

GREGG COUNTY, TEXAS



FY11 ADOPTED BUDGET

From October 1, 2010 through September 30, 2011

FY11 Adopted Budget Table of Contents

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Bill Stoudt
Gregg County Judge

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903/236-8420
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DATE: September 1, 2010

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

RE: FY11 Adopted Budget Overview

The FY11 Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The Commissioners' Court unanimously voted to adopt the FY11 Budget on Monday, August 23, 2010, and unanimously voted to adopt the 2010 tax rate which funds the FY11 Budget.

Overview

The FY11 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 or merit increases for employees or elected officials. The overall budget is reduced by \$11,066,000 (19%) from the FY10 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 29-30 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 2010 tax rate, which funds the FY11 budget, is set at .2675, **the same rate for FY09 and FY10**. Both tax revenue and taxable valuations decrease by 2%.

Revenue

The FY11 Budget estimated revenue of \$47,391,340 consists of 45% property tax, 29% sales and other taxes and the remaining 26% is fees, fines, licenses, intergovernmental and miscellaneous revenue. Due to local economy, county revenue has slowly declined since FY09, however the decline has been less than that 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¢. Expenses were reduced in the FY10 budget and again in the FY11 budget in order to maintain the same tax rate of 26.75¢. Additionally, airport parking fees were eliminated and beginning January, 2010, the vehicle registration fee was reduced by \$1.00 per vehicle. These reductions sent over a million dollars back to the taxpayers.

Expenditures

The expenditures budget includes historical data for fiscal years 2007-2009, budget data for the current year (FY10) and the FY11 budget for comparative purposes. Expenditures are estimated at \$47,248,074 and are approved categorically as salaries, fringe benefits, operating expenses, capital outlay and debt/capital lease.

For the second year in a row, the FY11 budget does not include cost of living adjustments for county employees or officials.

In keeping with the County's capital improvement plan, airport projects and major repairs/replacements at the courthouse facility are 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. Heavy equipment lease/purchase programs will be converted to operating leases during the FY11 budget. This program allows precincts to utilize new equipment and replace it each year eliminating purchase expense and avoid expensive repairs on older equipment.

Conclusion

The FY11 Budget serves a dual purpose. First, it provides the accountability and transparency requested by the public. Second, and most importantly, it is the management control tool to ensure taxpayers' dollars are kept safely and spent legally and wisely.

Linda Bailey
Budget Director

Bill Stoudt
County Judge

Gregg County Commissioners' Court



Bill Stoudt
County Judge



Charles W. Davis
Precinct #1



R. Darryl Primo
Precinct #2



Bob Barbee
Precinct #3



John Mathis
Precinct #4

COUNTY LEADERSHIP

County Clerk.....	Connie Wade
County Sheriff.....	Maxey Cerliano
County Tax Assessor-Collector	Kirk Shields
District Clerk.....	Barbara Duncan
District Attorney	Carl Dorrough
County Auditor	Laurie Woloszyn
County Purchasing Agent	Shelia Embrey

OPERATIONS AND PROCEDURES

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. Above all we spend less than our revenue.

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, etc.) 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 24. 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.

The 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. Required 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 FY11 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. Budget policies are shown on page 17.

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. Concise accounting policies are shown on page 18.

The auditor's office prepares Government-Wide and Government Fund Financial Statements which are audited by an external audit firm annually for compliance. Our financial statements have always been in compliance.

Comparison of the Budget and Financial Statements

Similarities include:

- 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). 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.
- 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.
- Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements other financing sources and uses are shown in the budget.
- The same chart of accounts structure is used for both reports.

Differences include:

- The budget document and financial reports serve opposite purposes. The budget relates to planning for future operations and the means to fund those operations.

- The financial statements are to report on the County’s adherence to the plan and its financial stability.
- The budget only includes operating, discretionary and capital funds under the direct oversight of Commissioners’ Court.
 - Financial statements include all budgeted funds, and internal service funds, agency funds, grant funds and component units.
- The budget focus is estimated revenue and appropriations, beginning and ending fund balances.
 - Financial statements focus on a broader picture including cash, assets, depreciation and liabilities.

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 capital 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.

FY11 Budget Calendar

Date	Action	Official
May 15, 2010	Deadline for departments to enter and return budget forms	Department Heads
July, 2010	Preliminary budget worksheets to Commissioners	County Judge
July 30, 2010	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, 2010	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, 2010	FY11 Preliminary Proposed Budget filed with County Clerk .(Local Government Code 111.003 and 111.006)	County Judge
August 7, 2010	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 16, 2010	File revised version of FY11 Budget with County Clerk and	County Judge
August 23, 2010	Public hearing on budget during the Commissioners' Court meeting at 9:00 a.m. After public hearing, Commissioners' Court will vote to adopt the FY11 Budget then vote to adopt the tax rate. (Local Government Code 111.007)	Commissioners Court
After Budget Adoption	Notice to departments of adopted departmental budgets	County Judge

OUTSTANDING DEBT OBLIGATIONS

Gregg County is one of the few Texas counties that are not encumbered with major debt obligations. 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.

The County does not have any outstanding 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.

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. Debt limitations are described under *Debt Policy* shown on page 20.

CASH MANAGEMENT

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. The cash management investment and reserves policy begins on page 18.

The Gregg County Commissioners' Court goal is to maintain a minimum reserve of 25% of the budgeted operating expenditures. The current operating ratio is 44%, while the combined proposed reserve ration for FY11 is estimated at 41%. These estimates for ending fund balance are based on the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY10 and FY11.

County trend shows actual revenue exceeds budgeted revenue and actual expenditures are less than budgeted expenditures. It is anticipated that actual fund balances will again exceed those estimated for FY10 and FY11.

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 with cash and 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

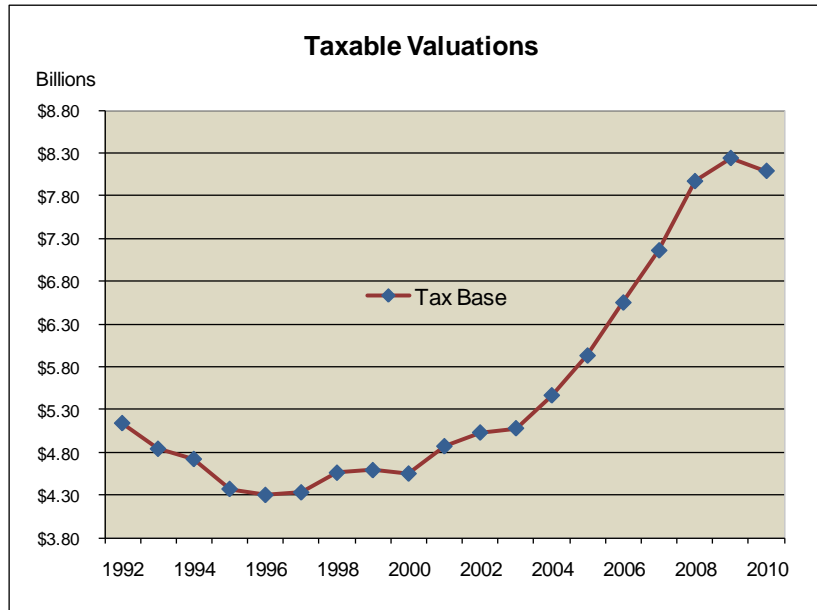
Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY10 audited figures are expected to be provided in spring of calendar year 2011, well into the new budget year.

The estimated FY11 beginning balance for all funds is \$44,719,207; estimated revenue is \$47,391,340; appropriations are \$47,248,074; other financing sources and uses are \$383,226. Ending reserved fund balance is estimated at \$26,024,296 and unrestricted fund balance is estimated at \$19,221,403.

2010 TAX DATA

NOTE: The 2010 taxable valuations and 2010 tax rate funds the FY11 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 2010 tax base valuations used for the FY11 Budget are \$8,093,971,573, a 2% decrease from FY10 valuations. Fluctuations in the tax base have primarily been due to changes in mineral valuations, primarily oil and gas and a slight economic decline.



<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
2010	8,093,971,573	8,048,237,756

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. This Commissioners’ Court action resulted in sending \$1.45 million dollars back to the disabled and elderly residents of the County.

Mineral Values -

The mineral value decrease from 2008 to 2009 was 15.39 %. The value decrease from 2009 to 2010 was slightly less at 13.7%. Gas production in the area is beginning again bringing

hope of a turnaround in the economic decline. Past experience reveals that decreased production adversely affects other areas 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. The average home value of \$132,189 represents a 1.6% increase which is a significant reduction from the 18.5% increase of last year.

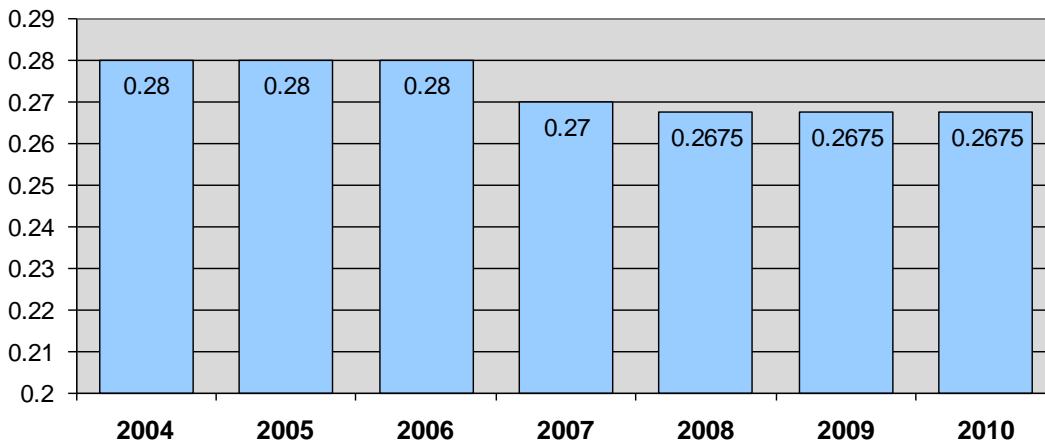
Property Tax Rate – The chart below reflects the historical tax rate changes. The chart depicts how the tax rate was reduced by one penny (1¢) per \$100 valuation in FY07 and by 1/4¢ (.0025) per \$100 valuation in FY08. These tax rate reductions from 0.28 to 0.2675 per \$100 valuation send back to taxpayers approximately \$1,000,000.00.

The proposed property tax rate disbursement for FY2010-11 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.1937	\$14,927,116
Airport Maintenance Fund	.0215	1,656,856
Road and Bridge	.0330	2,543,081
Permanent Improvement Fund	.0140	1,078,883
FM Lateral Road	<u>.0053</u>	<u>405,201</u>
Total Tax Rate & Distribution	<u>.2675</u>	<u>\$20,611,137</u>

Note: The 2010 tax distribution is for maintenance and operations (M&O) only. The County does not have interest and sinking (I&S). obligations.

Gregg County Tax Rates
per \$100 valuation



PERSONNEL ISSUES

Several years ago, the Commissioners' Court established a position control policy to manage increasing employee costs. Commissioners' Court approval is required before a department is allowed to restructure positions. An appointed committee is currently reviewing the personnel policy manual to ensure compliance with laws, as well as evaluate the fairness of policy issues; their charge is to present this policy to the Commissioners' Court for adoption.

Merit, COLAs, and Longevity Pay

The FY11 budget does not include salary increases or cost of living adjustments (COLA) for employees or elected officials. The proposed FY11 Budget does include funds for realignment of the positions budget structure.

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.

The FY11 budget includes three new positions for the district attorney's office: one investigator, one records clerk, and one assistant felony prosecutor. The sheriff's office includes a new tactical flight officer position and, to meet FAA mandates, three new officers were added to the airport public safety department.

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.

One of the building security positions was moved into the Sheriff's Office general fund budget due to a reduction in discretionary revenue. Also one housekeeping position was moved from the courthouse maintenance department to the health department.

Positions Budget

Positions shown on the 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. Changes to positions are listed after the chart.

Personnel Positions by Department				%Change
Department	Amended FY09	Amended FY10	Proposed FY11	from FY09 to FY11
Airport Administration	11	11	11	
Co Clerk Records Mgmt Funds	2	2	2	
Co Wide Records Mgmt	0.5	0.5	0.5	
County Auditor	9	9	9	
County Clerk	21	21	21	
County Judge	3	3	3	
Elections	4	4	4	
Extension Office	5	5	5	
Human Resources	3	3	3	
Information Services	6	6	6	
Purchasing	2	2	2	
Tax Assessor-Collector	30	30	30	
Total General Government	96.5	96.5	96.5	0.0%
9-1-1 Addressing	2	2	2	
Health Department	8	9	10	
Veterans Service	2	2	2	
Total Health /Welfare	12	13	14	16.7%
124th District Court	2	2	2	
188th District Court	2	2	2	
307th District Court	2	2	2	
Collections	3	3	3	
County Court-at-Law #1	3.5	3.5	3.5	
County Court-at-Law #2	3.5	3.5	3.5	
District Attorney	28	28	31	
District Clerk	21	21	21	
Justice of the Peace Precinct #1	6	6	6	
Justice of the Peace Precinct #2	3	3	3	
Justice of the Peace Precinct #3	4	4	4	
Justice of the Peace Precinct #4	3	3	3	
Juvenile Board	3	3	3	
Law Library	0.25	0.50	0.50	
Total Judicial	84.25	84.5	87.5	3.9%
Airport Public Safety	10	10	13	
Building Security	2	2	1	
Constable #1	1.25	1	1	
Constable #2	1	1	1	
Constable #3	1	1	1	
Constable #4	1	1	1	
Contract Jail Operations	50	50	50	
Department of Public Safety	1	1	1	
MAS Criminal Justice Center	8	8	8	
Sheriff	182	181	183	
Total Public Safety	257.25	256	260	1.1%
Community Buildings	2	2	2	
Courthouse Building	17	17	16	
Total Public Facilities	19	19	18	-5.3%
Road & Bridge Administration	4	4	4	
Road & Bridge Precinct #1	16	16	16	
Road & Bridge Precinct #2	1	1	1	
Road & Bridge Precinct #3	18	18	18	
Road & Bridge Precinct #4	13	13	13	
Total Transportation	52	52	52	0.0%
Grand Totals	521.0	521.0	528.0	1.3%

Changes from FY09 to FY11 include:

- Health and Welfare - In FY09, the litter officer grant ran out and the officer was moved into the health department. In FY10 a housekeeping position was moved from the maintenance department to the health department.
- Judicial – The district attorney’s office changes are due to restructuring, moving existing positions from the hot check fund into the general fund, and adding positions to handle increased workloads.
- Public Safety – The Sheriff’s office added one tactical flight officer position and, to meet FAA mandates, three positions in the airport public safety department.

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. 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 2011 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

Capital projects are accounted for according to Generally Accepted Accounting Practices. Capital projects that will span several years are budgeted in separate funds so budget is rolled forward and reserves are available until project completion. Other capital expenses are budget in the permanent improvement and capital improvement funds according to statutory criteria.

To avoid redundancy the further detail can be found as follows. Capital Acquisition and Capital Improvement Policies are on page 20 and a summary of the approved Capital Asset Guide is on page 22. The FY11 Detail for Capital Outlay is on page 23, followed by discussion of the Capital Improvement Plan (CIP) and schedule.

The Impact of Capital Projects - Projects scheduled for FY11 will not impact the county's labor force through either reduction or addition of job positions or operation expenses. Capital projects are awarded according to statutes and managed by contractors, therefore data concerning impact to regional economy, such as job creation data, etc. is unavailable.

Recent Projects - Projects completed during the past few years include courtroom renovations; upgrades for computer software and hardware; upgrades for elevators and ADA compliance; projects at the airport and a historic community building; and numerous County and State road projects.

Through its prudent management of funds, Gregg County has been able to dedicate Capital Improvement Funds to which make it possible to adhere to the pay-as-you-go policy adopted by the Commissioners' Court. **Unfunded state mandates affect the ability to plan for additional capital projects.**

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 an 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. In the event of a tax revenue increase, counties are required to have a separate vote on the proposed tax increase, two additional public hearings, and public notification in budget documents, local newspapers, and on the website.
- **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)

◆ **Financial statements will be prepared and maintains in conformity with GAAP and GASB standards.**

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.

◆ **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 by the county auditor's office and acknowledged 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 most recent bond rating with Standards and Poor was A+ and, should the County seek debt obligations, 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.**

Article III, Section 52 of the Texas Constitution states that debt cannot exceed \$.080 per \$100 valuation, with the exception of road bonds.

Article XI, Section 7 of the Texas Constitution required a county to set aside a minimum of two percent (2%) of the principal balance in the interest and sinking fund each year.
- **The county adheres to its goals of early retirement of all of its callable bonds and plans to continue this policy for future debt service.**

Capital Acquisition and Capital Improvement Policies

- ◆ **The county will adhere to the Capital Asset Guide as approved by commissioners' court in August, 2003.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process 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

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**

The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.

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.

- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**

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. In addition to the foreign trade zone designation, the aeronautics school for LeTourneau University is a tenant.

- ◆ **The County will continue to support area regional economic development to attract and maintain business and industry.**

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.

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.

