
		Drug Enforcement Task Force	537556	3,021	3,888	2,020	0	0
		Reimbursement: CSCD Deputy Salary	537557	0	0	0	20,867	23,000
		Reimbursement: Mental health deputies	537558	0	0	0	70,978	70,978
		Reimbursement: Sabine Resource Officer	537559	0	0	0	35,000	37,500
		City of Longview prisoner care	537800	225,000	210,408	287,265	299,000	319,000
				244,972	229,888	316,446	445,918	461,478
		<b>Charges for Services</b>						
		County Sheriff	535200	358,223	371,496	343,771	390,000	360,000
		Constables	535300	101,315	100,659	105,328	100,000	105,000
				459,538	472,155	449,099	490,000	465,000
		<b>S/T 100120</b>		<b>716,010</b>	<b>712,643</b>	<b>778,445</b>	<b>945,918</b>	<b>938,978</b>
		<b>100140 Health &amp; Human Services Revenue</b>						
		<b>Licenses &amp; Permits</b>						
		Sewage disposal systems	533200	29,655	29,610	30,007	25,000	30,000
				29,655	29,610	30,007	25,000	30,000
		<b>Intergovernmental</b>						
		State - commercial waste management	537550	146	134	209	150	150
		City of Lakeport - Sewer Fees	537551	1,200	1,100	1,000	1,000	1,000
		E.T.C.O.G. (9-1-1 reimbursement)	550503	25,000	30,359	0	0	0
				26,346	31,593	1,209	1,150	1,150
		<b>Charges for Services</b>						
				0	0	0	0	0
		<b>S/T 100140</b>		<b>56,001</b>	<b>61,203</b>	<b>31,216</b>	<b>26,150</b>	<b>31,150</b>
		<b>100150 Public Buildings Revenue</b>						
		<b>Charges for Services</b>						
		Parking lot fees	539104	5,954	5,790	5,682	5,800	5,800

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
Revenue				Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #	Acct #		04/05	05/06	Est. Revenue	07/08	08/09
				5,954	5,790	5,682	5,800	5,800
			<b>Rent &amp; Commissions</b>					
		538206	Community bldgs	9,043	10,865	14,420	14,000	21,000
		539108	Telephone coin stations	181,094	166,317	153,279	160,000	130,000
		539108	Telephone coin stations - north jail	0	0	0	0	120,000
		539113	Concession commissions	8,550	8,550	8,550	120,000	8,200
				198,687	185,732	176,249	294,000	279,200
			<b>Miscellaneous</b>					
		539121	MTC - Jail lease	388,302	408,103	210,517	0	0
(1)		539122	U. S. Marshal Service - Jail Lease	0	43,946	375,555	313,900	1,255,600
(1)		539123	Smith County - Jail Lease	0	0	1,325,200	2,628,000	2,190,000
				388,302	452,049	1,911,272	2,941,900	3,445,600
			S/T 100150	592,943	643,571	2,093,203	3,241,700	3,730,600
			<b>Total Revenue - General Fund</b>	<b>26,623,924</b>	<b>32,791,099</b>	<b>37,400,191</b>	<b>35,018,504</b>	<b>37,561,138</b>
			<b>200000 Other Financing Sources</b>					
			<b>Miscellaneous</b>					
		539200	Sale of fixed assets	31,081	43,169	27,026	21,664	0
		539300	Insurance proceeds - Loss of fixed assets	1,782	9,242	9,760	45,810	0
				32,863	52,411	36,786	67,474	0
			<b>Operating Transfers In</b>					
		841350	Transfer in - Debt Service 1988 Series	0	698,580	0	0	0
			Transfer in - Courthouse Imp. Fund	0	0	0	0	0
		841218	Transfer in - Airport	0	0	12,308	0	0
		841450	Transfer in - Permanent Improvement	0	36,000	87,907	0	254,000
				0	734,580	100,215	0	254,000
			S/T 200000	32,863	786,991	137,001	67,474	254,000
			<b>Total Revenue + Other Fin. Sources</b>	<b>26,656,787</b>	<b>33,578,090</b>	<b>37,537,192</b>	<b>35,085,978</b>	<b>37,815,138</b>
			<b>General Fund - Summary of Revenues by Function</b>					
				04/05	05/06	06/07	07/08	08/09
			100000 Revenue	21,835,636	27,198,605	30,309,236	26,755,996	28,894,545
			100100 General Government	1,828,856	2,407,544	2,373,862	2,156,290	2,186,865
			100110 Judicial	1,594,478	1,767,533	1,814,229	1,892,450	1,779,000
			100120 Law Enforcement/Corrections	716,010	712,643	778,445	945,918	938,978
			100140 Health & Human Services	56,001	61,203	31,216	26,150	31,150
			100150 Public Buildings	592,943	643,571	2,093,203	3,241,700	3,730,600
			100160 Transportation & Roads	0	0	0	0	0
			100170 Capital Project Revenue	0	0	0	0	0
			200000 OFS Revenue	32,863	52,411	36,786	67,474	0
			200000 OFS Transfers	0	734,580	100,215	0	254,000
			Total Revenue + Other Financing Sources	26,656,787	33,578,090	37,537,192	35,085,978	37,815,138
			<b>General Fund - Summary of Revenues by Type</b>					
				04/05	05/06	06/07	07/08	08/09
			Property Taxes - Current	10,629,372	12,084,281	14,472,000	13,701,425	15,036,083
			Property Taxes - Delinquent	189,230	311,810	396,406	374,571	453,462
			Sales Tax	10,460,897	13,674,324	13,868,114	11,560,000	12,270,000
			Other Taxes	229,112	257,967	287,415	220,000	235,000
			Licenses & Permits	69,911	72,434	71,772	66,500	69,000
			Intergovernmental	434,951	571,172	601,007	733,368	785,728
			Fees of Office	3,024,531	3,584,299	3,591,718	3,477,975	3,461,800
			Fines & Forfeitures	564,598	567,806	590,465	625,000	540,000
			Interest	327,025	870,223	1,285,301	900,000	900,000
			Rental Income	260,445	249,325	239,859	354,265	339,465
			Miscellaneous	433,852	547,458	1,996,134	3,005,400	3,470,600
			OFS (all)	32,863	786,991	137,001	67,474	254,000
			Total Revenue + Other Financing Sources	26,656,787	33,578,090	37,537,192	35,085,978	37,815,138
			(1) Figures provided for contract lease were provided by the Sheriff's office and were budgeted conservatively and are contingent on obtaining contracts. If the County does not obtain contract(s) the expense budget will be void as well.					

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
Revenue				Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #	Acct #		04/05	05/06	Est. Revenue	07/08	08/09
<b>215 Road &amp; Bridge Fund</b>								
<b>100000 Revenue</b>								
<b>Taxes</b>								
		531100	Property taxes - current	1,029,585	1,120,195	1,209,577	2,762,299	3,069,318
		531200	Property taxes - delinquent	44,342	24,683	34,503	31,280	85,432
		550400	Motor vehicle sales tax	1,393,982	1,385,712	1,420,387	1,020,000	1,020,000
				2,467,909	2,530,590	2,664,467	3,813,579	4,174,750
<b>Interest income</b>								
		538100	Interest income	50,791	95,260	145,085	75,000	65,000
			Unrealized gains on securities held	6,951	0	16,923		
				57,742	95,260	162,008	75,000	65,000
			<b>S/T 100000</b>	<b>2,525,651</b>	<b>2,625,850</b>	<b>2,826,475</b>	<b>3,888,579</b>	<b>4,239,750</b>
<b>100160 Transportation &amp; Roads Revenue</b>								
<b>Licenses &amp; Permits</b>								
		533100	Motor vehicle registration	1,107,291	1,185,515	1,212,286	1,150,000	1,175,000
		534200	State weight permits	0	10,808	12,582	0	0
				1,107,291	1,196,323	1,224,868	1,150,000	1,175,000
<b>Intergovernmental</b>								
		534198	FEMA Reimb - Overhead / Admin	0	15,088	0	0	0
		534800	State - Lateral Road	24,515	24,490	24,415	23,000	23,000
				24,515	39,578	24,415	23,000	23,000
<b>Charges for Services</b>								
		550800	Reimb - Capital project Overhead	0	11,244	16,819	0	0
				0	11,244	16,819	0	0
<b>Fines &amp; Forfeitures</b>								
		537201	Misdemeanor Fines	418,383	466,647	463,136	475,000	450,000
		537202	Felony Fines	29,582	55,751	49,887	60,000	50,000
		537203	Civil / BF Fines	60,817	40,141	44,405	45,000	45,000
				508,782	562,539	557,428	580,000	545,000
<b>Miscellaneous</b>								
		599000	Miscellaneous	11,773	2,847	2,935	1,200	0
				11,773	2,847	2,935	1,200	0
			<b>S/T 100160</b>	<b>1,652,361</b>	<b>1,812,531</b>	<b>1,826,465</b>	<b>1,754,200</b>	<b>1,743,000</b>
<b>Total Revenue - Road &amp; Bridge Fund</b>				<b>4,178,012</b>	<b>4,438,381</b>	<b>4,652,940</b>	<b>5,642,779</b>	<b>5,982,750</b>
<b>200000 Other Financing Sources</b>								
<b>Miscellaneous</b>								
		539200	Sale of fixed assets	1,179	174	413,518	183,758	0
		539300	Ins Proceeds - Loss of Fixed Assets	0	0	2,047	3,154	0
		539500	Gain/Loss-Disposal of Fixed Assets	0	0	0	0	267,700
				1,179	174	415,565	186,912	267,700
<b>Operating Transfers In</b>								
		830000	Other Financing Sources-Capital Lease	0	0	0	0	285,700
		830500	Proceeds from Note Payable	0	0	274,230	0	0
		841010	Transfer in - General Fund	0	67,069	100,000	100,000	500,000
		841469	Transfer in - Ind Airpark	0	51,584	84,125	0	0
				0	118,653	458,355	100,000	785,700
			<b>S/T 200000</b>	<b>1,179</b>	<b>118,827</b>	<b>873,920</b>	<b>286,912</b>	<b>1,053,400</b>
<b>Total Revenue + Other Fin. Sources</b>				<b>4,179,191</b>	<b>4,557,208</b>	<b>5,526,860</b>	<b>5,929,691</b>	<b>7,036,150</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Function</b>				<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
			100000 Revenue	2,525,651	2,625,850	2,826,475	3,888,579	4,239,750
			100100 General Government	0	0	0	0	0
			100110 Judicial	0	0	0	0	0
			100120 Law Enforcement/Corrections	0	0	0	0	0
			100140 Health & Human Services	0	0	0	0	0
			100150 Public Buildings	0	0	0	0	0
			100160 Transportation & Roads	1,652,361	1,812,531	1,826,465	1,754,200	1,743,000
			100170 Capital Project Revenue	0	0	0	0	0

## FY09 Estimated Revenue

		Actual	Audited	06/07	Estimated	Estimated		
Revenue		Revenue	Revenue	Unaudited	Revenue	Revenue		
Fund	Org. #	Acct #	04/05	05/06	Est. Revenue	07/08	08/09	
	200000	OFS Revenue	1,179	174	415,565	186,912	267,700	
	200000	OFS Transfers	0	118,653	458,355	100,000	785,700	
		Total Revenue + Other Financing Sources	4,179,191	4,557,208	5,526,860	5,929,691	7,036,150	
<b>Road &amp; Bridge Fund - Summary of Revenues by Type</b>			<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>	
		Property Taxes - Current	1,029,585	1,120,195	1,209,577	2,762,299	3,069,318	
		Property Taxes - Delinquent	44,342	24,683	34,503	31,280	85,432	
		Sales Tax	1,393,982	1,385,712	1,420,387	1,020,000	1,020,000	
		Other Taxes	0	0	0	0	0	
		Licenses & Permits	1,107,291	1,196,323	1,224,868	1,150,000	1,175,000	
		Intergovernmental	24,515	39,578	24,415	23,000	23,000	
		Fees of Office	0	11,244	16,819	0	0	
		Fines & Forfeitures	508,782	562,539	557,428	580,000	545,000	
		Interest	57,742	95,260	162,008	75,000	65,000	
		Rental Income	0	0	0	0	0	
		Miscellaneous	11,773	2,847	2,935	1,200	0	
		OFS (all)	1,179	118,827	873,920	286,912	1,053,400	
		Total Revenue + Other Financing Sources	4,179,191	4,557,208	5,526,860	5,929,691	7,036,150	
<b>212 Election Services Fund</b>								
		<b>100000 Revenue</b>						
		Interest income						
		Interest income	538100	675	1,585	3,119	400	400
		S/T 100000		675	1,585	3,119	400	400
		<b>100100 General Government Revenue</b>						
		Charges for Services						
		Contract services	536700	10,966	17,950	4,981	5,000	3,000
		S/T 100100		10,966	17,950	4,981	5,000	3,000
		<b>Total Revenue - Elections Services</b>		<b>11,641</b>	<b>19,535</b>	<b>8,100</b>	<b>5,400</b>	<b>3,400</b>
<b>213 County Clerk Records Management</b>								
		<b>100000 Revenue</b>						
		Interest income						
		Interest income	538100	6,211	12,396	18,879	12,000	8,000
		S/T 100000		6,211	12,396	18,879	12,000	8,000
		<b>100100 General Government Revenue</b>						
		Charges for Services						
		County Clerk Records Management Fees	537300	148,110	148,420	151,235	150,000	140,000
		S/T 100100		148,110	148,420	151,235	150,000	140,000
		<b>Total Revenue - Records Management</b>		<b>154,321</b>	<b>160,816</b>	<b>170,114</b>	<b>162,000</b>	<b>148,000</b>
		<b>Total Revenue + Other Fin. Sources</b>		<b>154,321</b>	<b>160,816</b>	<b>170,114</b>	<b>162,000</b>	<b>148,000</b>
<b>214 Jail Lease Facility Fund</b>								
		<b>100150 Public Buildings Revenue</b>						
		Rent & Commissions						
		Telephone coin stations	539108	65,518	79,825	124,560	90,000	0
		S/T 100150		65,518	79,825	124,560	90,000	0
		<b>Total Revenue - Jail Lease Facility</b>		<b>65,518</b>	<b>79,825</b>	<b>124,560</b>	<b>90,000</b>	<b>0</b>
		<b>Total Revenue + Other Fin. Sources</b>		<b>65,518</b>	<b>79,825</b>	<b>124,560</b>	<b>90,000</b>	<b>0</b>
<b>217 Law Library Fund</b>								
		<b>100000 Revenue</b>						
		Interest Income						
		Interest income	538100	3,191	7,038	10,694	4,000	4,000
		Unrealized gains on securities held	538150					
		S/T 100000		3,191	7,038	10,694	4,000	4,000
		<b>100110 Judicial Revenue</b>						
		Charges for Services						
		Library fees	536300	63,914	64,575	63,255	60,000	58,000
				63,914	64,575	63,255	60,000	58,000

## FY09 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Actual Revenue 04/05	Audited Revenue 05/06	06/07 Unaudited Est. Revenue	Estimated Revenue 07/08	Estimated Revenue 08/09
		<b>Miscellaneous</b>						
		Miscellaneous	599000	1,487	0	0	0	0
				1,487	0	0	0	0
		<b>S/T 100110</b>		<b>65,401</b>	<b>64,575</b>	<b>63,255</b>	<b>60,000</b>	<b>58,000</b>
		<b>Total Revenue - Law Library Fund</b>		<b>68,592</b>	<b>71,613</b>	<b>73,949</b>	<b>64,000</b>	<b>62,000</b>
		<b>218 Airport Maintenance Fund</b>						
		<b>100000 Revenue</b>						
		<b>Taxes</b>						
		Property taxes - current	531100	853,134	931,068	992,959	1,097,761	1,219,966
		Property taxes - delinquent	531200	17,619	20,447	28,711	25,978	33,951
				870,753	951,515	1,021,670	1,123,739	1,253,917
		<b>Interest Income</b>						
		Interest Income	538100	14,919	38,269	48,623	35,000	25,000
		Unrealized gains on securities held		3,345	1,324	(1,270)		
				18,264	39,593	47,353	35,000	25,000
		<b>S/T 100000</b>		<b>889,017</b>	<b>991,108</b>	<b>1,069,023</b>	<b>1,158,739</b>	<b>1,278,917</b>
		<b>100100 General Government Revenue</b>						
		<b>Intergovernmental Revenue</b>						
		Terminal Security Agreement	534150	37,600	45,765	38,727	35,000	40,000
				37,600	45,765	38,727	35,000	40,000
		<b>Charges for Services</b>						
		Landing fees	538700	10,041	9,577	9,220	9,000	9,000
		Water service	538900	6,405	7,695	8,680	7,000	7,500
		Sewer service	539000	4,050	5,300	5,810	4,000	4,000
		Parking lot fees	539104	64,708	69,390	73,311	0	0
				85,204	91,962	97,021	20,000	20,500
		<b>Rents &amp; Commissions</b>						
		Terminal building	538300	33,505	39,125	38,987	36,500	36,500
		Hangar & ground rentals	538400	93,846	98,805	110,814	90,000	92,000
		Rental commissions	538500	41,693	46,039	44,792	40,000	40,000
		Fuel flowage	538600	55,035	56,225	58,114	50,000	50,000
		Royalties	539102	199,928	0	0	0	0
				424,007	240,194	252,707	216,500	218,500
		<b>Miscellaneous</b>						
		Miscellaneous	599000	359	573	38	0	0
				359	573	38	0	0
		<b>S/T 100100</b>		<b>547,170</b>	<b>378,494</b>	<b>388,493</b>	<b>271,500</b>	<b>279,000</b>
		<b>Total Revenue - Airport Maintenance Fund</b>		<b>1,436,187</b>	<b>1,369,602</b>	<b>1,457,516</b>	<b>1,430,239</b>	<b>1,557,917</b>
		<b>200000 Other Financing Sources</b>						
		<b>Miscellaneous</b>						
		Sale of fixed assets	539200	7,860	3	629	14,708	0
		Insurance Proceeds - fixed assets	539300	0	1,227	0	0	0
				7,860	1,230	629	14,708	0
		<b>Operating Transfers In</b>						
		Transfer in - General Fund	841110	0	42,000	0	0	0
		Transfer in - Permanent Improvements	841450	0	0	0	40,000	0
		Transfer in - Airport Improvements	841460	0	12,039	0	0	0
				0	54,039	0	0	0
		<b>S/T 200000</b>		<b>7,860</b>	<b>55,269</b>	<b>629</b>	<b>14,708</b>	<b>0</b>
		<b>Total Revenue + Other Fin. Sources</b>		<b>1,444,047</b>	<b>1,424,871</b>	<b>1,458,145</b>	<b>1,444,947</b>	<b>1,557,917</b>
		<b>232 County-Wide Records Management</b>						
		<b>100000 Revenue</b>						
		<b>Interest Income</b>						
		Interest income	538100	2,732	5,660	5,159	3,000	3,000
		<b>S/T 100000</b>		<b>2,732</b>	<b>5,660</b>	<b>5,159</b>	<b>3,000</b>	<b>3,000</b>
		<b>100100 General Government Revenue</b>						
		<b>Charges for Services</b>						

