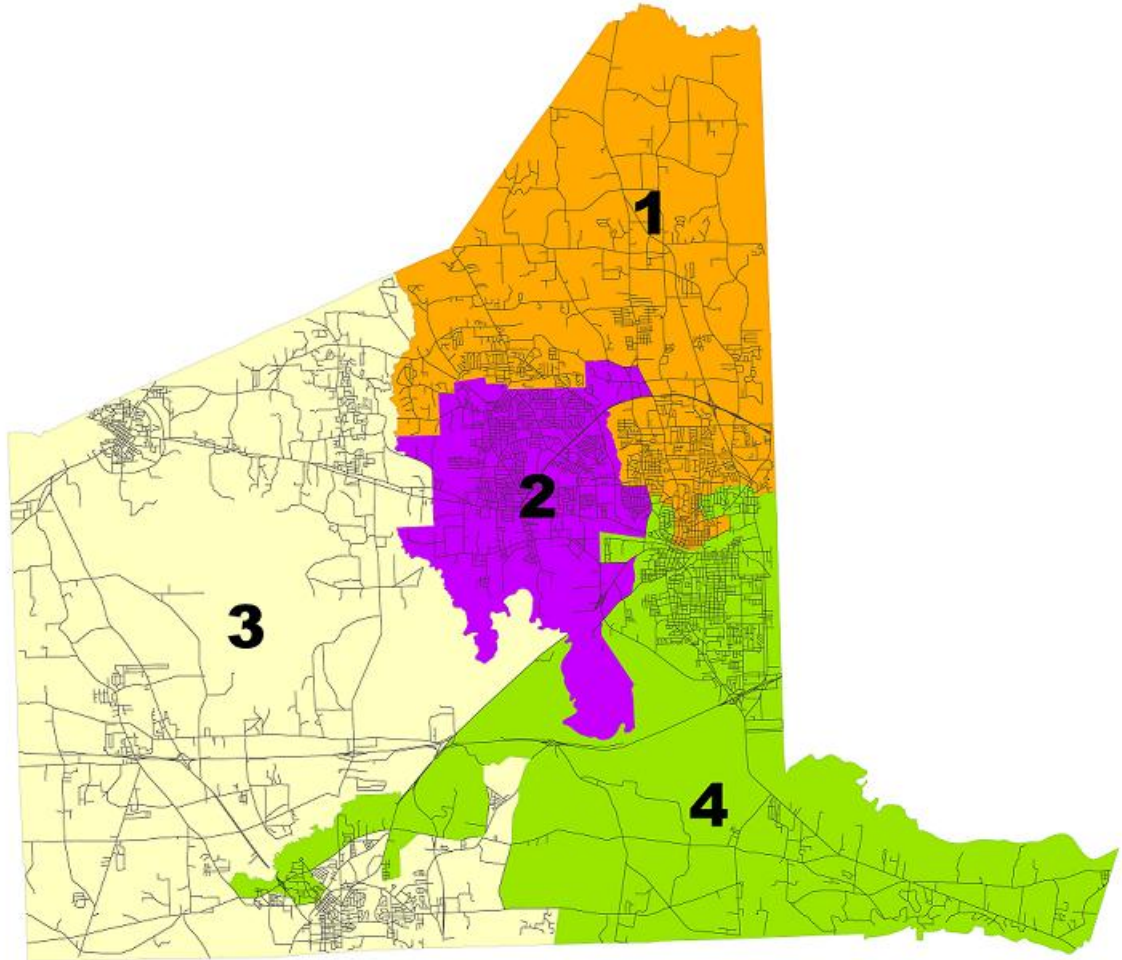


GREGG COUNTY, TEXAS

FY13 ADOPTED BUDGET



For the Period
Beginning October 1, 2012 and
Ending September 30, 2013

This budget will raise more total property taxes than last year's budget by \$481,781, or 0.231%, and of that amount \$265,267 is tax revenue to be raised from the new property added to the tax roll this year.

The new tax rate is $\frac{1}{4}$ ¢ 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: September 30, 2012

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

RE: FY13 Adopted Budget Overview

The FY13 Adopted Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The required public hearing was held and the budget was adopted during the regular Commissioners' Court meeting on August 27, 2012. Then the Commissioners voted to adopt the tax rate of \$0.2625 which is ¼ ¢ 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 FY13 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).

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 28-29 depicting revenue, expenditures, other financing sources/uses and estimated beginning and ending fund balances for each of the County's funds.

Revenue

Estimated revenue of \$53,663,677 consists of 41% property tax, 29% sales and other tax. Fees, fines, licenses, intergovernmental and miscellaneous revenue comprise the remaining 30%. The drastic revenue increase to intergovernmental revenue (State and federal funding) is due to additional funding from the Federal Aviation Administration for airport improvements. 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 has reduced the tax rate four times since 2007. The 2013 tax rate was reduced again – from 26.5¢ to 26.25¢, per \$100 valuation.

The Commissioners' Court strives to reduce taxpayer expenses when possible. Reducing the tax rate is only one method. Other ways to reduce the cost to taxpayers include reducing overall expenses county-wide, eliminating positions where possible, and seeking grant funding. In previous years decisions included adopting tax exemptions for over 65 and disabled individuals; decreasing the vehicle registration fee by \$1.00, and eliminating parking at the airport. These cumulative reductions have resulted in *sending millions of dollars back to the taxpayers.*

Expenditures

The expenditures budget includes historical data for fiscal years 2009-2011, budget data for the current year (FY12) and the FY13 budget for comparative purposes. Proposed operating expenditures are \$60,632,367 of which \$12,768,000 is capital projects and interagency highway projects. Expenditures 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 FY13 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.

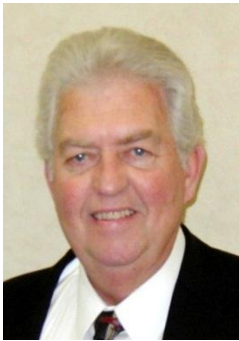
Linda Bailey
Budget Director

Bill Stoudt
County Judge

GREGG COUNTY COMMISSIONERS COURT



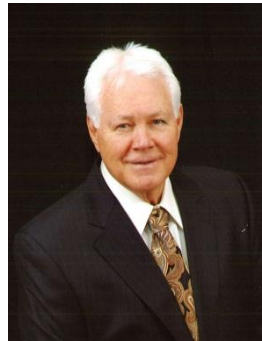
Bill Stoudt
County Judge



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 Dorrrough
County Auditor	Laurie Woloszyn
County Purchasing Agent	Shelia Embrey

OPERATIONS AND PROCEDURES

BUDGET OPERATIONS

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

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

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

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

Capital Expenditures. Ideas for capital expenditures are provided to the county at various levels: through citizens groups, other governmental entities, department officials, and emergency situations. Although these ideas are presented throughout the year, Texas statutes forbid spending not included in the budget. When issues appear throughout the course of the year that constitutes an emergency or unforeseen circumstance, the statutes allow for amendments to the budget. Grant funding is sought whenever possible and, when funding is not available, issues are noted and addressed during the next annual budget process.

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

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

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

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

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 (FAA). 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 called outstanding Certificates of Obligations eliminated long term debt in 2008. 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 in 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 FY13 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 all other fund types: internal service, trust and agency, enterprise, grants 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 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.