FY11 Detail Capital Expenditures

Fund	Org	Dept Name	Total	Description
Capital Projects Funds:				
410	*	Buildings -Courthouse	\$300,000	Elevator Upgrades
410	*	Buildings -Courthouse	\$75,000	Replace Cooling Tower
410	*	Buildings	\$150,000	Other facility improvements
410	*	Buildings	\$450,000	General Aviation Improvement
450	*	Buildings	\$125,000	Facility Improvements
450	*	Courthouse Maintenance	\$34,000	Chiller Overhaul
450	*	Courthouse Maintenance	\$23,000	Replace Flag Pole
460	100692	Airport Improvements	\$1,500,000	Construct South Perimeter Road
468	150610	Longview Whaley Comm Bldg	\$155,000	Replace portion of roof; restore windows
		*Org # to be determined by auditor	\$2,812,000	
753000 - Furnishings & Equipment (over \$5,000):				
110	120742	Sheriff	\$74,000	Fleet Impalas - 4 @ \$18,500 ea
110	120742	Sheriff	\$82,000	Police Impalas - 4 @ \$20,500 ea
110	120742	Sheriff	\$28,500	Tahoe
110	120742	Sheriff	\$48,000	Pick-up-1/2 ton 4 dr- 2 @ \$24,000 ea
215	160830	R & B Precinct #3	\$47,580	Cat. 140M grader - Buy Back Program
			\$280,080	
754000 - Furnishings & Equipment (\$500 to \$4,999.99):				
110	100560	Information Services	\$24,200	Computers- incl. laptops and servers - items replaced as they fail
110	100560	Information Services	\$20,000	Computer Peripherals - incl. printers, scanners, network components - items replaced as they fail
110	100560	Information Services	\$28,000	Replace Cisco Network
110	110471	124th District Court	\$1,000	Exhibit Table/Cabinet
110	120742	Sheriff	\$12,000	Bullet Proof Vests - 20 @ \$600 ea
110	120742	Sheriff	\$7,000	Rem. Shotguns 20 @ \$350 ea
110	120742	Sheriff	\$8,100	Tasers with holsters - 10@ \$810 ea
110	120772	DPS	\$19,000	Radar units
218	100691	Airport Administration	\$2,000	Replace laptop
218	100695	Airport - Airfield	\$4,000	Replace Insulation Tester/Megohmmeter
218	130697	Airport Public Safety	\$5,500	Bunker gear
273	110491	JP #1 Technology Fund	\$5,000	Computers & Printers
273	110493	JP #3 Technology Fund	\$1,700	PC \$800, Printer \$ 900
273	110494	JP #4 Technology Fund	\$900	Printer
			\$138,400	(a) items are replaced as they fail
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES			\$3,230,480	
Capital Lease and Notes Payable (short term):				
110	100423	County Clerk	\$1,385	799500 - Copiers - Principal
110	100423	County Clerk	\$395	799600 - Copiers - Interest
110	100460	County Judge	\$1,685	799500 - Copiers - Principal
110	100460	County Judge	\$610	799600 - Copiers - Interest
110	100530	Auditor	\$1,565	799500 - Copiers - Principal
110	100530	Auditor	\$735	799600 - Copiers - Interest
110	100550	Tax Assessor-Collector	\$1,790	799500 - Copiers - Principal
110	100550	Tax Assessor-Collector	\$195	799600 - Copiers - Interest
212	180911	Elections	\$830	799500 - Copiers - Principal
212	180912	Elections	\$40	799600 - Copiers - Interest
215	180911	Road & Bridge Precinct #1	\$1,650	799500 - Copiers - Principal
215	180912	Road & Bridge Precinct #1	\$100	799600 - Copiers - Interest
215	180911	Road & Bridge Precinct #3	\$300,790	799500 - Dump Trucks (3)-Principal
215	180912	Road & Bridge Precinct #3	\$11,240	799600 - Dump Trucks (3)-Interest
215	180911	Road & Bridge Precinct #4	\$195,195	799500 - Dump Trucks (2)-Principal
215	180912	Road & Bridge Precinct #4	\$7,295	799600 - Dump Trucks (2)-Interest
217	180911	Law Library	\$2,650	799500 - Copiers - Principal
217	180912	Law Library	\$270	799600 - Copiers - Interest
			\$528,420	

Capital Improvement Plan for Gregg County, Texas

The Capital Improvement Plan (CIP) contains a proposed five-year plan to improve major capital facilities and is approved as part of the FY11 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 FY11 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 totals shown are estimates of the cost of the entire project and do not necessarily reflect Gregg County's portion of the project.

Airport Projects

The FY11 Budget provides for \$1.5 million in capital expenditures at the East Texas Regional Airport. All airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration at a rate of 90-95%. The County's portion of the \$1.5 million project is \$75,000.

Generally the engineering/design for an airport project occurs in one year and the actual construction begins during the next fiscal year. The County retains an engineering firm to oversee the construction projects and assist with coordinating the FAA grant documentation. The FAA approved project schedule for the airport is available in the airport manager's office.

Gregg County is committed to an ongoing airport improvement program to further advance economic development in the east Texas region. 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.

Capital improvement projects are an imperative part of airport operations. Not only do they keep the county in compliance with required FAA regulations for the safe operation of commercial and general aviation, they stimulate the local economy. Development at the airport property brings new and expanded business opportunities, which benefit the community through potential employment and tax revenue.



These pictures were taken at the East Texas Regional Airport, formerly known as the Gregg County Airport. They show the community significance of the airport and the many functions it serves. The airport terminal building is shown on the left.

This 1992 picture (right) 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 Great Texas Balloon Race each summer (below).



Transportation Projects

Transportation projects are usually through interlocal agreements with other agencies such as the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), and cities within Gregg County. Major projects for Gregg County precincts are included in the CIP.

In keeping with its community policy, the County seeks to minimize duplication to taxpayers by assisting in various state highway projects. Projects approved in recent years include SH135 from IH20 to US271; SH42 between I20 and SH30; widening George Richey Road, and improvements at FM349 in Kilgore. Some of these projects are still under construction.

State Highway 149/State Highway 322 - State analysis showed the traffic crash average for the concurrent portion of SH149 and SH322 is more than twice the statewide average for both rural state highways and rural 4 lane undivided highways. Accordingly, to improve public safety and reduce the loss of life and limb for Gregg County citizens, the Commissioners Court amended the budget in FY10 and allocated \$4.2 million of the capital improvement funds to expedite this project.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. The widening of 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. Estimated costs for these projects are unknown at this time.

Because state highway projects are for state roads and the roads do not belong to the county at the end of the project, funds are budgeted as operating expenditures.

County Facilities Projects

These projects include all projects not categorized as airport or transportation.

Longview Community Center – Built in 1939, this facility (located on Whaley Street) is a state designated historical landmark. The FY11 Budget provides for \$155,000 in capital expenditures towards replacing a portion of the roof and restoring windows. This Community Center is one of 14 county owned facilities used for community activities.

The facility is managed by the Longview Federated Clubs and project priority for construction phases is determined by a contracted architect who is certified to work on historic preservation projects. As a State Historic Landmark preservation and restoration are first and foremost.

This restoration project is ongoing and project completion is unknown at this time. The facility is still being used for community events and work is completed in phases in order to retain the integrity of the facility.

Parking Facility - 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.

Other Improvements – The FY11 budget includes funds for necessary courthouse improvements as follows: \$300,000 for elevator upgrades, \$75,000 to replace a cooling tower, \$34,000 to overhaul a chiller, \$23,000 to replace the flag pole. Contingencies are budgeted for required ADA compliance at several county facilities and other projects as needed.

Multi-Purpose Facility – The FY11 Budget includes funds to bring this concept to reality in the next 2 years.

Gregg County Capital Improvement Plan for Fiscal Years 2011 through 2015												
<u>Overview of 5 Year Capital Improvement Plan</u>												
<i>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.</i>												
Estimated Initial Cost to County for Fiscal Years:						Sources of Funding:						
Project Type / Project Description	2010-11	2011-12	2012-13	2013-14	2014-15	Project Total	Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds
Airport Projects (1)												
Capital Improvements Other than Buildings												
Construct South Perimeter Road	\$1,500,000	\$1,500,000				\$3,000,000		\$2,850,000	\$150,000			
Design/Reconstruct Runway 13/31 Shoulder Improvements		\$315,789	\$52,632			\$7,368,421		\$7,000,000	\$368,421			
Design/Construct Terminal Expansion/Remodel				\$150,000		\$3,000,000		\$2,850,000	\$150,000			
Jet Bridge				\$32,500		\$650,000		\$617,500	\$32,500			
Design/Reconstruct Martin Apron				\$39,815		\$796,300		\$756,485	\$39,815			
Design/Construct Seal Coat Taxiway November				\$8,150		\$163,000		\$154,850	\$8,150			
General Aviation Improvements	\$450,000					\$450,000			\$450,000			
Engineering Design-Seal Coat Runway 18-36					\$26,420	\$528,400		\$501,980	\$26,420			
Design/Reconstruct Maxwell Apron					\$29,570	\$591,400		\$561,830	\$29,570			
Obstruction Removal per ALP					\$5,000	\$100,000		\$95,000	\$5,000			
Joint Seal Apron					\$4,530	\$90,600		\$86,070	\$4,530			
County Facilities Projects												
Courthouse Improvements - General	\$125,000					\$125,000			\$125,000			
-Flagpole Replacement	\$23,000					\$23,000			\$23,000			
-Elevator Upgrades	\$300,000					\$300,000			\$300,000			
-Chiller Overhaul	\$34,000					\$34,000			\$34,000			
-Cooling Tower Replacement	\$75,000					\$75,000			\$75,000			
Other Facility / Improvements	\$150,000	\$5,000,000				\$5,150,000			\$5,150,000			
Longview Community Building (Whaley St.)	\$155,000					\$65,000			\$65,000			
Additional Parking area/facilities				\$5,000,000		\$5,000,000			\$5,000,000			
Transportation Projects (2)												
Widening Tryon Road						Unavailable						
SH80/SH42 turn lane in White Oak						Unavailable						
<i>Note (1) Generally, Airport Projects are budgeted in full, then reimbursed at a 90-95% rate from the FAA.</i>												
<i>Note (2) For Transportation projects, intergovernmental funding includes Texas Department of Transportation (TxDOT) or other grant funding projects.</i>												

FY11 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/10	Revenues FY11	Expenditures FY11	OFSources FY11	OF Uses FY11	Estimated Restricted Fund Balance at 9/30/11	Estimated Unrestricted Fund Balance at 9/30/11
Operating Funds							
General Fund	\$18,496,666	\$36,781,075	(\$35,846,984)	\$25,000	(\$1,113,750)	\$985,831	\$17,356,176
Road & Bridge Fund	1,380,247	5,435,478	(6,193,263)	770,976	0		\$1,393,438
Airport Maintenance Fund	362,436	1,933,571	(1,825,218)	1,000	0		\$471,789
Sub-Total	<u>\$20,239,349</u>	<u>\$44,150,124</u>	<u>(\$43,865,465)</u>	<u>\$796,976</u>	<u>(\$1,113,750)</u>	<u>\$985,831</u>	<u>\$19,221,403</u>
Total Operating	\$20,239,349	\$44,150,124	(\$43,865,465)	\$796,976	(\$1,113,750)	\$985,831	\$19,221,403
							43.82%
Discretionary Funds							
Oilfield Theft Prosecution	0	0	0			0	
Dis. Court Technology Fund	100	250	0			350	
Co. Court Technology Fund	1,010	870	0			1,880	
Co. Court Records Preservation	5,974	5,800	0			11,774	
Dist Court Records Preservation	13,920	12,500	0			26,420	
Hwy 149 & Other Improvements	0	0	0			0	
Elections Services Fund	16,944	5,000	(18,270)			3,674	
Co. Clerk Records Management	376,928	138,500	(123,513)		(1,700)	390,215	
Law Library Fund	103,511	56,500	(99,296)			60,715	
County-Wide Records Mgmt	141,108	60,000	(71,457)	5,400		135,051	
Building Security Fund	3,509	64,000	(59,725)	0		7,784	
Justice Court Technology Fund	92,571	22,600	(69,600)			45,571	
Dist. Clerk Records Mgmt	33,761	11,500	(37,790)		(1,700)	5,771	
Dist. Clerk Criminal Rec Mgmt	4,221	1,500	(2,485)			3,236	
Justice of the Peace Security	29,677	5,850	(4,500)			31,027	
Co. Clerk Criminal Rec Mgmt	12,672	4,100	(8,973)		(2,000)	5,799	
Health Care Fund	2,717,766	79,000	(75,000)			2,721,766	
						0	
Sub-Total	<u>3,553,672</u>	<u>467,970</u>	<u>(570,609)</u>	<u>5,400</u>	<u>(5,400)</u>	<u>3,451,033</u>	<u>-</u>
Total Operating & Discretionary	\$23,793,021	\$44,618,094	(\$44,436,074)	\$802,376	(\$1,119,150)	\$4,436,864	\$19,221,403
							43.26%
Capital Project Funds*							
Capital Improvement Fund	\$18,577,001	\$165,000	(975,000)	700,000	(230,000)	18,237,001	
Permanent Improvement Fund	\$2,193,991	\$1,117,246	(182,000)		0	3,129,237	
Airport Improvement Fund	95,204	1,491,000	(1,500,000)	75,000	0	161,204	
Longview Whaley Comm Bldg.	9,488	0	(155,000)	155,000	0	9,488	
Computer Upgrade Project	50,488	0	0	0	0	50,488	
Courthouse PBX	14	0	0	0	0	14	
Sub-Total	<u>\$20,926,186</u>	<u>\$2,773,246</u>	<u>(\$2,812,000)</u>	<u>\$930,000</u>	<u>(\$230,000)</u>	<u>\$21,587,432</u>	<u>\$0</u>
Total - All Funds	\$44,719,207	\$47,391,340	(\$47,248,074)	\$1,732,376	(\$1,349,150)	\$26,024,296	\$19,221,403
							40.68%

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

**FY11 Adopted Budget
Recapitulation by Category**

	General Fund	Road & Bridge	Other Special Revenue Funds	Health Care Fund	Capital Improvement Funds	Total All Funds
Est. Balance at 10/1/10	18,496,666	1,380,247	1,198,342	2,717,766	20,926,186	44,719,207
<u>Revenues</u>						
Property Taxes - Current	15,009,116	2,968,282	1,662,656	0	1,078,883	20,718,937
Property Taxes - Delinquent	479,386	109,196	37,415	0	37,863	663,860
Sales Tax	12,685,000	650,000	0	0	0	13,335,000
Other Taxes	267,000	0	0	0	0	267,000
Licenses & Permits	90,500	1,092,000	0	0	0	1,182,500
Intergovernmental	771,769	20,000	30,000	55,000	1,425,000	2,301,769
Fees of Office	3,243,224	0	399,970	0	66,000	3,709,194
Fines & Forfeitures	536,580	588,000	0	0	0	1,124,580
Interest	290,000	8,000	500	24,000	165,500	488,000
Rental Income	483,000	0	189,500	0	0	672,500
Miscellaneous	2,925,500	0	2,500	0	0	2,928,000
Total Revenues	36,781,075	5,435,478	2,322,541	79,000	2,773,246	47,391,340
Total Funds Available	55,277,741	6,815,725	3,520,883	2,796,766	23,699,432	92,110,547
Other Financing Sources	25,000	770,976	6,400	0	930,000	1,732,376
Total Available Resources	55,302,741	7,586,701	3,527,283	2,796,766	24,629,432	93,842,923
<u>Expenditures by Category</u>						
Salary Expense	16,621,460	2,206,545	1,100,954	0	0	19,928,959
Fringe Benefits	7,001,361	924,973	456,140	0	0	8,382,474
Operating Expenses	11,864,003	2,497,895	740,843	75,000	0	15,177,741
Capital Outlay	351,800	47,580	19,100	0	2,812,000	3,230,480
Debt Service	8,360	516,270	3,790	0	0	528,420
Total Expenditures	35,846,984	6,193,263	2,320,827	75,000	2,812,000	47,248,074
Interbudget Transfers Out	1,113,750	0	5,400	0	230,000	1,349,150
Unrestricted Reserves	17,356,176	1,393,438	474,994			19,224,608
Restricted Reserves	985,831		726,062	2,721,766	21,587,432	26,021,091
Total Expenditures, Transfers Out & Reserves	55,302,741	7,586,701	3,527,283	2,796,766	24,629,432	93,842,923

2010 Property Tax Distribution

Note: The 2010 Tax Rate funds the FY11 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 97%
<i>Maintenance & Operations</i>			
General fund	110-531100	0.1937	14,927,116
Airport	218-531100	0.0215	1,656,856
Permanent Improvements	450-531100	0.0140	1,078,883
Road & bridge	215-531100	0.0330	2,543,081
FM Lateral road*	215-531100	0.0053	405,201
Total Maintenance & Operations (M&O)		0.2675	20,611,137
Long Term Debt - Interest & Sinking		0.0000	0
Total:		0.26750	20,611,137

DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<i>Maintenance & Operations</i>			
General fund	110-531200	0.1922	389,386
Airport	218-531200	0.0160	32,415
Permanent Improvements	450-531100	0.0140	28,363
Road & bridge	215-531200	0.0400	81,038
FM Lateral road*	215-531200	0.0053	10,658
Total Maintenance & Operations (M&O)		0.2675	541,860
Long Term Debt - Interest & Sinking		0.0000	0
Total:		0.2675	541,860

NOTE:

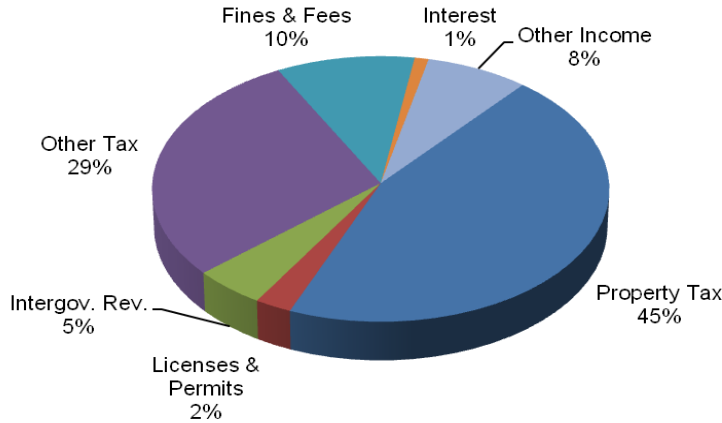
2010 Certified Taxable Valuations are provided by GAD
 Current Tax revenue is based on 97% collection base
 Net taxable value = 2010 taxable value less frozen taxes

Comparison Last Year to This Year Taxable Valuations

	2009 data	2010 data	Inc/(Dec)	Appraisal Increase/decrease
Constitutional	8,248,860,399	8,093,971,573	(154,888,826)	(0.02)
Special R&B	8,248,860,399	8,093,971,573	(154,888,826)	(0.02)
FM Lateral Road	8,203,079,515	8,048,237,756	(154,841,759)	(0.02)

FY11 ADOPTED BUDGET

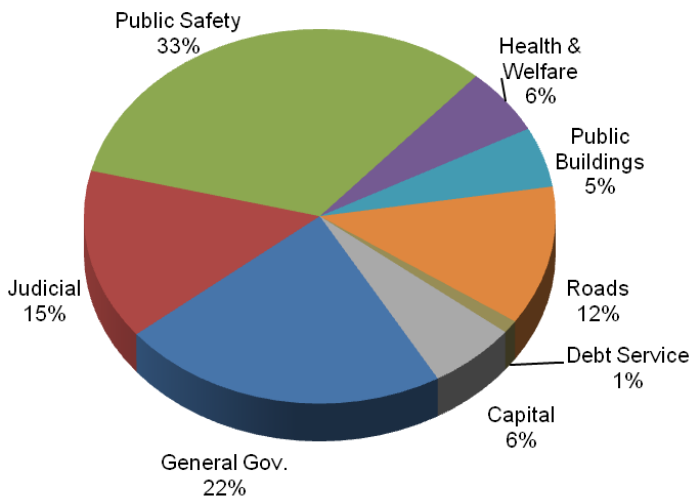
WHERE THE MONEY COMES FROM...