## FY09 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Actual	Audited	06/07	Estimated	Estimated
				Revenue	Revenue	Unaudited	Revenue	Revenue
				04/05	05/06	Est. Revenue	07/08	08/09
		County-Wide Records Management Fees	537900	58,963	61,632	71,715	70,000	70,000
		<b>Miscellaneous</b>						
		Reimbursement for Building overhead	550900	0	0	0	5,000	0
		S/T 100100		58,963	61,632	71,715	75,000	70,000
		<b>Total Revenue - County-Wide Records Mgmt.</b>		61,695	67,292	76,874	78,000	73,000
		<b>Total Revenue + Other Fin. Sources</b>		61,695	67,292	76,874	78,000	73,000
<b>233 Security Fund</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	268	1,214	3,080	1,500	1,200
		S/T 100000		268	1,214	3,080	1,500	1,200
		<b>100120 Law Enforcement/Corrections Revenues</b>						
		<b>Charges for Services</b>						
		Security fees	550100	77,268	77,458	79,782	87,000	76,000
		S/T 100120		77,268	77,458	79,782	87,000	76,000
		<b>Total Revenue - Building Security Fund</b>		77,536	78,672	82,862	88,500	77,200
		<b>200000 Other Financing Sources</b>						
		<b>Operating Transfers In</b>						
		Transfer in - General Fund	841010	66,000	41,351	15,000	15,000	15,000
		S/T 200000		66,000	41,351	15,000	15,000	15,000
		<b>Total Revenue + Other Fin. Sources</b>		143,536	120,023	97,862	103,500	92,200
<b>273 Justice Court Technology Fund</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	0	993	4,615	2,500	2,500
		S/T 100000		0	993	4,615	2,500	2,500
		<b>100110 Judicial Revenue</b>						
		<b>Charges for Services</b>						
		Justice Technology Fees	537855	26,276	28,930	30,599	38,000	28,000
		S/T 100110		26,276	28,930	30,599	38,000	28,000
		<b>Total Revenue - Justice Court Technology</b>		26,276	29,923	35,214	40,500	30,500
<b>274 District Clerk Civil Records Management</b>								
		<b>100000 Revenue</b>						
		<b>Interest Income</b>						
		Interest Income	538100	347	1,300	2,785	1,500	1,000
		Unrealized gains on securities held		0	0	0	0	0
		S/T 100000		347	1,300	2,785	1,500	1,000
		<b>100110 Judicial Revenue</b>						
		<b>Charges for Services</b>						
		District Clerk Records Mgmt fees	537950	11,224	13,086	12,637	15,000	11,500
		S/T 100110		11,224	13,086	12,637	15,000	11,500
		<b>Total Revenue - Dist. Clerk Records Mgmt</b>		11,571	14,386	15,422	16,500	12,500
<b>275 District Clerk Criminal Records Management</b>								
		<b>100000 Revenue</b>						
		<b>Interest Income</b>						
		Interest Income	538100	0	1	11	0	0
		S/T 100000		0	1	11	0	0
		<b>100110 Judicial Revenue</b>						
		<b>Charges for Services</b>						
		District Clerk Records Management	537950	0	66	237	400	500
		S/T 100110		0	66	237	400	500
		<b>Total Revenue - DC Criminal Records Mgmt</b>		0	67	248	400	500

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
Revenue				Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #	Acct #		04/05	05/06	Est. Revenue	07/08	08/09
<b>276 Justice of the Peace Security</b>								
	<b>100000 Revenue</b>							
	<b>Interest Income</b>							
		Interest Income	538100	0	68	563	0	350
				<b>S/T 100000</b>	<b>0</b>	<b>68</b>	<b>0</b>	<b>350</b>
	<b>100120 Public Safety Revenue</b>							
	<b>Charges for Services</b>							
		Security Fees	550100	0	4,427	7,363	8,500	6,700
				<b>S/T 100120</b>	<b>0</b>	<b>4,427</b>	<b>8,500</b>	<b>6,700</b>
	<b>Total Revenue - JP Security</b>			<b>0</b>	<b>4,495</b>	<b>7,926</b>	<b>8,500</b>	<b>7,050</b>
<b>277 County Clerk Criminal Records Management</b>								
	<b>100000 Revenue</b>							
	<b>Interest income</b>							
		Interest income	538100	0	39	277	0	200
				<b>S/T 100000</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>200</b>
	<b>100100 General Government Revenue</b>							
	<b>Charges for Services</b>							
		Co Clerk Criminal Records Management	537300	35	2,091	4,642	4,000	5,500
				<b>S/T 100100</b>	<b>35</b>	<b>2,091</b>	<b>4,000</b>	<b>5,500</b>
	<b>Total Revenue - Co Clerk Criminal RM</b>			<b>35</b>	<b>2,130</b>	<b>4,919</b>	<b>4,000</b>	<b>5,700</b>
<b>282 Health Care Fund</b>								
	<b>100000 Revenue</b>							
	<b>Interest Income</b>							
		Interest Income	538100	57,556	101,966	112,966	120,000	110,000
		Unrealized gains on securities held	538150	0	(18)	(3,611)		
				<b>S/T 100000</b>	<b>57,556</b>	<b>101,948</b>	<b>120,000</b>	<b>110,000</b>
	<b>100140 Health &amp; Human Services Revenue</b>							
	<b>Intergovernmental Revenue</b>							
		State - Tobacco Settlement	534500	73,114	95,155	99,215	55,000	80,000
				<b>S/T 100140</b>	<b>73,114</b>	<b>95,155</b>	<b>55,000</b>	<b>80,000</b>
	<b>Total Revenue - Health Care Fund</b>			<b>130,670</b>	<b>197,103</b>	<b>208,570</b>	<b>175,000</b>	<b>190,000</b>
<b>All Special Revenue Funds - Summary by function</b>				<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
	100000 Revenue			959,997	1,123,350	1,227,560	1,303,639	1,409,567
	100100 General Government			765,244	608,587	621,066	505,500	497,500
	100110 Judicial			102,901	106,657	106,728	113,400	98,000
	100120 Public Safety			77,268	81,885	87,145	95,500	82,700
	100140 Health & Human Services			73,114	95,155	99,215	55,000	80,000
	100150 Public Buildings			65,518	79,825	124,560	90,000	0
	100160 Transportation & Roads			0	0	0	0	0
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			7,860	1,230	629	14,708	0
	200000 OFS Transfers			66,000	95,390	15,000	15,000	15,000
	<b>Total Revenue + Other Financing Sources</b>			<b>2,117,902</b>	<b>2,192,079</b>	<b>2,281,903</b>	<b>2,192,747</b>	<b>2,182,767</b>
<b>All Special Revenue Funds - Summary of Revenues by Type</b>				<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
	Property Taxes - Current			853,134	931,068	992,959	1,097,761	1,219,966
	Property Taxes - Delinquent			17,619	20,447	28,711	25,978	33,951
	Sales Tax			0	0	0	0	0
	Other Taxes			0	0	0	0	0
	Licenses & Permits			0	0	0	0	0
	Intergovernmental			110,714	140,920	137,942	90,000	120,000
	Fees of Office			481,960	510,597	523,467	457,900	419,700
	Fines & Forfeitures			0	0	0	0	0
	Interest			89,244	171,835	205,890	179,900	155,650
	Rental Income			489,525	320,019	377,267	306,500	218,500
	Miscellaneous			1,846	573	38	5,000	0
	OFS (all)			73,860	96,620	15,629	29,708	15,000
				<b>2,117,902</b>	<b>2,192,079</b>	<b>2,281,903</b>	<b>2,192,747</b>	<b>2,182,767</b>



## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
		Revenue		Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #		Acct #	04/05	05/06	Est. Revenue	07/08	08/09
<b>350 Debt Service - General Obligation Bonds - 1988</b>								
<b>100000 Revenue</b>								
<b>Taxes</b>								
		Property taxes - current	531100	2,378,671	0	0	0	0
		Property taxes - delinquent	531200	60,564	0	0	0	0
				2,439,235	0	0	0	0
<b>Interest Income</b>								
		Interest income	538100	27,599	0	0	0	0
		Unrealized gains on securities held	538150	1,077				
				28,676	0	0	0	0
		<b>S/T 100000</b>		<b>2,467,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total Revenue - G/O Bonds - 1988</b>		<b>2,467,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>357 Debt Service - Certificates of Obligation - 2004</b>								
<b>100000 Revenue</b>								
<b>Taxes</b>								
		Property taxes - current	531100	53,801	962,852	877,670	960,541	0
		Property taxes - delinquent	531200	11,489	1,018	26,839	22,731	0
				65,290	963,870	904,509	983,272	0
<b>Interest income</b>								
		Interest income	538100	1,667	9,639	23,135	15,000	0
		Unrealized gains/losses	538150					
				1,667	9,639	23,135	15,000	0
		<b>S/T 100000</b>		<b>66,957</b>	<b>973,509</b>	<b>927,644</b>	<b>998,272</b>	<b>0</b>
		<b>Total Revenue - C/O - 2004</b>		<b>66,957</b>	<b>973,509</b>	<b>927,644</b>	<b>998,272</b>	<b>0</b>
<b>All Debt Service Funds</b>								
<b>Total Revenue</b>				2,534,868	973,509	927,644	998,272	0
<b>Total Other Financing Sources</b>				0	0	0	0	0
<b>Grand Total</b>				2,534,868	973,509	927,644	998,272	0
<b>All Debt Service Funds - Summary by function</b>								
				<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
		100000 Revenue		2,534,868	973,509	927,644	998,272	0
		100100 General Government		0	0	0	0	0
		100110 Judicial		0	0	0	0	0
		100120 Law Enforcement/Corrections		0	0	0	0	0
		100140 Health & Human Services		0	0	0	0	0
		100150 Public Buildings		0	0	0	0	0
		100160 Transportation & Roads		0	0	0	0	0
		100170 Capital Project Revenue		0	0	0	0	0
		200000 OFS Revenue		0	0	0	0	0
		200000 OFS Transfers		0	0	0	0	0
		Total Revenue + Other Financing Sources		2,534,868	973,509	927,644	998,272	0
<b>All Debt Service Funds - Summary of Revenues by Type</b>								
				<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
		Property Taxes - Current		2,432,472	962,852	877,670	960,541	0
		Property Taxes - Delinquent		72,053	1,018	26,839	22,731	0
		Sales Tax		0	0	0	0	0
		Other Taxes		0	0	0	0	0
		Licenses & Permits		0	0	0	0	0
		Intergovernmental		0	0	0	0	0
		Fees of Office		0	0	0	0	0
		Fines & Forfeitures		0	0	0	0	0
		Interest		30,343	9,639	23,135	15,000	0
		Rental Income		0	0	0	0	0
		Miscellaneous		0	0	0	0	0
		OFS (all)		0	0	0	0	0
		Total Revenue + Other Financing Sources		2,534,868	973,509	927,644	998,272	0

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
Revenue				Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #	Acct #		04/05	05/06	Est. Revenue	07/08	08/09
<b>450 Permanent Improvement Fund</b>								
	<b>100000 Revenue</b>							
	<b>Taxes</b>							
		531100	Current property tax	\$0	\$1,091,641	\$319	\$0	\$1,067,470
		531200	Delinquent property tax	0	0	13,512	0	0
				0	1,091,641	13,831	0	1,067,470
	<b>Interest income</b>							
		538100	Interest income	0	37,433	43,367	20,000	20,000
				0	37,433	43,367	20,000	20,000
	<b>Miscellaneous</b>							
		599000	Miscellaneous	0	0	0	0	0
				0	0	0	0	0
			<b>S/T 100000</b>	<b>0</b>	<b>1,129,074</b>	<b>57,198</b>	<b>20,000</b>	<b>1,087,470</b>
	<b>Total Revenue - Permanent Impr. Fund</b>			<b>0</b>	<b>1,129,074</b>	<b>57,198</b>	<b>20,000</b>	<b>1,087,470</b>
	<b>200000 Other Financing Sources</b>							
	<b>Operating Transfers In</b>							
			Transfer in - General Fund	0	0	0	0	0
			<b>S/T 200000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>1,129,074</b>	<b>57,198</b>	<b>20,000</b>	<b>1,087,470</b>
xxx	<b>Capital Improvement Fund</b>							
	<b>100000 Revenue</b>							
	<b>Interest income</b>							
		538100	Interest income	0	0	0	0	0
				0	0	0	0	0
	<b>Miscellaneous</b>							
		599000	Miscellaneous	0	0	0	0	0
				0	0	0	0	0
			<b>S/T 100000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Revenue - Permanent Impr. Fund</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>200000 Other Financing Sources</b>							
	<b>Operating Transfers In</b>							
			Transfer in - General Fund	0	0	0	12,500,000	500,000
			<b>S/T 200000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,500,000</b>	<b>500,000</b>
	<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>12,500,000</b>	<b>500,000</b>
	<b>460 Airport Improvement Fund</b>							
	<b>100000 Revenue</b>							
	<b>Taxes</b>							
		531100	Property taxes - current	\$0	\$70,655	\$21	\$0	\$0
		531200	Property taxes - delinquent	0	0	870	0	0
				0	70,655	891	0	0
	<b>Interest income</b>							
		538100	Interest income	3,704	2,605	2,818	2,800	1,500
		538150	Unrealized gains / losses	0	0	0	0	0
				3,704	2,605	2,818	2,800	1,500
			<b>S/T 100000</b>	<b>3,704</b>	<b>73,260</b>	<b>3,709</b>	<b>2,800</b>	<b>1,500</b>
	<b>100170 Capital Projects Revenue</b>							
	<b>Intergovernmental Revenue</b>							
		534100	Federal grant - airport projects	838,455	3,130,112	5,205,230	13,004,690	2,930,180
				838,455	3,130,112	5,205,230	13,004,690	2,930,180
	<b>Charges for Services</b>							
		539120	Passenger facility charge	62,032	67,325	74,418	68,000	70,000
				62,032	67,325	74,418	68,000	70,000
			<b>S/T 100170</b>	<b>900,487</b>	<b>3,197,437</b>	<b>5,279,648</b>	<b>13,072,690</b>	<b>3,000,180</b>
	<b>Total Revenue - Airport Improvement Fund</b>			<b>\$904,191</b>	<b>\$3,270,697</b>	<b>\$5,283,357</b>	<b>\$13,075,490</b>	<b>\$3,001,680</b>
	<b>200000 Other Financing Sources</b>							
	<b>Operating Transfers In</b>							
		841010	Transfer in - General Fund	0	0	135,000	1,032,500	0

## FY09 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Actual	Audited	06/07	Estimated	Estimated
				Revenue	Revenue	Unaudited	Revenue	Revenue
				04/05	05/06	Est. Revenue	07/08	08/09
		Transfer in Capital Improvement Fund		0	0	0	0	154,220
		Transfer In Airport Maintenance	841218	0	28,000	73,144	0	0
		Transfer In Permanent Improvement	841450	0	25,000	0	0	0
		S/T 200000		0	53,000	208,144	1,032,500	154,220
		<b>Total Revenue + Other Fin. Sources</b>		<b>\$904,191</b>	<b>\$3,323,697</b>	<b>\$5,491,501</b>	<b>\$14,107,990</b>	<b>\$3,155,900</b>
<b>468 Longview Community Center Renovation</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	930	1,154	5,131	1,200	1,200
				930	1,154	5,131	1,200	1,200
		<b>Miscellaneous</b>						
		Miscellaneous	599000	0	0	0	0	0
				0	0	0	0	0
		S/T 100000		930	1,154	5,131	1,200	1,200
		<b>Total Revenue - Longview Comm Ctr</b>		<b>930</b>	<b>1,154</b>	<b>5,131</b>	<b>1,200</b>	<b>1,200</b>
		<b>200000 Other Financing Sources</b>						
		<b>Operating Transfers In</b>						
		Transfer in - General Fund	841010	50,000	62,000	50,000	75,705	0
		Transfer in - Capital Imp Fund		0	0	0	0	50,000
		S/T 200000		50,000	62,000	50,000	75,705	50,000
		<b>Total Revenue + Other Fin. Sources</b>		<b>50,930</b>	<b>63,154</b>	<b>55,131</b>	<b>76,905</b>	<b>51,200</b>
<b>469 Industrial Airpark Improvements Fund</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	2,629	11,480	3,507	0	0
		S/T 100000		2,629	11,480	3,507	0	0
		<b>Total Revenue - Industrial Airpark Impr. Fund</b>		<b>2,629</b>	<b>11,480</b>	<b>3,507</b>	<b>0</b>	<b>0</b>
		<b>200000 Other Financing Sources</b>						
		<b>Operating Transfers In</b>						
		Transfer in - General Fund	841010	300,000	0	0	0	0
		Transfer in Permanent Improvement	841450	0	42,800	64,000	0	0
		S/T 200000		300,000	42,800	64,000	0	0
		<b>Total Revenue + Other Fin. Sources</b>		<b>302,629</b>	<b>54,280</b>	<b>67,507</b>	<b>0</b>	<b>0</b>
<b>470 124th District Courtroom Renovation</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	0	3,946	0	0	0
		S/T 100000		0	3,946	0	0	0
		<b>Total Revenue - 124th Dist. Courtroom</b>		<b>0</b>	<b>3,946</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>200000 Other Financing Sources</b>						
		<b>Operating Transfers In</b>						
		Transfer in - General Fund	841010	140,500	30,652	0	0	0
		Transfer In Permanent Improvement	841450	0	34,119	0	0	0
		S/T 200000		140,500	64,771	0	0	0
		<b>Total Revenue + Other Fin. Sources</b>		<b>140,500</b>	<b>68,717</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>471 Records Storage Building</b>								
		<b>100000 Revenue</b>						
		<b>Interest income</b>						
		Interest income	538100	0	4,407	3,005	0	0
		S/T 100000		0	4,407	3,005	0	0
		<b>Total Revenue - Records Storage Building</b>		<b>0</b>	<b>4,407</b>	<b>3,005</b>	<b>0</b>	<b>0</b>