FY13 Budget Calendar

Date	Action	Official
May 20,2012	Deadline for departments to enter and return all budget forms	Department Heads
July 23, 2012	Preliminary budget worksheets to Commissioners	County Judge
July 25, 2012	Certified appraisal rolls due (Tax Code 26.01)	Chief Appraiser
July 31 2012	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 31, 2012	FY13 Preliminary Proposed Budget filed with County Clerk .(Local Government Code 111.003 and 111.006)	County Judge
August 7, 2012	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 6, 2012	Commissioners Court 9:00 a.m. meeting. Discuss and vote to place a proposal to adopt a tax rate on Commissioners' Court agenda August 27, 2012. Set 2 public hearings concerning the proposed tax rate.	Commissioners Court
August 16, 2012	First public hearing at 9:00 a.m.	Commissioners Court
August 20, 2012	Second public hearing at 9:00 a.m.	Commissioners Court
August 27, 2012	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 30, 2012	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 copy machines in various offices.

At this time the County anticipates that no increases in the overall tax rate will be necessary to fund outstanding obligations required in future years. Debt limitations are described under *Debt Policy* shown on page 20.

CASH MANAGEMENT

State law prohibits deficits to fund balance. Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies. The cash management investment and reserves policy begins on page 19.

The Gregg County Commissioners' Court goal is to maintain a minimum reserve of 25% of the budgeted operating expenditures. The current operating ratio is 72%, while the combined proposed reserve ratio for FY13 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 FY12 and FY13.

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 FY12 and FY13.

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

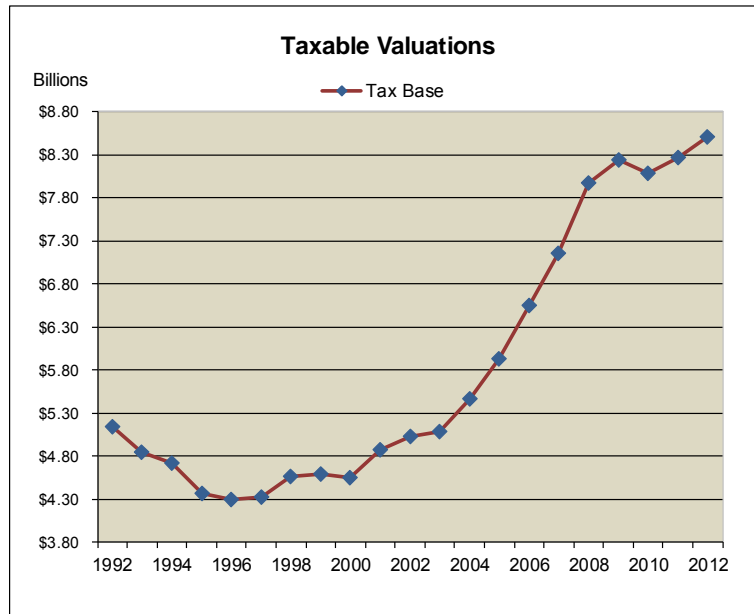
Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY12 audited figures are expected to be provided in spring of calendar year 2013, well into the new budget year.

The estimated FY13 beginning balance for all funds is \$62,708,360; estimated revenue is \$53,663,677; appropriations are \$60,632,367; other financing sources and uses are (\$104,250). Ending reserved fund balance is estimated at \$21,526,525 and unrestricted fund balance is estimated at \$34,108,895.

2012 TAX DATA

NOTE: The 2012 taxable valuations and 2012 tax rate funds the FY13 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 2012 tax base valuations used for the FY13 Budget are \$8,531,427,424, a 3% 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
2012	8,531,427,424	8,487,523,138

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 \$2.29 million dollars back to the disabled and elderly residents of the County.

Mineral Values -

Overall mineral values have significantly declined over the last 20 years. In 1992, mineral taxable valuations were \$1.9 billion, today they are less than one half million - \$474,402,910. Values decreased by 82% from 2008 to 2011. During 2012 production decreased significantly as companies moved their activity from east to west and southwest Texas oil and gas fields. 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 \$136,554 represents a 1.6% increase.

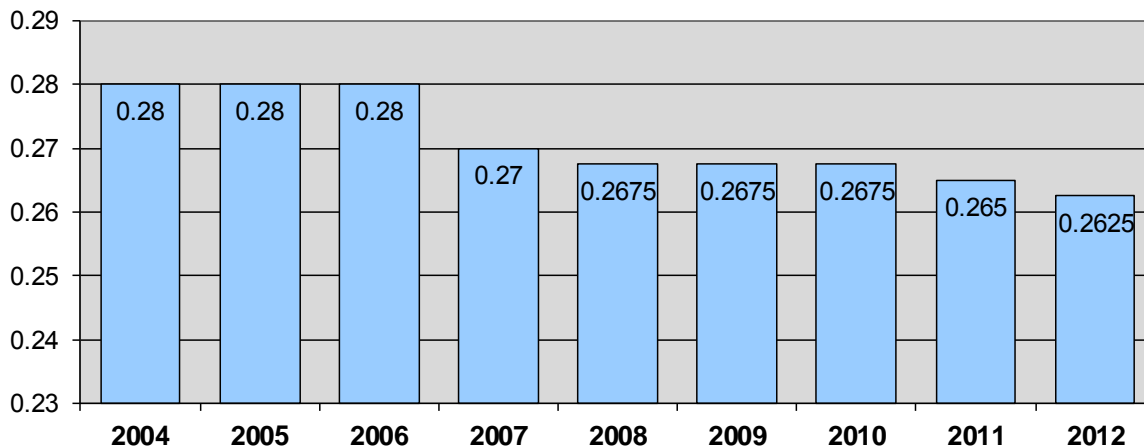
Property Tax Rate – The chart shown below reflects historical tax rate changes. The chart depicts how the tax rate was reduced from 0.28 to 0.2625 per \$100 valuation from 2007 to 2012. These tax rate reductions send back to taxpayers \$1,491,931.

The proposed property tax rate disbursement for FY2012-13 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.1897	\$15,427,738
Airport Maintenance Fund	.0223	1,813,593
Road and Bridge	.0322	2,618,730
Permanent Improvement Fund	.0130	1,057,251
FM Lateral Road	.0053	427,453
Total Tax Rate & Distribution	.2625	\$21,344,765

Note: The 2012 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 FY13 budget does not include salary increases or cost of living adjustments (COLA) for elected officials. The proposed FY13 Budget includes a 3% cost of living adjustment for eligible employees. To realign the positions budget structure, \$200,000 was moved to a Workforce Investment funds.

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.

To accommodate increased workloads the FY13 budget includes a Database Administrator in the Information Technology department and a new clerk in Justice of the Peace Precinct #1.

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.

Four jailer positions in the Contract Jail department were deleted in the FY13 Budget due to a reduction in inmate beds.

