

GREGG COUNTY, TEXAS



FY10 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 \$631,301, 3.1%, due to increased property values, and of that amount \$418,622 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 \$0.2675 per \$100 valuation, as proposed at the August 10, 2009 meeting and adopted at the August 31, 2009 meeting. **The tax rate for the 2009-2010 budget is not being raised. It will remain the same.**

FY10 Adopted Budget Table of Contents

A. Budget Letter Overview	Pages 1-3
B. Financial Trends & Policies	
• Budget Operations	Pages 4-7
• Outstanding Obligation (Debt Service)	Page 8
• Cash Management: Investments and Reserves	Pages 8-9
• 2009 Data	Pages 10-12
• Personnel Issues	Pages 13-15
• Capital Projects	Pages 16-19
• County Policies and Long Range Goals	Pages 20-24
• Summary of Capital Asset Guide Policy	Page 25
• Adopted Detail of Capital Expenditures for FY10	Pages 26-27
• Capital Improvement Plan (notes)	Pages 28-29
• Capital Improvement Plan Schedule	Page 30
• Recaps of FY10 Adopted Budget	Pages 31-32
• Adopted Property Tax Distribution	Page 33
• Charts: Revenue by Type, Expenditures by Function	Page 34
C. Revenue Schedules	
• Detailed Revenues	Pages 35-49
D. Expenditure Schedules	
• Summary of Changes from FY09 to FY10 (fold-out)	Page 50
• Summary Comparison of FY09 to FY10 (fold-out)	Page 51
• Categorical Expenditure Budget	Pages 52-68
E. Positions Budget	
• Position Budget Summary	Pages 69-70
F. Appendices	
• Road and Bridge Project Recap – By Entity	A-1 and A-2
• FY10 Plan for Road Work – Precinct #1	B-1
• FY10 Plan for Road Work – Precinct #3	B-2
• FY10 Plan for Road Work – Precinct #4 and Precinct #2	B-3
• Juvenile Services Fund	C-1
• Grants Schedule	D-1



Bill Stoudt
Gregg County Judge

101 East Methvin, Suite 300
Longview, Texas 75601

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

DATE: September 1, 2009

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

RE: FY10 Adopted Budget Overview

The FY10 budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. After the required public hearing on Monday, August 31, 2009 during the 10:00 a.m. Commissioners Court meeting, the FY10 Budget was adopted and the Commissioners Court set the 2009 tax rate to funds the FY10 Budget.

Overview

The FY10 Budget was compiled with careful consideration to the departmental needs and the existing local economic situation. Departments were asked to reduce operating expenses and postpone capital purchases if possible. There are no cost of living adjustments. The overall budget is reduced by \$10.7 million (18.2%) from the FY09 budget.

Gregg County's financial status is stable. Commissioners Court continues to follow existing policies of pay-as-you-go and ensuring a balanced budget, where expenditures do not exceed revenue. The recapitulation schedules on pages 31-32 show estimated fund balance, revenue, expenditures, other financing sources and uses and ending fund balance for each of the County's funds.

Tax Rate

The 2009 tax rate, which funds the FY10 budget, is set at .2675, **the same as last year**. Increases in revenue are due to increased valuations and new properties added to the tax roll.

The 79th, 80th and 81st legislatures passed bills relating to truth in taxation, with the intent for these bills to be the toughest in the nation. Gregg County complies with the statutes pertaining to the annual budget process and truth in taxation procedures.

Revenue

The FY10 budget estimated revenue of \$48,777,377 consists of 44% property tax, 31% sales and other taxes and the remaining 25% is fees, fines, licenses, intergovernmental and miscellaneous revenue. In FY09 revenue began a slow decline, unlike the bottleneck faced by other areas of the nation. Reductions in oil and gas activity, sales tax and motor vehicle sales tax are reflected in the revenue decrease.

As shown in recent years, the Commissioners Court strives to reduce expense to the taxpayer when possible. The tax rate for FY08 was reduced from 28¢ to 27¢ per \$100 valuation, and again the tax rate for the FY09 budget was reduced from 27¢ to 26.75¢. Additionally, airport parking fees were eliminated and beginning January, 2010, the vehicle registration fee will be reduced by \$1.00 per vehicle. These reductions send over a million dollars back to the taxpayers.

Expenditures

The expenditures budget includes historical data for fiscal years 2006-2008, budget data for FY09 and the adopted budget for FY10 for comparative purposes. Expenditures are estimated at \$48,682,029 and are approved categorically as salaries, fringe benefits, operating expenses, capital outlay and debt/capital lease.

The FY10 budget does not include cost of living adjustments for county employees or officials. The increases to the Justices of the Peace are the final phase of a three year plan to re-align their salaries with surrounding counties.

The budget includes two new capital project funds. The first one is mandatory, resulting from an American Disability Act audit that was performed - it is mandatory for the County to modify various facilities for federal compliance. The second, a parking facility, involves the feasibility study for building a structure to address increased continuing shortages in parking availability. Budgeted funds for all unfinished capital projects roll forward at year end until the project is complete.

Outstanding Obligations

Gregg County does not currently have long term debt. All outstanding bonds were paid in full in FY08. Short term obligations include lease/purchase copiers for several departments and heavy equipment for the road and bridge precincts. The precinct equipment is purchased on a 'buy-back' program which gives the commissioner the option at the end of the term to sell the equipment back through the program, or continue payments until the item is purchased.

A capital lease /purchase schedule is shown with the capital outlay list on pages 26-27. Precinct #1 is paying the third year on a road reclaimer. Precinct #3 plans to return three dump trucks purchased last year on the buy back plan and obtain three more. Precinct #4 plans to purchase two dump trucks through this same program.

Gregg County adheres to generally accepted accounting principles (GAAP), which requires 100% of the lease/purchased item to be capitalized in the first year, even though

the actual expense will be paid over several year, or possibly returned. Texas statutes require a budget be in place before money can be spent. Adherence to both of these requirements creates an overstatement of expected appropriations and expenditures as capital lease items are duplicated.

Conclusion

The FY10 Budget serves a dual purpose. First, it informs the public 'where the County's money comes from and how it is spent'. Second, and most importantly, it is the Commissioners Court's management control tool, which is statutorily enforced by the County Auditor, to ensure that the taxpayers' dollars are kept safely and spent legally and wisely.

Bill Stoudt
County Judge

Linda Bailey
Budget Director

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 other departments or 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.

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 18. Due to the high security nature of all airport matters, the county relies heavily on FAA recommendations.

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.

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 by appointment. 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 may be held 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 FY10 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 operating 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 compiles 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. Operating budgets are enforced through pooled budgeting, and purchasing and accounting policies. Department heads are authorized to manage their operating budget at an efficient and effective level according to approved policies. 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.

FY10 Budget Calendar

Date	Action	Official
May 15, 2009	Deadline for departments to enter and return budget forms	Department Heads
July, 2009	Preliminary budget worksheets to Commissioners	County Judge
July 30, 2009	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 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, 2009	FY10 Preliminary Proposed Budget filed with County Clerk (Local Government Code 111.003 and 111.006)	County Judge
August 7, 2009	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 10, 2009	Commissioners Court 10:00 a.m. meeting. Discuss and vote to place a proposal to adopt a tax rate on Commissioners' Court agenda August 31, 2009. Set 2 public hearings concerning the proposed tax rate.	Commissioners Court
August 24, 2009	First public hearing at 9:15 a.m.	Commissioners Court
August 27, 2009	Second public hearing at 9:30 a.m.	Commissioners Court
August 20, 2009	File revised version of FY10 Budget with County Clerk and notice to departments of proposed departmental budgets	County Judge
August 31, 2009	Public hearing on budget immediately following the Commissioners Court meeting at 10:15 a.m. After public hearing, Commissioners Court will vote to adopt the FY10 Budget then vote to adopt the tax rate. (Local Government Code 111.007)	Commissioners Court
September 3, 2009	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 copy machines in various offices.

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 a minimum of 25% of the budgeted operating expenditures of Gregg County funds.

The estimated ending fund balances for FY09 and FY10 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.

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; 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 (FY09) are expected to be provided in spring of calendar year 2010, well into the new budget year.

General Fund Projections

For fiscal year 2009, the audited beginning cash balance in the general fund was \$27,152,929. The estimated FY09 cash ending balance of the general fund is \$28,278,155.

The FY10 estimated revenues are \$37,914,497; appropriations are \$33,931,596. Other financing uses are (\$16,420,750) and include transfers of \$15 million into the Capital Improvement Fund to pay for infrastructure projects with our five year plan. The budgeted ending fund balance for restricted reserves is \$936,071 and unrestricted reserves are \$14,904,235.

Road and Bridge Projections

For fiscal year 2009, the audited beginning cash balance in the road and bridge fund was \$1,883,185. The estimated FY09 cash ending balance of the road and bridge fund is \$892,439.

The FY10 estimated revenue is \$6,303,883; appropriations are \$9,785,286; and budgeted net transfers and other financing sources/uses are \$2,712,620. The budgeted ending fund balance is projected at \$123,656.

Other Funds Projections

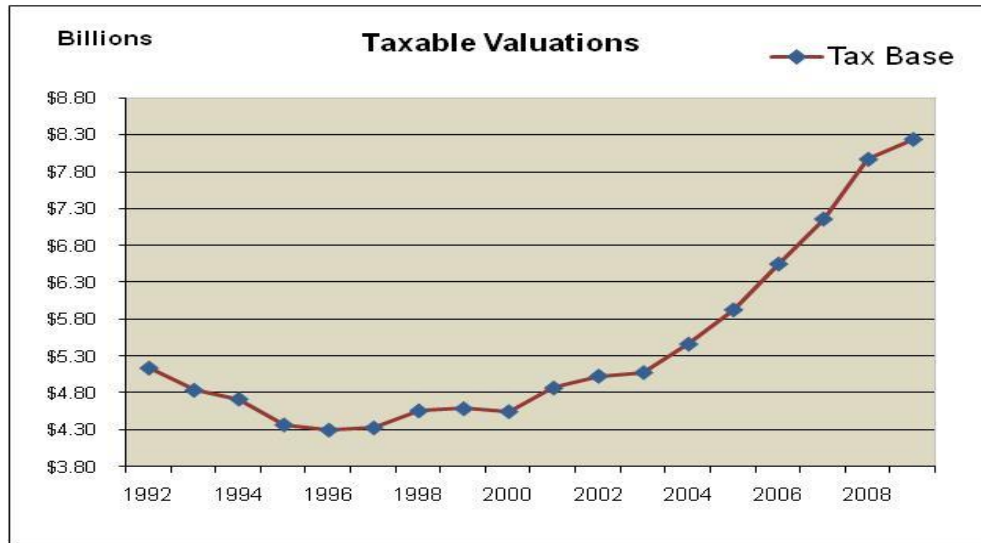
For the fiscal year 2009, the audited beginning cash balance in all other funds was \$17,220,020. Combined ending fund balances for FY09 are estimated at \$17,926,308. The Health Care fund ending balance consists of \$2.7 million, or 15% of all other fund balance projections.

For FY10, undesignated ending fund balance of all other funds is estimated at \$316,564 and the restricted ending fund balance is estimated at \$30,240,594. This amount includes reserves of \$2.7 million for the Health Care fund, \$622,310 for discretionary funds, and \$26,858,130 for capital funds.

2009 TAX DATA

NOTE: The 2009 taxable valuations and 2009 tax rate funds the FY10 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 2009 tax base valuations used for the FY10 Budget are \$8,248,860,399. 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 & 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
2009	8,248,860,399	8,203,079,515

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 FY10 budget includes adjustments on frozen property values. Total 2009 property value eligible for the tax freeze is \$640,852,408. The revenue loss due to frozen property values is approximately \$377,239. Total taxable frozen values have increased 38% in 3 years with the average annual increase is 11.39%.

Frozen Taxes:	2006 Taxable Value	2007 Taxable Value	2008 Taxable Value	2009 Taxable Value
Total frozen value for over 65	\$431,688,554	\$488,734,803	\$536,971,001	\$585,830,979
Total frozen value for disabled person	<u>30,253,976</u>	<u>36,604,546</u>	<u>44,284,246</u>	<u>52,752,169</u>
Total frozen taxable values for 2008	\$461,942,530	\$525,339,349	\$581,255,247	\$638,583,148
Total frozen taxes over 65	\$1,061,584	\$1,102,095	\$1,125,807	\$1,187,046
Total frozen taxes disabled person	\$74,558	\$81,173	\$90,674	\$104,888
Total revenue loss	\$152,578	\$228,094	\$305,478	\$377,239

Mineral Values -

Mineral values decreased 15.39 % - from \$734,055,020 in 2008 to \$621,077,560 in 2009. 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 18.5% from \$109,767, in 2008 to \$130,084 in 2009.

Property Tax Rate – The chart below reflects the historical tax rate changes. The 2009 tax rate will fund the FY10 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 send back to taxpayers approximately \$1,000,000.00.

The adopted property tax rate disbursement for FY2009-10 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.1922	\$15,108,166
Airport Maintenance Fund	.0160	1,257,704
Road and Bridge	.0400	3,144,259
Permanent Improvement Fund	.0140	1,100,491
FM Lateral Road	<u>.0053</u>	<u>413,518</u>
Total Tax Rate & Distribution	<u>.2675</u>	<u>\$21,024,138</u>

Note: The 2009 tax distribution is for maintenance and operations (M&O) only. There is not an interest and sinking rate (I&S) since there are no debt obligations.

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 continually reviews the personnel policy manual to ensure compliance with laws, as well as evaluate the fairness of policy issues.

Merit, COLAs, and Longevity Pay

The adopted FY10 budget does not include cost of living adjustments (COLA) for employees. The adopted FY10 budget does not include merit pay.

The Justices of the Peace compensation was increased as the final year of a three year plan to re-align their salaries with surrounding counties. All constables have been furnished a vehicle in the adopted FY10 budget and allowances for Constables in Precinct #1 and #4 were eliminated as they are no longer eligible for car allowance.

Longevity pay is \$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

All 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.

There are no new full-time positions in the FY10 Budget. The FY10 budget includes a new part-time clerk position in the Collections department and a part-time clerk position in the County Clerk's office both due to increased workload.

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 grant for the litter officer ends during FY09 and the position was moved from the grant fund into the health department.

During FY09 the sheriff's office eliminated a position and redistributed the budget funds to increase salaries of the nursing staff. Stiff competition in the nursing field makes it difficult to hire and retain jail nurses.

Position Schedules

Positions shown in the following chart reflect full-time positions only. Decimals represent full-time positions where duties span departments. Grant funds are not included in the operating budget and therefore grant positions are not reflected on this schedule.

Personnel Positions by Department						%Change from FY06 to FY09
Department	Actual FY06	Actual FY07	Actual FY08	Amended FY09	Proposed FY10	
Airport Administration	10	11	11	11	11	
Co Clerk Records Mgmt Funds	2	2	2	2	2	
Co Wide Records Mgmt	0.5	0.5	0.5	0.5	0.5	
County Auditor	9	9	9	9	9	
County Clerk	20	20	21	21	21	
County Judge	3	3	3	3	3	
Elections	4	4	4	4	4	
Extension Office	5	5	5	5	5	
Human Resources	3	3	3	3	3	
Information Services	7	7	6	6	6	
Purchasing	2	2	2	2	2	
Tax Assessor-Collector	30	30	30	30	30	
Total General Government	95.5	96.5	96.5	96.5	96.5	1.0%
9-1-1 Addressing	2	2	2	2	2	
Health Department	9	9	8	8	9	
Veterans Service	2	2	2	2	2	
Total Health /Welfare	13	13	12	12	13	0.0%
124th District Court	2	2	2	2	2	
188th District Court	2	2	2	2	2	
307th District Court	2	2	2	2	2	
Collections	-	3	3	3	3	
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	
District Attorney	25	25	27	28	28	
District Clerk	21	21	21	21	21	
Justice of the Peace Precinct #1	5	5	5	6	6	
Justice of the Peace Precinct #2	2	2	2	3	3	
Justice of the Peace Precinct #3	4	4	4	4	4	
Justice of the Peace Precinct #4	3	3	3	3	3	
Juvenile Board	3	3	3	3	3	
Law Library	0.25	0.25	0.25	0.25	0.50	
Total Judicial	76.25	79.25	81.25	84.25	84.5	10.8%
Airport Public Safety	9	10	10	10	10	
Building Security	2	2	2	2	2	
Constable #1	1.25	1.25	1.25	1.25	1	
Constable #2	1	1	1	1	1	
Constable #3	1	1	1	1	1	
Constable #4	1	1	1	1	1	
Contract Jail Operations	-	26	40	50	50	
Department of Public Safety	1	1	1	1	1	
MAS Criminal Justice Center	8	8	8	8	8	
Sheriff	166	177	181	182	181	
Total Public Safety	190.25	228.25	246.25	257.25	256	34.6%
Community Buildings	2	2	2	2	2	
Courthouse Building	19	18	17	17	17	
Total Public Facilities	21	20	19	19	19	-9.5%
Road & Bridge Administration	4	4	4	4	4	
Road & Bridge Precinct #1	15	14	15	16	16	
Road & Bridge Precinct #2	1	1	1	1	1	
Road & Bridge Precinct #3	16	17	18	18	18	
Road & Bridge Precinct #4	13	12	13	13	13	
Total Transportation	49	48	51	52	52	6.1%
Grand Totals	445.0	485.0	506.0	521.0	521.0	

As shown on the previous page, the Personnel Positions by Department Schedule shows position changes, additions and deletions from FY06 to FY10. Description of changes includes:

- General Government – The county clerk added a position in FY08 due to increased workload in birth and death records; information services reduced employees through attrition and began outsourcing software support; airport administration added restructured the maintenance department and added another position in FY06.
- Health and Welfare - In FY07 the health department received grant funding and moved a position to the grant fund. In FY10, the litter officer grant ran out and the officer was moved into the health department.
- Judicial - Changes in the district attorney’s office from FY06 through FY10 are due to restructuring and moving existing positions from hot check funds to the general fund. The collections department was created by State mandate in FY06, adding 3 positions to the total position count. In FY09 justice of the peace #1 added one full-time position that will also handle the work for constable #1; justice of the peace #2 had a part-time position converted to full-time.
- Public Safety – There are no new positions for FY10. From 2005 to 2008 the Sheriff’s Office added 65 new positions. Fifty of these positions were added due to Contract Jail Operations. Remaining positions included 4 existing positions from grant funds were moved to general fund for accounting purposes; 1 new investigator; 1 communications officer; and 9 other jail positions.
- Each Road and Bridge precinct added an additional employee.

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 FY10

In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long term disability insurance.

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 2010 employer contribution rate remains the same at 10.1%. The employee contribution rate remained at 7%. The 79th Legislature passed bills requiring retirement contributions for all part-time employees. The retirement system operates on a calendar year.

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 188th, 124th, and 307th district courtrooms; sound systems for all courtrooms; wallpaper, carpet and upholstery for various offices, and corridors; and an elevator upgrade.

The Texas Department of Transportation (TxDOT) presented plans to Commissioners Court regarding SH 135. From 2004 to 2008 the County paid \$233,000 for R.O.W. for the SH135 project; total project costs are estimated at \$24,000,000. Construction on this project recently began.

TxDOT now requires more local funding for state highway projects. In FY07, the Commissioners Court passed a resolution concerning funding for the SH42 project. Total project cost is estimated at \$7,374,000, of which the County paid \$2,000,000 from reserves in FY09. This project is current underway.

Capital Improvement Plan

In FY09, the Commissioners' Court approved the County's first Capital Improvement Plan (CIP) containing a adopted 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 FY2010 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 FY10 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 FY10 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 \$52,500 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 adopted 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 included \$285,000 for renovations to the County Court at Law #1 Courtroom. Renovations include seating, wall covering, lighting, floor covering and ADA improvements. A preliminary architectural review has been done and the project is on hold pending until further review.

Computer Upgrade Project – The FY07 budget included \$2,004,748 for upgrades to the existing judicial system and tax collection system. These systems were upgraded and training was complete during FY09. All funds not expended in the FY09 budget will be extended to FY10 or until project completion.

State Highway Projects – In keeping with policy, the county had sought to minimize duplication to taxpayers by assisting in various state highway projects. Recent projects included SH135 from IH20 to US271; SH42 between IH20 and SH80; and improvements at FM349 in Kilgore.

TxDOT, the City of Longview, and Gregg County are working together on 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. State funding in this project is pending.

The FY10 Budget includes funding for a joint project between the City of Longview and Gregg County to widen and extend to Gilmer Road a one mile portion of George Richey Road. The estimated cost is \$5 million with the County portion being \$2 million and the City of Longview funding the remaining amount.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. 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 as Intergovernmental Contributions 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 FY10 Budget provides for \$2,105,263 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 FY10 is \$105,263. 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

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.

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.
-

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

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 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) 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.

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.

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.**

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.

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 updated as part of the FY10 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.

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.

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.