## FY09 Estimated Revenue

				Actual	Audited	06/07	Estimated	Estimated
Revenue				Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #		Acct #	04/05	05/06	Est. Revenue	07/08	08/09
<b>200000 Other Financing Sources</b>								
<b>Operating Transfers In</b>								
		Transfer in - General Fund	841010	0	100,678			
		Transfer In County-Wide Rec Mgmt	841232	0	100,000	13,000		
		Transfer In Permanent Improvement	841450	0	261,610	0	0	0
		<b>S/T 200000</b>		<b>0</b>	<b>462,288</b>	<b>13,000</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>				<b>0</b>	<b>466,695</b>	<b>16,005</b>	<b>0</b>	<b>0</b>
<b>472 Computer Upgrade Projects</b>								
<b>100000 Revenue</b>								
<b>Interest income</b>								
		Interest income	538100	0	0	22,341	18,000	0
		<b>S/T 100000</b>		<b>0</b>	<b>0</b>	<b>22,341</b>	<b>18,000</b>	<b>0</b>
<b>Total Revenue - Computer Upgrade Projects</b>				<b>0</b>	<b>0</b>	<b>22,341</b>	<b>18,000</b>	<b>0</b>
<b>200000 Other Financing Sources</b>								
<b>Operating Transfers In</b>								
		Transfer in - General Fund		0	0	2,004,748	0	0
		<b>S/T 200000</b>		<b>0</b>	<b>0</b>	<b>2,004,748</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>				<b>0</b>	<b>0</b>	<b>2,027,089</b>	<b>18,000</b>	<b>0</b>
<b>473 307th District Courtroom</b>								
<b>100000 Revenue</b>								
<b>Interest income</b>								
		Interest income	538100	0	0	11,083	5,000	0
		<b>S/T 100000</b>		<b>0</b>	<b>0</b>	<b>11,083</b>	<b>5,000</b>	<b>0</b>
<b>Total Revenue - 307th District Courtroom</b>				<b>0</b>	<b>0</b>	<b>11,083</b>	<b>5,000</b>	<b>0</b>
<b>200000 Other Financing Sources</b>								
<b>Operating Transfers In</b>								
		Transfer in - General Fund	841010	0	0	128,000	0	0
		Transfer In - Permanent Improvement	841450			48,093		
		Transfer In - Industrial Airpark Imp	841469			90,943		
		Transfer In - Records Mgmt Bldg Capital	841471			10,500		
		<b>S/T 200000</b>		<b>0</b>	<b>0</b>	<b>277,536</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>				<b>0</b>	<b>0</b>	<b>288,619</b>	<b>5,000</b>	<b>0</b>
<b>474 CCL #1 Courtroom Renovation</b>								
<b>100000 Revenue</b>								
<b>Interest Income</b>								
		Interest income	538100	0	0	0	0	0
		<b>S/T 100000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue - CCL #1 Courtroom</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>20000 Other Financing Sources</b>								
<b>Operating Transfers In</b>								
		Transfer in - General Fund	841010	0	0	0	0	285,000
		<b>S/T 200000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,000</b>
<b>Total Revenue + Other Fin. Sources</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,000</b>
<b>475 Courthouse Phone System</b>								
<b>100000 Revenue</b>								
<b>Interest income</b>								
		Interest income	538100	0	0	0	0	0
		<b>S/T 100000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY09 Estimated Revenue

		Actual	Audited	06/07	Estimated	Estimated
Revenue		Revenue	Revenue	Unaudited	Revenue	Revenue
Fund	Org. #	04/05	05/06	Est. Revenue	07/08	08/09
<b>Total Revenue - Courthouse Phone System</b>		0	0	0	0	0
<b>200000 Other Financing Sources</b>						
<b>Operating Transfers In</b>						
	Transfer in - General Fund	841010	0	0	0	280,000
	S/T 200000	0	0	0	0	280,000
<b>Total Revenue + Other Fin. Sources</b>		0	0	0	0	280,000
<b>ALL CAPITAL PROJECT FUNDS</b>						
<b>Total Revenue</b>		907,750	4,420,758	5,385,622	13,119,690	4,090,350
<b>Total Other Financing Sources</b>		490,500	684,859	2,617,428	1,108,205	1,269,220
<b>Grand Total Capital Project Funds</b>		1,398,250	5,105,617	8,003,050	14,227,895	5,359,570
<b>All Capital Project Funds - Summary by function</b>						
		04/05	05/06	06/07	07/08	07/08
	100000 Revenue	7,263	1,223,321	105,974	47,000	1,090,170
	100100 General Government	0	0	0	0	0
	100110 Judicial	0	0	0	0	0
	100120 Law Enforcement/Corrections	0	0	0	0	0
	100140 Health & Human Services	0	0	0	0	0
	100150 Public Buildings	0	0	0	0	0
	100160 Transportation & Roads	0	0	0	0	0
	100170 Capital Project Revenue	900,487	3,197,437	5,279,648	13,072,690	3,000,180
	200000 OFS Revenue	0	0	0	0	0
	200000 OFS Transfers	440,500	622,859	2,617,428	1,108,205	1,269,220
	<b>Total Revenue + Other Financing Sources</b>	1,348,250	5,043,617	8,003,050	14,227,895	5,359,570
<b>All Capital Project Funds - Summary of Revenues by Type</b>						
		04/05	05/06	06/07	07/08	07/08
	Property Taxes - Current	0	1,162,296	340	0	1,067,470
	Property Taxes - Delinquent	0	0	14,382	0	0
	Sales Tax	0	0	0	0	0
	Other Taxes	0	0	0	0	0
	Licenses & Permits	0	0	0	0	0
	Intergovernmental	838,455	3,130,112	5,205,230	13,004,690	2,930,180
	Fees of Office	62,032	67,325	74,418	68,000	70,000
	Fines & Forfeitures	0	0	0	0	0
	Interest	7,263	61,025	91,252	47,000	22,700
	Rental Income	0	0	0	0	0
	Miscellaneous	0	0	0	0	0
	<b>OFS (all)</b>	440,500	622,859	2,617,428	1,108,205	1,269,220
		1,348,250	5,043,617	8,003,050	14,227,895	5,359,570

## FY09 Estimated Revenue

		Actual	Audited	06/07	Estimated	Estimated	
		Revenue	Revenue	Unaudited	Revenue	Revenue	
Fund	Org. #	Acct #	04/05	05/06	Est. Revenue	07/08	08/09
<b>Total Revenues - All Funds</b>							
<b>Summary of Revenues by Function</b>			<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
	<b>100000 Revenue</b>		27,863,415	33,144,635	35,396,889	32,993,486	35,634,032
	<b>100100 General Government</b>		2,594,100	3,016,131	2,994,928	2,661,790	2,684,365
	<b>100110 Judicial</b>		1,697,379	1,874,190	1,920,957	2,005,850	1,877,000
	<b>100120 Law Enforcement/Corrections</b>		793,278	794,528	865,590	1,041,418	1,021,678
	<b>100140 Health &amp; Human Services</b>		129,115	156,358	130,431	81,150	111,150
	<b>100150 Public Buildings</b>		658,461	723,396	2,217,763	3,331,700	3,730,600
	<b>100160 Transportation &amp; Roads</b>		1,652,361	1,812,531	1,826,465	1,754,200	1,743,000
	<b>100170 Capital Project Revenue</b>		900,487	3,197,437	5,279,648	13,072,690	3,000,180
	<b>200000 Other Financing Sources Revenue</b>		41,902	53,815	452,980	269,094	267,700
	<b>200000 Operating Transfers In</b>		556,500	1,633,482	3,190,998	1,223,205	2,323,920
	<b>Total Revenue + Other Financing Sources</b>		36,886,998	46,406,503	54,276,649	58,434,583	52,393,625
	<b>Total Revenue + OFS All Funds</b>		<b>36,886,998</b>	<b>46,406,503</b>	<b>54,276,649</b>	<b>58,434,583</b>	<b>52,393,625</b>
	Less Other Financing Sources		(598,402)	(1,687,297)	(3,643,978)	(1,492,299)	(2,591,620)
	<b>Total Revenue</b>		36,288,596	44,719,206	50,632,671	56,942,284	49,802,005
<b>Summary of Revenues by Type</b>			<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>
	Property Taxes - Current		14,944,563	16,260,692	17,552,546	18,522,026	20,392,837
	Property Taxes - Delinquent		323,244	357,958	500,841	454,560	572,845
	Sales Tax		11,854,879	15,060,036	15,288,501	12,580,000	13,290,000
	Other Taxes		229,112	257,967	287,415	220,000	235,000
	Licenses & Permits		1,177,202	1,268,757	1,296,640	1,216,500	1,244,000
	Intergovernmental		1,408,635	3,881,782	5,968,594	13,851,058	3,858,908
	Fees of Office		3,568,523	4,173,465	4,206,422	4,003,875	3,951,500
	Fines & Forfeitures		1,073,380	1,130,345	1,147,893	1,205,000	1,085,000
	Interest		511,617	1,207,982	1,767,586	1,216,900	1,143,350
	Rental Income		749,970	569,344	617,126	660,765	557,965
	Miscellaneous		447,471	550,878	1,999,107	3,011,600	3,470,600
	Transfers		548,402	1,625,297	3,643,978	1,492,299	2,591,620
	<b>Total Revenue by Type</b>		36,836,998	46,344,503	54,276,649	58,434,583	52,393,625
	Less Other Financing Sources(all funds)		(548,402)	(1,625,297)	(3,643,978)	(1,492,299)	(2,591,620)
	<b>Total Revenue</b>		36,288,596	44,719,206	50,632,671	56,942,284	49,802,005

**Summary of Changes From FY08 to FY09  
(by Department and Fund)**

Org. #	Department	FY08 Total	FY09 Total	Variance			Changes in	Changes in	Changes in	Changes in	Changes in	Changes in
		Amended	Adopted	Amount	%		Salaries	Certification	Fringe Benefits	Operating	Capital	Debt
	<b>General Fund</b>											
100423	County Clerk	919,546	963,159	43,613	4.7%	1	28,086	0	4,045	10,707	775	0
100425	Archive Restoration	150,000	301,000	151,000	0.0%	2	0	0	0	151,000	0	0
100445	Telecommunications	46,885	49,785	2,900	6.2%		2,500	0	400	0	0	0
100446	Purchasing	150,381	163,124	12,743	8.5%		11,028	0	1,715	0	0	0
100447	Human Resources	181,812	185,650	3,838	2.1%		3,428	0	410	0	0	0
100451	Non -Departmental	2,785,182	3,001,280	216,098	7.8%	3	0	0	16,000	200,098	0	0
100452	Non-Dept. Judicial	754,900	814,900	60,000	7.9%	4	0	0	0	60,000	0	0
100460	County Judge	241,303	249,303	8,000	3.3%		6,990	0	1,010	0	0	0
100470	Postal Service	39,610	41,610	2,000	0.0%		0	0	0	2,000	0	0
100520	Elections	314,159	322,819	8,660	2.8%		2,712	0	245	(10,297)	16,000	0
100530	Auditor	541,469	592,649	51,180	9.5%	5	34,106	0	5,574	8,000	3,500	0
100550	Tax Assessor-Collector	1,525,732	1,603,602	77,870	5.1%	6	38,229	6,175	6,435	27,917	(886)	0
100560	Information Services	1,051,103	1,173,142	122,039	11.6%	7	8,432	0	1,015	137,992	(25,400)	0
100900	Extension Service	181,524	181,166	(358)	-0.2%		(588)	0	(270)	500	0	0
110465	Court of Appeals	15,243	15,243	0	0.0%		0	0	0	0	0	0
110467	County Court-at-Law #1	322,798	329,617	6,819	2.1%		5,159	0	660	1,000	0	0
110468	County Court-at-Law #2	320,744	330,901	10,157	3.2%		5,472	0	685	1,000	3,000	0
110470	Attorney General Master	10,200	10,200	0	0.0%		0	0	0	0	0	0
110471	124th District Court	172,231	179,404	7,173	4.2%		6,208	0	965	0	0	0
110472	188th District Court	205,517	217,831	12,314	6.0%		(3,016)	0	(685)	2,515	13,500	0
110473	307th District Court	155,865	149,488	(6,377)	-4.1%		(5,277)	0	(1,100)	0	0	0
110474	Juror Expenses	150,500	197,000	46,500	30.9%	8	0	0	0	46,500	0	0
110480	District Clerk	929,635	977,553	47,918	5.2%	9	23,553	0	3,220	1,500	19,645	0
110491	Justice of the Peace #1	281,204	324,988	43,784	15.6%	10	30,629	0	12,430	725	0	0
110492	Justice of the Peace #2	160,895	190,528	29,633	18.4%	11	15,778	0	9,960	0	3,895	0
110493	Justice of the Peace #3	238,094	248,026	9,932	4.2%		8,157	0	1,270	505	0	0
110494	Justice of the Peace #4	162,354	182,383	20,029	12.3%	12	6,499	0	1,030	12,500	0	0
110500	District Attorney	1,710,110	1,936,289	226,179	13.2%	13	175,958	(160)	36,430	16,451	(2,500)	0
110600	Bail Bond Board	6,220	6,115	(105)	-1.7%		0	0	345	(450)	0	0
110800	Collections	141,709	143,610	1,901	1.3%		2,716	0	335	(1,150)	0	0
120731	Constable #1	73,245	72,231	(1,014)	-1.4%		(804)	0	(210)	0	0	0
120732	Constable #2	64,870	68,616	3,746	5.8%		1,237	0	180	2,329	0	0
120733	Constable #3	89,838	97,429	7,591	8.4%		3,863	0	620	3,108	0	0
120734	Constable #4	64,854	71,561	6,707	10.3%		4,137	0	675	1,895	0	0
120742	Sheriff - Corrections	10,131,463	10,804,866	673,403	6.6%	14	220,581	191,600	70,675	126,000	64,547	0
120750	Contract Jail Operations	2,042,901	2,657,372	614,471	30.1%	15	319,458	59,000	137,770	103,543	(5,300)	0
120760	Criminal Justice Operations	374,618	405,108	30,490	8.1%	16	12,840	9,600	4,550	3,500	0	0
120772	Department of Public Safety	60,795	60,355	(440)	-0.7%		(210)	0	(230)	0	0	0
120774	Texas Parks & Wildlife	900	900	0	0.0%		0	0	0	0	0	0
120775	Texas Alcohol-Beverage Com.	250	250	0	0.0%		0	0	0	0	0	0
130750	Juvenile Board	122,650	137,923	15,273	12.5%		12,978	0	2,295	0	0	0
140430	Veterans Service	91,747	94,092	2,345	2.6%		2,125	0	265	(45)	0	0
140440	Civil Defense	14,242	19,200	4,958	34.8%		0	0	0	4,958	0	0
140781	Environmental Protection	23,000	23,000	0	0.0%		0	0	0	0	0	0
140870	911 Addressing	129,488	133,741	4,253	3.3%		2,508	1,200	545	0	0	0
140880	Health Department	1,517,218	1,486,532	(30,686)	-2.0%	A	(15,282)	0	(3,085)	10,125	(22,444)	0
140936	Historical Commission	6,525	6,525	0	0.0%		0	0	0	0	0	0
140950	Contributions	596,098	678,799	82,701	13.9%	17	0	0	0	82,701	0	0
150570	Courthouse Building	1,414,188	1,498,923	84,735	6.0%	18	14,875	0	1,860	68,000	0	0
150585	Jail Building	352,756	391,135	38,379	10.9%	19	0	0	0	3,379	35,000	0
150590	Service Center Building	37,500	148,750	111,250	296.7%	20	0	0	0	2,250	109,000	0

**Summary of Changes From FY08 to FY09  
(by Department and Fund)**

Org. #	Department	FY08 Total	FY09 Total	Variance		Changes in Salaries	Changes in Certification	Changes in Fringe Benefits	Changes in Operating	Changes in Capital	Changes in Debt
		Amended	Adopted	Amount	%						
150601	Community Buildings Maint.	56,276	57,468	1,192	2.1%	1,052	0	140	0	0	0
150610	Comm. Bldg. - Whaley St.	66,293	43,177	(23,116)	-34.9%	B 99	0	(10)	(23,205)	0	0
150611	Comm. Bldg. - Judson	5,675	5,675	0	0.0%	0	0	0	0	0	0
150620	Comm. Bldg. - Greggton	31,300	32,789	1,489	4.8%	(1)	0	(10)	1,500	0	0
150630	Comm. Bldg. - Garfield Hill	7,225	10,725	3,500	48.4%	0	0	0	3,500	0	0
150632	Gladewater Commerce - Offices	14,425	14,425	0	0.0%	0	0	0	0	0	0
150633	Comm. Bldg. - Liberty City	23,415	27,625	4,210	18.0%	0	0	0	9,210	(5,000)	0
150634	Comm. Bldg. - Hugh Camp Park	24,225	29,725	5,500	22.7%	0	0	0	5,500	0	0
150635	Comm. Bldg. - Olivia Hilburn	19,349	22,325	2,976	15.4%	0	0	0	2,976	0	0
150636	Comm. Bldg. - Kilgore	82,796	202,752	119,956	144.9%	21 3,401	0	555	0	116,000	0
150640	Comm. Bldg. - Kilgore South	19,525	19,525	0	0.0%	0	0	0	0	0	0
150641	Comm. Bldg. - Elderville	30,225	30,225	0	0.0%	0	0	0	0	0	0
150642	Comm. Bldg. - Easton	14,525	13,525	(1,000)	-6.9%	0	0	0	(1,000)	0	0
150643	Longview Eastman Rd Offices	8,525	8,525	0	0.0%	0	0	0	0	0	0
150644	West Harrison VFD Building	4,200	4,200	0	0.0%	0	0	0	0	0	0
150700	MAS Criminal Justice Center	43,790	64,290	20,500	46.8%	22 0	0	0	20,500	0	0
150725	Youth Detention Building	40,290	36,750	(3,540)	-8.8%	0	0	0	(3,540)	0	0
	<b>Total General Fund (110)</b>	<b>31,568,130</b>	<b>34,563,399</b>	<b>2,995,269</b>	<b>9.5%</b>	<b>989,616</b>	<b>267,415</b>	<b>318,709</b>	<b>1,096,197</b>	<b>323,332</b>	<b>(43,790)</b>
	<b>Road &amp; Bridge Fund</b>										
160790	Administration	415,746	411,464	(4,282)	-1.0%	7,540	0	1,130	(12,952)	0	0
160800	General	304,635	304,900	265	0.1%	0	0	0	265	0	0
160810	Precinct #1	1,335,742	1,632,946	297,204	22.3%	23 48,431	0	14,163	167,523	67,087	0
160820	Precinct #2	151,691	177,755	26,064	17.2%	24 1,012	0	120	24,932	0	0
160830	Precinct #3	2,131,049	2,660,621	529,572	24.9%	25 52,776	0	8,235	(13,934)	482,495	0
160840	Precinct #4	1,429,571	1,299,210	(130,361)	-9.1%	C 16,167	0	2,025	(15,579)	(132,974)	0
160860	Right of Way	40,000	2,000,000	1,960,000	4900.0%	26 0	0	0	1,960,000	0	0
180911	Debt Service	99,582	397,078	297,496	298.7%	27 0	0	0	0	0	297,496
	<b>Total Road &amp; Bridge Fund (215)</b>	<b>5,908,016</b>	<b>8,883,974</b>	<b>2,975,958</b>	<b>50.4%</b>	<b>125,926</b>	<b>0</b>	<b>25,673</b>	<b>2,110,255</b>	<b>416,608</b>	<b>297,496</b>
	<b>Other Funds</b>										
212	Elections Services Fund	24,350	22,040	(2,310)	-9.5%	4,000	0	1,540	(6,350)	(1,500)	0
213	County Clerk Rec Mgmt	367,440	265,120	(102,320)	-27.8%	D 1,891	0	215	(109,526)	5,100	0
214	Jail Lease Facility	60,000	95,000	35,000	58.3%	28 0	0	0	(60,000)	95,000	0
217	Law Library Fund	66,651	83,550	16,899	25.4%	3,279	0	520	13,100	0	0
218	Airport Maintenance Fund	1,078,121	1,098,367	20,246	1.9%	29 7,336	0	1,140	(4,730)	16,500	0
218	Airport Public Safety	547,205	594,519	47,314	8.6%	30 20,844	19,800	6,670	0	0	0
232	County-Wide Rec Mgmt	52,154	86,499	34,345	65.9%	31 28,760	0	5,080	505	0	0
233	Building Security	101,463	111,183	9,720	9.6%	2,345	6,000	1,375	0	0	0
273	Justice Court Technology Fund	25,975	8,500	(17,475)	-67.3%	0	0	0	(17,560)	85	0
274	Dist. Clerk Civil Rec Mgmt	28,250	21,195	(7,055)	-25.0%	0	0	0	(7,055)	0	0
275	Dist. Clerk Criminal Rec Mgmt	0	0	0	0.0%	0	0	0	0	0	0
276	Justice of the Peace Security	4,500	4,500	0	0.0%	0	0	0	0	0	0
277	Co. Clerk Criminal Rec Mgmt	4,000	1,500	(2,500)	-62.5%	0	0	0	(2,500)	0	0
282	Health Care Fund	100,000	100,000	0	0.0%	0	0	0	0	0	0