Positions Budget

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

Personnel Positions by Department					%Change from FY10 to FY13
Department	Amended FY10	Amended FY11	Amended FY12	Proposed FY13	
Airport Administration	11	11	11	11	
County Auditor	9	10	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	4	4	
Human Resources	3	3	3	3	
Information Services	6	6	6	7	
Purchasing	2	2	3	3	
Tax Assessor-Collector	30	30	29	29	
Total General Government	96.5	97.5	96.5	97.5	0.0%
9-1-1 Addressing	2	2	2	2	
Health Department	9	10	10	10	
Veterans Service	2	2	2	2	
Total Health /Welfare	13	14	14	14	7.7%
124th District Court	2	2	2	2	
188th District Court	2	2	2	2	
307th District Court	2	2	2	2	
Collections	3	3	4	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	31	31	31	
District Clerk	21	21	21	21	
Pre-Trial Services	-	-	1	1	
Justice of the Peace Precinct #1	6	6	6	7	
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	0.50	0.50	0.50	0.50	
Total Judicial	84.5	87.5	89.5	90.5	5.9%
Airport Public Safety	10	13	13	13	
Building Security	2	1	1	1	
Constable #1	1	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	46	
Department of Public Safety	1	1	1	1	
MAS Criminal Justice Center	8	8	8	8	
Sheriff	181	183	185	185	
Total Public Safety	256	260	262	258	2.3%
Community Buildings	2	2	2	2	
Courthouse Building	17	16	16	16	
Total Public Facilities	19	18	18	18	-5.3%
Road & Bridge Administration	4	4	4	4	
Road & Bridge Precinct #1	16	16	15	15	
Road & Bridge Precinct #2	1	1	1	1	
Road & Bridge Precinct #3	18	18	16	16	
Road & Bridge Precinct #4	13	13	12	12	
Total Transportation	52	52	48	48	-7.7%
Grand Totals	521.0	529.0	528.0	526.0	1.3%

Changes from FY10 to FY13 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. In FY13, a database administrator position was added in information technology due to increased need for in-house support.
- Health and Welfare – 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). In FY13, a new clerk position was added to Justice of the Peace, Precinct #1 due to increased workloads.
- 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. In FY13, the Contract Jail division eliminated four jailer positions due to a reduction in inmate bed contracts.
- 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 is 10.55%. 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 FY13 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 FY13 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 hearings 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 County's 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.

FY13 Detail Capital Expenditures

Fund	Org	Dept Name	Total	Description
Capital Projects Funds:				
410	150999	Buildings	\$150,000	Other facility improvements
450	150999	Buildings	\$150,000	Facility Improvements
450	150570	Courthouse Maintenance	\$225,000	Replace Chiller
450	150570	Courthouse Maintenance	\$295,000	Replace Boiler
460	100692	Airport Improvements	\$2,250,000	Airport Terminal Remodel
460	100692	Airport Improvements	\$2,000,000	Airport Perimeter Road
460	100692	Airport Improvements	\$753,000	Airport Jetbridge
465	150465	Parking Lot Project	\$150,000	Parking Lot Project
466	150999	Buildings (Various)	\$165,000	ADA Compliance Project
468	150610	Longview Whaley Comm Bldg	\$150,000	Facility Improvements incl. window project
			\$6,288,000	
753000 - Furnishings & Equipment (over \$5,000):				
110	100570	Computer Upgrade Project	\$255,000	Odyssey Servers, Storage Area Networks, Software
110	120742	Sheriff	\$95,000	Fleet Impalas - 5 @ \$19,000 ea
110	120742	Sheriff	\$43,000	Police Impalas - 2 @ \$21,500 ea
110	120742	Sheriff	\$57,000	2 Fleet Chevy Tahoes \$28,500 ea
215	160810	R&B Precinct #1	\$26,000	F250 Crew Cab Pickup
215	160810	R&B Precinct #1	\$91,900	Boom Mower
			\$567,900	
754000 - Furnishings & Equipment (\$500 to \$4,999.99):				
110	100451	Non-Department	\$25,000	Replace chairs in Co Ct & Comm Ct
110	100560	Information Technology	\$50,000	Computers- incl. laptops and servers printers, scanners etc. - items replaced as they fail
110	110468	County Court at Law #2	\$1,500	Copier
110	120742	Sheriff	\$12,000	20 Bullet Proof Vests \$600 ea
218	130697	Airport Public Safety	\$7,500	Bunker gear
273	110491	JP #1 Technology Fund	\$6,000	Replace computers and printers as they fail
273	110492	JP #2 Technology Fund	\$4,000	Replace computers and printers as they fail
273	110493	JP #3 Technology Fund	\$25,000	Replace computers and printers as they fail
273	110494	JP #4 Technology Fund	\$4,000	Replace computers and printers as they fail
276	110492	JP #2 Security Fund	\$4,000	Security System with cameras
			\$139,000	
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES			\$6,994,900	
Capital Lease and Notes Payable (short term):				
110	100423	County Clerk	\$1,550	799500 - Copiers - Principal
110	100423	County Clerk	\$80	799600 - Copiers - Interest
110	100460	County Judge	\$2,060	799500 - Copiers - Principal
110	100460	County Judge	\$230	799600 - Copiers - Interest
110	100530	Auditor	\$2,015	799500 - Copiers - Principal
110	100530	Auditor	\$285	799600 - Copiers - Interest
			\$6,220	

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 FY13 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 FY13 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 FY13 Budget provides for \$5,003,000 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 (FAA) at a rate of 80-95%. The County's portion of the projects that begin in FY13 is \$900,000.

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
- George Richey Road project – Phase 1
- Improvements at FM349 in Kilgore
- Improvements at SH 149 and SH322

FM2275 – George Richey Road Project – The scope of work includes construction of a five (5) lane divided roadway on FN 2275 from McCann Road east to US 259 at Henderson in North Longview. Phase 2 and Phase 3 of this project is funded with state funds and local funds from Gregg County, the City of Longview, and Longview Economic Development Corporation (LEDCO). The City and County adopted resolutions to participate in this funding in December, 2011. Gregg County’s cost for FY2013 and FY2014 is \$5 million and \$850,000, respectively.

SH42 Project – This project includes widening the roadway for a continuous two-way left turn lane between SH42 from IH20 South Ramp, south to SH31 in Kilgore. Cost will be shared between the City of Kilgore, Kilgore Economic Development Corporation (KEDCO) and Gregg County. Gregg County’s cost for FY2013 will be \$1.33 million dollars.

US259 at Synergy Drive – This project includes construction of a left turn lane at Synergy Drive in Kilgore to .3 mile north of FM349. Cost will be shared between the City of Kilgore, Kilgore Economic Development Corporation (KEDCO) and Gregg County. Gregg County’s cost for FY2013 will be \$150,000.00.

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

Because state highway projects are for state roads and the roads do not belong to the county at the end of the project, funds are budgeted as operating expenditures. The County continues to partner with TxDOT for other highway improvements on a cash basis, pay as we go approach.

Other County Projects

Longview Community Center – Built in 1939, this facility (located on Whaley Street) is a state designated historical landmark. The FY13 Budget provides for \$150,000 in capital expenditures to address the aging infrastructure, including window replacement or restoration, air conditioning, plumbing, upgrading stage technology and repainting and flooring replacement. 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 coordinates the work with the Texas Historical Commission to remain compliant with State Historic Landmark preservation and restoration guidelines.

This restoration project is ongoing and project completion is unknown at this time. The facility is still being used for community events and continued use is considered in the planning process.

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. The FY13 budget includes funds for professional consulting services.

Other Improvements – As the County’s infrastructure ages, it is necessary to fund a balance between repairing and maintaining existing systems and replacing those systems with more energy efficient units. The FY13 budget includes \$225,000 to replace a chiller and \$295,000 to replace a boiler. The ADA compliance fund includes \$165,000 for ADA improvements for all County facilities, with will be upgraded to meet ADA standards on a building by building basis. The County also maintains partnerships for future infrastructure and improvements that benefit the citizens of Gregg County including a partnership with the City of Longview to develop a county-wide animal shelter in the future.