FY10 Adopted Detail Capital Expenditures

Capital Projects Funds

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
new	new	ADA Compliance Project	Various	\$150,000	ADA Compliance Project
460	100692	Airport Improvements	756930	\$2,105,263	Reconstruct Terminal Parking/Entrance Rd
465	new	Parking Facility	Various	\$150,000	Parking Facility
468	150610	Longview Whaley Comm Bldg	Various	\$52,500	Building Improvements
450	150999	Permanent Improvements	752000	\$125,000	Facility Improvements
				\$2,582,763	

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	120731	Constable Precinct #1*	753000	\$23,500	Pick up Truck
110	120733	Constable Precinct #3*	753000	\$23,500	Vehicle
110	120734	Constable Precinct #4*	753000	\$23,500	Vehicle
215	160810	R & B Precinct #1	753000	\$60,000	Backhoe
215	160810	R & B Precinct #1	753000	\$20,000	1/2 Ton pickup
215	160810	R & B Precinct #1	753000	\$24,000	Crew cab pickup
215	160830	R & B Precinct #3	753000	\$45,338	Skid Steer Loader with attachments
215	160830	R & B Precinct #3	753000	\$274,044	Excavator
215	160830	R & B Precinct #3	753000	\$112,600	Wheel Loader
215	160830	R & B Precinct #3	753000	\$297,300	Pct #3 3 dump trucks@ \$99,100 ea
215	160840	R & B Precinct #4	753000	\$194,792	Pct #4 2 dump trucks@ \$97,309 ea
				\$1,098,574	

*Note: When purchasing law enforcement vehicles, the court requires uniformity for public benefit. Additionally, Constables' vehicles to be replaced at a minimum of 5 years and 125,000 miles.

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	100425	Co Clk Rec Archive	754000	\$1,000	Scanner
110	100530	Auditor	754000	\$1,500	Document folder
110	100530	Auditor	754000	\$1,500	Document folder
110	100560	Information Services	754000	\$20,000	Replace PCs 25 @ \$800 ea.
110	100560	Information Services	754000	\$16,000	Replace laptops 10 @ \$1,600 ea.
110	100560	Information Services	754000	\$3,500	Replace Elections laptops 7 @ \$500 ea.
110	100560	Information Services	754000	\$4,700	Server for Computer Aided Dispatch
110	100560	Information Services	754000	\$20,000	Replace printers 20 @ \$1,000 ea.
110	100560	Information Services	754000	\$10,000	Replace scanners 10 @ \$1,000 ea.
110	120731	Constable Precinct #1*	753000	\$1,500	Equipment to outfit new vehicle
110	120733	Constable Precinct #3*	753000	\$1,500	Equipment to outfit new vehicle
110	120734	Constable Precinct #4*	753000	\$1,500	Equipment to outfit new vehicle
110	120734	Constable Precinct #4	754000	\$600	Bullet proof vest
110	120742	Sheriff	754000	\$12,000	Bullet proof vests 20 @\$600 each
213	100448	Co Clk Rec Mgmt	754000	\$1,000	Scanner
218	100691	Airport Administration	754000	\$2,000	Replace laptop
218	130697	Airport Public Safety	754000	\$5,500	Bunker gear
273	110491	JP #1 Technology Fund	754000	\$7,000	5 scanners & 2 printers @ \$1,000 ea
273	110492	JP #2 Technology Fund	754000	\$4,000	2 scanners & 2 printers @ \$1,000 ea
273	110493	JP #3 Technology Fund	754000	\$6,800	PC \$800, 4 scanners & 2 printers @ \$1,000 ea
273	110494	JP #4 Technology Fund	754000	\$2,000	2 scanners @ \$1,000 ea
				\$122,600	

TOTAL CAPITAL AND NON-CAPITAL EXPENDITURES \$3,803,937

*Note: When purchasing law enforcement vehicles, the court requires uniformity for public benefit. Additionally, Constables' vehicles to be replaced at a minimum of 5 years and 125,000 miles.

FY10 Adopted Detail Capital Expenditures

Capital Lease and Notes Payable (short term)

<u>Fund</u>	<u>Org</u>	<u>Dept Name</u>	<u>Account</u>	<u>Total</u>	<u>Description</u>
110	100423	County Clerk	799500	\$2,540	Copiers - Principal
110	100423	County Clerk	799600	\$570	Copiers - Interest
110	100446	Purchasing	799500	\$1,540	Copier - Principal
110	100446	Purchasing	799600	\$65	Copier - Interest
110	100460	County Judge	799500	\$1,520	Copier - Principal
110	100460	County Judge	799600	\$770	Copier - Interest
110	100530	Auditor	799500	\$1,380	Copier - Principal
110	100530	Auditor	799600	\$920	Copier - Interest
110	100550	Tax Assessor-Collector	799500	\$1,630	Copier - Principal
110	100550	Tax Assessor-Collector	799600	\$350	Copier - Interest
110	100560	Information Services	799500	\$790	Copier - Principal
110	100560	Information Services	799600	\$25	Copier - Interest
212	180911	Elections	799500	\$1,000	Copier - Principal
212	180912	Elections	799600	\$160	Copier - Interest
215	180911	Road & Bridge Precinct #1	799700	\$90,238	3rd-Final year Principal - Heavy Equipment
215	180912	Road & Bridge Precinct #1	799800	\$9,345	3rd-Final year Interest - Heavy Equipment
215	180911	Road & Bridge Precinct #1	799500	\$1,501	Copier - Principal
215	180912	Road & Bridge Precinct #1	799600	\$242	Copier - Interest
215	180911	Road & Bridge Precinct #3	799500	\$297,237	Dump Trucks - Principal *
215	180912	Road & Bridge Precinct #3	799600	\$11,103	Dump Trucks - Interest*
215	180911	Road & Bridge Precinct #3	799500	\$1,176	Copier - Principal
215	180912	Road & Bridge Precinct #3	799600	\$40	Copier - Interest
215	180911	Road & Bridge Precinct #4	799500	\$194,792	Dump Trucks - Principal *
215	180912	Road & Bridge Precinct #4	799600	\$7,402	Dump Trucks - Interest*
217	180911	Law Library	799500	\$3,770	Copier - Principal
217	180912	Law Library	799600	\$710	Copier - Interest
				\$630,816	

*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 five-year plan to improve major capital facilities and is approved as part of the FY10 budget. 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 FY2010 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, the City of Longview, and Gregg County are working together on 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. State funding in this project is pending.

The FY10 Budget includes funding for a joint project between the City of Longview and Gregg County to widen and extend to Gilmer Road a one mile portion of George Richey Road. The estimated cost is \$5 million with the County portion being \$2 million and the City of Longview funding the remaining amount.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. 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.

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. This project has been postponed until 2011.

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 2010 through 2014

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.

Estimated Initial Cost to County for Fiscal Years:

Project Type / Project Description	Estimated Initial Cost to County for Fiscal Years:					Project Total	Sources of Funding:				
	2009-10	2010-11	2011-12	2012-13	2013-14		Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services
Airport Projects (1)											
Reconstruct Terminal Parking/Entrance Road	\$2,105,263					\$2,105,263		\$2,000,000	\$105,263		
Construct South Perimeter Road		\$3,000,000				\$3,000,000		\$2,850,000	\$150,000		
Obstruction Removal per ALP		\$100,000				\$100,000		\$95,000	\$5,000		
Design/Construct Terminal Expansion/Remodel			\$3,000,000			\$3,000,000		\$1,000,000	\$2,000,000		
Design/Construct Seal Coat November Taxiway			\$195,000			\$195,000		\$185,250	\$9,750		
Design/Reconstruct Martin Apron			\$801,100			\$801,100		\$761,045	\$40,055		
Jet Bridge			\$650,000			\$650,000		\$617,500	\$32,500		
Design/Reconstruct Runway 13/31 Shoulder Improvements				\$16,500,000		\$16,500,000		\$15,675,000	\$825,000		
Design/Reconstruct Maxwell Apron				\$591,250		\$591,250		\$561,687	\$29,563		
Engineering Design - Airfield Drainage Improvements				\$275,000		\$275,000		\$261,250	\$13,750		
Airfield Drainage Improvements					\$4,566,000	\$4,566,000		\$4,109,400	\$456,600		
Engineering Design-Seal Coat Runway 18-36					\$549,500	\$549,500		\$522,025	\$27,475		
Design/Rehab CAP Apron					\$360,000	\$360,000		\$342,000	\$18,000		
County Facilities Projects											
Courthouse Improvements		\$125,000				\$125,000			\$125,000		
ADA Compliance Improvements	\$150,000	\$150,000				\$300,000			\$300,000		
Other Facility / Improvements	\$125,000	\$300,000	\$5,000,000			\$5,425,000			\$5,425,000		
Longview Whaley Community Building Project	\$52,500	\$50,000				\$100,000			\$100,000		
Additional Parking area/facilities	\$150,000		\$5,000,000			\$5,000,000			\$5,000,000		
Transportation Projects (2)											
Spring Hill/George Richey Road Expansion (a)	\$2,000,000					\$4,000,000			\$2,000,000		
SH149/SH322 from IH-20 to SH149/SH322 split PURCHASE R.O.W. IN FY11 (project scheduled for 2014-2015)		\$800,000				\$30,000,000			\$10,000,000	\$10,000,000	
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.

Fund 410 - Capital Improvement Reserves
 Fund 450 - Permanent Improvements

FY10 Adopted Budget Recapitulation of Operating and Non-Operating Funds

	Estimated Beginning Fund Balance at 10/01/09	Budgeted Revenues FY10	Budgeted Expenditures FY10	Budgeted OF Sources FY10	Budgeted OF Uses FY10	Estimated Restricted Fund Balance at 9/30/10	Estimated Unrestricted Fund Balance at 9/30/10
Operating Funds							
General Fund	\$28,278,155	\$37,914,497	(33,931,596)	\$0	(\$16,420,750)	\$936,071	\$14,904,235
Road & Bridge Fund	892,439	6,303,883	(9,785,286)	2,712,620	0		\$123,656
Airport Maintenance Fund	392,132	1,899,932	(1,619,414)	0	0		\$672,650
Sub-Total	<u>\$29,562,726</u>	<u>\$46,118,312</u>	<u>(\$45,336,296)</u>	<u>\$2,712,620</u>	<u>(\$16,420,750)</u>	<u>\$936,071</u>	<u>\$15,700,541</u>
Total Operating	\$29,562,726	\$46,118,312	(\$45,336,296)	\$2,712,620	(\$16,420,750)	\$936,071	\$15,700,541 34.63%
Discretionary Funds							
Elections Services Fund	\$20,599	\$10,000	(\$17,360)			\$13,239	
Co. Clerk Records Management	350,399	129,000	(252,286)			\$227,113	
Law Library Fund	131,072	108,000	(95,801)			\$143,271	
County-Wide Records Mgmt	116,173	74,000	(71,402)			\$118,771	
Building Security Fund	7,179	70,000	(112,593)	37,000		\$1,586	
Justice Court Technology Fund	117,838	22,000	(58,500)			\$81,338	
Dist. Clerk Records Mgmt	28,208	10,000	(37,790)			\$418	
Dist. Clerk Criminal Rec Mgmt	2,759	600	(2,485)			\$874	
Justice of the Peace Security	21,462	6,000	(4,500)			\$22,962	
Co. Clerk Criminal Rec Mgmt	17,691	5,300	(10,253)			\$12,738	
Health Care Fund	2,756,169	103,985	(100,000)			\$2,760,154	
Sub-Total	<u>\$3,569,549</u>	<u>\$538,885</u>	<u>(\$762,970)</u>	<u>\$37,000</u>	<u>\$0</u>	<u>\$3,382,464</u>	<u>\$0</u>
Capital Project Funds*							
Capital Improvement Fund	\$12,125,000	\$175,000	0	15,000,000	(3,307,763)	23,992,237	
Permanent Improvement Fund	\$1,232,387	\$1,134,933	(125,000)		(150,000)	2,092,320	
Airport Improvement Fund	597,753	1,170,263	(2,105,263)	1,105,263	0	768,016	
Parking Facility	0	0	(150,000)	150,000		0	
Longview Whaley Comm Bldg.	9,487	0	(52,500)	52,500	0	9,487	
ADA Compliance Project	0	0	(150,000)	150,000	0	0	
Sub-Total	<u>\$13,964,627</u>	<u>\$2,480,196</u>	<u>(\$2,582,763)</u>	<u>\$16,457,763</u>	<u>(\$3,457,763)</u>	<u>\$26,862,060</u>	<u>\$0</u>
Total - All Funds	\$47,096,902	\$49,137,393	(\$48,682,029)	\$19,207,383	(\$19,878,513)	\$31,180,595	\$15,700,541 32.25%

*Unexpended Capital Project budgets roll forward each year until project is complete.

Other projects include Computer Upgrades, CCL #1 Renovation, and Telephone Upgrades

**Recapitulation of FY10 Adopted Budget
(By Category)**

	General Fund	Road & Bridge	Other Special Revenue Funds	Health Care Fund	Capital Improvement Funds	Total All Funds
Est. Balance at 10/1/09	28,278,155	892,439	1,205,512	2,756,169	13,964,627	47,096,902
<u>Revenues</u>						
Property Taxes - Current	15,108,166	3,557,777	1,257,704	0	1,100,491	21,024,138
Property Taxes - Delinquent	387,528	79,106	0	0	0	466,634
Sales Tax	13,825,000	1,020,000	0	0	0	14,845,000
Other Taxes	265,000	0	0	0	0	265,000
Licenses & Permits	76,500	1,062,000	0	0	0	1,138,500
Intergovernmental	750,678	20,000	35,000	38,985	1,105,263	1,949,926
Fees of Office	3,241,450	0	447,100	0	65,000	3,753,550
Fines & Forfeitures	520,000	540,000	0	0	0	1,060,000
Interest	550,000	25,000	4,500	65,000	178,000	822,500
Rental Income	362,675	0	203,000	0	0	565,675
Miscellaneous	2,827,500	0	0	0	0	2,827,500
Total Revenues	37,914,497	6,303,883	1,947,304	103,985	2,448,754	48,718,423
Total Funds Available	66,192,652	7,196,322	3,152,816	2,860,154	16,413,381	95,815,325
Other Financing Sources	0	2,712,620	37,000	0	16,457,763	19,207,383
Total Available Resources	66,192,652	9,908,942	3,189,816	2,860,154	32,871,144	115,022,708
<u>Expenditures by Category</u>						
Salary Expense	16,006,903	2,207,096	990,646	0	0	19,204,645
Fringe Benefits	6,437,550	862,195	394,985	0	0	7,694,730
Operating Expenses	11,310,743	5,074,845	862,813	100,000	0	17,348,401
Capital Outlay	164,300	1,028,074	28,300	0	2,582,763	3,803,437
Debt Service	12,100	613,076	5,640	0	0	630,816
Total Expenditures	33,931,596	9,785,286	2,282,384	100,000	2,582,763	48,682,029
Interbudget Transfers Out	16,420,750	0	0	0	3,457,763	19,878,513
Unrestricted Reserves	14,904,235	123,656	316,564			15,344,455
Restricted Reserves	936,071		590,868	2,760,154	26,830,618	31,117,711
Total Expenditures, Transfers Out & Reserves	66,192,652	9,908,942	3,189,816	2,860,154	32,871,144	115,022,708

GREGG COUNTY, TEXAS
2009 Property Tax Distribution
For FY10 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 97%
<i>Maintenance & Operations</i>			
General fund	110-531100	0.1922	15,108,166
Airport	218-531100	0.0160	1,257,704
Permanent Improvements	450-531100	0.0140	1,100,491
Road & bridge	215-531100	0.0400	3,144,259
FM Lateral road*	215-531100	0.0053	413,518
Total M&O		0.2675	21,024,138
No Interest & Sinking Fund		0.0000	0
	Total:	0.26750	21,024,138

DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<i>Maintenance & Operations</i>			
General fund	110-531200	0.1972	387,528
Airport	218-531200	0.0160	31,442
Permanent Improvements	450-531100	0.0140	27,512
Road & bridge	215-531200	0.0350	68,780
FM Lateral road*	215-531200	0.0053	10,326
Total M&O		0.2675	525,588
No Interest & Sinking Fund		0.0000	0
	Total:	0.2675	525,588

NOTE:

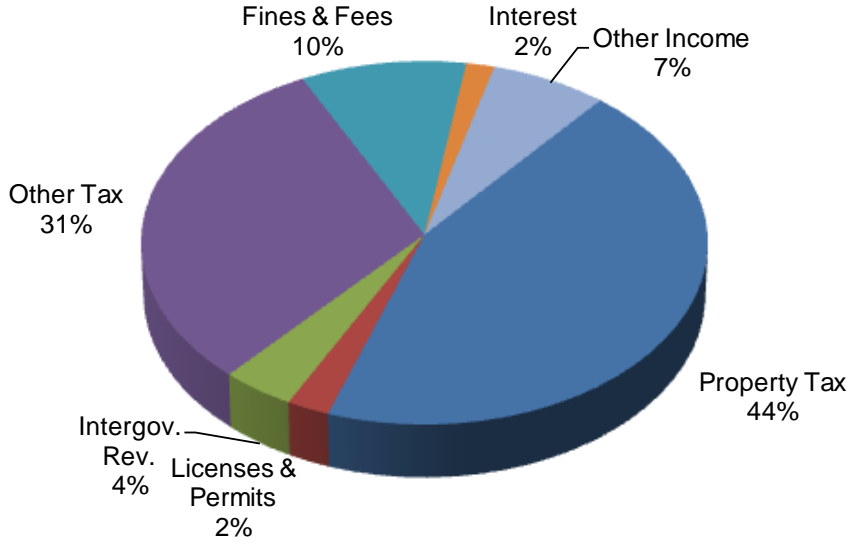
2009 Certified Taxable Valuations are provided by GAD
Current Tax revenue is based on 97% collection base
Net taxable value = 2009 taxable value less frozen taxes

Comparison 2009 to 2010 Taxable Valuations

	2009	2010	Inc/(Dec)	Appraisal Increase
Constitutional	7,977,911,558	8,248,860,399	270,948,841	0.03
Special R&B	7,977,911,558	8,248,860,399	270,948,841	0.03
FM Lateral Road	7,931,805,404	8,203,079,515	271,274,111	0.03

FY10 ADOPTED BUDGET

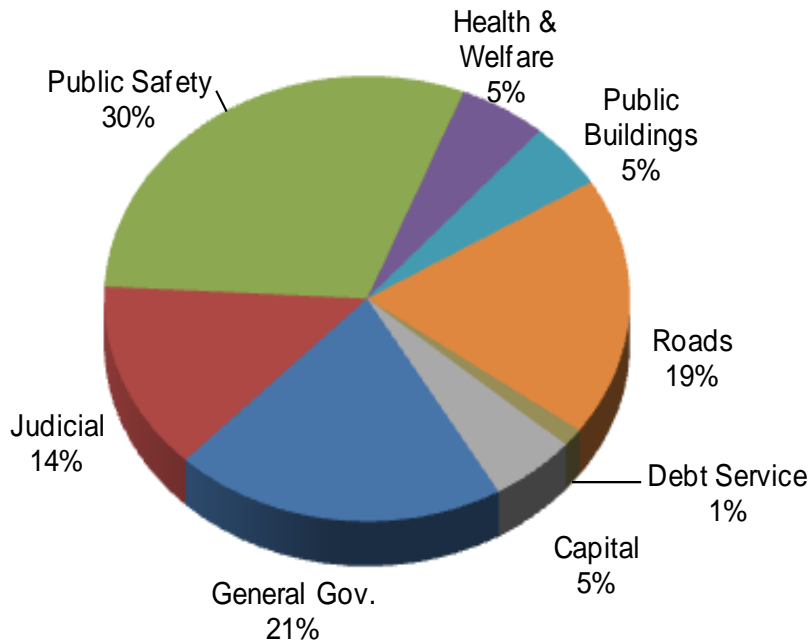
WHERE THE MONEY COMES FROM...



FY10 Estimated Revenue

Property Tax	\$21,549,726
Licenses & Permits	1,138,500
Intergovernmental Revenue	1,949,926
Other Tax	15,110,000
Fines & Fees	4,813,550
Interest	822,500
Other Income	<u>3,393,175</u>
Total	\$48,777,377

WHAT THE MONEY IS USED FOR...