**Summary of Changes From FY08 to FY09  
(by Department and Fund)**

Org. #	Department	FY08 Total	FY09 Total	Variance			Changes in	Changes in	Changes in	Changes in	Changes in	Changes in
		Amended	Adopted	Amount	%		Salaries	Certification	Fringe Benefits	Operating	Capital	Debt
350-357	Debt Service Funds	869,600	0	(869,600)	-100.0%	E	0	0	0	0	0	(869,600)
450	Permanent Improvement Fund	60,000	125,000	65,000	108.3%	32	0	0	0	0	65,000	0
460	Airport Improvements	14,195,385	3,084,000	(11,111,385)	-78.3%	F	0	0	0	0	(11,111,385)	0
468	Longview Whaley Comm Bldg	57,205	52,500	(4,705)	-8.2%		0	0	0	0	(4,705)	0
472	Computer Upgrade Project	928,291	16,633	(911,658)	-98.2%	F	0	0	0	0	(911,658)	0
473	307th District Courtroom	266,133	4,704	(261,429)	-98.2%	F	0	0	0	0	(261,429)	0
new	CCL #1 Courtroom Project	0	285,000	285,000	0.0%	32	0	0	0	0	285,000	0
new	Courthouse PBX Upgrade	0	280,000	280,000	0.0%	32	0	0	0	0	280,000	0
	Total Other Funds	18,836,723	6,339,810	(12,496,913)	-66.3%		68,455	25,800	16,540	(194,116)	(11,543,992)	(869,600)
	Total All Funds	56,312,869	49,787,183	(6,525,686)	-11.6%		1,183,997	293,215	360,922	3,012,336	(10,804,052)	(615,894)
	<b>Changes identified:</b>											

<b>Notations for Summary of Changes Schedule</b>	
<b>Increases over \$20,000</b>	
1	Co. Clerk - COLA; increases to supplies, postage
2	Co. Clerk - Archive restoration - Major project in FY09
3	Non-Dept - Increase to Appraisal District, communications, intergovernmental, contingencies
4	Non-Dept. Judicial - Increase to court appointed attorneys
5	Auditor - COLA and salary adjustments; software training
6	Tax A/C - COLA and employee certification; Increase to supplies, conference, advertising, repairs
7	Information Services - COLA; software increases, judicial video conferencing system
8	Judicial Expense - Increase to juror pay due to mandates
9	District Clerk - COLA - Increase to print shop and conference; \$19,645 shelves at records center
10	JP #1 - COLA, new employee - will assist Constable #1.
11	JP #2 - COLA; Turn part-time position into full-time
12	JP #4 - COLA; Increase to autopsies
13	District Attorney - COLA; salary adjustments from depleting Hot Check Fee Funds, increase to supplies and other professional services.
14	Sheriff - COLA; certification increase, 1 investigator, increase to groceries & fuel expense. Capital: 6 police cars, 4 fleet cars, 1 Tahoe, 20 bullet proof vests, 10 rifles
15	Contract Jail - COLA; 8 jailers, 1 sgt., 1 maintenance/jailer. Capital: Fire alarm system, van, 2 fleet cars
16	Criminal Justice Center - increase in certification pay
17	Contributions - Increase for Mental Health services
18	Courthouse Maintenance - COLA; Increase to utilities, fuel and law library remodeling
19	Jail Building - Major roof repair using inmate labor
20	Service Center - Replace roof
21	Kilgore Community Center - Replace roof and move a/c units to ground
22	MAS Criminal Justice Center - Increased utilities
23	Precinct #1 - COLA; increase to supplies, road materials, fuel; capital: pneumatic roller, zero turn lawn mower
24	Precinct #2 - COLA; increase to road materials
25	Precinct #3 - COLA; increase to supplies, road materials, fuel expense; capital: lay down machine
26	Right of Way - SH42
27	Road & Bridge debt service-Notes payable and lease payments for Precinct #1 and #3 equipment
28	Jail Lease Facility - replace Fire alarm system
29	Airport Maintenance - COLA; equipment purchase
30	Airport Public Safety - COLA; salary realignment; certification increase; operating increases
31	Co. Wide Records Management - Redistribute salary for retiring employee
32	Capital Projects - Permanent Improvements, CCL #1 and PBX upgrades
<b>Decreases over \$20,000</b>	
A	Health Department - Reduction due to grant position; no capital purchases
B	Longview Whaley Community Bldg - FY08 overstated by one time purchase of chairs
C	Precinct #4 - Reductions in capital and supplies
D	Co. Clerk Records Mgmt. - Change of project scope, reduced operating expenses
E	Debt Service - Final payment of 2004 bonds in FY08.
F	Capital Projects - Reductions to Airport Improvement and Longview Whaley; Completion of other projects

## Summary Comparison of FY08 to FY09

Department	FY08 Amended						Budget Inc. or (Decrease)	FY09 Proposed					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
<b>General Fund</b>													
County Clerk	595,889	259,640	64,017	0	0	919,546	43,613	623,975	263,685	74,724	775	0	963,159
Archive Restoration	0	0	150,000	0	0	150,000	151,000	0	0	301,000	0	0	301,000
Telecommunications	39,655	7,030	200	0	0	46,885	2,900	42,155	7,430	200	0	0	49,785
Purchasing	107,991	34,090	8,300	0	0	150,381	12,743	119,019	35,805	8,300	0	0	163,124
Human Resources	123,699	44,155	13,958	0	0	181,812	3,838	127,127	44,565	13,958	0	0	185,650
Non -Departmental	0	84,000	2,701,182	0	0	2,785,182	216,098	0	100,000	2,901,280	0	0	3,001,280
Non-Dept. Judicial	0	0	754,900	0	0	754,900	60,000	0	0	814,900	0	0	814,900
County Judge	168,703	52,155	20,445	0	0	241,303	8,000	175,693	53,165	20,445	0	0	249,303
Postal Service	0	0	39,610	0	0	39,610	2,000	0	0	41,610	0	0	41,610
Elections	171,029	59,630	83,500	0	0	314,159	8,660	173,741	59,875	73,203	16,000	0	322,819
Auditor	385,360	135,109	21,000	0	0	541,469	51,180	419,466	140,683	29,000	3,500	0	592,649
Tax Assessor-Collector	931,623	385,640	207,583	886	0	1,525,732	77,870	976,027	392,075	235,500	0	0	1,603,602
Information Services	286,539	95,560	543,104	125,900	0	1,051,103	122,039	294,971	96,575	681,096	100,500	0	1,173,142
Extension Service	108,299	55,725	17,500	0	0	181,524	(358)	107,711	55,455	18,000	0	0	181,166
Court of Appeals	13,008	2,235	0	0	0	15,243	0	13,008	2,235	0	0	0	15,243
County Court-at-Law #1	234,998	67,615	20,185	0	0	322,798	6,819	240,157	68,275	21,185	0	0	329,617
County Court-at-Law #2	227,949	66,345	26,450	0	0	320,744	10,157	233,421	67,030	27,450	3,000	0	330,901
Attorney General Master	0	0	10,200	0	0	10,200	0	0	0	10,200	0	0	10,200
124th District Court	81,731	29,300	61,200	0	0	172,231	7,173	87,939	30,265	61,200	0	0	179,404
188th District Court	90,437	30,895	84,185	0	0	205,517	12,314	87,421	30,210	86,700	13,500	0	217,831
307th District Court	96,950	32,065	26,850	0	0	155,865	(6,377)	91,673	30,965	26,850	0	0	149,488
Juror Expenses	0	0	150,500	0	0	150,500	46,500	0	0	197,000	0	0	197,000
District Clerk	603,910	261,225	64,500	0	0	929,635	47,918	627,463	264,445	66,000	19,645	0	977,553
Justice of the Peace #1	152,003	63,615	65,586	0	0	281,204	43,784	182,632	76,045	66,311	0	0	324,988
Justice of the Peace #2	88,400	30,295	42,200	0	0	160,895	29,633	104,178	40,255	42,200	3,895	0	190,528
Justice of the Peace #3	129,909	52,305	55,880	0	0	238,094	9,932	138,066	53,575	56,385	0	0	248,026
Justice of the Peace #4	94,739	38,760	28,855	0	0	162,354	20,029	101,238	39,790	41,355	0	0	182,383
District Attorney	1,214,445	417,255	75,910	2,500	0	1,710,110	226,179	1,390,243	453,685	92,361	0	0	1,936,289
Bail Bond Board	3,500	270	2,450	0	0	6,220	(105)	3,500	615	2,000	0	0	6,115
Collections	91,349	38,360	12,000	0	0	141,709	1,901	94,065	38,695	10,850	0	0	143,610
Constable #1	51,180	19,445	2,620	0	0	73,245	(1,014)	50,376	19,235	2,620	0	0	72,231
Constable #2	41,239	15,825	7,806	0	0	64,870	3,746	42,476	16,005	10,135	0	0	68,616
Constable #3	56,869	18,605	14,364	0	0	89,838	7,591	60,732	19,225	17,472	0	0	97,429
Constable #4	43,639	16,250	4,965	0	0	64,854	6,707	47,776	16,925	6,860	0	0	71,561
Sheriff - Corrections	5,931,879	2,555,075	1,470,056	174,453	0	10,131,463	673,403	6,344,060	2,625,750	1,596,056	239,000	0	10,804,866
Contract Jail Operations	1,106,601	500,965	377,035	58,300	0	2,042,901	614,471	1,485,059	638,735	480,578	53,000	0	2,657,372
Criminal Justice Operations	199,608	98,610	76,400	0	0	374,618	30,490	222,048	103,160	79,900	0	0	405,108
Department of Public Safety	39,710	14,535	6,550	0	0	60,795	(440)	39,500	14,305	6,550	0	0	60,355
Texas Parks & Wildlife	0	0	900	0	0	900	0	0	0	900	0	0	900
Texas Alcohol-Beverage Com.	0	0	250	0	0	250	0	0	0	250	0	0	250
Juvenile Board	85,635	37,015	0	0	0	122,650	15,273	98,613	39,310	0	0	0	137,923
Veterans Service	66,917	12,185	12,645	0	0	91,747	2,345	69,042	12,450	12,600	0	0	94,092
Civil Defense	0	0	14,242	0	0	14,242	4,958	0	0	19,200	0	0	19,200
Environmental Protection	0	0	23,000	0	0	23,000	0	0	0	23,000	0	0	23,000
911 Addressing	68,443	28,150	32,895	0	0	129,488	4,253	72,151	28,695	32,895	0	0	133,741
Health Department	303,379	114,120	1,077,275	22,444	0	1,517,218	(30,686)	288,097	111,035	1,087,400	0	0	1,486,532
Historical Commission	0	0	6,525	0	0	6,525	0	0	0	6,525	0	0	6,525
Contributions	0	0	596,098	0	0	596,098	82,701	0	0	678,799	0	0	678,799
CSCD	0	0	0	0	0	0	0	0	0	0	0	0	0
Courthouse Building	470,238	226,215	717,735	0	0	1,414,188	84,735	485,113	228,075	785,735	0	0	1,498,923
Jail Building	0	0	352,756	0	0	352,756	38,379	0	0	356,135	35,000	0	391,135
Service Center Building	0	0	37,500	0	0	37,500	111,250	0	0	39,750	109,000	0	148,750
Community Buildings Maint.	31,606	14,270	10,400	0	0	56,276	1,192	32,658	14,410	10,400	0	0	57,468
Comm. Bldg. - Whaley St.	18,013	11,210	37,070	0	0	66,293	(23,116)	18,112	11,200	13,865	0	0	43,177
Comm. Bldg. - Judson	0	0	5,675	0	0	5,675	0	0	0	5,675	0	0	5,675
Comm. Bldg. - Greggton	6,210	1,365	23,725	0	0	31,300	1,489	6,209	1,355	25,225	0	0	32,789
Comm. Bldg. - Garfield Hill	0	0	7,225	0	0	7,225	3,500	0	0	10,725	0	0	10,725
Comm. Bldg. - Gladewater Sr.	0	0	0	0	0	0	0	0	0	0	0	0	0
Gladewater Commerce - Offices	0	0	14,425	0	0	14,425	0	0	0	14,425	0	0	14,425

## Summary Comparison of FY08 to FY09

Department	FY08 Amended						Budget Inc. or (Decrease)	FY09 Proposed					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Comm. Bldg. - Liberty City	0	0	18,415	5,000	0	23,415	4,210	0	0	27,625	0	0	27,625
Comm. Bldg. - Hugh Camp Park	0	0	19,225	5,000	0	24,225	5,500	0	0	24,725	5,000	0	29,725
Comm. Bldg. - Olivia Hilburn	0	0	19,349	0	0	19,349	2,976	0	0	22,325	0	0	22,325
Comm. Bldg. - Kilgore	25,526	12,945	36,325	8,000	0	82,796	119,956	28,927	13,500	36,325	124,000	0	202,752
Comm. Bldg. - Kilgore South	0	0	19,525	0	0	19,525	0	0	0	19,525	0	0	19,525
Comm. Bldg. - Elderville	0	0	30,225	0	0	30,225	0	0	0	30,225	0	0	30,225
Comm. Bldg. - Easton	0	0	14,525	0	0	14,525	(1,000)	0	0	13,525	0	0	13,525
Longview Eastman Rd Offices	0	0	8,525	0	0	8,525	0	0	0	8,525	0	0	8,525
West Harrison VFD Building	0	0	4,200	0	0	4,200	0	0	0	4,200	0	0	4,200
MAS Criminal Justice Center	0	0	43,790	0	0	43,790	20,500	0	0	64,290	0	0	64,290
Youth Detention Building	0	0	40,290	0	0	40,290	(3,540)	0	0	36,750	0	0	36,750
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total General Fund (110)</b>	<b>14,588,807</b>	<b>6,040,059</b>	<b>10,536,781</b>	<b>402,483</b>	<b>0</b>	<b>31,568,130</b>	<b>2,995,269</b>	<b>15,845,838</b>	<b>6,358,768</b>	<b>11,632,978</b>	<b>725,815</b>	<b>0</b>	<b>34,563,399</b>
<b>Road &amp; Bridge Fund</b>													
Administration	251,376	76,990	87,380	0	0	415,746	(4,282)	258,916	78,120	74,428	0	0	411,464
General	0	0	304,635	0	0	304,635	265	0	0	304,900	0	0	304,900
Precinct #1	624,960	246,912	457,957	5,913	0	1,335,742	297,204	673,391	261,075	625,480	73,000	0	1,632,946
Precinct #2	31,858	13,020	106,813	0	0	151,691	26,064	32,870	13,140	131,745	0	0	177,755
Precinct #3	676,845	278,445	1,083,230	92,529	0	2,131,049	529,572	729,621	286,680	1,069,296	575,024	0	2,660,621
Precinct #4	494,618	203,175	485,804	245,974	0	1,429,571	(130,361)	510,785	205,200	470,225	113,000	0	1,299,210
Right of Way	0	0	40,000	0	0	40,000	1,960,000	0	0	2,000,000	0	0	2,000,000
Debt Service	0	0	0	0	99,582	99,582	297,496	0	0	0	0	397,078	397,078
<b>Total Road &amp; Bridge Fund (215)</b>	<b>2,079,657</b>	<b>818,542</b>	<b>2,565,819</b>	<b>344,416</b>	<b>99,582</b>	<b>5,908,016</b>	<b>2,975,958</b>	<b>2,205,583</b>	<b>844,215</b>	<b>4,676,074</b>	<b>761,024</b>	<b>397,078</b>	<b>8,883,974</b>
<b>Other Funds</b>													
Elections Services Fund	4,000	0	18,850	1,500	0	24,350	(2,310)	8,000	1,540	12,500	0	0	22,040
County Clerk Rec Mgmt	54,500	24,360	282,980	5,600	0	367,440	(102,320)	56,391	24,575	173,454	10,700	0	265,120
Jail Lease Facility	0	0	60,000	0	0	60,000	35,000	0	0	0	95,000	0	95,000
Law Library Fund	14,081	4,370	48,200	0	0	66,651	16,899	17,360	4,890	61,300	0	0	83,550
Airport Maintenance Fund	361,001	156,155	474,965	86,000	0	1,078,121	20,246	368,337	157,295	470,235	102,500	0	1,098,367
Airport Public Safety	361,005	147,200	33,500	5,500	0	547,205	47,314	401,649	153,870	33,500	5,500	0	594,519
County-Wide Rec Mgmt	15,079	6,370	30,705	0	0	52,154	34,345	43,839	11,450	31,210	0	0	86,499
Building Security	68,903	28,860	3,700	0	0	101,463	9,720	77,248	30,235	3,700	0	0	111,183
Justice Court Technology Fund	0	0	23,560	2,415	0	25,975	(17,475)	0	0	6,000	2,500	0	8,500
Dist. Clerk Civil Rec Mgmt	0	0	28,250	0	0	28,250	(7,055)	0	0	21,195	0	0	21,195
Dist. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0
Justice of the Peace Security	0	0	4,500	0	0	4,500	0	0	0	4,500	0	0	4,500
Co. Clerk Criminal Rec Mgmt	0	0	4,000	0	0	4,000	(2,500)	0	0	1,500	0	0	1,500
Health Care Fund	0	0	100,000	0	0	100,000	0	0	0	100,000	0	0	100,000
Debt Service Funds	0	0	0	0	869,600	869,600	(869,600)	0	0	0	0	0	0
Permanent Improvement Fund	0	0	0	60,000	0	60,000	65,000	0	0	0	125,000	0	125,000
Airport Improvements	0	0	0	14,195,385	0	14,195,385	(11,111,385)	0	0	0	3,084,000	0	3,084,000
Longview Whaley Comm Bldg	0	0	0	57,205	0	57,205	(4,705)	0	0	0	52,500	0	52,500
Computer Upgrade Project	0	0	0	928,291	0	928,291	(911,658)	0	0	0	16,633	0	16,633
307th District Courtroom	0	0	0	266,133	0	266,133	(261,429)	0	0	0	4,704	0	4,704
CCL #1 Courtroom Project	0	0	0	0	0	0	285,000	0	0	0	285,000	0	285,000
Courthouse PBX Upgrade	0	0	0	0	0	0	280,000	0	0	0	280,000	0	280,000
<b>Total Other Funds</b>	<b>878,569</b>	<b>367,315</b>	<b>1,113,210</b>	<b>15,608,029</b>	<b>869,600</b>	<b>18,836,723</b>	<b>(12,496,913)</b>	<b>972,824</b>	<b>383,855</b>	<b>919,094</b>	<b>4,064,037</b>	<b>0</b>	<b>6,339,810</b>
<b>Total All Funds</b>	<b>17,547,033</b>	<b>7,225,916</b>	<b>14,215,810</b>	<b>16,354,928</b>	<b>969,182</b>	<b>56,312,869</b>	<b>(6,525,686)</b>	<b>19,024,245</b>	<b>7,586,838</b>	<b>17,228,146</b>	<b>5,550,876</b>	<b>397,078</b>	<b>49,787,183</b>

