



GREGG COUNTY, TEXAS

FY12 ADOPTED BUDGET

OCTOBER 1, 2011 - SEPTEMBER 30, 2012

This budget will raise more total property taxes than last year's budget by \$251,880, or 1.2%, due to increased property values, and of that amount \$249,921 is tax revenue to be raised from the new property added to the tax roll this year.

THE NEW TAX RATE IS 1/4¢ LESS THAN LAST YEAR'S RATE.

PHOTO BY LES HASSELL
LONGVIEW NEWS-JOURNAL

The offshore well on the cover is located in the Sabine River at SH42 in Gregg County, Texas.

The Commissioners' Court appointed twenty-three volunteers to the Gregg County Historical Commission (GCHC), and gave them the task to undertake various responsibilities concerning historic preservation, including assisting and approving any historical marker applications presented to the Texas Historical Commission (THC).

Mr. Justin McCrory first approached the GCHC about applying for a historical marker for the offshore wells in 2009. The combined efforts of Mr. McCrory and our GCHC volunteers resulted in an Official State of Texas Historical Marker being awarded by the Texas Historical Commission in 2010. The marker will be unveiled at a dedication ceremony at the site and will read as follows:

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**SABINE RIVER OFF SHORE WELLS**

The vast East Texas Oilfield was discovered in October 1930, and wells were soon located across the field in five Texas counties. Drilling was expanded to include the Sabine River Bed, which was owned by the State of Texas, in late summer 1932. The riverbed was divided into tracts and leased to drilling companies. The first well was drilled by the U-TEX Oil Company, which was made up of investors from Texas and Utah. The well was drilled to a depth of 3,466 feet and continues to produce today. The derricks that remain in the Sabine River near this site are the last standing of the approximately 200 wells drilled in the riverbed, and are a testament to the engineering ingenuity of an important Texas industry. (2010)

MARKER IS PROPERTY OF THE STATE OF TEXAS

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We would like to thank our volunteers at the Gregg County Historical Commission for their devotion to historic preservation and also thank Mr. McCrory for his never-ending patience and resolve to see the marker project through. The marker not only brings recognition and honor to our State and our County, but also brings tribute to our GCHC volunteers and to Mr. McCrory who earned an Eagle Scout designation for his research and management of the project.

We would also like to thank the Longview *News Journal* who graciously allowed the use of the cover photo by journalist Les Hassell.



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

This budget will raise more total property taxes than last year's budget by \$251,880, or 1.2%, due to increased property values, and of that amount \$249,921 is tax revenue to be raised from the new property added to the tax roll this year.

Gregg County complies with truth in taxation and budget statutes for public hearings, notices and postings. All public notice requirements (including the above statement) are based on a tax rate of \$0.265 per \$100 valuation, which was adopted on August 30, 2011.

The new tax rate is 1/4 of a cent less than last year's rate.



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Bill Stoudt
Gregg County Judge

101 East Methvin, Suite 300
Longview, Texas 75601

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

DATE: August 31, 2011

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

RE: FY12 Adopted Budget Overview

The FY12 Adopted Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The vote to adopt the FY12 Budget passed unanimously after the required public hearing on Tuesday, August 30, 2011 during the 10:00 a.m. meeting. After adopting the budget, the Commissioners' Court voted unanimously to adopt the 2011 tax rate of \$0.265 which is $\frac{1}{4}$ ¢ lower than last year's tax rate.

Overview

Careful consideration to the departmental needs and the existing local economic situation was the driving factor when compiling the FY12 Budget. Departments were asked to reduce or contain operating expenses and capital purchases were evaluated conscientiously. Elected Official's salaries and compensation did not increase. Eligible positions received a three percent cost of living adjustment (COLA). Additionally, two percent is funded for merit increases to be distributed at the discretion of the department head.

Commissioner's Court continues to follow existing policies of pay-as-you-go and ensuring a balanced budget, where expenditures do not exceed revenue. Gregg County's financial status is stable as shown on the recapitulation schedules on pages 27-28 depicting revenue, expenditures, other financing sources/uses and estimated beginning and ending fund balances for each of the County's funds.

Tax Rate and Tax Revenue

The 2011 tax rate, which funds the FY2011-12 budget, is set at \$.265, or $\frac{1}{4}$ ¢ lower than last year's rate. This represents a 1.2% increase in tax revenue and is attributed to new property added to the tax roll.

Revenue

Estimated revenue of \$48,712,973 consists of 45% property tax, 29% sales and other tax. Fees, fines, licenses, intergovernmental and miscellaneous revenue comprise the remaining 26%. State and federal funding, shown as intergovernmental revenue, reduced 48% from

FY11, while interest declined by 39%. All other revenue categories experienced smaller variances from last year. Thankfully, Gregg County has experienced less decline than that faced by other areas of the nation.

The Commissioners' Court strives to reduce expense to the taxpayer when possible. The tax rate for FY08 was reduced from 28¢ to 27¢ and in FY09 from 27¢ to 26.75¢ per \$100 valuation. The FY12 Budget proposed a reduction in the tax rate again – from 26.75¢ to 26.5¢, per \$100 valuation.

Tax rate reductions and other actions taken by Commissioners' Court have resulted in *sending millions of dollars back to the taxpayers*. Other actions include: adoption of tax exemptions for over 65 and disabled individuals, elimination of airport parking fees, decreasing the vehicle registration fee by \$1.00, reducing overall expenses county-wide, eliminating positions, and continuing to seek grant funding.

Expenditures

The expenditures budget includes historical data for fiscal years 2008-2010, budget data for the current year (FY11) and the FY12 budget for comparative purposes. Proposed expenditures are \$48,680,404 and are approved categorically as salaries, fringe benefits, operating expenses, capital outlay and debt/capital lease.

In keeping with the County's capital improvement plan, airport projects and major repairs/replacements at county facilities are budgeted. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Outstanding Obligations (Debt & Capital Lease)

Gregg County does not currently have long term debt. All outstanding bonds were paid in full in FY08. Short term obligations include lease/purchase of copiers for several departments.

Conclusion

The FY12 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



Gary Boyd
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 AuditorLaurie Woloszyn
County Purchasing AgentShelia 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.

The Commissioners' Court approved the County's first Capital Improvement Plan (CIP) and designated reserves for capital improvement expenditures in FY09. The CIP provides a map of major projects the County will face during the next five years. This plan is 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 July 31st, a preliminary budget proposal is prepared by the budget office and filed with the county clerk. 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 FY12 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.

FY12 Budget Calendar

Date	Action	Official
May 20, 2011	Deadline for departments to enter and return all budget forms	Department Heads
July 18, 2011	Preliminary budget worksheets to Commissioners	County Judge
July 25, 2011	Certified appraisal rolls due (Tax Code 26.01)	Chief Appraiser
July 29, 2011	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 29, 2011	FY12 Preliminary Proposed Budget filed with County Clerk (Local Government Code 111.003 and 111.006)	County Judge
August 7, 2011	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 8, 2011	Commissioners Court 10:00 a.m. meeting. Discuss and vote to place a proposal to adopt a tax rate on Commissioners' Court agenda August 30, 2012. Set 2 public hearings concerning the proposed tax rate.	Commissioners Court
August 17, 2011	First public hearing at 9:00 a.m.	Commissioners Court
August 22, 2011	Second public hearing at 9:00 a.m.	Commissioners Court
August 30, 2011	Public hearing on budget immediately following the Commissioners Court meeting at 10:00 a.m. After public hearing, Commissioners Court will vote to adopt the FY12 Budget then vote to adopt the tax rate. (Local Government Code 111.007)	Commissioners Court
August 31, 2011	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 19.

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 59%, while the combined proposed reserve ratio for FY12 is estimated at 56%. 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 FY11 and FY12.

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 FY11 and FY12.

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

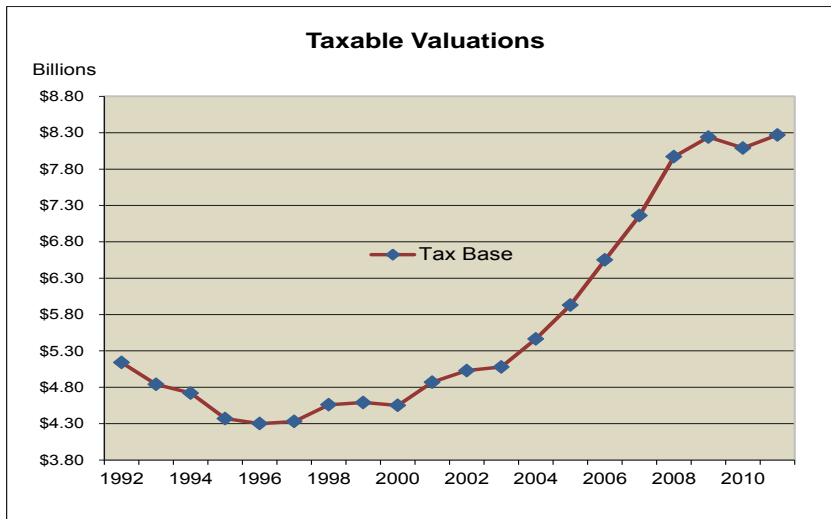
Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY11 audited figures are expected to be provided in spring of calendar year 2012, well into the new budget year.

The estimated FY12 beginning balance for all funds is \$55,314,572; estimated revenue is \$48,712,973; appropriations are \$48,680,404; other financing sources and uses are (\$828,118). Ending reserved fund balance is estimated at \$26,940,154 and unrestricted fund balance is estimated at \$27,578,869.

2011 TAX DATA

NOTE: The 2011 taxable valuations and 2011 tax rate funds the FY12 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 2011 tax base valuations used for the FY12 Budget are \$8,274,304,580, a 2% increase from FY11 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
2011	8,274,304,580	8,228,881,990

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 \$1.9 million dollars back to the disabled and elderly residents of the County.

Mineral Values -

Overall mineral values have significantly declined over the last 19 years. In 1992, mineral taxable valuations were \$1.9 billion, today they are less than one half million - \$432,197,020. Values decreased by 13.7% from 2009 to 2010 and with an additional decrease of 19.3% from 2010 to 2011. 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 \$134,300 represents a 2.5% increase..

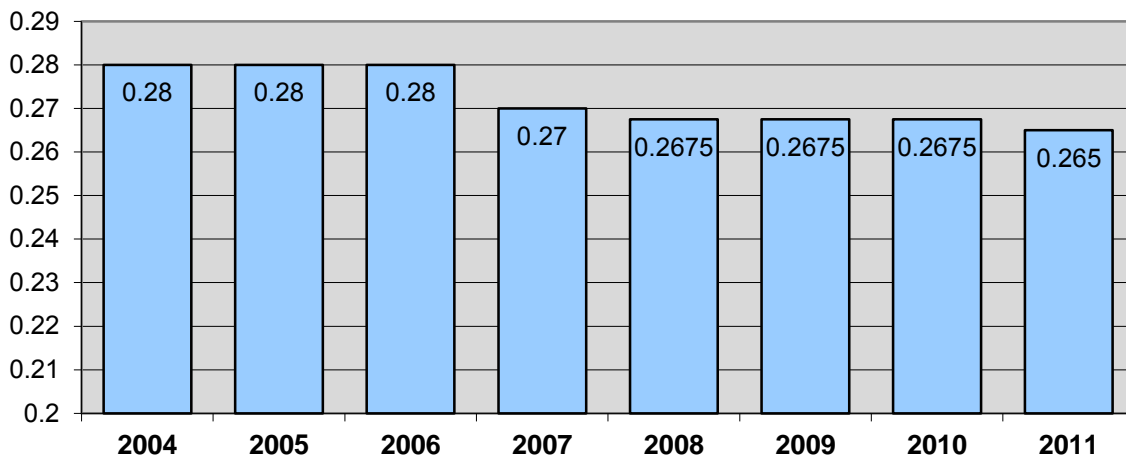
Property Tax Rate – The chart shown below reflects historical tax rate changes. The chart depicts how the tax rate was reduced by one penny (1¢) per \$100 valuation in FY07 and by 1/4¢ (.0025) per \$100 valuation in FY08 and another 1/4¢ (.0025) per \$100 valuation in FY12. These tax rate reductions from 0.28 to 0.265 per \$100 valuation send back to taxpayers \$1,228,448.

The proposed property tax rate disbursement for FY2011-12 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.1937	\$15,252,201
Airport Maintenance Fund	.0215	1,692,939
Road and Bridge	.0305	2,401,611
Permanent Improvement Fund	.0140	1,102,379
FM Lateral Road	<u>.0053</u>	<u>413,887</u>
Total Tax Rate & Distribution	<u>.265</u>	<u>\$20,863,017</u>

Note: The 2011 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 FY12 budget does not include salary increases or cost of living adjustments (COLA) for elected officials. The proposed FY12 Budget includes a 3% cost of living adjustment for eligible employees; a 2% merit distribution at the discretion of the Department Head; and 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 FY12 budget includes a Pre-Trial Officer position due to state reductions in CSCD workforce. To accommodate increased workloads two part-time positions were turned into a full time positions – one in the Court Collections office, the second in the purchasing department. The sheriff's office includes two additional nurse positions.

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.

Six positions were deleted in the FY12 Budget. They include one clerical position in the AgriLife Extension office; one tax deputy position in the Tax Assessor Collector's office; one operator position in Road and Bridge Precinct #1; two operator positions in Road and Bridge Precinct #3; and one operator position in Road and Bridge Precinct #4.

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				
Department	Amended FY09	Amended FY10	Amended FY11	Proposed FY12
Airport Administration	11	11	11	11
County Auditor	9	9	10	10
County Clerk-incl.discretionary funds	23	23	23	23
Co-Wide Records Mgmt	0.5	0.5	0.5	0.5
County Judge	3	3	3	3
Elections	4	4	4	4
Extension Office	5	5	5	4
Human Resources	3	3	3	3
Information Services	6	6	6	6
Purchasing	2	2	2	3
Tax Assessor-Collector	30	30	30	29
Total General Government	96.5	96.5	97.5	96.5
9-1-1 Addressing	2	2	2	2
Health Department	8	9	10	10
Veterans Service	2	2	2	2
Total Health /Welfare	12	13	14	14
124th District Court	2	2	2	2
188th District Court	2	2	2	2
307th District Court	2	2	2	2
Collections	3	3	3	4
County Court-at-Law #1	3.5	3.5	3.5	3.5
County Court-at-Law #2	3.5	3.5	3.5	3.5
District Attorney	28	28	31	31
District Clerk	21	21	21	21
Judicial	-	-	-	1
Justice of the Peace Precinct #1	6	6	6	6
Justice of the Peace Precinct #2	3	3	3	3
Justice of the Peace Precinct #3	4	4	4	4
Justice of the Peace Precinct #4	3	3	3	3
Juvenile Board	3	3	3	3
Law Library	0.25	0.50	0.50	0.50
Total Judicial	84.25	84.5	87.5	89.5
Airport Public Safety	10	10	13	13
Building Security	2	2	1	1
Constable #1	1.25	1	1	1
Constable #2	1	1	1	1
Constable #3	1	1	1	1
Constable #4	1	1	1	1
Contract Jail Operations	50	50	50	50
Department of Public Safety	1	1	1	1
MAS Criminal Justice Center	8	8	8	8
Sheriff	182	181	183	185
Total Public Safety	257.25	256	260	262
Community Buildings	2	2	2	2
Courthouse Building	17	17	16	16
Total Public Facilities	19	19	18	18
Road & Bridge Administration	4	4	4	4
Road & Bridge Precinct #1	16	16	16	15
Road & Bridge Precinct #2	1	1	1	1
Road & Bridge Precinct #3	18	18	18	16
Road & Bridge Precinct #4	13	13	13	12
Total Transportation	52	52	52	48
Grand Totals	521.0	521.0	529.0	528.0

Changes from FY09 to FY12 include:

- **General Government** –In FY10 an auditor position was added to the auditor’s office. In FY12, a purchasing administrator was added and the Tax Office and Extension Office both eliminated one position.
- **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. To better serve the Courts, the court collections department added a full time position in FY12. Also in FY12, a pre-trial officer position was added due to a reduction of a state-funded position in Community Supervision Corrections Department (CSCD).
- **Public Safety** – In FY11 the Sheriff’s office added one tactical flight officer position and, to meet FAA mandates, three positions in the airport public safety department. In FY12, the Sheriff’s office added two additional nurse positions.
- **Facilities** – in FY10 a housekeeping position was transferred to the health department.
- **Transportation** – In FY12 four positions were eliminated: one in Precinct #1, two in Precinct #3, and one in Precinct #4.

Fringe Benefits

The County’s medical insurance is a partially self-insured plan administered by a third party administrator. The county established an internal service fund 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 2012 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 FY12 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 FY12 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 maintaining a county inventory list. All non-consumable items purchased exceeding \$99.99 are tagged and recorded in the list.

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.

FY12 Detail Capital Expenditures

Fund	Org	Dept Name	Total	Description
Capital Projects Funds:				
410	150570	Buildings -Courthouse	\$230,000	Replace Large Cooling Tower
410	100692	Buildings	\$150,000	Other facility improvements
410	150999	Buildings	\$400,000	Other facility improvements
450	150999	Buildings	\$125,000	Facility Improvements
450	150570	Courthouse Maintenance	\$40,000	Chiller Overhaul
460	100692	Airport Improvements	\$1,250,000	Airport Terminal phase 1
468	150610	Longview Whaley Comm Bldg	\$125,000	Facility Improvements incl. window restoration
			\$2,320,000	
753000 - Furnishings & Equipment (over \$5,000):				
110	100451	Non-Departmental	\$130,000	Financial Software
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	\$57,000	2 Fleet Chevy Tahoes \$28,500 ea
110	150601	Maintenance-Comm Bldg	\$27,000	Van
215	160810	R&B Precinct #1	\$26,600	Broom
215	160810	R&B Precinct #1	\$201,240	Excavator
218	100696	Airport - Maintenance Shop	\$40,000	Portable Man-Lift
			\$637,840	
754000 - Furnishings & Equipment (\$500 to \$4,999.99):				
110	100451	Non-Department	\$15,000	Chairs for Commissioners Courtroom
110	100560	Information Technology	\$50,000	Computers- incl. laptops and servers printers, scanners etc. - items replaced as they fail
110	110472	188th District Court	\$20,000	Chairs for Courtroom
110	110474	Judicial Expenses	\$1,600	Pre-Trial Officer furniture and equipment
110	110491	JP #1	\$14,000	Sound system for Courtroom
110	120733	Constable #3	\$4,500	Laptop
110	120742	Sheriff	\$12,000	20 Bullet Proof Vests \$600 ea
110	120772	DPS	\$6,530	Radar units
110	150620	Greggton Comm Bldg	\$3,200	Replace air conditioning unit
218	new	Airport Law Enf. Hangar	\$2,500	Office Furniture and equipment
218	130697	Airport Public Safety	\$5,500	Bunker gear
273	110493	JP #3 Technology Fund	\$11,000	Copier, laptop, scanner, TV
			\$145,830	
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES			\$3,103,670	
Capital Lease and Notes Payable (short term):				
110	100423	County Clerk	\$1,535	799500 - Copiers - Principal
110	100423	County Clerk	\$245	799600 - Copiers - Interest
110	100460	County Judge	\$1,865	799500 - Copiers - Principal
110	100460	County Judge	\$430	799600 - Copiers - Interest
110	100530	Auditor	\$1,775	799500 - Copiers - Principal
110	100530	Auditor	\$525	799600 - Copiers - Interest
110	100550	Tax Assessor-Collector	\$1,125	799500 - Copiers - Principal
110	100550	Tax Assessor-Collector	\$35	799600 - Copiers - Interest
215	180911	Road & Bridge Precinct #1	\$145	799500 - Copiers - Principal
215	180912	Road & Bridge Precinct #1	\$5	799600 - Copiers - Interest
217	180911	Law Library	\$515	799500 - Copiers - Principal
217	180912	Law Library	\$15	799600 - Copiers - Interest
			\$8,215	

Capital Improvement Plan

The Capital Improvement Plan (CIP) contains a proposed five-year plan to improve major capital facilities and is approved as part of the FY12 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 FY12 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 FY12 Budget provides for \$1.25 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 80-95%. The County's portion of the \$1.25 million project is 20%, or \$250,000.

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.

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 County allocated \$6 million in 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 and widening of George Richey Road. 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. The County continues to partner with TxDOT for other highway improvements.

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 FY12 Budget provides for \$125,000 in capital expenditures towards restoring windows and upgrading stage technology. This Community Center is one of 14 county owned facilities used for community activities.

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 FY12 budget includes funds for necessary courthouse improvements as follows: \$230,000 to replace the large cooling tower, and \$40,000 to overhaul a chiller. Contingencies are budgeted for required ADA compliance at several county facilities and other projects as needed. The County maintains partnerships for future infrastructure and improvements that benefit the citizens of Gregg County.