FY10 Adopted Expenditures

General Government	\$9,955,505
Judicial	6,692,315
Public Safety	14,664,281
Health & Welfare	2,639,454
Public Buildings	2,344,685
Roads	9,172,210
Debt Service	630,816
Capital Projects	<u>2,582,763</u>
Total	\$48,682,029

FY10 Estimated Revenue

				Audited	Audited	Audited	Estimated	Estimated
		Revenue		Revenue	Revenue	Revenue	Revenue	Revenue
Fund	Org. #		Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
110 General Fund								
		100000 Revenue						
		Taxes						
		Property taxes - current	531100	12,084,281	14,472,000	13,647,251	15,036,083	15,108,166
		Current Penalty & Interest	531199	0	0	0	0	0
		Property taxes - delinquent	531200	311,810	396,406	398,914	453,462	387,528
		Delinquent Penalty & Interest	531299	0	0	0	0	0
		Alcoholic beverage tax	534400	174,379	187,868	205,875	160,000	190,000
		Bingo tax	537700	83,588	99,547	64,489	75,000	75,000
		Sales tax	539800	13,674,324	13,581,667	14,587,240	11,750,000	13,200,000
		Motor Vehicle Sales Tax	550400	0	286,447	453,539	520,000	625,000
				26,328,382	29,023,935	29,357,308	27,994,545	29,585,694
		Interest Income						
		Interest Income	538100	870,223	1,240,940	1,099,551	900,000	550,000
		Unrealized gains on securities held	538150	0	44,361	(166,694)	0	0
				870,223	1,285,301	932,857	900,000	550,000
		S/T 100000		27,198,605	30,309,236	30,290,165	28,894,545	30,135,694
		100100 General Government Revenue						
		Licenses & Permits						
		Alcoholic beverage license	532100	25,724	26,865	28,632	25,000	25,000
				25,724	26,865	28,632	25,000	25,000
		Intergovernmental Revenue						
		FEMA Reimb - Overhead / Admin	534198	6,161	0	0	0	0
		State Election Reimbursement	533800	1,020	12,469	0	0	0
		Fiscal Service Fee	537554	4,769	4,600	11,599	11,600	12,500
		Child Welfare Board Reimbursement	537960	33,724	13,391	21,492	10,000	10,000
				45,674	30,460	33,091	21,600	22,500
		Charges for Services						
		County Judge	535100	99	270	124	0	0
		County Clerk	535400	994,727	1,128,727	1,046,160	1,065,000	1,005,000
		County Clerk Archival Fees	535425	139,025	141,200	133,195	134,000	120,000
		Tax Assessor / Collector	535500	1,036,793	891,368	826,005	850,000	590,000
		Tax Collection Contract Fees	535502	0	0	0	0	230,000
		Computer services	539106	6,500	6,500	6,500	6,000	6,000
				2,177,144	2,168,065	2,011,984	2,055,000	1,951,000
		Rents & Commissions						
		Borg Warner contract	538202	34,098	34,098	34,099	34,100	34,100
		A&M Tower, Inc.	538205	8,441	8,443	8,865	8,865	8,875
		Other rent	538209	10,050	9,800	9,600	8,500	8,500
		Royalties	539102	11,004	11,269	18,351	8,800	12,000
				63,593	63,610	70,915	60,265	63,475
		Miscellaneous						
		Christmas at the Courthouse	539117	0	0	0	0	0
		Miscellaneous	599000	95,409	84,862	64,780	25,000	25,000
				95,409	84,862	64,780	25,000	25,000
		S/T 100100		2,407,544	2,373,862	2,209,402	2,186,865	2,086,975
		100110 Judicial Revenue						
		Licenses & Permits						
		Bail Bond Applications	535450	6,500	2,000	6,500	1,500	5,500
				6,500	2,000	6,500	1,500	5,500
		Intergovernmental Revenue						
		Juvenile Salary Supplement	533700	5,000	5,000	5,000	5,000	5,000
		State supplement - county court at law	534900	116,029	99,158	137,500	150,000	150,000
		State supplement - asst. prosecutors	535999	10,241	14,914	14,601	11,500	8,500
		State - Title IV-E Legal Reimb.	537640	0	0	0	25,000	20,000
		State - Indigent Defense Funding	537650	83,719	59,224	63,610	50,000	55,000
		State - Juror Reimbursement	537660	49,028	74,596	68,340	60,000	60,000
				264,017	252,892	289,051	301,500	298,500

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
		Charges for Services						
		County Clerk - Bond Adm Fee	535401	21,243	19,818	16,884	18,000	14,000
		Sheriff - Bond Admin Fee	535402	1,712	2,412	645	2,000	2,500
		District Clerk - Bond Admin Fee	535403	300	300	288	200	100
		District Attorney	535600	93,784	77,036	67,392	80,000	62,000
		District Clerk	535700	419,461	462,186	440,534	425,000	390,000
		Justices of the Peace	535800	30,839	34,325	73,105	50,000	0
		Justice of the Peace #1	535801	0	0	0	0	20,000
		Justice of the Peace #2	535802	0	0	0	0	17,000
		Justice of the Peace #3	535803	0	0	0	0	20,000
		Justice of the Peace #4	535804	0	0	0	0	17,000
		Trial fees	536100	69	264	25	100	50
		Jury	536200	34,599	33,443	29,898	30,000	26,000
		Probate judges education	536500	2,063	2,680	2,305	2,500	2,000
		Other arrest fees	536600	63,161	75,521	71,501	72,000	62,000
		County Court at Law #1	536800	1,956	2,029	1,794	0	0
		County Court at Law #2	536802	1,844	1,776	1,507	0	0
		Judges Fee - Probate	536820	0	0	0	4,100	3,600
		State fees / County Clerk	536850	85,581	93,057	80,738	104,000	92,000
		State fee - TP - judiciary efficiency	536851	4,163	6,862	3,843	4,000	4,000
		Court Reporter Services	536900	55,206	51,081	48,127	48,000	42,000
		DRO - filing fees	537402	22,134	18,621	18,693	16,000	16,000
		Guardianship Fee	537670	0	0	6,180	5,000	6,000
		Defensive driving fees	539107	65,540	60,932	49,604	52,000	45,000
		Child safety fees	539110	5,170	3,935	3,899	3,600	3,500
		Traffic fees	539111	15,557	16,641	13,060	13,500	12,500
		Video fees	550600	4,828	5,953	8,244	6,000	6,000
				929,210	968,872	938,266	936,000	863,250
		Fines & Forfeitures						
		Justice courts	537100	567,806	590,465	526,624	540,000	
		Justice of the Peace #1	537101	0	0	0	0	160,000
		Justice of the Peace #2	537102	0	0	0	0	100,000
		Justice of the Peace #3	537103	0	0	0	0	160,000
		Justice of the Peace #4	537104	0	0	0	0	100,000
				567,806	590,465	526,624	540,000	520,000
		Miscellaneous						
		Donations	539112	0	0	0	0	0
				0	0	0	0	0
		S/T 100110		1,767,533	1,814,229	1,760,441	1,779,000	1,687,250
		100120 Law Enforcement / Corrections Revenue						
		Licenses & Permits						
		Sexually oriented businesses	532200	10,600	12,900	21,602	12,500	16,000
				10,600	12,900	21,602	12,500	16,000
		Intergovernmental						
		Federal grant-DEA	534100	15,144	15,548	15,810	10,000	0
		State Grant - Sheriff STEP	534394	0	9,585	0	0	0
		Grant-HIDTA	537555	448	2,028	2,149	1,000	0
		Grant-OCADef Drug Enforcement	537556	0	0	0	0	0
		Drug Enforcement Task Force	537556	3,888	2,020	0	0	10,000
		Reimbursement: CSCD Deputy Salary	537557	0	0	20,839	23,000	23,000
		Reimb: Sabine Valley - MH Deputies	537558	0	0	70,978	70,978	70,978
		Reimb: Sabine ISD Resource Officer	537559	0	0	36,405	37,500	39,500
		City of Longview - Prisoner Care	537800	210,408	287,265	299,317	319,000	285,000
				229,888	316,446	445,498	461,478	428,478
		Charges for Services						
		County Sheriff	535200	371,496	343,771	343,755	360,000	320,000
		Constables	535300	100,659	105,328	118,271	105,000	
		Constable Fees - Pct #1	535301	0	0	0	0	30,000
		Constable Fees - Pct #2	535302	0	0	0	0	21,000
		Constable Fees - Pct #3	535303	0	0	0	0	30,000
		Constable Fees - Pct #4	535304	0	0	0	0	21,000
				472,155	449,099	462,026	465,000	422,000

FY10 Estimated Revenue

				Audited	Audited	Audited	Estimated	Estimated
		Revenue		Revenue	Revenue	Revenue	Revenue	Revenue
Fund	Org. #		Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
		Miscellaneous						
		Inmate Reimbursement	550570	0	0	3,206	0	2,500
				0	0	3,206	0	2,500
		S/T 100120		712,643	778,445	932,332	938,978	868,978
		100140 Health & Human Services Revenue						
		Licenses & Permits						
		Sewage disposal systems	533200	29,610	30,007	36,202	30,000	30,000
				29,610	30,007	36,202	30,000	30,000
		Intergovernmental						
		State - Commercial Waste Management	537550	134	209	284	150	200
		City of Lakeport - Sewer Fees	537551	1,100	1,000	1,200	1,000	1,000
		E.T.C.O.G. (9-1-1 reimbursement)	550502	30,359	0	27,000	0	0
				31,593	1,209	28,484	1,150	1,200
		Miscellaneous						
		Donations	539112	0	0	0	1,115	
				0	0	0	1,115	0
		S/T 100140		61,203	31,216	64,686	32,265	31,200
		100150 Public Buildings Revenue						
		Intergovernmental						
		FEMA Reimb-Direct Expenditures	534199	0	0	0	0	0
				0	0	0	0	0
		Charges for Services						
		Parking Lot Fees	539104	5,790	5,682	5,771	5,800	5,200
				5,790	5,682	5,771	5,800	5,200
		Rent & Commissions						
		Community Buildings	538206	10,865	14,420	34,263	21,000	21,000
		Telephone coin stations	539108	166,317	153,279	100,835	250,000	270,000
		Concession commissions	539113	8,550	8,550	8,550	8,200	8,200
				185,732	176,249	143,648	279,200	299,200
		Miscellaneous						
		MTC - Jail lease	539121	408,103	210,517	0	0	0
		(1) Federal - Jail Lease	539122	43,946	375,555	1,462,248	1,255,600	1,100,000
		(1) Contract Jail Revenue	539123	0	1,325,200	2,047,400	2,190,000	1,700,000
				452,049	1,911,272	3,509,648	3,445,600	2,800,000
		S/T 100150		643,571	2,093,203	3,659,067	3,730,600	3,104,400
		Total Revenue - General Fund		32,791,099	37,400,191	38,916,093	37,562,253	37,914,497
		200000 Other Financing Sources						
		Miscellaneous						
		Sale of fixed assets	539200	43,169	27,026	21,664	13,680	0
		Insurance proceeds - Loss of fixed assets	539300	9,242	9,760	67,973	3,657	0
				52,411	36,786	89,637	17,337	0
		Operating Transfers In						
		Transfer in - Debt Service 1988 Series	841350	698,580	0	0	0	0
		Transfer in - Election Services Contract	841212	0	0	0	5,398	0
		Transfer in - Courthouse Imp. Fund		0	0	0	0	0
		Transfer in - Airport	841218	0	12,308	2,140	0	0
		Transfer in - Permanent Improvement	841450	36,000	87,907	25,000	254,000	0
		Transfer in - Longview Community Ctr	841468	0	0	0	6,896	0
		Transfer in - Computer Upgrade Projects	841472	0	0	8,000	0	0
				734,580	100,215	35,140	266,294	0
		S/T 200000		786,991	137,001	124,777	283,631	0
		Total Revenue + Other Fin. Sources		33,578,090	37,537,192	39,040,870	37,845,884	37,914,497

FY10 Estimated Revenue

			Audited	Audited	Audited	Estimated	Estimated	
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	
Fund	Org. #	Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	
General Fund - Summary of Revenues by Function			FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	
	100000	Revenue	27,198,605	30,309,236	30,290,165	28,894,545	30,135,694	
	100100	General Government	2,407,544	2,373,862	2,209,402	2,186,865	2,086,975	
	100110	Judicial	1,767,533	1,814,229	1,760,441	1,779,000	1,687,250	
	100120	Law Enforcement/Corrections	712,643	778,445	932,332	938,978	868,978	
	100140	Health & Human Services	61,203	31,216	64,686	32,265	31,200	
	100150	Public Buildings	643,571	2,093,203	3,659,067	3,730,600	3,104,400	
	100160	Transportation & Roads	0	0	0	0	0	
	100170	Capital Project Revenue	0	0	0	0	0	
	200000	OFS Revenue	52,411	36,786	89,637	17,337	0	
	200000	OFS Transfers	734,580	100,215	35,140	266,294	0	
		Total Revenue + Other Financing Sources	33,578,090	37,537,192	39,040,870	37,845,884	37,914,497	
General Fund - Summary of Revenues by Type			FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	
		Property Taxes - Current	12,084,281	14,472,000	13,647,251	15,036,083	15,108,166	
		Property Taxes - Delinquent	311,810	396,406	398,914	453,462	387,528	
		Sales Tax	13,674,324	13,868,114	15,040,779	12,270,000	13,825,000	
		Other Taxes	257,967	287,415	270,364	235,000	265,000	
		Licenses & Permits	72,434	71,772	92,936	69,000	76,500	
		Intergovernmental	571,172	601,007	796,124	785,728	750,678	
		Fees of Office	3,584,299	3,591,718	3,418,047	3,461,800	3,241,450	
		Fines & Forfeitures	567,806	590,465	526,624	540,000	520,000	
		Interest	870,223	1,285,301	932,857	900,000	550,000	
		Rental Income	249,325	239,859	214,563	339,465	362,675	
		Miscellaneous	547,458	1,996,134	3,577,634	3,471,715	2,827,500	
		OFS (all)	786,991	137,001	124,777	283,631	0	
		Total Revenue + Other Financing Sources	33,578,090	37,537,192	39,040,870	37,845,884	37,914,497	
			\$0	\$0	\$0	\$0	\$0	
		(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.						
215 Road & Bridge Fund								
		100000 Revenue						
		Taxes						
		Property taxes - current	531100	1,120,195	1,209,577	2,755,442	3,069,318	3,557,777
		Current Penalty & Interest	531199	0	0	0	0	0
		Property taxes - delinquent	531200	24,683	34,503	58,266	85,432	79,106
		Delinquent Penalty & Interest	531299	0	0	0	0	0
		Motor vehicle sales tax	550400	1,385,712	1,420,387	1,351,339	1,020,000	1,020,000
			2,530,590	2,664,467	4,165,047	4,174,750	4,656,883	
		Interest income						
		Interest income	538100	95,260	145,085	103,370	65,000	25,000
		Unrealized gains on securities held		0	16,923	(18,979)	0	0
			95,260	162,008	84,391	65,000	25,000	
		S/T 100000	2,625,850	2,826,475	4,249,438	4,239,750	4,681,883	
		100160 Transportation & Roads Revenue						
		Licenses & Permits						
		Motor vehicle registration	533100	1,185,515	1,212,286	1,196,143	1,175,000	1,050,000
		State weight permits	534200	10,808	12,582	13,388	0	12,000
			1,196,323	1,224,868	1,209,531	1,175,000	1,062,000	
		Intergovernmental						
		FEMA Reimb - Overhead / Admin	534198	15,088	0	0	0	0
		FEMA Reimb - Direct Expenditures	534199	0	0	47,069		
		State - Lateral Road	534800	24,490	24,415	24,388	23,000	20,000
			39,578	24,415	71,457	23,000	20,000	
		Charges for Services						
		Reimb - Capital project Overhead	550800	11,244	16,819	0	0	0
			11,244	16,819	0	0	0	
		Fines & Forfeitures						
		Misdemeanor Fines	537201	466,647	463,136	497,859	450,000	475,000
		Felony Fines	537202	55,751	49,887	48,888	50,000	50,000
		Civil / BF Fines	537203	40,141	44,405	48,483	45,000	15,000
			562,539	557,428	595,230	545,000	540,000	

FY10 Estimated Revenue

			Audited	Audited	Audited	Estimated	Estimated	
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	
Fund	Org. #	Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	
		Miscellaneous						
		Miscellaneous	599000	2,847	2,935	13,343	252	0
				2,847	2,935	13,343	252	0
		S/T 100160		1,812,531	1,826,465	1,889,561	1,743,252	1,622,000
		Total Revenue - Road & Bridge Fund		4,438,381	4,652,940	6,138,999	5,983,002	6,303,883
		200000 Other Financing Sources						
		Miscellaneous						
		Sale of fixed assets	539200	174	413,518	224,482	0	0
		Ins Proceeds - Loss of Fixed Assets	539300	0	2,047	7,568	0	0
		Gain/Loss-Disposal of Fixed Assets Pct #3	539500	0	0	0	267,700	285,700
		Gain/Loss-Disposal of Fixed Assets Pct #4	539500	0	0	0	0	194,792
				174	415,565	232,050	267,700	480,492
		Operating Transfers In						
		Other Financing Sources-Capital Lease P#3	830000	0	0	285,700	(285,700)	(292,588)
		Other Financing Sources-Capital Lease P#4	830000	0	0	0	0	(194,792)
		Proceeds from Note Payable	830500	0	274,230	0	0	0
		Transfer in - General Fund	841010	67,069	100,000	104,800	556,026	1,200,000
		Transfer in - FM 349 Project	841201	0	0	0	8,446	0
		Transfer in - Capital Improvement Fund	841410	0	0	0	0	2,000,000
		Transfer in - Ind Airpark	841469	51,584	84,125	0	0	0
				118,653	458,355	390,500	278,772	2,712,620
		S/T 200000		118,827	873,920	622,550	546,472	3,193,112
		Total Revenue + Other Fin. Sources		4,557,208	5,526,860	6,761,549	6,529,474	9,496,995
		Road & Bridge Fund - Summary of Revenues by Function		05/06	06/07	07/08	08/09	09/10
		100000 Revenue		2,625,850	2,826,475	4,249,438	4,239,750	4,681,883
		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		1,812,531	1,826,465	1,889,561	1,743,252	1,622,000
		100170 Capital Project Revenue		0	0	0	0	0
		200000 OFS Revenue		174	415,565	232,050	267,700	480,492
		200000 OFS Transfers		118,653	458,355	390,500	278,772	2,712,620
		Total Revenue + Other Financing Sources		4,557,208	5,526,860	6,761,549	6,529,474	9,496,995
		Road & Bridge Fund - Summary of Revenues by Type		05/06	06/07	07/08	08/09	09/10
		Property Taxes - Current		1,120,195	1,209,577	2,755,442	3,069,318	3,557,777
		Property Taxes - Delinquent		24,683	34,503	58,266	85,432	79,106
		Sales Tax		1,385,712	1,420,387	1,351,339	1,020,000	1,020,000
		Other Taxes		0	0	0	0	0
		Licenses & Permits		1,196,323	1,224,868	1,209,531	1,175,000	1,062,000
		Intergovernmental		39,578	24,415	71,457	23,000	20,000
		Fees of Office		11,244	16,819	0	0	0
		Fines & Forfeitures		562,539	557,428	595,230	545,000	540,000
		Interest		95,260	162,008	84,391	65,000	25,000
		Rental Income		0	0	0	0	0
		Miscellaneous		2,847	2,935	13,343	252	0
		OFS (all)		118,827	873,920	622,550	546,472	3,193,112
		Total Revenue + Other Financing Sources		4,557,208	5,526,860	6,761,549	6,529,474	9,496,995

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
212 Election Services Fund								
		100000 Revenue						
		Interest income						
		Interest income	538100	1,585	3,119	1,406	400	0
		S/T 100000		1,585	3,119	1,406	400	0
		100100 General Government Revenue						
		Charges for Services						
		Contract services	536700	17,950	4,981	11,521	3,000	10,000
		S/T 100100		17,950	4,981	11,521	3,000	10,000
		Total Revenue - Elections Services		19,535	8,100	12,927	3,400	10,000
213 County Clerk Records Management								
		100000 Revenue						
		Interest income						
		Interest income	538100	12,396	18,879	8,537	8,000	1,000
		S/T 100000		12,396	18,879	8,537	8,000	1,000
		100100 General Government Revenue						
		Charges for Services						
		Records Management	537300	148,420	151,235	143,040	140,000	128,000
		S/T 100100		148,420	151,235	143,040	140,000	128,000
		Total Revenue - Records Management		160,816	170,114	151,577	148,000	129,000
		Total Revenue + Other Fin. Sources		160,816	170,114	151,577	148,000	129,000
214 Jail Lease Facility Fund								
		100150 Public Buildings Revenue						
		Rent & Commissions						
		Telephone coin stations	539108	79,825	124,560	151,130	0	0
		S/T 100150		79,825	124,560	151,130	0	0
		Total Revenue - Jail Lease Facility		79,825	124,560	151,130	0	0
		Total Revenue + Other Fin. Sources		79,825	124,560	151,130	0	0
217 Law Library Fund								
		100000 Revenue						
		Interest Income						
		Interest income	538100	7,038	10,694	5,349	4,000	0
		Unrealized gains on securities held	538150					
		S/T 100000		7,038	10,694	5,349	4,000	0
		100110 Judicial Revenue						
		Charges for Services						
		Library fees	536300	64,575	63,255	58,730	58,000	54,000
		User fees	536350	0	0	0	0	54,000
				64,575	63,255	58,730	58,000	108,000
		Miscellaneous						
		Miscellaneous	599000	0	0	0	0	0
				0	0	0	0	0
		S/T 100110		64,575	63,255	58,730	58,000	108,000
		Total Revenue - Law Library Fund		71,613	73,949	64,079	62,000	108,000
218 Airport Maintenance Fund								
		100000 Revenue						
		Taxes						
		Property taxes - current	531100	931,068	992,959	1,094,434	1,219,966	1,257,704
		Current Penalty & Interest	531199	0	0	0	0	0
		Property taxes - delinquent	531200	20,447	28,711	28,045	33,951	387,528
		Delinquent Penalty & Interest	531299	0	0	0	0	0
				951,515	1,021,670	1,122,479	1,253,917	1,645,232
		Interest Income						
		Interest Income	538100	38,269	48,623	24,273	25,000	3,500
		Unrealized gains on securities held		1,324	(1,270)	(1,953)		
				39,593	47,353	22,320	25,000	3,500