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
110	100423	<b>County Clerk</b>					
		Total Salaries	494,328	512,985	523,279	595,889	623,975
		Total Fringe Benefits	190,316	215,729	212,200	259,640	263,685
		Total Operating Expenses	58,990	54,973	59,924	64,017	74,724
		Total Capital Outlay	675	695	0	0	775
		Departmental Total	<u>744,309</u>	<u>784,382</u>	<u>795,403</u>	<u>919,546</u>	<u>963,159</u>
110	100425	<b>Archive Restoration</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,393	1,800	0	150,000	301,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>3,393</u>	<u>1,800</u>	<u>0</u>	<u>150,000</u>	<u>301,000</u>
110	100445	<b>Telecommunications</b>					
		Total Salaries	33,923	34,428	35,318	39,655	42,155
		Total Fringe Benefits	3,822	5,507	6,063	7,030	7,430
		Total Operating Expenses	0	0	101	200	200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>37,745</u>	<u>39,935</u>	<u>41,482</u>	<u>46,885</u>	<u>49,785</u>
110	100446	<b>Purchasing Agent</b>					
		Total Salaries	97,694	98,359	101,940	107,991	119,019
		Total Fringe Benefits	27,840	29,714	30,373	34,090	35,805
		Total Operating Expenses	9,700	8,266	7,094	8,300	8,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>135,234</u>	<u>136,339</u>	<u>139,407</u>	<u>150,381</u>	<u>163,124</u>
110	100447	<b>Human Resources</b>					
		Total Salaries	111,497	112,813	116,353	123,699	127,127
		Total Fringe Benefits	35,652	38,591	38,955	44,155	44,565
		Total Operating Expenses	13,331	12,755	13,465	13,958	13,958
		Total Capital Outlay	0	999	0	0	0
		Departmental Total	<u>160,480</u>	<u>165,158</u>	<u>168,773</u>	<u>181,812</u>	<u>185,650</u>
110	100451	<b>Non-Departmental</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	(30,321)	0	57	84,000	100,000
		Total Operating Expenses	1,949,741	1,897,567	1,922,130	2,701,182	2,901,280
		Total Capital Outlay	28,604	0	0	0	0
		Departmental Total	<u>1,948,024</u>	<u>1,897,567</u>	<u>1,922,187</u>	<u>2,785,182</u>	<u>3,001,280</u>
110	100452	<b>Non-Departmental - Judicial</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	612,325	767,788	818,465	754,900	814,900
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>612,325</u>	<u>767,788</u>	<u>818,465</u>	<u>754,900</u>	<u>814,900</u>
110	100460	<b>County Judge</b>					
		Total Salaries	149,585	153,444	158,036	168,703	175,693
		Total Fringe Benefits	41,112	46,018	46,361	52,155	53,165
		Total Operating Expenses	7,153	6,573	9,746	20,445	20,445
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>197,850</u>	<u>206,035</u>	<u>214,143</u>	<u>241,303</u>	<u>249,303</u>
110	100470	<b>Postal Services</b>					

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures	Expenditures	Unaudited	Budget	Budget
			04/05	05/06	Expenditures	07/08	08/09
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	9,280	39,610	41,610
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	9,280	39,610	41,610
<b>110</b>	<b>100520</b>	<b>Elections</b>					
		Total Salaries	133,578	163,588	152,941	171,029	173,741
		Total Fringe Benefits	36,589	47,120	47,231	59,630	59,875
		Total Operating Expenses	48,308	50,944	52,700	83,500	73,203
		Total Capital Outlay	0	0	0	0	16,000
		Departmental Total	218,475	261,652	252,872	314,159	322,819
<b>110</b>	<b>100530</b>	<b>County Auditor</b>					
		Total Salaries	325,868	328,951	352,238	385,360	419,466
		Total Fringe Benefits	104,285	112,833	116,448	135,109	140,683
		Total Operating Expenses	19,813	18,057	20,999	21,000	29,000
		Total Capital Outlay	0	2,742	20,497	0	3,500
		Departmental Total	449,966	462,583	510,182	541,469	592,649
<b>110</b>	<b>100550</b>	<b>Tax Assessor / Collector</b>					
		Total Salaries	831,842	834,208	864,166	931,623	976,027
		Total Fringe Benefits	302,811	340,324	331,125	385,640	392,075
		Total Operating Expenses	176,165	179,260	189,699	207,583	235,500
		Total Capital Outlay	1,715	0	0	886	0
		Departmental Total	1,312,533	1,353,792	1,384,990	1,525,732	1,603,602
<b>110</b>	<b>100560</b>	<b>Information Services</b>					
		Total Salaries	298,073	298,416	299,208	286,539	294,971
		Total Fringe Benefits	89,199	95,781	91,828	95,560	96,575
		Total Operating Expenses	437,268	422,518	418,959	543,104	681,096
		Total Capital Outlay	114,946	149,173	118,362	125,900	100,500
		Departmental Total	939,486	965,888	928,357	1,051,103	1,173,142
<b>110</b>	<b>100900</b>	<b>Agriculture Extension Service</b>					
		Total Salaries	91,852	89,650	90,416	108,299	107,711
		Total Fringe Benefits	39,330	41,077	40,522	55,725	55,455
		Total Operating Expenses	12,696	14,604	16,555	17,500	18,000
		Total Capital Outlay	2,235	1,350	4,313	0	0
		Departmental Total	146,113	146,681	151,806	181,524	181,166
<b>110</b>	<b>110465</b>	<b>Court of Appeals</b>					
		Total Salaries	10,815	10,657	13,007	13,008	13,008
		Total Fringe Benefits	830	806	995	2,235	2,235
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	11,645	11,463	14,002	15,243	15,243
<b>110</b>	<b>110467</b>	<b>County Court at Law #1</b>					
		Total Salaries	204,278	212,470	221,992	234,998	240,157
		Total Fringe Benefits	52,285	57,391	74,850	67,615	68,275
		Total Operating Expenses	7,687	15,698	9,923	20,185	21,185
		Total Capital Outlay	0	1,099	0	0	0
		Departmental Total	264,250	286,658	306,765	322,798	329,617
<b>110</b>	<b>110468</b>	<b>County Court at Law #2</b>					
		Total Salaries	188,710	197,728	205,102	227,949	233,421

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures	Expenditures	Unaudited	Budget	Budget
			04/05	05/06	Expenditures	07/08	08/09
		Total Fringe Benefits	49,704	55,151	55,730	66,345	67,030
		Total Operating Expenses	19,089	14,920	28,176	26,450	27,450
		Total Capital Outlay	0	8,882	1,608	0	3,000
		Departmental Total	257,503	276,681	290,616	320,744	330,901
<b>110</b>	<b>110470</b>	<b>Atty. General Master</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,200	9,600	9,598	10,200	10,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	9,200	9,600	9,598	10,200	10,200
<b>110</b>	<b>110471</b>	<b>124th District Court</b>					
		Total Salaries	70,604	71,736	74,321	81,731	87,939
		Total Fringe Benefits	23,245	25,211	25,496	29,300	30,265
		Total Operating Expenses	64,806	38,082	47,385	61,200	61,200
		Total Capital Outlay	0	4,700	0	0	0
		Departmental Total	158,655	139,729	147,202	172,231	179,404
<b>110</b>	<b>110472</b>	<b>188th District Court</b>					
		Total Salaries	71,387	74,658	84,121	90,437	87,421
		Total Fringe Benefits	23,479	25,668	26,677	30,895	30,210
		Total Operating Expenses	44,604	46,626	52,654	84,185	86,700
		Total Capital Outlay	0	0	0	0	13,500
		Departmental Total	139,470	146,952	163,452	205,517	217,831
<b>110</b>	<b>110473</b>	<b>307th District Court</b>					
		Total Salaries	87,421	88,057	90,397	96,950	91,673
		Total Fringe Benefits	25,826	28,031	28,254	32,065	30,965
		Total Operating Expenses	9,647	15,620	23,231	26,850	26,850
		Total Capital Outlay	1,003	0	0	0	0
		Departmental Total	123,897	131,708	141,882	155,865	149,488
<b>110</b>	<b>110474</b>	<b>Judicial Expenses</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	62,319	111,531	142,490	150,500	197,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	62,319	111,531	142,490	150,500	197,000
<b>110</b>	<b>110480</b>	<b>District Clerk</b>					
		Total Salaries	505,185	549,262	559,045	603,910	627,463
		Total Fringe Benefits	197,197	228,344	228,709	261,225	264,445
		Total Operating Expenses	58,043	55,029	58,621	64,500	66,000
		Total Capital Outlay	0	0	1,082	0	19,645
		Departmental Total	760,425	832,635	847,457	929,635	977,553
<b>110</b>	<b>110491</b>	<b>Justice of the Peace - Precinct #1</b>					
		Total Salaries	112,819	133,908	135,885	152,003	182,632
		Total Fringe Benefits	40,032	52,590	51,285	63,615	76,045
		Total Operating Expenses	52,390	53,463	45,936	65,586	66,311
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	205,241	239,961	233,106	281,204	324,988
<b>110</b>	<b>110492</b>	<b>Justice of the Peace - Precinct #2</b>					
		Total Salaries	75,278	77,474	81,620	88,400	104,178
		Total Fringe Benefits	22,957	25,806	26,642	30,295	40,255

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures 04/05	Expenditures 05/06	Unaudited Expenditures	Budget 07/08	Budget 08/09
		Total Operating Expenses	21,132	34,841	24,179	42,200	42,200
		Total Capital Outlay	0	3,308	0	0	3,895
		Departmental Total	119,367	141,429	132,441	160,895	190,528
<b>110</b>	<b>110493</b>	<b>Justice of the Peace - Precinct #3</b>					
		Total Salaries	109,578	111,970	117,411	129,909	138,066
		Total Fringe Benefits	40,267	44,839	45,446	52,305	53,575
		Total Operating Expenses	43,080	37,678	55,792	55,880	56,385
		Total Capital Outlay	0	1,515	0	0	0
		Departmental Total	192,925	196,002	218,649	238,094	248,026
<b>110</b>	<b>110494</b>	<b>Justice of the Peace - Precinct #4</b>					
		Total Salaries	81,985	83,625	85,410	94,739	101,238
		Total Fringe Benefits	30,110	33,035	34,230	38,760	39,790
		Total Operating Expenses	38,782	32,951	30,357	28,855	41,355
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	150,877	149,611	149,997	162,354	182,383
<b>110</b>	<b>110500</b>	<b>District Attorney</b>					
		Total Salaries	939,074	971,218	1,044,275	1,214,445	1,390,243
		Total Fringe Benefits	299,003	321,056	328,911	417,255	453,685
		Total Operating Expenses	48,240	57,437	68,089	75,910	92,361
		Total Capital Outlay	0	0	578	2,500	0
		Departmental Total	1,286,317	1,349,711	1,441,853	1,710,110	1,936,289
<b>110</b>	<b>110600</b>	<b>Bail Bond Board</b>					
		Total Salaries	1,396	1,109	1,048	3,500	3,500
		Total Fringe Benefits	0	819	207	270	615
		Total Operating Expenses	574	133	211	2,450	2,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,970	2,061	1,466	6,220	6,115
<b>110</b>	<b>110800</b>	<b>Court Collections</b>					
		Total Salaries	0	0	49,811	91,349	94,065
		Total Fringe Benefits	0	0	18,905	38,360	38,695
		Total Operating Expenses	0	0	10,081	12,000	10,850
		Total Capital Outlay	0	0	4,951	0	0
		Departmental Total	0	0	83,748	141,709	143,610
<b>110</b>	<b>120731</b>	<b>Constable - Precinct #1</b>					
		Total Salaries	44,900	45,772	49,452	51,180	50,376
		Total Fringe Benefits	15,405	17,295	17,404	19,445	19,235
		Total Operating Expenses	5,800	6,752	2,545	2,620	2,620
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	66,105	69,819	69,401	73,245	72,231
<b>110</b>	<b>120732</b>	<b>Constable - Precinct #2</b>					
		Total Salaries	38,110	38,872	40,038	41,239	42,476
		Total Fringe Benefits	13,792	14,499	14,225	15,825	16,005
		Total Operating Expenses	3,565	5,463	6,901	7,806	10,135
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	55,467	58,834	61,164	64,870	68,616
<b>110</b>	<b>120733</b>	<b>Constable - Precinct #3</b>					
		Total Salaries	44,896	45,449	48,618	56,869	60,732
		Total Fringe Benefits	14,976	15,682	15,555	18,605	19,225
		Total Operating Expenses	11,976	11,378	13,810	14,364	17,472



# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures 04/05	Expenditures 05/06	Unaudited Expenditures	Budget 07/08	Budget 08/09
		Total Capital Outlay	0	0	1,200	0	0
		Departmental Total	71,848	72,509	79,183	89,838	97,429
<b>110</b>	<b>120734</b>	<b>Constable - Precinct #4</b>					
		Total Salaries	38,110	36,709	42,346	43,639	47,776
		Total Fringe Benefits	13,431	12,871	14,075	16,250	16,925
		Total Operating Expenses	3,177	6,070	4,043	4,965	6,860
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	54,718	55,650	60,464	64,854	71,561
<b>110</b>	<b>120742</b>	<b>Sheriff's Office</b>					
		Total Salaries	4,505,030	4,935,361	5,345,881	5,931,879	6,344,060
		Total Fringe Benefits	1,776,930	2,010,031	2,108,612	2,555,075	2,625,750
		Total Operating Expenses	1,056,992	1,220,558	1,268,230	1,470,056	1,596,056
		Total Capital Outlay	180,120	286,048	211,611	174,453	239,000
		Departmental Total	7,519,072	8,451,998	8,934,334	10,131,463	10,804,866
<b>110</b>	<b>120750</b>	<b>Contract Jail Operation</b>					
		Total Salaries	0	0	389,253	1,106,601	1,485,059
		Total Fringe Benefits	0	0	147,597	500,965	638,735
		Total Operating Expenses	0	0	114,048	377,035	480,578
		Total Capital Outlay	0	0	25,496	58,300	53,000
		Departmental Total	0	0	676,394	2,042,901	2,657,372
<b>110</b>	<b>120760</b>	<b>Criminal Justice Operation</b>					
		Total Salaries	0	77,942	194,602	199,608	222,048
		Total Fringe Benefits	0	25,724	82,586	98,610	103,160
		Total Operating Expenses	0	52,616	51,402	76,400	79,900
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	156,282	328,590	374,618	405,108
<b>110</b>	<b>120772</b>	<b>Department of Public Safety</b>					
		Total Salaries	36,015	37,601	37,297	39,710	39,500
		Total Fringe Benefits	10,992	12,662	12,773	14,535	14,305
		Total Operating Expenses	4,767	5,082	5,703	6,550	6,550
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	51,774	55,345	55,773	60,795	60,355
<b>110</b>	<b>120774</b>	<b>Parks &amp; Wildlife</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	534	79	900	900
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	534	79	900	900
<b>110</b>	<b>120775</b>	<b>Texas Alcoholic Beverage Comm.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	250	250
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	250	250
<b>110</b>	<b>130750</b>	<b>Juvenile Board</b>					
		Total Salaries	78,255	78,255	89,491	85,635	98,613
		Total Fringe Benefits	32,169	31,850	33,683	37,015	39,310
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures 04/05	Expenditures 05/06	Unaudited Expenditures	Budget 07/08	Budget 08/09
		Departmental Total	110,424	110,105	123,174	122,650	137,923
<b>110</b>	<b>140100</b>	<b>Gregg County Industrial Airpark</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	28,489	25,856	0	0	0
		Total Capital Outlay	815	1,391	0	0	0
		Departmental Total	29,304	27,247	0	0	0
<b>110</b>	<b>140430</b>	<b>Veterans Services</b>					
		Total Salaries	60,192	62,633	62,961	66,917	69,042
		Total Fringe Benefits	16,098	15,594	11,074	12,185	12,450
		Total Operating Expenses	11,244	10,915	11,597	12,645	12,600
		Total Capital Outlay	0	1,495	0	0	0
		Departmental Total	87,534	90,637	85,632	91,747	94,092
<b>110</b>	<b>140440</b>	<b>Civil Defense</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,320	2,800	1,000	14,242	19,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	3,320	2,800	1,000	14,242	19,200
<b>110</b>	<b>140781</b>	<b>Environmental Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	5,477	4,592	0	23,000	23,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	5,477	4,592	0	23,000	23,000
<b>110</b>	<b>140870</b>	<b>911 Addressing</b>					
		Total Salaries	66,903	62,443	65,513	68,443	72,151
		Total Fringe Benefits	22,689	24,973	24,361	28,150	28,695
		Total Operating Expenses	15,024	5,987	4,370	32,895	32,895
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	104,616	93,403	94,244	129,488	133,741
<b>110</b>	<b>140880</b>	<b>Health Department</b>					
		Total Salaries	267,932	240,672	277,474	303,379	288,097
		Total Fringe Benefits	90,655	89,960	98,708	114,120	111,035
		Total Operating Expenses	1,061,453	828,130	1,057,562	1,077,275	1,087,400
		Total Capital Outlay	0	22,967	0	22,444	0
		Departmental Total	1,420,040	1,181,729	1,433,744	1,517,218	1,486,532
<b>110</b>	<b>140936</b>	<b>Historical Commission</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,655	6,150	8,598	6,525	6,525
		Total Capital Outlay	0	0	2,404	0	0
		Departmental Total	7,655	6,150	11,002	6,525	6,525
<b>110</b>	<b>140950</b>	<b>Contributions</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	501,400	520,909	563,000	596,098	678,799
		Total Capital Outlay	0	0	0	0	0