Gregg County Capital Improvement Plan for Fiscal Years 2012 through 2016

Overview of 5 Year Capital Improvement Plan

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

Project Type / Project Description	2011-12	2012-13	2013-14	2014-15	2015-16	Project Total	Sources of Funding:										
							Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds					
<u>Airport Projects (1)</u>																	
Capital Improvements Other than Buildings																	
Design/Construct Terminal Expansion/Remodel	\$1,250,000	\$1,250,000				\$2,500,000		\$2,000,000	\$500,000								
Jet Bridge			\$650,000			\$650,000		\$617,500	\$32,500								
Design Runway 13/31 Structural Overlay			\$358,000			\$358,000		\$340,100	\$17,900								
Design Taxiway November Seal Coat			\$13,000			\$13,000		\$12,350	\$650								
Construct Runway 13/31 Structural Overlay				\$6,740,000		\$6,740,000		\$6,403,000	\$337,000								
Construct Taxiway November Seal Coat				\$150,000		\$150,000		\$142,500	\$7,500								
Design/Reconstruct Martin Apron				\$800,000		\$800,000		\$760,000	\$40,000								
Design Runway 18/36 Seal Coat				\$28,000		\$28,000		\$26,600	\$1,400								
Construct Runway 18-36 Seal Coat					\$434,000	\$434,000		\$412,300	\$21,700								
Construct South Perimeter Road					\$1,450,000	\$1,450,000		\$1,377,500	\$72,500								
Design Civil Air Patrol Apron					\$41,000	\$41,000		\$38,950	\$2,050								
Design Maxwell Apron					\$42,000	\$42,000		\$39,900	\$2,100								
<u>County Facilities Projects</u>																	
Courthouse Improvements - General	\$125,000					\$125,000			\$125,000								
-Flagpole Replacement						\$23,000			\$23,000								
-Elevator Upgrades						\$300,000			\$300,000								
-Chiller Overhaul	\$40,000					\$34,000			\$34,000								
-Cooling Tower Replacement	\$230,000					\$75,000			\$75,000								
Other Facility / Improvements (Judson Community Bldg. - Longview ISD)	\$150,000					\$5,150,000			\$5,150,000								
Longview Community Building (Whaley St.)	\$125,000					\$65,000			\$65,000								
Additional parking facilities and infrastructure			\$5,000,000			\$5,000,000			\$5,000,000								
		\$5,000,000				\$5,000,000			\$5,000,000								
<u>Transportation Projects (2)</u>																	
Widening Tryon Road						Unavailable											
SH80/SH42 turn lane in White Oak						Unavailable											
Completion of George Richey Road Project 2012-2015						Unavailable											
Kilgore Loop-Synergy Park - partner with TxDOT/KEDCO/ Gregg County						Unavailable											
Widening of 42, South of I-20 - TxDOT/KEDCO/City of Kilgore/Gregg County						Unavailable											
SH80/SH42 turn lane in White Oak						Unavailable											

Note (1) Generally, Airport Projects are budgeted in full, then reimbursed at a 80-95% rate from the FAA.

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

FY12 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/11	Revenues FY12	Expenditures FY12	OF Sources FY12	OF Uses FY12	Estimated Restricted Fund Balance at 9/30/12	Estimated Unrestricted Fund Balance at 9/30/12
Operating Funds							
General Fund	\$24,798,795	\$38,796,961	(\$38,175,359)	\$10,000	(\$913,750)	\$985,831	\$23,530,816
Road & Bridge Fund	3,731,102	5,121,632	(5,743,041)	120,000	0		\$3,229,693
Airport Maintenance Fund	783,059	2,002,430	(1,967,129)	0	0		\$818,360
Sub-Total	\$29,312,956	\$45,921,023	(\$45,885,529)	\$130,000	(\$913,750)	\$985,831	\$27,578,869
Debt Service Funds (see Note 1)							
	0	0	0	0	0	0	\$0
Sub-Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$29,312,956	\$45,921,023	(\$45,885,529)	\$130,000	(\$913,750)	\$985,831	\$27,578,869
							60.10%
Discretionary Funds							
Oilfield Theft Prosecution	6,952	0	(6,952)			0	
Seizures Awarded Constable #3	4,826	0	0			4,826	
Dis. Court Technology Fund	168	100	0			268	
Co. Court Technology Fund	5,340	3,300	0			8,640	
Co. Court Records Preservation	14,368	8,200	0			22,568	
Dist Court Records Preservation	33,404	18,500	0			51,904	
Hwy 149 & Other Improvements	0	0	0			0	
Elections Services Fund	10,851	10,500	(1,200)			20,151	
Co. Clerk Records Management	373,187	120,000	(122,369)		(1,700)	369,118	
Law Library Fund	79,742	55,350	(68,125)			66,967	
County-Wide Records Mgmt	165,260	60,000	(65,993)	5,400		164,667	
Building Security Fund	18,383	63,000	(61,833)	0		19,550	
Justice Court Technology Fund	70,883	23,600	(64,758)			29,725	
Dist. Clerk Records Mgmt	4,763	10,002	(12,650)		(1,700)	415	
Dist. Clerk Criminal Rec Mgmt	4,466	980	(2,495)			2,951	
Justice of the Peace Security	33,507	5,550	(6,500)			32,557	
Co. Clerk Criminal Rec Mgmt	8,013	4,000	(2,000)		(2,000)	8,013	
Health Care Fund	2,695,605	63,000	(20,000)			2,738,605	
						0	
Sub-Total	3,529,718	446,082	(434,875)	5,400	(5,400)	3,540,925	-
Total Operating & Discretionary	\$32,842,674	\$46,367,105	(\$46,320,404)	\$135,400	(\$919,150)	\$4,526,756	\$27,578,869
							59.54%
Capital Project Funds (see Note 2)							
Capital Improvement Fund	\$18,511,529	\$100,000	(780,000)	0	(347,000)	17,484,529	
Permanent Improvement Fund	\$3,254,905	\$1,141,236	(165,000)		0	4,231,141	
Airport Improvement Fund	253,467	1,104,632	(1,290,000)	302,632	0	370,731	
Longview Whaley Comm Bldg.	156,371	0	(125,000)	0	0	31,371	
Courthouse Communications	34	0	0	0	0	34	
Sub-Total	\$22,471,898	\$2,345,868	(\$2,360,000)	\$302,632	(\$347,000)	\$22,413,398	\$0
Total - All Funds	\$55,314,572	\$48,712,973	(\$48,680,404)	\$438,032	(\$1,266,150)	\$26,940,154	\$27,578,869
							56.65%

Note 1 - Gregg County does not have long-term debt.

Note 2 - Unexpended Capital Project budgets roll forward each year until project completion.

**FY12 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 10/1/11	24,798,795	3,731,102	1,617,172	2,695,605	22,471,898	55,314,572
<u>Revenues</u>						
Property Taxes - Current	15,330,201	2,829,498	1,701,039	0	1,102,379	20,963,117
Property Taxes - Delinquent	466,202	90,134	49,091	0	38,857	644,284
Sales Tax	14,675,000	615,000	0	0	0	15,290,000
Other Taxes	255,000	0	0	0	0	255,000
Licenses & Permits	95,500	20,000	0	0	0	115,500
Intergovernmental	747,485	1,035,000	15,000	45,000	1,052,632	2,895,117
Fees of Office	3,078,775	0	396,030	0	52,000	3,526,805
Fines & Forfeitures	545,000	527,000	0	0	0	1,072,000
Interest	175,000	5,000	2	18,000	100,000	298,002
Rental Income	503,298	0	222,000	0	0	725,298
Miscellaneous	2,925,500	0	2,350	0	0	2,927,850
Total Revenues	38,796,961	5,121,632	2,385,512	63,000	2,345,868	48,712,973
Total Funds Available	63,595,756	8,852,734	4,002,684	2,758,605	24,817,766	104,027,545
Other Financing Sources	10,000	120,000	5,400	0	302,632	438,032
Total Available Resources	63,605,756	8,972,734	4,008,084	2,758,605	25,120,398	104,465,577
<u>Expenditures by Category</u>						
Salary Expense	17,307,484	2,147,102	1,092,218	0	0	20,546,804
Fringe Benefits	7,631,375	885,680	466,410	0	0	8,983,465
Operating Expenses	12,732,139	2,482,269	763,846	20,000	0	15,998,254
Capital Outlay	496,830	227,840	59,000	0	2,360,000	3,143,670
Debt Service	7,531	150	530	0	0	8,211
Total Expenditures	38,175,359	5,743,041	2,382,004	20,000	2,360,000	48,680,404
Interbudget Transfers Out	913,750	0	5,400	0	347,000	1,266,150
Unrestricted Reserves	23,530,816	3,229,693	818,360			27,578,869
Restricted Reserves	985,831		802,320	2,738,605	22,413,398	26,940,154
Total Expenditures, Transfers Out & Reserves	63,605,756	8,972,734	4,008,084	2,758,605	25,120,398	104,465,577

2011 Property Tax Distribution
For the FY2011-12 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 97%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.19370	15,252,201
Airport	218-531100	0.02150	1,692,939
Permanent Improvements	450-531100	0.01400	1,102,379
Road & Bridge	215-531100	0.03050	2,401,611
FM Lateral Road*	215-531100	0.00530	413,887
Total Maintenance & Operations (M&O)		0.26500	20,863,017
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26500	20,863,017

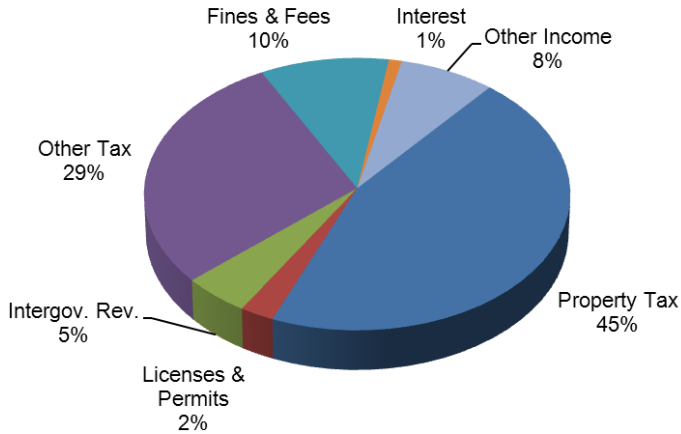
DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.19370	384,719
Airport	218-531200	0.02150	42,702
Permanent Improvements	450-531100	0.01400	27,806
Road & Bridge	215-531200	0.03300	65,543
FM Lateral Road*	215-531200	0.00530	10,443
Total Maintenance & Operations (M&O)		0.26750	531,213
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26750	531,213

NOTE:

The 2011 Tax rate funds the FY11-12 Budget
 2011 Certified Taxable Valuations are provided by GAD
 Current Tax revenue is based on 97% collection base
 Net taxable value = 2011 taxable value less frozen taxes

FY12 ADOPTED BUDGET

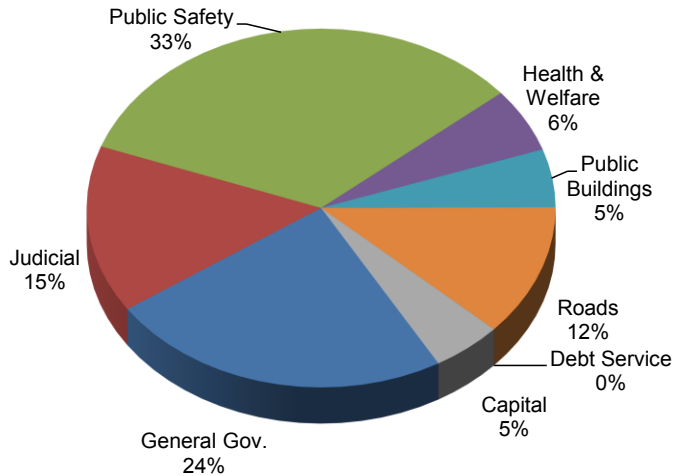
WHERE THE MONEY COMES FROM...



FY12 Estimated Revenue

Property Tax	\$21,607,401
Licenses & Permits	115,500
Intergovernmental Revenue	2,895,117
Other Tax	15,545,000
Fines & Fees	4,598,805
Interest	298,002
Other Income	<u>3,653,148</u>
Total	\$48,712,973

WHAT THE MONEY IS USED FOR...



FY12 Adopted Expenditures

General Government	\$11,598,172
Judicial	7,427,221
Public Safety	16,231,672
Health & Welfare	2,784,531
Public Buildings	2,527,706
Roads	5,742,891
Debt Service	8,211
Capital Projects	<u>2,360,000</u>
Total	\$48,680,404

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
110 GENERAL FUND								
100000 Revenue								
	Current Property Taxes		531100	13,647,251	14,942,836	15,072,916	14,927,116	15,252,201
	Current Penalty & Interest		531199	0	0	94,426	82,000	78,000
	Delinquent Property Taxes		531200	398,914	399,357	348,834	389,386	370,202
	Delinquent Property Taxes - Debt		531250	0	15,707	0	0	0
	Delinquent Penalty & Interest		531299	0	0	99,566	90,000	96,000
	Alcoholic Beverage tax		534400	205,875	211,389	214,451	192,000	190,000
	Bingo Tax		537700	64,489	104,844	86,280	75,000	65,000
	Sales Tax		539800	14,587,240	14,185,661	13,838,557	12,100,000	13,900,000
	Motor Vehicle Sales Tax		550400	453,539	546,519	506,881	585,000	775,000
	Taxes:			29,357,308	30,406,313	30,261,911	28,440,502	30,726,403
	Interest Income		538100	1,099,551	462,239	245,926	290,000	175,000
	Unrealized gains on securities held		538150	(166,694)	205,391	(93,755)	0	0
	Intergovernmental Rev:			932,857	667,630	152,171	290,000	175,000
	S/T 100000			30,290,165	31,073,943	30,414,082	28,730,502	30,901,403
100100 General Government Revenue								
	Alcoholic Beverage Licenses		532100	28,632	32,338	58,560	35,000	40,000
	License/Permits:			28,632	32,338	58,560	35,000	40,000
	FEMA Reimb - Overhead / Admin		534198	0	0	0		0
	State Election Reimbursement		533800	0	0	0		0
	Fiscal Service Fee		537554	11,599	13,758	13,759	12,000	12,500
	Child Welfare Board Reimbursement		537960	21,492	12,441	28,430	18,000	12,500
	Intergovernmental Rev:			33,091	26,199	42,189	30,000	25,000
	County Judge		535100	124	0	0	0	0
	County Clerk		535400	1,046,160	1,035,860	987,832	960,000	925,000
	County Clerk Archival Fees		535425	133,195	125,195	115,470	115,000	108,000
	Tax Assessor / Collector		535500	826,005	832,743	570,466	640,000	575,000
	Tax Collection Contract Fees		535502	0	0	264,586	220,000	260,000
	Computer Services		539106	6,500	5,958	6,500	6,000	5,500
	Charges for Services:			2,011,984	1,999,756	1,944,854	1,941,000	1,873,500
	Borg Warner contract		538202	34,099	34,098	34,098	34,000	34,098
	A&M Tower, Inc.		538205	8,865	9,308	9,773	9,300	10,000
	Other rent		538209	9,600	9,610	9,800	9,200	9,200
	Royalties		539102	18,351	272,091	203,043	110,000	125,000
	Rent/Commissions:			70,915	325,107	256,714	162,500	178,298
	Christmas at the Courthouse		539117	0	0	0		0
	Miscellaneous		599000	64,780	72,210	40,913	25,000	25,000
	Miscellaneous Revenue - AP		599100	0	7,484	(712)		0
	Misc:			64,780	79,694	40,201	25,000	25,000
	S/T 100100			2,209,402	2,463,094	2,342,518	2,193,500	2,141,798
100110 Judicial Revenue								
	Bail Bond Applications		535450	6,500	2,000	2,000	2,000	2,000
	License/Permits:			6,500	2,000	2,000	2,000	2,000
	Juvenile Salary Supplement		533700	5,000	5,000	5,000	5,000	5,000
	State Supplement - County Courts at Law		534900	137,500	150,000	150,000	150,000	150,000
	State Supplement - Assistant Prosecutors		535999	14,601	10,958	11,312	12,000	10,000
	State - Title IV-E Legal Reimb.		537640	0	22,849	39,822	22,000	22,000
	State - Indigent Defense Funding		537650	63,610	78,316	123,852	60,000	75,000
	State - Juror Reimbursement		537660	68,340	65,960	51,884	60,000	50,000
	Intergovernmental Rev:			289,051	333,083	381,870	309,000	312,000

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	County Clerk - Bond Adm Fee		535401	16,884	14,418	11,328	10,000	9,200
	Sheriff - Bond Admin Fee		535402	645	7,965	3,714	2,400	3,500
	District Clerk - Bond Admin Fee		535403	288	250	100	100	100
	District Clerk - Archival Fee		535426		0	13,315	13,000	12,000
	District Attorney		535600	67,392	66,522	50,489	48,000	45,000
	District Clerk		535700	440,534	404,696	414,130	425,000	380,000
	Justices of the Peace		535800	73,105	61,427	0		0
	Justice of the Peace #1		535801	0	0	19,373	20,000	17,500
	Justice of the Peace #2		535802	0	0	12,060	10,000	12,000
	Justice of the Peace #3		535803	0	0	10,744	11,000	9,000
	Justice of the Peace #4		535804	0	0	11,799	10,000	11,250
	Trial fees		536100	25	90	73	50	25
	Jury		536200	29,898	26,844	27,837	22,000	20,000
	Probate judges education		536500	2,305	2,300	2,440	2,400	2,200
	Other arrest fees		536600	71,501	60,336	58,336	48,000	60,000
	County Court at Law #1		536800	1,794	0	0	0	0
	County Court at Law #2		536802	1,507	0	0	0	0
	Judges Fee - Probate		536820	0	3,408	3,281	3,800	3,000
	State Fees		536850	80,738	113,715	96,383	95,000	83,000
	State Fee -TP - Judicial Efficiency		536851	3,843	6,853	4,918	5,500	3,000
	State Fee - Drug Court Program		536852	0	4,226	14,755	17,500	12,000
	Court Reporter Services		536900	48,127	45,908	46,428	44,000	44,000
	DRO - filing fees		537402	18,693	18,502	19,028	10,000	10,000
	Guardianship Fee		537670	6,180	8,360	7,840	8,500	7,000
	Defensive Driving Fees		539107	49,604	51,075	45,302	42,000	42,000
	Child Safety Fees		539110	3,899	3,432	2,813	2,400	2,200
	Traffic Fees		539111	13,060	13,418	10,578	10,000	10,000
	Video Fees		550600	8,244	8,705	7,524	6,200	6,200
	Charges for Services:			938,266	922,450	894,588	866,850	804,175
	Justice courts		537100	526,624	580,433	0	0	0
	Justice of the Peace #1		537101	0	0	170,261	165,000	190,000
	Justice of the Peace #2		537102	0	0	48,549	46,500	55,000
	Justice of the Peace #3		537103	0	0	238,803	234,000	220,000
	Justice of the Peace #4		537104	0	0	86,909	91,080	80,000
	Fines & Forfeitures:			526,624	580,433	544,522	536,580	545,000
	Miscellaneous							
	S/T 100110			1,760,441	1,837,966	1,822,980	1,714,430	1,663,175
	100120 Law Enforcement / Corrections Revenue							
	Sexually oriented businesses		532200	21,602	35,600	33,900	28,000	30,000
	License/Permits:			21,602	35,600	33,900	28,000	30,000
	Federal grant-DEA		534100	15,810	0	0		0
	State Grant - Sheriff STEP		534394	0	11,338	0		0
	Grant-HIDTA		537555	2,149	1,314	215	0	0
	Drug Enforcement Task Force		537556	0	16,329	16,884	15,000	15,000
	Reimbursement: CSCD Deputy Salary		537557	20,839	23,116	23,221	23,000	0
	Reimb: Sabine Valley - MH Deputies		537558	70,978	70,978	103,374	103,374	103,374
	Reimb: Sabine ISD Resource Officer		537559	36,405	39,452	39,452	39,452	39,452
	City of Longview - Prisoner Care		537800	299,317	319,706	275,150	250,743	251,459
	Intergovernmental Rev:			445,498	482,233	458,296	431,569	409,285
	County Sheriff		535200	343,755	333,459	302,531	310,000	290,000
	Constables		535300	118,271	121,066	0	0	0
	Constable Fees - Pct #1		535301	0	0	27,665	30,500	28,500
	Constable Fees - Pct #2		535302	0	0	31,742	28,418	26,500
	Constable Fees - Pct #3		535303	0	0	25,635	26,006	22,000
	Constable Fees - Pct #4		535304	0	0	32,745	34,850	28,500
	Charges for Services:			462,026	454,525	420,318	429,774	395,500
	Inmate Reimbursement		550570	3,206	3,106	1,868	500	500