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
		S/T 100000		991,108	1,069,023	1,144,799	1,278,917	1,648,732
		100100 General Government Revenue						
		Intergovernmental Revenue						
		Terminal Security Agreement	534150	45,765	38,727	36,409	40,000	35,000
		FEMA Reimb - Direct Expenditures	534199	0	0	0	0	0
				45,765	38,727	36,409	40,000	35,000
		Charges for Services						
		Landing fees	538700	9,577	9,220	6,796	9,000	0
		Water service	538900	7,695	8,680	8,460	7,500	8,200
		Sewer service	539000	5,300	5,810	5,640	4,000	5,000
		Parking lot fees	539104	69,390	73,311	568	0	0
				91,962	97,021	21,464	20,500	13,200
		Rents & Commissions						
		Terminal Building Rental Space	538300	39,125	38,987	37,224	36,500	20,000
		Hangar & Other Ground Rentals	538400	98,805	110,814	110,572	92,000	105,000
		Rental commissions	538500	46,039	44,792	52,340	40,000	40,000
		Fuel flowage	538600	56,225	58,114	48,037	50,000	38,000
		Royalties	539102	0	0	0	0	0
				240,194	252,707	248,173	218,500	203,000
		Miscellaneous						
		Miscellaneous	599000	573	38	1,165	0	0
				573	38	1,165	0	0
		S/T 100100		378,494	388,493	307,211	279,000	251,200
		Total Revenue - Airport Maintenance Fund		1,369,602	1,457,516	1,452,010	1,557,917	1,899,932
		200000 Other Financing Sources						
		Miscellaneous						
		Sale of fixed assets	539200	3	629	21,795	0	0
		Insurance Proceeds - fixed assets	539300	1,227	0	10,686	4,330	0
				1,230	629	32,481	4,330	0
		Operating Transfers In						
		Transfer in - General Fund	841110	42,000	0	0	0	0
		Transfer in - Permanent Improvements	841450	0	0	40,000	0	0
		Transfer In - Airport Improvements	841460	12,039	0	0	0	0
				54,039	0	0	0	0
		S/T 200000		55,269	629	32,481	4,330	0
		Total Revenue + Other Fin. Sources		1,424,871	1,458,145	1,484,491	1,562,247	1,899,932
		232 County-Wide Records Management						
		100000 Revenue						
		Interest Income						
		Interest income	538100	5,660	5,159	3,520	3,000	0
		S/T 100000		5,660	5,159	3,520	3,000	0
		100100 General Government Revenue						
		Charges for Services						
		County-Wide Records Management Fees	537900	61,632	71,715	76,152	70,000	74,000
		Miscellaneous						
		Reimbursement for Building overhead	550900	0	0	0	0	0
		S/T 100100		61,632	71,715	76,152	70,000	74,000
		Total Revenue - County-Wide Records Mgmt.		67,292	76,874	79,672	73,000	74,000
		Total Revenue + Other Fin. Sources		67,292	76,874	79,672	73,000	74,000

FY10 Estimated Revenue

			Audited	Audited	Audited	Estimated	Estimated	
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	
Fund	Org. #	Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	
233 Security Fund								
	100000 Revenue							
	Interest income							
		Interest income	538100	1,214	3,080	1,217	1,200	0
		S/T 100000	1,214	3,080	1,217	1,200	0	
	100120 Law Enforcement/Corrections Revenues							
	Charges for Services							
		Security fees	550100	77,458	79,782	74,679	76,000	70,000
		S/T 100120	77,458	79,782	74,679	76,000	70,000	
		Total Revenue - Building Security Fund	78,672	82,862	75,896	77,200	70,000	
	200000 Other Financing Sources							
	Operating Transfers In							
		Transfer in - General Fund	841010	41,351	15,000	15,500	15,000	37,000
		S/T 200000	41,351	15,000	15,500	15,000	37,000	
		Total Revenue + Other Fin. Sources	120,023	97,862	91,396	92,200	107,000	
273 Justice Court Technology Fund								
	100000 Revenue							
	Interest income							
		Interest income	538100	993	4,615	2,869	2,500	0
		S/T 100000	993	4,615	2,869	2,500	0	
	100110 Judicial Revenue							
	Charges for Services							
		Justice Technology Fees	537855	28,930	30,599	26,509	28,000	22,000
		Justice Tech. Fees - Pct 1	537851	0	0	0	0	
		Justice Tech. Fees - Pct 2	537852	0	0	0	0	
		Justice Tech. Fees - Pct 3	537853	0	0	0	0	
		Justice Tech. Fees - Pct 4	537854	0	0	0	0	
		S/T 100110	28,930	30,599	26,509	28,000	22,000	
		Total Revenue - Justice Court Technology	29,923	35,214	29,378	30,500	22,000	
274 District Clerk Civil Records Management								
	100000 Revenue							
	Interest Income							
		Interest Income	538100	1,300	2,785	897	1,000	0
		S/T 100000	1,300	2,785	897	1,000	0	
	100110 Judicial Revenue							
	Charges for Services							
		Records Management	537950	13,086	12,637	11,410	11,500	10,000
		S/T 100110	13,086	12,637	11,410	11,500	10,000	
		Total Revenue - Dist. Clerk Records Mgmt	14,386	15,422	12,307	12,500	10,000	
275 District Clerk Criminal Records Management								
	100000 Revenue							
	Interest Income							
		Interest Income	538100	1	11	19	0	0
		S/T 100000	1	11	19	0	0	
	100110 Judicial Revenue							
	Charges for Services							
		Records Management	537950	66	237	639	500	600
		S/T 100110	66	237	639	500	600	
		Total Revenue - DC Criminal Records Mgmt	67	248	658	500	600	

FY10 Estimated Revenue

			Audited	Audited	Audited	Estimated	Estimated
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Fund	Org. #	Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
276 Justice of the Peace Security							
	100000 Revenue						
	Interest Income						
		Interest Income	538100	68	563	506	350
		S/T 100000		68	563	506	350
	100110 Judicial Revenue						
	Charges for Services						
		Security Fees	550100	4,427	7,363	6,516	6,700
		JP Security Fees	550150	0	0	0	6,000
		JP Security Fees - Pct 1	550151	0	0	0	0
		JP Security Fees - Pct 2	550152	0	0	0	0
		JP Security Fees - Pct 3	550153	0	0	0	0
		JP Security Fees - Pct 4	550154	0	0	0	0
		S/T 100110		4,427	7,363	6,516	6,700
		Total Revenue - JP Security		4,495	7,926	7,022	6,000
277 County Clerk Criminal Records Management							
	100000 Revenue						
	Interest income						
		Interest income	538100	39	277	314	200
		S/T 100000		39	277	314	200
	100100 General Government Revenue						
	Charges for Services						
		Co Clerk Criminal Records Management	537300	2,091	4,642	5,747	5,500
		S/T 100100		2,091	4,642	5,747	5,500
		Total Revenue - Co Clerk Criminal RM		2,130	4,919	6,061	5,700
282 Health Care Fund							
	100000 Revenue						
	Interest Income						
		Interest Income	538100	101,966	112,966	101,206	110,000
		Unrealized gains on securities held	538150	(18)	(3,611)	(7,851)	65,000
		S/T 100000		101,948	109,355	93,355	110,000
	100140 Health & Human Services Revenue						
	Intergovernmental Revenue						
		State - Tobacco Settlement	534500	95,155	99,215	115,123	80,000
		S/T 100140		95,155	99,215	115,123	80,000
		Total Revenue - Health Care Fund		197,103	208,570	208,478	190,000
All Special Revenue Funds - Summary by function				05/06	06/07	07/08	08/09
	100000 Revenue			1,123,350	1,227,560	1,262,788	1,409,567
	100100 General Government			608,587	621,066	543,671	497,500
	100110 Judicial			111,084	114,091	103,804	104,700
	100120 Public Safety			77,458	79,782	74,679	76,000
	100140 Health & Human Services			95,155	99,215	115,123	80,000
	100150 Public Buildings			79,825	124,560	151,130	0
	100160 Transportation & Roads			0	0	0	0
	100170 Capital Project Revenue			0	0	0	0
	200000 OFS Revenue			1,230	629	32,481	4,330
	200000 OFS Transfers			95,390	15,000	15,500	15,000
	Total Revenue + Other Financing Sources			2,192,079	2,281,903	2,299,176	2,187,097
All Special Revenue Funds -Summary of Revenues by Type				05/06	06/07	07/08	08/09
	Property Taxes - Current			931,068	992,959	1,094,434	1,219,966
	Property Taxes - Delinquent			0	0	0	0
	Sales Tax			0	0	0	0
	Other Taxes			0	0	0	0
	Licenses & Permits			0	0	0	0
	Intergovernmental			140,920	137,942	151,532	120,000
	Fees of Office			510,597	523,467	436,407	419,700
	Fines & Forfeitures			0	0	0	0
	Interest			171,835	205,890	140,309	155,650
	Rental Income			320,019	377,267	399,303	218,500
	Miscellaneous			573	38	1,165	0
	OFS (all)			96,620	15,629	47,981	19,330
				2,171,632	2,253,192	2,271,131	2,153,146

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
350 Debt Service - General Obligation Bonds - 1988								
100000 Revenue								
Taxes								
		Property taxes - current	531100	0	0	0	0	0
		Property taxes - delinquent	531200	0	0	0	0	0
				0	0	0	0	0
Interest Income								
		Interest income	538100	0	0	0	0	0
		Unrealized gains on securities held	538150					
				0	0	0	0	0
		S/T 100000		0	0	0	0	0
Total Revenue - G/O Bonds - 1988				0	0	0	0	0
357 Debt Service - Certificates of Obligation - 2004								
100000 Revenue								
Taxes								
		Property taxes - current	531100	962,852	877,670	954,449	0	0
		Property taxes - delinquent	531200	1,018	26,839	26,086	0	0
				963,870	904,509	980,535	0	0
Interest income								
		Interest income	538100	9,639	23,135	13,599	0	0
		Unrealized gains/losses	538150					
				9,639	23,135	13,599	0	0
		S/T 100000		973,509	927,644	994,134	0	0
Total Revenue - C/O - 2004				973,509	927,644	994,134	0	0
All Debt Service Funds								
Total Revenue				973,509	927,644	994,134	0	0
Total Other Financing Sources				0	0	0	0	0
Grand Total				973,509	927,644	994,134	0	0
All Debt Service Funds - Summary by function				05/06	06/07	07/08	08/09	09/10
100000 Revenue				973,509	927,644	994,134	0	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				973,509	927,644	994,134	0	0
All Debt Service Funds - Summary of Revenues by Type				05/06	06/07	07/08	08/09	09/10
Property Taxes - Current				962,852	877,670	954,449	0	0
Property Taxes - Delinquent				1,018	26,839	26,086	0	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				9,639	23,135	13,599	0	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				973,509	927,644	994,134	0	0

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
410 Capital Improvement Fund								
		100000 Revenue						
		Interest income						
		Interest income	538100		0	0	0	175,000
		S/T 100000		0	0	0	0	175,000
		Total Revenue - Permanent Impr. Fund		0	0	0	0	175,000
		200000 Other Financing Sources						
		Operating Transfers In						
		Transfer in - General Fund	841010	0	0	12,500,000	500,000	15,000,000
		S/T 200000		0	0	12,500,000	500,000	15,000,000
		Total Revenue + Other Fin. Sources		0	0	12,500,000	500,000	15,175,000
450 Permanent Improvement Fund								
		100000 Revenue						
		Taxes						
		Property Tax - Current	531100	\$1,091,641	\$319	\$0	\$1,067,470	\$1,100,491
		Current Penalty & Interest	531199	0	0	0	0	0
		Property Tax - Delinquent	531200	0	13,512	0	0	31,442
		Delinquent Penalty & Interest	531299	0	0	0	0	0
				1,091,641	13,831	0	1,067,470	1,131,933
		Interest income						
		Interest income	538100	37,433	43,367	17,174	20,000	3,000
				37,433	43,367	17,174	20,000	3,000
		S/T 100000		1,129,074	57,198	17,174	1,087,470	1,134,933
		Total Revenue - Permanent Impr. Fund		1,129,074	57,198	17,174	1,087,470	1,134,933
460 Airport Improvement Fund								
		100000 Revenue						
		Taxes						
		Property taxes - current	531100	\$70,655	\$21	\$0	\$0	\$0
		Property taxes - delinquent	531200	0	870	0	0	0
				70,655	891	0	0	0
		Interest income						
		Interest income	538100	2,605	2,818	893	1,500	0
		Unrealized gains / losses	538150	0	0	0	0	0
				2,605	2,818	893	1,500	0
		S/T 100000		73,260	3,709	893	1,500	0
		100170 Capital Projects Revenue						
		Intergovernmental Revenue						
		Federal grant - airport projects	534100	3,130,112	5,205,230	5,937,901	10,416,158	1,000,000
		County Portion -FAA Grant	534299	0	0	0	320,260	105,263
				3,130,112	5,205,230	5,937,901	10,736,418	1,105,263
		Charges for Services						
		Passenger facility charge	539120	67,325	74,418	73,513	70,000	65,000
				67,325	74,418	73,513	70,000	65,000
		S/T 100170		3,197,437	5,279,648	6,011,414	10,806,418	1,170,263
		Total Revenue - Airport Imp. Fund		\$3,270,697	\$5,283,357	\$6,012,307	\$10,807,918	\$1,170,263
		200000 Other Financing Sources						
		Operating Transfers In						
		Transfer in - General Fund	841010	0	135,000	248,118	0	0
		Transfer in Capital Improvement Fund		0	0	0	389,017	1,105,263
		Transfer In Airport Maintenance	841218	28,000	73,144	0	0	0
		Transfer In Permanent Improvement	841450	25,000	0	0	36,233	0
		S/T 200000		53,000	208,144	248,118	425,250	1,105,263
		Total Revenue + Other Fin. Sources		\$3,323,697	\$5,491,501	\$6,260,425	\$11,233,168	\$2,275,526

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
465 Parking Facility								
	100000	Revenue						
		Interest income						
		Interest income	538100	0	0	0	0	0
		Total Revenue - Parking Facility		0	0	0	0	0
	200000	Other Financing Sources						
		Operating Transfers In						
		Transfer in - Capital Imp Funds	841410	0	0	0	0	150,000
		S/T 200000		0	0	0	0	150,000
		Total Revenue + Other Fin. Sources		0	0	0	0	150,000
468 Longview Community Center Renovation								
	100000	Revenue						
		Interest income						
		Interest income	538100	1,154	5,131	1,949	1,200	0
		S/T 100000		1,154	5,131	1,949	1,200	0
		Total Revenue - Longview Comm Ctr		1,154	5,131	1,949	1,200	0
	200000	Other Financing Sources						
		Operating Transfers In						
		Transfer in - General Fund	841010	62,000	50,000	24,295	50,000	0
		Transfer in - Capital Imp Fund		0	0	0	0	52,500
		S/T 200000		62,000	50,000	24,295	50,000	52,500
		Total Revenue + Other Fin. Sources		63,154	55,131	26,244	51,200	52,500
469 Industrial Airpark Improvements Fund								
	100000	Revenue						
		Interest income						
		Interest income	538100	11,480	3,507	0	0	0
		S/T 100000		11,480	3,507	0	0	0
		Total Revenue - Industrial Airpark Impr. Fund		11,480	3,507	0	0	0
	200000	Other Financing Sources						
		Operating Transfers In						
		Transfer in - General Fund	841010	0	0	0	0	0
		Transfer in Permanent Improvement	841450	42,800	64,000			
		S/T 200000		42,800	64,000	0	0	0
		Total Revenue + Other Fin. Sources		54,280	67,507	0	0	0
470 124th District Courtroom Renovation								
	100000	Revenue						
		Interest income						
		Interest income	538100	3,946	0	0	0	0
		S/T 100000		3,946	0	0	0	0
		Total Revenue - 124th Dist. Courtroom		3,946	0	0	0	0
	200000	Other Financing Sources						
		Operating Transfers In						
		Transfer in - General Fund	841010	30,652	0	0	0	0
		Transfer In Permanent Improvement	841450	34,119				
		S/T 200000		64,771	0	0	0	0
		Total Revenue + Other Fin. Sources		68,717	0	0	0	0

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
471 Records Storage Building								
		100000 Revenue						
		Interest income						
		Interest income	538100	4,407	3,005	0	0	0
		S/T 100000		4,407	3,005	0	0	0
		Total Revenue - Records Storage Building		4,407	3,005	0	0	0
200000 Other Financing Sources								
		Operating Transfers In						
		Transfer in - General Fund	841010	100,678				
		Transfer In County-Wide Rec Mgmt	841232	100,000	13,000			
		Transfer In Permanent Improvement	841450	261,610	0	0	0	0
		S/T 200000		462,288	13,000	0	0	0
		Total Revenue + Other Fin. Sources		466,695	16,005	0	0	0
472 Computer Upgrade Projects								
		100000 Revenue						
		Interest income						
		Interest income	538100	0	22,341	28,921	0	0
		S/T 100000		0	22,341	28,921	0	0
		Total Revenue - Computer Upgrade Projects		0	22,341	28,921	0	0
200000 Other Financing Sources								
		Operating Transfers In						
		Transfer in - General Fund		0	2,004,748	198,135	25,000	0
		S/T 200000		0	2,004,748	198,135	25,000	0
		Total Revenue + Other Fin. Sources		0	2,027,089	227,056	25,000	0
473 307th District Courtroom								
		100000 Revenue						
		Interest income						
		Interest income	538100	0	11,083	6,657	0	0
		S/T 100000		0	11,083	6,657	0	0
		Total Revenue - 307th District Courtroom		0	11,083	6,657	0	0
200000 Other Financing Sources								
		Operating Transfers In						
		Transfer in - General Fund	841010	0	128,000	0	139	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			
		S/T 200000		0	277,536	0	139	0
		Total Revenue + Other Fin. Sources		0	288,619	6,657	139	0
474 CCL #1 Courtroom Renovation								
		100000 Revenue						
		Interest Income						
		Interest income	538100	0	0	0	0	0
		Total Revenue - CCL #1 Courtroom		\$0	\$0	\$0	\$0	\$0
20000 Other Financing Sources								
		Operating Transfers In						
		Transfer in - Capital Imp Funds	841410	0	0	0	285,000	0
		S/T 200000		0	0	0	285,000	0
		Total Revenue + Other Fin. Sources		0	0	0	285,000	0
475 Courthouse Phone System								
		100000 Revenue						
		Interest income						
		Interest income	538100	0	0	0	0	0
		Total Revenue - Courthouse Phone System		0	0	0	0	0