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures	Expenditures	Unaudited	Budget	Budget
			04/05	05/06	Expenditures	07/08	08/09
		Departmental Total	501,400	520,909	563,000	596,098	678,799
<b>110</b>	<b>150447</b>	<b>CSCD Annex</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	8,640	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	8,640	0	0	0
<b>110</b>	<b>150570</b>	<b>Courthouse Building</b>					
		Total Salaries	442,553	454,658	442,696	470,238	485,113
		Total Fringe Benefits	194,680	208,538	198,185	226,215	228,075
		Total Operating Expenses	601,082	685,368	697,307	717,735	785,735
		Total Capital Outlay	26,029	74,707	71,969	0	0
		Departmental Total	1,264,344	1,423,271	1,410,157	1,414,188	1,498,923
<b>110</b>	<b>150585</b>	<b>Jail Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	175,651	206,215	239,543	352,756	356,135
		Total Capital Outlay	0	0	0	0	35,000
		Departmental Total	175,651	206,215	239,543	352,756	391,135
<b>110</b>	<b>150590</b>	<b>Service Center Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	23,102	30,401	26,303	37,500	39,750
		Total Capital Outlay	0	0	0	0	109,000
		Departmental Total	23,102	30,401	26,303	37,500	148,750
<b>110</b>	<b>150601</b>	<b>Community Building Maintenance</b>					
		Total Salaries	28,056	28,488	29,420	31,606	32,658
		Total Fringe Benefits	12,151	12,858	12,606	14,270	14,410
		Total Operating Expenses	5,178	5,738	5,458	10,400	10,400
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	45,385	47,084	47,484	56,276	57,468
<b>110</b>	<b>150610</b>	<b>Longview Whaley St. Community Bldg</b>					
		Total Salaries	14,248	11,981	13,018	18,013	18,112
		Total Fringe Benefits	8,968	9,188	4,821	11,210	11,200
		Total Operating Expenses	9,614	9,376	9,079	37,070	13,865
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	32,830	30,545	26,918	66,293	43,177
<b>110</b>	<b>150611</b>	<b>Judson Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,163	6,342	3,406	5,675	5,675
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	4,163	6,342	3,406	5,675	5,675
<b>110</b>	<b>150620</b>	<b>Greggton Community Building</b>					
		Total Salaries	2,881	3,495	3,505	6,210	6,209
		Total Fringe Benefits	606	850	826	1,365	1,355
		Total Operating Expenses	18,856	27,867	24,911	23,725	25,225
		Total Capital Outlay	0	0	0	0	0

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures 04/05	Expenditures 05/06	Unaudited Expenditures	Budget 07/08	Budget 08/09
		Departmental Total	22,343	32,212	29,242	31,300	32,789
<b>110</b>	<b>150630</b>	<b>Garfield Hill Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,651	3,824	3,815	7,225	10,725
		Total Capital Outlay	0	0	688	0	0
		Departmental Total	2,651	3,824	4,503	7,225	10,725
<b>110</b>	<b>150631</b>	<b>Gladewater Senior Citizens Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,200	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,200	0	0	0	0
<b>110</b>	<b>150632</b>	<b>Gladewater Commerce St. Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,319	11,198	10,467	14,425	14,425
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	9,319	11,198	10,467	14,425	14,425
<b>110</b>	<b>150633</b>	<b>Liberty City Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,443	13,447	18,657	18,415	27,625
		Total Capital Outlay	0	945	1,875	5,000	0
		Departmental Total	26,443	14,392	20,532	23,415	27,625
<b>110</b>	<b>150634</b>	<b>Hugh Camp Memorial Park</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,914	15,092	11,577	19,225	24,725
		Total Capital Outlay	0	0	5,000	5,000	5,000
		Departmental Total	7,914	15,092	16,577	24,225	29,725
<b>110</b>	<b>150635</b>	<b>Olivia R. Hilburn Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,197	8,904	8,158	19,349	22,325
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	6,197	8,904	8,158	19,349	22,325
<b>110</b>	<b>150636</b>	<b>Kilgore Community Building</b>					
		Total Salaries	22,180	23,719	24,313	25,526	28,927
		Total Fringe Benefits	10,631	11,714	12,012	12,945	13,500
		Total Operating Expenses	21,856	25,637	25,314	36,325	36,325
		Total Capital Outlay	2,375	0	4,847	8,000	124,000
		Departmental Total	57,042	61,070	66,486	82,796	202,752
<b>110</b>	<b>150640</b>	<b>Kilgore South Street Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,307	1,965	3,416	19,525	19,525
		Total Capital Outlay	0	0	498	0	0
		Departmental Total	4,307	1,965	3,914	19,525	19,525

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
<b>110</b>	<b>150641</b>	<b>Elderville Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,694	13,671	20,338	30,225	30,225
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>11,694</u>	<u>13,671</u>	<u>20,338</u>	<u>30,225</u>	<u>30,225</u>
<b>110</b>	<b>150642</b>	<b>Easton Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,882	5,364	4,480	14,525	13,525
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>6,882</u>	<u>5,364</u>	<u>4,480</u>	<u>14,525</u>	<u>13,525</u>
<b>110</b>	<b>150643</b>	<b>Longview Eastman Rd Bldg</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	16,836	8,525	8,525
		Total Capital Outlay	0	0	3,307	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>20,143</u>	<u>8,525</u>	<u>8,525</u>
<b>110</b>	<b>150644</b>	<b>West Harrison VFD Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,421	4,133	2,124	4,200	4,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>4,421</u>	<u>4,133</u>	<u>2,124</u>	<u>4,200</u>	<u>4,200</u>
<b>110</b>	<b>150700</b>	<b>MA Smith Criminal Justice Ctr</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	21,911	57,558	43,712	43,790	64,290
		Total Capital Outlay	0	2,176	0	0	0
		Departmental Total	<u>21,911</u>	<u>59,734</u>	<u>43,712</u>	<u>43,790</u>	<u>64,290</u>
<b>110</b>	<b>150725</b>	<b>Youth Detention Center</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	31,017	55,322	34,490	40,290	36,750
		Total Capital Outlay	0	32,703	29,677	0	0
		Departmental Total	<u>31,017</u>	<u>88,025</u>	<u>64,167</u>	<u>40,290</u>	<u>36,750</u>
<b>TOTAL MAINTENANCE:</b>							
		Total Salaries	509,918	522,341	512,952	551,593	571,019
		Total Fringe Benefits	227,036	243,148	228,450	266,005	268,540
		Total Operating Expenses	993,458	1,196,062	1,209,391	1,460,905	1,549,975
		Total Capital Outlay	28,404	110,531	117,861	18,000	273,000
		Maintenance Dept Grand Total	<u>1,758,816</u>	<u>2,072,082</u>	<u>2,068,654</u>	<u>2,296,503</u>	<u>2,662,534</u>
<b>110</b>	<b>180911</b>	<b>Debt Service - MTC 3rd Floor Contract</b>					
		Total Debt Service - MTC 3rd Floor Contract	15,180	14,982	0	0	0
<b>GENERAL FUND TOTAL EXPENSES</b>							
		Total Salaries	10,717,031	11,394,764	12,613,218	14,588,807	15,845,838
		Total Fringe Benefits	3,879,743	4,385,730	4,716,603	6,040,059	6,358,768

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual	Actual	06/07	Amended	Adopted
			Expenditures	Expenditures	Unaudited	Budget	Budget
			04/05	05/06	Expenditures	07/08	08/09
		Total Operating Expenses	7,542,273	7,868,568	8,468,119	10,536,781	11,632,978
		Total Capital Outlay	358,517	596,895	509,963	402,483	725,815
		Total Debt Service	15,180	14,982	0	0	0
		<b>General Fund Total Expenses</b>	<b>22,512,744</b>	<b>24,260,939</b>	<b>26,307,903</b>	<b>31,568,130</b>	<b>34,563,399</b>
<b>110</b>	<b>300000</b>	<b>Other Financing Uses</b>	<b>569,047</b>	<b>511,723</b>	<b>2,476,150</b>	<b>13,780,591</b>	<b>1,121,638</b>
<b>General Fund Total Expenses And Other Financing Uses</b>			<b>23,081,791</b>	<b>24,772,662</b>	<b>28,784,053</b>	<b>45,348,721</b>	<b>35,685,037</b>
<b>215</b>	<b>160790</b>	<b>Road &amp; Bridge - Administration</b>					
		Total Salaries	232,300	236,946	244,056	251,376	258,916
		Total Fringe Benefits	65,877	69,589	68,464	76,990	78,120
		Total Operating Expenses	53,578	73,092	71,282	87,380	74,428
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>351,755</b>	<b>379,627</b>	<b>383,802</b>	<b>415,746</b>	<b>411,464</b>
<b>215</b>	<b>160800</b>	<b>Road &amp; Bridge - General</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	501	299,592	300,800	304,635	304,900
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>501</b>	<b>299,592</b>	<b>300,800</b>	<b>304,635</b>	<b>304,900</b>
<b>215</b>	<b>160810</b>	<b>Road &amp; Bridge - Precinct #1</b>					
		Total Salaries	497,609	497,505	498,799	624,960	673,391
		Total Fringe Benefits	211,525	211,963	187,556	246,912	261,075
		Total Operating Expenses	327,943	341,520	462,615	457,957	625,480
		Total Capital Outlay	9,783	85,119	544,546	5,913	73,000
		<b>Departmental Total</b>	<b>1,046,860</b>	<b>1,136,107</b>	<b>1,693,516</b>	<b>1,335,742</b>	<b>1,632,946</b>
<b>215</b>	<b>160820</b>	<b>Road &amp; Bridge - Precinct #2</b>					
		Total Salaries	26,546	28,613	30,254	31,858	32,870
		Total Fringe Benefits	9,977	11,285	11,423	13,020	13,140
		Total Operating Expenses	26,168	29,700	37,563	106,813	131,745
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>62,691</b>	<b>69,598</b>	<b>79,240</b>	<b>151,691</b>	<b>177,755</b>
<b>215</b>	<b>160830</b>	<b>Road &amp; Bridge - Precinct #3</b>					
		Total Salaries	515,101	556,626	615,848	676,845	729,621
		Total Fringe Benefits	224,683	234,688	233,254	278,445	286,680
		Total Operating Expenses	576,327	626,318	769,393	1,083,230	1,069,296
		Total Capital Outlay	50,764	48,744	295,913	92,529	575,024
		<b>Departmental Total</b>	<b>1,366,875</b>	<b>1,466,376</b>	<b>1,914,408</b>	<b>2,131,049</b>	<b>2,660,621</b>
<b>215</b>	<b>160840</b>	<b>Road &amp; Bridge - Precinct #4</b>					
		Total Salaries	386,489	389,996	417,444	494,618	510,785
		Total Fringe Benefits	168,847	171,304	161,590	203,175	205,200
		Total Operating Expenses	171,133	284,008	278,377	485,804	470,225
		Total Capital Outlay	0	90,204	127,661	245,974	113,000
		<b>Departmental Total</b>	<b>726,469</b>	<b>935,512</b>	<b>985,072</b>	<b>1,429,571</b>	<b>1,299,210</b>
<b>215</b>	<b>160860</b>	<b>Road &amp; Bridge - Right of Way</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	25,000	120,467	42,000	40,000	2,000,000
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>25,000</b>	<b>120,467</b>	<b>42,000</b>	<b>40,000</b>	<b>2,000,000</b>

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
215	180911	Debt Service-Capital Lease					
		Total Debt Service - Equipment	0	0	0	99,582	397,078
<b>ROAD &amp; BRIDGE FUND TOTALS</b>							
		Total Salaries	1,658,045	1,709,686	1,806,401	2,079,657	2,205,583
		Total Fringe Benefits	680,909	698,829	662,287	818,542	844,215
		Total Operating Expenses	1,180,650	1,774,697	1,962,030	2,565,819	4,676,074
		Total Capital Outlay	60,547	224,067	968,120	344,416	761,024
		Total Debt Service	0	0	0	99,582	397,078
		<b>Road &amp; Bridge Fund Total</b>	<b>3,580,151</b>	<b>4,407,279</b>	<b>5,398,838</b>	<b>5,908,016</b>	<b>8,883,974</b>
218	100691	<b>Airport Maintenance - Administration</b>					
		Total Salaries	479,859	296,176	313,324	361,001	368,337
		Total Fringe Benefits	202,865	125,637	129,438	156,155	157,295
		Total Operating Expenses	163,354	187,197	175,741	185,545	196,315
		Total Capital Outlay	0	1,826	0	0	0
		Departmental Total	846,078	610,836	618,503	702,701	721,947
218	100693	<b>Airport Maint. - Terminal Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	56,258	36,069	50,636	89,320	70,320
		Total Capital Outlay	0	0	145,831	0	0
		Departmental Total	56,258	36,069	196,467	89,320	70,320
218	100695	<b>Airport Maintenance - Airfield</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	61,844	29,460	30,859	43,500	44,500
		Total Capital Outlay	5,116	0	0	1,000	65,000
		Departmental Total	66,960	29,460	30,859	44,500	109,500
218	100696	<b>Airport Maint. - Maintenance Shop</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	47,326	26,761	43,439	52,100	56,100
		Total Capital Outlay	27,019	102,364	123,929	85,000	35,500
		Departmental Total	74,345	129,125	167,368	137,100	91,600
218	100698	<b>Airport Maintenance - Marketing</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,206	27,605	32,234	104,500	103,000
		Total Capital Outlay	0	3,016	0	0	2,000
		Departmental Total	9,206	30,621	32,234	104,500	105,000
218	130697	<b>Airport Maint. - Public Safety</b>					
		Total Salaries	65,131	266,924	288,876	361,005	401,649
		Total Fringe Benefits	18,823	109,231	116,362	147,200	153,870
		Total Operating Expenses	36,968	24,009	13,384	33,500	33,500
		Total Capital Outlay	25,649	68,413	5,416	5,500	5,500
		Departmental Total	146,571	468,577	424,038	547,205	594,519
<b>AIRPORT TOTALS</b>							
		Total Salaries	544,990	563,100	602,200	722,006	769,986
		Total Fringe Benefits	221,688	234,868	245,800	303,355	311,165
		Total Operating Expenses	374,956	331,101	346,293	508,465	503,735
		Total Capital Outlay	57,784	175,619	275,176	91,500	108,000
		<b>Airport Maintenance FundTotal</b>	<b>1,199,418</b>	<b>1,304,688</b>	<b>1,469,469</b>	<b>1,625,326</b>	<b>1,692,886</b>

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
218	300000	Other Financing Uses	0	28,000	85,452	0	0
		Total Airport Maintenance	1,199,418	1,332,688	1,554,921	1,625,326	1,692,886
<b>212</b>	<b>100520</b>	<b>Elections Services Fund</b>					
		Total Salaries	1,434	53	792	4,000	8,000
		Total Fringe Benefits	0	0	0	0	1,540
		Total Operating Expenses	6,840	7,253	7,099	18,850	12,500
		Total Capital Outlay	0	0	0	1,500	0
		<b>Elections Services Fund Total</b>	<b>8,274</b>	<b>7,306</b>	<b>7,891</b>	<b>24,350</b>	<b>22,040</b>
<b>213</b>	<b>100448</b>	<b>County Clerk Records Mgmt</b>					
		Total Salaries	46,825	47,474	49,764	54,500	56,391
		Total Fringe Benefits	18,658	20,556	20,889	24,360	24,575
		Total Operating Expenses	39,374	61,056	76,387	282,980	173,454
		Total Capital Outlay	0	0	0	5,600	10,700
		<b>County Clerk Rec Mgmt Total</b>	<b>104,857</b>	<b>129,086</b>	<b>147,040</b>	<b>367,440</b>	<b>265,120</b>
<b>214</b>	<b>150584</b>	<b>Jail Lease Facility</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	39,975	49,560	55,240	60,000	0
		Total Capital Outlay	0	20,280	0	0	95,000
		<b>Jail Lease Facility Fund Total</b>	<b>39,975</b>	<b>69,840</b>	<b>55,240</b>	<b>60,000</b>	<b>95,000</b>
<b>217</b>	<b>110510</b>	<b>Law Library Fund</b>					
		Total Salaries	7,150	11,459	13,466	14,081	17,360
		Total Fringe Benefits	2,658	2,876	3,941	4,370	4,890
		Total Operating Expenses	47,776	46,397	46,224	48,200	61,300
		Total Capital Outlay	0	0	0	0	0
		<b>Law Library Fund Total</b>	<b>57,584</b>	<b>60,732</b>	<b>63,631</b>	<b>66,651</b>	<b>83,550</b>
<b>232</b>	<b>100448</b>	<b>County-Wide Records Mgmt</b>					
		Total Salaries	13,579	15,769	14,211	15,079	43,839
		Total Fringe Benefits	5,058	5,751	5,592	6,370	11,450
		Total Operating Expenses	10,382	11,577	17,894	30,705	31,210
		Total Capital Outlay	1,900	0	0	0	0
		<b>County-Wide Rec Mgmt Total</b>	<b>30,919</b>	<b>33,097</b>	<b>37,697</b>	<b>52,154</b>	<b>86,499</b>
<b>218</b>	<b>300000</b>	Other Financing Uses	0	100,000	13,000	0	0
		Total County-Wide Rec Mgmt	30,919	133,097	24,697	52,154	86,499
<b>233</b>	<b>120449</b>	<b>Building Security Fund</b>					
		Total Salaries	60,115	61,046	62,879	68,903	77,248
		Total Fringe Benefits	23,566	24,985	24,324	28,860	30,235
		Total Operating Expenses	42,645	3,415	0	3,700	3,700
		Total Capital Outlay	4,099	0	2,969	0	0
		<b>Building Security FundTotal</b>	<b>130,425</b>	<b>89,446</b>	<b>90,172</b>	<b>101,463</b>	<b>111,183</b>
<b>233</b>	<b>120500</b>	<b>CSCD Security</b>					
		Total Salaries	0	16,304	0	0	0
		Total Fringe Benefits	0	5,895	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Building Security FundTotal</b>	<b>0</b>	<b>22,199</b>	<b>0</b>	<b>0</b>	<b>0</b>



# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
273	110490	<b>Justice Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	23,560	6,000
		Total Capital Outlay	8,923	3,497	10,142	2,415	2,500
		<b>Justice Technology Fund Total</b>	<b>8,923</b>	<b>3,497</b>	<b>10,142</b>	<b>25,975</b>	<b>8,500</b>
274	100448	<b>District Clerk Civil Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	21,224	28,250	21,195
		Total Capital Outlay	0	0	0	0	0
		<b>Dist Clerk Civil RM Total</b>	<b>0</b>	<b>0</b>	<b>21,224</b>	<b>28,250</b>	<b>21,195</b>
275	100448	<b>District Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Dist Clerk Criminal RM Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
276	120449	<b>Justice of the Peace Security</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	350	0	4,500	4,500
		Total Capital Outlay	0	0	0	0	0
		<b>JP Security Total</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>
277	100448	<b>Co Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	4,000	1,500
		Total Capital Outlay	0	0	0	0	0
		<b>Co Clerk Criminal RM Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>1,500</b>
282	140950	<b>Health Care Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	20,000	80,000	100,000	100,000
		Total Capital Outlay	0	0	0	0	0
		<b>Health Care Fund Total</b>	<b>20,000</b>	<b>20,000</b>	<b>80,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL OTHER FUNDS</b>							
		Total Salaries	674,093	715,205	743,312	878,569	972,824
		Total Fringe Benefits	271,628	294,931	300,546	367,315	383,855
		Total Operating Expenses	581,948	530,709	650,361	1,113,210	919,094
		Total Capital Outlay	72,706	199,396	288,287	101,015	216,200
		<b>Total Other Funds</b>	<b>1,600,375</b>	<b>1,740,241</b>	<b>1,982,506</b>	<b>2,460,109</b>	<b>2,491,973</b>
		Total OFU	0	128,000	98,452	0	0
350		<b>Debt Service - General Obligation Bonds - 1988</b>					
	180911	Total Principal	656,796	0	0	0	0
	180912	Total Interest	1,733,204	0	0	0	0
	180912	Total Other Expenses	0	0	0	0	0
		<b>Total Fund - Debt Service 1988</b>	<b>2,390,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	300000	Other Financing Uses	0	698,579	0	0	0
		<b>Total Fund 354</b>	<b>2,390,000</b>	<b>698,579</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
357		<b>Debt Service - Certificates of Obligation - 2004</b>					
	180911	Total Principal	0	855,000	860,000	860,000	0
	180912	Total Interest	51,500	42,950	25,800	8,600	0
	180912	Total Other Expenses	323	323	343	1,000	0
		<b>Total Fund - Debt Service 2004</b>	<b>51,823</b>	<b>898,273</b>	<b>886,143</b>	<b>869,600</b>	<b>0</b>
		<i>Total Principal</i>	656,796	855,000	860,000	860,000	0
		<i>Total Interest</i>	1,784,704	42,950	25,800	8,600	0
		<i>Total Bond Issuance Costs</i>	0	0	0	0	0
		<i>Total Other Expenses</i>	323	323	343	1,000	0
		<b>Total - All Debt Service Funds</b>	<b>2,441,823</b>	<b>898,273</b>	<b>886,143</b>	<b>869,600</b>	<b>0</b>
	300000	<b>Other Financing Uses</b>	0	698,579	0	0	0
		<b>Total All Debt Service Funds</b>	<b>2,441,823</b>	<b>1,596,852</b>	<b>886,143</b>	<b>869,600</b>	<b>0</b>
450		<b>Permanent Improvement Fund</b>					
		Total Capital Outlay	0	0	0	60,000	125,000
	300000	Other Financing Uses	0	399,529	200,000	40,000	254,000
		<b>Total Fund</b>	<b>0</b>	<b>399,529</b>	<b>200,000</b>	<b>100,000</b>	<b>379,000</b>
xxx		<b>Capital Improvement Project Fund</b>					
		Total Capital Outlay	0	0	0	0	0
	300000	Other Financing Uses	0	0	0	0	771,720
		<b>Total Fund 460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>771,720</b>
460		<b>Airport Improvements Fund</b>					
	100692	Total Capital Outlay	892,523	3,368,436	5,429,230	14,195,385	3,084,000
	300000	Other Financing Uses	0	12,039	0	0	0
		<b>Total Fund 460</b>	<b>892,523</b>	<b>3,380,475</b>	<b>5,429,230</b>	<b>14,195,385</b>	<b>3,084,000</b>
468		<b>Longview Whaley Community Bldg</b>					
	150610	Total Capital Outlay	16,646	73,774	19,855	57,205	52,500
		<b>Total Fund</b>	<b>16,646</b>	<b>73,774</b>	<b>19,855</b>	<b>57,205</b>	<b>52,500</b>
469		<b>Industrial Airpark Improvements</b>					
	150610	Total Capital Outlay	24,681	88,399	84,684	0	0
	300000	Other Financing Uses	0	51,584	175,069	0	0
		<b>Total Fund</b>	<b>24,681</b>	<b>88,399</b>	<b>84,684</b>	<b>0</b>	<b>0</b>
470		<b>124th District Courtroom</b>					
	150570	Total Capital Outlay	1,904	207,313	0	0	0
		<b>Total Fund</b>	<b>1,904</b>	<b>207,313</b>	<b>0</b>	<b>0</b>	<b>0</b>
471		<b>Records Storage Building</b>					
	150448	Total Capital Outlay	0	359,095	113,105	0	0
	300000	Other Financing Uses	0	0	10,500	0	0
		<b>Total Fund</b>	<b>0</b>	<b>359,095</b>	<b>123,605</b>	<b>0</b>	<b>0</b>
472		<b>Computer Upgrade Project</b>					
	100570	Total Capital Outlay	0	0	1,051,085	928,291	16,633
		<b>Total Fund</b>	<b>0</b>	<b>0</b>	<b>1,051,085</b>	<b>928,291</b>	<b>16,633</b>

# FY09 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Actual Expenditures 04/05	Actual Expenditures 05/06	06/07 Unaudited Expenditures	Amended Budget 07/08	Adopted Budget 08/09
473		<b>307th District Courtroom</b>					
	150570	Total Capital Outlay	0	0	11,402	266,133	4,704
		<b>Total Fund</b>	<u>0</u>	<u>0</u>	<u>11,402</u>	<u>266,133</u>	<u>4,704</u>
new		<b>CCL #1 Courtroom Renovation</b>					
	new	Total Capital Outlay	0	0	0	0	285,000
		<b>Total Fund</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,000</u>
new		<b>Courthouse Phone System</b>					
	new	Total Capital Outlay	0	0	0	0	280,000
		<b>Total Fund</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>280,000</u>
<b>ALL CAPITAL PROJECTS FUNDS</b>							
		Total Capital Outlay	935,754	4,097,017	6,709,361	15,507,014	3,847,837
		Total Other Financing Uses - Transfers	0	463,152	385,569	40,000	1,025,720
		<b>Total Direct Exp + Transfers</b>	<u>935,754</u>	<u>4,560,169</u>	<u>7,094,930</u>	<u>15,547,014</u>	<u>4,873,557</u>
<b>GRAND TOTALS:</b>							
		Total Salaries	13,049,169	13,819,655	15,162,931	17,547,033	19,024,245
		Total Fringe Benefits	4,832,280	5,379,490	5,679,436	7,225,916	7,586,838
		Total Operating Expenses	9,304,871	10,173,974	11,080,510	14,215,810	17,228,146
		Total Capital Outlay	1,427,524	5,117,375	8,475,731	16,354,928	5,550,876
		Total Debt Service	2,457,003	913,255	886,143	969,182	397,078
		<b>Grand Totals</b>	<u>31,070,847</u>	<u>35,403,749</u>	<u>41,284,751</u>	<u>56,312,869</u>	<u>49,787,183</u>
		Total Other Financing Uses	569,047	1,801,454	2,960,171	13,820,591	2,147,358
		<b>Total Direct Exp. + Other Financing Uses</b>	<u>31,639,894</u>	<u>37,205,203</u>	<u>44,244,922</u>	<u>70,133,460</u>	<u>51,934,541</u>
		<b>Total Direct Expenses</b>	<u>31,070,847</u>	<u>35,403,749</u>	<u>41,284,751</u>	<u>56,312,869</u>	<u>49,787,183</u>

## FY09 Adopted Elected Official's Compensation

<b>ELECTED OFFICIALS</b>											
			600110		600250		600110	# FT		TOTAL	TOTAL SAL+
Org	Dept	Position	Adopted	COLA	Travel All.	Supplement	Total FY06	Positions	BENEFITS	BENEFITS	BENEFITS
100423	Co Clerk-Admin	CC0015	57,696	1,731			59,427	1	17,810		77,237
100460	Co Judge	CJ0001	64,570	1,937			66,507	1	19,070		85,577
100550	Tax A/C	TX0001	64,801	1,944		975	67,720	1	19,285		87,005
110467	CCL #1 (see note A)	CCL001	125,000	0			125,000	1	29,455		154,455
110468	CCL #2 (see note A)	CL2001	125,000	0			125,000	1	29,455		154,455
110480	Dist Clerk	DC0001	57,696	1,731			59,427	1	17,810		77,237
110491	JP #1	JP1001	44,026	1,321	6,300		51,647	1	16,410		68,057
110492	JP #2	JP2001	42,911	1,287	6,300		50,498	1	16,200		66,698
110493	JP #3	JP3001	42,911	1,287	6,300		50,498	1	16,200		66,698
110494	JP #4	JP4001	42,911	1,287	6,300		50,498	1	16,200		66,698
110500	Dist Atty (see note A)	DA0001	15,000	0			15,000	1	9,860		24,860
120731	Const #1	CN0001	41,239	1,237	5,300		47,776	1	16,925		64,701
120732	Const #2	CN0002	41,239	1,237			42,476	1	16,005		58,481
120733	Const #3	CN0003	41,239	1,237			42,476	1	16,025		58,501
120734	Const #4	CN0004	41,239	1,237	5,300		47,776	1	16,925		64,701
120742	Sheriff	SH0010	61,510	1,845		4,200	67,555	1	21,255		88,810
120750	Sheriff	SH0010	0	0		7,500	7,500	0	1,515		9,015
130750	Co Judge-Juv Bd	JB0001	0	0		23,613	23,613	0	4,200		27,813
130750	124th Judge-Juv Bd	JB0002	0	0		15,000	15,000	1	9,910		24,910
130750	188th Judge-Juv Bd	JB0003	0	0		15,000	15,000	1	9,910		24,910
130750	307th Judge-Juv Bd	JB0004	0	0		15,000	15,000	1	9,910		24,910
130750	CCL #1	JB0005	0	0		15,000	15,000	0	2,690		17,690
130750	CCL #2	JB0006	0	0		15,000	15,000	0	2,690		17,690
	<b>General Fund Subtotals</b>		<b>908,987</b>	<b>19,320</b>	<b>35,800</b>	<b>111,288</b>	<b>1,075,395</b>	<b>19</b>	<b>335,715</b>		<b>1,411,110</b>
160790	Administration	ADM001	62,844	1,885			64,729	1	19,530		84,259
160790	Administration	ADM002	62,844	1,885			64,729	1	19,530		84,259
160790	Administration	ADM003	62,844	1,885			64,729	1	19,530		84,259
160790	Administration	ADM004	62,844	1,885			64,729	1	19,530		84,259
	<b>Road &amp; Bridge Fund Subtotals</b>		<b>251,375</b>	<b>7,541</b>	<b>0</b>	<b>0</b>	<b>258,916</b>	<b>4</b>	<b>78,120</b>		<b>337,036</b>
	<b>Grand Total</b>		<b>1,160,362</b>	<b>26,861</b>	<b>35,800</b>	<b>111,288</b>	<b>1,334,311</b>	<b>23</b>	<b>413,835</b>		<b>1,748,146</b>

Note A - These salaries are tied to state judicial salaries.

# FY09 Adopted Position Budget Summary

EMPLOYEES			650110		650120	650130/650180	650173	Various	Total	# FT	TOTAL	TOTAL SAL+ BENEFITS
Fund	Org	Dept	Adopted	Supplement	Overtime	Temp/Part-time	Longevity	Other (1)	Wage Expenses	Positions	BENEFITS	
110	100423	Co Clerk	540,885	0	0	0	5,280	18,383	564,548	20	245,875	810,423
110	100445	Telecommunications	0	0	1,155	41,000	0	0	42,155	0	7,430	49,585
110	100446	Purchasing	102,779	0	0	16,000	240	0	119,019	2	35,805	154,824
110	100447	Human Resources	123,967	0	0	1,000	2,160	0	127,127	3	44,565	171,692
110	100460	Co Judge	105,226	0	0	3,000	960	0	109,186	2	34,095	143,281
110	100520	Elections	121,101	0	8,000	42,000	2,640	0	173,741	4	59,875	233,616
110	100530	Auditor	402,586	0	0	14,000	2,880	0	419,466	9	140,683	560,149
110	100550	Tax A/C	872,372	6,175	0	18,000	11,760	0	908,307	29	372,790	1,281,097
110	100560	Inf Svc	293,051	0	0	0	1,920	0	294,971	6	96,575	391,546
110	100900	AgriLife Extension Svc	90,011	0	0	16,500	1,200	0	107,711	5	55,455	163,166
110	110465	Ct Appeals	0	0	0	13,008	0	0	13,008	0	2,235	15,243
110	110467	CCL #1	112,717	0	0	1,000	1,440	0	115,157	2.5	38,820	153,977
110	110468	CCL #2	105,481	0	0	1,500	1,440	0	108,421	2.5	37,575	145,996
110	110471	Dist Ct 124th	85,139	0	0	1,600	1,200	0	87,939	2	30,265	118,204
110	110472	Dist Ct 188th	86,701	0	0	0	720	0	87,421	2	30,210	117,631
110	110473	Dist Ct 307th	88,213	0	0	2,500	960	0	91,673	2	30,965	122,638
110	110480	Dist Clerk	547,789	0	0	13,527	6,720	0	568,036	20	246,635	814,671
110	110491	JP #1	130,025	0	0	0	960	0	130,985	5	59,635	190,620
110	110492	JP #2	52,720	0	0	0	960	0	53,680	2	24,055	77,735
110	110493	JP #3	74,368	0	0	12,480	720	0	87,568	3	37,375	124,943
110	110494	JP #4	50,740	0	0	0	0	0	50,740	2	23,590	74,330
110	110500	Dist Atty	1,337,563	15,000	0	15,000	7,680	0	1,375,243	27	443,825	1,819,068
110	110660	Bail Bond Board	0	0	0	3,500	0	0	3,500	0	615	4,115
110	110800	Collections	93,345	0	0	0	720	0	94,065	3	38,695	132,760
110	120731	Const #1	2,600	0	0	0	0	0	2,600	0.25	2,310	4,910
110	120733	Const #3	0	0	0	18,256	0	0	18,256	0.0	3,200	21,456
110	120742	Sheriff	5,748,705	359,400	100,000	0	26,400	42,000	6,276,505	181	2,604,495	8,881,000
110	120750	Sheriff Jail Contract Op	1,347,679	74,400	55,000	0	480	0	1,477,559	50	637,220	2,114,779
110	120760	Sher - Criminal Justice C	200,448	9,600	12,000	0	0	0	222,048	8	103,160	325,208
110	120772	DPS	28,000	0	0	11,500	0	0	39,500	1	14,305	53,805
110	140430	Vet Svc (note 2)	68,802	0	0	0	240	0	69,042	0	12,450	81,492
110	140870	9-1-1 Addressing	69,631	1,800	0	0	720	0	72,151	2	28,695	100,846
110	140880	Health	277,558	0	0	9,159	1,380	0	288,097	8	111,035	399,132
110	150570	Maint	473,473	0	6,000	3,000	2,640	0	485,113	17	228,075	713,188
110	150601	Maint - Comm Bldg	32,018	0	400	0	240	0	32,658	1	14,410	47,068
110	150610	Maint - Whaley	18,112	0	0	0	0	0	18,112	1	11,200	29,312
110	150620	Maint - Greggton	0	0	0	6,209	0	0	6,209	0	1,355	7,564
110	150636	Maint - Kilgore	28,927	0	0	0	0	0	28,927	1	13,500	42,427
		S/T General Fund	13,712,731	466,375	182,555	263,739	84,660	60,383	14,770,443	423.25	5,923,053	20,693,496
215	160810	R & B #1	627,751	0	15,000	22,000	8,640	0	673,391	16	261,075	934,466
215	160820	R & B #2	30,630	0	0	2,000	240	0	32,870	1	13,140	46,010
215	160830	R & B #3	701,221	0	20,000	0	8,400	0	729,621	18	286,680	1,016,301
215	160840	R & B #4	483,265	0	10,000	12,000	5,520	0	510,785	13	205,200	715,985
		S/T Road & Bridge	1,842,867	0	45,000	36,000	22,800	0	1,946,667	48	766,095	2,712,762
212	100520	Elections	0	0	2,000	6,000	0	0	8,000	0	1,545	9,545
213	100448	Co Clk Rec Mgmt	48,111	0	0	7,800	480	0	56,391	2	24,575	80,966
217	110510	Law Lib	2,600	6,000	0	7,800	960	0	17,360	0.25	4,890	22,250
218	100691	Airport	356,297	0	3,000	0	5,040	4,000	368,337	11	157,295	525,632
218	130697	Airport Public Safety	369,489	31,200	0	0	960	0	401,649	10	153,870	555,519
232	100448	Rec Mgmt	38,839	0	5,000	0	0	0	43,839	0.50	11,450	55,289
233	120449	Security	68,128	8,400	0	0	720	0	77,248	2	30,235	107,483
		S/T Other Funds	883,464	45,600	10,000	21,600	8,160	4,000	972,824	25.75	383,860	1,356,684
<b>Total Other Employees</b>			<b>16,439,062</b>	<b>511,975</b>	<b>237,555</b>	<b>321,339</b>	<b>115,620</b>	<b>64,383</b>	<b>17,689,934</b>	<b>497</b>	<b>7,073,008</b>	<b>24,762,942</b>
Add veterans service officers										2		
<b>Total County funded full-time positions</b>										<b>499</b>		
Notes:												
(1) Various other compensation includes accrued leave for retiring employees												
(2) Both officers have military insurance and waived the county's insurance benefit.												
SUPPORTING DOCUMENTATION IS AVAILABLE UPON REQUEST												

## Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	FY05	FY06	FY07	Grand Total FY95 to FY07
<b><u>Precinct Work</u></b>						
County Equipment	416,810	365,973	71,383	92,789	79,325	1,026,279
County Roads	5,911,195	8,984,720	1,865,162	1,380,642	1,892,314	20,034,033
New Construction	0	0	0	91,072	134,096	225,168
General Overhead *	3,562,824	3,762,465	809,325	882,419	885,709	9,902,742
Pit Work - Total at various pits	50,870	38,415	7,571	30,766	11,498	139,120
Shop Overhead	397,985	459,776	93,873	84,027	116,755	1,152,416
<b>Total Precinct Work</b>	<b>10,339,683</b>	<b>13,611,349</b>	<b>2,847,313</b>	<b>2,561,715</b>	<b>3,119,697</b>	<b>32,479,757</b>
<b><u>Cities, Schools, and Other</u></b>						
<b>School - \$15,000 Limit</b>						
Gladewater ISD	7,804	40,224	2,279	13,602	1,548	65,457
Judson ISD	11,846	854	0	0	0	12,700
Kilgore College	19,702	51,807	0	0	5,972	77,481
Kilgore ISD	26,791	58,892	57,966	42,619	5,628	191,896
Longview ISD	9,829	30,972	0	0	0	40,802
Pine Tree ISD	12,604	10,724	6,844	7,086	0	37,259
Sabine ISD	14,133	32,732	1,273	0	3,612	51,750
Spring Hill ISD	25,765	44,866	0	0	13,737	84,369
UT Tyler @ Longview	0	11,279	3,917	3,427	5,192	23,815
White Oak ISD	15,726	30,774	7,287	6,011	2,712	62,510
<b>Covered by Interlocals</b>						0
City of Clarksville	31,018	27,659	1,353	8,563	12,260	80,853
City of Easton	24,444	62,893	3,036	6,142	15,091	111,606
City of Gladewater	69,664	58,596	28,198	0	10,443	166,901
City of Kilgore	254,419	240,401	43,856	34,145	50,662	623,483
City of Lakeport	38,014	71,921	27,616	15,265	4,892	157,708
City of Longview	243,033	619,124	53,787	78,922	61,936	1,056,802
City of Warren	4,592	20,468	8,262	0	1,418	34,740
City of White Oak	36,248	81,293	5,022	35,557	8,377	166,497
<b>Other</b>						0
State of Texas Work	2,577	5,895	1,000	5,728	5,591	20,791
Upshur County	0	0	10,818	0	0	10,818
<b>Total Cities, Schools and Other</b>	<b>848,210</b>	<b>1,501,376</b>	<b>262,513</b>	<b>257,067</b>	<b>209,071</b>	<b>3,078,237</b>
<b><u>Non-Road &amp; Bridge Expenditures</u></b>						
911 Addressing Systems	5,773	2,794	289	425	311	9,592
Airport	96,379	82,241	1,973	0	8,830	189,423
Community Supervision Corrections	0	2,324	4,068	0	0	6,392
Courthouse Parking Lot	724	0	0	1,028	0	1,752
Courthouse	19,619	2,440	877	1,677	696	25,309
Easton Community Building	3,309	0	0		599	3,908
Elderville Comm. Water	124	0	0	20,176		20,300
Elderville Community Bldg.	0	0	1,339	3,748	12,854	17,941