Overview of 5 Year Capital Improvement Plan

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

Estimated Initial Cost to County for Fiscal Years:

Sources of Funding:

Project Type / Project Description	Estimated Initial Cost to County for Fiscal Years:					Project Total (All Agencies)	Sources of Funding:					
	2012-13	2013-14	2014-15	2015-16	2016-17		Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds
Airport Projects (1)												
Capital Improvements Other than Buildings												
Design/Construct Terminal Expansion/Remodel	\$2,250,000					\$2,250,000		\$2,000,000	\$250,000			
Jet Bridge	\$753,000					\$1,003,111		\$753,111	\$250,000			
Perimeter Road Construction North End	\$2,000,000	\$2,400,000				\$4,400,000		\$4,000,000	\$400,000			
Perimeter Road Construction South End		\$1,500,000				\$1,500,000		\$1,350,000	\$150,000			
Design Runway 13/31 Structural Overlay			\$358,000			\$358,000		\$322,200	\$35,800			
Construct Runway 13/31 Structural Overlay				\$6,740,000		\$6,740,000		\$6,066,000	\$674,000			
Design and Construct ARFF Station					\$2,500,000	\$2,500,000		\$2,250,000	\$250,000			
County Facilities Projects												
Capital Improvement - General	\$150,000					\$150,000			\$150,000			
Permanent Improvements - General	\$150,000					\$150,000			\$150,000			
-Replace Courthouse Chiller	\$225,000					\$225,000			\$225,000			
-Replace Courthouse Boiler	\$295,000					\$295,000			\$295,000			
ADA Compliance Improvements	\$165,000					\$165,000			\$165,000			
Longview Community Building (Whaley St.)	\$150,000					\$150,000			\$150,000			
Additional parking facilities and infrastructure	\$150,000	\$2,500,000	\$2,500,000			\$5,000,000			\$5,000,000			
Other Intergovernmental Partnership Projects (2)												
FM2275 - George Richey Road Project	\$5,000,000	\$850,000				\$17,491,000			\$5,000,000			\$12,491,000
Kilgore Loop-Synergy Park - partner with TxDOT/KEDCO/ Gregg County	\$150,000					\$450,000			\$150,000			\$300,000
Widening of 42, South of I-20 - TxDOT/KEDCO/City of Kilgore/Gregg County	\$1,330,000					\$3,990,000			\$1,330,000			\$2,660,000
Widening Tryon Road						Unknown						
SH80/SH42 turn lane in White Oak						Unknown						
Animal Shelter - Partnership with City of Longview						Unknown						

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

FY13 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/12	Revenues FY13	Expenditures FY13	OFSources FY13	OF Uses FY13	Estimated Restricted Fund Balance at 9/30/13	Estimated Unrestricted Fund Balance at 9/30/13
Operating Funds							
General Fund	\$30,052,500	\$39,636,380	(\$39,438,542)	\$4,500	(\$418,750)	\$811,865	\$29,024,223
Road & Bridge Fund	4,335,131	5,451,004	(5,643,851)	110,000	0	300,437	\$3,951,847
Airport Maintenance Fund	1,128,191	2,120,189	(2,109,029)	0	0	6,526	\$1,132,825
Sub-Total	\$35,515,822	\$47,207,573	(\$47,191,422)	\$114,500	(\$418,750)	\$1,118,828	\$34,108,895
Debt Service Funds (see Note 1)							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$35,515,822	\$47,207,573	(\$47,191,422)	\$114,500	(\$418,750)	\$1,118,828	\$34,108,895
							72.28%
Discretionary Funds							
Oilfield Theft Prosecution	3,552	0	(3,552)			0	
Sezures Awarded Constable #3	4,825	0	0			4,825	
Dis. Court Technology Fund	647	300	0			947	
Co. Court Technology Fund	11,072	4,500	0			15,572	
Co. Court Records Preservation	23,885	9,000	0			32,885	
Dist Court Records Preservation	50,826	16,500	0			67,326	
Co. Clerk Records Management	376,157	112,000	(98,560)		(1,700)	387,897	
Law Library Fund	78,638	52,150	(66,571)			64,217	
County-Wide Records Mgmt	175,496	56,000	(89,667)	5,400		147,229	
Building Security Fund	25,529	62,000	(63,867)			23,662	
Workforce Investment Fund	0	0	(200,000)	200,000		0	
Justice Court Technology Fund	87,325	25,000	(81,600)			30,725	
Dist. Clerk Records Mgmt	28,878	9,450	(36,633)		(1,700)	(5)	
Dist. Clerk Criminal Rec Mgmt	4,325	1,200	(2,495)			3,030	
Justice of the Peace Security	38,139	5,600	(8,000)			35,739	
Co. Clerk Criminal Rec Mgmt	8,003	3,600	(2,000)		(2,000)	7,603	
Health Care Fund	2,728,223	56,500	(20,000)			2,764,723	
Sub-Total	3,645,520	413,800	(672,945)	205,400	(5,400)	3,586,375	-
Total Operating & Discretionary	\$39,161,342	\$47,621,373	(\$47,864,367)	\$319,900	(\$424,150)	\$4,705,203	\$34,108,895
							71.26%
Capital Projects and Interagency							
Highway Projects (see Note 2)							
Interagency Highway Projects	29,136	0	(6,480,000)	6,480,000	0	29,136	
Capital Improvement Fund	\$18,507,117	\$38,000	(150,000)	0	(8,183,000)	10,212,117	
Permanent Improvement Fund	\$4,348,572	\$1,101,804	(670,000)	0	(165,000)	4,615,376	
Airport Improvement Fund	199,456	4,902,500	(5,003,000)	1,403,000	0	1,501,956	
Parking Facility	150,011	0	(150,000)	150,000	0	150,011	
ADA Compliance Project	145,581	0	(165,000)	165,000	0	145,581	
Longview Whaley Comm Bldg.	167,145	0	(150,000)	150,000	0	167,145	
Sub-Total	\$23,547,018	\$6,042,304	(\$12,768,000)	\$8,348,000	(\$8,348,000)	\$16,821,322	\$0
Total - All Funds	\$62,708,360	\$53,663,677	(\$60,632,367)	\$8,667,900	(\$8,772,150)	\$21,526,525	\$34,108,895
							56.26%

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

Note 2 - Unexpended budget rolls forward each year until project completion.