FY10 Estimated Revenue

Fund	Org. #	Revenue	Acct #	Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
		200000 Other Financing Sources						
		Operating Transfers In						
		Transfer in - Capital Imp Funds	841410	0	0	0	280,000	0
		S/T 200000		0	0	0	280,000	0
		Total Revenue + Other Fin. Sources		0	0	0	280,000	0
		xxx ADA Compliance Project						
		100000 Revenue						
		Interest income						
		Interest income	538100	0	0	0	0	0
		Total Revenue - ADA Compliance Project		0	0	0	0	0
		200000 Other Financing Sources						
		Operating Transfers In						
		Transfer in - Permanent Imp Fund	841450	0	0	0	0	150,000
		S/T 200000		0	0	0	0	150,000
		Total Revenue + Other Fin. Sources		0	0	0	0	150,000
		ALL CAPITAL PROJECT FUNDS						
		Total Revenue		4,420,758	5,385,622	6,067,008	11,896,588	2,480,196
		Total Other Financing Sources		684,859	2,617,428	12,970,548	1,565,389	16,457,763
		Grand Total Capital Project Funds		5,105,617	8,003,050	19,037,556	13,461,977	18,937,959
		All Capital Project Funds - Summary by function		05/06	06/07	07/08	08/09	09/10
		100000 Revenue		1,223,321	105,974	55,594	1,090,170	1,309,933
		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		3,197,437	5,279,648	6,011,414	10,806,418	1,170,263
		200000 OFS Revenue		0	0	0	0	0
		200000 OFS Transfers		684,859	2,617,428	12,970,548	1,565,389	16,457,763
		Total Revenue + Other Financing Sources		5,105,617	8,003,050	19,037,556	13,461,977	18,937,959
		All Capital Project Funds - Summary of Revenues by Type		05/06	06/07	07/08	08/09	09/10
		Property Taxes - Current		1,162,296	340	0	1,067,470	1,100,491
		Property Taxes - Delinquent		0	870	0	0	0
		Sales Tax		0	0	0	0	0
		Other Taxes		0	0	0	0	0
		Licenses & Permits		0	0	0	0	0
		Intergovernmental		3,130,112	5,205,230	5,937,901	10,736,418	1,105,263
		Fees of Office		67,325	74,418	73,513	70,000	65,000
		Fines & Forfeitures		0	0	0	0	0
		Interest		61,025	91,252	55,594	22,700	178,000
		Rental Income		0	0	0	0	0
		Miscellaneous		0	0	0	0	0
		OFS (all)		684,859	2,617,428	12,970,548	1,565,389	16,457,763
				5,105,617	7,989,538	19,037,556	13,461,977	18,906,517

FY10 Estimated Revenue

				Audited	Audited	Audited	Estimated	Estimated
				Revenue	Revenue	Revenue	Revenue	Revenue
Fund	Org. #	Revenue	Acct #	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
Summary of Revenues by Function								
				05/06	06/07	07/08	08/09	09/10
		100000 Revenue		33,144,635	35,396,889	36,852,119	35,634,032	37,842,242
		100100 General Government		3,016,131	2,994,928	2,753,073	2,684,365	2,555,475
		100110 Judicial		1,874,190	1,920,957	1,857,729	1,877,000	1,827,850
		100120 Law Enforcement/Corrections		794,528	865,590	1,013,527	1,021,678	944,978
		100140 Health & Human Services		156,358	130,431	179,809	112,265	70,185
		100150 Public Buildings		723,396	2,217,763	3,810,197	3,730,600	3,104,400
		100160 Transportation & Roads		1,812,531	1,826,465	1,889,561	1,743,252	1,622,000
		100170 Capital Project Revenue		3,197,437	5,279,648	6,011,414	10,806,418	1,170,263
		200000 Other Financing Sources Revenue		53,815	452,980	354,168	289,367	480,492
		200000 Operating Transfers In		1,633,482	3,190,998	13,411,688	2,125,455	19,207,383
		Total Revenue + Other Financing Sources		46,406,503	54,276,649	68,133,285	60,024,432	68,825,268
		Total Revenue + OFS All Funds		46,406,503	54,276,649	68,133,285	60,024,432	68,825,268
		Less Other Financing Sources		(1,687,297)	(3,643,978)	(13,765,856)	(2,414,822)	(19,687,875)
		Total Revenue		44,719,206	50,632,671	54,367,429	57,609,610	49,137,393
Summary of Revenues by Type								
				05/06	06/07	07/08	08/09	09/10
		Property Taxes - Current		16,260,692	17,552,546	18,451,576	20,392,837	21,024,138
		Property Taxes - Delinquent		337,511	458,618	483,266	538,894	466,634
		Sales Tax		15,060,036	15,288,501	16,392,118	13,290,000	14,845,000
		Other Taxes		257,967	287,415	270,364	235,000	265,000
		Licenses & Permits		1,268,757	1,296,640	1,302,467	1,244,000	1,138,500
		Intergovernmental		3,881,782	5,968,594	6,957,014	11,665,146	1,949,926
		Fees of Office		4,173,465	4,206,422	3,927,967	3,951,500	3,753,550
		Fines & Forfeitures		1,130,345	1,147,893	1,121,854	1,085,000	1,060,000
		Interest		1,207,982	1,767,586	1,226,750	1,143,350	822,500
		Rental Income		569,344	617,126	613,866	557,965	565,675
		Miscellaneous		550,878	1,999,107	3,592,142	3,471,967	2,827,500
		Transfers		1,687,297	3,643,978	13,765,856	2,414,822	19,687,875
		Total Revenue by Type		46,386,056	54,234,426	68,105,240	59,990,481	68,406,298
		Less Other Financing Sources(all funds)		(1,687,297)	(3,643,978)	(13,765,856)	(2,414,822)	(19,687,875)
		Total Revenue		44,698,759	50,590,448	54,339,384	57,575,659	48,718,423

**Summary of Changes From FY09 to FY10
(by Department and Fund)**

Department	FY09 Total	FY10 Total	Variance		Changes in Salaries	Changes in Fringe Benefits	Changes in Operating	Changes in Capital	Changes in Debt/Cap Lease
	Amended	Adopted	Amount	%					
General Fund									
County Clerk	963,159	997,454	34,295	3.6%	20,781	7,475	3,704	(775)	3,110
County Clerk Archive Restoration	301,000	150,000	(151,000)	-50.2%	0	0	(152,000)	1,000	0
Telecommunications	49,785	50,005	220	0.4%	0	220	0	0	0
Purchasing	163,124	170,289	7,165	4.4%	4,460	1,500	(400)	0	1,605
Human Resources	185,650	185,395	(255)	-0.1%	0	720	(975)	0	0
Non -Departmental	2,899,140	2,999,140	100,000	3.4%	0	0	100,000	0	0
Non-Dept. Judicial	814,900	946,000	131,100	16.1%	0	0	131,100	0	0
County Judge	249,303	251,328	2,025	0.8%	2,665	1,495	(4,425)	0	2,290
Postal Service	41,610	43,610	2,000	4.8%	0	0	2,000	0	0
Elections	328,217	293,528	(34,689)	-10.6%	(14,711)	(1,472)	(2,506)	(16,000)	0
Auditor	597,649	602,391	4,742	0.8%	10,220	4,022	(9,800)	(2,000)	2,300
Tax Assessor-Collector	1,611,437	1,603,742	(7,695)	-0.5%	(11,487)	3,812	(2,000)	0	1,980
Information Services	1,148,142	1,094,858	(53,284)	-4.6%	2,350	1,970	(32,119)	(26,300)	815
Extension Service	181,166	180,167	(999)	-0.6%	240	680	(1,919)	0	0
Court of Appeals	15,243	15,323	80	0.5%	0	80	0	0	0
County Court-at-Law #1	330,097	329,707	(390)	-0.1%	240	1,495	(2,125)	0	0
County Court-at-Law #2	330,421	331,196	775	0.2%	0	1,275	2,500	(3,000)	0
Attorney General Master	10,200	10,200	0	0.0%	0	0	0	0	0
124th District Court	194,404	194,142	(262)	-0.1%	(657)	395	0	0	0
188th District Court	217,831	234,811	16,980	7.8%	0	480	30,000	(13,500)	0
307th District Court	156,132	146,653	(9,479)	-6.1%	(7,278)	(140)	(2,061)	0	0
Juror Expenses	197,000	210,500	13,500	6.9%	0	0	13,500	0	0
District Clerk	977,313	959,089	(18,224)	-1.9%	481	3,740	(2,800)	(19,645)	0
District Clerk Archive Restoration	0	8,250	8,250		0	0	8,250	0	0
Justice of the Peace #1	324,988	330,043	5,055	1.6%	3,240	1,815	0	0	0
Justice of the Peace #2	190,528	190,903	375	0.2%	3,000	1,270	0	(3,895)	0
Justice of the Peace #3	248,026	252,307	4,281	1.7%	4,046	1,575	(1,340)	0	0
Justice of the Peace #4	182,383	186,823	4,440	2.4%	3,240	1,200	0	0	0
District Attorney	1,936,529	1,978,262	41,733	2.2%	39,604	16,190	(14,061)	0	0
Bail Bond Board	6,115	7,135	1,020	16.7%	0	20	1,000	0	0
Collections	143,610	156,122	12,512	8.7%	11,232	2,480	(1,200)	0	0
Constable #1	72,231	92,781	20,550	28.5%	(7,900)	(3,015)	6,465	25,000	0
Constable #2	68,616	69,606	990	1.4%	0	75	915	0	0
Constable #3	97,429	118,896	21,467	22.0%	0	170	(3,703)	25,000	0
Constable #4	71,561	96,306	24,745	34.6%	(5,300)	(845)	5,290	25,600	0
Sheriff - Corrections	10,838,546	10,354,762	(483,784)	-4.5%	26,141	14,855	(116,100)	(408,680)	0

**Summary of Changes From FY09 to FY10
(by Department and Fund)**

Contract Jail Operations	2,657,372	2,602,107	(55,265)	-2.1%	18,340	36,240	(56,845)	(53,000)	0
Criminal Justice Operations	405,108	401,683	(3,425)	-0.8%	0	975	(4,400)	0	0
Department of Public Safety	61,355	61,900	545	0.9%	0	195	1,700	(1,350)	0
Texas Parks & Wildlife	900	900	0	0.0%	0	0	0	0	0
Texas Alcohol-Beverage Com.	250	250	0	0.0%	0	0	0	0	0
Juvenile Board	137,923	138,893	970	0.7%	0	970	0	0	0
Veterans Service	94,092	96,291	2,199	2.3%	0	365	1,834	0	0
Civil Defense	19,200	19,200	0	0.0%	0	0	0	0	0
Environmental Protection	23,000	23,000	0	0.0%	0	0	0	0	0
911 Addressing	113,741	137,880	24,139	21.2%	7,489	1,650	15,000	0	0
Health Department	1,486,532	1,519,109	32,577	2.2%	33,322	14,480	(15,225)	0	0
Historical Commission	7,640	6,525	(1,115)	-14.6%	0	0	(1,115)	0	0
Contributions	678,799	737,449	58,650	8.6%	0	0	58,650	0	0
Courthouse Building	1,502,418	1,490,424	(11,994)	-0.8%	(3,340)	(1,069)	(7,585)	0	0
Jail Building	391,135	340,000	(51,135)	-13.1%	0	0	(16,135)	(35,000)	0
Service Center Building	160,750	43,250	(117,500)	-73.1%	0	0	3,500	(121,000)	0
Community Buildings Maint.	57,468	57,428	(40)	-0.1%	0	(40)	0	0	0
Comm. Bldg. - Whaley St.	52,073	36,507	(15,566)	-29.9%	0	(7,305)	(8,261)	0	0
Comm. Bldg. - Judson	5,675	8,300	2,625	46.3%	0	0	2,625	0	0
Comm. Bldg. - Greggton	41,289	33,349	(7,940)	-19.2%	0	(15)	(7,925)	0	0
Comm. Bldg. - Garfield Hill	10,725	10,725	0	0.0%	0	0	0	0	0
Gladewater Commerce - Offices	14,425	15,850	1,425	9.9%	0	0	1,425	0	0
Comm. Bldg. - Liberty City	32,625	33,000	375	1.1%	0	0	375	0	0
Comm. Bldg. - Hugh Camp Park	24,725	24,600	(125)	-0.5%	0	0	4,875	(5,000)	0
Comm. Bldg. - Olivia Hilburn	22,325	22,325	0	0.0%	0	0	0	0	0
Comm. Bldg. - Kilgore	202,752	96,752	(106,000)	-52.3%	(500)	75	21,525	(127,100)	0
Comm. Bldg. - Kilgore South	1,326	225	(1,101)	-83.0%	0	0	(1,101)	0	0
Comm. Bldg. - Elderville	48,425	20,250	(28,175)	-58.2%	0	0	(9,975)	(18,200)	0
Comm. Bldg. - Easton	13,525	12,250	(1,275)	-9.4%	0	0	(1,275)	0	0
Longview Eastman Rd Offices	8,525	8,600	75	0.9%	0	0	75	0	0
West Harrison VFD Building	2,200	2,600	400	18.2%	0	0	400	0	0
MAS Criminal Justice Center	64,290	51,500	(12,790)	-19.9%	0	0	(12,790)	0	0
Youth Detention Building	36,750	36,750	0	0.0%	0	0	0	0	0
Total General Fund (110)	34,522,823	33,931,596	(591,227)	-1.7%	139,918	110,058	(75,458)	(777,845)	12,100
Road & Bridge Fund									
Administration	411,064	381,736	(29,328)	-7.1%	0	1,200	(30,528)	0	0
General	304,900	499,900	195,000	64.0%	0	0	195,000	0	0
Precinct #1	1,772,781	1,997,337	224,556	12.7%	720	5,105	225,988	(9,000)	1,743

**Summary of Changes From FY09 to FY10
(by Department and Fund)**

Precinct #2	177,755	155,762	(21,993)	-12.4%	1,532	475	(24,000)	0	0
Precinct #3	2,980,157	3,186,549	206,392	6.9%	(9,166)	(6,045)	55,284	154,258	12,061
Precinct #4	1,299,210	1,564,002	264,792	20.4%	(19)	3,650	(22,268)	81,235	202,194
Transportation and Roads	2,000,000	2,000,000	0				0	0	0
Total Road & Bridge Fund (215)	8,945,867	9,785,286	839,419	9.4%	(6,933)	4,385	399,476	226,493	215,998
Designated Funds									
Elections Services Fund	17,800	17,360	(440)	-2.5%	(3,299)	(843)	3,700	0	2
County Clerk Rec Mgmt	265,120	252,286	(12,834)	-4.8%	(2,458)	1,705	(2,381)	(9,700)	0
Jail Lease Facility	95,000	0	(95,000)	-100.0%	0	0	0	(95,000)	0
Law Library Fund	83,550	95,801	12,251	14.7%	286	185	7,300	0	4,480
Airport Maintenance Fund	1,111,812	1,005,810	(106,002)	-9.5%	22,043	4,335	(31,290)	(101,090)	0
Airport Public Safety	594,519	613,604	19,085	3.2%	12,180	5,105	1,800	0	0
County-Wide Rec Mgmt	86,499	71,402	(15,097)	-17.5%	(15,292)	(2,505)	2,700	0	0
Building Security	111,183	112,593	1,410	1.3%	240	270	900	0	0
Justice Court Technology Fund	8,500	58,500	50,000	588.2%	0	0	33,500	16,500	0
Dist. Clerk Civil Rec Mgmt	21,195	37,790	16,595	78.3%	3,000	645	12,950	0	0
Dist. Clerk Criminal Rec Mgmt	0	2,485	2,485	0.0%	0	0	2,485	0	0
Justice of the Peace Security	4,500	4,500	0	0.0%	0	0	0	0	0
Co. Clerk Criminal Rec Mgmt	1,500	10,253	8,753	583.5%	5,823	2,930	0	0	0
Health Care Fund	100,000	100,000	0	0.0%	0	0	0	0	0
Total Designated Funds	2,501,178	2,382,384	(118,794)	-4.7%	22,523	11,827	31,664	(189,290)	4,482
Capital Project Funds									
Permanent Improvement Fund	88,767	125,000	36,233	40.8%	0	0	0	36,233	0
Airport Improvements	11,952,057	2,105,263	(9,846,794)	-82.4%	0	0	0	(9,846,794)	0
Parking Facility	0	150,000	150,000	0.0%	0	0	0	150,000	0
Longview Whaley Comm Bldg	107,159	52,500	(54,659)	-51.0%	0	0	0	(54,659)	0
Computer Upgrade Project	748,335	0	(748,335)	-100.0%	0	0	0	(748,335)	0
307th District Courtroom	20,205	0	(20,205)	-100.0%	0	0	0	(20,205)	0
CCL #1 Courtroom Project	285,000	0	(285,000)	0.0%	0	0	0	(285,000)	0
Courthouse PBX Upgrade	280,000	0	(280,000)	0.0%	0	0	0	(280,000)	0
ADA Compliance Project	0	150,000	150,000	0.0%	0	0	0	150,000	0
Total Capital Project Funds	13,481,523	2,582,763	(10,898,760)	-80.8%	0	0	0	(10,898,760)	0
Total All Funds	59,451,391	48,682,029	(10,769,362)	-18.1%	155,508	126,270	355,682	(11,639,402)	232,580

Summary Comparison of FY09 to FY10

Department	FY09 Amended						Budget Inc. or (Decrease)	FY10 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
General Fund													
County Clerk	623,975	263,685	74,724	775	0	963,159	34,295	644,756	271,160	78,428	0	3,110	997,454
Co Clk Archive Restoration	0	0	301,000	0	0	301,000	(151,000)	0	0	149,000	1,000	0	150,000
Telecommunications	42,155	7,430	200	0	0	49,785	220	42,155	7,650	200	0	0	50,005
Purchasing	119,019	35,805	8,300	0	0	163,124	7,165	123,479	37,305	7,900	0	1,605	170,289
Human Resources	127,127	44,565	13,958	0	0	185,650	(255)	127,127	45,285	12,983	0	0	185,395
Non -Departmental	0	65,860	2,833,280	0	0	2,899,140	100,000	0	65,860	2,933,280	0	0	2,999,140
Non-Dept. Judicial	0	0	814,900	0	0	814,900	131,100	0	0	946,000	0	0	946,000
County Judge	175,693	53,165	20,445	0	0	249,303	2,025	178,358	54,660	16,020	0	2,290	251,328
Postal Service	0	0	41,610	0	0	41,610	2,000	0	0	43,610	0	0	43,610
Elections	178,442	60,572	73,203	16,000	0	328,217	(34,689)	163,731	59,100	70,697	0	0	293,528
Auditor	419,466	140,683	34,000	3,500	0	597,649	4,742	429,686	144,705	24,200	1,500	2,300	602,391
Tax Assessor-Collector	982,794	393,143	235,500	0	0	1,611,437	(7,695)	971,307	396,955	233,500	0	1,980	1,603,742
Information Services	294,971	96,575	656,096	100,500	0	1,148,142	(53,284)	297,321	98,545	623,977	74,200	815	1,094,858
Extension Service	107,711	55,455	18,000	0	0	181,166	(999)	107,951	56,135	16,081	0	0	180,167
Court of Appeals	13,008	2,235	0	0	0	15,243	80	13,008	2,315	0	0	0	15,323
County Court-at-Law #1	240,637	68,275	21,185	0	0	330,097	(390)	240,877	69,770	19,060	0	0	329,707
County Court-at-Law #2	232,941	67,030	27,450	3,000	0	330,421	775	232,941	68,305	29,950	0	0	331,196
Attorney General Master	0	0	10,200	0	0	10,200	0	0	0	10,200	0	0	10,200
124th District Court	87,939	30,265	76,200	0	0	194,404	(262)	87,282	30,660	76,200	0	0	194,142
188th District Court	87,421	30,210	86,700	13,500	0	217,831	16,980	87,421	30,690	116,700	0	0	234,811
307th District Court	97,991	31,430	26,711	0	0	156,132	(9,479)	90,713	31,290	24,650	0	0	146,653
Juror Expenses	0	0	197,000	0	0	197,000	13,500	0	0	210,500	0	0	210,500
District Clerk	627,223	264,445	66,000	19,645	0	977,313	(18,224)	627,704	268,185	63,200	0	0	959,089
Dist Clk Archive Restoration	0	0	0	0	0	0	8,250	0	0	8,250	0	0	8,250
Justice of the Peace #1	182,632	76,045	66,311	0	0	324,988	5,055	185,872	77,860	66,311	0	0	330,043
Justice of the Peace #2	104,178	40,255	42,200	3,895	0	190,528	375	107,178	41,525	42,200	0	0	190,903
Justice of the Peace #3	138,066	53,575	56,385	0	0	248,026	4,281	142,112	55,150	55,045	0	0	252,307
Justice of the Peace #4	101,238	39,790	41,355	0	0	182,383	4,440	104,478	40,990	41,355	0	0	186,823
District Attorney	1,390,483	453,685	92,361	0	0	1,936,529	41,733	1,430,087	469,875	78,300	0	0	1,978,262
Bail Bond Board	3,500	615	2,000	0	0	6,115	1,020	3,500	635	3,000	0	0	7,135
Collections	94,065	38,695	10,850	0	0	143,610	12,512	105,297	41,175	9,650	0	0	156,122
Constable #1	50,376	19,235	2,620	0	0	72,231	20,550	42,476	16,220	9,085	25,000	0	92,781
Constable #2	42,476	16,005	10,135	0	0	68,616	990	42,476	16,080	11,050	0	0	69,606
Constable #3	60,732	19,225	17,472	0	0	97,429	21,467	60,732	19,395	13,769	25,000	0	118,896
Constable #4	47,776	16,925	6,860	0	0	71,561	24,745	42,476	16,080	12,150	25,600	0	96,306
Sheriff - Corrections	6,344,060	2,625,750	1,448,056	420,680	0	10,838,546	(483,784)	6,370,201	2,640,605	1,331,956	12,000	0	10,354,762
Contract Jail Operations	1,485,059	638,735	480,578	53,000	0	2,657,372	(55,265)	1,503,399	674,975	423,733	0	0	2,602,107
Criminal Justice Operations	222,048	103,160	79,900	0	0	405,108	(3,425)	222,048	104,135	75,500	0	0	401,683
Department of Public Safety	39,500	14,305	6,200	1,350	0	61,355	545	39,500	14,500	7,900	0	0	61,900
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	98,613	39,310	0	0	0	137,923	970	98,613	40,280	0	0	0	138,893
Veterans Service	69,042	12,450	12,600	0	0	94,092	2,199	69,042	12,815	14,434	0	0	96,291
Civil Defense	0	0	19,200	0	0	19,200	0	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	72,151	28,695	12,895	0	0	113,741	24,139	79,640	30,345	27,895	0	0	137,880
Health Department	288,097	111,035	1,087,400	0	0	1,486,532	32,577	321,419	125,515	1,072,175	0	0	1,519,109
Historical Commission	0	0	7,640	0	0	7,640	(1,115)	0	0	6,525	0	0	6,525
Contributions	0	0	678,799	0	0	678,799	58,650	0	0	737,449	0	0	737,449
CSCD	0	0	0	0	0	0	0	0	0	0	0	0	0
Courthouse Building	487,974	228,709	785,735	0	0	1,502,418	(11,994)	484,634	227,640	778,150	0	0	1,490,424
Jail Building	0	0	356,135	35,000	0	391,135	(51,135)	0	0	340,000	0	0	340,000
Service Center Building	0	0	39,750	121,000	0	160,750	(117,500)	0	0	43,250	0	0	43,250
Community Buildings Maint.	32,658	14,410	10,400	0	0	57,468	(40)	32,658	14,370	10,400	0	0	57,428
Comm. Bldg. - Whaley St.	18,112	11,200	22,761	0	0	52,073	(15,566)	18,112	3,895	14,500	0	0	36,507
Comm. Bldg. - Judson	0	0	5,675	0	0	5,675	2,625	0	0	8,300	0	0	8,300
Comm. Bldg. - Greggton	6,209	1,355	33,725	0	0	41,289	(7,940)	6,209	1,340	25,800	0	0	33,349
Comm. Bldg. - Garfield Hill	0	0	10,725	0	0	10,725	0	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