FY11 Estimated Revenue

Property Tax	\$21,382,797
Licenses & Permits	1,182,500
Intergovernmental Revenue	2,301,769
Other Tax	13,602,000
Fines & Fees	4,833,774
Interest	488,000
Other Income	<u>3,600,500</u>
Total	\$47,391,340

WHAT THE MONEY IS USED FOR...



FY11 Adopted Expenditures

General Government	\$10,672,226
Judicial	6,960,354
Public Safety	15,442,704
Health & Welfare	2,699,176
Public Buildings	2,456,201
Roads	5,676,993
Debt Service	528,420
Capital Projects	<u>2,812,000</u>
Total	\$47,248,074

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
110 General Fund								
100000 Revenue								
	Current Property Taxes		531100	14,472,000	13,647,251	14,942,836	15,108,166	14,927,116
	Current Penalty & Interest		531199	0	0	0	0	82,000
	Delinquent Property Taxes		531200	396,406	398,914	399,357	387,528	389,386
	Delinquent Property Taxes - Debt		531250	0	0	15,707	0	0
	Delinquent Penalty & Interest		531299	0	0	0	0	90,000
	Alcoholic Beverage tax		534400	187,868	205,875	211,389	190,000	192,000
	Bingo Tax		537700	99,547	64,489	104,844	75,000	75,000
	Sales Tax		539800	13,581,667	14,587,240	14,185,661	13,200,000	12,100,000
	Motor Vehicle Sales Tax		550400	286,447	453,539	546,519	625,000	585,000
	<i>Taxes:</i>			29,023,935	29,357,308	30,406,313	29,585,694	28,440,502
	Interest Income		538100	1,240,940	1,099,551	462,239	550,000	290,000
	Unrealized gains on securities held		538150	44,361	(166,694)	205,391	0	0
	<i>Intergovernmental Rev:</i>			1,285,301	932,857	667,630	550,000	290,000
	<i>S/T 100000</i>			30,309,236	30,290,165	31,073,943	30,135,694	28,730,502
100100 General Government Revenue								
	Alcoholic Beverage Licenses		532100	26,865	28,632	32,338	25,000	35,000
	<i>License/Permits:</i>			26,865	28,632	32,338	25,000	35,000
	FEMA Reimb - Overhead / Admin		534198	0	0	0	0	0
	State Election Reimbursement		533800	12,469	0	0	0	0
	Fiscal Service Fee		537554	4,600	11,599	13,758	12,500	12,000
	Child Welfare Board Reimbursement		537960	13,391	21,492	12,441	10,000	18,000
	<i>Intergovernmental Rev:</i>			30,460	33,091	26,199	22,500	30,000
	County Judge		535100	270	124	0	0	0
	County Clerk		535400	1,128,727	1,046,160	1,035,860	1,005,000	960,000
	County Clerk Archival Fees		535425	141,200	133,195	125,195	120,000	115,000
	Tax Assessor / Collector		535500	891,368	826,005	832,743	590,000	640,000
	Tax Collection Contract Fees		535502	0	0	0	230,000	220,000
	Computer services		539106	6,500	6,500	5,958	6,000	6,000
	<i>Charges for Services:</i>			2,168,065	2,011,984	1,999,756	1,951,000	1,941,000
	Borg Warner contract		538202	34,098	34,099	34,098	34,100	34,000
	A&M Tower, Inc.		538205	8,443	8,865	9,308	8,875	9,300
	Other rent		538209	9,800	9,600	9,610	8,500	9,200
	Royalties		539102	11,269	18,351	272,091	12,000	110,000
	<i>Rent/Commissions:</i>			63,610	70,915	325,107	63,475	162,500
	Christmas at the Courthouse		539117	0	0	0	0	0
	Miscellaneous		599000	84,862	64,780	72,210	25,000	25,000
	Miscellaneous Revenue - AP		599100	0	0	7,484	0	0
	<i>Misc:</i>			84,862	64,780	79,694	25,000	25,000
	<i>S/T 100100</i>			2,373,862	2,209,402	2,463,094	2,086,975	2,193,500
100110 Judicial Revenue								
	Bail Bond Applications		535450	2,000	6,500	2,000	5,500	2,000
	<i>License/Permits:</i>			2,000	6,500	2,000	5,500	2,000
	Juvenile Salary Supplement		533700	5,000	5,000	5,000	5,000	5,000
	State supplement - county court at law		534900	99,158	137,500	150,000	150,000	150,000
	State supplement - asst. prosecutors		535999	14,914	14,601	10,958	8,500	12,000
	State - Title IV-E Legal Reimb.		537640	0	0	22,849	20,000	22,000
	State - Indigent Defense Funding		537650	59,224	63,610	78,316	55,000	60,000
	State - Juror Reimbursement		537660	74,596	68,340	65,960	60,000	60,000
	<i>Intergovernmental Rev:</i>			252,892	289,051	333,083	298,500	309,000
	County Clerk - Bond Adm Fee		535401	19,818	16,884	14,418	14,000	10,000

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated	
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	
	Sheriff - Bond Admin Fee		535402	2,412	645	7,965	2,500	2,400	
	District Clerk - Bond Admin Fee		535403	300	288	250	100	100	
	District Clerk - Archival Fee		535426	0		0	0	13,000	
	District Attorney		535600	77,036	67,392	66,522	62,000	48,000	
	District Clerk		535700	462,186	440,534	404,696	390,000	425,000	
	Justices of the Peace		535800	34,325	73,105	61,427	0	0	
	Justice of the Peace #1		535801	0	0	0	20,000	20,000	
	Justice of the Peace #2		535802	0	0	0	17,000	10,000	
	Justice of the Peace #3		535803	0	0	0	20,000	11,000	
	Justice of the Peace #4		535804	0	0	0	17,000	10,000	
	Trial fees		536100	264	25	90	50	50	
	Jury		536200	33,443	29,898	26,844	26,000	22,000	
	Probate judges education		536500	2,680	2,305	2,300	2,000	2,400	
	Other arrest fees		536600	75,521	71,501	60,336	62,000	48,000	
	County Court at Law #1		536800	2,029	1,794	0	0	0	
	County Court at Law #2		536802	1,776	1,507	0	0	0	
	Judges Fee - Probate		536820	0	0	3,408	3,600	3,800	
	State Fees		536850	93,057	80,738	113,715	92,000	95,000	
	State Fee -TP - Judiciary Efficiency		536851	6,862	3,843	6,853	4,000	5,500	
	State Fee - Drug Court Program		536852	0	0	4,226	0	17,500	
	Court Reporter Services		536900	51,081	48,127	45,908	42,000	44,000	
	DRO - filing fees		537402	18,621	18,693	18,502	16,000	10,000	
	Guardianship Fee		537670	0	6,180	8,360	6,000	8,500	
	Defensive Driving Fees		539107	60,932	49,604	51,075	45,000	42,000	
	Child Safety Fees		539110	3,935	3,899	3,432	3,500	2,400	
	Child Abuse Fees			0	0	0	0	0	
	Traffic Fees		539111	16,641	13,060	13,418	12,500	10,000	
	Gun Control		539115	0	0	0	0	0	
	Video Fees		550600	5,953	8,244	8,705	6,000	6,200	
	Charges for Services:				968,872	938,266	922,450	863,250	866,850
	Justice courts		537100	590,465	526,624	580,433	0	0	
	Justice of the Peace #1		537101	0	0	0	160,000	165,000	
	Justice of the Peace #2		537102	0	0	0	100,000	46,500	
	Justice of the Peace #3		537103	0	0	0	160,000	234,000	
	Justice of the Peace #4		537104	0	0	0	100,000	91,080	
	Fines & Forfeitures:				590,465	526,624	580,433	520,000	536,580
	S/T 100110				1,814,229	1,760,441	1,837,966	1,687,250	1,714,430
	100120 Law Enforcement / Corrections Revenue								
	Sexually oriented businesses		532200	12,900	21,602	35,600	16,000	28,000	
	License/Permits:				12,900	21,602	35,600	16,000	28,000
	Federal grant-DEA		534100	15,548	15,810	0	0	0	
	State Grant - Sheriff STEP		534394	9,585	0	11,338	0	0	
	Grant-HIDTA		537555	2,028	2,149	1,314	0	0	
	Drug Enforcement Task Force		537556	2,020	0	16,329	10,000	15,000	
	Reimbursement: CSCD Deputy Salary		537557	0	20,839	23,116	23,000	23,000	
	Reimb: Sabine Valley - MH Deputies		537558	0	70,978	70,978	70,978	103,374	
	Reimb: Sabine ISD Resource Officer		537559	0	36,405	39,452	39,500	39,452	
	City of Longview - Prisoner Care		537800	287,265	299,317	319,706	285,000	250,743	
	Intergovernmental Rev:				316,446	445,498	482,233	428,478	431,569
	County Sheriff		535200	343,771	343,755	333,459	320,000	310,000	
	Constables		535300	105,328	118,271	121,066	0	0	
	Constable Fees - Pct #1		535301	0	0	0	30,000	30,500	
	Constable Fees - Pct #2		535302	0	0	0	21,000	28,418	
	Constable Fees - Pct #3		535303	0	0	0	30,000	26,006	
	Constable Fees - Pct #4		535304	0	0	0	21,000	34,850	
	Charges for Services:				449,099	462,026	454,525	422,000	429,774

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function	Type	Acct #	Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue			FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	Inmate Reimbursement		550570	0	3,206	3,106	2,500	500
		<i>Miscellaneous:</i>		0	3,206	3,106	2,500	500
	S/T 100120			778,445	932,332	975,464	868,978	889,843
	100140 Health & Human Services Revenue							
	Sewage disposal systems		533200	30,007	36,202	32,500	30,000	22,000
		<i>License/Permits:</i>		30,007	36,202	32,500	30,000	25,500
	City of Longview-Litter Abatement		533600	0	0	0	0	0
	State - Commercial Waste Management		537550	209	284	164	200	200
	City of Lakeport - Sewer Fees		537551	1,000	1,200	1,100	1,000	1,000
	E.T.C.O.G. (9-1-1 reimbursement)		550502	0	27,000	0	0	0
		<i>Intergovernmental Rev:</i>		1,209	28,484	1,264	1,200	1,200
	Donations		539112	0	0	1,115	0	0
		<i>Miscellaneous:</i>		0	0	1,115	0	0
	S/T 100140			31,216	64,686	34,879	31,200	26,700
	100150 Public Buildings Revenue							
	FEMA Reimb-Direct Expenditures		534199	0	0	44,173	0	0
		<i>Intergovernmental Rev:</i>		0	0	44,173	0	0
	Parking Lot Fees		539104	5,682	5,771	5,761	5,200	5,600
		<i>Charges for Services:</i>		5,682	5,771	5,761	5,200	5,600
	Community Buildings		538206	14,420	34,263	25,985	21,000	21,500
	Telephone coin stations		539108	153,279	100,835	357,763	270,000	295,000
	Concession commissions		539113	8,550	8,550	7,838	8,200	4,000
		<i>Rent & Commissions:</i>		176,249	143,648	391,586	299,200	320,500
	MTC - Jail lease		539121	210,517	0	0	0	0
	Federal - Jail Lease		539122	375,555	1,462,248	1,210,018	1,100,000	1,400,000
	Contract Jail Revenue		539123	1,325,200	2,047,400	1,969,760	1,700,000	1,500,000
		<i>Miscellaneous:</i>		1,911,272	3,509,648	3,179,778	2,800,000	2,900,000
	S/T 100150			2,093,203	3,659,067	3,621,298	3,104,400	3,226,100
	Total Revenue - General Fund			37,400,191	38,916,093	40,006,644	37,914,497	36,781,075
	200000 Other Financing Sources							
	Sale of fixed assets		539200	27,026	21,664	30,940	34,326	25,000
	Insurance proceeds - Loss of fixed assets		539300	9,760	67,973	3,878	0	0
	Right of Way		539400	0	0	0	0	0
	Capital Lease		830000	0	0	17,395	0	0
		<i>Miscellaneous:</i>		36,786	89,637	52,213	34,326	25,000
	Transfer in - Election Services Contract		841212	0	0	5,399	0	0
	Transfer in - Jail Lease Facility		841214	0	0	0	233	0
	Transfer in - Road & Bridge Fund		841215	0	0	0	20,197	0
	Transfer in - Airport		841218	12,308	2,140	5,000	0	0
	Transfer In- CO2004 - Refunding Jail		841357	0	0	265,955	0	0
	Transfer in - Permanent Improvement		841450	87,907	25,000	254,000	0	0
	Transfer in - Longview Community Ctr		841468	0	0	6,896	0	0
	Transfer in - Computer Upgrade Projects		841472	0	8,000	0	0	0
	Transfer in - 307th District Courtroom		841473	0	0	523	0	0
		<i>Operating Transfers In:</i>		100,215	35,140	537,773	20,430	0
	S/T 200000			137,001	124,777	589,986	54,756	25,000
	Total Revenue + Other Fin. Sources			37,537,192	39,040,870	40,596,630	37,969,253	36,806,075
General Fund - Summary of Revenues by Function								
	100000 Revenue			30,309,236	30,290,165	31,073,943	30,135,694	28,730,502
	100100 General Government			2,373,862	2,209,402	2,463,094	2,086,975	2,193,500
	100110 Judicial			1,814,229	1,760,441	1,837,966	1,687,250	1,714,430

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100120 Law Enforcement/Corrections			778,445	932,332	975,464	868,978	889,843
	100140 Health & Human Services			31,216	64,686	34,879	31,200	26,700
	100150 Public Buildings			2,093,203	3,659,067	3,621,298	3,104,400	3,226,100
	100160 Transportation & Roads			0	0	0	0	0
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			36,786	89,637	52,213	34,326	25,000
	200000 OFS Transfers			100,215	35,140	537,773	20,430	0
	Total Revenue + Other Financing Sources			37,537,192	39,040,870	40,596,630	37,969,253	36,806,075
General Fund - Summary of Revenues by Type				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Property Taxes - Current:</i>			14,472,000	13,647,251	14,942,836	15,108,166	15,009,116
	<i>Property Taxes - Delinquent:</i>			396,406	398,914	415,064	387,528	479,386
	<i>Sales Tax:</i>			13,868,114	15,040,779	14,732,180	13,825,000	12,685,000
	<i>Other Taxes:</i>			287,415	270,364	316,233	265,000	267,000
	<i>Licenses & Permits:</i>			71,772	92,936	102,438	76,500	90,500
	<i>Intergovernmental Rev.:</i>			601,007	796,124	886,952	750,678	771,769
	<i>Charges for Services:</i>			3,591,718	3,418,047	3,382,492	3,241,450	3,243,224
	<i>Fines & Forfeitures:</i>			590,465	526,624	580,433	520,000	536,580
	<i>Interest:</i>			1,285,301	932,857	667,630	550,000	290,000
	<i>Rental Income:</i>			239,859	214,563	716,693	362,675	483,000
	<i>Miscellaneous:</i>			1,996,134	3,577,634	3,263,693	2,827,500	2,925,500
	<i>Other Financing Sources (all)</i>			137,001	124,777	589,986	54,756	25,000
	Total Revenue + Other Financing Sources			37,537,192	39,040,870	40,596,630	37,969,253	36,806,075
				-	-	-	-	-
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.								