**FY13 Adopted Budget
Recapitulation by Category**

	General Fund	Road & Bridge	Other Special Revenue Funds	Health Care Fund	Capital Projects & Road Imp. Funds	Total All Funds
Est. Balance at 10/1/12	30,052,500	4,335,131	2,045,488	2,728,223	23,547,018	62,708,360
<u>Revenues</u>						
Property Taxes - Current	15,501,738	3,059,683	1,821,693	0	1,057,251	21,440,365
Property Taxes - Delinquent	522,408	98,321	56,696	0	42,753	720,178
Sales Tax	14,825,000	680,000	0	0	0	15,505,000
Other Taxes	270,000	0	0	0	0	270,000
Licenses & Permits	102,500	24,000	0	0	0	126,500
Intergovernmental	723,151	1,055,500	27,500	48,000	4,850,000	6,704,151
Fees of Office	3,030,325	0	369,650	0	52,500	3,452,475
Fines & Forfeitures	611,000	532,000	0	0	0	1,143,000
Interest	75,000	1,500	0	8,500	39,800	124,800
Rental Income	436,758	0	199,800	0	0	636,558
Miscellaneous	3,538,500	0	2,150	0	0	3,540,650
Total Revenues	39,636,380	5,451,004	2,477,489	56,500	6,042,304	53,663,677
Total Funds Available	69,688,880	9,786,135	4,522,977	2,784,723	29,589,322	116,372,037
Other Financing Sources	4,500	110,000	205,400	0	8,348,000	8,667,900
Total Available Resources	69,693,380	9,896,135	4,728,377	2,784,723	37,937,322	125,039,937
<u>Expenditures by Category</u>						
Salary Expense	17,591,251	2,200,261	1,143,296	0	0	20,934,808
Fringe Benefits	8,019,444	916,818	698,612	0	0	9,634,874
Operating Expenses	13,283,127	2,408,872	869,566	20,000	6,480,000	23,061,565
Capital Outlay	538,500	117,900	50,500	0	6,288,000	6,994,900
Debt Service	6,220	0	0	0	0	6,220
Total Expenditures	39,438,542	5,643,851	2,761,974	20,000	12,768,000	60,632,367
Interbudget Transfers Out	418,750	0	5,400	0	8,348,000	8,772,150
Unrestricted Reserves	29,024,223	3,951,847	0	0	0	32,976,070
Restricted Reserves	811,865	300,437	828,178	2,764,723	16,821,322	22,659,350
Total Expenditures, Transfers Out & Reserves	69,693,380	9,896,135	3,595,552	2,784,723	37,937,322	125,039,937

2012 Adopted Property Tax Distribution
For the FY12-13 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 97%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.18970	15,427,738
Airport	218-531100	0.02230	1,813,593
Permanent Improvements	450-531100	0.01300	1,057,251
Road & Bridge	215-531100	0.03220	2,618,730
FM Lateral Road*	215-531100	0.00530	427,453
Total Maintenance & Operations (M&O)		0.26250	21,344,765
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	21,344,765

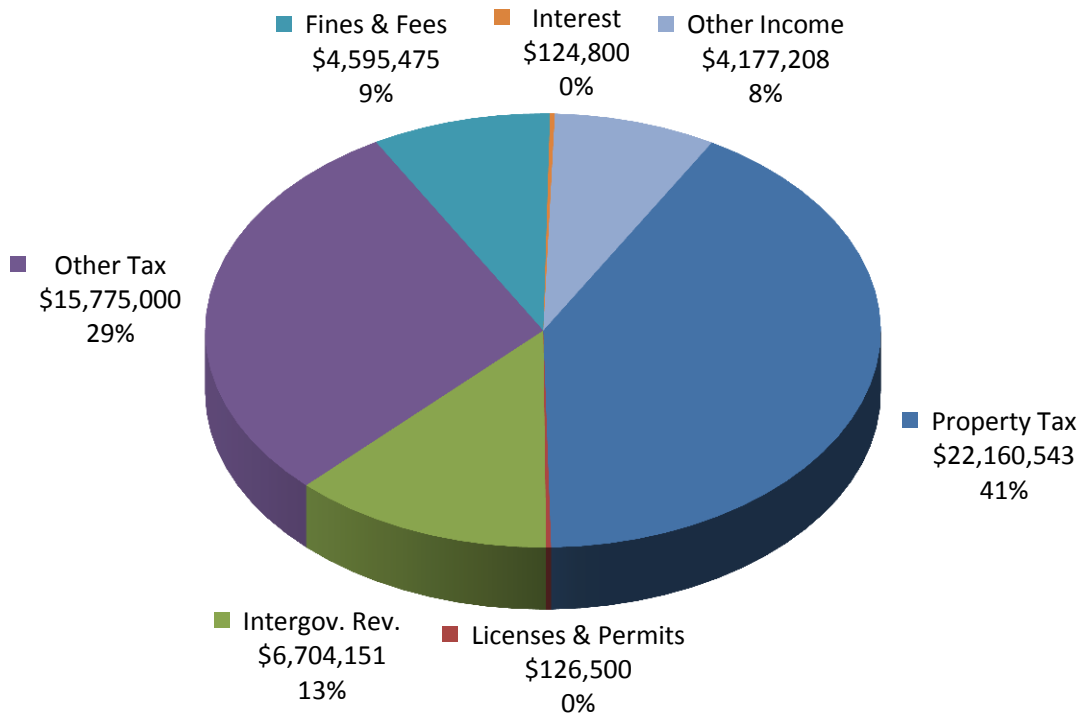
DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.75%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.19370	432,408
Airport	218-531200	0.02150	47,996
Permanent Improvements	450-531200	0.01400	31,253
Road & Bridge	215-531200	0.03050	68,087
FM Lateral Road*	215-531200	0.00530	11,734
Total Maintenance & Operations (M&O)		0.26500	591,478
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26500	591,478

NOTE:

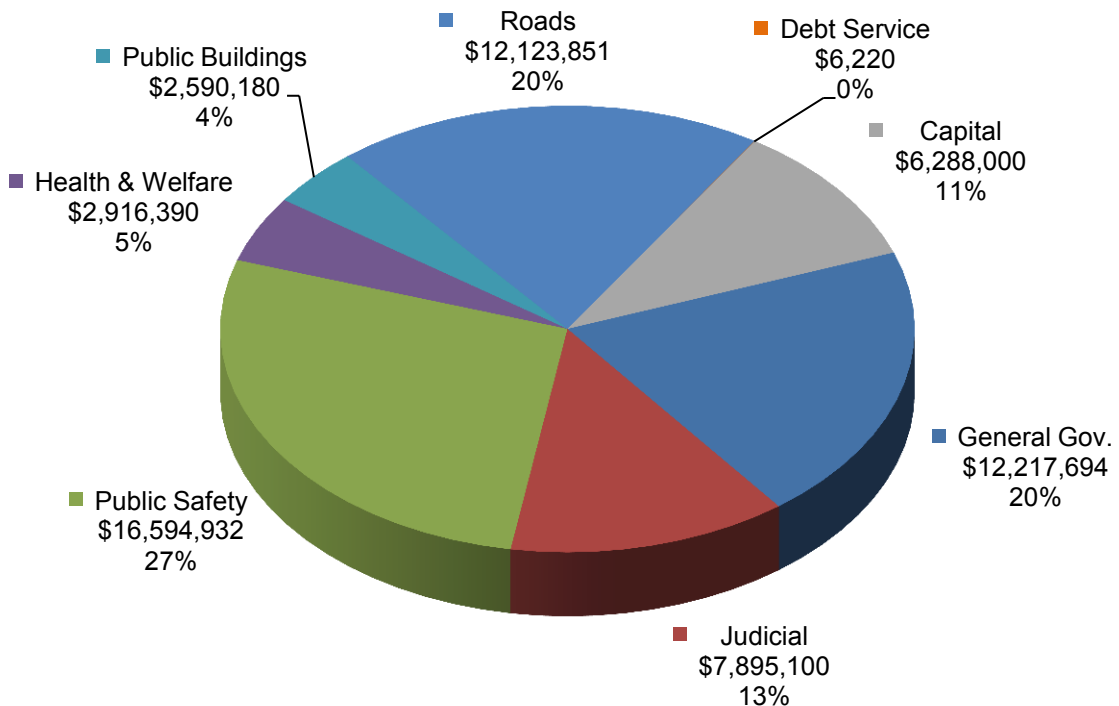
The 2012 Tax rate funds the FY12-13 Budget
 2012 Certified Taxable Valuations are provided by GAD
 Current Tax revenue is based on 97% collection base
 Net taxable value = 2012 taxable value less frozen taxes

FY13 ADOPTED BUDGET

WHERE THE MONEY COMES FROM...