Summary Comparison of FY09 to FY10

Department	FY09 Amended						Budget Inc. or (Decrease)	FY10 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Gladewater Commerce - Offices	0	0	14,425	0	0	14,425	1,425	0	0	15,850	0	0	15,850
Comm. Bldg. - Liberty City	0	0	32,625	0	0	32,625	375	0	0	33,000	0	0	33,000
Comm. Bldg. - Hugh Camp Park	0	0	19,725	5,000	0	24,725	(125)	0	0	24,600	0	0	24,600
Comm. Bldg. - Olivia Hilburn	0	0	22,325	0	0	22,325	0	0	0	22,325	0	0	22,325
Comm. Bldg. - Kilgore	29,427	13,500	32,725	127,100	0	202,752	(106,000)	28,927	13,575	54,250	0	0	96,752
Comm. Bldg. - Kilgore South	0	0	1,326	0	0	1,326	(1,101)	0	0	225	0	0	225
Comm. Bldg. - Elderville	0	0	30,225	18,200	0	48,425	(28,175)	0	0	20,250	0	0	20,250
Comm. Bldg. - Easton	0	0	13,525	0	0	13,525	(1,275)	0	0	12,250	0	0	12,250
Longview Eastman Rd Offices	0	0	8,525	0	0	8,525	75	0	0	8,600	0	0	8,600
West Harrison VFD Building	0	0	2,200	0	0	2,200	400	0	0	2,600	0	0	2,600
MAS Criminal Justice Center	0	0	64,290	0	0	64,290	(12,790)	0	0	51,500	0	0	51,500
Youth Detention Building	0	0	36,750	0	0	36,750	0	0	0	36,750	0	0	36,750
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Fund (110)	15,866,985	6,327,492	11,386,201	942,145	0	34,522,823	(591,227)	16,006,903	6,437,550	11,310,743	164,300	12,100	33,931,596
Road & Bridge Fund													
Administration	258,916	78,120	74,028	0	0	411,064	(29,328)	258,916	79,320	43,500	0	0	381,736
General	0	0	304,900	0	0	304,900	195,000	0	0	499,900	0	0	499,900
Precinct #1	673,391	261,075	625,732	113,000	99,583	1,772,781	224,556	674,111	266,180	851,720	104,000	101,326	1,997,337
Precinct #2	32,870	13,140	131,745	0	0	177,755	(21,993)	34,402	13,615	107,745	0	0	155,762
Precinct #3	738,067	300,275	1,069,296	575,024	297,495	2,980,157	206,392	728,901	294,230	1,124,580	729,282	309,556	3,186,549
Precinct #4	510,785	205,200	469,668	113,557	0	1,299,210	264,792	510,766	208,850	447,400	194,792	202,194	1,564,002
Transportation/ Road Expense	0	0	2,000,000	0	0	2,000,000	0	0	0	2,000,000	0	0	2,000,000
Total Road & Bridge Fund (215)	2,214,029	857,810	4,675,369	801,581	397,078	8,945,867	839,419	2,207,096	862,195	5,074,845	1,028,074	613,076	9,785,286
Other Funds													
Elections Services Fund	3,299	843	12,500	0	1,158	17,800	(440)	0	0	16,200	0	1,160	17,360
County Clerk Rec Mgmt	56,391	24,575	173,454	10,700	0	265,120	(12,834)	53,933	26,280	171,073	1,000	0	252,286
Jail Lease Facility	0	0	0	95,000	0	95,000	(95,000)	0	0	0	0	0	0
Law Library Fund	17,360	4,890	61,300	0	0	83,550	12,251	17,646	5,075	68,600	0	4,480	95,801
Airport Maintenance Fund	368,337	157,295	483,090	103,090	0	1,111,812	(106,002)	390,380	161,630	451,800	2,000	0	1,005,810
Airport Public Safety	401,649	153,870	33,500	5,500	0	594,519	19,085	413,829	158,975	35,300	5,500	0	613,604
County-Wide Rec Mgmt	43,839	11,450	31,210	0	0	86,499	(15,097)	28,547	8,945	33,910	0	0	71,402
Building Security	77,248	30,235	3,700	0	0	111,183	1,410	77,488	30,505	4,600	0	0	112,593
Justice Court Technology Fund	0	0	5,200	3,300	0	8,500	50,000	0	0	38,700	19,800	0	58,500
Dist. Clerk Civil Rec Mgmt	0	0	21,195	0	0	21,195	16,595	3,000	645	34,145	0	0	37,790
Dist. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	2,485	0	0	2,485	0	0	2,485
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	1,500	0	0	1,500	8,753	5,823	2,930	1,500	0	0	10,253
Health Care Fund	0	0	100,000	0	0	100,000	0	0	0	100,000	0	0	100,000
Permanent Improvement Fund	0	0	0	88,767	0	88,767	36,233	0	0	0	125,000	0	125,000
Airport Improvements	0	0	0	11,952,057	0	11,952,057	(9,846,794)	0	0	0	2,105,263	0	2,105,263
Parking Facility	0	0	0	0	0	0	150,000	0	0	0	150,000	0	150,000
Longview Whaley Comm Bldg	0	0	0	107,159	0	107,159	(54,659)	0	0	0	52,500	0	52,500
Computer Upgrade Project	0	0	0	748,335	0	748,335	(748,335)	0	0	0	0	0	0
307th District Courtroom	0	0	0	20,205	0	20,205	(20,205)	0	0	0	0	0	0
CCL #1 Courtroom Project	0	0	0	285,000	0	285,000	(285,000)	0	0	0	0	0	0
Courthouse PBX Upgrade	0	0	0	280,000	0	280,000	(280,000)	0	0	0	0	0	0
ADA Compliance	0	0	0	0	0	0	150,000	0	0	0	150,000	0	150,000
Total Other Funds	968,123	383,158	931,149	13,699,113	1,158	15,982,701	(11,017,554)	990,646	394,985	962,813	2,611,063	5,640	4,965,147
Total All Funds	19,049,137	7,568,460	16,992,719	15,442,839	398,236	59,451,391	(10,769,362)	19,204,645	7,694,730	17,348,401	3,803,437	630,816	48,682,029

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	100423	County Clerk					
		Total Salaries	512,985	523,279	564,747	623,975	644,756
		Total Fringe Benefits	215,729	212,200	238,109	263,685	271,160
		Total Operating Expenses	54,973	59,924	63,385	74,724	78,428
		Total Capital Outlay	695	0	0	775	0
		Total Debt Service/Capital Lease	0	0	0	0	3,110
		Departmental Total	<u>784,382</u>	<u>795,403</u>	<u>866,241</u>	<u>963,159</u>	<u>997,454</u>
110	100425	County Clerk Archive Restoration					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,800	0	1,588	301,000	149,000
		Total Capital Outlay	0	0	0	0	1,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,800</u>	<u>0</u>	<u>1,588</u>	<u>301,000</u>	<u>150,000</u>
110	100445	Telecommunications					
		Total Salaries	34,428	35,318	37,671	42,155	42,155
		Total Fringe Benefits	5,507	6,063	6,575	7,430	7,650
		Total Operating Expenses	0	101	0	200	200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>39,935</u>	<u>41,482</u>	<u>44,246</u>	<u>49,785</u>	<u>50,005</u>
110	100446	Purchasing Agent					
		Total Salaries	98,359	101,940	108,528	119,019	123,479
		Total Fringe Benefits	29,714	30,373	33,136	35,805	37,305
		Total Operating Expenses	8,266	7,094	7,611	8,300	7,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	1,605
		Departmental Total	<u>136,339</u>	<u>139,407</u>	<u>149,275</u>	<u>163,124</u>	<u>170,289</u>
110	100447	Human Resources					
		Total Salaries	112,813	116,353	122,568	127,127	127,127
		Total Fringe Benefits	38,591	38,955	42,394	44,565	45,285
		Total Operating Expenses	12,755	13,465	13,929	13,958	12,983
		Total Capital Outlay	999	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>165,158</u>	<u>168,773</u>	<u>178,891</u>	<u>185,650</u>	<u>185,395</u>
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	57	35	65,860	65,860
		Total Operating Expenses	1,897,567	1,922,130	2,334,403	2,833,280	2,933,280
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,897,567</u>	<u>1,922,187</u>	<u>2,334,438</u>	<u>2,899,140</u>	<u>2,999,140</u>
110	100452	Non-Departmental - Judicial					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	767,788	818,465	793,832	814,900	946,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>767,788</u>	<u>818,465</u>	<u>793,832</u>	<u>814,900</u>	<u>946,000</u>

The Non-Department Judicial organization will be divided and indigent expenses will be moved into a new organization.