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Miscellaneous:			3,206	3,106	1,868	500	500
	S/T 100120			932,332	975,464	914,382	889,843	835,285
100140 Health & Human Services Revenue								
	Sewage disposal systems		533200	36,202	32,500	33,800	22,000	23,500
	License/Permits:			36,202	32,500	33,800	22,000	23,500
	City of Longview-Litter Abatement		533600	0	0	12,703	0	0
	State - Commercial Waste Management		537550	284	164	317	200	200
	City of Lakeport - Sewer Fees		537551	1,200	1,100	1,300	1,000	1,000
	E.T.C.O.G. (9-1-1 reimbursement)		550502	27,000	0	0	0	0
	Intergovernmental Rev:			28,484	1,264	14,320	1,200	1,200
	Donations		539112	0	1,115	0	0	0
	Miscellaneous			0	1,115	0	0	0
	S/T 100140			64,686	34,879	48,120	23,200	24,700
100150 Public Buildings Revenue								
	FEMA Reimb-Direct Expenditures		534199	0	44,173	11,404	0	0
	Intergovernmental Rev:			0	44,173	11,404	0	0
	Parking Lot Fees		539104	5,771	5,761	4,876	5,600	5,600
	Charges for Services:			5,771	5,761	4,876	5,600	5,600
	Community Buildings		538206	34,263	25,985	23,840	21,500	40,000
	Telephone coin stations		539108	100,835	357,763	296,950	295,000	285,000
	Concession commissions		539113	8,550	7,838	6,038	4,000	0
	Rent & Commissions:			143,648	391,586	326,828	320,500	325,000
	Federal - Jail Lease		539122	1,462,248	1,210,018	1,546,860	1,400,000	1,500,000
	Contract Jail Revenue		539123	2,047,400	1,969,760	1,471,417	1,500,000	1,400,000
	Miscellaneous:			3,509,648	3,179,778	3,018,277	2,900,000	2,900,000
	S/T 100150			3,659,067	3,621,298	3,361,385	3,226,100	3,230,600
Total Revenue - General Fund				38,916,093	40,006,644	38,903,467	36,777,575	38,796,961
200000 Other Financing Sources								
	Sale of fixed assets		539200	21,664	30,940	40,684	25,000	10,000
	Insurance proceeds - Loss of fixed assets		539300	67,973	3,878	5,877	19,972	0
	Right of Way		539400	0	0	20,000	0	0
	Capital Lease		830000	0	17,395	0	0	0
	Miscellaneous:			89,637	52,213	66,561	44,972	10,000
	<i>Transfer in - Election Services Contract</i>		841212	0	5,399	0		0
	<i>Transfer in - Jail Lease Facility</i>		841214	0	0	233		0
	<i>Transfer in - Road & Bridge Fund</i>		841215	0	0	20,197		0
	<i>Transfer in - Airport</i>		841218	2,140	5,000	0		0
	<i>Transfer In- CO2004 - Refunding Jail</i>		841357	0	265,955	0		0
	<i>Transfer in - Permanent Improvement</i>		841450	25,000	254,000	0	9,063	0
	<i>Transfer in - Longview Community Ctr</i>		841468	0	6,896	0		0
	<i>Transfer in - Computer Upgrade Projects</i>		841472	8,000	0	0	83,260	0
	<i>Transfer in - 307th District Courtroom</i>		841473	0	523	0		0
	<i>Transfer in - CCL #1 Courtroom Renovation</i>		841474	0	0	17,277		0
	Operating Transfers In:			35,140	537,773	37,707	92,323	0
	S/T 200000			124,777	589,986	104,268	137,295	10,000
Total Revenue + Other Fin. Sources				39,040,870	40,596,630	39,007,735	36,914,870	38,806,961
General Fund - Summary of Revenues by Function				FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue			30,290,165	31,073,943	30,414,082	28,730,502	30,901,403
	100100 General Government			2,209,402	2,463,094	2,342,518	2,193,500	2,141,798
	100110 Judicial			1,760,441	1,837,966	1,822,980	1,714,430	1,663,175
	100120 Law Enforcement/Corrections			932,332	975,464	914,382	889,843	835,285
	100140 Health & Human Services			64,686	34,879	48,120	23,200	24,700

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
100150 Public Buildings			3,659,067	3,621,298	3,361,385	3,226,100	3,230,600
100160 Transportation & Roads			0	0	0	0	0
100170 Capital Project Revenue			0	0	0	0	0
200000 OFS Revene			89,637	52,213	66,561	44,972	10,000
200000 OFS Transfers			35,140	537,773	37,707	92,323	0
Total Revenue + Other Financing Sources			39,040,870	40,596,630	39,007,735	36,914,870	38,806,961
General Fund - Summary of Revenues by Type			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:		13,647,251	14,942,836	15,167,342	15,009,116	15,330,201
	Property Taxes - Delinquent:		398,914	415,064	448,400	479,386	466,202
	Sales Tax:		15,040,779	14,732,180	14,345,438	12,685,000	14,675,000
	Other Taxes:		270,364	316,233	300,731	267,000	255,000
	Licenses & Permits:		92,936	102,438	128,260	87,000	95,500
	Intergovernmental Rev:		796,124	886,952	908,079	771,769	747,485
	Charges for Services:		3,418,047	3,382,492	3,264,636	3,243,224	3,078,775
	Fines & Forfeitures:		526,624	580,433	544,522	536,580	545,000
	Interest:		932,857	667,630	152,171	290,000	175,000
	Rental Income:		214,563	716,693	583,542	483,000	503,298
	Miscellaneous:		3,577,634	3,263,693	3,060,346	2,925,500	2,925,500
	Other Financing Sources (all)		124,777	589,986	104,268	137,295	10,000
	Total Revenue + Other Financing Sources		39,040,870	40,596,630	39,007,735	36,914,870	38,806,961
			-	-	-	-	-
Figures provided for contract lease were provided by the Sheriff's office and were budgeted conservatively and are contingent on obtaining contracts. If the County does not obtain contract(s) the expense budget will be void as well.							
215 ROAD & BRIDGE FUND							
	100000 Revenue						
	Property taxes - current	531100	2,755,442	3,054,559	3,553,722	2,948,282	2,815,498
	Current Penalty & Interest	531199	0	0	22,254	20,000	14,000
	Property taxes - delinquent	531200	58,266	81,039	71,285	91,696	73,134
	Delinquent Penalty & Interest	531299	0	0	20,318	17,500	17,000
	Motor vehicle sales tax	550400	1,351,339	1,099,142	783,842	650,000	615,000
	Taxes:		4,165,047	4,234,740	4,451,421	3,727,478	3,534,632
	Interest income	538100	103,370	36,099	16,454	8,000	5,000
	Unrealized gains on securities held		(18,979)	14,671	(6,372)	0	0
	Interest income:		84,391	50,770	10,082	8,000	5,000
	S/T 100000		4,249,438	4,285,510	4,461,503	3,735,478	3,539,632
	100160 Transportation & Roads Revenue						
	Motor vehicle registration	533100	1,196,143	1,223,063	1,151,236	1,080,000	1,025,000
	State weight permits	534200	13,388	13,995	12,267	12,000	10,000
	Intergovernmental Rev:		1,209,531	1,237,058	1,163,503	1,092,000	1,035,000
	FEMA Reimb - Overhead / Admin	534198	0	0	0	0	0
	FEMA Reimb - Direct Expenditures	534199	47,069	0	0	0	0
	State - Lateral Road	534800	24,388	24,397	24,455	20,000	20,000
	License/Permits:		71,457	24,397	24,455	20,000	20,000
	Reimb - Capital project Overhead	550800	0	0	0	0	0
	Charges for Services:		0	0	0	0	0
	Misdemeanor Fines	537201	497,859	536,415	480,346	498,000	425,000
	Felony Fines	537202	48,888	59,599	88,904	55,000	80,000
	Civil / BF Fines	537203	48,483	20,149	42,995	35,000	22,000
	Fines & Forfeitures		595,230	616,163	612,245	588,000	527,000

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Miscellaneous		599000	13,343	185,456	9,261	0	0
	Miscellaneous		599100	0	249			
	Miscellaneous			13,343	185,705	9,261	0	0
	S/T 100160			1,889,561	2,063,323	1,809,464	1,700,000	1,582,000
	Total Revenue - Road & Bridge Fund			6,138,999	6,348,833	6,270,967	5,435,478	5,121,632
	200000 Other Financing Sources							
	Sale of fixed assets		539200	224,482	268,015	201,538	42,256	20,000
	Ins Proceeds - Loss of Fixed Assets		539300	7,568	522	1,220	0	0
	Gain/Loss-Disposal of Fixed Assets Pct #3		539500	0	0	269,269	273,784	0
	Gain/Loss-Disposal of Fixed Assets Pct #4		539500	0	0	0	177,192	0
	Other Financing Sources-Capital Lease P#3		830000	285,700	297,237	300,784	0	0
	Other Financing Sources-Capital Lease P#4		830000	0	0	195,192	0	0
	Proceeds from Note Payable		830500	0	0	0	0	0
	Miscellaneous			517,750	565,774	968,003	493,232	20,000
	Transfer in - General Fund		841010	104,800	683,226	1,297,775	300,000	100,000
	Transfer in - FM 349 Project		841201	0	8,446	0	0	0
	Transfer in - Capital Improvement Fund		841410	0	0	2,000,000	0	0
	Transfer in - Ind Airpark		841469	0	0	0	0	0
	Operating Transfers In			104,800	691,672	3,297,775	300,000	100,000
	S/T 200000			622,550	1,257,446	4,265,778	793,232	120,000
	Total Revenue + Other Fin. Sources			6,761,549	7,606,279	10,536,745	6,228,710	5,241,632
	Road & Bridge Fund - Summary of Revenues by Function			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue			4,249,438	4,285,510	4,461,503	3,735,478	3,539,632
	100100 General Government			0	0	0	0	0
	100110 Judicial			0	0	0	0	0
	100120 Law Enforcement/Corrections			0	0	0	0	0
	100140 Health & Human Services			0	0	0	0	0
	100150 Public Buildings			0	0	0	0	0
	100160 Transportation & Roads			1,889,561	2,063,323	1,809,464	1,700,000	1,582,000
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			517,750	565,774	968,003	493,232	20,000
	200000 OFS Transfers			104,800	691,672	3,297,775	300,000	100,000
	Total Revenue + Other Financing Sources			6,761,549	7,606,279	10,536,745	6,228,710	5,241,632
	Road & Bridge Fund - Summary of Revenues by Type			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:			2,755,442	3,054,559	3,575,976	2,968,282	2,829,498
	Property Taxes - Delinquent:			58,266	81,039	91,603	109,196	90,134
	Sales Tax:			1,351,339	1,099,142	783,842	650,000	615,000
	Other Taxes:			0	0	0	0	0
	Licenses & Permits:			71,457	24,397	24,455	20,000	20,000
	Intergovernmental Rev:			1,209,531	1,237,058	1,163,503	1,092,000	1,035,000
	Charges for Services:			0	0	0	0	0
	Fines & Forfeitures:			595,230	616,163	612,245	588,000	527,000
	Interest:			84,391	50,770	10,082	8,000	5,000
	Rental Income:			0	0	0	0	0
	Miscellaneous:			13,343	185,705	9,261	0	0
	Other Financing Sources (all)			622,550	1,257,446	4,265,778	793,232	120,000
	Total Revenue + Other Financing Sources			6,761,549	7,606,279	10,536,745	6,228,710	5,241,632
	SPECIAL REVENUE FUNDS (by fund)							
	202 Oilfield Theft Prosecution							
	100000 Revenue							
	Interest income		538100	0	2	1	0	0
	S/T 100000			0	2	1	0	0

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
100110 Judicial Revenue								
	Donations		539112	16,000		0	0	0
				16,000	0	0	0	0
				16,000	2	1	0	0
203 Constable Seizures Awarded								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
100120 Public Safety								
	Seizures Awarded		539101	0		4,825	0	0
				0	0	4,825	0	0
				0	0	4,825	0	0
204 District Court Technology Fund								
100000 Revenue								
	Interest income							
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
100110 Judicial Revenue								
	District Court Technology Fee		537856	0	0	6	250	100
				0	0	6	250	100
				0	0	6	250	100
205 County Court Technolgy Fund								
100000 Revenue								
	Interest income							
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
100100 General Government								
	County Court Technology Fee		537857	0	0	1,381	870	3,300
				0	0	1,381	870	3,300
				0	0	1,381	870	3,300
206 County Court Records Preservation								
100000 Revenue								
	Interest income							
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
100100 General Government								
	County Court Records Preservation Fee		537301	0	0	5,569	5,800	8,200
				0	0	5,569	5,800	8,200
				0	0	5,569	5,800	8,200
207 District Court Records Preservation								
100000 Revenue								
	Interest income							
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
100110 Jucidial Revenue								
	District Court Records Pres. Fee		537951	0	0	14,460	12,500	18,500
				0	0	14,460	12,500	18,500
				0	0	14,460	12,500	18,500

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
208 Hwy 149 & Other Improvements							
100000 Revenue							
Interest income							
Interest income		538100	0	0	0	0	0
	S/T 100000		0	0	0	0	0
Total Revenue - Hwy 149 & Other Improvements			0	0	0	0	0
200000 Other Financing Sources							
Transfer In - Capital Improvement Fund		841410	0	0	1,500,000	4,507,557	0
	S/T 200000		0	0	1,500,000	4,507,557	0
Total Revenue + Other Fin. Sources			0	0	1,500,000	4,507,557	0
212 Election Services Fund							
100000 Revenue							
Interest income		538100	1,406	154	1	0	0
	S/T 100000		1,406	154	1	0	0
100100 General Government Revenue							
Contract services		536700	11,521	6,679	5,562	5,000	10,500
Miscellaneous Revenue - AP		599100	0	445	0	0	0
	S/T 100100		11,521	7,124	5,562	5,000	10,500
Total Revenue - Elections Services			12,927	7,278	5,563	5,000	10,500
213 County Clerk Records Management							
100000 Revenue							
Interest income		538100	8,537	1,738	17	0	0
	S/T 100000		8,537	1,738	17	0	0
100100 General Government Revenue							
Records Management		537300	143,040	134,415	137,041	138,500	120,000
	S/T 100100		143,040	134,415	137,041	138,500	120,000
Total Revenue - Co Clk Rec Mgmt			151,577	136,153	137,058	138,500	120,000
200000 Other Financing Sources							
Miscellaneous							
Sale of fixed assets		539200	0	0	0	0	0
	S/T 200000		0	0	0	0	0
Total Revenue + Other Fin. Sources			151,577	136,153	137,058	138,500	120,000
214 Jail Lease Facility Fund							
100150 Public Buildings Revenue							
Telephone coin stations		539108	151,130	0	0	0	0
Miscellaneous Revenue - AP		599100	0	78	0	0	0
	S/T 100150		151,130	78	0	0	0
Total Revenue - Jail Lease Facility			151,130	78	0	0	0
200000 Other Financing Sources							
Transfer In - General Fund		841010	0	21,000	0	0	0
	S/T 200000		0	21,000	0	0	0
Total Revenue + Other Fin. Sources			151,130	21,078	0	0	0
217 Law Library Fund							
100000 Revenue							
Interest Income		538100	5,349	643	6	0	0
Unrealized Gains / Losses		538150					
	S/T 100000		5,349	643	6	0	0
100110 Judicial Revenue							
Law Library Fees		536300	58,730	56,231	57,734	56,000	55,000
User Fees		536350	0	0	0	0	0
Charges for Services:			58,730	56,231	57,734	56,000	55,000

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Miscellaneous		599000	0	249	606	500	350
	Miscellaneous:			0	249	606	500	350
	S/T 100110			58,730	56,480	58,340	56,500	55,350
	Total Revenue - Law Library Fund			64,079	57,123	58,346	56,500	55,350
	200000 Other Financing Sources							
	Sale of fixed assets		539200	0	0	0	0	0
	Capital Lease		830000	0	5,000	0	0	0
	S/T 200000			0	5,000	0	0	0
	Total Revenue + Other Fin. Sources			64,079	62,123	58,346	56,500	55,350
	218 Airport Maintenance Fund							
	100000 Revenue							
	Property taxes - current		531100	1,094,434	1,211,346	1,254,731	1,656,856	1,692,939
	Current Penalty & Interest		531199	0	0	7,861	5,800	8,100
	Property taxes - delinquent		531200	28,045	33,530	28,301	32,415	41,091
	Delinquent Penalty & Interest		531299	0	0	8,103	5,000	8,000
	Taxes:			1,122,479	1,244,876	1,298,996	1,700,071	1,750,130
	Interest Income		538100	24,273	4,888	280	500	0
	Unrealized gains on securities held			(1,953)	1,953	(37)	0	0
	Interest Income:			22,320	6,841	243	500	0
	S/T 100000			1,144,799	1,251,717	1,299,239	1,700,571	1,750,130
	100100 General Government Revenue							
	Federal Grant		534100	0	0	13,410	81,371	0
	Terminal Security Agreement		534150	36,409	25,964	23,474	30,000	15,000
	FEMA Reimb - Direct Expenditures		534199	0	19,810	0	0	0
	Intergovernmental Rev:			36,409	45,774	36,884	111,371	15,000
	Landing fees		538700	6,796	10	221	0	0
	Water service		538900	8,460	8,915	9,545	8,500	8,500
	Sewer service		539000	5,640	5,840	6,840	5,000	6,800
	Parking lot fees		539104	568	0	0	0	0
	Charges for Services:			21,464	14,765	16,606	13,500	15,300
	Terminal Building Rental Space		538300	37,224	11,109	11,688	10,500	9,000
	Hangar & Other Ground Rentals		538400	110,572	115,647	132,341	105,000	136,000
	Rental commissions		538500	52,340	37,496	33,345	32,000	32,000
	Fuel flowage		538600	48,037	44,301	47,039	42,000	45,000
	Royalties		539102	0	0	0	0	0
	Rent/Commissions:			248,173	208,553	224,413	189,500	222,000
	Miscellaneous		599000	1,165	12	4	0	0
	Miscellaneous Revenue - AP		499100	0	106	0	0	0
	Miscellaneous:			1,165	118	4	0	0
	S/T 100100			307,211	269,210	277,907	314,371	252,300
	Total Revenue - Airport Maintenance Fund			1,452,010	1,520,927	1,577,146	2,014,942	2,002,430
	200000 Other Financing Sources							
	Sale of fixed assets		539200	21,795	0	0	1,000	0
	Insurance Proceeds - fixed assets		539300	10,686	4,330	0	0	0
	Miscellaneous			32,481	4,330	0	1,000	0
	<i>Transfer in - General Fund</i>		841110	0	0	4,110	0	0
	<i>Transfer in - Permanent Improvements</i>		841450	40,000	0	0	0	0
	<i>Transfer In - Airport Improvements</i>		841460	0	0	0	0	0
	Operating Transfers In			40,000	0	4,110	0	0
	S/T 200000			72,481	4,330	4,110	1,000	0
	Total Revenue + Other Fin. Sources			1,524,491	1,525,257	1,581,256	2,015,942	2,002,430
	232 County-Wide Records Management							
	100000 Revenue							

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Interest income		538100	3,520	560	7	0	0
	S/T 100000			3,520	560	7	0	0
100100 General Government Revenue								
	County-Wide Records Management Fees		537900	76,152	76,876	64,072	58,000	58,000
	Reimbursement for Building overhead		550900	0	2,000	0	2,000	2,000
	Miscellaneous		599000	0	0	0	0	0
	S/T 100100			76,152	78,876	64,072	60,000	60,000
	Total Revenue - County-Wide Records Mgmt.			79,672	79,436	64,079	60,000	60,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	4,018	0	0	0
	Transfer in - Co Clk Rec Mgmt		841213	0	1,700	3,940	1,700	1,700
	Transfer in - Dist Clk Civil Rec Mgmt		841274	0	0	1,000	1,700	1,700
	Transfer in - Co Clk Criminal Rec Mgmt		841277	0	0	0	2,000	2,000
	S/T 200000			0	5,718	4,940	5,400	5,400
	Total Revenue + Other Fin. Sources			79,672	85,154	69,019	65,400	65,400
233 Building Security Fund								
100000 Revenue								
	Interest income		538100	1,217	108	0	0	0
	S/T 100000			1,217	108	0	0	0
100120 Law Enforcement/Corrections Revenues								
	Security fees		550100	74,679	73,771	66,489	64,000	63,000
	S/T 100120			74,679	73,771	66,489	64,000	63,000
	Total Revenue - Building Security Fund			75,896	73,879	66,489	64,000	63,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	15,500	15,789	45,700	0	0
	S/T 200000			15,500	15,789	45,700	0	0
	Total Revenue + Other Fin. Sources			91,396	89,668	112,189	64,000	63,000
273 Justice Court Technology Fund								
100000 Revenue								
	Interest income		538100	2,869	445	6	0	0
	S/T 100000			2,869	445	6	0	0
100110 Judicial Revenue								
	Justice Technology Fees		537855	26,509	26,805	0	0	0
	Justice Tech. Fees - Pct 1		537851	0	0	7,005	6,500	7,500
	Justice Tech. Fees - Pct 2		537852	0	0	2,557	2,100	2,600
	Justice Tech. Fees - Pct 3		537853	0	0	10,358	11,200	9,700
	Justice Tech. Fees - Pct 4		537854	0	0	4,046	2,800	3,800
	S/T 100110			26,509	26,805	23,966	22,600	23,600
	Total Revenue - Justice Court Technology			29,378	27,250	23,972	22,600	23,600
274 District Clerk Civil Records Management								
100000 Revenue								
	Interest Income		538100	897	129	1	0	2
	Unrealized gains on securities held			0				0
	S/T 100000			897	129	1	0	2
100110 Judicial Revenue								
	Records Management		537950	11,410	10,163	11,500	11,500	10,000
	S/T 100110			11,410	10,163	11,500	11,500	10,000
	Total Revenue - DC Civil Rec Mgmt			12,307	10,292	11,501	11,500	10,002