WHAT THE MONEY IS USED FOR...



FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	
110 GENERAL FUND								
100000 Revenue								
		531100	14,942,836	15,072,916	14,807,323	15,252,201	15,427,738	
		531199	0	94,426	78,327	78,000	74,000	
		531200	399,357	348,834	346,220	370,202	432,408	
		531250	15,707	0	0	0	0	
		531299	0	99,566	95,188	96,000	90,000	
		534400	211,389	214,451	203,001	190,000	190,000	
		537700	104,844	86,280	77,912	65,000	80,000	
		539800	14,185,661	13,838,557	15,359,393	13,900,000	13,900,000	
		550400	546,519	506,881	765,610	775,000	925,000	
			Taxes:					
			30,406,313	30,261,911	31,732,974	30,726,403	31,119,146	
		538100	462,239	245,926	48,306	175,000	75,000	
		538150	205,391	(93,755)	70,240	0	0	
			Intergovernmental Rev:					
			667,630	152,171	118,546	175,000	75,000	
			S/T 100000	31,073,943	30,414,082	31,851,520	30,901,403	31,194,146
100100 General Government Revenue								
		532100	32,338	58,560	32,755	40,000	38,000	
			License/Permits:					
			32,338	58,560	32,755	40,000	38,000	
		537554	13,758	13,759	14,033	12,500	13,000	
		537960	12,441	28,430	29,615	12,500	20,000	
			Intergovernmental Rev:					
			26,199	42,189	43,648	25,000	33,000	
		535400	1,035,860	987,832	868,246	925,000	860,000	
		535425	125,195	115,470	109,850	108,000	104,000	
		535500	832,743	570,466	610,572	575,000	605,000	
		535502	0	264,586	262,697	260,000	240,000	
		539106	5,958	6,500	6,500	5,500	5,500	
			Charges for Services:					
			1,999,756	1,944,854	1,857,865	1,873,500	1,814,500	
		538202	34,098	34,098	34,098	34,098	34,098	
		538205	9,308	9,773	10,262	10,000	11,160	
		538209	9,610	9,800	129,017	9,200	13,500	
		539102	272,091	203,043	107,220	125,000	82,000	
			Rent/Commissions:					
			325,107	256,714	280,597	178,298	140,758	
		599000	72,210	40,913	64,771	25,000	25,000	
			Misc:					
			72,210	40,913	64,771	25,000	25,000	
			S/T 100100	2,455,610	2,343,230	2,279,636	2,141,798	2,051,258
100110 Judicial Revenue								
		535450	2,000	2,000	7,500	2,000	6,500	
			License/Permits:					
			2,000	2,000	7,500	2,000	6,500	
		533700	5,000	5,000	5,000	5,000	5,000	
		534900	150,000	150,000	150,000	150,000	150,000	
		535999	10,958	11,312	9,990	10,000	11,500	
		537640	22,849	39,822	22,720	22,000	20,000	
		537650	78,316	123,852	87,454	75,000	62,000	
		537660	65,960	51,884	44,982	50,000	45,000	
			Intergovernmental Rev:					
			333,083	381,870	320,146	312,000	293,500	
		535401	14,418	11,328	9,752	9,200	9,200	
		535402	7,965	3,714	2,983	3,500	2,100	
		535403	250	100	50	100	0	
		535426	0	13,315	13,354	12,000	11,500	
		535600	66,522	50,489	44,439	45,000	40,000	

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated	
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	
	District Clerk		535700	404,696	414,130	422,997	380,000	355,000	
	Justices of the Peace		535800	61,427	0	0	0	0	
	Justice of the Peace #1		535801	0	19,373	19,625	17,500	20,000	
	Justice of the Peace #2		535802	0	12,060	12,795	12,000	12,500	
	Justice of the Peace #3		535803	0	10,744	9,551	9,000	8,500	
	Justice of the Peace #4		535804	0	11,799	10,735	11,250	12,000	
	Trial fees		536100	90	73	52	25	25	
	Jury		536200	26,844	27,837	12,184	20,000	6,500	
	Probate judges education		536500	2,300	2,440	2,734	2,200	2,400	
	Other arrest fees		536600	60,336	58,336	80,257	60,000	82,000	
	Judges Fee - Probate		536820	3,408	3,281	3,319	3,000	3,000	
	State Fees		536850	113,715	96,383	97,762	83,000	83,000	
	State Fee -TP - Judicial Efficiency		536851	6,853	4,918	3,801	3,000	4,200	
	State Fee - Drug Court Program		536852	4,226	14,755	20,578	12,000	19,500	
	Court Reporter Services		536900	45,908	46,428	45,408	44,000	40,000	
	DRO - filing fees		537402	18,502	19,028	6,181	10,000	1,200	
	Guardianship Fee		537670	8,360	7,840	7,696	7,000	7,100	
	Defensive Driving Fees		539107	51,075	45,302	44,942	42,000	42,000	
	Child Safety Fees		539110	3,432	2,813	2,650	2,200	2,000	
	Traffic Fees		539111	13,418	10,578	10,448	10,000	9,800	
	Video Fees		550600	8,705	7,524	7,436	6,200	6,800	
	Charges for Services:				922,450	894,588	891,729	804,175	780,325
	Justice courts		537100	580,433	0	0	0	0	
	Justice of the Peace #1		537101	0	170,261	198,610	190,000	185,000	
	Justice of the Peace #2		537102	0	48,549	63,965	55,000	81,000	
	Justice of the Peace #3		537103	0	238,803	241,364	220,000	252,000	
	Justice of the Peace #4		537104	0	86,909	89,802	80,000	93,000	
	Fines & Forfeitures:				580,433	544,522	593,741	545,000	611,000
	Miscellaneous								
	S/T 100110				1,837,966	1,822,980	1,813,116	1,663,175	1,691,325
	100120 Law Enforcement / Corrections Revenue								
	Sexually oriented businesses		532200	35,600	33,900	39,900	30,000	34,500	
	License/Permits:				35,600	33,900	39,900	30,000	34,500
	Federal grant-DEA		534100	0	0	4,652	0	0	
	State Grant - Sheriff STEP		534394	11,338	0	0	0	0	
	Grant-HIDTA		537555	1,314	215	245	0	0	
	Drug Enforcement Task Force		537556	16,329	16,884	12,433	15,000	5,500	
	Reimbursement: CSCD Deputy Salary		537557	23,116	23,221	23,511	0	0	
	Reimb: Sabine Valley - MH Deputies		537558	70,978	103,374	103,374	103,374	103,374	
	Reimb: Sabine ISD Resource Officer		537559	39,452	39,452	39,452	39,452	39,452	
	City of Longview - Prisoner Care		537800	319,706	275,150	250,743	251,459	247,125	
	Intergovernmental Rev:				482,233	458,296	434,410	409,285	395,451
	County Sheriff		535200	333,459	302,531	337,046	290,000	320,000	
	Constables		535300	121,066	0	0	0	0	
	Constable Fees - Pct #1		535301	0	27,665	34,575	28,500	31,000	
	Constable Fees - Pct #2		535302	0	31,742	27,209	26,500	28,500	
	Constable Fees - Pct #3		535303	0	25,635	22,535	22,000	18,400	
	Constable Fees - Pct #4		535304	0	32,745	31,510	28,500	32,000	
	Charges for Services:				454,525	420,318	452,875	395,500	429,900
	Hangar & Other Ground Rentals		538400	0	0	0	0	18,000	
	Rent & Commissions:				0	0	0	0	18,000
	Donations		539112	0	0	0	2,848	0	
	Inmate Reimbursement		550570	3,106	1,868	27,697	500	2,500	
	Miscellaneous:				3,106	1,868	27,697	3,348	2,500
	S/T 100120				975,464	914,382	954,882	838,133	880,351