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
215 Road & Bridge Fund								
100000 Revenue								
	Property taxes - current		531100	1,209,577	2,755,442	3,054,559	3,557,777	2,948,282
	Current Penalty & Interest		531199	0	0	0	0	20,000
	Property taxes - delinquent		531200	34,503	58,266	81,039	79,106	91,696
	Delinquent Penalty & Interest		531299	0	0	0	0	17,500
	Motor vehicle sales tax		550400	1,420,387	1,351,339	1,099,142	1,020,000	650,000
		<i>Taxes:</i>		2,664,467	4,165,047	4,234,740	4,656,883	3,727,478
	Interest income		538100	145,085	103,370	36,099	25,000	8,000
	Unrealized gains on securities held			16,923	(18,979)	14,671	0	0
		<i>Interest income:</i>		162,008	84,391	50,770	25,000	8,000
		S/T 100000		2,826,475	4,249,438	4,285,510	4,681,883	3,735,478
100160 Transportation & Roads Revenue								
	Motor vehicle registration		533100	1,212,286	1,196,143	1,223,063	1,050,000	1,080,000
	State weight permits		534200	12,582	13,388	13,995	12,000	12,000
		<i>Intergovernmental Rev:</i>		1,224,868	1,209,531	1,237,058	1,062,000	1,092,000
	FEMA Reimb - Overhead / Admin		534198	0	0	0	0	0
	FEMA Reimb - Direct Expenditures		534199	0	47,069			
	State - Lateral Road		534800	24,415	24,388	24,397	20,000	20,000
		<i>License/Permits:</i>		24,415	71,457	24,397	20,000	20,000
	Reimb - Capital project Overhead		550800	16,819	0	0	0	0
		<i>Charges for Services:</i>		16,819	0	0	0	0
	Misdemeanor Fines		537201	463,136	497,859	536,415	475,000	498,000
	Felony Fines		537202	49,887	48,888	59,599	50,000	55,000
	Civil / BF Fines		537203	44,405	48,483	20,149	15,000	35,000
		<i>Fines & Forfeitures</i>		557,428	595,230	616,163	540,000	588,000
	Miscellaneous		599000	2,935	13,343	185,456	0	0
	Miscellaneous		599100	0	0	249		
		<i>Miscellaneous</i>		2,935	13,343	185,705	0	0
		S/T 100160		1,826,465	1,889,561	2,063,323	1,622,000	1,700,000
	Total Revenue - Road & Bridge Fund			4,652,940	6,138,999	6,348,833	6,303,883	5,435,478
200000 Other Financing Sources								
	Sale of fixed assets		539200	413,518	224,482	268,015	0	20,000
	Ins Proceeds - Loss of Fixed Assets		539300	2,047	7,568	522	0	0
	Gain/Loss-Disposal of Fixed Assets Pct #3		539500	0	0	0	285,700	273,784
	Gain/Loss-Disposal of Fixed Assets Pct #4		539500	0	0	0	194,792	177,192
	Other Financing Sources-Capital Lease P#3		830000	0	285,700	297,237	(292,588)	0
	Other Financing Sources-Capital Lease P#4		830000	0	0	0	(194,792)	0
	Proceeds from Note Payable		830500	274,230	0	0	0	0
		<i>Miscellaneous</i>		689,795	517,750	565,774	(6,888)	470,976
	Transfer in - General Fund		841010	100,000	104,800	683,226	1,297,775	300,000
	Transfer in - FM 349 Project		841201	0	0	8,446	0	0
	Transfer in - Capital Improvement Fund		841410	0	0	0	2,000,000	0
	Transfer in - Ind Airpark		841469	84,125	0	0	0	0
		<i>Operating Transfers In</i>		1,148,150	622,550	1,257,446	3,290,887	300,000
		S/T 200000		1,837,945	1,140,300	1,823,220	3,283,999	770,976
	Total Revenue + Other Fin. Sources			6,490,885	7,279,299	8,172,053	9,587,882	6,206,454
Road & Bridge Fund - Summary of Revenues by Function				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100000 Revenue			2,826,475	4,249,438	4,285,510	4,681,883	3,735,478
	100100 General Government			0	0	0	0	0
	100110 Judicial			0	0	0	0	0
	100120 Law Enforcement/Corrections			0	0	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100140 Health & Human Services			0	0	0	0	0
	100150 Public Buildings			0	0	0	0	0
	100160 Transportation & Roads			1,826,465	1,889,561	2,063,323	1,622,000	1,700,000
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			689,795	517,750	565,774	(6,888)	470,976
	200000 OFS Transfers			1,148,150	622,550	1,257,446	3,290,887	300,000
	Total Revenue + Other Financing Sources			6,490,885	7,279,299	8,172,053	9,587,882	6,206,454
Road & Bridge Fund - Summary of Revenues by Type				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Property Taxes - Current:</i>			1,209,577	2,755,442	3,054,559	3,557,777	2,968,282
	<i>Property Taxes - Delinquent:</i>			34,503	58,266	81,039	79,106	109,196
	<i>Sales Tax:</i>			1,420,387	1,351,339	1,099,142	1,020,000	650,000
	<i>Other Taxes:</i>			0	0	0	0	0
	<i>Licenses & Permits:</i>			1,224,868	1,209,531	1,237,058	1,062,000	1,092,000
	<i>Intergovernmental Rev:</i>			24,415	71,457	24,397	20,000	20,000
	<i>Charges for Services:</i>			16,819	0	0	0	0
	<i>Fines & Forfeitures:</i>			557,428	595,230	616,163	540,000	588,000
	<i>Interest:</i>			162,008	84,391	50,770	25,000	8,000
	<i>Rental Income:</i>			0	0	0	0	0
	<i>Miscellaneous:</i>			2,935	13,343	185,705	0	0
	<i>Other Financing Sources (all)</i>			1,837,945	1,140,300	1,823,220	3,283,999	770,976
	Total Revenue + Other Financing Sources			6,490,885	7,279,299	8,172,053	9,587,882	6,206,454
202 Oilfield Theft Prosecution								
	100000 Revenue							
	Interest income		538100	0	0	2	2	0
	S/T 100000			0	0	2	2	0
	100110 Judicial Revenue							
	Donations		539112	0	16,000		0	0
	S/T 100110			0	16,000	0	0	0
	Total Revenue - Oilfield Theft Prosecution			0	16,000	2	2	0
204 District Court Technology Fund								
	100000 Revenue							
	Interest income		538100	0	0	0	0	0
	S/T 100000			0	0	0	0	0
	100100 General Government							
	District Court Technology		536700	0	0	0	100	250
	S/T 100100			0	0	0	100	250
	Total Revenue - District Court Technology Fund			0	0	0	100	250
205 County Court Technolgy Fund								
	100100 General Government							
	County Court Technology		536700	0	0	0	475	870
	S/T 100100			0	0	0	475	870
	Total Revenue - County Court Technology			0	0	0	475	870
206 County Court Records Preservation								
	100100 General Government							
	County Court Records Preservation		537951	0	0	0	11,740	5,800
	S/T 100100			0	0	0	11,740	5,800
	Total Revenue - County Court Records Preservation			0	0	0	11,740	5,800
207 District Court Records Preservation								
	100100 General Government							
	District Court Records Preservation		537301	0	0	0	4,230	12,500

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	S/T 100100			0	0	0	4,230	12,500
	Total Revenue - District Court Records Preservation			0	0	0	4,230	12,500
208 Hwy 149 & Other Improvements								
	200000 Other Financing Sources							
	Transfer In - Capital Improvement Fund		841410	0	0	0	5,698,000	0
	S/T 200000			0	0	0	5,698,000	0
	Total Revenue - Hwy 149 & Other Improvements			0	0	0	5,698,000	0
212 Election Services Fund								
	100000 Revenue							
	Interest income		538100	3,119	1,406	154	0	0
	S/T 100000			3,119	1,406	154	0	0
	100100 General Government Revenue							
	Contract services		536700	4,981	11,521	6,679	10,000	5,000
	Miscellaneous Revenue - AP		599100	0	0	445	0	0
	S/T 100100			4,981	11,521	7,124	10,000	5,000
	Total Revenue - Elections Services			8,100	12,927	7,278	10,000	5,000
213 County Clerk Records Management								
	100000 Revenue							
	Interest income		538100	18,879	8,537	1,738	1,000	0
	S/T 100000			18,879	8,537	1,738	1,000	0
	100100 General Government Revenue							
	Records Management		537300	151,235	143,040	134,415	128,000	138,500
	S/T 100100			151,235	143,040	134,415	128,000	138,500
	Total Revenue - Co Clk Rec Mgmt			170,114	151,577	136,153	129,000	138,500
214 Jail Lease Facility Fund								
	100150 Public Buildings Revenue							
	Telephone coin stations		539108	124,560	151,130	0	0	0
	Miscellaneous Revenue - AP		599100	0	0	78	0	0
	S/T 100150			124,560	151,130	78	0	0
	Total Revenue - Jail Lease Facility			124,560	151,130	78	0	0
	200000 Other Financing Sources							
	Transfer In - General Fund		841010	0	0	21,000	0	0
	S/T 200000			0	0	21,000	0	0
	Total Revenue + Other Fin. Sources			124,560	151,130	21,078	0	0
217 Law Library Fund								
	100000 Revenue							
	Interest Income		538100	10,694	5,349	643	0	0
	Unrealized Gains / Losses		538150					
	S/T 100000			10,694	5,349	643	0	0
	100110 Judicial Revenue							
	Law Library Fees		536300	63,255	58,730	56,231	54,000	56,000
	User Fees		536350	0	0	0	54,000	0
	<i>Charges for Services:</i>			63,255	58,730	56,231	108,000	56,000
	Miscellaneous		599000	0	0	249	0	500
	<i>Miscellaneous:</i>			0	0	249	0	500
	S/T 100110			63,255	58,730	56,480	108,000	56,500
	Total Revenue - Law Library Fund			73,949	64,079	57,123	108,000	56,500
	200000 Other Financing Sources							
	Sale of fixed assets		539200	0	0	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	Capital Lease		830000	0	0	5,000	0	0
	S/T 200000			0	0	5,000	0	0
	Total Revenue + Other Fin. Sources			73,949	64,079	62,123	108,000	56,500
218 Airport Maintenance Fund								
	100000 Revenue							
	Property taxes - current		531100	992,959	1,094,434	1,211,346	1,257,704	1,656,856
	Current Penalty & Interest		531199	0	0	0	0	5,800
	Property taxes - delinquent		531200	28,711	28,045	33,530	387,528	32,415
	Delinquent Penalty & Interest		531299	0	0	0	0	5,000
	Taxes:			1,021,670	1,122,479	1,244,876	1,645,232	1,700,071
	Interest Income		538100	48,623	24,273	4,888	3,500	500
	Unrealized gains on securities held			(1,270)	(1,953)	1,953	0	0
	Interest Income:			47,353	22,320	6,841	3,500	500
	S/T 100000			1,069,023	1,144,799	1,251,717	1,648,732	1,700,571
	100100 General Government Revenue							
	Federal Grant		534100	0	0	0	95,000	0
	Terminal Security Agreement		534150	38,727	36,409	25,964	35,000	30,000
	FEMA Reimb - Direct Expenditures		534199	0	0	19,810	0	0
	Intergovernmental Rev:			38,727	36,409	45,774	130,000	30,000
	Landing fees		538700	9,220	6,796	10	0	0
	Water service		538900	8,680	8,460	8,915	8,200	8,500
	Sewer service		539000	5,810	5,640	5,840	5,000	5,000
	Parking lot fees		539104	73,311	568	0	0	0
	Charges for Services:			97,021	21,464	14,765	13,200	13,500
	Terminal Building Rental Space		538300	38,987	37,224	11,109	20,000	10,500
	Hangar & Other Ground Rentals		538400	110,814	110,572	115,647	105,000	105,000
	Rental commissions		538500	44,792	52,340	37,496	40,000	32,000
	Fuel flowage		538600	58,114	48,037	44,301	38,000	42,000
	Royalties		539102	0	0	0	0	0
	Rent/Commissions:			252,707	248,173	208,553	203,000	189,500
	Miscellaneous		599000	38	1,165	12	0	0
	Miscellaneous Revenue - AP		499100	0	0	106	0	0
	Miscellaneous:			38	1,165	118	0	0
	S/T 100100			388,493	307,211	269,210	346,200	233,000
	Total Revenue - Airport Maintenance Fund			1,457,516	1,452,010	1,520,927	1,994,932	1,933,571
	200000 Other Financing Sources							
	Sale of fixed assets		539200	629	21,795	0	0	1,000
	Insurance Proceeds - fixed assets		539300	0	10,686	4,330	0	0
	Miscellaneous			629	32,481	4,330	0	1,000
	Transfer in - General Fund		841110	0	0	0	4,110	0
	Transfer in - Permanent Improvements		841450	0	40,000	0	0	0
	Transfer In - Airport Improvements		841460	0	0	0	0	0
	Operating Transfers In			0	40,000	0	4,110	0
	S/T 200000			629	72,481	4,330	4,110	1,000
	Total Revenue + Other Fin. Sources			1,458,145	1,524,491	1,525,257	1,999,042	1,934,571
232 County-Wide Records Management								
	100000 Revenue							
	Interest income		538100	5,159	3,520	560	0	0
	S/T 100000			5,159	3,520	560	0	0
	100100 General Government Revenue							
	County-Wide Records Management Fees		537900	71,715	76,152	76,876	74,000	58,000

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	Reimbursement for Building overhead		550900	0	0	2,000	0	2,000
	<i>S/T 100100</i>			71,715	76,152	78,876	74,000	60,000
	Total Revenue - County-Wide Records Mgmt.			76,874	79,672	79,436	74,000	60,000
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	0	0	4,018	0	0
	Transfer in - Co Clk Rec Mgmt		841213	0	0	1,700	0	1,700
	Transfer in - Dist Clk Civil Rec Mgmt		841274	0	0	0	0	1,700
	Transfer in - Co Clk Criminal Rec Mgmt		841277	0	0	0	0	2,000
	<i>S/T 200000</i>			0	0	5,718	0	5,400
	Total Revenue + Other Fin. Sources			76,874	79,672	85,154	74,000	65,400
	233 Building Security Fund							
	100000 Revenue							
	Interest income		538100	3,080	1,217	108	0	0
	<i>S/T 100000</i>			3,080	1,217	108	0	0
	100120 Law Enforcement/Corrections Revenues							
	Security fees		550100	79,782	74,679	73,771	70,000	64,000
	<i>S/T 100120</i>			79,782	74,679	73,771	70,000	64,000
	Total Revenue - Building Security Fund			82,862	75,896	73,879	70,000	64,000
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	15,000	15,500	15,789	45,700	0
	<i>S/T 200000</i>			15,000	15,500	15,789	45,700	0
	Total Revenue + Other Fin. Sources			97,862	91,396	89,668	115,700	64,000
	273 Justice Court Technology Fund							
	100000 Revenue							
	Interest income		538100	4,615	2,869	445	0	0
	<i>S/T 100000</i>			4,615	2,869	445	0	0
	100110 Judicial Revenue							
	Justice Technology Fees		537855	30,599	26,509	26,805	22,000	0
	Justice Tech. Fees - Pct 1		537851	0	0	0	0	6,500
	Justice Tech. Fees - Pct 2		537852	0	0	0	0	2,100
	Justice Tech. Fees - Pct 3		537853	0	0	0	0	11,200
	Justice Tech. Fees - Pct 4		537854	0	0	0	0	2,800
	<i>S/T 100110</i>			30,599	26,509	26,805	22,000	22,600
	Total Revenue - Justice Court Technology			35,214	29,378	27,250	22,000	22,600
	274 District Clerk Civil Records Management							
	100000 Revenue							
	Interest Income		538100	2,785	897	129	0	0
	<i>S/T 100000</i>			2,785	897	129	0	0
	100110 Judicial Revenue							
	Records Management		537950	12,637	11,410	10,163	10,000	11,500
	<i>S/T 100110</i>			12,637	11,410	10,163	10,000	11,500
	Total Revenue - DC Civil Rec Mgmt			15,422	12,307	10,292	10,000	11,500
	275 District Clerk Criminal Records Management							
	100000 Revenue							
	Interest Income		538100	11	19	4	0	0
	<i>S/T 100000</i>			11	19	4	0	0
	100110 Judicial Revenue							
	Records Management		537950	237	639	3,863	600	1,500
	<i>S/T 100110</i>			237	639	3,863	600	1,500