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
275 District Clerk Criminal Records Management								
100000 Revenue								
	Interest Income		538100	19	4	0	0	0
				19	4	0	0	0
100110 Judicial Revenue								
	Dist. Clerk Records Management		537950	639	3,863	1,047	1,500	980
				639	3,863	1,047	1,500	980
	Total Revenue - DC Criminal Rec Mgmt			658	3,867	1,047	1,500	980
276 Justice of the Peace Security								
100000 Revenue								
	Interest Income		538100	506	87	1	0	0
				506	87	1	0	0
100110 Judicial Revenue								
	Security Fees		550100	6,516	6,706	0	0	0
	JP Security Fees		550150	0	0	0	0	0
	JP Security Fees - Pct 1		550151	0	0	1,736	1,600	1,750
	JP Security Fees - Pct 2		550152	0	0	632	550	600
	JP Security Fees - Pct 3		550153	0	0	2,574	2,600	2,300
	JP Security Fees - Pct 4		550154	0	0	988	1,100	900
				6,516	6,706	5,930	5,850	5,550
	Total Revenue - JP Security			7,022	6,793	5,931	5,850	5,550
277 County Clerk Criminal Records Management								
100000 Revenue								
	Interest income		538100	314	61	1	0	0
				314	61	1	0	0
100100 General Government Revenue								
	Co Clerk Criminal Records Management		537300	5,747	5,658	4,366	4,100	4,000
				5,747	5,658	4,366	4,100	4,000
	Total Revenue - CC Criminal Rec Mgmt			6,061	5,719	4,367	4,100	4,000
282 Health Care Fund								
100000 Revenue								
	Interest Income		538100	101,206	40,639	19,255	24,000	18,000
	Unrealized gains on securities held		538150	(7,851)	11,775	(8,760)	0	0
				93,355	52,414	10,495	24,000	18,000
100140 Health & Human Services Revenue								
	State - Tobacco Settlement		534500	115,123	77,969	55,405	55,000	45,000
				115,123	77,969	55,405	55,000	45,000
	Total Revenue - Health Care Fund			208,478	130,383	65,900	79,000	63,000
ALL SPECIAL REVENUE FUNDS								
	Total Revenue			2,267,195	2,059,180	2,047,641	2,482,912	2,448,512
	Total Other Financing Sources			87,981	51,837	1,554,750	4,513,957	5,400
	Grand Total Special Revenue Funds			2,355,176	2,111,017	3,602,391	6,996,869	2,453,912
All Special Revenue Funds - Summary by Function				FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue			1,262,788	1,308,062	1,309,775	1,724,571	1,768,132
	100100 General Government			543,671	495,283	495,898	528,641	458,300
	100110 Judicial			119,804	104,017	115,249	110,700	114,080
	100120 Public Safety			74,679	73,771	71,314	64,000	63,000
	100140 Health & Human Services			115,123	77,969	55,405	55,000	45,000
	100150 Public Buildings			151,130	78	0	0	0
	100160 Transportation & Roads			0	0	0	0	0
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			32,481	9,330	0	1,000	0
	200000 OFS Transfers			55,500	42,507	1,554,750	4,512,957	5,400
	Total Revenue + Other Financing Sources			2,355,176	2,111,017	3,602,391	6,996,869	2,453,912

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
All Special Revenue Funds -Summary of Revenues by Type			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:		1,094,434	1,211,346	1,262,592	1,662,656	1,701,039
	Property Taxes - Delinquent:		28,045	33,530	36,404	37,415	49,091
	Sales Tax:		0	0	0	0	0
	Other Taxes:		0	0	0	0	0
	Licenses & Permits:		0	0	0	0	0
	Intergovernmental Rev:		151,532	123,743	92,289	166,371	60,000
	Charges for Services:		436,407	415,932	415,729	399,970	396,030
	Fines & Forfeitures:		0	0	0	0	0
	Interest:		140,309	63,186	10,779	24,500	18,002
	Rental Income:		399,303	208,553	224,413	189,500	222,000
	Miscellaneous:		17,165	2,890	5,435	2,500	2,350
	Other Financing Sources (all)		87,981	51,837	1,554,750	4,513,957	5,400
	Total Revenue + Other Financing Sources		2,355,176	2,111,017	3,602,391	6,996,869	2,453,912
DEBT SERVICE FUNDS							
357 Debt Service - Certificates of Obligation - 2004							
	100000 Revenue						
	Property taxes - current	531100	954,449	0	0	0	0
	Property taxes - delinquent	531200	26,086	0	0	0	0
	Taxes:		980,535	0	0	0	0
	Interest income	538100	13,599	0	0	0	0
	Unrealized gains/losses	538150					
	Interest Income:		13,599	0	0	0	0
	S/T 100000		994,134	0	0	0	0
	Total Revenue - C/O - 2004		994,134	0	0	0	0
							0
All Debt Service Funds - Summary by function			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue		994,134	0	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		994,134	0	0	0	0
All Debt Service Funds - Summary of Revenues by Type			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:		954,449	0	0	0	0
	Property Taxes - Delinquent:		26,086	0	0	0	0
	Sales Tax:		0	0	0	0	0
	Other Taxes:		0	0	0	0	0
	Licenses & Permits:		0	0	0	0	0
	Intergovernmental Rev:		0	0	0	0	0
	Charges for Services:		0	0	0	0	0
	Fines & Forfeitures:		0	0	0	0	0
	Interest:		13,599	0	0	0	0
	Rental Income:		0	0	0	0	0
	Miscellaneous:		0	0	0	0	0
	Other Financing Sources (all)		0	0	0	0	0
	Total Revenue + Other Financing Sources		994,134	0	0	0	0
CAPITAL IMPROVEMENT FUNDS (by fund)							
410 Capital Improvement Fund							
	100000 Revenue						
	Interest income	538100	0	165,494	124,368	165,000	100,000

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Unrealized gains/losses		538150		37,420	(68,137)		
				0	202,914	56,231	165,000	100,000
	Miscellaneous							
	Miscellaneous		599000	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			0	202,914	56,231	165,000	100,000
	Total Revenue - Permanent Impr. Fund			0	202,914	56,231	165,000	100,000
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	12,500,000	500,000	15,000,000	700,000	0
	Transfer in - CCL #1 Courtroom Renovation		841410	0	0	267,738	0	
	S/T 200000			12,500,000	500,000	15,267,738	700,000	0
	Total Revenue + Other Fin. Sources			12,500,000	702,914	15,323,969	865,000	100,000
	450 Permanent Improvement Fund							
	100000 Revenue							
	Property Tax - Current		531100	0	1,064,428	1,098,070	1,078,883	1,102,379
	Current Penalty & Interest		531199	0	12,446	6,878	5,000	5,200
	Property Tax - Delinquent		531200	0	0	24,717	28,363	26,757
	Delinquent Penalty & Interest		531299	0	0	7,068	4,500	6,900
	Taxes:			0	1,076,874	1,136,733	1,116,746	1,141,236
	Interest income		538100	17,174	3,789	3,338	500	0
	Unrealized gains/losses		538150	0	0	(939)	0	0
	Interest Income:			17,174	3,789	2,399	500	0
	Miscellaneous							
	Miscellaneous		599000	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			17,174	1,080,663	1,139,132	1,117,246	1,141,236
	Total Revenue - Permanent Impr. Fund			17,174	1,080,663	1,139,132	1,117,246	1,141,236
	200000 Other Financing Sources							
	Transfer in - General Fund			0	0	0	0	0
	S/T 200000			0	0	0	0	0
	Total Revenue + Other Fin. Sources			17,174	1,080,663	1,139,132	1,117,246	1,141,236
	460 Airport Improvement Fund							
	100000 Revenue							
	Interest income		538100	893	0	0	0	0
	Unrealized gains / losses		538150	0	0	0	0	0
	Interest Income:			893	0	0	0	0
	S/T 100000			893	0	0	0	0
	100170 Capital Projects Revenue							
	Federal grant - airport projects		534100	5,937,901	7,301,696	1,099,733	3,564,943	1,052,632
	County Portion -FAA Grant		534299	0	0	0	0	
	Intergovernmental Rev:			5,937,901	7,301,696	1,099,733	3,564,943	1,052,632
	Passenger facility charge		539120	73,513	67,422	62,297	66,000	52,000
	Charges for Services:			73,513	67,422	62,297	66,000	52,000
	S/T 100170			6,011,414	7,369,118	1,162,030	3,630,943	1,104,632
	Total Revenue - Airport Imp. Fund			6,012,307	7,369,118	1,162,030	3,630,943	1,104,632
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	248,118	370,578	3,441	0	0
	Transfer in - Capital Improvement Fund		841410	0	140,411	0	75,000	250,000
	Transfer In - Airport Maintenance		841218	0	0	0	0	52,632
	Transfer In - Permanent Improvement		841450	0	36,233	0	0	0
	S/T 200000			248,118	547,222	3,441	75,000	302,632
	Total Revenue + Other Fin. Sources			\$6,260,425	\$7,916,340	\$1,165,471	\$3,705,943	\$1,407,264
	465 Parking Facility							

FY12 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Amended	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
100000 Revenue								
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			0	0	0	0	0
	Total Revenue - Parking Facility			0	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Funds		841410	0	0	150,000	0	
				0	0	150,000	0	0
	S/T 200000			0	0	150,000	0	0
	Total Revenue + Other Fin. Sources			0	0	150,000	0	0
466 ADA Compliance Project								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			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	150,000	0	0
				0	0	150,000	0	0
	S/T 200000			0	0	150,000	0	0
	Total Revenue + Other Fin. Sources			0	0	150,000	0	0
468 Longview Community Center Renovation								
100000 Revenue								
	Interest income		538100	1,949	314	5	0	0
				1,949	314	5	0	0
	Interest income							
	Miscellaneous							
	Miscellaneous		599000	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			1,949	314	5	0	0
	Total Revenue - Longview Comm Ctr			1,949	314	5	0	0
200000 Other Financing Sources								
	Transfer in - General Fund		841010	24,295	52,500	0	0	0
	Transfer in - Capital Imp Fund		841410	0	0	52,500	155,000	0
				24,295	52,500	52,500	155,000	0
	S/T 200000			24,295	52,500	52,500	155,000	0
	Total Revenue + Other Fin. Sources			26,244	52,814	52,505	155,000	0
472 Computer Upgrade Projects								
100000 Revenue								
	Interest income		538100	28,921	3,171	2	0	0
				28,921	3,171	2	0	0
	S/T 100000			28,921	3,171	2	0	0
	Miscellaneous		599000	0	0	47,313	0	0
				0	0	47,313	0	0
	S/T 100170			0	0	47,313	0	0
	Total Revenue - Computer Upgrade Projects			28,921	3,171	47,315	0	0
200000 Other Financing Sources								
	Transfer in - General Fund		841010	198,135	25,000	0	0	0
				198,135	25,000	0	0	0
	S/T 200000			198,135	25,000	0	0	0
	Total Revenue + Other Fin. Sources			227,056	28,171	47,315	0	0
473 307th District Courtroom Fund								
100000 Revenue								
	Interest income		538100	6,657	88	0	0	0
				6,657	88	0	0	0
	S/T 100000			6,657	88	0	0	0
	Total Revenue - 307th District Courtroom			6,657	88	0	0	0
200000 Other Financing Sources								

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Transfer in - General Fund		841010	0	139	0	0	0
	Transfer In - Permanent Improvement		841450					
	Transfer In - Industrial Airpark Imp		841469					
	Transfer In - Records Mgmt Bldg Capital		841471					
	S/T 200000			0	139	0	0	0
	Total Revenue + Other Fin. Sources			6,657	227	0	0	0
474 CCL #1 Courtroom Renovation								
	100000 Revenue							
	Interest income		538100	0	1	13	0	0
				0	1	13	0	0
	S/T 100000			0	1	13	0	0
	Total Revenue - CCL #1 Courtroom			0	1	13	0	0
	20000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	0	285,000	0	0	0
	S/T 200000			0	285,000	0	0	0
	Total Revenue + Other Fin. Sources			0	285,001	13	0	0
475 Courthouse Phone System								
	100000 Revenue							
	Interest income		538100	0	1	13	0	0
				0	1	13	0	0
	S/T 100000			0	1	13	0	0
	Total Revenue - Courthouse Phone System			0	1	13	0	0
	200000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	0	280,000	0	395,000	0
	S/T 200000			0	280,000	0	395,000	0
	Total Revenue + Other Fin. Sources			0	280,001	13	395,000	0
ALL CAPITAL PROJECT FUNDS								
	Total Revenue			6,067,008	8,656,270	2,404,739	4,913,189	2,345,868
	<i>Total Other Financing Sources</i>			<i>12,970,548</i>	<i>1,689,861</i>	<i>15,623,679</i>	<i>1,325,000</i>	<i>302,632</i>
	Grand Total Capital Project Funds			19,037,556	10,346,131	18,028,418	6,238,189	2,648,500
All Capital Project Funds - Summary by function				FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue			55,594	1,287,152	1,195,396	1,282,246	1,241,236
	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			6,011,414	7,369,118	1,209,343	3,630,943	1,104,632
	200000 OFS Revenue			0	0	0	0	0
	200000 OFS Transfers			12,970,548	1,689,861	15,623,679	1,325,000	302,632
	Total Revenue + Other Financing Sources			19,037,556	10,346,131	18,028,418	6,238,189	2,648,500
All Capital Project Funds -Summary of Revenues by Type				FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:			0	1,064,428	1,098,070	1,078,883	1,102,379
	Property Taxes - Delinquent:			0	12,446	38,663	37,863	38,857
	Sales Tax:			0	0	0	0	0
	Other Taxes:			0	0	0	0	0
	Licenses & Permits:			0	0	0	0	0
	Intergovernmental Rev:			5,937,901	7,301,696	1,099,733	3,564,943	1,052,632
	Charges for Services:			73,513	67,422	62,297	66,000	52,000
	Fines & Forfeitures:			0	0	0	0	0

FY12 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Amended	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Interest:		55,594	210,278	58,663	165,500	100,000
	Rental Income:		0	0	0	0	0
	Miscellaneous:		0	0	47,313	0	0
	Other Financing Sources (all)		12,970,548	1,689,861	15,623,679	1,325,000	302,632
	Total Revenue + Other Financing Sources		19,037,556	10,346,131	18,028,418	6,238,189	2,648,500
Total Revenues - All Funds							
Summary of Revenues by Function			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	100000 Revenue		36,852,119	37,954,667	37,380,756	35,472,797	37,450,403
	100100 General Government		2,753,073	2,958,377	2,838,416	2,722,141	2,600,098
	100110 Judicial		1,880,245	1,941,983	1,938,229	1,825,130	1,777,255
	100120 Law Enforcement/Corrections		1,007,011	1,049,235	985,696	953,843	898,285
	100140 Health & Human Services		179,809	112,848	103,525	78,200	69,700
	100150 Public Buildings		3,810,197	3,621,376	3,361,385	3,226,100	3,230,600
	100160 Transportation & Roads		1,889,561	2,063,323	1,809,464	1,700,000	1,582,000
	100170 Capital Project Revenue		6,011,414	7,369,118	1,209,343	3,630,943	1,104,632
	200000 Other Financing Sources Revenue		639,868	627,317	1,034,564	539,204	30,000
	200000 Operating Transfers In		13,165,988	2,961,813	20,513,911	6,230,280	408,032
	Total Revenue + Other Financing Sources		68,189,285	60,660,057	71,175,289	56,378,638	49,151,005
	Total Revenue + OFS All Funds		68,189,285	60,660,057	71,175,289	56,378,638	49,151,005
	<i>Less Other Financing Sources</i>		<i>(13,805,856)</i>	<i>(3,589,130)</i>	<i>(21,548,475)</i>	<i>(6,769,484)</i>	<i>(438,032)</i>
	Total Revenue		54,383,429	57,070,927	49,626,814	49,609,154	48,712,973
Summary of Revenues by Type			FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
	Property Taxes - Current:		18,451,576	20,273,169	21,103,980	20,718,937	20,963,117
	Property Taxes - Delinquent:		511,311	542,079	615,070	663,860	644,284
	Sales Tax:		16,392,118	15,831,322	15,129,280	13,335,000	15,290,000
	Other Taxes:		270,364	316,233	300,731	267,000	255,000
	Licenses & Permits:		164,393	126,835	152,715	107,000	115,500
	Intergovernmental Rev:		8,095,088	9,549,449	3,263,604	5,595,083	2,895,117
	Charges for Services:		3,927,967	3,865,846	3,742,662	3,709,194	3,526,805
	Fines & Forfeitures:		1,121,854	1,196,596	1,156,767	1,124,580	1,072,000
	Interest:		1,226,750	991,864	231,695	488,000	298,002
	Rental Income:		613,866	925,246	807,955	672,500	725,298
	Miscellaneous:		3,608,142	3,452,288	3,122,355	2,928,000	2,927,850
	Other Financing Sources (all)		13,805,856	3,589,130	21,548,475	6,769,484	438,032
	Total Revenue + Other Financing Sources		68,189,285	60,660,057	71,175,289	56,378,638	49,151,005
	<i>Less Other Financing Sources(all funds)</i>		<i>(13,805,856)</i>	<i>(3,589,130)</i>	<i>(21,548,475)</i>	<i>(6,769,484)</i>	<i>(438,032)</i>
	Total Revenue		54,383,429	57,070,927	49,626,814	49,609,154	48,712,973

**Summary of Changes From FY11 to FY12
(by Department and Fund)**

Department	FY11 Total	FY12 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Cap Lease
General Fund									
County Clerk	1,004,427	1,036,896	32,469	3.2%	27,482	4,987	0	0	0
County Clerk Archive Restoration	350,000	621,521	271,521	77.6%	26,044	13,025	232,452	0	0
Telecommunications	55,930	56,670	740	1.3%	345	95	300	0	0
Purchasing	179,001	240,744	61,743	34.5%	41,165	15,733	4,845	0	0
Human Resources	187,037	194,685	7,648	4.1%	6,438	1,210	0	0	0
Non -Departmental	3,468,691	3,877,525	408,834	11.8%	0	159,632	104,202	145,000	0
County Judge	256,831	274,846	18,015	7.0%	11,133	9,687	0	(2,805)	0
Postal Service	34,675	43,610	8,935	25.8%	0	0	8,935	0	0
Elections	303,831	355,272	51,441	16.9%	5,921	(2,720)	48,240	0	0
Auditor	662,321	684,533	22,212	3.4%	18,516	3,500	200	0	(4)
Tax Assessor-Collector	1,626,920	1,641,888	14,968	0.9%	15,236	(5,293)	5,850	0	(825)
Information Services	1,080,891	1,123,299	42,408	3.9%	(8,234)	(18,615)	102,960	(33,703)	0
Extension Service	183,250	163,323	(19,927)	-10.9%	(9,962)	(9,965)	0	0	0
Court of Appeals	15,323	15,323	0	0.0%	0	0	0	0	0
County Court-at-Law #1	327,905	336,238	8,333	2.5%	7,016	1,317	0	0	0
County Court-at-Law #2	314,069	322,038	7,969	2.5%	7,821	1,442	1,000	(2,294)	0
Attorney General Master	12,200	12,200	0	0.0%	0	0	0	0	0
124th District Court	166,686	174,077	7,391	4.4%	6,221	1,170	1,000	(1,000)	0
188th District Court	156,606	183,525	26,919	17.2%	5,824	1,095	0	20,000	0
307th District Court	142,698	146,765	4,067	2.9%	4,412	830	0	(1,175)	0
Judicial Expenses	1,339,350	1,445,020	105,670	7.9%	28,000	13,350	62,720	1,600	0
District Court Drug Program	30,000	15,000	(15,000)	-50.0%	0	0	(15,000)	0	0
District Clerk	983,522	1,032,719	49,197	5.0%	35,860	6,517	6,820	0	0
District Clerk Archive Restoration	8,250	8,250	0	0.0%	0	0	0	0	0
Justice of the Peace #1	340,557	365,501	24,944	7.3%	6,502	1,167	3,275	14,000	0
Justice of the Peace #2	203,166	193,524	(9,642)	-4.7%	1,676	(11,318)	0	0	0
Justice of the Peace #3	255,985	261,413	5,428	2.1%	4,331	782	315	0	0
Justice of the Peace #4	187,476	191,961	4,485	2.4%	2,538	447	1,500	0	0
District Attorney	2,346,208	2,354,180	7,972	0.3%	99,987	19,092	(111,107)	0	0
Bail Bond Board	7,135	6,885	(250)	-3.5%	0	0	(250)	0	0
Collections	171,905	199,652	27,747	16.1%	16,537	11,210	0	0	0
Constable #1	67,089	67,741	652	1.0%	0	52	600	0	0
Constable #2	72,194	73,036	842	1.2%	0	42	800	0	0
Constable #3	97,444	103,076	5,632	5.8%	780	202	150	4,500	0
Constable #4	71,744	73,486	1,742	2.4%	0	42	1,700	0	0
Sheriff - Corrections	10,947,747	11,541,467	593,720	5.4%	448,553	138,139	59,428	(52,400)	0
Contract Jail Operations	2,647,846	2,794,497	146,651	5.5%	122,221	24,430	0	0	0
Criminal Justice Operations	409,548	432,313	22,765	5.6%	19,000	3,765	0	0	0
Department of Public Safety	84,160	75,645	(8,515)	-10.1%	2,900	1,055	0	(12,470)	0