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	new	Indigent Defense					
		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
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
110	100460	County Judge					
		Total Salaries	153,444	158,036	165,860	175,693	178,358
		Total Fringe Benefits	46,018	46,361	50,151	53,165	54,660
		Total Operating Expenses	6,573	9,746	8,845	20,445	16,020
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	2,290
		Departmental Total	<u>206,035</u>	<u>214,143</u>	<u>224,856</u>	<u>249,303</u>	<u>251,328</u>
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	9,280	4,779	41,610	43,610
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>9,280</u>	<u>4,779</u>	<u>41,610</u>	<u>43,610</u>
110	100520	Elections					
		Total Salaries	163,588	152,941	163,947	178,442	163,731
		Total Fringe Benefits	47,120	47,231	52,085	60,572	59,100
		Total Operating Expenses	50,944	52,700	75,082	73,203	70,697
		Total Capital Outlay	0	0	0	16,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>261,652</u>	<u>252,872</u>	<u>291,114</u>	<u>328,217</u>	<u>293,528</u>
110	100530	County Auditor					
		Total Salaries	328,951	352,238	387,804	419,466	429,686
		Total Fringe Benefits	112,833	116,448	130,163	140,683	144,705
		Total Operating Expenses	18,057	20,999	20,409	34,000	24,200
		Total Capital Outlay	2,742	20,497	0	3,500	1,500
		Total Debt Service/Capital Lease	0	0	0	0	2,300
		Departmental Total	<u>462,583</u>	<u>510,182</u>	<u>538,376</u>	<u>597,649</u>	<u>602,391</u>
110	100550	Tax Assessor / Collector					
		Total Salaries	845,242	864,166	920,774	982,794	971,307
		Total Fringe Benefits	329,290	331,125	365,686	393,143	396,955
		Total Operating Expenses	179,260	189,699	222,404	235,500	233,500
		Total Capital Outlay	0	0	886	0	0
		Total Debt Service/Capital Lease	0	0	0	0	1,980
		Departmental Total	<u>1,353,792</u>	<u>1,384,990</u>	<u>1,509,750</u>	<u>1,611,437</u>	<u>1,603,742</u>
110	100560	Information Services					
		Total Salaries	298,416	299,208	285,899	294,971	297,321
		Total Fringe Benefits	95,781	91,828	91,200	96,575	98,545
		Total Operating Expenses	422,518	418,959	512,271	656,096	623,977
		Total Capital Outlay	149,173	118,362	134,378	100,500	74,200
		Total Debt Service/Capital Lease	0	0	0	0	815
		Departmental Total	<u>965,888</u>	<u>928,357</u>	<u>1,023,748</u>	<u>1,148,142</u>	<u>1,094,858</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	100900	Agriculture Extension Service					
		Total Salaries	89,650	90,416	82,725	107,711	107,951
		Total Fringe Benefits	41,077	40,522	40,776	55,455	56,135
		Total Operating Expenses	14,604	16,555	16,598	18,000	16,081
		Total Capital Outlay	1,350	4,313	800	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>146,681</u>	<u>151,806</u>	<u>140,899</u>	<u>181,166</u>	<u>180,167</u>
110	110465	Court of Appeals					
		Total Salaries	10,657	13,007	13,107	13,008	13,008
		Total Fringe Benefits	806	995	1,003	2,235	2,315
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>11,463</u>	<u>14,002</u>	<u>14,110</u>	<u>15,243</u>	<u>15,323</u>
110	110467	County Court at Law #1					
		Total Salaries	212,470	221,992	235,012	240,637	240,877
		Total Fringe Benefits	57,391	74,850	63,251	68,275	69,770
		Total Operating Expenses	15,698	9,923	20,027	21,185	19,060
		Total Capital Outlay	1,099	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>286,658</u>	<u>306,765</u>	<u>318,290</u>	<u>330,097</u>	<u>329,707</u>
110	110468	County Court at Law #2					
		Total Salaries	197,728	205,102	227,226	232,941	232,941
		Total Fringe Benefits	55,151	55,730	62,455	67,030	68,305
		Total Operating Expenses	14,920	28,176	24,782	27,450	29,950
		Total Capital Outlay	8,882	1,608	0	3,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>276,681</u>	<u>290,616</u>	<u>314,463</u>	<u>330,421</u>	<u>331,196</u>
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,600	9,598	9,950	10,200	10,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>9,600</u>	<u>9,598</u>	<u>9,950</u>	<u>10,200</u>	<u>10,200</u>
110	110471	124th District Court					
		Total Salaries	71,736	74,321	80,124	87,939	87,282
		Total Fringe Benefits	25,211	25,496	27,658	30,265	30,660
		Total Operating Expenses	38,082	47,385	59,137	76,200	76,200
		Total Capital Outlay	4,700	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>139,729</u>	<u>147,202</u>	<u>166,919</u>	<u>194,404</u>	<u>194,142</u>
110	110472	188th District Court					
		Total Salaries	74,658	84,121	85,063	87,421	87,421
		Total Fringe Benefits	25,668	26,677	29,053	30,210	30,690
		Total Operating Expenses	46,626	52,654	39,172	86,700	116,700
		Total Capital Outlay	0	0	0	13,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>146,952</u>	<u>163,452</u>	<u>153,288</u>	<u>217,831</u>	<u>234,811</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	110473	307th District Court					
		Total Salaries	88,057	90,397	102,347	97,991	90,713
		Total Fringe Benefits	28,031	28,254	30,682	31,430	31,290
		Total Operating Expenses	15,620	23,231	9,935	26,711	24,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>131,708</u>	<u>141,882</u>	<u>142,964</u>	<u>156,132</u>	<u>146,653</u>
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	111,531	142,490	147,218	197,000	210,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>111,531</u>	<u>142,490</u>	<u>147,218</u>	<u>197,000</u>	<u>210,500</u>
110	110480	District Clerk					
		Total Salaries	549,262	559,045	593,293	627,223	627,704
		Total Fringe Benefits	228,344	228,709	245,900	264,445	268,185
		Total Operating Expenses	55,029	58,621	52,750	66,000	63,200
		Total Capital Outlay	0	1,082	2,727	19,645	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>832,635</u>	<u>847,457</u>	<u>894,670</u>	<u>977,313</u>	<u>959,089</u>
110	110480	District Clerk Archive Restoration					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	8,250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,250</u>
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	133,908	135,885	150,564	182,632	185,872
		Total Fringe Benefits	52,590	51,285	53,369	76,045	77,860
		Total Operating Expenses	53,463	45,936	48,567	66,311	66,311
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>239,961</u>	<u>233,106</u>	<u>252,500</u>	<u>324,988</u>	<u>330,043</u>
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	77,474	81,620	86,323	104,178	107,178
		Total Fringe Benefits	25,806	26,642	29,118	40,255	41,525
		Total Operating Expenses	34,841	24,179	27,145	42,200	42,200
		Total Capital Outlay	3,308	0	0	3,895	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>141,429</u>	<u>132,441</u>	<u>142,586</u>	<u>190,528</u>	<u>190,903</u>
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	111,970	117,411	130,102	138,066	142,112
		Total Fringe Benefits	44,839	45,446	50,804	53,575	55,150
		Total Operating Expenses	37,678	55,792	42,599	56,385	55,045
		Total Capital Outlay	1,515	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>196,002</u>	<u>218,649</u>	<u>223,505</u>	<u>248,026</u>	<u>252,307</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	83,625	85,410	94,155	101,238	104,478
		Total Fringe Benefits	33,035	34,230	35,841	39,790	40,990
		Total Operating Expenses	32,951	30,357	27,434	41,355	41,355
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>149,611</u>	<u>149,997</u>	<u>157,430</u>	<u>182,383</u>	<u>186,823</u>
110	110500	District Attorney					
		Total Salaries	971,218	1,044,275	1,209,743	1,390,483	1,430,087
		Total Fringe Benefits	321,056	328,911	392,342	453,685	469,875
		Total Operating Expenses	57,437	68,089	71,994	92,361	78,300
		Total Capital Outlay	0	578	1,833	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,349,711</u>	<u>1,441,853</u>	<u>1,675,912</u>	<u>1,936,529</u>	<u>1,978,262</u>
110	110600	Bail Bond Board					
		Total Salaries	1,109	1,048	3,042	3,500	3,500
		Total Fringe Benefits	819	207	526	615	635
		Total Operating Expenses	133	211	196	2,000	3,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>2,061</u>	<u>1,466</u>	<u>3,764</u>	<u>6,115</u>	<u>7,135</u>
110	110800	Court Collections					
		Total Salaries	0	49,811	89,686	94,065	105,297
		Total Fringe Benefits	0	18,905	35,182	38,695	41,175
		Total Operating Expenses	0	10,081	5,116	10,850	9,650
		Total Capital Outlay	0	4,951	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>83,748</u>	<u>129,984</u>	<u>143,610</u>	<u>156,122</u>
110	120731	Constable - Precinct #1					
		Total Salaries	45,772	49,452	51,257	50,376	42,476
		Total Fringe Benefits	17,295	17,404	18,346	19,235	16,220
		Total Operating Expenses	6,752	2,545	1,843	2,620	9,085
		Total Capital Outlay	0	0	0	0	25,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>69,819</u>	<u>69,401</u>	<u>71,446</u>	<u>72,231</u>	<u>92,781</u>
110	120732	Constable - Precinct #2					
		Total Salaries	38,872	40,038	41,239	42,476	42,476
		Total Fringe Benefits	14,499	14,225	15,041	16,005	16,080
		Total Operating Expenses	5,463	6,901	5,988	10,135	11,050
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>58,834</u>	<u>61,164</u>	<u>62,268</u>	<u>68,616</u>	<u>69,606</u>
110	120733	Constable - Precinct #3					
		Total Salaries	45,449	48,618	55,855	60,732	60,732
		Total Fringe Benefits	15,682	15,555	17,446	19,225	19,395
		Total Operating Expenses	11,378	13,810	12,700	17,472	13,769
		Total Capital Outlay	0	1,200	0	0	25,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>72,509</u>	<u>79,183</u>	<u>86,001</u>	<u>97,429</u>	<u>118,896</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	120734	Constable - Precinct #4					
		Total Salaries	36,709	42,346	43,565	47,776	42,476
		Total Fringe Benefits	12,871	14,075	14,993	16,925	16,080
		Total Operating Expenses	6,070	4,043	3,955	6,860	12,150
		Total Capital Outlay	0	0	0	0	25,600
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>55,650</u>	<u>60,464</u>	<u>62,513</u>	<u>71,561</u>	<u>96,306</u>
110	120742	Sheriff's Office					
		Total Salaries	4,935,361	5,345,881	5,867,331	6,344,060	6,370,201
		Total Fringe Benefits	2,010,031	2,108,612	2,277,468	2,625,750	2,640,605
		Total Operating Expenses	1,220,558	1,268,230	1,330,569	1,448,056	1,331,956
		Total Capital Outlay	286,048	211,611	174,453	420,680	12,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>8,451,998</u>	<u>8,934,334</u>	<u>9,649,821</u>	<u>10,838,546</u>	<u>10,354,762</u>
110	120750	Contract Jail Operation					
		Total Salaries	0	389,253	1,057,578	1,485,059	1,503,399
		Total Fringe Benefits	0	147,597	413,578	638,735	674,975
		Total Operating Expenses	0	114,048	395,264	480,578	423,733
		Total Capital Outlay	0	25,496	67,956	53,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>676,394</u>	<u>1,934,376</u>	<u>2,657,372</u>	<u>2,602,107</u>
110	120760	Criminal Justice Operation					
		Total Salaries	77,942	194,602	211,195	222,048	222,048
		Total Fringe Benefits	25,724	82,586	83,978	103,160	104,135
		Total Operating Expenses	52,616	51,402	36,722	79,900	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>156,282</u>	<u>328,590</u>	<u>331,895</u>	<u>405,108</u>	<u>401,683</u>
110	120772	Department of Public Safety					
		Total Salaries	37,601	37,297	47,313	39,500	39,500
		Total Fringe Benefits	12,662	12,773	15,285	14,305	14,500
		Total Operating Expenses	5,082	5,703	6,438	6,200	7,900
		Total Capital Outlay	0	0	0	1,350	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>55,345</u>	<u>55,773</u>	<u>69,036</u>	<u>61,355</u>	<u>61,900</u>
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	534	79	402	900	900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>534</u>	<u>79</u>	<u>402</u>	<u>900</u>	<u>900</u>
110	120775	Texas Alcoholic Beverage Comm.					
		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
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>250</u>	<u>250</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	130750	Juvenile Board					
		Total Salaries	78,255	89,491	85,635	98,613	98,613
		Total Fringe Benefits	31,850	33,683	35,277	39,310	40,280
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>110,105</u>	<u>123,174</u>	<u>120,912</u>	<u>137,923</u>	<u>138,893</u>
110	140100	Gregg County Industrial Airpark					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	25,856	0	0	0	0
		Total Capital Outlay	1,391	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>27,247</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
110	140430	Veterans Services					
		Total Salaries	62,633	62,961	67,431	69,042	69,042
		Total Fringe Benefits	15,594	11,074	12,038	12,450	12,815
		Total Operating Expenses	10,915	11,597	11,314	12,600	14,434
		Total Capital Outlay	1,495	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>90,637</u>	<u>85,632</u>	<u>90,783</u>	<u>94,092</u>	<u>96,291</u>
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,800	1,000	1,500	19,200	19,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>2,800</u>	<u>1,000</u>	<u>1,500</u>	<u>19,200</u>	<u>19,200</u>
110	140781	Environmental Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,592	0	0	23,000	23,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>4,592</u>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>23,000</u>
110	140870	911 Addressing					
		Total Salaries	62,443	65,513	68,032	72,151	79,640
		Total Fringe Benefits	24,973	24,361	25,716	28,695	30,345
		Total Operating Expenses	5,987	4,370	2,643	12,895	27,895
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>93,403</u>	<u>94,244</u>	<u>96,391</u>	<u>113,741</u>	<u>137,880</u>
110	140880	Health Department					
		Total Salaries	240,672	277,474	279,654	288,097	321,419
		Total Fringe Benefits	89,960	98,708	100,498	111,035	125,515
		Total Operating Expenses	828,130	1,057,562	533,489	1,087,400	1,072,175
		Total Capital Outlay	22,967	0	21,552	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,181,729</u>	<u>1,433,744</u>	<u>935,193</u>	<u>1,486,532</u>	<u>1,519,109</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,150	8,598	1,808	7,640	6,525
		Total Capital Outlay	0	2,404	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>6,150</u>	<u>11,002</u>	<u>1,808</u>	<u>7,640</u>	<u>6,525</u>
110	140950	Contributions					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	520,909	563,000	613,098	678,799	737,449
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>520,909</u>	<u>563,000</u>	<u>613,098</u>	<u>678,799</u>	<u>737,449</u>
110	150447	CSCD Annex					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,640	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>8,640</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
110	150570	Courthouse Building					
		Total Salaries	454,658	442,696	459,348	487,974	484,634
		Total Fringe Benefits	208,538	198,185	205,719	228,709	227,640
		Total Operating Expenses	685,368	697,307	706,232	785,735	778,150
		Total Capital Outlay	74,707	71,969	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,423,271</u>	<u>1,410,157</u>	<u>1,371,299</u>	<u>1,502,418</u>	<u>1,490,424</u>
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	206,215	239,543	347,609	356,135	340,000
		Total Capital Outlay	0	0	0	35,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>206,215</u>	<u>239,543</u>	<u>347,609</u>	<u>391,135</u>	<u>340,000</u>
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	30,401	26,303	35,887	39,750	43,250
		Total Capital Outlay	0	0	0	121,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>30,401</u>	<u>26,303</u>	<u>35,887</u>	<u>160,750</u>	<u>43,250</u>
110	150601	Community Building Maintenance					
		Total Salaries	28,488	29,420	31,535	32,658	32,658
		Total Fringe Benefits	12,858	12,606	13,433	14,410	14,370
		Total Operating Expenses	5,738	5,458	7,840	10,400	10,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>47,084</u>	<u>47,484</u>	<u>52,808</u>	<u>57,468</u>	<u>57,428</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	11,981	13,018	11,468	18,112	18,112
		Total Fringe Benefits	9,188	4,821	2,469	11,200	3,895
		Total Operating Expenses	9,376	9,079	25,917	22,761	14,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>30,545</u>	<u>26,918</u>	<u>39,854</u>	<u>52,073</u>	<u>36,507</u>
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,342	3,406	2,052	5,675	8,300
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>6,342</u>	<u>3,406</u>	<u>2,052</u>	<u>5,675</u>	<u>8,300</u>
110	150620	Greggton Community Building					
		Total Salaries	3,495	3,505	2,642	6,209	6,209
		Total Fringe Benefits	850	826	627	1,355	1,340
		Total Operating Expenses	27,867	24,911	18,965	33,725	25,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>32,212</u>	<u>29,242</u>	<u>22,234</u>	<u>41,289</u>	<u>33,349</u>
110	150630	Garfield Hill Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,824	3,815	3,501	10,725	10,725
		Total Capital Outlay	0	688	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>3,824</u>	<u>4,503</u>	<u>3,501</u>	<u>10,725</u>	<u>10,725</u>
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,198	10,467	10,977	14,425	15,850
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>11,198</u>	<u>10,467</u>	<u>10,977</u>	<u>14,425</u>	<u>15,850</u>
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	13,447	18,657	12,661	32,625	33,000
		Total Capital Outlay	945	1,875	3,395	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>14,392</u>	<u>20,532</u>	<u>16,056</u>	<u>32,625</u>	<u>33,000</u>
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	15,092	11,577	16,992	19,725	24,600
		Total Capital Outlay	0	5,000	0	5,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>15,092</u>	<u>16,577</u>	<u>16,992</u>	<u>24,725</u>	<u>24,600</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	150635	Olivia R. Hilburn Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,904	8,158	23,513	22,325	22,325
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>8,904</u>	<u>8,158</u>	<u>23,513</u>	<u>22,325</u>	<u>22,325</u>
110	150636	Kilgore Community Building					
		Total Salaries	23,719	24,313	25,722	29,427	28,927
		Total Fringe Benefits	11,714	12,012	12,193	13,500	13,575
		Total Operating Expenses	25,637	25,314	39,626	32,725	54,250
		Total Capital Outlay	0	4,847	0	127,100	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>61,070</u>	<u>66,486</u>	<u>77,541</u>	<u>202,752</u>	<u>96,752</u>
110	150640	Kilgore South Street Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,965	3,416	2,848	1,326	225
		Total Capital Outlay	0	498	2,756	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,965</u>	<u>3,914</u>	<u>5,604</u>	<u>1,326</u>	<u>225</u>
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	13,671	20,338	9,061	30,225	20,250
		Total Capital Outlay	0	0	2,992	18,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>13,671</u>	<u>20,338</u>	<u>12,053</u>	<u>48,425</u>	<u>20,250</u>
110	150642	Easton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	5,364	4,480	6,668	13,525	12,250
		Total Capital Outlay	0	0	2,729	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>5,364</u>	<u>4,480</u>	<u>9,397</u>	<u>13,525</u>	<u>12,250</u>
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	16,836	15,664	8,525	8,600
		Total Capital Outlay	0	3,307	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>20,143</u>	<u>15,664</u>	<u>8,525</u>	<u>8,600</u>
110	150644	West Harrison VFD Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,133	2,124	2,032	2,200	2,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>4,133</u>	<u>2,124</u>	<u>2,032</u>	<u>2,200</u>	<u>2,600</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
110	150700	MA Smith Criminal Justice Ctr					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	57,558	43,712	49,072	64,290	51,500
		Total Capital Outlay	2,176	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	59,734	43,712	49,072	64,290	51,500
110	150725	Youth Detention Center					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	55,322	34,490	23,564	36,750	36,750
		Total Capital Outlay	32,703	29,677	23,397	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	88,025	64,167	46,961	36,750	36,750
TOTAL MAINTENANCE:							
		Total Salaries	522,341	512,952	530,715	574,380	570,540
		Total Fringe Benefits	243,148	228,450	234,441	269,174	260,820
		Total Operating Expenses	1,196,062	1,209,391	1,360,681	1,543,572	1,513,325
		Total Capital Outlay	110,531	117,861	35,269	306,300	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,072,082	2,068,654	2,161,106	2,693,426	2,344,685
110	180911	Debt Service					
		Total Debt Service	14,982	0	0	0	0
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	11,405,798	12,613,218	14,347,110	15,866,985	16,006,903
		Total Fringe Benefits	4,374,696	4,716,603	5,371,599	6,327,492	6,437,550
		Total Operating Expenses	7,868,568	8,468,119	8,979,572	11,386,201	11,310,743
		Total Capital Outlay	596,895	509,963	439,854	942,145	164,300
		Total Debt Service/Capital Lease	14,982	0	0	0	12,100
		General Fund Total Expenses	24,260,939	26,307,903	29,138,135	34,522,823	33,931,596
110	300000	Other Financing Uses	511,723	2,476,150	13,157,801	1,202,803	16,420,750
General Fund Total Expenses And Other Financing Uses			24,772,662	28,784,053	42,295,936	35,725,626	50,352,346
215	160790	Road & Bridge - Administration					
		Total Salaries	236,946	244,056	251,378	258,916	258,916
		Total Fringe Benefits	69,589	68,464	73,306	78,120	79,320
		Total Operating Expenses	73,092	71,282	77,607	74,028	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	379,627	383,802	402,291	411,064	381,736
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	299,592	300,800	303,117	304,900	499,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	299,592	300,800	303,117	304,900	499,900

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	497,505	498,799	593,154	673,391	674,111
		Total Fringe Benefits	211,963	187,556	217,652	261,075	266,180
		Total Operating Expenses	341,520	462,615	455,910	625,732	851,720
		Total Capital Outlay	85,119	544,546	7,710	113,000	104,000
		Total Debt Service/Capital Lease	0	0	89,196	99,583	101,326
		Departmental Total	<u>1,136,107</u>	<u>1,693,516</u>	<u>1,363,622</u>	<u>1,772,781</u>	<u>1,997,337</u>
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	28,613	30,254	31,534	32,870	34,402
		Total Fringe Benefits	11,285	11,423	12,425	13,140	13,615
		Total Operating Expenses	29,700	37,563	67,159	131,745	107,745
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>69,598</u>	<u>79,240</u>	<u>111,118</u>	<u>177,755</u>	<u>155,762</u>
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	549,485	615,848	673,248	738,067	728,901
		Total Fringe Benefits	241,829	233,254	256,310	300,275	294,230
		Total Operating Expenses	626,318	769,393	884,612	1,069,296	1,124,580
		Total Capital Outlay	48,744	295,913	387,798	575,024	729,282
		Total Debt Service/Capital Lease	0	0	0	297,495	309,556
		Departmental Total	<u>1,466,376</u>	<u>1,914,408</u>	<u>2,201,968</u>	<u>2,980,157</u>	<u>3,186,549</u>
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	389,996	417,444	445,583	510,785	510,766
		Total Fringe Benefits	171,304	161,590	174,355	205,200	208,850
		Total Operating Expenses	284,008	278,377	342,190	469,668	447,400
		Total Capital Outlay	90,204	127,661	333,052	113,557	194,792
		Total Debt Service/Capital Lease	0	0	0	0	202,194
		Departmental Total	<u>935,512</u>	<u>985,072</u>	<u>1,295,180</u>	<u>1,299,210</u>	<u>1,564,002</u>
215	160860	Road & Bridge - Right of Way					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	120,467	42,000	40,000	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>120,467</u>	<u>42,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
215	160999	Transportation and Road Expense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	2,000,000	2,000,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	1,702,545	1,806,401	1,994,897	2,214,029	2,207,096
		Total Fringe Benefits	705,970	662,287	734,048	857,810	862,195
		Total Operating Expenses	1,774,697	1,962,030	2,170,595	4,675,369	5,074,845
		Total Capital Outlay	224,067	968,120	728,560	801,581	1,028,074
		Total Debt Service/Capital Lease	0	0	89,196	397,078	613,076
		Road & Bridge Fund Total	<u>4,407,279</u>	<u>5,398,838</u>	<u>5,717,296</u>	<u>8,945,867</u>	<u>9,785,286</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
218	100691	Airport Maintenance - Administration					
		Total Salaries	296,176	313,324	344,076	368,337	390,380
		Total Fringe Benefits	125,637	129,438	140,998	157,295	161,630
		Total Operating Expenses	187,197	175,741	173,481	196,315	183,200
		Total Capital Outlay	1,826	0	2,104	0	2,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>610,836</u>	<u>618,503</u>	<u>660,659</u>	<u>721,947</u>	<u>737,210</u>
218	100693	Airport Maint. - Terminal Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	36,069	50,636	87,778	82,898	46,500
		Total Capital Outlay	0	145,831	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>36,069</u>	<u>196,467</u>	<u>87,778</u>	<u>82,898</u>	<u>46,500</u>
218	100695	Airport Maintenance - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	29,460	30,859	25,659	43,910	66,000
		Total Capital Outlay	0	0	1,756	65,590	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>29,460</u>	<u>30,859</u>	<u>27,415</u>	<u>109,500</u>	<u>66,000</u>
218	100696	Airport Maint. - Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,761	43,439	47,486	56,967	56,100
		Total Capital Outlay	102,364	123,929	80,333	35,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>129,125</u>	<u>167,368</u>	<u>127,819</u>	<u>92,467</u>	<u>56,100</u>
218	100698	Airport Maintenance - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	27,605	32,234	92,810	103,000	100,000
		Total Capital Outlay	3,016	0	509	2,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>30,621</u>	<u>32,234</u>	<u>93,319</u>	<u>105,000</u>	<u>100,000</u>
218	130697	Airport Maint. - Public Safety					
		Total Salaries	266,924	288,876	335,253	401,649	413,829
		Total Fringe Benefits	109,231	116,362	121,254	153,870	158,975
		Total Operating Expenses	24,009	13,384	23,413	33,500	35,300
		Total Capital Outlay	68,413	5,416	5,111	5,500	5,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>468,577</u>	<u>424,038</u>	<u>485,031</u>	<u>594,519</u>	<u>613,604</u>
AIRPORT TOTALS							
		Total Salaries	563,100	602,200	679,329	769,986	804,209
		Total Fringe Benefits	234,868	245,800	262,252	311,165	320,605
		Total Operating Expenses	331,101	346,293	450,627	516,590	487,100
		Total Capital Outlay	175,619	275,176	89,813	108,590	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance FundTotal	<u>1,304,688</u>	<u>1,469,469</u>	<u>1,482,021</u>	<u>1,706,331</u>	<u>1,619,414</u>
218	300000	Other Financing Uses	28,000	85,452	2,140	0	0
		Total Airport Maintenance	1,332,688	1,554,921	1,484,161	1,706,331	1,619,414

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
212	100520	Elections Services Fund					
		Total Salaries	53	792	6,105	3,299	0
		Total Fringe Benefits	0	0	244	843	0
		Total Operating Expenses	7,253	7,099	11,060	12,500	16,200
		Total Capital Outlay	0	0	6,928	0	0
		Total Debt Service/Capital Lease	0	0	289	1,158	1,160
		Elections Services Fund Total	7,306	7,891	24,626	17,800	17,360
212	300000	Other Financing Uses	0	0	0	5,399	0
		Total Elections Services Maintenance	7,306	7,891	24,626	23,199	17,360
213	100448	County Clerk Records Mgmt					
		Total Salaries	47,474	49,764	54,916	56,391	53,933
		Total Fringe Benefits	20,556	20,889	23,582	24,575	26,280
		Total Operating Expenses	61,056	76,387	33,767	173,454	171,073
		Total Capital Outlay	0	0	5,169	10,700	1,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total	129,086	147,040	117,434	265,120	252,286
214	150584	Jail Lease Facility					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	49,560	55,240	60,000	0	0
		Total Capital Outlay	20,280	0	0	95,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Jail Lease Facility Fund Total	69,840	55,240	60,000	95,000	0
217	110510	Law Library Fund					
		Total Salaries	11,459	13,466	11,971	17,360	17,646
		Total Fringe Benefits	2,876	3,941	3,912	4,890	5,075
		Total Operating Expenses	46,397	46,224	54,448	61,300	68,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	4,480
		Law Library Fund Total	60,732	63,631	70,331	83,550	95,801
232	100448	County-Wide Records Mgmt					
		Total Salaries	15,769	14,211	15,194	43,839	28,547
		Total Fringe Benefits	5,751	5,592	6,142	11,450	8,945
		Total Operating Expenses	11,577	17,894	20,801	31,210	33,910
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County-Wide Rec Mgmt Total	33,097	37,697	42,137	86,499	71,402
232	300000	Other Financing Uses	100,000	13,000	0	0	0
		Total County-Wide Rec Mgmt	133,097	24,697	42,137	86,499	71,402
233	120449	Building Security Fund					
		Total Salaries	77,350	62,879	72,283	77,248	77,488
		Total Fringe Benefits	30,880	24,324	27,852	30,235	30,505
		Total Operating Expenses	3,415	0	3,586	3,700	4,600
		Total Capital Outlay	0	2,969	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	111,645	90,172	103,721	111,183	112,593

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
273	110490	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	409	5,200	38,700
		Total Capital Outlay	3,497	10,142	6,405	3,300	19,800
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	3,497	10,142	6,814	8,500	58,500
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	0	0	0	0	3,000
		Total Fringe Benefits	0	0	0	0	645
		Total Operating Expenses	0	21,224	12,415	21,195	34,145
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total	0	21,224	12,415	21,195	37,790
275	100448	District Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	2,485
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Criminal RM Total	0	0	0	0	2,485
276	120449	Justice of the Peace Security					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	350	0	0	4,500	4,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		JP Security Total	350	0	0	4,500	4,500
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	5,823
		Total Fringe Benefits	0	0	0	0	2,930
		Total Operating Expenses	0	0	0	1,500	1,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Clerk Criminal RM Total	0	0	0	1,500	10,253
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	80,000	99,986	100,000	100,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	20,000	80,000	99,986	100,000	100,000
TOTAL OTHER FUNDS							
		Total Salaries	715,205	743,312	839,798	968,123	990,646
		Total Fringe Benefits	294,931	300,546	323,984	383,158	394,985
		Total Operating Expenses	530,709	650,361	747,099	931,149	962,813
		Total Capital Outlay	199,396	288,287	108,315	217,590	28,300
		Total Debt Service/Capital Lease	0	0	289	1,158	5,640
		Total Other Funds	1,740,241	1,982,506	2,019,485	2,501,178	2,382,384
		Total OFU	128,000	98,452	2,140	5,399	0