FY11 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
Total Revenue - DC Criminal Rec Mgmt			248	658	3,867	600	1,500
276 Justice of the Peace Security							
100000 Revenue							
Interest Income		538100	563	506	88	350	0
	S/T 100000		563	506	88	350	0
100110 Judicial Revenue							
Security Fees		550100	7,363	6,516	6,706	0	0
JP Security Fees		550150	0	0	0	6,000	0
JP Security Fees - Pct 1		550151	0	0	0	0	1,600
JP Security Fees - Pct 2		550152	0	0	0	0	550
JP Security Fees - Pct 3		550153	0	0	0	0	2,600
JP Security Fees - Pct 4		550154	0	0	0	0	1,100
	S/T 100110		7,363	6,516	6,706	6,000	5,850
Total Revenue - JP Security			7,926	7,022	6,794	6,350	5,850
277 County Clerk Criminal Records Management							
100000 Revenue							
Interest income		538100	277	314	60	0	0
	S/T 100000		277	314	60	0	0
100100 General Government Revenue							
Co Clerk Criminal Records Management		537300	4,642	5,747	5,658	5,300	4,100
	S/T 100100		4,642	5,747	5,658	5,300	4,100
Total Revenue - CC Criminal Rec Mgmt			4,919	6,061	5,718	5,300	4,100
282 Health Care Fund							
100000 Revenue							
Interest Income		538100	112,966	101,206	40,639	65,000	24,000
Unrealized gains on securities held		538150	(3,611)	(7,851)	11,775	0	0
	S/T 100000		109,355	93,355	52,414	65,000	24,000
100140 Health & Human Services Revenue							
State - Tobacco Settlement		534500	99,215	115,123	77,969	38,985	55,000
	S/T 100140		99,215	115,123	77,969	38,985	55,000
Total Revenue - Health Care Fund			208,570	208,478	130,383	103,985	79,000
All Special Revenue Funds - Summary by Function			FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
100000 Revenue			1,227,560	1,262,788	1,308,062	1,715,084	1,724,571
100100 General Government			621,066	543,671	495,283	580,045	460,020
100110 Judicial			114,091	119,804	104,017	146,600	97,950
100120 Public Safety			79,782	74,679	73,771	70,000	64,000
100140 Health & Human Services			99,215	115,123	77,969	38,985	55,000
100150 Public Buildings			124,560	151,130	78	0	0
100160 Transportation & Roads			0	0	0	0	0
100170 Capital Project Revenue			0	0	0	0	0
200000 OFS Revenue			629	32,481	9,330	0	1,000
200000 OFS Transfers			15,000	55,500	42,507	5,747,810	5,400
Total Revenue + Other Financing Sources			2,281,903	2,355,176	2,111,017	8,298,524	2,407,941
All Special Revenue Funds - Summary of Revenues by Type			FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
Property Taxes - Current:			992,959	1,094,434	1,211,346	1,257,704	1,662,656
Property Taxes - Delinquent:			28,711	28,045	33,530	387,528	37,415
Sales Tax:			0	0	0	0	0
Other Taxes:			0	0	0	0	0
Licenses & Permits:			0	0	0	0	0
Intergovernmental Rev:			137,942	151,532	123,743	168,985	85,000
Charges for Services:			523,467	436,407	415,932	463,645	399,970
Fines & Forfeitures:			0	0	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Interest:</i>			205,890	140,309	63,186	69,852	24,500
	<i>Rental Income:</i>			377,267	399,303	208,631	203,000	189,500
	<i>Miscellaneous:</i>			38	17,165	2,812	0	2,500
	<i>Other Financing Sources (all)</i>			15,629	87,981	51,837	5,747,810	6,400
	Total Revenue + Other Financing Sources			2,281,903	2,355,176	2,111,017	8,298,524	2,407,941
357 Debt Service - Certificates of Obligation - 2004								
	100000 Revenue							
	Property taxes - current		531100	877,670	954,449	0	0	0
	Property taxes - delinquent		531200	26,839	26,086	0	0	0
			Taxes:	904,509	980,535	0	0	0
	Interest income		538100	23,135	13,599	0	0	0
	Unrealized gains/losses		538150					
			Interest Income:	23,135	13,599	0	0	0
			S/T 100000	927,644	994,134	0	0	0
	Total Revenue - C/O - 2004			927,644	994,134	0	0	0
								0
All Debt Service Funds - Summary by function				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100000 Revenue			927,644	994,134	0	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			927,644	994,134	0	0	0
All Debt Service Funds - Summary of Revenues by Type				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Property Taxes - Current:</i>			877,670	954,449	0	0	0
	<i>Property Taxes - Delinquent:</i>			26,839	26,086	0	0	0
	<i>Sales Tax:</i>			0	0	0	0	0
	<i>Other Taxes:</i>			0	0	0	0	0
	<i>Licenses & Permits:</i>			0	0	0	0	0
	<i>Intergovernmental Rev:</i>			0	0	0	0	0
	<i>Charges for Services:</i>			0	0	0	0	0
	<i>Fines & Forfeitures:</i>			0	0	0	0	0
	<i>Interest:</i>			23,135	13,599	0	0	0
	<i>Rental Income:</i>			0	0	0	0	0
	<i>Miscellaneous:</i>			0	0	0	0	0
	<i>Other Financing Sources (all)</i>			0	0	0	0	0
	Total Revenue + Other Financing Sources			927,644	994,134	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function		Acct #	Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type		FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
410 Capital Improvement Fund								
100000 Revenue								
	Interest income		538100	0	0	202,914	175,000	165,000
				S/T 100000	0	0	202,914	175,000
	Total Revenue - Permanent Impr. Fund			0	0	202,914	175,000	165,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	12,500,000	500,000	15,000,000	700,000
				S/T 200000	0	12,500,000	500,000	15,000,000
	Total Revenue + Other Fin. Sources			0	12,500,000	702,914	15,175,000	865,000
450 Permanent Improvement Fund								
100000 Revenue								
	Property Tax - Current		531100	319	0	1,064,428	1,100,491	1,078,883
	Current Penalty & Interest		531199	0	0	12,446	31,442	5,000
	Property Tax - Delinquent		531200	13,512	0	0	0	28,363
	Delinquent Penalty & Interest		531299	0	0	0	0	4,500
			Taxes:	13,831	0	1,076,874	1,131,933	1,116,746
	Interest income		538100	43,367	17,174	3,789	3,000	500
			Interest Income:	43,367	17,174	3,789	3,000	500
			S/T 100000	57,198	17,174	1,080,663	1,134,933	1,117,246
	Total Revenue - Permanent Impr. Fund			57,198	17,174	1,080,663	1,134,933	1,117,246
460 Airport Improvement Fund								
100000 Revenue								
	Property taxes - current		531100	21	0	0	0	0
	Property taxes - delinquent		531200	870	0	0	0	0
			Taxes:	891	0	0	0	0
	Interest income		538100	2,818	893	0	0	0
	Unrealized gains / losses		538150	0	0	0	0	0
			Interest Income:	2,818	893	0	0	0
			S/T 100000	3,709	893	0	0	0
100170 Capital Projects Revenue								
	Federal grant - airport projects		534100	5,205,230	5,937,901	7,301,696	3,567,473	1,425,000
	County Portion -FAA Grant		534299	0	0	0	105,263	0
			Intergovernmental Rev:	5,205,230	5,937,901	7,301,696	3,672,736	1,425,000
	Passenger facility charge		539120	74,418	73,513	67,422	65,000	66,000
			Charges for Services:	74,418	73,513	67,422	65,000	66,000
			S/T 100170	5,279,648	6,011,414	7,369,118	3,737,736	1,491,000
	Total Revenue - Airport Imp. Fund			5,283,357	6,012,307	7,369,118	3,737,736	1,491,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	135,000	248,118	370,578	3,441	0
	Transfer in - Capital Improvement Fund		841410	0	0	140,411	1,105,263	75,000
	Transfer In - Airport Maintenance		841218	73,144	0	0	0	0
	Transfer In - Permanent Improvement		841450	0	0	36,233	0	0
			S/T 200000	208,144	248,118	547,222	1,108,704	75,000
	Total Revenue + Other Fin. Sources			\$5,491,501	\$6,260,425	\$7,916,340	\$4,846,440	\$1,566,000
465 Parking Facility								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
			S/T 100000	0	0	0	0	0
	Total Revenue - Parking Facility			0	0	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	200000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	0	0	0	150,000	
	S/T 200000			0	0	0	150,000	0
	<i>Total Revenue + Other Fin. Sources</i>			0	0	0	150,000	0
	466 ADA Compliance Project							
	100000 Revenue							
	Interest income		538100	0	0	0	0	0
	Total Revenue - ADA Compliance Project			0	0	0	0	0
	200000 Other Financing Sources							
	Transfer in - Permanent Imp Fund		841450	0	0	0	150,000	0
	S/T 200000			0	0	0	150,000	0
	<i>Total Revenue + Other Fin. Sources</i>			0	0	0	150,000	0
	468 Longview Community Center Renovation							
	100000 Revenue							
	Interest income		538100	5,131	1,949	314	0	0
	S/T 100000			5,131	1,949	314	0	0
	Total Revenue - Longview Comm Ctr			5,131	1,949	314	0	0
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	50,000	24,295	52,500	0	0
	Transfer in - Capital Imp Fund		841410	0	0	0	52,500	155,000
	S/T 200000			50,000	24,295	52,500	52,500	155,000
	<i>Total Revenue + Other Fin. Sources</i>			55,131	26,244	52,814	52,500	155,000
	469 Industrial Airpark Improvement Fund							
	100000 Revenue							
	Interest income		538100	3,507	0	0	0	0
	S/T 100000			3,507	0	0	0	0
	Total Revenue - Industrial Airpark Impr. Fund			3,507	0	0	0	0
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	0	0	0	0	0
	Transfer in Permanent Improvement		841450	64,000	0	0	0	0
	S/T 200000			64,000	0	0	0	0
	<i>Total Revenue + Other Fin. Sources</i>			67,507	0	0	0	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
471 Records Storage Building Fund								
100000 Revenue								
Interest income		538100		3,005	0	0	0	0
	S/T 100000			3,005	0	0	0	0
Total Revenue - Records Storage Building				3,005	0	0	0	0
200000 Other Financing Sources								
Transfer In County-Wide Rec Mgmt		841232		13,000				
	S/T 200000			13,000	0	0	0	0
Total Revenue + Other Fin. Sources				16,005	0	0	0	0
472 Computer Upgrade Projects								
100000 Revenue								
Interest income		538100		22,341	28,921	3,171	3	0
	S/T 100000			22,341	28,921	3,171	3	0
Miscellaneous		599000		0	0	0	47,313	0
	S/T 100100			0	0	0	47,313	0
Total Revenue - Computer Upgrade Projects				22,341	28,921	3,171	47,316	0
200000 Other Financing Sources								
<i>Operating Transfers In</i>								
Transfer in - General Fund		841010		2,004,748	198,135	25,000	0	0
	S/T 200000			2,004,748	198,135	25,000	0	0
Total Revenue + Other Fin. Sources				2,027,089	227,056	28,171	47,316	0
473 307th District Courtroom Fund								
100000 Revenue								
Interest income		538100		11,083	6,657	88	0	0
	S/T 100000			11,083	6,657	88	0	0
Total Revenue - 307th District Courtroom				11,083	6,657	88	0	0
200000 Other Financing Sources								
Transfer in - General Fund		841010		128,000	0	139	0	0
Transfer In - Permanent Improvement		841450		48,093				
Transfer In - Industrial Airpark Imp		841469		90,943				
Transfer In - Records Mgmt Bldg Capital		841471		10,500				
	S/T 200000			277,536	0	139	0	0
Total Revenue + Other Fin. Sources				288,619	6,657	227	0	0
474 CCL #1 Courtroom Renovation								
100000 Revenue								
Interest income		538100		0	0	1	14	0
Total Revenue - CCL #1 Courtroom				0	0	1	14	0

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	20000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	0	0	285,000	0	0
	S/T 200000			0	0	285,000	0	0
	<i>Total Revenue + Other Fin. Sources</i>			0	0	285,001	14	0
	475 Courthouse Phone System							
	100000 Revenue							
	Interest income		538100	0	0	1	14	0
	Total Revenue - Courthouse Phone System			0	0	1	14	0
	200000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	0	0	280,000	0	0
	S/T 200000			0	0	280,000	0	0
	<i>Total Revenue + Other Fin. Sources</i>			0	0	280,001	14	0
	ALL CAPITAL PROJECT FUNDS							
	Total Revenue			5,385,622	6,067,008	8,656,269	5,094,999	2,773,246
	Total Other Financing Sources			2,617,428	12,970,548	1,409,861	16,461,204	930,000
	Grand Total Capital Project Funds			8,003,050	19,037,556	10,066,130	21,556,203	3,703,246
	All Capital Project Funds - Summary by function			FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100000 Revenue			105,974	55,594	1,287,151	1,309,950	1,282,246
	100100 General Government			0	0	0	47,313	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			5,279,648	6,011,414	7,369,118	3,737,736	1,491,000
	200000 OFS Revenue			0	0	0	0	0
	200000 OFS Transfers			2,617,428	12,970,548	1,409,861	16,461,204	930,000
	Total Revenue + Other Financing Sources			8,003,050	19,037,556	10,066,130	21,556,203	3,703,246
	All Capital Project Funds -Summary of Revenues by Type			FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Property Taxes - Current:</i>			340	0	1,064,428	1,100,491	1,078,883
	<i>Property Taxes - Delinquent:</i>			14,382	0	12,446	31,442	37,863
	<i>Sales Tax:</i>			0	0	0	0	0
	<i>Other Taxes:</i>			0	0	0	0	0
	<i>Licenses & Permits:</i>			0	0	0	0	0
	<i>Intergovernmental Rev:</i>			5,205,230	5,937,901	7,301,696	3,672,736	1,425,000
	<i>Charges for Services:</i>			74,418	73,513	67,422	65,000	66,000
	<i>Fines & Forfeitures:</i>			0	0	0	0	0
	<i>Interest:</i>			91,252	55,594	210,277	178,017	165,500
	<i>Rental Income:</i>			0	0	0	0	0
	<i>Miscellaneous:</i>			0	0	0	47,313	0
	<i>Other Financing Sources (all)</i>			2,617,428	12,970,548	1,409,861	16,461,204	930,000
	Total Revenue + Other Financing Sources			8,003,050	19,037,556	10,066,130	21,556,203	3,703,246

FY11 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
Total Revenues - All Funds								
Summary of Revenues by Function				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	100000 Revenue			35,396,889	36,852,119	37,954,666	37,842,611	35,472,797
	100100 General Government			2,994,928	2,753,073	2,958,377	2,714,333	2,653,520
	100110 Judicial			1,928,320	1,880,245	1,941,983	1,833,850	1,812,380
	100120 Law Enforcement/Corrections			858,227	1,007,011	1,049,235	938,978	953,843
	100140 Health & Human Services			130,431	179,809	112,848	70,185	81,700
	100150 Public Buildings			2,217,763	3,810,197	3,621,376	3,104,400	3,226,100
	100160 Transportation & Roads			1,826,465	1,889,561	2,063,323	1,622,000	1,700,000
	100170 Capital Project Revenue			5,279,648	6,011,414	7,369,118	3,737,736	1,491,000
	200000 Other Financing Sources Revenue			727,210	639,868	627,317	27,438	496,976
	200000 Operating Transfers In			3,880,793	13,683,738	3,247,587	25,520,331	1,235,400
	Total Revenue + Other Financing Sources			55,240,674	68,707,035	60,945,830	77,411,862	49,123,716
	Total Revenue + OFS All Funds			55,240,674	68,707,035	60,945,830	77,411,862	49,123,716
	Less Other Financing Sources			(4,608,003)	(14,323,606)	(3,874,904)	(25,547,769)	(1,732,376)
	Total Revenue			50,632,671	54,383,429	57,070,926	51,864,093	47,391,340
Summary of Revenues by Type				FY06/07	FY07/08	FY08/09	FY09/10	FY10/11
	<i>Property Taxes - Current:</i>			17,552,546	18,451,576	20,273,169	21,024,138	20,718,937
	<i>Property Taxes - Delinquent:</i>			500,841	511,311	542,079	885,604	663,860
	<i>Sales Tax:</i>			15,288,501	16,392,118	15,831,322	14,845,000	13,335,000
	<i>Other Taxes:</i>			287,415	270,364	316,233	265,000	267,000
	<i>Licenses & Permits:</i>			1,296,640	1,302,467	1,339,496	1,138,500	1,182,500
	<i>Intergovernmental Rev:</i>			5,968,594	6,957,014	8,336,788	4,612,399	2,301,769
	<i>Charges for Services:</i>			4,206,422	3,927,967	3,865,846	3,770,095	3,709,194
	<i>Fines & Forfeitures:</i>			1,147,893	1,121,854	1,196,596	1,060,000	1,124,580
	<i>Interest:</i>			1,767,586	1,226,750	991,863	822,869	488,000
	<i>Rental Income:</i>			617,126	613,866	925,324	565,675	672,500
	<i>Miscellaneous:</i>			1,999,107	3,608,142	3,452,210	2,874,813	2,928,000
	<i>Other Financing Sources (all)</i>			4,608,003	14,323,606	3,874,904	25,547,769	1,732,376
	Total Revenue + Other Financing Sources			55,240,674	68,707,035	60,945,830	77,411,862	49,123,716
	Less Other Financing Sources(all funds)			(4,608,003)	(14,323,606)	(3,874,904)	(25,547,769)	(1,732,376)
	Total Revenue			50,632,671	54,383,429	57,070,926	51,864,093	47,391,340

**Summary of Changes From FY10 to FY11
(by Department and Fund)**

Department	FY10 Total	FY11 Total	Variance		Changes in	Changes in	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Benefits	Operating	Capital	Debt/Cap Lease
General Fund									
County Clerk	997,454	1,004,427	6,973	0.7%	(11,712)	16,523	3,492	0	(1,330)
County Clerk Archive Restoration	150,000	350,000	200,000	133.3%	0	0	201,000	(1,000)	0
Telecommunications	50,005	55,930	5,925	11.8%	5,000	925	0	0	0
Purchasing	170,289	171,879	1,590	0.9%	2,000	2,170	(975)	0	(1,605)
Human Resources	185,395	187,037	1,642	0.9%	0	2,685	(1,043)	0	0
Non -Departmental	2,734,794	3,573,000	838,206	30.6%	300,000	38,315	499,891	0	0
County Judge	251,328	254,026	2,698	1.1%	0	2,693	2,240	(2,240)	5
Postal Service	8,610	43,610	35,000	406.5%	0	0	35,000	0	0
Elections	293,528	303,831	10,303	3.5%	9,670	5,290	(4,657)	0	0
Auditor	602,391	662,321	59,930	9.9%	40,000	23,530	(2,100)	(1,500)	0
Tax Assessor-Collector	1,609,919	1,626,920	17,001	1.1%	(2,760)	27,258	(7,500)	0	3
Information Services	1,115,055	1,069,779	(45,276)	-4.1%	0	5,390	(31,661)	(18,190)	(815)
Extension Service	180,167	183,250	3,083	1.7%	240	4,455	(1,612)	0	0
Court of Appeals	15,323	15,323	0	0.0%	0	0	0	0	0
County Court-at-Law #1	324,757	327,905	3,148	1.0%	0	3,148	700	(700)	0
County Court-at-Law #2	307,350	312,775	5,425	1.8%	39,578	2,841	(36,994)	0	0
Attorney General Master	10,200	12,200	2,000	19.6%	0	0	2,000	0	0
124th District Court	162,588	166,686	4,098	2.5%	716	2,092	1,216	74	0
188th District Court	154,811	156,606	1,795	1.2%	0	1,795	0	0	0
307th District Court	139,153	141,523	2,370	1.7%	480	1,890	0	0	0
Judicial Expenses	1,304,350	1,239,350	(65,000)	-5.0%	0	0	(65,000)	0	0
District Clerk	958,609	982,142	23,533	2.5%	4,240	19,293	0	0	0
District Clerk Archive Restoration	8,250	8,250	0	0.0%	0	0	0	0	0
Justice of the Peace #1	330,043	340,557	10,514	3.2%	0	5,323	5,191	0	0
Justice of the Peace #2	190,903	191,561	658	0.3%	0	2,658	(2,000)	0	0
Justice of the Peace #3	252,307	255,985	3,678	1.5%	240	3,588	(150)	0	0
Justice of the Peace #4	186,823	187,476	653	0.3%	0	2,653	(2,000)	0	0
District Attorney	1,978,262	2,223,251	244,989	12.4%	154,436	78,253	15,300	(3,000)	0
Bail Bond Board	7,135	7,135	0	0.0%	0	0	0	0	0
Collections	156,122	171,905	15,783	10.1%	6,333	3,800	5,650	0	0
Constable #1	92,781	67,089	(25,692)	-27.7%	0	1,058	(2,894)	(23,856)	0
Constable #2	69,606	72,194	2,588	3.7%	0	1,038	1,550	0	0
Constable #3	118,895	97,444	(21,451)	-18.0%	0	1,048	1,808	(24,307)	0
Constable #4	96,306	71,744	(24,562)	-25.5%	0	1,038	(1,216)	(24,384)	0
Sheriff - Corrections	10,406,482	10,947,291	540,809	5.2%	101,216	218,713	25,000	195,880	0
Contract Jail Operations	2,602,077	2,647,846	45,769	1.8%	(3,241)	49,010	0	0	0
Criminal Justice Operations	397,572	409,548	11,976	3.0%	4,111	7,865	0	0	0
Department of Public Safety	61,900	84,160	22,260	36.0%	2,000	1,260	0	19,000	0
Texas Parks & Wildlife	900	900	0	0.0%	0	0	0	0	0