**Summary of Changes From FY11 to FY12
(by Department and Fund)**

Department	FY11 Total	FY12 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Cap Lease
Texas Parks & Wildlife	900	1,100	200	22.2%	0	0	200	0	0
Texas Alcohol-Beverage Com.	250	250	0	0.0%	0	0	0	0	0
Juvenile Board	141,498	141,428	(70)	0.0%	0	(70)	0	0	0
Veterans Service	96,337	100,441	4,104	4.3%	3,681	735	(312)	0	0
Civil Defense	22,500	22,500	0	0.0%	0	0	0	0	0
Environmental Protection	28,000	28,000	0	0.0%	0	0	0	0	0
911 Addressing	159,636	144,654	(14,982)	-9.4%	4,890	(14,872)	(5,000)	0	0
Health Department	1,547,395	1,562,078	14,683	0.9%	11,273	1,915	1,495	0	0
Historical Commission	6,525	9,000	2,475	37.9%	0	0	2,475	0	0
Contract Service Organizations	806,799	897,858	91,059	11.3%	0	0	91,059	0	0
CSCD Annex	3,480	0	(3,480)	-100.0%	0	0	(3,480)	0	0
Courthouse Building	1,529,402	1,538,864	9,462	0.6%	24,386	(22,479)	7,555	0	0
Jail Building	347,000	354,000	7,000	2.0%	0	0	7,000	0	0
Service Center Building	45,250	49,250	4,000	8.8%	0	0	4,000	0	0
Community Buildings Maint.	58,483	88,225	29,742	50.9%	1,842	400	500	27,000	0
Comm. Bldg. - Whaley St.	57,107	117,517	60,410	105.8%	46,905	8,505	5,000	0	0
Comm. Bldg. - Judson	12,300	12,300	0	0.0%	0	0	0	0	0
Comm. Bldg. - Greggton	33,384	41,334	7,950	23.8%	0	3,250	1,500	3,200	0
Comm. Bldg. - Garfield Hill	10,725	7,975	(2,750)	-25.6%	0	0	(2,750)	0	0
Gladewater Commerce - Offices	15,850	14,100	(1,750)	-11.0%	0	0	(1,750)	0	0
Comm. Bldg. - Liberty City	26,760	19,100	(7,660)	-28.6%	0	0	(7,660)	0	0
Comm. Bldg. - Hugh Camp Park	30,600	14,100	(16,500)	-53.9%	0	0	(16,500)	0	0
Comm. Bldg. - Olivia Hilburn	33,325	16,325	(17,000)	-51.0%	0	0	(17,000)	0	0
Comm. Bldg. - Kilgore	84,887	77,249	(7,638)	-9.0%	1,447	315	(9,400)	0	0
Comm. Bldg. - Elderville	17,417	24,917	7,500	43.1%	0	0	7,500	0	0
Longview Eastman Rd Offices	10,600	10,600	0	0.0%	0	0	0	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	126,750	87,750	(39,000)	-30.8%	0	0	(39,000)	0	0
Total General Fund (110)	36,107,881	38,175,359	2,067,478	5.7%	1,048,687	363,800	546,367	109,453	(829)
<u>Road & Bridge Fund</u>									
Administration	385,709	385,116	(593)	-0.2%	0	(593)	0	0	0
General	254,900	404,900	150,000	58.8%	0	0	150,000	0	0
Precinct #1	1,563,380	1,940,488	377,108	24.1%	(4,525)	(12,807)	168,502	225,938	0
Precinct #2	105,937	107,941	2,004	1.9%	1,609	295	100	0	0
Precinct #3	2,085,952	1,793,697	(292,255)	-14.0%	(24,864)	(33,379)	(161,576)	(72,436)	0
Precinct #4	1,146,171	1,110,749	(35,422)	-3.1%	(14,872)	(9,600)	(10,950)	0	0
Right of Way	0	0	0		0	0	0	0	0
Transportation and Roads	955,242	0	(955,242)	-100.0%	0	0	(955,242)	0	0

**Summary of Changes From FY11 to FY12
(by Department and Fund)**

Department	FY11 Total	FY12 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
	Amended	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Cap Lease
Debt Service	516,270	150	(516,120)	-100.0%	0	0	0	0	(516,120)
Total Road & Bridge Fund (215)	7,013,561	5,743,041	(1,270,520)	-18.1%	(42,652)	(56,084)	(809,166)	153,502	(516,120)
Designated Funds									
Oilfield Theft Prosecution	13,080	6,952	(6,128)	-46.9%	0	0	(6,128)	0	0
Constable #3 Seizure Awards	0	0	0		0	0	0	0	0
District Court Technology Fund	0	0	0		0	0	0	0	0
Co. Court Technology Fund	0	0	0		0	0	0	0	0
Co. Court Records Preservation	0	0	0		0	0	0	0	0
Dist Court Records Preservation	0	0	0		0	0	0	0	0
Hwy 149 Improvements	4,730,312	0	(4,730,312)	-100.0%	0	0	(4,730,312)	0	0
Elections Services Fund	18,270	1,200	(17,070)	-93.4%	0	0	(16,200)	0	(870)
County Clerk Rec Mgmt	123,513	122,369	(1,144)	-0.9%	(17,231)	(9,235)	25,322	0	0
Law Library Fund	99,296	68,125	(31,171)	-31.4%	(5,417)	(990)	(22,374)	0	(2,390)
Airport Maintenance Fund	1,065,856	1,101,329	35,473	3.3%	10,451	8,635	(20,113)	36,500	0
Airport Public Safety	845,015	865,800	20,785	2.5%	16,995	3,790	0	0	0
County-Wide Rec Mgmt	71,457	65,993	(5,464)	-7.6%	1,166	230	(6,860)	0	0
Building Security	59,725	61,833	2,108	3.5%	1,688	420	0	0	0
Justice Court Technology Fund	69,600	64,758	(4,842)	-7.0%	0	0	(9,602)	4,760	0
Dist. Clerk Civil Rec Mgmt	37,790	12,650	(25,140)	-66.5%	0	5	(25,145)	0	0
Dist. Clerk Criminal Rec Mgmt	2,485	2,495	10	0.4%	0	0	10	0	0
Justice of the Peace Security	4,500	6,500	2,000	44.4%	0	0	2,000	0	0
Co. Clerk Criminal Rec Mgmt	8,973	2,000	(6,973)	-77.7%	(5,823)	(3,150)	2,000	0	0
Health Care Fund	75,000	20,000	(55,000)	-73.3%	0	0	(55,000)	0	0
Total Designated Funds	7,224,872	2,402,004	(4,822,868)	-66.8%	1,829	(295)	(4,862,402)	41,260	(3,260)
Capital Project Funds									
Capital Improvements Funds	1,015,620	780,000	(235,620)	-23.2%	0	0	0	(235,620)	
Permanent Improvement Fund	172,937	165,000	(7,937)	-4.6%	0	0	0	(7,937)	0
Airport Improvements	3,644,180	1,290,000	(2,354,180)	-64.6%	0	0	0	(2,354,180)	0
Parking Facility	0	0	0		0	0	0	0	0
ADA Compliance Project	0	0	0		0	0	0	0	0
Longview Whaley Comm Bldg	155,000	125,000	(30,000)	-19.4%	0	0	0	(30,000)	0
Computer Upgrade Project	0	0	0		0	0	0	0	0
CCL #1 Courtroom Project	0	0	0		0	0	0	0	0
Courthouse PBX Upgrade	675,000	0	(675,000)	-100.0%	0	0	0	(675,000)	0
Total Capital Project Funds	5,662,737	2,360,000	(3,302,737)	-58.3%	0	0	0	(3,302,737)	0
Total All Funds	56,009,051	48,680,404	(7,328,647)	-13.1%	1,007,864	307,421	(5,125,201)	(2,998,522)	(520,209)

Comparison of FY11 Budget to FY12 Adopted Budget

Department	FY11 Amended						Budget Inc. or (Decrease)	FY12 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
General Fund													
County Clerk	611,714	309,013	81,920	0	1,780	1,004,427	32,469	639,196	314,000	81,920	0	1,780	1,036,896
Co Clk Archive Restoration	0	0	350,000	0	0	350,000	271,521	26,044	13,025	582,452	0	0	621,521
Telecommunications	47,155	8,575	200	0	0	55,930	740	47,500	8,670	500	0	0	56,670
Purchasing	131,519	40,557	6,925	0	0	179,001	61,743	172,684	56,290	11,770	0	0	240,744
Human Resources	127,127	47,970	11,940	0	0	187,037	7,648	133,565	49,180	11,940	0	0	194,685
Non -Departmental	0	240,368	3,228,323	0	0	3,468,691	408,834	0	400,000	3,332,525	145,000	0	3,877,525
County Judge	178,358	57,353	16,020	2,805	2,295	256,831	18,015	189,491	67,040	16,020	0	2,295	274,846
Postal Service	0	0	34,675	0	0	34,675	8,935	0	0	43,610	0	0	43,610
Elections	170,146	67,645	66,040	0	0	303,831	51,441	176,067	64,925	114,280	0	0	355,272
Auditor	469,686	168,235	22,100	0	2,300	662,321	22,212	488,202	171,735	22,300	0	2,296	684,533
Tax Assessor-Collector	974,722	424,213	226,000	0	1,985	1,626,920	14,968	989,958	418,920	231,850	0	1,160	1,641,888
Information Services	292,203	120,165	584,820	83,703	0	1,080,891	42,408	283,969	101,550	687,780	50,000	0	1,123,299
AgriLife Extension Services	108,191	60,590	14,469	0	0	183,250	(19,927)	98,229	50,625	14,469	0	0	163,323
Court of Appeals	13,008	2,315	0	0	0	15,323	0	13,008	2,315	0	0	0	15,323
County Court-at-Law #1	240,877	72,918	14,110	0	0	327,905	8,333	247,893	74,235	14,110	0	0	336,238
County Court-at-Law #2	227,562	70,463	13,750	2,294	0	314,069	7,969	235,383	71,905	14,750	0	0	322,038
Attorney General Master	0	0	12,200	0	0	12,200	0	0	0	12,200	0	0	12,200
124th District Court	92,661	33,435	39,590	1,000	0	166,686	7,391	98,882	34,605	40,590	0	0	174,077
188th District Court	87,421	32,485	36,700	0	0	156,606	26,919	93,245	33,580	36,700	20,000	0	183,525
307th District Court	91,193	33,180	17,150	1,175	0	142,698	4,067	95,605	34,010	17,150	0	0	146,765
Judicial Expenses	0	0	1,339,350	0	0	1,339,350	105,670	28,000	13,350	1,402,070	1,600	0	1,445,020
District Court Drug Program	0	0	30,000	0	0	30,000	(15,000)	0	0	15,000	0	0	15,000
District Clerk	631,464	287,478	64,580	0	0	983,522	49,197	667,324	293,995	71,400	0	0	1,032,719
Dist Clk Archive Restoration	0	0	8,250	0	0	8,250	0	0	0	8,250	0	0	8,250
Justice of the Peace #1	185,872	83,183	71,502	0	0	340,557	24,944	192,374	84,350	74,777	14,000	0	365,501
Justice of the Peace #2	107,178	55,788	40,200	0	0	203,166	(9,642)	108,854	44,470	40,200	0	0	193,524
Justice of the Peace #3	142,352	58,738	54,895	0	0	255,985	5,428	146,683	59,520	55,210	0	0	261,413
Justice of the Peace #4	104,478	43,643	39,355	0	0	187,476	4,485	107,016	44,090	40,855	0	0	191,961
District Attorney	1,587,523	548,678	210,007	0	0	2,346,208	7,972	1,687,510	567,770	98,900	0	0	2,354,180
Bail Bond Board	3,500	635	3,000	0	0	7,135	(250)	3,500	635	2,750	0	0	6,885
Collections	111,630	44,975	15,300	0	0	171,905	27,747	128,167	56,185	15,300	0	0	199,652
Constable #1	42,476	17,278	7,335	0	0	67,089	652	42,476	17,330	7,935	0	0	67,741
Constable #2	42,476	17,118	12,600	0	0	72,194	842	42,476	17,160	13,400	0	0	73,036
Constable #3	60,732	20,443	16,269	0	0	97,444	5,632	61,512	20,645	16,419	4,500	0	103,076
Constable #4	42,476	17,118	12,150	0	0	71,744	1,742	42,476	17,160	13,850	0	0	73,486
Sheriff - Corrections	6,426,303	2,884,916	1,359,128	277,400	0	10,947,747	593,720	6,874,856	3,023,055	1,418,556	225,000	0	11,541,467
Contract Jail Operations	1,500,158	723,955	423,733	0	0	2,647,846	146,651	1,622,379	748,385	423,733	0	0	2,794,497
Criminal Justice Operations	222,048	112,000	75,500	0	0	409,548	22,765	241,048	115,765	75,500	0	0	432,313
Department of Public Safety	41,500	15,760	7,900	19,000	0	84,160	(8,515)	44,400	16,815	7,900	6,530	0	75,645
Texas Parks & Wildlife	0	0	900	0	0	900	200	0	0	1,100	0	0	1,100
Texas Alcohol-Beverage Com.	0	0	250	0	0	250	0	0	0	250	0	0	250
Juvenile Board	98,613	42,885	0	0	0	141,498	(70)	98,613	42,815	0	0	0	141,428
Veterans Service	69,042	12,855	14,440	0	0	96,337	4,104	72,723	13,590	14,128	0	0	100,441
Civil Defense	0	0	22,500	0	0	22,500	0	0	0	22,500	0	0	22,500
Environmental Protection	0	0	28,000	0	0	28,000	0	0	0	28,000	0	0	28,000
911 Addressing	82,994	48,747	27,895	0	0	159,636	(14,982)	87,884	33,875	22,895	0	0	144,654
Health Department	339,615	145,105	1,062,675	0	0	1,547,395	14,683	350,888	147,020	1,064,170	0	0	1,562,078
Historical Commission	0	0	6,525	0	0	6,525	2,475	0	0	9,000	0	0	9,000
Service Organization Cont.	0	0	806,799	0	0	806,799	91,059	0	0	897,858	0	0	897,858
CSCD Building	0	0	3,480	0	0	3,480	(3,480)	0	0	0	0	0	0
Courthouse Building	466,918	261,389	801,095	0	0	1,529,402	9,462	491,304	238,910	808,650	0	0	1,538,864
Jail Building	0	0	347,000	0	0	347,000	7,000	0	0	354,000	0	0	354,000
Service Center Building	0	0	45,250	0	0	45,250	4,000	0	0	49,250	0	0	49,250
Community Buildings Maint.	32,658	15,425	10,400	0	0	58,483	29,742	34,500	15,825	10,900	27,000	0	88,225
Comm. Bldg. - Whaley St.	18,112	3,995	35,000	0	0	57,107	60,410	65,017	12,500	40,000	0	0	117,517
Comm. Bldg. - Judson	0	0	12,300	0	0	12,300	0	0	0	12,300	0	0	12,300
Comm. Bldg. - Greggton	6,209	1,375	25,800	0	0	33,384	7,950	6,209	4,625	27,300	3,200	0	41,334
Comm. Bldg. - Garfield Hill	0	0	10,725	0	0	10,725	(2,750)	0	0	7,975	0	0	7,975
Gladewater Commerce - Offices	0	0	15,850	0	0	15,850	(1,750)	0	0	14,100	0	0	14,100
Comm. Bldg. - Liberty City	0	0	26,760	0	0	26,760	(7,660)	0	0	19,100	0	0	19,100
Comm. Bldg. - Hugh Camp Park	0	0	30,600	0	0	30,600	(16,500)	0	0	14,100	0	0	14,100
Comm. Bldg. - Olivia Hilburn	0	0	33,325	0	0	33,325	(17,000)	0	0	16,325	0	0	16,325
Comm. Bldg. - Kilgore	28,927	14,610	41,350	0	0	84,887	(7,638)	30,374	14,925	31,950	0	0	77,249

Comparison of FY11 Budget to FY12 Adopted Budget

Department	FY11 Amended						Budget Inc. or (Decrease)	FY12 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Comm. Bldg. - Kilgore South	0	0	0	0	0	0	0	0	0	0	0	0	0
Comm. Bldg. - Elderville	0	0	17,417	0	0	17,417	7,500	0	0	24,917	0	0	24,917
Comm. Bldg. - Easton	0	0	0	0	0	0	0	0	0	0	0	0	0
Longview Eastman Rd Offices	0	0	10,600	0	0	10,600	0	0	0	10,600	0	0	10,600
West Harrison VFD Building	0	0	2,600	0	0	2,600	0	0	0	2,600	0	0	2,600
MAS Criminal Justice Center	0	0	51,500	0	0	51,500	0	0	0	51,500	0	0	51,500
Youth Detention Building	0	0	126,750	0	0	126,750	(39,000)	0	0	87,750	0	0	87,750
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Fund (110)	16,258,797	7,267,575	12,185,772	387,377	8,360	36,107,881	2,067,478	17,307,484	7,631,375	12,732,139	496,830	7,531	38,175,359
Road & Bridge Fund													
Administration	258,916	83,293	43,500	0	0	385,709	(593)	258,916	82,700	43,500	0	0	385,116
General	0	0	254,900	0	0	254,900	150,000	0	0	404,900	0	0	404,900
Precinct #1	672,453	294,207	594,818	1,902	0	1,563,380	377,108	667,928	281,400	763,320	227,840	0	1,940,488
Precinct #2	34,642	14,550	56,745	0	0	105,937	2,004	36,251	14,845	56,845	0	0	107,941
Precinct #3	716,977	326,909	969,630	72,436	0	2,085,952	(292,255)	692,113	293,530	808,054	0	0	1,793,697
Precinct #4	506,766	222,805	416,600	0	0	1,146,171	(35,422)	491,894	213,205	405,650	0	0	1,110,749
Right of Way	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation/ Road Expense	0	955,242	0	0	955,242	1,910,484	(1,910,484)	0	0	0	0	0	0
Debt Service/Capital Lease	0	0	0	0	516,270	516,270	(516,120)	0	0	0	0	150	150
Total Road & Bridge Fund (215)	2,189,754	1,897,006	2,336,193	74,338	1,471,512	7,968,803	(2,225,762)	2,147,102	885,680	2,482,269	227,840	150	5,743,041
Other Funds													
Oilfield Theft Prosecution	0	0	13,080	0	0	13,080	(6,128)	0	0	6,952	0	0	6,952
Constable P#3 Seizure Awards	0	0	0	0	0	0	0	0	0	0	0	0	0
District Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Records Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist Court Records Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
Hwy 149 Improvements	0	0	4,730,312	0	0	4,730,312	(4,730,312)	0	0	0	0	0	0
Elections Services Fund	0	0	17,400	0	870	18,270	(17,070)	0	0	1,200	0	0	1,200
County Clerk Rec Mgmt	24,215	45,365	0	0	123,513	193,093	(70,724)	36,702	14,980	70,687	0	0	122,369
Jail Lease Facility	0	0	0	0	0	0	0	0	0	0	0	0	0
Law Library Fund	17,646	7,330	71,400	0	2,920	99,296	(31,171)	12,229	6,340	49,026	0	530	68,125
Airport Maintenance Fund	369,548	181,655	508,653	6,000	0	1,065,856	35,473	379,999	190,290	488,540	42,500	0	1,101,329
Airport Public Safety	573,937	223,140	42,438	5,500	0	845,015	20,785	590,932	226,930	42,438	5,500	0	865,800
County-Wide Rec Mgmt	28,547	9,400	33,510	0	0	71,457	(5,464)	29,713	9,630	26,650	0	0	65,993
Building Security	37,955	17,170	4,600	0	0	59,725	2,108	39,643	17,590	4,600	0	0	61,833
Justice Court Technology Fund	0	0	63,360	6,240	0	69,600	(4,842)	0	0	53,758	11,000	0	64,758
Dist. Clerk Civil Rec Mgmt	3,000	645	34,145	0	0	37,790	(25,140)	3,000	650	9,000	0	0	12,650
Dist. Clerk Criminal Rec Mgmt	0	0	2,485	0	0	2,485	10	0	0	2,495	0	0	2,495
Justice of the Peace Security	0	0	4,500	0	0	4,500	2,000	0	0	6,500	0	0	6,500
Co. Clerk Criminal Rec Mgmt	5,823	3,150	0	0	0	8,973	(6,973)	0	0	2,000	0	0	2,000
Health Care Fund	0	0	75,000	0	0	75,000	(55,000)	0	0	20,000	0	0	20,000
Capital Improvement Fund	0	0	0	0	1,015,620	1,015,620	(235,620)	0	0	0	0	780,000	780,000
Permanent Improvement Fund	0	0	0	0	172,937	172,937	(7,937)	0	0	0	0	165,000	165,000
Airport Improvements	0	0	0	0	3,644,180	3,644,180	(2,354,180)	0	0	0	0	1,290,000	1,290,000
Parking Facility	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0
Longview Whaley Comm Bldg	0	0	0	0	155,000	155,000	(30,000)	0	0	0	0	125,000	125,000
Computer Upgrade Project	0	0	0	0	83,260	83,260	(83,260)	0	0	0	0	0	0
Courthouse PBX Upgrade	0	0	0	0	675,000	675,000	(675,000)	0	0	0	0	0	0
Total Other Funds	1,060,671	487,855	5,600,883	17,740	5,873,300	13,040,449	(8,278,445)	1,092,218	466,410	783,846	59,000	2,360,530	4,762,004
Total All Funds	19,509,222	9,652,436	20,122,848	479,455	7,353,172	57,117,133	(8,436,729)	20,546,804	8,983,465	15,998,254	783,670	2,368,211	48,680,404