## Total Road and Bridge Projects

Category	Five Years		Five Years			Grand Total
Project	FY95 to FY99	FY00 to FY04	FY05	FY06	FY07	FY95 to FY07
Fire Station	0	42,726	668	1,267	979	45,640
Garfield Hill Community Bldg	0	0	0	184	63	247
Gladewater - Senior Citizens	479	20	0	0		499
Gladewater Commerce St Bldg	0	392	0	0		392
Grable Cemetery	0	0	0	0	5,648	5,648
Greggton Community Building	164	3,824	0	0		3,988
Historical Commission	0	18,474	0	0		18,474
Holland Street Building	2,026	0	0	0		2,026
Hugh Camp Memorial Park	3,013	14,097	4,663	3,336	2,693	27,802
JP Precinct #4 Building	903	0	0	0		903
Judson Comm. Bldg	0	4,100	2,172	1,934	2,280	10,487
Kilgore MLK Comm. Bldg.	0	0	366	0	2,238	2,604
Kilgore Community Bldg	762	2,114	244	1,629	2,294	7,043
Liberty City & Olivia Hilburn	430	0	0	0		430
Liberty City Community Bldg	7,538	1,282	423	3,586	1,618	14,447
Marvin A Smith Correctional Unit	46,591	2,815	435	3,932		53,773
Mt. Moriah Cemetery	809	2,069	0	0		2,878
Mt. Pleasant Cemetery	0	0	0	12,224		12,224
Olivia Hilburn Memorial Center	212	2,618	614	253	2,424	6,121
Pleasant Hill Cemetery	0	5,054	0	128	68	5,250
Records Management Facility	0	0	0	11,244	36,187	47,431
Regional Corr Facilities (North Jail)	0	0	0	44		44
Sabine River Boat Ramp	7,118	119	0	0	253	7,490
Service Center - (Ext Svc, Health)	1,608	5,059	2,512	877		10,056
Sheriff 's Dept.	794	0	0	0	717	1,511
Voter/Registration Elections	93	0	0	0		93
Whaley Street	6,670	3,856	2,481	944	71	14,022
Wyche Cemetery	1,231	136,155	0	0		137,386
Youth Detention Center	567	0	0	13,203	647	14,417
<b>Total Gregg County Work</b>	<b>206,934</b>	<b>334,576</b>	<b>23,123</b>	<b>81,839</b>	<b>81,470</b>	<b>727,941</b>
<b><u>Reimbursed Capital Projects</u></b>						
Airpark Improvement	0	0	0	0	134,097	134,097
Records Mgmt Bldg	0	0	0	0	19,567	19,567
	0	0	0	0	153,664	153,664
<b>Grand Total - All Categories</b>	<b>11,394,828</b>	<b>15,447,300</b>	<b>3,132,949</b>	<b>2,900,621</b>	<b>3,563,902</b>	<b>36,439,600</b>

\* General Overhead includes work performed at precinct facilities.

NOTE: Totals include cost of labor, machine hours, and materials as recorded by precincts. Data is compiled using annual reports generated from the former mainframe and current Cartegraph system.

# FY08-09 Proposed Road Work

## Precinct # 1

Road and Bridge Precinct #1 is the second largest county precinct with 76 miles of roads.

<b>Asphalt List</b>	<b>Miles</b>	<b>Feet</b>	<b>Width</b>	<b>Tons</b>	<b>Estimated Cost</b>
Hunter (Lonesome Pine to Northridge)	0.93	4,910.40	20.0	818.4	\$49,922
North Fuller (Huckaby to Dead End)	1.85	9,768.00	20.0	1,628.00	\$99,308
Hamby Road	0.80	4,224.00	20.0	704.00	\$42,944
Pliler Rd.	0.52	2,745.00	20.0	457.60	\$27,913
<b>Total</b>	<b>4.10</b>				<b>\$ 220,087</b>
<b>Re-Oil List</b>	<b>Miles</b>	<b>Barrels</b>	<b>Gallons</b>	<b>\$/gallon</b>	<b>Estimated Cost</b>
Campbell Road	0.50	20.00	840.00	\$1.78	\$1,495
Mobil Road	0.35	12.00	504.00	\$1.78	\$897
Strickland Hills Road	0.40	18.00	756.00	\$1.78	\$1,346
Pony Drive	0.20	10.00	420.00	\$1.78	\$748
<b>Total</b>	<b>1.45</b>				<b>\$4,486</b>
<b>Patching &amp; Driveways</b>					<b>\$ 25,427</b>
<b>Total Asphalt, Re-oil and Patching</b>					<b>\$ 250,000</b>

<b>Roads</b>	<b>Miles</b>	<b>Yards</b>	<b>Width/yds</b>	<b>Sq. Yds.</b>	<b>Estimated Cost</b>
Adrian Road	1.00	1,760.00	7.0	12,320.00	\$24,708
Brown Road	1.50	2,640.00	7.0	18,480.00	\$36,535
Henderson Lane	0.88	1,548.80	7.0	10,841.60	\$21,684
Johnson Road	0.49	862.40	7.0	6,036.80	\$12,073
<b>Total Chipseal</b>				<b>54,285.71</b>	<b>\$ 95,000.00</b>
<b>Total Chipseal and Asphalt</b>					<b>\$ 95,000.00</b>



# FY08-09 Proposed Road Work

## Precinct # 3

Road and Bridge Precinct #3 is the largest county precinct with 144.454 miles of roads (52% of the total county road system).

Asphalt List	Type	Length	Width	Tonnage	Estimated Cost
CR2149 Aschraft Lane	Asphalt	3,168'	22'	1,100	\$ 71,500
CR4328 Mary Lawson Road	Asphalt	5,808'	24'	2,100	\$136,500
CR4393 Camp Switch	Asphalt	6,864'	22'	2,350	\$ 152,750
Estimated grant funds					(\$100,000)
Sub-Total Projects					\$257,750

Asphalt for patching driveways	\$ 192,176
R3 for Patching	\$18,600
Tack Oil	<u>\$ 6,000</u>
<b>Total for Road Oil &amp; Asphalt Account</b>	<b>\$ 474,526</b>

Limestone for soft spots & culverts	2,000tons @ \$30.00/ton	\$60,000
Sackreete		<u>\$ 20,000</u>
<b>Total for Gravel, Sand &amp; Cement Account</b>		<b>\$80,000</b>

# FY08-09 Proposed Road Work

## Precinct # 4 and Precinct #2

Road and Bridge Precinct #4 is the third largest county precinct with 59.4 miles of roads. Precinct #4 also provides assistance to Precinct #2, whose roads are mostly located within the city limits of Longview.

### Precinct #4

Road	Type	Length	Width	Tonnage	Estimated Cost
Huntsman Way	Asphalt	4,224	24	1,239	\$80,535
Club Drive	Asphalt	2,640	20	646	\$41,990
					\$122,525

Totals for Road and Bridge Precinct #4 for FY2008-09

Asphalt projects	\$122,525
Parking Lot @ Pct. 4	\$ 54,000
Misc. road repair	<u>\$ 74,000</u>
<b>Total</b>	<b>\$ 250,525</b>

### Precinct #2

Road	Type	Length	Width	Tonnage	Estimated Cost
Cherokee	Asphalt	3,696	30	1,356	\$88,140
Misc. Road Repair and Maintenance					\$31,860

Totals for Road and Bridge Precinct #2 for FY2007-08

Asphalt projects	\$ 88,140
Misc. road repair	<u>\$ 31,860</u>
<b>Total</b>	<b>\$ 120,000</b>

# JUVENILE FUND

<b>Beginning Fund Balance</b>	<b>\$180,000</b>
<b>REVENUE</b>	
Intergovernmental Revenue	
State aid	\$109,663
Progressive Sanctions - JPO	\$110,895
Progressive Sanctions - 123	\$27,567
TJPC - Salary Adjustment	\$84,075
ISP-JPO	\$27,240
PS Programs 123	\$35,248
Community Corrections	\$205,130
TJPC Contract New Funding FY08	\$68,299
TJPC Contract New Diversionary Placement	\$48,600
TJPC IV E FY07	\$40,000
Charges for Services	
Contract services	\$350,000
Other Financing Sources	
Transfer in - General Fund	\$1,475,500
<b>Total Resources</b>	<b>\$2,793,617</b>
<b>EXPENDITURES</b>	
Probation Operations	
Salaries	\$967,241
Fringe Benefits	\$350,000
Operations	\$393,000
Detention Operations	
Salaries	\$663,619
Fringe Benefits	\$250,000
Operations	\$149,000
<b>Total Expenditures</b>	<b>\$2,772,860</b>
<b>Ending Fund Balance</b>	<b>\$20,757</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.

**Grant and Special Funding Schedule  
From FY01 to FY09**

Grant Name	FY01 Funding	FY02 Funding	FY03 Funding	FY04 Funding	FY05 Funding	FY06 Funding	FY07 Funding	FY08 Est. Funding	FY09 Est. Funding
Child Support Title IV-D	56,370	24,785	12,794	grant ended	-	-	-	-	-
Community Block grant (Camp Switch)	-	-	-	-	-	350,000	grant ended	-	-
Community Gun Violence	-	80,000	grant ended	-	-	-	-	-	-
Foster Care Grant	-	-	-	31,620	grant ended	-	-	-	-
Help America to Vote Act (HAVA)	-	-	-	-	-	544,420	grant ended	-	-
HAVA Opportunity	-	-	-	-	-	-	-	1,750	grant ended
HAVA Polling Place	-	-	-	-	-	-	-	5,000	grant ended
HAVA Team	-	-	-	-	-	-	8,000	grant ended	-
Health Preparedness (Bioterrorism)	-	-	175,257	193,897	170,798	169,872	137,626	137,626	63,084
Homeland Security # 1	-	-	-	-	388,297	grant ended	-	-	-
Homeland Security #2	-	-	-	-	-	185,242	grant ended	-	-
Homeland Security #3	-	-	-	-	-	91,050	grant ended	-	-
Homeland Security #4	-	-	-	-	-	-	51,625	grant ended	-
Homeland Security #5	-	-	-	-	-	-	-	311,535	-
Immunization Grant	-	-	-	-	-	-	-	74,614	191,605
JP Traffic Grant	-	-	-	-	-	-	grant ended	-	-
Juvenile Community Corrections	232,370	232,370	232,370	232,370	232,370	232,370	232,370	233,455	205,130
Juvenile Diversionary Placement	-	-	-	-	-	-	-	48,600	80,000
Juvenile Incentive	59,493	63,455	75,181	57,929	34,475	grant ended	-	-	-
Juvenile Intensive Community	-	-	-	-	-	-	-	67,214	68,299
Juvenile Level 5 funding	-	-	-	94,750	30,300	30,000	30,000	-	-
Juvenile Operating Costs	310,250	310,250	272,322	149,345	116,365	grant ended	-	-	-
Juvenile Salary Supplement	-	84,075	84,075	84,075	84,075	84,075	84,075	84,075	84,075
Juvenile State Aid	283,373	283,373	283,373	283,373	283,373	283,373	283,373	283,373	310,613
K-9 Officer Grant	8,440	grant ended	-	-	-	-	-	-	-
Law Enforcement Terrorism	-	-	-	-	-	46,192	grant ended	-	-
Litter Abatement grant	-	-	-	-	-	-	30,000	20,000	10,000
Local Law Enforcement	-	-	15,094	grant ended	-	-	-	-	-
Local Law Enforcement	28,455	28,462	20,304	grant ended	-	-	-	-	-
Local Law Enforcement	-	-	-	11,500	grant ended	-	-	-	-
Medical Corps Grant #1	-	-	-	-	-	12,500	grant ended	-	-
Medical Corps Grant #2	-	-	-	-	-	-	10,000	grant ended	-
Pandemic Preparedness	-	-	-	-	-	23,000	66,966	66,966	grant ended
SAMHSA (subcontract w/ Sabine Valley)	-	465,720	465,408	473,019	grant ended	-	-	-	-
Sheriff STEP grant	-	-	-	-	-	-	13,000	-	-
Small Community Air Service Development	-	-	-	-	-	-	225,000	-	grant ended
Texas Vine Grant	-	-	-	-	-	25,880	30,108	30,108	30,108
Title IV-E	-	309,775	272,576	302,464	236,478	227,175	215,000	200,000	40,000
TNRCC -SEP Grant	5,100	-	400	N/A	20,725	-	-	19,097	-
Tobacco Grant	19,000	7,500	grant ended	-	-	-	-	-	-
Truancy Reduction	83,021	83,021	83,021	grant ended	-	-	-	-	-
Violence Against Women	80,000	80,000	80,000	80,000	79,998	72,511	72,511	72,511	72,511
<b>TOTALS (Note 1)</b>	<b>1,165,872</b>	<b>2,052,786</b>	<b>2,072,175</b>	<b>1,994,342</b>	<b>1,677,254</b>	<b>2,377,660</b>	<b>1,489,654</b>	<b>1,655,924</b>	<b>1,155,425</b>

**Grant and Special Funding Schedule**  
From FY01 to FY09

Grant Name	FY01 Funding	FY02 Funding	FY03 Funding	FY04 Funding	FY05 Funding	FY06 Funding	FY07 Funding	FY08 Est. Funding	FY09 Est. Funding
<p>Grants are funded through state and federal agencies and usually do not run on the same fiscal year cycle of the County budget. Due to the timing discrepancies, all grants are approved by the Commissioners Court throughout the year and are budgeted in separate funds.</p> <p>Grant applications are approved by the Commissioners Court before submission to the funding agency. Once the grant is approved by the agency, it is brought before the Commissioners Court for acceptance, which includes approving the grant budget.</p>									
<b>Other Special Funding:</b>									
Airport grants (Note 3)	570,026	2,315,208	1,225,720	591,335	838,455	3,130,112	5,205,230	13,004,690	2,930,180
LEO Airport Security Grant	-	-	-	-	-	-	-	31,302	31,302
Auto Theft Task force	46,866	47,521	46,513	grant ended	-	-	-	-	-
Capital Murder Trial grant	-	-	-	27,443	grant ended	-	-	-	-
Child Protective services ( Legal)	8,487	19,031	30,418	28,780	33,808	34,000	30,000	30,000	20,000
DEA Overtime grant	6,716	9,022	9,800	13,575	14,666	15,144	15,573	15,573	16,329
East TX Violent Crimes (HIDTA)	-	-	8,049	4,421	2,285	3,000	3,000	2,000	2,000
Elevator Repair Grant	69,000	grant ended	-	-	-	-	-	-	-
Sabine Valley Officer	80,866	87,106	85,605	90,400	93,482	70,978	70,978	70,978	70,978
Indigent Defense	-	37,855	55,079	58,476	45,217	64,845	59,224	59,224	59,000
<b>TOTALS (Note 2)</b>	<b>781,961</b>	<b>2,515,743</b>	<b>1,461,184</b>	<b>814,430</b>	<b>1,027,913</b>	<b>3,318,079</b>	<b>5,384,005</b>	<b>13,213,767</b>	<b>3,129,789</b>
<b>Total Grants and Special Funding:</b>	<b>1,947,833</b>	<b>4,568,529</b>	<b>3,533,359</b>	<b>2,808,772</b>	<b>2,705,167</b>	<b>5,695,739</b>	<b>6,873,659</b>	<b>14,869,691</b>	<b>4,285,214</b>
<p>Note 1: These grants are approved by Commissioners Court and all accounting occurs in separate funds not included in the operating budget.</p> <p>Note 2: Other special funding is included in the operating budget as funding is based on reimbursements for expenses incurred.</p> <p>Note 3: FY07 and FY08 airport grants represents amounts budgeted. Funding is not received until project is complete.</p>									
<p><b>Gregg County aggressively seeks other funding sources and will continue to do so in the future. Alternate sources of funding allow the County to provide additional services to its citizens.</b></p>									

**AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, ADOPTING THE ANNUAL  
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2008**


§

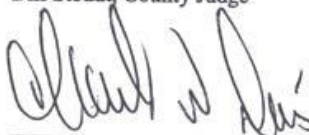
**BE IT REMEMBERED** at a regular meeting of Commissioners Court of Gregg County, Texas held on the 8<sup>th</sup> day of September, 2008 on a motion made by Commissioner John Mathis, and seconded by Commissioner Charles Davis, the following Court Order was adopted:

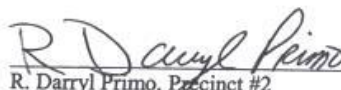
- WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Gregg County Commissioners Court shall adopt an annual budget; and
- WHEREAS, a budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009 has been 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 8, 2008 as prescribed by law; and
- WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notifications of 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, for Gregg County for the fiscal year beginning October 1, 2008 and ending September 30, 2009.

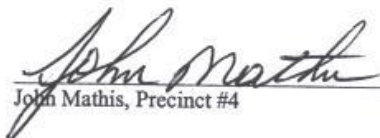
DONE IN OPEN COURT this the 8<sup>th</sup> day of September, 2008.

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

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

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

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

  
\_\_\_\_\_  
John Mathis, Precinct #4

Attest:

  
\_\_\_\_\_  
Connie Wade, County Clerk

**AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, MAKING TAX LEVIES  
FOR GREGG COUNTY FOR TAX YEAR 2008**

§

**BE IT REMEMBERED** at a special meeting of Commissioners Court of Gregg County, Texas held on the 8<sup>th</sup> day of September, 2008 on a motion made by Judge Bill Stoudt, and seconded by Commissioner Darryl Primo, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2008 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, public hearing(s) were conducted on August 21, 2008 and August 25, 2008 to allow public comment on the proposed FY08 tax rate, which will fund the FY09 budget; and

WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2009 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 \$0.2675 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

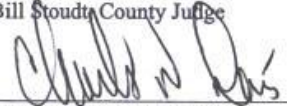
FOR MAINTENANCE AND OPERATIONS

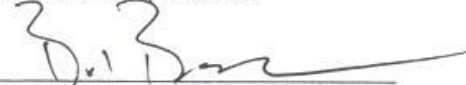
\$ .1972 for General Fund  
.0160 for Airport Maintenance Fund  
.0140 for Permanent Improvement Fund  
.0053 for FM Lateral Road  
.0350 for Road & Bridge  
\$ .2675 Total Maintenance and Operations Tax

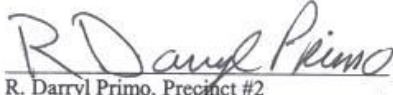
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$25.26.

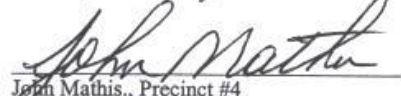
DONE IN OPEN COURT this the 8<sup>th</sup> day of September, 2008.

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

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

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

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

  
\_\_\_\_\_  
John Mathis., Precinct #4

Attest:  
  
\_\_\_\_\_  
Connie Wade, County Clerk