**Summary of Changes From FY10 to FY11
(by Department and Fund)**

Department	FY10 Total	FY11 Total	Variance		Changes in	Changes in	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Benefits	Operating	Capital	Debt/Cap Lease
Texas Alcohol-Beverage Com.	250	250	0	0.0%	0	0	0	0	0
Juvenile Board	138,893	141,498	2,605	1.9%	0	2,605	0	0	0
Veterans Service	96,291	96,337	46	0.0%	0	40	6	0	0
Civil Defense	19,200	22,500	3,300	17.2%	0	0	3,300	0	0
Environmental Protection	5,000	28,000	23,000	460.0%	0	0	23,000	0	0
911 Addressing	137,880	140,120	2,240	1.6%	240	2,000	0	0	0
Health Department	1,534,431	1,547,395	12,964	0.8%	2,525	15,939	(5,500)	0	0
Historical Commission	6,525	6,525	0	0.0%	0	0	0	0	0
Contract Service Organizations	787,449	783,299	(4,150)	-0.5%	0	0	(4,150)	0	0
Courthouse Building	1,760,101	1,491,663	(268,438)	-15.3%	(6,045)	9,607	(4,262)	(267,738)	0
Jail Building	340,000	347,000	7,000	2.1%	0	0	7,000	0	0
Service Center Building	43,250	45,250	2,000	4.6%	0	0	2,000	0	0
Community Buildings Maint.	57,428	58,483	1,055	1.8%	0	1,055	0	0	0
Comm. Bldg. - Whaley St.	42,507	57,107	14,600	34.3%	0	100	14,500	0	0
Comm. Bldg. - Judson	8,300	12,300	4,000	48.2%	0	0	5,458	(1,458)	0
Comm. Bldg. - Greggton	33,349	33,384	35	0.1%	0	35	0	0	0
Comm. Bldg. - Garfield Hill	10,725	10,725	0	0.0%	0	0	0	0	0
Gladewater Commerce - Offices	15,850	15,850	0	0.0%	0	0	0	0	0
Comm. Bldg. - Liberty City	33,001	29,760	(3,241)	-9.8%	0	0	(1)	(3,240)	0
Comm. Bldg. - Hugh Camp Park	24,600	24,600	0	0.0%	0	0	0	0	0
Comm. Bldg. - Olivia Hilburn	22,325	23,325	1,000	4.5%	0	0	1,000	0	0
Comm. Bldg. - Kilgore	96,752	97,887	1,135	1.2%	0	1,035	100	0	0
Comm. Bldg. - Kilgore South	225	0	(225)	-100.0%	0	0	(225)	0	0
Comm. Bldg. - Elderville	29,417	17,417	(12,000)	-40.8%	0	0	(12,000)	0	0
Comm. Bldg. - Easton	3,083	0	(3,083)	-100.0%	0	0	(3,083)	0	0
Longview Eastman Rd Offices	8,600	10,600	2,000	23.3%	0	0	2,000	0	0
West Harrison VFD Building	2,600	2,600	0	0.0%	0	0	0	0	0
MAS Criminal Justice Center	51,500	51,500	0	0.0%	0	0	0	0	0
Youth Detention Building	36,750	126,750	90,000	244.9%	0	0	90,000	0	0
Total General Fund (110)	34,028,722	35,846,984	1,818,262	5.3%	649,267	570,017	759,379	(156,659)	(3,742)
Road & Bridge Fund									
Administration	381,736	385,709	3,973	1.0%	0	3,973	0	0	0
General	499,900	254,900	(245,000)	-49.0%	0	0	(245,000)	0	0
Precinct #1	2,066,719	1,565,130	(501,589)	-24.3%	2,969	23,400	(682)	(427,700)	(99,576)
Precinct #2	155,762	105,937	(49,825)	-32.0%	240	935	(51,000)	0	0
Precinct #3	3,354,265	2,532,926	(821,339)	-24.5%	240	20,515	23,565	(868,133)	2,474
Precinct #4	1,599,230	1,348,661	(250,569)	-15.7%	(4,000)	13,955	(30,000)	(230,820)	296
Right of Way	178,000	0	(178,000)		0	0	(178,000)	0	0
Transportation and Roads	2,000,000	0	(2,000,000)				(2,000,000)	0	0

**Summary of Changes From FY10 to FY11
(by Department and Fund)**

Department	FY10 Total	FY11 Total	Variance		Changes in	Changes in	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Benefits	Operating	Capital	Debt/Cap Lease
Debt Service	0	0	0		0	0	0	0	0
Total Road & Bridge Fund (215)	10,235,612	6,193,263	(4,042,349)	-39.5%	(551)	62,778	(2,481,117)	(1,526,653)	(96,806)
Designated Funds									
Oilfield Theft Prosecution	14,765	0	(14,765)	-100.0%	0	0	(14,765)	0	0
District Court Technology Fund	0	0	0	0.0%	0	0	0	0	0
Co. Court Technology Fund	0	0	0	0.0%	0	0	0	0	0
Co. Court Records Preservation	0	0	0	0.0%	0	0	0	0	0
Dist Court Records Preservation	0	0	0	0.0%	0	0	0	0	0
Hwy 149 Improvements	5,698,000	0	(5,698,000)	0.0%	0	0	(1,498,000)	(4,200,000)	0
Elections Services Fund	17,360	18,270	910	5.2%	0	0	1,200	0	(290)
County Clerk Rec Mgmt	250,586	123,513	(127,073)	-50.7%	0	(2,065)	(124,008)	(1,000)	0
Jail Lease Facility	0	0	0	0.0%	0	0	0	0	0
Law Library Fund	95,801	99,296	3,495	3.6%	0	2,255	2,800	0	(1,560)
Airport Maintenance Fund	1,111,247	980,203	(131,044)	-11.8%	(10,267)	9,460	(131,991)	1,754	0
Airport Public Safety	618,352	845,015	226,663	36.7%	155,998	64,165	6,500	0	0
County-Wide Rec Mgmt	71,402	71,457	55	0.1%	0	455	(400)	0	0
Building Security	121,293	59,725	(61,568)	-50.8%	(39,533)	(13,335)	(500)	(8,200)	0
Justice Court Technology Fund	58,500	69,600	11,100	19.0%	0	0	23,044	(11,944)	0
Dist. Clerk Civil Rec Mgmt	37,790	37,790	0	0.0%	0	0	0	0	0
Dist. Clerk Criminal Rec Mgmt	2,485	2,485	0	0.0%	0	0	0	0	0
Justice of the Peace Security	4,500	4,500	0	0.0%	0	0	0	0	0
Co. Clerk Criminal Rec Mgmt	10,253	8,973	(1,280)	-12.5%	0	220	(1,500)	0	0
Health Care Fund	100,000	75,000	(25,000)	-25.0%	0	0	(25,000)	0	0
Total Designated Funds	8,212,334	2,395,827	(5,816,507)	-70.8%	106,198	61,155	(1,762,620)	(4,219,390)	(1,850)
Capital Project Funds									
Capital Improvements Funds	0	975,000	975,000	0.0%	0	0	0	975,000	
Permanent Improvement Fund	125,000	182,000	57,000	45.6%	0	0	0	57,000	0
Airport Improvements	4,950,927	1,500,000	(3,450,927)	-69.7%	0	0	0	(3,450,927)	0
Parking Facility	150,000	0	(150,000)	0.0%	0	0	0	(150,000)	0
ADA Compliance Project	150,000	0	(150,000)	0.0%	0	0	0	(150,000)	0
Longview Whaley Comm Bldg	158,372	155,000	(3,372)	-2.1%	0	0	0	(3,372)	0
Computer Upgrade Project	23,106	0	(23,106)	-100.0%	0	0	0	(23,106)	0
CCL #1 Courtroom Project	0	0	0	0.0%	0	0	0	0	0
Courthouse PBX Upgrade	280,000	0	(280,000)	0.0%	0	0	0	(280,000)	0
Total Capital Project Funds	5,837,405	2,812,000	(3,025,405)	-51.8%	0	0	0	(3,025,405)	0
Total All Funds	58,314,073	47,248,074	(11,066,000)	-19.0%	754,914	693,949	(3,484,358)	(8,928,107)	(102,398)

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
110	100423	County Clerk					
		Total Salaries	523,279	564,747	612,255	644,756	633,044
		Total Fringe Benefits	212,200	238,109	250,413	271,160	287,683
		Total Operating Expenses	59,924	63,385	69,214	78,428	81,920
		Total Capital Outlay	0	0	765	0	0
		Total Debt Service/Capital Lease	0	0	3,551	3,110	1,780
		Departmental Total	<u>795,403</u>	<u>866,241</u>	<u>936,198</u>	<u>997,454</u>	<u>1,004,427</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	0	1,588	130,073	149,000	350,000
		Total Capital Outlay	0	0	0	1,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>1,588</u>	<u>130,073</u>	<u>150,000</u>	<u>350,000</u>
110	100445	Telecommunications					
		Total Salaries	35,318	37,671	41,530	42,155	47,155
		Total Fringe Benefits	6,063	6,575	7,272	7,650	8,575
		Total Operating Expenses	101	0	0	200	200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>41,482</u>	<u>44,246</u>	<u>48,802</u>	<u>50,005</u>	<u>55,930</u>
110	100446	Purchasing Agent					
		Total Salaries	101,940	108,528	118,400	123,479	125,479
		Total Fringe Benefits	30,373	33,136	34,960	37,305	39,475
		Total Operating Expenses	7,094	7,611	6,258	7,900	6,925
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	1,918	1,605	0
		Departmental Total	<u>139,407</u>	<u>149,275</u>	<u>161,536</u>	<u>170,289</u>	<u>171,879</u>
110	100447	Human Resources					
		Total Salaries	116,353	122,568	126,942	127,127	127,127
		Total Fringe Benefits	38,955	42,394	42,398	45,285	47,970
		Total Operating Expenses	13,465	13,929	11,879	12,983	11,940
		Total Capital Outlay	0	0	1,962	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>168,773</u>	<u>178,891</u>	<u>183,181</u>	<u>185,395</u>	<u>187,037</u>
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	300,000
		Total Fringe Benefits	57	35	3,684	59,685	98,000
		Total Operating Expenses	1,922,130	2,334,403	2,382,771	2,675,109	3,175,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,922,187</u>	<u>2,334,438</u>	<u>2,386,455</u>	<u>2,734,794</u>	<u>3,573,000</u>
110	100452	Non-Departmental - Judicial - organization moved to 110474 in FY10					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	818,465	793,832	1,057,861	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>818,465</u>	<u>793,832</u>	<u>1,057,861</u>	<u>0</u>	<u>0</u>
110	100460	County Judge					
		Total Salaries	158,036	165,860	173,097	178,358	178,358

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Total Fringe Benefits	46,361	50,151	51,606	54,660	57,353
		Total Operating Expenses	9,746	8,845	7,923	13,780	16,020
		Total Capital Outlay	0	0	11,253	2,240	0
		Total Debt Service/Capital Lease	0	0	1,143	2,290	2,295
		Departmental Total	<u>214,143</u>	<u>224,856</u>	<u>245,022</u>	<u>251,328</u>	<u>254,026</u>
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,280	4,779	1,434	8,610	43,610
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>9,280</u>	<u>4,779</u>	<u>1,434</u>	<u>8,610</u>	<u>43,610</u>
110	100520	Elections					
		Total Salaries	152,941	163,947	174,582	163,731	173,401
		Total Fringe Benefits	47,231	52,085	53,498	59,100	64,390
		Total Operating Expenses	52,700	75,082	66,792	70,697	66,040
		Total Capital Outlay	0	0	14,400	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>252,872</u>	<u>291,114</u>	<u>309,272</u>	<u>293,528</u>	<u>303,831</u>
110	100530	County Auditor					
		Total Salaries	352,238	387,804	414,242	429,686	469,686
		Total Fringe Benefits	116,448	130,163	133,767	144,705	168,235
		Total Operating Expenses	20,999	20,409	32,244	24,200	22,100
		Total Capital Outlay	20,497	0	12,443	1,500	0
		Total Debt Service/Capital Lease	0	0	1,147	2,300	2,300
		Departmental Total	<u>510,182</u>	<u>538,376</u>	<u>593,843</u>	<u>602,391</u>	<u>662,321</u>
110	100550	Tax Assessor / Collector					
		Total Salaries	864,166	920,774	973,037	977,482	974,722
		Total Fringe Benefits	331,125	365,686	372,741	396,955	424,213
		Total Operating Expenses	189,699	222,404	213,381	233,500	226,000
		Total Capital Outlay	0	886	0	0	0
		Total Debt Service/Capital Lease	0	0	1,980	1,982	1,985
		Departmental Total	<u>1,384,990</u>	<u>1,509,750</u>	<u>1,561,139</u>	<u>1,609,919</u>	<u>1,626,920</u>
110	100560	Information Services					
		Total Salaries	299,208	285,899	295,532	297,321	297,321
		Total Fringe Benefits	91,828	91,200	93,998	98,545	103,935
		Total Operating Expenses	418,959	512,271	568,886	627,984	596,323
		Total Capital Outlay	118,362	134,378	68,321	90,390	72,200
		Total Debt Service/Capital Lease	0	0	1,219	815	0
		Departmental Total	<u>928,357</u>	<u>1,023,748</u>	<u>1,027,956</u>	<u>1,115,055</u>	<u>1,069,779</u>
110	100900	Agriculture Extension Service					
		Total Salaries	90,416	82,725	99,768	107,951	108,191
		Total Fringe Benefits	40,522	40,776	46,769	56,135	60,590
		Total Operating Expenses	16,555	16,598	17,199	16,081	14,469
		Total Capital Outlay	4,313	800	745	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>151,806</u>	<u>140,899</u>	<u>164,481</u>	<u>180,167</u>	<u>183,250</u>
110	110465	Court of Appeals					
		Total Salaries	13,007	13,107	13,008	13,008	13,008
		Total Fringe Benefits	995	1,003	999	2,315	2,315
		Total Operating Expenses	0	0	0	0	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>14,002</u>	<u>14,110</u>	<u>14,007</u>	<u>15,323</u>	<u>15,323</u>
110	110467	County Court at Law #1					
		Total Salaries	221,992	235,012	240,069	240,877	240,877
		Total Fringe Benefits	74,850	63,251	64,271	69,770	72,918
		Total Operating Expenses	9,923	20,027	20,601	13,410	14,110
		Total Capital Outlay	0	0	522	700	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>306,765</u>	<u>318,290</u>	<u>325,463</u>	<u>324,757</u>	<u>327,905</u>
110	110468	County Court at Law #2					
		Total Salaries	205,102	227,226	231,846	187,984	227,562
		Total Fringe Benefits	55,730	62,455	63,096	67,622	70,463
		Total Operating Expenses	28,176	24,782	26,413	51,744	14,750
		Total Capital Outlay	1,608	0	2,930	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>290,616</u>	<u>314,463</u>	<u>324,285</u>	<u>307,350</u>	<u>312,775</u>
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,598	9,950	10,719	10,200	12,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>9,598</u>	<u>9,950</u>	<u>10,719</u>	<u>10,200</u>	<u>12,200</u>
110	110471	124th District Court					
		Total Salaries	74,321	80,124	98,360	91,945	92,661
		Total Fringe Benefits	25,496	27,658	31,089	31,343	33,435
		Total Operating Expenses	47,385	59,137	58,791	38,374	39,590
		Total Capital Outlay	0	0	0	926	1,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>147,202</u>	<u>166,919</u>	<u>188,240</u>	<u>162,588</u>	<u>166,686</u>
110	110472	188th District Court					
		Total Salaries	84,121	85,063	87,753	87,421	87,421
		Total Fringe Benefits	26,677	29,053	29,520	30,690	32,485
		Total Operating Expenses	52,617	39,172	56,092	36,700	36,700
		Total Capital Outlay	0	0	12,734	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>163,415</u>	<u>153,288</u>	<u>186,099</u>	<u>154,811</u>	<u>156,606</u>
110	110473	307th District Court					
		Total Salaries	90,397	102,347	101,711	90,713	91,193
		Total Fringe Benefits	28,254	30,682	30,060	31,290	33,180
		Total Operating Expenses	23,231	9,935	22,517	17,150	17,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>141,882</u>	<u>142,964</u>	<u>154,288</u>	<u>139,153</u>	<u>141,523</u>
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	147,758	144,586	144,274	1,304,350	1,239,350
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Departmental Total	147,758	144,586	144,274	1,304,350	1,239,350
110	110480	District Clerk					
		Total Salaries	559,045	593,293	617,148	627,224	631,464
		Total Fringe Benefits	228,709	245,900	249,617	268,185	287,478
		Total Operating Expenses	58,621	52,750	61,811	63,200	63,200
		Total Capital Outlay	1,082	2,727	19,645	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	847,457	894,670	948,221	958,609	982,142
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	8,250	8,250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	8,250	8,250
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	135,885	150,564	179,433	185,872	185,872
		Total Fringe Benefits	51,285	53,369	63,947	77,860	83,183
		Total Operating Expenses	45,936	48,567	68,772	66,311	71,502
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	233,106	252,500	312,152	330,043	340,557
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	81,620	86,323	103,062	107,178	107,178
		Total Fringe Benefits	26,642	29,118	38,794	41,525	44,183
		Total Operating Expenses	24,179	27,145	30,600	42,200	40,200
		Total Capital Outlay	0	0	2,964	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	132,441	142,586	175,420	190,903	191,561
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	117,411	130,102	138,123	142,112	142,352
		Total Fringe Benefits	45,446	50,804	52,030	55,150	58,738
		Total Operating Expenses	55,792	42,599	44,215	55,045	54,895
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	218,649	223,505	234,368	252,307	255,985
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	85,410	94,155	101,156	104,478	104,478
		Total Fringe Benefits	34,230	35,841	37,644	40,990	43,643
		Total Operating Expenses	30,357	27,434	19,513	41,355	39,355
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	149,997	157,430	158,313	186,823	187,476
110	110500	District Attorney					
		Total Salaries	1,044,275	1,209,743	1,402,119	1,430,087	1,584,523
		Total Fringe Benefits	328,911	392,342	435,459	469,875	548,128
		Total Operating Expenses	68,089	71,994	91,547	75,300	90,600
		Total Capital Outlay	578	1,833	0	3,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,441,853	1,675,912	1,929,125	1,978,262	2,223,251

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
110	110600	Bail Bond Board					
		Total Salaries	1,048	3,042	2,223	3,500	3,500
		Total Fringe Benefits	207	526	624	635	635
		Total Operating Expenses	211	196	116	3,000	3,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,466</u>	<u>3,764</u>	<u>2,963</u>	<u>7,135</u>	<u>7,135</u>
110	110800	Court Collections					
		Total Salaries	49,811	89,686	94,422	105,297	111,630
		Total Fringe Benefits	18,905	35,182	37,183	41,175	44,975
		Total Operating Expenses	10,081	5,116	4,149	9,650	15,300
		Total Capital Outlay	4,951	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>83,748</u>	<u>129,984</u>	<u>135,754</u>	<u>156,122</u>	<u>171,905</u>
110	120731	Constable - Precinct #1					
		Total Salaries	49,452	51,257	50,981	42,476	42,476
		Total Fringe Benefits	17,404	18,346	17,424	16,220	17,278
		Total Operating Expenses	2,545	1,843	1,523	10,229	7,335
		Total Capital Outlay	0	0	0	23,856	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>69,401</u>	<u>71,446</u>	<u>69,928</u>	<u>92,781</u>	<u>67,089</u>
110	120732	Constable - Precinct #2					
		Total Salaries	40,038	41,239	42,476	42,476	42,476
		Total Fringe Benefits	14,225	15,041	15,471	16,080	17,118
		Total Operating Expenses	6,901	5,988	5,778	11,050	12,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>61,164</u>	<u>62,268</u>	<u>63,725</u>	<u>69,606</u>	<u>72,194</u>
110	120733	Constable - Precinct #3					
		Total Salaries	48,618	55,855	60,401	60,732	60,732
		Total Fringe Benefits	15,555	17,446	18,396	19,395	20,443
		Total Operating Expenses	13,810	12,700	12,951	14,461	16,269
		Total Capital Outlay	1,200	0	0	24,307	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>79,183</u>	<u>86,001</u>	<u>91,748</u>	<u>118,895</u>	<u>97,444</u>
110	120734	Constable - Precinct #4					
		Total Salaries	42,346	43,565	47,796	42,476	42,476
		Total Fringe Benefits	14,075	14,993	15,953	16,080	17,118
		Total Operating Expenses	4,043	3,955	4,481	13,366	12,150
		Total Capital Outlay	0	0	0	24,384	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>60,464</u>	<u>62,513</u>	<u>68,230</u>	<u>96,306</u>	<u>71,744</u>
110	120742	Sheriff's Office					
		Total Salaries	5,386,935	5,867,331	6,235,980	6,370,201	6,471,417
		Total Fringe Benefits	2,067,558	2,277,468	2,378,392	2,640,605	2,859,318
		Total Operating Expenses	1,268,230	1,330,569	1,416,515	1,331,956	1,356,956
		Total Capital Outlay	211,611	174,453	423,955	63,720	259,600
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>8,934,334</u>	<u>9,649,821</u>	<u>10,454,842</u>	<u>10,406,482</u>	<u>10,947,291</u>
110	120750	Contract Jail Operation					