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			07/08	08/09	09/10	10/11	11/12
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	564,747	606,356	619,436	611,714	639,196
		Total Fringe Benefits	238,109	256,312	256,301	309,013	314,000
		Total Operating Expenses	63,385	69,214	70,750	81,920	81,920
		Total Capital Outlay	0	765	0	0	0
		Total Debt Service/Capital Lease	0	3,551	3,107	1,780	1,780
		Departmental Total	866,241	936,198	949,594	1,004,427	1,036,896
110	100425	County Clerk Archive Restoration					
		Total Salaries	0	0	0	0	26,044
		Total Fringe Benefits	0	0	0	0	13,025
		Total Operating Expenses	1,588	130,073	43,478	350,000	582,452
		Total Capital Outlay	0	0	858	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,588	130,073	44,336	350,000	621,521
110	100445	Telecommunications					
		Total Salaries	37,671	41,530	41,780	47,155	47,500
		Total Fringe Benefits	6,575	7,272	7,490	8,575	8,670
		Total Operating Expenses	0	0	32	200	500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	44,246	48,802	49,302	55,930	56,670
110	100446	Purchasing Agent					
		Total Salaries	108,528	118,400	121,863	131,519	172,684
		Total Fringe Benefits	33,136	34,960	36,100	40,557	56,290
		Total Operating Expenses	7,611	6,258	5,965	6,925	11,770
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	1,918	1,598	0	0
		Departmental Total	149,275	161,536	165,526	179,001	240,744
110	100447	Human Resources					
		Total Salaries	122,568	126,942	127,028	127,127	133,565
		Total Fringe Benefits	42,394	42,398	42,667	47,970	49,180
		Total Operating Expenses	13,929	11,879	12,745	11,940	11,940
		Total Capital Outlay	0	1,962	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	178,891	183,181	182,440	187,037	194,685
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	35	3,684	74,747	240,368	400,000
		Total Operating Expenses	2,334,403	2,382,772	2,377,836	3,228,323	3,332,525
		Total Capital Outlay	0	0	0	0	145,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,334,438	2,386,456	2,452,583	3,468,691	3,877,525
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	793,832	1,057,865	0	0	0
		Total Capital Outlay	0	0	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	793,832	1,057,865	0	0	0
110	100460	County Judge					
		Total Salaries	165,860	173,097	175,771	178,358	189,491
		Total Fringe Benefits	50,151	51,606	53,237	57,353	67,040
		Total Operating Expenses	8,845	7,923	5,114	16,020	16,020
		Total Capital Outlay	0	11,253	2,240	2,805	0
		Total Debt Service/Capital Lease	0	1,143	2,286	2,295	2,295
		Departmental Total	224,856	245,022	238,648	256,831	274,846
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,779	1,434	1,328	34,675	43,610
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	4,779	1,434	1,328	34,675	43,610
110	100520	Elections					
		Total Salaries	163,947	174,582	140,881	170,146	176,067
		Total Fringe Benefits	52,085	53,499	43,077	67,645	64,925
		Total Operating Expenses	75,082	66,792	60,449	66,040	114,280
		Total Capital Outlay	0	14,400	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	291,114	309,273	244,407	303,831	355,272
110	100530	County Auditor					
		Total Salaries	387,804	414,242	420,576	469,686	488,202
		Total Fringe Benefits	130,163	133,768	135,225	168,235	171,735
		Total Operating Expenses	20,409	32,245	22,894	22,100	22,300
		Total Capital Outlay	0	12,443	2,099	0	0
		Total Debt Service/Capital Lease	0	1,147	2,295	2,300	2,296
		Departmental Total	538,376	593,845	583,089	662,321	684,533
110	100550	Tax Assessor / Collector					
		Total Salaries	920,774	964,162	959,652	974,722	989,958
		Total Fringe Benefits	365,686	381,617	375,368	424,213	418,920
		Total Operating Expenses	222,404	213,381	206,940	226,000	231,850
		Total Capital Outlay	886	0	0	0	0
		Total Debt Service/Capital Lease	0	1,980	1,980	1,985	1,160
		Departmental Total	1,509,750	1,561,140	1,543,940	1,626,920	1,641,888
110	100560	Information Technology					
		Total Salaries	285,899	295,532	301,082	292,203	283,969
		Total Fringe Benefits	91,200	93,998	95,678	120,165	101,550
		Total Operating Expenses	512,271	568,886	568,107	584,820	687,780
		Total Capital Outlay	134,378	68,321	68,087	83,703	50,000
		Total Debt Service/Capital Lease	0	1,219	813	0	0
		Departmental Total	1,023,748	1,027,956	1,033,767	1,080,891	1,123,299
110	100900	Agriculture Extension Service					
		Total Salaries	82,725	99,768	97,343	108,191	98,229
		Total Fringe Benefits	40,776	46,769	45,628	60,590	50,625
		Total Operating Expenses	16,598	17,199	15,856	14,469	14,469

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Capital Outlay	800	745	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	140,899	164,481	158,827	183,250	163,323
110	110465	Court of Appeals					
		Total Salaries	13,107	13,008	13,008	13,008	13,008
		Total Fringe Benefits	1,003	999	999	2,315	2,315
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	14,110	14,007	14,007	15,323	15,323
110	110467	County Court at Law #1					
		Total Salaries	235,012	240,069	240,309	240,877	247,893
		Total Fringe Benefits	63,251	64,271	65,229	72,918	74,235
		Total Operating Expenses	20,027	20,600	13,368	14,110	14,110
		Total Capital Outlay	0	522	650	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	318,290	325,462	319,556	327,905	336,238
110	110468	County Court at Law #2					
		Total Salaries	227,226	231,846	180,260	227,562	235,383
		Total Fringe Benefits	62,455	63,097	51,499	70,463	71,905
		Total Operating Expenses	24,782	26,414	53,971	13,750	14,750
		Total Capital Outlay	0	2,930	0	2,294	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	314,463	324,287	285,730	314,069	322,038
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,950	10,719	9,339	12,200	12,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,950	10,719	9,339	12,200	12,200
110	110471	124th District Court					
		Total Salaries	80,124	87,482	90,565	92,661	98,882
		Total Fringe Benefits	27,658	41,967	30,368	33,435	34,605
		Total Operating Expenses	59,137	58,792	14,545	39,590	40,590
		Total Capital Outlay	0	0	926	1,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	166,919	188,241	136,404	166,686	174,077
110	110472	188th District Court					
		Total Salaries	85,063	87,753	87,753	87,421	93,245
		Total Fringe Benefits	29,053	29,520	29,901	32,485	33,580
		Total Operating Expenses	39,172	56,093	11,669	36,700	36,700
		Total Capital Outlay	0	12,734	0	0	20,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	153,288	186,100	129,323	156,606	183,525
110	110473	307th District Court					
		Total Salaries	94,414	100,335	90,502	91,193	95,605
		Total Fringe Benefits	38,615	31,437	30,005	33,180	34,010

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Operating Expenses	9,935	22,517	11,996	17,150	17,150
		Total Capital Outlay	0	0	0	1,175	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	142,964	154,289	132,503	142,698	146,765
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	28,000
		Total Fringe Benefits	0	0	0	0	13,350
		Total Operating Expenses	147,218	135,025	1,268,034	1,339,350	1,402,070
		Total Capital Outlay	0	0	0	0	1,600
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	147,218	135,025	1,268,034	1,339,350	1,445,020
110	110475	District Court Drug Program					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	30,000	15,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	30,000	15,000
110	110480	District Clerk					
		Total Salaries	593,293	617,148	608,411	631,464	667,324
		Total Fringe Benefits	245,900	249,617	246,967	287,478	293,995
		Total Operating Expenses	52,750	61,811	59,724	64,580	71,400
		Total Capital Outlay	2,727	19,645	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	894,670	948,221	915,102	983,522	1,032,719
110	110483	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	150,564	179,433	186,370	185,872	192,374
		Total Fringe Benefits	53,369	63,947	67,618	83,183	84,350
		Total Operating Expenses	48,567	68,772	60,972	71,502	74,777
		Total Capital Outlay	0	0	0	0	14,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	252,500	312,152	314,960	340,557	365,501
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	86,323	103,062	107,380	107,178	108,854
		Total Fringe Benefits	29,118	38,794	40,330	55,788	44,470
		Total Operating Expenses	27,145	30,600	33,801	40,200	40,200
		Total Capital Outlay	0	2,964	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	142,586	175,420	181,511	203,166	193,524
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	130,102	138,123	140,551	142,352	146,683

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Fringe Benefits	50,804	52,030	58,353	58,738	59,520
		Total Operating Expenses	42,599	44,215	36,188	54,895	55,210
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	223,505	234,368	235,092	255,985	261,413
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	94,155	101,156	104,673	104,478	107,016
		Total Fringe Benefits	35,841	37,644	38,690	43,643	44,090
		Total Operating Expenses	27,434	19,513	28,988	39,355	40,855
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	157,430	158,313	172,351	187,476	191,961
110	110500	District Attorney					
		Total Salaries	1,209,743	1,402,119	1,403,215	1,587,523	1,687,510
		Total Fringe Benefits	392,342	435,459	448,016	548,678	567,770
		Total Operating Expenses	71,994	91,547	74,099	210,007	98,900
		Total Capital Outlay	1,833	0	3,000	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,675,912	1,929,125	1,928,330	2,346,208	2,354,180
110	110600	Bail Bond Board					
		Total Salaries	3,042	2,223	420	3,500	3,500
		Total Fringe Benefits	526	624	77	635	635
		Total Operating Expenses	196	116	55	3,000	2,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,764	2,963	552	7,135	6,885
110	110800	Court Collections					
		Total Salaries	89,686	94,422	105,578	111,630	128,167
		Total Fringe Benefits	35,182	37,183	39,609	44,975	56,185
		Total Operating Expenses	5,116	4,149	3,851	15,300	15,300
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	129,984	135,754	149,038	171,905	199,652
110	120731	Constable - Precinct #1					
		Total Salaries	51,257	50,275	42,476	42,476	42,476
		Total Fringe Benefits	18,346	18,130	15,313	17,278	17,330
		Total Operating Expenses	1,843	1,523	6,390	7,335	7,935
		Total Capital Outlay	0	0	23,820	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	71,446	69,928	87,999	67,089	67,741
110	120732	Constable - Precinct #2					
		Total Salaries	41,239	42,476	42,476	42,476	42,476
		Total Fringe Benefits	15,041	15,471	15,440	17,118	17,160
		Total Operating Expenses	5,988	5,777	3,923	12,600	13,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,268	63,724	61,839	72,194	73,036
110	120733	Constable - Precinct #3					

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			07/08	08/09	09/10	10/11	11/12
		Total Salaries	55,855	60,401	59,953	60,732	61,512
		Total Fringe Benefits	17,446	18,395	18,404	20,443	20,645
		Total Operating Expenses	12,700	12,949	11,495	16,269	16,419
		Total Capital Outlay	0	0	24,307	0	4,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	86,001	91,745	114,159	97,444	103,076
110	120734	Constable - Precinct #4					
		Total Salaries	43,565	47,796	42,476	42,476	42,476
		Total Fringe Benefits	14,993	15,953	15,027	17,118	17,160
		Total Operating Expenses	3,955	4,482	7,082	12,150	13,850
		Total Capital Outlay	0	0	21,807	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,513	68,231	86,392	71,744	73,486
110	120742	Sheriff's Office					
		Total Salaries	5,855,222	6,216,249	6,281,714	6,426,303	6,874,856
		Total Fringe Benefits	2,287,785	2,398,123	2,407,961	2,884,916	3,023,055
		Total Operating Expenses	1,330,569	1,416,516	1,187,252	1,359,128	1,418,556
		Total Capital Outlay	174,453	423,956	69,060	277,400	225,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,648,029	10,454,844	9,945,987	10,947,747	11,541,467
110	120750	Contract Jail Operation					
		Total Salaries	1,057,578	1,383,831	1,495,502	1,500,158	1,622,379
		Total Fringe Benefits	413,578	565,722	612,465	723,955	748,385
		Total Operating Expenses	395,264	380,875	291,244	423,733	423,733
		Total Capital Outlay	67,956	52,939	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,934,376	2,383,367	2,399,211	2,647,846	2,794,497
110	120760	Criminal Justice Operation					
		Total Salaries	211,195	192,476	212,887	222,048	241,048
		Total Fringe Benefits	83,978	80,715	92,453	112,000	115,765
		Total Operating Expenses	36,722	51,850	52,524	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	331,895	325,041	357,864	409,548	432,313
110	120772	Department of Public Safety					
		Total Salaries	36,424	35,965	39,457	41,500	44,400
		Total Fringe Benefits	26,174	13,323	14,130	15,760	16,815
		Total Operating Expenses	6,438	4,813	6,209	7,900	7,900
		Total Capital Outlay	0	1,350	0	19,000	6,530
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	69,036	55,451	59,796	84,160	75,645
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	562	599	620	900	1,100
		Total Capital Outlay	0	947	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	562	1,546	620	900	1,100

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
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	85,635	98,613	92,852	98,613	98,613
		Total Fringe Benefits	35,277	36,898	35,738	42,885	42,815
		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	120,912	135,511	128,590	141,498	141,428
110	140430	Veterans Services					
		Total Salaries	67,431	69,305	69,305	69,042	72,723
		Total Fringe Benefits	12,038	12,437	12,706	12,855	13,590
		Total Operating Expenses	11,314	12,118	12,412	14,440	14,128
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	90,783	93,860	94,423	96,337	100,441
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,500	3,000	16,200	22,500	22,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,500	3,000	16,200	22,500	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	1,266	28,000	28,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	1,266	28,000	28,000
110	140870	911 Addressing					
		Total Salaries	68,032	69,852	79,941	82,994	87,884
		Total Fringe Benefits	25,716	25,585	28,530	48,747	33,875
		Total Operating Expenses	2,643	1,613	891	27,895	22,895
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	96,391	97,050	109,362	159,636	144,654
110	140880	Health Department					
		Total Salaries	279,654	288,218	335,594	339,615	350,888
		Total Fringe Benefits	100,498	106,520	126,131	145,105	147,020
		Total Operating Expenses	533,489	1,093,173	815,148	1,062,675	1,064,170
		Total Capital Outlay	21,552	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	935,193	1,487,911	1,276,873	1,547,395	1,562,078

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,808	3,195	1,806	6,525	9,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,808	3,195	1,806	6,525	9,000
110	140950	Contract Service Organizations					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	613,098	675,149	732,876	806,799	897,858
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	613,098	675,149	732,876	806,799	897,858
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	3,480	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	3,480	0
110	150570	Courthouse Building					
		Total Salaries	459,348	474,592	464,325	466,918	491,304
		Total Fringe Benefits	205,719	213,944	205,278	261,389	238,910
		Total Operating Expenses	706,232	698,580	652,621	801,095	808,650
		Total Capital Outlay	0	2,633	1,990	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,371,299	1,389,749	1,324,214	1,529,402	1,538,864
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	347,609	329,452	315,522	347,000	354,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	347,609	329,452	315,522	347,000	354,000
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	35,887	28,653	26,902	45,250	49,250
		Total Capital Outlay	0	118,532	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	35,887	147,185	26,902	45,250	49,250
110	150601	Community Building Maintenance					
		Total Salaries	31,535	32,460	32,381	32,658	34,500
		Total Fringe Benefits	13,433	13,790	13,729	15,425	15,825
		Total Operating Expenses	7,840	5,638	5,954	10,400	10,900
		Total Capital Outlay	0	0	0	0	27,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	52,808	51,888	52,064	58,483	88,225