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
350		Debt Service - General Obligation Bonds - 1988					
	180911	Total Principal	0	0	0	0	0
	180912	Total Interest	0	0	0	0	0
	180912	Total Other Expenses	0	0	0	0	0
		Total Fund - Debt Service 1988	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	300000	Other Financing Uses	698,579	0	0	0	0
		Total Fund 354	<u>698,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
357		Debt Service - Certificates of Obligation - 2004					
	180911	Total Principal	855,000	860,000	860,000	0	0
	180912	Total Interest	42,950	25,800	8,600	0	0
	180912	Total Other Expenses	323	343	323	0	0
		Total Fund - Debt Service 2004	<u>898,273</u>	<u>886,143</u>	<u>868,923</u>	<u>0</u>	<u>0</u>
		<i>Total Principal</i>	855,000	860,000	860,000	0	0
		<i>Total Interest</i>	42,950	25,800	8,600	0	0
		<i>Total Bond Issuance Costs</i>	0	0	0	0	0
		<i>Total Other Expenses</i>	323	343	323	0	0
		Total - All Debt Service Funds	<u>898,273</u>	<u>886,143</u>	<u>868,923</u>	<u>0</u>	<u>0</u>
	300000	Other Financing Uses	698,579	0	0	0	0
		Total All Debt Service Funds	<u>1,596,852</u>	<u>886,143</u>	<u>868,923</u>	<u>0</u>	<u>0</u>
410		Capital Improvement Project Fund					
		Total Capital Outlay	0	0	0	0	0
	300000	Other Financing Uses	0	0	0	1,003,567	3,307,763
		Total Fund 460	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,003,567</u>	<u>3,307,763</u>
450		Permanent Improvement Fund					
		Total Capital Outlay	0	0	0	88,767	125,000
	300000	Other Financing Uses	399,529	200,000	65,000	290,233	150,000
		Total Fund	<u>399,529</u>	<u>200,000</u>	<u>65,000</u>	<u>379,000</u>	<u>275,000</u>
460		Airport Improvements Fund					
	100692	Total Capital Outlay	3,368,436	5,429,230	6,260,424	11,952,057	2,105,263
	300000	Other Financing Uses	12,039	0	0	0	0
		Total Fund 460	<u>3,380,475</u>	<u>5,429,230</u>	<u>6,260,424</u>	<u>11,952,057</u>	<u>2,105,263</u>
465		Parking Facility					
	150610	Total Capital Outlay	0	0	0	0	150,000
	300000	Other Financing Uses	0	0	0	0	0
		Total Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
468		Longview Whaley Community Bldg					
	150610	Total Capital Outlay	73,774	19,855	14,461	107,159	52,500
	300000	Other Financing Uses	0	0	0	6,896	0
		Total Fund	<u>73,774</u>	<u>19,855</u>	<u>14,461</u>	<u>114,055</u>	<u>52,500</u>
469		Industrial Airpark Improvements					
	150610	Total Capital Outlay	88,399	84,684	0	0	0
	300000	Other Financing Uses	51,584	175,069	0	0	0
		Total Fund	<u>88,399</u>	<u>84,684</u>	<u>0</u>	<u>0</u>	<u>0</u>

FY10 Adopted Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 05/06	Audited Expenditures 06/07	Audited Expenditures 07/08	Amended Budget 08/09	Adopted Budget 09/10
470 124th District Courtroom							
	150570	Total Capital Outlay	207,313	0	0	0	0
		Total Fund	<u>207,313</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
471 Records Storage Building							
	150448	Total Capital Outlay	359,095	113,105	0	0	0
	300000	Other Financing Uses	0	10,500	0	0	0
		Total Fund	<u>359,095</u>	<u>123,605</u>	<u>0</u>	<u>0</u>	<u>0</u>
472 Computer Upgrade Project							
	100570	Total Capital Outlay	0	1,051,085	479,724	748,335	0
	300000	Other Financing Uses	0	0	8,000	0	0
		Total Fund	<u>0</u>	<u>1,051,085</u>	<u>479,724</u>	<u>748,335</u>	<u>0</u>
473 307th District Courtroom							
	150570	Total Capital Outlay	0	11,402	263,453	20,205	0
		Total Fund	<u>0</u>	<u>11,402</u>	<u>263,453</u>	<u>20,205</u>	<u>0</u>
474 CCL #1 Courtroom Renovation							
	150474	Total Capital Outlay	0	0	0	285,000	0
		Total Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,000</u>	<u>0</u>
475 Courthouse Phone System							
	150475	Total Capital Outlay	0	0	0	280,000	0
		Total Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>280,000</u>	<u>0</u>
new ADA Compliance Project							
	new	Total Capital Outlay	0	0	0	0	150,000
		Total Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
ALL CAPITAL PROJECTS FUNDS							
		Total Capital Outlay	4,097,017	6,709,361	7,018,062	13,481,523	2,582,763
		Total Other Financing Uses - Transfers	463,152	385,569	73,000	1,300,696	3,457,763
		Total Direct Exp + Transfers	<u>4,560,169</u>	<u>7,094,930</u>	<u>7,091,062</u>	<u>14,782,219</u>	<u>6,040,526</u>
GRAND TOTALS:							
		Total Salaries	13,823,548	15,162,931	17,181,805	19,049,137	19,204,645
		Total Fringe Benefits	5,375,597	5,679,436	6,429,631	7,568,460	7,694,730
		Total Operating Expenses	10,173,974	11,080,510	11,897,266	16,992,719	17,348,401
		Total Capital Outlay	5,117,375	8,475,731	8,294,791	15,442,839	3,803,437
		Total Debt Service/Capital Lease	913,255	0	89,485	398,236	630,816
		Grand Totals	<u>35,403,749</u>	<u>40,398,608</u>	<u>43,892,978</u>	<u>59,451,391</u>	<u>48,682,029</u>
		Total Other Financing Uses	1,801,454	2,960,171	13,232,941	2,508,898	19,878,513
		Total Direct Exp. + Other Financing Uses	<u>37,205,203</u>	<u>43,358,779</u>	<u>57,125,919</u>	<u>61,960,289</u>	<u>68,560,542</u>
		Total Direct Expenses	<u>35,403,749</u>	<u>40,398,608</u>	<u>43,892,978</u>	<u>59,451,391</u>	<u>48,682,029</u>

FY10 Adopted Elected Official's Compensation

Org	Dept	Position	600110 Base Salary	600250 Travel All.	Supplement	600110 Total FY10	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
100423	Co Clerk-Admin	CC0015	59,427			59,427	1	18,160	77,587
100460	Co Judge	CJ0001	66,507			66,507	1	19,460	85,967
100550	Tax A/C	TX0001	66,745		975	67,720	1	19,680	87,400
110467	CCL #1 (see note A)	CCL001	125,000			125,000	1	30,195	155,195
110468	CCL #2 (see note A)	CL2001	125,000			125,000	1	30,195	155,195
110480	Dist Clerk	DC0001	59,427			59,427	1	18,160	77,587
110491	JP #1	JP1001	45,347	9,300		54,647	1	17,280	71,927
110492	JP #2	JP2001	44,198	9,300		53,498	1	17,060	70,558
110493	JP #3	JP3001	44,198	9,300		53,498	1	17,060	70,558
110494	JP #4	JP4001	44,198	9,300		53,498	1	17,060	70,558
110500	Dist Atty (see note A)	DA0001	15,000			15,000	1	9,965	24,965
120731	Const #1	CN0001	42,476			42,476	1	16,220	58,696
120732	Const #2	CN0002	42,476			42,476	1	16,080	58,556
120733	Const #3	CN0003	42,476			42,476	1	16,080	58,556
120734	Const #4	CN0004	42,476			42,476	1	16,080	58,556
120742	Sheriff	SH0010	63,355		4,200	67,555	1	21,485	89,040
120750	Sheriff	SH0010	0		7,500	7,500	0	1,520	9,020
130750	Co Judge-Juv Bd	JB0001	0		23,613	23,613	0	4,400	28,013
130750	124th Judge-Juv Bd	JB0002	0		15,000	15,000	1	10,070	25,070
130750	188th Judge-Juv Bd	JB0003	0		15,000	15,000	1	10,070	25,070
130750	307th Judge-Juv Bd	JB0004	0		15,000	15,000	1	10,070	25,070
130750	CCL #1	JB0005	0		15,000	15,000	0	2,835	17,835
130750	CCL #2	JB0006	0		15,000	15,000	0	2,835	17,835
	General Fund Subtotals		928,306	37,200	111,288	1,076,794	19	342,020	1,418,814
160790	Administration	ADM001	64,729			64,729	1	19,830	84,559
160790	Administration	ADM002	64,729			64,729	1	19,830	84,559
160790	Administration	ADM003	64,729			64,729	1	19,830	84,559
160790	Administration	ADM004	64,729			64,729	1	19,830	84,559
	Road & Bridge Fund Subtotals		258,916	0	0	258,916	4	79,320	338,236
	Grand Total		1,187,222	37,200	111,288	1,335,710	23	421,340	1,757,050

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	FY05	FY06	FY07	FY08	Grand Total FY95 to FY08
<u>Precinct Work</u>							
County Equipment	416,810	365,973	71,383	92,789	79,325	93,696	1,119,975
County Roads	5,911,195	8,984,720	1,865,162	1,380,642	1,892,314	2,154,328	22,188,361
New Construction	0	0	0	91,072	134,096	0	225,168
General Overhead *	3,562,824	3,762,465	809,325	882,419	885,709	959,189	10,861,931
Pit Work - Total at various pits	50,870	38,415	7,571	30,766	11,498	35,080	174,200
Shop Overhead	397,985	459,776	93,873	84,027	116,755	132,883	1,285,299
Total Precinct Work	10,339,683	13,611,349	2,847,313	2,561,715	3,119,697	3,375,176	35,854,933
<u>Cities, Schools, and Other</u>							
School - \$15,000 Limit							
Gladewater ISD	7,804	40,224	2,279	13,602	1,548	0	65,457
Judson ISD	11,846	854	0	0	0	0	12,700
Kilgore College	19,702	51,807	0	0	5,972	9,130	86,611
Kilgore ISD	26,791	58,892	57,966	42,619	5,628	3,140	195,036
Longview ISD	9,829	30,972	0	0	0	0	40,802
Pine Tree ISD	12,604	10,724	6,844	7,086	0	12,541	49,800
Sabine ISD	14,133	32,732	1,273	0	3,612	4,798	56,548
Spring Hill ISD	25,765	44,866	0	0	13,737	12,744	97,112
UT Tyler @ Longview	0	11,279	3,917	3,427	5,192	7,104	30,919
White Oak ISD	15,726	30,774	7,287	6,011	2,712	0	62,510
Covered by Interlocals							0
City of Clarksville	31,018	27,659	1,353	8,563	12,260	12,357	93,210
City of Easton	24,444	62,893	3,036	6,142	15,091	7,116	118,722
City of Gladewater	69,664	58,596	28,198	0	10,443	21,414	188,316
City of Kilgore	254,419	240,401	43,856	34,145	50,662	97,785	721,268
City of Lakeport	38,014	71,921	27,616	15,265	4,892	22,779	180,487
City of Longview	243,033	619,124	53,787	78,922	61,936	59,547	1,116,350
City of Warren	4,592	20,468	8,262	0	1,418	122	34,862
City of White Oak	36,248	81,293	5,022	35,557	8,377	7,228	173,725
Other							0
State of Texas Work	2,577	5,895	1,000	5,728	5,591	9,736	30,527
Upshur County	0	0	10,818	0	0	0	10,818
Total Cities, Schools and Other	848,210	1,501,376	262,513	257,067	209,071	287,541	3,365,778
<u>Non-Road & Bridge Expenditures</u>							
911 Addressing Systems	5,773	2,794	289	425	311	536	10,128
Airport	96,379	82,241	1,973	0	8,830	126,857	316,280
Community Supervision Corr	0	2,324	4,068	0	0	0	6,392
Courthouse Parking Lot	724	0	0	1,028	0	0	1,752
Courthouse	19,619	2,440	877	1,677	696	77	25,386
Easton Community Building	3,309	0	0	0	599	5,984	9,892
Elderville Comm. Water	124	0	0	20,176	0	0	20,300
Elderville Community Bldg.	0	0	1,339	3,748	12,854	4,946	22,887

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	FY05	FY06	FY07	FY08	Grand Total FY95 to FY08
Fire Station	0	42,726	668	1,267	979	673	46,313
Garfield Hill Community Bldg	0	0	0	184	63	293	540
Gladewater - Senior Citizens	479	20	0	0		0	499
Gladewater Commerce St Bldg	0	392	0	0		310	702
Grable Cemetery	0	0	0	0	5,648	0	5,648
Greggton Community Building	164	3,824	0	0		0	3,988
Historical Commission	0	18,474	0	0		0	18,474
Holland Street Building	2,026	0	0	0		0	2,026
Hugh Camp Memorial Park	3,013	14,097	4,663	3,336	2,693	2,562	30,365
JP Precinct #4 Building	903	0	0	0		7,444	8,348
Judson Comm. Bldg	0	4,100	2,172	1,934	2,280	2,412	12,899
Kilgore MLK Comm. Bldg.	0	0	366	0	2,238	442	3,046
Kilgore Community Bldg	762	2,114	244	1,629	2,294	2,440	9,484
Liberty City & Olivia Hilburn	430	0	0	0	0	0	430
Liberty City Community Bldg	7,538	1,282	423	3,586	1,618	1,374	15,822
Marvin A Smith Correctional Unit	46,591	2,815	435	3,932		453	54,226
Mt. Moriah Cemetery	809	2,069	0	0		0	2,878
Mt. Pleasant Cemetery	0	0	0	12,224		0	12,224
Olivia Hilburn Memorial Center	212	2,618	614	253	2,424	5,602	11,723
Pleasant Hill Cemetery	0	5,054	0	128	68	0	5,250
Records Management Facility	0	0	0	11,244	36,187	25	47,456
Regional Corr Facilities (North Jail)	0	0	0	44		0	44
Sabine River Boat Ramp	7,118	119	0	0	253	0	7,490
Service Center - (Ext Svc, Health)	1,608	5,059	2,512	877		217	10,273
Sheriff 's Dept.	794	0	0	0	717	428	1,938
Voter/Registration Elections	93	0	0	0		0	93
Whaley Street	6,670	3,856	2,481	944	71	940	14,962
Wyche Cemetery	1,231	136,155	0	0		0	137,386
Youth Detention Center	567	0	0	13,203	647	473	14,890
Total Gregg County Work	206,934	334,576	23,123	81,839	81,470	164,491	892,433
Reimbursed Capital Projects							
Airpark Improvement	0	0	0	0	134,097	0	134,097
Hwy 349 Project						22,773	22,773
Records Mgmt Bldg	0	0	0	0	19,567	0	19,567
	0	0	0	0	153,664	22,773	176,437
Grand Total - All Categories	11,394,828	15,447,300	3,132,949	2,900,621	3,563,902	3,849,981	40,289,581

* 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.

FY10 Plan for Road Work

Precinct # 1

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

Asphalt List			Miles	Tons	Estimated Cost	
Hunter Rd			1.93	1,696.06	\$111,940	
Bar K Ranch East			1.01	887.58	58,580	
Hiett Lane			.41	360.3	23,780	
Tryon North End			1.00	878.79	58,000	
Betty Jo			.40	145	9,570	
Harris Cove			.16	362.5	23,925	
Total			7.26		\$285,795	
Re-Oil List		Miles	Barrels	Gallons	\$/gallon	Estimated Cost
Bigs Woods	.51	40	1,680	\$1.58	\$2,654.40	
Coulter Lane	.40	10	420	\$1.58	\$663.60	
Floy Lee	.10	10	420	\$1.58	\$663.60	
Lloyd Circle	.51	40	1,680	\$1.58	\$2,654.4	
Loyd Court	.41	30	1,260	\$1.58	\$1,990.80	
Northridge Rd	1.00	80	3,360	\$1.58	\$5,308.80	
Pony	.20	20	840	\$1.58	\$1,327.20	
Total		3.13			\$15,262.80	
Patching & Driveways					\$ 48,942.20	
Total Asphalt, Re-oil and Patching					\$ 350,000.00	

FY10 Plan for 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
Mt. Pisgah	Asphalt	17,415'	21'	4,900	\$ 343,000
Duncan	Asphalt	4,405'	21'	1,400	\$ 98,000
Sub-Total Projects					\$441,000

Asphalt for patching driveways	\$ 134,100
Tack Oil	<u>\$ 6,000</u>
Total for Road Oil & Asphalt Account	\$ 581,100

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

FY10 Plan for 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
Pleas-Cocke	Asphalt	8,976	20	2,195	\$153,650
Frank Lucy	Asphalt	3,168	20	775	54,250
Total Amount					\$207,900

Totals for Road and Bridge Precinct #4 for FY10

Asphalt projects	\$207,900
Misc. road repair	<u>\$ 47,100</u>
Total	\$ 255,000

Precinct #2

Road	Type	Length	Width	Tonnage	Estimated Cost
Cherokee St.	Asphalt	3,696	30	1,356	\$89,496
Misc. Road Repair and Maintenance on Swinging Bridge Road					\$6,584

Totals for Road and Bridge Precinct #2 for FY10

Asphalt projects	\$ 89,496
Misc. road repair	<u>6,584</u>
Total	\$ 96,000

FY10 Adopted Juvenile Budget

Beginning Fund Balance	\$185,000
REVENUE	
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 – Grant X	\$54,270
TJPC Contract – Grant H	\$76,087
TJPC Contract Grant C	\$153,300
TJPC Contract Level V	\$114,300
Charges for Services	
Contract services	\$310,000
Other Financing Sources	
Transfer in - General Fund	\$1,475,500
Total Resources	\$2,968,275
 EXPENDITURES	
Probation Operations	
Salaries	\$969,290
Fringe Benefits	\$350,000
Operations	\$578,066
Detention Operations	
Salaries	\$663,287
Fringe Benefits	\$250,000
Operations	\$149,000
Total Expenditures	\$2,959,643
Ending Fund Balance	\$8,632

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.

For the FY10 budget, **there are no salary increases or new positions.**

Probation operations include additional grant funding for programs and placement in exchange for reducing commitments to TYC.

Grants and Special Funding Schedule

Grant Name	FY06 Funding	FY07 Funding	FY08 Funding	FY09 Est. Funding	FY10 Est Funding
Community Block grant (Camp Switch)	350,000	-	-	-	-
Help America to Vote Act (HAVA)	544,420	-	-	-	-
HAVA Opportunity	-	-	1,750	-	-
HAVA Polling Place	-	-	5,000	-	-
HAVA Team	-	8,000	-	-	-
Health Preparedness (Bioterrorism)	169,872	137,626	137,626	63,084	75,905
Homeland Security #2	185,242	-	-	-	-
Homeland Security #3	91,050	-	-	-	-
Homeland Security #4	-	51,625	-	-	-
Homeland Security #5	-	-	311,535	<i>grant continues</i>	
Immunization Grant	-	-	74,614	191,605	191,605
Juvenile Community Corrections	232,370	232,370	233,455	205,130	205,130
Juvenile Diversionary Placement	-	-	48,600	48,600	76,087
Juvenile Intensive Community	-	-	67,214	68,299	54,270
Juvenile Level 5 funding	30,000	30,000	-	-	-
Juvenile Salary Supplement	84,075	84,075	84,075	84,075	84,075
Juvenile State Aid	283,373	283,373	283,373	310,613	310,613
Law Enforcement Terrorism	46,192	-	-	-	-
Litter Abatement grant	-	30,000	20,000	10,000	-
Medical Corps Grant #1	12,500	-	-	-	-
Medical Corps Grant #2	-	10,000	-	-	-
Pandemic Preparedness	23,000	66,966	66,966	-	-
Sheriff STEP grant	-	13,000	-	-	-
Small Community Air Service Development	-	225,000	<i>grant will end</i>		
Texas Vine Grant	25,880	30,108	30,108	30,108	30,108
Title IV-E	227,175	215,000	200,000	-	-
TNRCC -SEP Grant	-	-	19,097	-	-
Violence Against Women	72,511	72,511	72,511	72,511	72,511
Drug Court Grant	-	-	-	-	10,000
TOTALS (Note 1)	2,377,660	1,489,654	1,655,924	1,084,025	1,110,304
Other Special Funding:					
Airport grants (Note 3)	3,130,112	5,205,230	13,004,690	11,952,057	2,105,263
Child Protective services (Legal)	34,000	30,000	30,000	20,000	30,000
DEA Overtime grant	15,144	15,573	15,573	15,573	16,903
East TX Violent Crimes (HIDTA)	3,000	3,000	2,000	2,000	2,000
LEO Airport Security Grant	-	-	31,302	31,302	31,302
Indigent Defense	64,845	59,224	59,224	59,000	57,677
Sabine Valley Officer	70,978	70,978	70,978	70,978	70,978
TOTALS (Note 2)	3,318,079	5,384,005	13,213,767	12,150,910	2,314,123
Total Grants and Special Funding:	\$5,695,739	\$6,873,659	\$14,869,691	\$13,234,935	\$3,424,427

Note 1: These grants are approved by Commissioners Court and all accounting occurs in separate funds not included in the operating budget.

Note 2: Other special funding is included in the operating budget as funding is based on reimbursements for expenses incurred.

Note 3: FY09 and FY10 airport grants represents amounts budgeted. Funding is not received until project is complete.

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.

Shaded boxes show the grants have ended and are no longer available