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Total Salaries	389,253	1,057,578	1,383,832	1,503,399	1,500,158
		Total Fringe Benefits	147,597	413,578	565,723	674,945	723,955
		Total Operating Expenses	114,048	395,264	380,875	423,733	423,733
		Total Capital Outlay	25,496	67,956	52,939	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	676,394	1,934,376	2,383,369	2,602,077	2,647,846
110	120760	Criminal Justice Operation					
		Total Salaries	194,602	211,195	192,476	217,937	222,048
		Total Fringe Benefits	82,586	83,978	80,715	104,135	112,000
		Total Operating Expenses	51,402	36,722	51,850	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	328,590	331,895	325,041	397,572	409,548
110	120772	Department of Public Safety					
		Total Salaries	37,297	47,313	35,965	39,500	41,500
		Total Fringe Benefits	12,773	15,285	13,323	14,500	15,760
		Total Operating Expenses	5,703	6,438	4,814	7,900	7,900
		Total Capital Outlay	0	0	1,350	0	19,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	55,773	69,036	55,452	61,900	84,160
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	79	402	599	900	900
		Total Capital Outlay	0	0	947	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	79	402	1,546	900	900
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	0	0	0	250	250
110	130750	Juvenile Board					
		Total Salaries	89,491	85,635	98,613	98,613	98,613
		Total Fringe Benefits	33,683	35,277	36,898	40,280	42,885
		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	123,174	120,912	135,511	138,893	141,498
110	140430	Veterans Services					
		Total Salaries	62,961	67,431	69,305	69,042	69,042
		Total Fringe Benefits	11,074	12,038	12,437	12,815	12,855
		Total Operating Expenses	11,597	11,314	12,118	14,434	14,440
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	85,632	90,783	93,860	96,291	96,337
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Total Operating Expenses	1,000	1,500	3,000	19,200	22,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,000	1,500	3,000	19,200	22,500
110	140781	Environmental Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	5,000	28,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	5,000	28,000
110	140870	911 Addressing					
		Total Salaries	65,513	68,032	69,852	79,640	79,880
		Total Fringe Benefits	24,361	25,716	25,585	30,345	32,345
		Total Operating Expenses	4,370	2,643	1,613	27,895	27,895
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	94,244	96,391	97,050	137,880	140,120
110	140880	Health Department					
		Total Salaries	277,474	279,654	288,218	337,090	339,615
		Total Fringe Benefits	98,708	100,498	106,520	129,166	145,105
		Total Operating Expenses	1,057,562	533,489	1,093,173	1,068,175	1,062,675
		Total Capital Outlay	0	21,552	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,433,744	935,193	1,487,911	1,534,431	1,547,395
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,598	1,808	3,195	6,525	6,525
		Total Capital Outlay	2,404	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,002	1,808	3,195	6,525	6,525
110	140950	Contract Service Organizations					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	563,000	613,098	675,149	787,449	783,299
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	563,000	613,098	675,149	787,449	783,299
110	150447	CSCD Annex					
		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	0	0	0	0	0
110	150570	Courthouse Building					
		Total Salaries	442,696	459,348	474,592	472,963	466,918
		Total Fringe Benefits	198,185	205,719	213,944	223,988	233,595
		Total Operating Expenses	697,307	706,232	698,580	795,412	791,150
		Total Capital Outlay	71,969	0	2,633	267,738	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>1,410,157</u>	<u>1,371,299</u>	<u>1,389,749</u>	<u>1,760,101</u>	<u>1,491,663</u>
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	239,543	347,609	329,452	340,000	347,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>239,543</u>	<u>347,609</u>	<u>329,452</u>	<u>340,000</u>	<u>347,000</u>
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,303	35,887	28,653	43,250	45,250
		Total Capital Outlay	0	0	118,533	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>26,303</u>	<u>35,887</u>	<u>147,186</u>	<u>43,250</u>	<u>45,250</u>
110	150601	Community Building Maintenance					
		Total Salaries	29,420	31,535	32,460	32,658	32,658
		Total Fringe Benefits	12,606	13,433	13,790	14,370	15,425
		Total Operating Expenses	5,458	7,840	5,638	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>47,484</u>	<u>52,808</u>	<u>51,888</u>	<u>57,428</u>	<u>58,483</u>
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	13,018	11,468	17,481	18,112	18,112
		Total Fringe Benefits	4,821	2,469	3,634	3,895	3,995
		Total Operating Expenses	9,079	25,917	25,408	20,500	35,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>26,918</u>	<u>39,854</u>	<u>46,523</u>	<u>42,507</u>	<u>57,107</u>
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,406	2,052	4,444	6,842	12,300
		Total Capital Outlay	0	0	0	1,458	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>3,406</u>	<u>2,052</u>	<u>4,444</u>	<u>8,300</u>	<u>12,300</u>
110	150620	Greggton Community Building					
		Total Salaries	3,505	2,642	2,420	6,209	6,209
		Total Fringe Benefits	826	627	627	1,340	1,375
		Total Operating Expenses	24,911	18,965	27,381	25,800	25,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>29,242</u>	<u>22,234</u>	<u>30,428</u>	<u>33,349</u>	<u>33,384</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	3,815	3,501	2,690	10,725	10,725
		Total Capital Outlay	688	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>4,503</u>	<u>3,501</u>	<u>2,690</u>	<u>10,725</u>	<u>10,725</u>

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,467	10,977	10,907	15,850	15,850
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>10,467</u>	<u>10,977</u>	<u>10,907</u>	<u>15,850</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	18,657	12,661	31,985	29,761	29,760
		Total Capital Outlay	1,875	3,395	2,017	3,240	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>20,532</u>	<u>16,056</u>	<u>34,002</u>	<u>33,001</u>	<u>29,760</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	11,577	16,992	26,812	24,600	24,600
		Total Capital Outlay	5,000	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>16,577</u>	<u>16,992</u>	<u>26,812</u>	<u>24,600</u>	<u>24,600</u>
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	8,158	23,513	10,741	22,325	23,325
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>8,158</u>	<u>23,513</u>	<u>10,741</u>	<u>22,325</u>	<u>23,325</u>
110	150636	Kilgore Community Building					
		Total Salaries	24,313	25,722	29,507	28,927	28,927
		Total Fringe Benefits	12,012	12,193	13,112	13,575	14,610
		Total Operating Expenses	25,314	39,626	50,946	54,250	54,350
		Total Capital Outlay	4,847	0	151,108	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>66,486</u>	<u>77,541</u>	<u>244,673</u>	<u>96,752</u>	<u>97,887</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	3,416	2,848	1,240	225	0
		Total Capital Outlay	498	2,756	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>3,914</u>	<u>5,604</u>	<u>1,240</u>	<u>225</u>	<u>0</u>
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,338	9,061	10,118	29,417	17,417
		Total Capital Outlay	0	2,992	19,532	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>20,338</u>	<u>12,053</u>	<u>29,650</u>	<u>29,417</u>	<u>17,417</u>

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
110	150642	Easton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,480	6,668	7,437	3,083	0
		Total Capital Outlay	0	2,729	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	4,480	9,397	7,437	3,083	0
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	16,836	15,664	8,559	8,600	10,600
		Total Capital Outlay	3,307	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	20,143	15,664	8,559	8,600	10,600
110	150644	West Harrison VFD Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,124	2,032	1,334	2,600	2,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,124	2,032	1,334	2,600	2,600
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	43,712	49,072	44,859	51,500	51,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	43,712	49,072	44,859	51,500	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	29,480	23,564	24,851	36,750	126,750
		Total Capital Outlay	29,677	23,397	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	59,157	46,961	24,851	36,750	126,750
TOTAL MAINTENANCE:							
		Total Salaries	512,952	530,715	556,460	558,869	552,824
		Total Fringe Benefits	228,450	234,441	245,107	257,168	269,000
		Total Operating Expenses	1,204,381	1,360,681	1,352,035	1,531,890	1,634,377
		Total Capital Outlay	117,861	35,269	293,823	272,436	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,063,644	2,161,106	2,447,425	2,620,363	2,456,201
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	12,654,272	14,347,110	15,572,173	15,972,193	16,621,460
		Total Fringe Benefits	4,675,549	5,371,599	5,757,383	6,431,344	7,001,361
		Total Operating Expenses	8,468,340	8,976,940	10,245,714	11,104,624	11,864,003
		Total Capital Outlay	509,963	439,854	921,698	508,459	351,800
		Total Debt Service/Capital Lease	0	0	10,958	12,102	8,360
		General Fund Total Expenses	26,308,124	29,135,503	32,507,926	34,028,722	35,846,984
110	300000	Other Financing Uses	2,476,150	13,157,801	1,684,588	16,484,776	1,113,750

General Fund Total Expenses

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
And Other Financing Uses			28,784,274	42,293,304	34,192,514	50,513,498	36,960,734
215	160790	Road & Bridge - Administration					
		Total Salaries	244,056	251,378	258,916	258,916	258,916
		Total Fringe Benefits	68,464	73,306	75,570	79,320	83,293
		Total Operating Expenses	71,282	77,607	35,012	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>383,802</u>	<u>402,291</u>	<u>369,498</u>	<u>381,736</u>	<u>385,709</u>
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	300,800	303,117	301,288	499,900	254,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>300,800</u>	<u>303,117</u>	<u>301,288</u>	<u>499,900</u>	<u>254,900</u>
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	498,799	593,154	666,205	674,111	677,080
		Total Fringe Benefits	187,556	217,652	243,896	266,180	289,580
		Total Operating Expenses	462,615	455,910	607,826	597,402	596,720
		Total Capital Outlay	544,546	7,710	251,245	427,700	0
		Total Debt Service/Capital Lease	0	89,196	104,175	101,326	1,750
		Departmental Total	<u>1,693,516</u>	<u>1,363,622</u>	<u>1,873,347</u>	<u>2,066,719</u>	<u>1,565,130</u>
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	30,254	31,534	31,480	34,402	34,642
		Total Fringe Benefits	11,423	12,425	12,459	13,615	14,550
		Total Operating Expenses	37,563	67,159	6,115	107,745	56,745
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>79,240</u>	<u>111,118</u>	<u>50,054</u>	<u>155,762</u>	<u>105,937</u>

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	615,848	673,248	723,824	728,901	729,141
		Total Fringe Benefits	233,254	256,310	290,129	294,230	314,745
		Total Operating Expenses	769,393	884,612	709,203	1,105,865	1,129,430
		Total Capital Outlay	295,913	387,798	718,170	915,713	47,580
		Total Debt Service/Capital Lease	0	0	296,664	309,556	312,030
		Departmental Total	1,914,408	2,201,968	2,737,990	3,354,265	2,532,926
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	417,444	445,583	474,379	510,766	506,766
		Total Fringe Benefits	161,590	174,355	184,979	208,850	222,805
		Total Operating Expenses	278,377	342,190	277,671	446,600	416,600
		Total Capital Outlay	127,661	333,052	166,440	230,820	0
		Total Debt Service/Capital Lease	0	0	0	202,194	202,490
		Departmental Total	985,072	1,295,180	1,103,469	1,599,230	1,348,661
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	42,000	40,000	0	178,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	42,000	40,000	0	178,000	0
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	1,912,455	2,000,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	1,912,455	2,000,000	0
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	1,806,401	1,994,897	2,154,804	2,207,096	2,206,545
		Total Fringe Benefits	662,287	734,048	807,033	862,195	924,973
		Total Operating Expenses	1,962,030	2,170,595	3,849,570	4,979,012	2,497,895
		Total Capital Outlay	968,120	728,560	1,135,855	1,574,233	47,580
		Total Debt Service/Capital Lease	0	89,196	400,839	613,076	516,270
		Road & Bridge Fund Total	5,398,838	5,717,296	8,348,101	10,235,612	6,193,263
215	300000	Other Financing Uses	0	0	0	20,197	0
Road & Bridge Fund Total Expenses And Other Financing Uses			5,398,838	5,717,296	8,348,101	10,255,809	6,193,263
202	110500	Oilfield Theft Prosecution					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	1,237	14,765	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Oilfield Theft Prosecution Fund Total	0	0	1,237	14,765	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
204	110480	District Court Technology Fund					
		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
		District Court Technology Fund Total	0	0	0	0	0
205	100423	County Court Technology Fund					
		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
		County Court Technology Fund Total	0	0	0	0	0
206	100448	County Court Records Preservation					
		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
		Co Court Records Preservation Total	0	0	0	0	0
207	110485	District Court Records Preservation					
		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
		Dist Court Records Preservation Total	0	0	0	0	0
208		Hwy 149 & Other Improvements					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	1,498,000	0
		Total Capital Outlay	0	0	0	4,200,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Hwy 149 & Other Imp. Total	0	0	0	5,698,000	0
212	100520	Elections Services Fund					
		Total Salaries	792	6,105	1,019	0	0
		Total Fringe Benefits	0	244	106	0	0
		Total Operating Expenses	7,099	11,060	11,128	16,200	17,400
		Total Capital Outlay	0	6,928	0	0	0
		Total Debt Service/Capital Lease	0	289	1,252	1,160	870
		Elections Services Fund Total	7,891	24,626	13,505	17,360	18,270
212	300000	Other Financing Uses	0	0	5,399	0	0
		Total Elections Services Fund Total	7,891	24,626	18,904	17,360	18,270

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
213	100448	County Clerk Records Mgmt					
		Total Salaries	49,764	54,916	53,150	53,933	53,933
		Total Fringe Benefits	20,889	23,582	19,779	26,280	24,215
		Total Operating Expenses	76,387	33,767	51,871	169,373	45,365
		Total Capital Outlay	0	5,169	5,655	1,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total	147,040	117,434	130,455	250,586	123,513
213	300000	Co. Clerk Records Mgmt.	0	0	1,700	3,700	1,700
		County Clerk Rec Mgmt Total	147,040	117,434	132,155	254,286	125,213
214	150584	Jail Lease Facility					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	55,240	60,000	0	0	0
		Total Capital Outlay	0	0	334,575	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Jail Lease Facility Fund Total	55,240	60,000	334,575	0	0
217	110510	Law Library Fund					
		Total Salaries	13,466	11,971	14,735	17,646	17,646
		Total Fringe Benefits	3,941	3,912	3,688	5,075	7,330
		Total Operating Expenses	46,224	54,448	50,751	68,600	71,400
		Total Capital Outlay	0	0	5,000	0	0
		Total Debt Service/Capital Lease	0	0	3,951	4,480	2,920
		Law Library Fund Total	63,631	70,331	78,125	95,801	99,296
218	100691	Airport Maintenance - Administration					
		Total Salaries	313,324	344,076	361,234	390,380	380,113
		Total Fringe Benefits	129,438	140,998	151,496	161,630	171,090
		Total Operating Expenses	175,741	173,481	151,151	183,200	184,200
		Total Capital Outlay	0	2,104	0	2,000	2,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	618,503	660,659	663,881	737,210	737,403
218	100693	Airport Maint. - Terminal Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	50,636	87,778	67,322	46,500	47,500
		Total Capital Outlay	145,831	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	196,467	87,778	67,322	46,500	47,500
218	100695	Airport Maintenance - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	30,859	25,659	42,311	69,191	40,000
		Total Capital Outlay	0	1,756	65,590	2,246	4,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	30,859	27,415	107,901	71,437	44,000

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
218	100696	Airport Maint. - Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	43,439	47,486	38,697	56,100	48,800
		Total Capital Outlay	123,929	80,333	27,664	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>167,368</u>	<u>127,819</u>	<u>66,361</u>	<u>56,100</u>	<u>48,800</u>
218	100698	Airport Maintenance - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	32,234	92,810	76,531	100,000	73,000
		Total Capital Outlay	0	509	1,826	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>32,234</u>	<u>93,319</u>	<u>78,357</u>	<u>100,000</u>	<u>73,000</u>
218	100699	Airport Maintenance - Fire Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	29,500
		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>29,500</u>
218	100700	FAA Non-Capital Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	100,000	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>100,000</u>	<u>0</u>
218	130697	Airport Maint. - Public Safety					
		Total Salaries	288,876	335,253	395,581	417,939	573,937
		Total Fringe Benefits	116,362	121,254	140,086	158,975	223,140
		Total Operating Expenses	13,384	23,413	33,035	35,938	42,438
		Total Capital Outlay	5,416	5,111	5,326	5,500	5,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	<u>424,038</u>	<u>485,031</u>	<u>574,028</u>	<u>618,352</u>	<u>845,015</u>
AIRPORT TOTALS							
		Total Salaries	602,200	679,329	756,815	808,319	954,050
		Total Fringe Benefits	245,800	262,252	291,582	320,605	394,230
		Total Operating Expenses	346,293	450,627	409,047	590,929	465,438
		Total Capital Outlay	275,176	89,813	100,406	9,746	11,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance FundTotal	<u>1,469,469</u>	<u>1,482,021</u>	<u>1,557,850</u>	<u>1,729,599</u>	<u>1,825,218</u>
218	300000	Other Financing Uses	85,452	2,140	5,000	0	0
		Total Airport Maintenance	1,554,921	1,484,161	1,562,850	1,729,599	1,825,218