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	11,468	17,481	18,082	18,112	65,017
		Total Fringe Benefits	2,469	3,634	3,702	3,995	12,500
		Total Operating Expenses	25,917	25,408	17,998	35,000	40,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	39,854	46,523	39,782	57,107	117,517
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,052	4,444	10,235	12,300	12,300
		Total Capital Outlay	0	0	1,342	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,052	4,444	11,577	12,300	12,300
110	150620	Greggton Community Building					
		Total Salaries	2,642	2,420	2,288	6,209	6,209
		Total Fringe Benefits	627	627	574	1,375	4,625
		Total Operating Expenses	18,965	27,381	16,606	25,800	27,300
		Total Capital Outlay	0	0	0	0	3,200
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	22,234	30,428	19,468	33,384	41,334
110	150630	Garfield Hill Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,501	2,690	3,428	10,725	7,975
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,501	2,690	3,428	10,725	7,975
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,977	10,907	10,594	15,850	14,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,977	10,907	10,594	15,850	14,100
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	12,661	31,985	11,999	26,760	19,100
		Total Capital Outlay	3,395	2,017	3,240	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	16,056	34,002	15,239	26,760	19,100
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	16,992	26,812	11,652	30,600	14,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Departmental Total	16,992	26,812	11,652	30,600	14,100
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	23,513	10,741	12,125	33,325	16,325
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	23,513	10,741	12,125	33,325	16,325
110	150636	Kilgore Community Building					
		Total Salaries	25,722	29,507	29,038	28,927	30,374
		Total Fringe Benefits	12,193	13,112	12,969	14,610	14,925
		Total Operating Expenses	39,626	50,947	23,975	41,350	31,950
		Total Capital Outlay	0	151,108	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	77,541	244,674	65,982	84,887	77,249
110	150640	Kilgore South Street Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,848	1,240	213	0	0
		Total Capital Outlay	2,756	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	5,604	1,240	213	0	0
110	150641	Eldersville Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,061	10,118	22,445	17,417	24,917
		Total Capital Outlay	2,992	19,532	799	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	12,053	29,650	23,244	17,417	24,917
110	150642	Easton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,668	7,437	3,302	0	0
		Total Capital Outlay	2,729	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,397	7,437	3,302	0	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	15,664	8,559	6,721	10,600	10,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	15,664	8,559	6,721	10,600	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	2,032	1,334	1,065	2,600	2,600
		Total Capital Outlay	0	0	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,032	1,334	1,065	2,600	2,600
110	150645	Civil Air Patrol Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	15,255	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	15,255	0	0
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	49,072	44,859	45,153	51,500	51,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	49,072	44,859	45,153	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	23,564	24,851	25,925	126,750	87,750
		Total Capital Outlay	15,602	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	39,166	24,851	25,925	126,750	87,750
SUB-TOTAL MAINTENANCE 150447 - 150725:							
		Total Salaries	530,715	556,460	546,114	552,824	627,404
		Total Fringe Benefits	234,441	245,107	236,252	296,794	286,785
		Total Operating Expenses	1,360,681	1,352,036	1,239,690	1,647,802	1,583,317
		Total Capital Outlay	27,474	293,822	7,371	0	30,200
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,153,311	2,447,425	2,029,427	2,497,420	2,527,706
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	14,316,179	15,524,707	15,705,154	16,258,797	17,307,484
		Total Fringe Benefits	5,400,738	5,804,851	5,943,729	7,267,575	7,631,375
		Total Operating Expenses	8,979,732	10,236,472	9,459,122	12,185,772	12,732,139
		Total Capital Outlay	432,059	921,698	224,225	387,377	496,830
		Total Debt Service/Capital Lease	0	10,958	12,079	8,360	7,531
		General Fund Total Expenses	29,128,708	32,498,686	31,344,309	36,107,881	38,175,359
110	300000	Other Financing Uses	13,157,801	1,684,588	16,408,605	1,087,185	913,750
General Fund Total Expenses And Other Financing Uses			42,286,509	34,183,274	47,752,914	37,195,066	39,089,109
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	251,378	258,916	258,916	258,916	258,916
		Total Fringe Benefits	73,306	75,570	73,627	83,293	82,700
		Total Operating Expenses	77,607	35,012	42,281	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			07/08	08/09	09/10	10/11	11/12
		Departmental Total	402,291	369,498	374,824	385,709	385,116
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	303,117	301,288	489,949	254,900	404,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	303,117	301,288	489,949	254,900	404,900
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	593,154	666,205	659,040	672,453	667,928
		Total Fringe Benefits	217,652	243,898	237,206	294,207	281,400
		Total Operating Expenses	455,910	607,826	579,384	594,818	763,320
		Total Capital Outlay	7,710	251,245	427,696	1,902	227,840
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,274,426	1,769,174	1,903,326	1,563,380	1,940,488
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	31,534	31,480	33,503	34,642	36,251
		Total Fringe Benefits	12,425	12,459	12,882	14,550	14,845
		Total Operating Expenses	67,159	6,115	7,492	56,745	56,845
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	111,118	50,054	53,877	105,937	107,941
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	673,248	723,824	724,033	716,977	692,113
		Total Fringe Benefits	256,310	290,129	306,930	326,909	293,530
		Total Operating Expenses	884,612	709,203	736,275	969,630	808,054
		Total Capital Outlay	387,798	718,170	916,028	72,436	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,201,968	2,441,326	2,683,266	2,085,952	1,793,697
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	445,583	474,379	501,851	506,766	491,894
		Total Fringe Benefits	174,355	184,979	198,440	222,805	213,205
		Total Operating Expenses	342,190	277,671	335,634	416,600	405,650
		Total Capital Outlay	333,052	166,440	233,065	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,295,180	1,103,469	1,268,990	1,146,171	1,110,749
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	40,000	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	40,000	0	0	0	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	(87,545)	292,473	955,242	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Departmental Total	0	(87,545)	292,473	955,242	0
215		Debt Service/Capital Lease					
		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	89,196	400,840	410,881	516,270	150
		Departmental Total	89,196	400,840	410,881	516,270	150
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	1,994,897	2,154,804	2,177,343	2,189,754	2,147,102
		Total Fringe Benefits	734,048	807,035	829,085	941,764	885,680
		Total Operating Expenses	2,170,595	1,849,570	2,483,488	3,291,435	2,482,269
		Total Capital Outlay	728,560	1,135,855	1,576,789	74,338	227,840
		Total Debt Service/Capital Lease	89,196	400,840	410,881	516,270	150
		Road & Bridge Fund Total	5,717,296	6,348,104	7,477,586	7,013,561	5,743,041
215	300000	Other Financing Uses	0	0	20,197	157,200	0
Road & Bridge Fund Total Expenses And Other Financing Uses			5,717,296	6,348,104	7,497,783	7,170,761	5,743,041
SPECIAL REVENUE FUNDS (by Fund)							
202	110500	Oilfield Theft Prosecution					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,237	1,685	13,080	6,952
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Oilfield Theft Prosecution Fund Total	0	1,237	1,685	13,080	6,952
203	120733	Constable Pct. #3 Seizure Awards					
		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
		Oilfield Theft Prosecution Fund Total	0	0	0	0	0
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

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		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	77,245	4,730,312	0
		Total Capital Outlay	0	0	1,200,000	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Hwy 149 & Other Imp. Total	0	0	1,277,245	4,730,312	0
212	100520	Elections Services Fund					
		Total Salaries	6,105	1,019	0	0	0
		Total Fringe Benefits	244	106	0	0	0
		Total Operating Expenses	11,060	11,128	6,498	17,400	1,200
		Total Capital Outlay	6,928	0	0	0	0
		Total Debt Service/Capital Lease	289	1,252	1,156	870	0
		Elections Services Fund Total	24,626	13,505	7,654	18,270	1,200
212	300000	<i>Other Financing Uses</i>	0	5,399	0	0	0
		Fund 212 Total Exp. + Other Financing Uses	24,626	18,904	7,654	18,270	1,200
213	100448	County Clerk Records Mgmt					
		Total Salaries	54,916	53,150	54,375	53,933	36,702
		Total Fringe Benefits	23,582	19,779	21,922	24,215	14,980
		Total Operating Expenses	33,767	51,871	37,741	45,365	70,687
		Total Capital Outlay	5,169	5,655	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total Exp.	117,434	130,455	114,038	123,513	122,369
213	300000	<i>Other Financing Uses</i>	0	1,700	3,940	1,700	1,700
		Fund 213 Total Exp. + Other Financing Uses	117,434	132,155	117,978	125,213	124,069
214	150584	Jail Lease Facility					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	60,000	0	0	0	0
		Total Capital Outlay	0	334,575	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Jail Lease Facility Fund Total	60,000	334,575	0	0	0

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
217	110510	Law Library Fund					
		Total Salaries	11,971	14,029	17,714	17,646	12,229
		Total Fringe Benefits	3,912	4,394	6,247	7,330	6,340
		Total Operating Expenses	54,448	50,751	50,455	71,400	49,026
		Total Capital Outlay	0	5,000	0	0	0
		Total Debt Service/Capital Lease	0	3,951	4,477	2,920	530
		Law Library Fund Total	70,331	78,125	78,893	99,296	68,125
218	100691	Airport Maintenance - Administration					
		Total Salaries	344,076	361,234	324,561	369,548	379,999
		Total Fringe Benefits	140,998	151,496	161,726	181,655	190,290
		Total Operating Expenses	173,481	151,151	153,453	184,200	225,200
		Total Capital Outlay	2,104	0	1,845	2,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	660,659	663,881	641,585	737,403	795,489
218	100693	Airport Maint. - Terminal Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	87,778	67,322	27,472	47,500	48,040
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	87,778	67,322	27,472	47,500	48,040
218	100695	Airport Maintenance - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	25,659	42,311	46,192	40,000	42,000
		Total Capital Outlay	1,756	65,590	2,246	4,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	27,415	107,901	48,438	44,000	42,000
218	100696	Airport Maint. - Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	47,486	38,697	31,300	48,800	56,300
		Total Capital Outlay	80,333	27,664	0	0	40,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	127,819	66,361	31,300	48,800	96,300
218	100698	Airport Maintenance - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	92,810	76,531	35,235	73,000	73,000
		Total Capital Outlay	509	1,826	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	93,319	78,357	35,235	73,000	73,000
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	29,500	32,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	29,500	32,500
218	100700	FAA Non-Capital Projects					

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	14,347	85,653	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	14,347	85,653	0
218	100700	Airport DPS Hangar					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	11,500
		Total Capital Outlay	0	0	0	0	2,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	0	14,000
218	130697	Airport Maint. - Public Safety					
		Total Salaries	335,253	395,581	419,977	573,937	590,932
		Total Fringe Benefits	121,254	140,086	152,389	223,140	226,930
		Total Operating Expenses	23,413	33,035	29,876	42,438	42,438
		Total Capital Outlay	5,111	5,326	0	5,500	5,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	485,031	574,028	602,242	845,015	865,800
AIRPORT TOTALS							
		Total Salaries	679,329	756,815	744,538	943,485	970,931
		Total Fringe Benefits	262,252	291,582	314,115	404,795	417,220
		Total Operating Expenses	450,627	409,047	337,875	551,091	530,978
		Total Capital Outlay	89,813	100,406	4,091	11,500	48,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance Fund Total Exp.	1,482,021	1,557,850	1,400,619	1,910,871	1,967,129
218	300000	<i>Other Financing Uses</i>	<i>2,140</i>	<i>5,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
		Fund 218 Total Exp. + Other Financing Uses	1,484,161	1,562,850	1,400,619	1,910,871	1,967,129
232	100448	County-Wide Records Mgmt					
		Total Salaries	15,194	28,354	23,396	28,547	29,713
		Total Fringe Benefits	6,142	11,103	7,576	9,400	9,630
		Total Operating Expenses	20,801	28,329	15,125	33,510	26,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County-Wide Rec Mgmt Total	42,137	67,786	46,097	71,457	65,993
233	120449	Building Security Fund					
		Total Salaries	72,283	75,871	77,523	37,955	39,643
		Total Fringe Benefits	27,852	28,322	22,771	17,170	17,590
		Total Operating Expenses	3,586	3,995	2,624	4,600	4,600
		Total Capital Outlay	0	0	8,200	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	103,721	108,188	111,118	59,725	61,833
273	110490	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	409	169	17,650	63,360	53,758
		Total Capital Outlay	6,405	2,744	17,280	6,240	11,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	6,814	2,913	34,930	69,600	64,758

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	0	0	2,993	3,000	3,000
		Total Fringe Benefits	0	0	538	645	650
		Total Operating Expenses	12,415	2,000	5,334	34,145	9,000
		Total Capital Outlay	0	5,308	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	12,415	7,308	8,865	37,790	12,650
274	300000	Other Financing Uses	0	0	1,000	1,700	1,700
		Fund 274 Total Exp. + Other Financing Uses	12,415	7,308	9,865	39,490	14,350
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	2,495
		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	2,495
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	6,500
		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	6,500
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	5,845	5,823	0
		Total Fringe Benefits	0	0	2,569	3,150	0
		Total Operating Expenses	0	0	0	0	2,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Clerk Criminal RM Total Exp.	0	0	8,414	8,973	2,000
277	300000	Other Financing Uses	0	0	0	2,000	2,000
		Fund 277 Total Exp. + Other Financing Uses	0	0	8,414	10,973	4,000
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	99,986	100,000	100,000	75,000	20,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	99,986	100,000	100,000	75,000	20,000
TOTAL SPECIAL REVENUE FUNDS							
		Total Salaries	839,798	929,238	926,384	1,090,389	1,092,218
		Total Fringe Benefits	323,984	355,286	375,738	466,705	466,410
		Total Operating Expenses	747,099	658,527	652,232	5,646,248	783,846
		Total Capital Outlay	108,315	453,688	1,229,571	17,740	59,000
		Total Debt Service/Capital Lease	289	5,203	5,633	3,790	530
		Total Expenditures Other Funds	2,019,485	2,401,942	3,189,558	7,224,872	2,402,004
		Total Other Financing Uses	2,140	12,099	4,940	5,400	5,400

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			07/08	08/09	09/10	10/11	11/12
Special Revenue Funds Total Expenses And Other Financing Uses			2,021,625	2,414,041	3,194,498	7,230,272	2,407,404
DEBT SERVICE FUND							
357	Debt Service - Certificates of Obligation - 2004						
	180911	Total Principal	860,000	0	0	0	0
	180912	Total Interest	8,600	0	0	0	0
	180912	Total Other Expenses	323	0	0	0	0
		Total Fund - Debt Service 2004	868,923	0	0	0	0
		<i>Total Principal</i>	860,000	0	0	0	0
		<i>Total Interest</i>	8,600	0	0	0	0
		<i>Total Bond Issuance Costs</i>	0	0	0	0	0
		<i>Total Other Expenses</i>	323	0	0	0	0
		Total Expenditures-Debt Service Fund	868,923	0	0	0	0
357	300000	<i>Other Financing Uses</i>	0	265,955	0	0	0
Debt Service Fund Total Expenses And Other Financing Uses			868,923	265,955	0	0	0
CAPITAL PROJECT FUNDS (by Fund)							
<i>Note: Unexpended Capital Project budgets roll forward each year until project completion.</i>							
410	various	Capital Improvement Project Fund					
		Capital Expenditures	0	0	227,118	1,015,620	780,000
410	300000	<i>Other Financing Uses</i>	0	757,911	3,702,500	5,132,557	347,000
		Fund 410 Expenditures + Other Financing Uses	0	757,911	3,929,618	6,148,177	1,127,000
450	various	Permanent Improvement Fund					
		Capital Expenditures	0	0	0	172,937	165,000
450	300000	<i>Other Financing Uses</i>	65,000	290,233	150,000	9,063	0
		Fund 450 Expenditures + Other Financing Uses	65,000	290,233	150,000	182,000	165,000
460	100692	Airport Improvements Fund					
		Capital Expenditures	6,260,424	7,916,340	1,165,277	3,644,180	1,290,000
		Fund 460 Expenditures + Other Financing Uses	6,260,424	7,916,340	1,165,277	3,644,180	1,290,000
465	150465	Parking Facility					
		Capital Expenditures	0	0	0	0	0
		Fund 465 Expenditures + Other Financing Uses	0	0	0	0	0
466	150466	ADA Compliance Project					
		Capital Expenditures	0	0	4,429	0	0
		Fund 466 Expenditures + Other Financing Uses	0	0	4,429	0	0
468	150610	Longview Whaley Community Bldg					

FY12 Categorical Expenditures Adopted Budget

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures 07/08	Expenditures 08/09	Expenditures 09/10	Budget 10/11	Budget 11/12
		Capital Expenditures	14,461	1,286	11,500	155,000	125,000
468	300000	Other Financing Uses	0	6,896	0	0	0
		Fund 468 Expenditures + Other Financing Uses	14,461	8,182	11,500	155,000	125,000
472	various	Computer Upgrade Project					
		Capital Expenditures	471,724	697,575	17,994	0	0
472	300000	Other Financing Uses	8,000	0	0	83,260	0
		Fund 472 Expenditures + Other Financing Uses	479,724	697,575	17,994	83,260	0
473	150570	307th District Courtroom					
		Capital Expenditures	263,453	20,125	0	0	0
473	300000	Other Financing Uses	0	523	0	0	0
		Fund 473 Expenditures + Other Financing Uses	263,453	20,125	0	0	0
474	150474	CCL #1 Courtroom Renovation					
		Capital Expenditures	0	0	0	0	0
		Fund 474 Expenditures + Other Financing Uses	0	0	0	0	0
475	150475	Courthouse Phone System					
		Capital Expenditures	0	0	0	675,000	0
		Fund 475 Expenditures + Other Financing Uses	0	0	0	675,000	0
ALL CAPITAL PROJECTS FUNDS							
		Total Capital Expenditures	7,010,062	8,635,326	1,426,318	5,662,737	2,360,000
		Total Other Financing Uses - Transfers	73,000	1,055,563	3,852,500	5,224,880	347,000
Capital Projects Fund Total Expenses And Other Financing Uses			7,083,062	9,690,889	5,278,818	10,887,617	2,707,000

FY12 Categorical Expenditures Adopted Budget

			Audited	Audited	Audited	Amended	Adopted
Fund	Org. #	Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
			07/08	08/09	09/10	10/11	11/12
GRAND TOTALS:							
		Total Salaries	17,150,874	18,608,749	18,808,881	19,538,940	20,546,804
		Total Fringe Benefits	6,458,770	6,967,172	7,148,552	8,676,044	8,983,465
		Total Operating Expenses	11,897,426	12,744,569	12,594,842	21,123,455	15,998,254
		Total Capital Outlay	8,278,996	11,146,567	4,456,903	6,142,192	3,143,670
		Total Debt Service/Capital Lease	958,408	417,001	428,593	528,420	8,211
		Grand Total Expenditures	44,744,474	49,884,058	43,437,771	56,009,051	48,680,404
		<i>Total Other Financing Uses</i>	13,232,941	3,018,205	20,286,242	6,474,665	1,266,150
		Total Direct Exp + Other Financing Uses	57,977,415	52,902,263	63,724,013	62,483,716	49,946,554
		Total Direct Expenses	44,744,474	49,884,058	43,437,771	56,009,051	48,680,404

FY12 Adopted Elected Officials' Compensation

Fund	Org	Dept	Position	60110 Budget	600110 Base Salary	COLA	600250 Travel All.	Supplement	600110 Total FY10	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk-Admin	CC0015	59,427	59,426.87				59,427	19,035	78,462
110	100460	Co Judge	CJ0001	66,507	66,506.65				66,507	20,335	86,842
110	100550	Tax A/C	TX0001	66,745	66,745.00			975	67,720	20,555	88,275
110	110467	CCL #1	CCL001	125,000	125,000.00				125,000	31,095	156,095
110	110468	CCL #2	CL2001	125,000	125,000.00				125,000	31,095	156,095
110	110480	Dist Clerk	DC0001	59,427	59,426.87				59,427	19,035	78,462
110	110491	JP #1	JP1001	45,347	45,346.77		9,300		54,647	18,150	72,797
110	110492	JP #2	JP2001	44,198	44,198.00		9,300		53,498	17,930	71,428
110	110493	JP #3	JP3001	44,198	44,198.00		9,300		53,498	17,930	71,428
110	110494	JP #4	JP4001	44,198	44,198.00		9,300		53,498	17,930	71,428
110	110500	Dist Atty	DA0001	15,000	15,000.00				15,000	10,810	25,810
110	120731	Const #1	CN0001	42,476	42,476.00				42,476	17,330	59,806
110	120732	Const #2	CN0002	42,476	42,476.00				42,476	17,160	59,636
110	120733	Const #3	CN0003	42,476	42,476.00				42,476	17,160	59,636
110	120734	Const #4	CN0004	42,476	42,476.00				42,476	17,160	59,636
110	120742	Sheriff	SH0010	63,355	63,355.00			4,200	67,555	22,745	90,300
110	120750	Sheriff	SH0010	0	0.00			7,500	7,500	1,550	9,050
110	130750	Co Judge-Juv Bd	JB0001	0	0.00			23,613	23,613	4,400	28,013
110	130750	124th Judge-Juv Bd	JB0002	0	0.00			15,000	15,000	10,915	25,915
110	130750	188th Judge-Juv Bd	JB0003	0	0.00			15,000	15,000	10,915	25,915
110	130750	307th Judge-Juv Bd	JB0004	0	0.00			15,000	15,000	10,915	25,915
110	130750	CCL #1	JB0005	0	0.00			15,000	15,000	2,835	17,835
110	130750	CCL #2	JB0006	0	0.00			15,000	15,000	2,835	17,835
		General Fund Subtotals		928,306.00	928,305.16	0	37,200	111,288	1,076,794	359,820	1,436,614
215	160790	Administration	ADM001	64,729	64,729.00				64,729	20,675	85,404
215	160790	Administration	ADM002	64,729	64,729.00				64,729	20,675	85,404
215	160790	Administration	ADM003	64,729	64,729.00				64,729	20,675	85,404
215	160790	Administration	ADM004	64,729	64,729.00				64,729	20,675	85,404
		Road & Bridge Fund Subtotals		258,916.00	258,916.00	0	0	0	258,916	82,700	341,616
		Grand Total		1,187,222.00	1,187,221.16	0	37,200	111,288	1,335,710	442,520	1,778,230
Note - District Attorney and Judicial compensation are set according to judicial statutes.											

FY12 Adopted Positions Budget Summary

Fund	Org	Dept	650110 Adopted Salaries	650170 Merit	Employee Supplement (3)	650120 Overtime	650130/650140 Part-Time	650180 Temporary	650173 Longevity	Various Other (1)	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk	557,336	11,473	0	4,000	0	0	6,960	21,330	601,099	20	273,635	874,734
110	100425	Co Clerk - Archives Pres.	25,547	497	0	0	0	0	0	0	26,044	1	13,025	39,069
110	100445	Telecommunications	0	0	0	500	47,000	0	0	0	47,500	0	8,670	56,170
110	100446	Purchasing	138,308	2,056	0	10,000	21,840	0	480	0	172,684	3	56,290	228,974
110	100447	Human Resources	127,685	2,480	0	0	0	1,000	2,400	0	133,565	3	49,180	182,745
110	100460	Co Judge	119,631	2,153	0	0	0	0	1,200	4,700	127,684	2	42,005	169,689
110	100520	Elections	124,735	2,422	0	8,088	27,142	11,520	2,160	0	176,067	4	64,925	240,992
110	100530	Auditor	457,434	8,883	0	0	17,325	0	4,560	0	488,202	10	171,735	659,937
110	100550	Tax A/C	874,625	16,983	12,350	0	0	7,000	11,280	0	922,238	28	398,365	1,320,603
110	100560	Inf Svc	277,597	5,412	0	0	0	0	960	0	283,969	6	101,550	385,519
110	100900	AgriLife Extension Svc	75,859	1,430	0	0	18,300	1,200	1,440	0	98,229	4	50,625	148,854
110	110465	Ct Appeals	0	0	0	0	13,008	0	0	0	13,008	0	2,315	15,323
110	110467	CCL #1	119,425	308	0	0	0	1,000	2,160	0	122,893	2.5	43,140	166,033
110	110468	CCL #2	108,095	308	0	0	0	1,500	480	0	110,383	2.5	40,810	151,193
110	110471	Dist Ct 124th	96,082	0	0	0	0	1,600	1,200	0	98,882	2	34,605	133,487
110	110472	Dist Ct 188th	92,525	0	0	0	0	0	720	0	93,245	2	33,580	126,825
110	110473	Dist Ct 307th	92,625	0	0	0	0	2,500	480	0	95,605	2	34,010	129,615
110	110474	Non-Dept. Judicial	28,000	0	0	0	0	0	0	0	28,000	1	13,350	41,350
110	110480	Dist Clerk	569,148	9,693	0	4,000	18,096	0	6,960	0	607,897	20	274,960	882,857
110	110491	JP #1	133,926	2,601	0	0	0	0	1,200	0	137,727	5	66,200	203,927
110	110492	JP #2	54,301	1,055	0	0	0	0	0	0	55,356	2	26,540	81,896
110	110493	JP #3	76,599	1,488	0	0	14,378	0	720	0	93,185	3	41,590	134,775
110	110494	JP #4	52,263	1,015	0	0	0	0	240	0	53,518	2	26,160	79,678
110	110500	Dist Atty	1,591,900	18,710	23,260	0	30,000	0	8,640	0	1,672,510	30	556,960	2,229,470
110	110660	Bail Bond Board	0	0	0	0	3,500	0	0	0	3,500	0	635	4,135
110	110800	Collections	125,646	1,321	0	0	0	0	1,200	0	128,167	4	56,185	184,352
110	120733	Const #3	0	0	0	0	16,536	2,500	0	0	19,036	0.0	3,485	22,521
110	120742	Sheriff	6,178,897	75,044	396,200	125,000	0	0	32,160	42,000	6,849,301	185	2,958,310	9,807,611
110	120750	Sheriff Jail Contract Op	1,454,350	6,089	78,000	75,000	0	0	1,440	0	1,614,879	50	746,835	2,361,714
110	120760	Sher-Criminal Justice Ctr	216,448	0	9,600	15,000	0	0	0	0	241,048	8	115,765	356,813
110	120772	DPS	28,840	560	0	2,000	13,000	0	0	0	44,400	1	16,815	61,215
110	140430	Vet Svc (note 2)	70,866	1,377	0	0	0	0	480	0	72,723	0	13,590	86,313
110	140870	9-1-1 Addressing	76,714	1,490	4,200	0	0	5,000	480	0	87,884	2	33,875	121,759
110	140880	Health	333,182	6,566	0	0	9,700	0	1,440	0	350,888	10	147,230	498,118
110	150570	Maint	473,089	6,815	0	6,000	0	3,000	2,400	0	491,304	16	238,910	730,214
110	150601	Maint - Comm Bldg	32,979	641	0	400	0	0	480	0	34,500	1	15,825	50,325
110	150610	Maint - Whaley	0	0	0	0	65,017	0	0	0	65,017	0	12,500	77,517
110	150620	Maint - Greggton	0	0	0	0	6,209	0	0	0	6,209	0	4,625	10,834
110	150636	Maint - Kilgore	29,795	579	0	0	0	0	0	0	30,374	1	14,925	45,299
		S/T General Fund	14,814,452	189,449	523,610	249,988	321,051	37,820	94,320	68,030	16,298,720	433.00	6,803,735	23,102,455

FY12 Adopted Positions Budget Summary

EMPLOYEES (continued)															
Fund	Org	Dept	650110 Adopted Salaries	650170 Merit	Supplement	650120 Overtime	650130/650140 Part-time	650180 Temporary	650173 Longevity	Various Other	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS	
215	160810	R & B #1	612,163	12,605	0	15,000	0	20,000	8,160	3,950	671,878	15	277,450	949,328	
215	160820	R & B #2	33,127	644	0	0	0	2,000	480	0	36,251	1	14,845	51,096	
215	160830	R & B #3	652,731	11,942	0	20,000	0	0	7,440	0	692,113	16	293,530	985,643	
215	160840	R & B #4	462,205	8,329	0	10,000	0	8,000	3,360	0	491,894	12	213,205	705,099	
		S/T Road & Bridge	1,760,226	33,520	0	45,000	0	30,000	19,440	3,950	1,892,136	44	799,030	2,691,166	
213	100448	Co Clk Rec Mgmt	36,002	700	0	0	0	0	0	0	36,702	1.00	14,980	51,682	
217	110510	Law Lib	11,996	233	0	0	0	0	0	0	12,229	0.50	6,340	18,569	
218	100691	Airport	355,241	6,898	0	3,000	11,500	0	3,360	15,800	395,799	11	174,490	570,289	
218	130697	Airport Public Safety	488,526	9,486	52,200	40,000	0	0	720	0	590,932	13	226,930	817,862	
232	100448	Co Wide Rec Mgmt	24,006	467	0	5,000	0	0	240	0	29,713	0.50	9,630	39,343	
233	120449	Security	34,767	676	4,200	0	0	0	0	0	39,643	1	17,590	57,233	
274	110485	Dist Clk Civil Rec Mgmt	0	0	3,000	0	0	0	0	0	3,000	0.00	650	3,650	
277	100448	Co Clk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0.00	0	0	
		S/T Other Funds	950,538	18,460	59,400	48,000	11,500	0	4,320	15,800	1,108,018	27.00	450,610	1,558,628	
Total Other Employees			17,525,216	241,429	583,010	342,988	332,551	67,820	118,080	87,780	19,298,874	504	8,053,375	27,352,249	
											Add veterans service officers	2			
											Total County funded full-time positions	506			
Notes:															
(1) Various other compensation includes accrued leave for retiring employees															
(2) Both officers have military insurance and waived the county's insurance benefit.															
(3) Supplements are listed for budgeting purposes and are subject to change depending on an employee's level of certification, transfer to another position, and/or change in employment status.															
SUPPORTING DOCUMENTATION IS AVAILABLE UPON REQUEST															

FY12 Adopted Juvenile Budget

Beginning Fund Balance	\$-0-
 REVENUE	
Intergovernmental Revenue	
TJPC Contract Grant A	\$736,785
TJPC Contract Grant C	\$130,127
Charges for Services	
Contract services	\$155,000
Other Financing Sources	
Transfer in - General Fund	\$1,730,000
 Total Resources	 \$2,751,912
 EXPENDITURES	
Probation Operations	
Salaries	\$927,310
Fringe Benefits	\$310,000
Operations	\$410,427
Capital-non-capital	\$25,000
Detention Operations	
Salaries	\$667,354
Fringe Benefits	\$250,000
Operations	\$89,500
Capital-non-capital	\$15,000
Total Expenditures	\$2,749,591
 Ending Fund Balance	 \$2,321

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 FY12 budget, **there are no new positions.**

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

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 thru FY09	FY10	Grand Total FY95 to FY10
<u>Precinct Work</u>					
County Equipment	416,810	365,973	442,728	93,946	1,319,455
County Roads	5,911,195	8,984,720	9,344,628	2,402,893	26,643,436
New Construction	0	0	225,168	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	1,221,889	13,148,169
Pit Work - Total at various pits	50,870	38,415	120,131	80,540	289,956
Shop Overhead	397,985	459,776	573,551	147,004	1,578,315
Total Precinct Work	10,339,683	13,611,349	15,307,196	3,946,271	43,204,499
<u>Cities, Schools, and Other</u>					
Entities with statutory \$15,000 Limit					
Gladewater ISD	7,804	40,224	18,123	12,958	79,108
Judson ISD	11,846	854	0	0	12,700
Kilgore College	19,702	51,807	27,437	0	98,946
Kilgore ISD	26,791	58,892	128,113	4,431	218,227
Longview ISD	9,829	30,972	0	0	40,802
Pine Tree ISD	12,604	10,724	37,400	25,029	85,757
Sabine ISD	14,133	32,732	26,707	7,428	81,000
Spring Hill ISD	25,765	44,866	41,614	15,084	127,329
UT Tyler @ Longview	0	11,279	25,952	5,899	43,130
White Oak ISD	15,726	30,774	16,010	0	62,510
City of Clarksville	31,018	27,659	52,675	724	112,077
City of Easton	24,444	62,893	48,813	9,649	145,798
City of Lakeport	38,014	71,921	88,640	91,581	290,155
City of Warren City	4,592	20,468	12,061	137	37,259
Upshur County	0	0	10,818	0	10,818
Covered by Interlocals					0
City of Gladewater	69,664	58,596	74,181	0	202,442
City of Kilgore	254,419	240,401	305,252	36,979	837,050
City of Longview	243,033	619,124	344,031	128,677	1,334,865
City of White Oak	36,248	81,293	64,521	3,244	185,307
Other					0
State of Texas Work	2,577	5,895	132,869	549	141,891
Hwy 349 Project			23,973	0	23,973
Total Cities, Schools and Other	848,210	1,501,376	1,479,191	342,367	4,171,145
<u>Non-Road & Bridge Expenditures</u>					
911 Addressing Systems	5,773	2,794	1,561	0	10,128
Airport	96,379	82,241	219,939	22,082	420,641
Airpark Improvement	0	0	172,451	19,675	192,126
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	1,161	26,804
Easton Community Building	3,309	0	14,015	991	18,315
Elderville Comm. Water	124	0	20,176		20,300
Elderville Community Bldg.	0	0	25,795	1,468	27,263
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
Grable 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
Hugh Camp Memorial Park	3,013	14,097	18,123	314	35,548
JP Precinct #4 Building	903	0	47,169		48,073
Judson Comm. Bldg	0	4,100	10,394	3,148	17,642
Kilgore MLK Comm. Bldg.	0	0	3,276		3,276
Kilgore Community Bldg	762	2,114	9,512	3,380	15,768
Liberty City & Olivia Hilburn	430	0	0		430
Liberty City Community Bldg	7,538	1,282	7,263	41	16,124
Marvin A Smith Correctional Unit	46,591	2,815	5,995	402	55,803
Mt. Moriah Cemetery	809	2,069	0		2,878
Mt. Pleasant Cemetery	0	0	12,224		12,224

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 thru FY09	FY10	Grand Total FY95 to FY10
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		0
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	328	2,585
Road Signs	0	0	0	424	424
Voter/Registration Elections	93	0	0		93
Whaley Street	6,670	3,856	4,995	47	15,568
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	53,462	1,283,603
Grand Total - All Categories	11,394,828	15,447,300	17,475,299	4,342,101	48,659,247

* 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.

FY12 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
Walnut Lane	0.3	123	\$8,118
Smelley Road	.04	51	\$3,366
Tryon Rd. 259-Judson Rd		955	\$63,030
Mackey Road Bridge-Co.		729	\$48,114
Northridge Road – 449 to Lonesome Pine Road		1,213	\$80,048
Mackey Road 259- Bridge		565	\$37,290
Stonebridge Court	.2	318	\$20,790
Tryon Road Red Barn/Adrian	.2	1,384	\$91,344
Total			\$352,110
Re-Oil List	Miles	Drums	Estimated Cost
Northridge Road	1.2	60	\$5,850
Sparks	.8	40	\$3,900
Hickory Hill Road	.9	50	\$4,900
Strickland Hills Road	.3	20	\$2,000
Total			\$16,650
Driveways/Patching			\$81,240
Totals			\$450,000

FY12 Proposed Road Work

Precinct #2

Precinct #2, whose roads are mostly located within the city limits of Longview. Precinct #2 does not have road equipment or operators and the projects are usually completed by one of the other precincts.

Road	Type	Length	Estimated Cost
Swinging Bridge Road – from City Limits to Dead End	Asphalt	.8 miles	\$30,000
Miscellaneous Pot Holes and minor repairs			\$12,000
TOTAL ROAD MATERIALS BUDGET			\$42,000
Jordan Valley Road	Culvert Replacement		\$3,000

FY12 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	Description	Amount
County Line Road	Overlay with Asphalt 1,032 Tons	\$68,112
Dorrough Rd #3539	870' 1 x 20'w, 350 Tons Asphalt	\$23,100
Rabbitt Creek	6,340' 1 x 20'w, 2,150 Tons Asphalt	\$142,000

Hot Mix/Oil Dirt for driveways & skin patching	\$ 99,000
R3 for Patching	\$18,600
Tack Oil	<u>\$ 6,000</u>
Total	\$123,600

GRAND TOTAL Asphalt/Road Oil **\$355,028**

Sand/Cement	\$20,000
Limestone for patching	<u>\$33,225</u>
Total for Gravel, Sand & Cement Account	\$53,225

FY12 Proposed Road Work

Precinct # 4

Road and Bridge Precinct #4 is the third largest county precinct with 59.4 miles of roads.

Road	Type	Length	Width	Tonnage	Estimated Cost
Templeton	Asphalt	2,112	18	465	\$33,480
Gum Springs	Asphalt	2,376	20	581	\$41,832
Pleasant Green	2,376	20	581	581	\$41,832
Miscellaneous Road Repairs					\$40,856
				Total	\$158,000



CARL L. DORROUGH
CRIMINAL DISTRICT ATTORNEY
GREGG COUNTY, TEXAS

June 21, 2011

The Honorable Bill Stoudt
County Judge
Gregg County, Texas

Re: FY 2012 Criminal District Attorney Drug Forfeiture Fund Budget

Dear Judge Stoudt:

I have enclosed herein the Forfeiture Fund budget of this office for the 2012 fiscal year to be included in the FY 2012 County Budget. In keeping with the requirements of Article 59, Code of Criminal Procedure, this budget is submitted for the Court's acknowledgment. All monies are used solely for official purposes as required by law.

Sincerely,

Carl L. Dorrough

cc: Gregg County Auditor

Enclosure

DISTRICT ATTORNEY
DRUG FORFEITURE FUND BUDGET—2012

Balance as of 09/30/2011 (est.)	\$25,000.00
Income FY 2012 (est.)	\$1,500.00
Expenses FY 2012 (est.) *Restricted Donation to Texas District & County Attorney's Foundation Training Fund *Law Enforcement Officer Training *Equipment & supplies for officers *Overtime pay for law enforcement officers	\$10,000.00
Balance as of 09/30/2012 (est.)	\$16,500.00

**Court Approved Merit Increase Request Form
For the FY12 Budget**

Employee Name _____ SS# _____

Dept _____ Position# _____

Merit Increase Effective Date: _____

Current Salary _____

% Merit Increase _____

Amount of Increase _____

New Salary _____

I certify a performance review has been completed on the above employee and is retained in my office. Based upon this review the employee should be granted the above merit increase.

Supervisor's Signature

Date

Department Head/Elected Official

Date

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2012**

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 30th day of August, 2011 on a motion made by John Mathis, and seconded by Darryl Primo, 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, 2011 and ending September 30, 2012 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 given; and

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

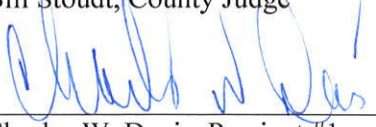
WHEREAS, a public hearing on the proposed budget was conducted on August 30, 2011 as prescribed by law

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget, including attached list of changes, for Gregg County for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

DONE IN OPEN COURT this the 30th day of August, 2011.



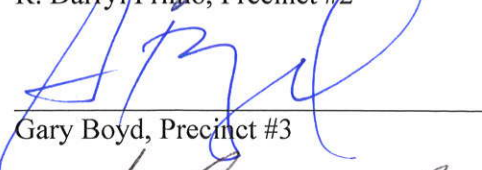
Bill Stoudt, County Judge



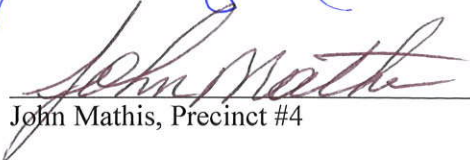
Charles W. Davis, Precinct #1



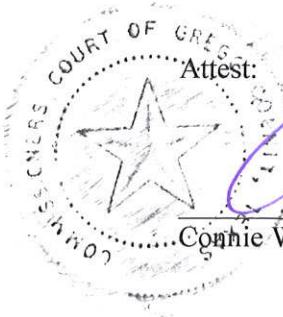
R. Darryl Primo, Precinct #2

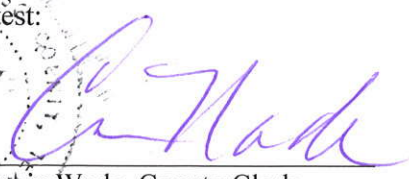


Gary Boyd, Precinct #3



John Mathis, Precinct #4



Attest:


Connie Wade, County Clerk

Changes to FY12 Proposed Budget

<u>Organization</u>	<u>Account #</u>	<u>Increase / (Decrease)</u>	<u>Acct Name</u>	<u>Description</u>
Precinct #3	215-160830-740400	(\$1,784)	Road Materials	Reduced Road Oil & Asphalt
Precinct #3	215-160830-732500	\$6,000	Travel	Travel omitted in error
Precinct #3	215-160830-650110	\$2,743	Salaries	RB3022 S/B \$43,419 w/no COLA or Merit
Precinct #3	215-160830-650510	\$210	Social Security	RB3022 Social Security Adj.
Precinct #3	215-160830-650523	\$10	LTD	RB3022 LTD adj.
Precinct #3	215-160830-650530	\$275	Retirement	RB3022 Retirement adj.
Precinct #3	215-160830-650550	\$5	Unemployment	RB3022 Unemp. Adj.
Kilgore Comm. Center	110-150636-732500	\$1,500	Travel	Travel omitted in error
Health Department	110-140880-650210	(\$26,920)	Accrued Leave	Correct accrued leave duplication
Precinct #4	215-160840-650210	(\$37,630)	Accrued Leave	Correct accrued leave duplication
Tax Office	110-100550-650150	\$0	Certification	To clarify TX0015 has \$1,300 certification
Youth Detention Center	110-150725-730100	(\$40,000)	Supplies	To correct expense account
Youth Detention Center	110-150725-732800	\$1,000	Repairs	To correct expense account
Youth Detention Center	110-150725-730800	(\$16,000)	Administration	To correct expense account
Non-Departmental	110-100451-737501	\$55,000	Juvenile Contributions	To correct expense account
Airport	218-100695-732100	(\$11,500)	Dues & Subscription	Correct duplication
Health Department	110-140880-650110	\$1,000	Salaries	HW0005 S/B \$42,000 (restructured and eligible for merit)
Health Department	110-140880-650110	\$2,000	Salaries	HW0006 S/B \$39,589 (restructured and eligible for merit)
Health Department	110-140880-650110	\$2,000	Salaries	HW0007 S/B \$39,589 (restructured and eligible for merit)
Health Department	110-140880-650110	(\$5,984)	Salaries	HW0009 S/B \$34,000 (restructured and eligible for merit)
Health Department	110-140880-650510	(\$165)	Social Security	Due to restructured positions
Health Department	110-140880-650523	(\$5)	LTD	Due to restructured positions
Health Department	110-140880-650530	(\$215)	Retirement	Due to restructured positions
Health Department	110-140880-650550	(\$10)	Unemployment	Due to restructured positions
	Sub-Total Changes	<u>(\$68,470)</u>		
Judicial Expense	110-110474-731400	\$68,470	Court Appointed Attorneys	Increase due to court order for spanish speaking attorneys

Appendices to be included in FY2011-2012 Budget:

Updated Road & Bridge Project List	C1-C4
FY12 Criminal District Attorney Drug Forfeiture Fund Budget	D1-D2
Court Approved Merit Form for FY12	E1
Order Adopting the FY12 Budget	F1-F2
Order Adopting the FY11 Tax Levy	G1

NOTE: This page is included in the Appendix because it is attached to the Court Order. These changes were incorporated into the FY12 Adopted Budget attached.

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2011 TAX YEAR LEVY**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 30th day of August, 2011 on a motion made by Charles Davis, and seconded by Darryl Primo, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2011; 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 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 2011 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 \$0.2650 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

FOR MAINTENANCE AND OPERATIONS

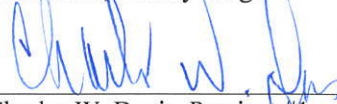
\$.1937 for General Fund
.0215 for Airport Maintenance Fund
.0140 for Permanent Improvement Fund
.0053 for FM Lateral Road
.0305 for Road & Bridge
\$.2650 Total Maintenance and Operations Tax

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.6% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.58.

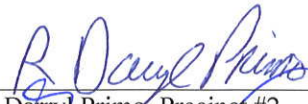
DONE IN OPEN COURT this the 30th day of August, 2011.



Bill Stoudt, County Judge



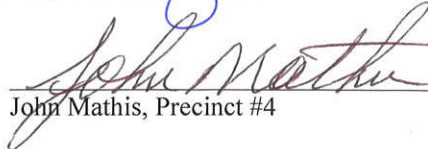
Charles W. Davis, Precinct #1



R. Darryl Primo, Precinct #2



Gary Boyd, Precinct #3



John Mathis, Precinct #4

Attest:



Connie Wade, County Clerk