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
232	100448	County-Wide Records Mgmt					
		Total Salaries	14,211	15,194	28,354	28,547	28,547
		Total Fringe Benefits	5,592	6,142	11,103	8,945	9,400
		Total Operating Expenses	17,894	20,801	28,329	33,910	33,510
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County-Wide Rec Mgmt Total	37,697	42,137	67,786	71,402	71,457
232	300000	Other Financing Uses	13,000	0	0	0	0
		Total County-Wide Rec Mgmt	50,697	42,137	67,786	71,402	71,457
233	120449	Building Security Fund					
		Total Salaries	62,879	72,283	75,871	77,488	37,955
		Total Fringe Benefits	24,324	27,852	28,322	30,505	17,170
		Total Operating Expenses	0	3,586	3,995	5,100	4,600
		Total Capital Outlay	2,969	0	0	8,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	90,172	103,721	108,188	121,293	59,725
273	110490	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	409	169	38,956	62,000
		Total Capital Outlay	10,142	6,405	2,744	19,544	7,600
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	10,142	6,814	2,913	58,500	69,600
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	0	0	0	3,000	3,000
		Total Fringe Benefits	0	0	0	645	645
		Total Operating Expenses	21,224	12,415	2,000	34,145	34,145
		Total Capital Outlay	0	0	5,308	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total	21,224	12,415	7,308	37,790	37,790
274	300000	Other Financing Uses	0	0	0	1,700	1,700
		Total Dist Clerk Civil Rec Mgmt	21,224	12,415	7,308	39,490	39,490
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	2,485	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	2,485	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	0	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	0	0	0	4,500	4,500

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	5,823	5,823
		Total Fringe Benefits	0	0	0	2,930	3,150
		Total Operating Expenses	0	0	0	1,500	0
		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	10,253	8,973
277	300000	Other Financing Uses	0	0	0	0	2,000
		Total Co Clerk Criminal Rec Mgmt	0	0	0	10,253	10,973
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	80,000	99,986	100,000	100,000	75,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	80,000	99,986	100,000	100,000	75,000
TOTAL OTHER FUNDS							
		Total Salaries	743,312	839,798	929,944	994,756	1,100,954
		Total Fringe Benefits	300,546	323,984	354,580	394,985	456,140
		Total Operating Expenses	650,361	747,099	658,527	2,578,463	815,843
		Total Capital Outlay	288,287	108,315	453,688	4,238,490	19,100
		Total Debt Service/Capital Lease	0	289	5,203	5,640	3,790
		Total Other Funds	1,982,506	2,019,485	2,401,942	8,212,334	2,395,827
		Total OFU	98,452	2,140	12,099	5,400	5,400
357	Debt Service - Certificates of Obligation - 2004						
180911		Total Principal	860,000	860,000	0	0	0
180912		Total Interest	25,800	8,600	0	0	0
180912		Total Other Expenses	343	323	0	0	0
		Total Fund - Debt Service 2004	886,143	868,923	0	0	0
		<i>Total Principal</i>	860,000	860,000	0	0	0
		<i>Total Interest</i>	25,800	8,600	0	0	0
		<i>Total Bond Issuance Costs</i>	0	0	0	0	0
		<i>Total Other Expenses</i>	343	323	0	0	0
		Total - All Debt Service Funds	886,143	868,923	0	0	0
300000		Other Financing Uses	0	0	265,955	0	0
		Total All Debt Service Funds	886,143	868,923	265,955	0	0
410	Capital Improvement Project Fund						
		Total Capital Outlay	0	0	0	0	975,000
300000		Other Financing Uses	0	0	757,911	9,005,763	230,000
		Total Fund 460	0	0	757,911	9,005,763	1,205,000
450	Permanent Improvement Fund						
		Total Capital Outlay	0	0	0	125,000	182,000
300000		Other Financing Uses	200,000	65,000	290,233	150,000	0
		Total Fund	200,000	65,000	290,233	275,000	182,000
460	Airport Improvements Fund						
100692		Total Capital Outlay	5,429,230	6,260,424	7,916,340	4,950,927	1,500,000
300000		Other Financing Uses					

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
Total Fund 460			5,429,230	6,260,424	7,916,340	4,950,927	1,500,000
465	Parking Facility						
	150465	Total Capital Outlay	0	0	0	150,000	0
	300000	Other Financing Uses	0	0	0	0	0
		Total Fund	0	0	0	150,000	0
466	ADA Compliance Project						
	150466	Total Capital Outlay	0	0	0	150,000	0
		Total Fund	0	0	0	150,000	0
468	Longview Whaley Community Bldg						
	150610	Total Capital Outlay	19,855	14,461	1,286	158,372	155,000
	300000	Other Financing Uses	0	0	6,896	0	0
		Total Fund	19,855	14,461	8,182	158,372	155,000
469	Industrial Airpark Improvements						
	150610	Total Capital Outlay	84,684	0	0	0	0
	300000	Other Financing Uses	175,069	0	0	0	0
		Total Fund	84,684	0	0	0	0
471	Records Storage Building						
	150448	Total Capital Outlay	113,105	0	0	0	0
	300000	Other Financing Uses	10,500	0	0	0	0
		Total Fund	123,605	0	0	0	0
472	Computer Upgrade Project						
	100570	Total Capital Outlay	1,051,085	471,724	697,575	23,106	0
	300000	Other Financing Uses	0	8,000	0	0	0
		Total Fund	1,051,085	479,724	697,575	23,106	0
473	307th District Courtroom						
	150570	Total Capital Outlay	11,402	263,453	20,125	0	0
	300000	Other Financing Uses	0	0	523	0	0
		Total Fund	11,402	263,453	20,125	0	0
474	CCL #1 Courtroom Renovation						
	150474	Total Capital Outlay	0	0	0	0	0
		Total Fund	0	0	0	0	0
475	Courthouse Phone System						
	150475	Total Capital Outlay	0	0	0	280,000	0
		Total Fund	0	0	0	280,000	0

FY11 Categorical Expenditures Budget

Fund	Org. #	Expenditures	Audited Expenditures 06/07	Audited Expenditures 07/08	Audited Expenditures 08/09	Amended Budget 09/10	Adopted Budget 10/11
ALL CAPITAL PROJECTS FUNDS							
		Total Capital Outlay	6,709,361	7,010,062	8,635,326	5,837,405	2,812,000
		Total Other Financing Uses - Transfers	385,569	73,000	1,055,563	9,155,763	230,000
		Total Direct Exp + Transfers	7,094,930	7,083,062	9,690,889	14,993,168	3,042,000
GRAND TOTALS:							
		Total Salaries	15,203,985	17,181,805	18,656,921	19,174,045	19,928,959
		Total Fringe Benefits	5,638,382	6,429,631	6,918,996	7,688,524	8,382,474
		Total Operating Expenses	11,080,731	11,894,634	14,753,811	18,662,099	15,177,741
		Total Capital Outlay	8,475,731	8,286,791	11,146,567	12,158,587	3,230,480
		Total Debt Service/Capital Lease	886,143	958,408	417,000	630,818	528,420
		Grand Totals	41,284,972	44,751,269	51,893,295	58,314,073	47,248,074
		Total Other Financing Uses	2,960,171	13,232,941	3,018,205	25,666,136	1,349,150
		Total Direct Exp. + Other Financing Uses	44,245,143	57,984,210	54,911,500	83,980,209	48,597,224
		Total Direct Expenses	41,284,972	44,751,269	51,893,295	58,314,073	47,248,074

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 thru FY09	Grand Total FY95 to FY09
Precinct Work				
County Equipment	416,810	365,973	442,728	1,225,510
County Roads	5,911,195	8,984,720	9,344,628	24,240,543
New Construction	0	0	225,168	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	11,926,280
Pit Work - Total at various pits	50,870	38,415	120,131	209,416
Shop Overhead	397,985	459,776	573,551	1,431,312
Total Precinct Work	10,339,683	13,611,349	15,307,196	39,258,228
Cities, Schools, and Other				
School - \$15,000 Limit				
Gladewater ISD	7,804	40,224	18,123	66,151
Judson ISD	11,846	854	0	12,700
Kilgore College	19,702	51,807	27,437	98,946
Kilgore ISD	26,791	58,892	128,113	213,796
Longview ISD	9,829	30,972	0	40,802
Pine Tree ISD	12,604	10,724	37,400	60,729
Sabine ISD	14,133	32,732	26,707	73,572
Spring Hill ISD	25,765	44,866	41,614	112,245
UT Tyler @ Longview	0	11,279	25,952	37,231
White Oak ISD	15,726	30,774	16,010	62,510
Covered by Interlocals				0
City of Clarksville	31,018	27,659	52,675	111,353
City of Easton	24,444	62,893	48,813	136,149
City of Gladewater	69,664	58,596	74,181	202,442
City of Kilgore	254,419	240,401	305,252	800,072
City of Lakeport	38,014	71,921	88,640	198,575
City of Longview	243,033	619,124	344,031	1,206,189
City of Warren City	4,592	20,468	12,061	37,121
City of White Oak	36,248	81,293	64,521	182,063
Other				0
State of Texas Work	2,577	5,895	132,869	141,342
Hwy 349 Project			23,973	23,973
Upshur County	0	0	10,818	10,818
Total Cities, Schools and Other	848,210	1,501,376	1,479,191	3,828,777
Non-Road & Bridge Expenditures				
911 Addressing Systems	5,773	2,794	1,561	10,128
Airport	96,379	82,241	219,939	398,559
Airpark Improvement	0	0	172,451	172,451
Community Supervision Corr	0	2,324	4,068	6,392
Courthouse Parking Lot	724	0	1,028	1,752
Courthouse	19,619	2,440	3,584	25,643
Easton Community Building	3,309	0	14,015	17,324
Elderville Comm. Water	124	0	20,176	20,300
Elderville Community Bldg.	0	0	25,795	25,795
Fire Station	0	42,726	4,118	46,844
Garfield Hill Community Bldg	0	0	646	646
George Richey Expansion Project			150	150
Gladewater - Senior Citizens	479	20	0	499
Gladewater Commerce St Bldg	0	392	310	702
Glable Cemetery	0	0	5,648	5,648
Greggton Community Building	164	3,824	0	3,988
Historical Commission	0	18,474	0	18,474
Holland Street Building	2,026	0	0	2,026

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 thru FY09	Grand Total FY95 to FY09
Hugh Camp Memorial Park	3,013	14,097	18,123	35,234
JP Precinct #4 Building	903	0	47,169	48,073
Judson Comm. Bldg	0	4,100	10,394	14,494
Kilgore MLK Comm. Bldg.	0	0	3,276	3,276
Kilgore Community Bldg	762	2,114	9,512	12,389
Liberty City & Olivia Hilburn	430	0	0	430
Liberty City Community Bldg	7,538	1,282	7,263	16,083
Marvin A Smith Correctional Unit	46,591	2,815	5,995	55,401
Mt. Moriah Cemetery	809	2,069	0	2,878
Mt. Pleasant Cemetery	0	0	12,224	12,224
Olivia Hilburn Memorial Center	212	2,618	8,936	11,766
Pleasant Hill Cemetery	0	5,054	196	5,250
Private Roads	0	0	281	
Records Management Facility	0	0	47,456	47,456
Records Mgmt Bldg	0	0	19,567	19,567
Regional Corr Facilities (North Jail)	0	0	44	44
Sabine River Boat Ramp	7,118	119	253	7,490
Service Center - (Ext Svc, Health)	1,608	5,059	3,953	10,620
Sheriff 's Dept.	794	0	1,463	2,256
Voter/Registration Elections	93	0	0	93
Whaley Street	6,670	3,856	4,995	15,521
Wyche Cemetery	1,231	136,155	0	137,386
Youth Detention Center	567	0	14,323	14,890
Total Gregg County Work	206,934	334,576	688,912	1,230,141

Grand Total - All Categories

11,394,828

15,447,300

17,475,299

44,317,146

* 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.

FY11 Proposed 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
W. Henderson Lane	0.4	363	\$24,000
North Fuller	1	909	\$60,000
Greenhill Road	0.4	363	\$24,000
Hunters Creek	0.68	618	\$40,800
Hunters Circle	0.5	455	\$30,000
Moseley Circle North	0.35	318	\$21,000
Moseley Circle South	0.35	318	\$21,000
Total	4.54		\$220,800
Re-Oil List	Miles	Barrels	Estimated Cost
Hickory Hill (portion)	1	95	\$7,542
Lloyd Circle	0.51	55	\$4,366
Mobil	0.35	80	\$6,351
Sparks (Portion)	0.4	81	6,430
Weldon	0.1	25	\$1,985
Total	2.36		\$26,674
Patching/Driveways/Tack			\$52,526
Totals			\$300,000

FY11 Proposed Road Work

Precinct # 3

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

Road	Type	Length	Width	Tonnage	Estimated Cost
Green Blackmon Road CR3653	Asphalt	10,000 ft	23 ft	3,100	\$204,600
Rice Road CR3604	Asphalt	3,500 ft	22 ft	3,500	\$85,800
	Total				\$290,400

Road	Type	Measure	Estimated Cost
Pipe Line Johnson CR3484	Road Oil	4 loads of oil	\$14,985
Dick Jones Road CR3699	Road Oil	4 loads of oil	14,985
	Total		\$29,970

Hot Mix/Oil Dirt for driveways & skin patching	\$ 184,800
R3 for Patching	\$18,600
Tack Oil	<u>\$ 6,000</u>
Total	\$ 209,400

GRAND TOTAL Asphalt/Road Oil **\$529,770**

Sand/Cement	\$20,000
Limestone for patching	<u>\$ 64,000</u>
Total for Gravel, Sand & Cement Account	\$84,000

FY11 Proposed Road Work

Precinct # 4 and Precinct #2

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

Precinct #4

Road	Type	Length	Width	Tonnage	Estimated Cost
Pleasant Green	Asphalt	5,808	20	1,420	\$102,240
Borders	Asphalt	1,584	18	350	\$25,200
Dodd	Asphalt	2,640	18	581	\$41,832
					\$169,272

Asphalt projects	\$169,272
Misc. road repair	\$ 40,000
Total	\$ 209,272

Precinct #2

Road	Type	Length	Width	Tonnage	Estimated Cost
Misc. Road Repair and Maintenance					\$45,000

FY11 Proposed Juvenile Budget

Beginning Fund Balance	\$-0-
REVENUE	
Intergovernmental Revenue	
State aid	\$109,663
Progressive Sanctions - JPO	\$110,895
Progressive Sanctions - 123	\$27,567
TJPC - Salary Adjustment	\$75,000
ISP-JPO	\$27,240
PS Programs 123	\$35,248
Community Corrections	\$205,130
TJPC Contract – Grant X	\$54,270
TJPC Contract – Grant H	\$74,000
TJPC Contract Grant C	\$133,000
TJPC Contract Level V	\$0
Charges for Services	
Contract services	\$161,000
Other Financing Sources	
Transfer in - General Fund	\$1,675,000
Total Resources	\$2,688,013
EXPENDITURES	
Probation Operations	
Salaries	\$938,779
Fringe Benefits	\$310,000
Operations	\$372,500
Capital-non-capital	\$50,000
Detention Operations	
Salaries	\$657,363
Fringe Benefits	\$250,000
Operations	\$94,000
Capital-non-capital	\$15,000
Total Expenditures	\$2,687,642
Ending Fund Balance	\$371

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 FY11 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.

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2011**

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 23rd day of August, 2010 on a motion made by John Mathis, and seconded by Charles Davis, the following Court Order was adopted:

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

WHEREAS, a budget for the fiscal year beginning October 1, 2010 and ending September 30, 2011 has been proposed by the County Judge as the Budget Officer; and

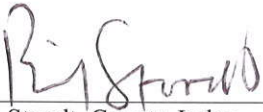
WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notifications of these elected officials have been provided; and

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

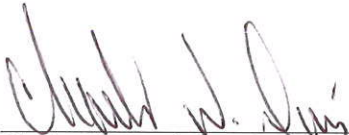
WHEREAS, a public hearing on the proposed budget was conducted on August 23, 2010 as prescribed by law;

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget, including corrections attached (none), for Gregg County for the fiscal year beginning October 1, 2010 and ending September 30, 2011.

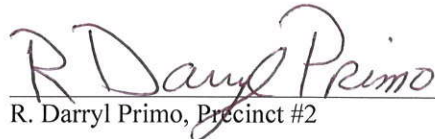
DONE IN OPEN COURT this the 23rd day of August, 2010.



Bill Stoudt, County Judge



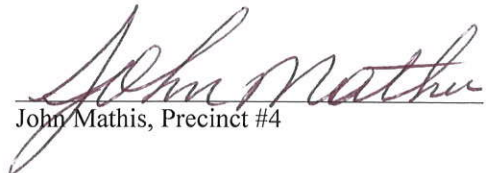
Charles W. Davis, Precinct #1



R. Darryl Primo, Precinct #2



Bob Barbee, Precinct #3



John Mathis, Precinct #4

Attest:



Connie Wade, County Clerk



**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2010 TAX YEAR LEVY**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 23rd day of August, 2010 on a motion made by Bob Barbee, and seconded by John Mathis, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2010; and
- WHEREAS, the Commissioners Court has been provided with estimated revenues for said year by the County Auditor; and
- WHEREAS, the County does not have outstanding debt obligations that require interest and sinking tax requirements; and
- WHEREAS, the 2010 levy is less than the effective tax rate and the rollback rate and does not represent a tax revenue increase; and
- WHEREAS, the Commissioners Court has adhered to all statutes pertaining to adopting a tax rate; and
- WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2010 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.2675 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

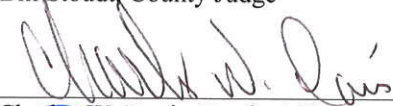
FOR MAINTENANCE AND OPERATIONS

\$.1937 for General Fund
.0215 for Airport Maintenance Fund
.0140 for Permanent Improvement Fund
.0053 for FM Lateral Road
.0330 for Road & Bridge
\$.2675 Total Maintenance and Operations Tax

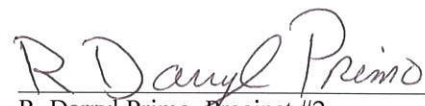
DONE IN OPEN COURT this the 23rd day of August, 2010.




Bill Stoudt, County Judge



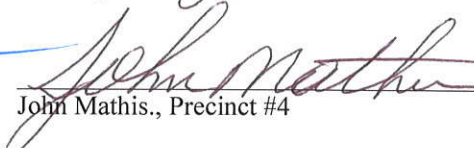
Charles W. Davis, Precinct #1



R. Darryl Primo, Precinct #2



Bob Barbee, Precinct #3



John Mathis., Precinct #4



Connie Wade, County Clerk