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
100140 Health & Human Services Revenue								
	Sewage disposal systems		533200	32,500	33,800	24,400	23,500	23,500
	License/Permits:			32,500	33,800	24,400	23,500	23,500
	City of Longview-Litter Abatement		533600	0	12,703	0	0	0
	State - Commercial Waste Management		537550	164	317	286	200	200
	City of Lakeport - Sewer Fees		537551	1,100	1,300	1,200	1,000	1,000
	E.T.C.O.G. (9-1-1 reimbursement)		550502	0	0	0	0	0
	Intergovernmental Rev:			1,264	14,320	1,486	1,200	1,200
	Donations		539112	1,115	0	0	0	0
	Miscellaneous			1,115	0	0	0	0
	S/T 100140			34,879	48,120	25,886	24,700	24,700
100150 Public Buildings Revenue								
	FEMA Reimb-Direct Expenditures		534199	44,173	11,404	0	0	0
	Intergovernmental Rev:			44,173	11,404	0	0	0
	Parking Lot Fees		539104	5,761	4,876	7,259	5,600	5,600
	Charges for Services:			5,761	4,876	7,259	5,600	5,600
	Community Buildings		538206	25,985	23,840	28,430	40,000	38,000
	Telephone coin stations		539108	357,763	296,950	274,838	285,000	240,000
	Concession commissions		539113	7,838	6,038	700	0	0
	Rent & Commissions:			391,586	326,828	303,968	325,000	278,000
	Federal - Jail Lease		539122	1,210,018	1,546,860	1,804,606	1,500,000	3,000,000
	Contract Jail Revenue		539123	1,969,760	1,471,417	1,237,040	1,400,000	511,000
	Miscellaneous:			3,179,778	3,018,277	3,041,646	2,900,000	3,511,000
	S/T 100150			3,621,298	3,361,385	3,352,873	3,230,600	3,794,600
Total Revenue - General Fund				39,999,160	38,904,179	40,277,913	38,799,809	39,636,380
200000 Other Financing Sources								
	Sale of fixed assets		539200	30,940	40,684	0	10,000	4,500
	Insurance proceeds - Loss of fixed assets		539300	3,878	5,877	19,972	16,302	0
	Right of Way		539400	0	20,000	0	0	0
	Capital Lease		830000	17,395	0	0	0	0
	Miscellaneous:			52,213	66,561	19,972	26,302	4,500
	<i>Transfer in - Election Services Contract</i>		841212	5,399	0	0	0	0
	<i>Transfer in - Jail Lease Facility</i>		841214	0	233	0	0	0
	<i>Transfer in - Road & Bridge Fund</i>		841215	0	20,197	0	0	0
	<i>Transfer in - Airport</i>		841218	5,000	0	0	0	0
	<i>Transfer In- CO2004 - Refunding Jail</i>		841357	265,955	0	0	0	0
	<i>Transfer in - Capital Improvement Fund</i>		841410	0	0	5,500	0	0
	<i>Transfer in - Permanent Improvement</i>		841450	254,000	0	9,063	236,300	0
	<i>Transfer in - Longview Community Ctr</i>		841468	6,896	0	0	0	0
	<i>Transfer in - Computer Upgrade Projects</i>		841472	0	0	83,255	0	0
	<i>Transfer in - 307th District Courtroom</i>		841473	523	0	0	0	0
	<i>Transfer in - CCL #1 Courtroom Renovation</i>		841474	0	17,277	0	0	0
	Operating Transfers In:			537,773	37,707	97,818	236,300	0
	S/T 200000			589,986	104,268	117,790	262,602	4,500
Total Revenue + Other Fin. Sources				40,589,146	39,008,447	40,395,703	39,062,411	39,640,880
General Fund - Summary of Revenues by Function				FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
100000 Revenue				31,073,943	30,414,082	31,851,520	30,901,403	31,194,146
100100 General Government				2,455,610	2,343,230	2,279,636	2,141,798	2,051,258
100110 Judicial				1,837,966	1,822,980	1,813,116	1,663,175	1,691,325
100120 Law Enforcement/Corrections				975,464	914,382	954,882	838,133	880,351

FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
100140	Health & Human Services		34,879	48,120	25,886	24,700	24,700
100150	Public Buildings		3,621,298	3,361,385	3,352,873	3,230,600	3,794,600
100160	Transportation & Roads		0	0	0	0	0
100170	Capital Project Revenue		0	0	0	0	0
200000	OFS Revne		52,213	66,561	19,972	26,302	4,500
200000	OFS Transfers		537,773	37,707	97,818	236,300	0
Total Revenue + Other Financing Sources			40,589,146	39,008,447	40,395,703	39,062,411	39,640,880
General Fund - Summary of Revenues by Type			FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
Property Taxes - Current:			14,942,836	15,167,342	14,885,650	15,330,201	15,501,738
Property Taxes - Delinquent:			415,064	448,400	441,408	466,202	522,408
Sales Tax:			14,732,180	14,345,438	16,125,003	14,675,000	14,825,000
Other Taxes:			316,233	300,731	280,913	255,000	270,000
Licenses & Permits:			102,438	128,260	104,555	95,500	102,500
Intergovernmental Rev:			886,952	908,079	799,690	747,485	723,151
Charges for Services:			3,382,492	3,264,636	3,209,728	3,078,775	3,030,325
Fines & Forfeitures:			580,433	544,522	593,741	545,000	611,000
Interest:			667,630	152,171	118,546	175,000	75,000
Rental Income:			716,693	583,542	584,565	503,298	436,758
Miscellaneous:			3,256,209	3,061,058	3,134,114	2,928,348	3,538,500
Other Financing Sources (all)			589,986	104,268	117,790	262,602	4,500
Total Revenue + Other Financing Sources			40,589,146	39,008,447	40,395,703	39,062,411	39,640,880
			-	-	-	-	-
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	3,054,559	3,553,722	2,926,114	2,815,498	3,046,183
	Current Penalty & Interest	531199	0	22,254	14,999	14,000	13,500
	Property taxes - delinquent	531200	81,039	71,285	76,381	73,134	79,821
	Delinquent Penalty & Interest	531299	0	20,318	21,547	17,000	18,500
	Motor vehicle sales tax	550400	1,099,142	783,842	787,106	615,000	680,000
Taxes:			4,234,740	4,451,421	3,826,147	3,534,632	3,838,004
	Interest income	538100	36,099	16,454	(723)	5,000	1,500
	Unrealized gains on securities held		14,671	(6,372)	10,302	0	0
Interest income:			50,770	10,082	9,579	5,000	1,500
S/T 100000			4,285,510	4,461,503	3,835,726	3,539,632	3,839,504
100160 Transportation & Roads Revenue							
	Motor vehicle registration	533100	1,223,063	1,151,236	1,121,677	1,025,000	1,050,000
	Federal Grant	534100	0	0	0	0	0
	FEMA Reimb-Direct Expenditures	534199	0	0	0	0	0
	State weight permits	534200	13,995	12,267	11,612	10,000	5,500
Intergovernmental Rev:			1,237,058	1,163,503	1,133,289	1,035,000	1,055,500
	State - Lateral Road	534800	24,397	24,455	24,439	20,000	24,000
License/Permits:			24,397	24,455	24,439	20,000	24,000
	Misdemeanor Fines	537201	536,415	480,346	422,978	425,000	415,000
	Felony Fines	537202	59,599	88,904	124,624	80,000	102,000
	Civil / BF Fines	537203	20,149	42,995	26,678	22,000	15,000
Fines & Forfeitures			616,163	612,245	574,280	527,000	532,000
	Miscellaneous	599000	185,456	9,261	10,018	0	0
	Miscellaneous	599100	249	0	0	0	0
Miscellaneous			185,705	9,261	10,018	0	0
S/T 100160			2,063,323	1,809,464	1,742,026	1,582,000	1,611,500
Total Revenue - Road & Bridge Fund			6,348,833	6,270,967	5,577,752	5,121,632	5,451,004

FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
20000 Other Financing Sources							
	Sale of fixed assets	539200	268,015	201,538	22,256	20,000	10,000
	Ins Proceeds - Loss of Fixed Assets	539300	522	1,220	4,694	7,284	0
	Gain/Loss-Disposal of Fixed Assets Pct #3	539500	0	269,269	0	0	0
	Gain/Loss-Disposal of Fixed Assets Pct #4	539500	0	0	0	0	0
	Other Financing Sources-Capital Lease P#3	830000	297,237	300,784	0	0	0
	Other Financing Sources-Capital Lease P#4	830000	0	195,192	0	0	0
	Proceeds from Note Payable	830500	0	0	0	0	0
	Miscellaneous		565,774	968,003	26,950	27,284	10,000
	<i>Transfer in - General Fund</i>	841010	683,226	1,297,775	300,000	100,000	100,000
	<i>Transfer in - FM 349 Project</i>	841201	8,446	0	0	0	0
	<i>Transfer in - Capital Improvement Fund</i>	841410	0	2,000,000	0	0	0
	<i>Transfer in - Ind Airpark</i>	841469	0	0	0	0	0
	Operating Transfers In		691,672	3,297,775	300,000	100,000	100,000
	<i>S/T 200000</i>		1,257,446	4,265,778	326,950	127,284	110,000
	Total Revenue + Other Fin. Sources		7,606,279	10,536,745	5,904,702	5,248,916	5,561,004
Road & Bridge Fund - Summary of Revenues by Function			FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	100000 Revenue		4,285,510	4,461,503	3,835,726	3,539,632	3,839,504
	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		2,063,323	1,809,464	1,742,026	1,582,000	1,611,500
	100170 Capital Project Revenue		0	0	0	0	0
	200000 OFS Revenue		565,774	968,003	26,950	27,284	10,000
	200000 OFS Transfers		691,672	3,297,775	300,000	100,000	100,000
	Total Revenue + Other Financing Sources		7,606,279	10,536,745	5,904,702	5,248,916	5,561,004
Road & Bridge Fund - Summary of Revenues by Type			FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	Property Taxes - Current:		3,054,559	3,575,976	2,941,113	2,829,498	3,059,683
	Property Taxes - Delinquent:		81,039	91,603	97,928	90,134	98,321
	Sales Tax:		1,099,142	783,842	787,106	615,000	680,000
	Other Taxes:		0	0	0	0	0
	Licenses & Permits:		24,397	24,455	24,439	20,000	24,000
	Intergovernmental Rev:		1,237,058	1,163,503	1,133,289	1,035,000	1,055,500
	Charges for Services:		0	0	0	0	0
	Fines & Forfeitures:		616,163	612,245	574,280	527,000	532,000
	Interest:		50,770	10,082	9,579	5,000	1,500
	Rental Income:		0	0	0	0	0
	Miscellaneous:		185,705	9,261	10,018	0	0
	Other Financing Sources (all)		1,257,446	4,265,778	326,950	127,284	110,000
	Total Revenue + Other Financing Sources		7,606,279	10,536,745	5,904,702	5,248,916	5,561,004
SPECIAL REVENUE FUNDS (by fund)							
202 Oilfield Theft Prosecution							
	100000 Revenue						
	Interest income	538100	2	1	1	0	0
	<i>S/T 100000</i>		2	1	1	0	0
	Total Revenue - Oilfield Theft Prosecution		2	1	1	0	0
203 Constable Seizures Awarded							
	100120 Public Safety						
	Seizures Awarded	539101		4,825	0	0	0
	<i>S/T 100120</i>		0	4,825	0	0	0

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	Total Revenue - Constable Seizures Awarded			0	4,825	0	0	0
204 District Court Technology Fund								
	100110 Judicial Revenue							
	District Court Technology Fee		537856	0	6	217	100	300
	S/T 100110			0	6	217	100	300
	Total Revenue - District Court Technology			0	6	217	100	300
205 County Court Technolgy Fund								
	100100 General Government							
	County Court Technology Fee		537857	0	1,381	4,557	3,300	4,500
	S/T 100100			0	1,381	4,557	3,300	4,500
	Total Revenue - County Court Technology			0	1,381	4,557	3,300	4,500
206 County Court Records Preservation								
	100100 General Government							
	County Court Records Preservation Fee		537301	0	5,569	9,045	8,200	9,000
	S/T 100100			0	5,569	9,045	8,200	9,000
	Total Revenue - County Court Records Preservation			0	5,569	9,045	8,200	9,000
207 District Court Records Preservation								
	100000 Revenue							
	Interest income							
	Interest income		538100	0	0	1	0	0
	S/T 100000			0	0	1	0	0
	100110 Judicial Revenue							
	District Court Records Pres. Fee		537951	0	14,460	19,048	18,500	16,500
	S/T 100110			0	14,460	19,048	18,500	16,500
	Total Revenue - District Court Records Preservation			0	14,460	19,049	18,500	16,500
212 Election Services Fund - NO LONGER BUDGETED								
	100000 Revenue							
	Interest income		538100	154	1	2	0	0
	S/T 100000			154	1	2	0	0
	100100 General Government Revenue							
	Contract services		536700	6,679	5,562	7,240	10,500	0
	Miscellaneous Revenue - AP		599100	445	0	0	0	0
	S/T 100100			7,124	5,562	7,240	10,500	0
	Total Revenue - Elections Services			7,278	5,563	7,242	10,500	0
213 County Clerk Records Management								
	100000 Revenue							
	Interest income		538100	1,738	17	25	0	0
	S/T 100000			1,738	17	25	0	0
	100100 General Government Revenue							
	Records Management		537300	134,415	137,041	118,440	120,000	112,000
	S/T 100100			134,415	137,041	118,440	120,000	112,000
	Total Revenue - Co Clk Rec Mgmt			136,153	137,058	118,465	120,000	112,000
	Total Revenue + Other Fin. Sources			136,153	137,058	118,465	120,000	112,000
214 Jail Lease Facility Fund - FUND CLOSED								
	100150 Public Buildings Revenue							
	Miscellaneous Revenue - AP		599100	78	0	0	0	0

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	S/T 100150			78	0	0	0	0
	Total Revenue - Jail Lease Facility			78	0	0	0	0
200000 Other Financing Sources								
	Transfer In - General Fund		841010	21,000	0	0	0	0
	S/T 200000			21,000	0	0	0	0
	Total Revenue + Other Fin. Sources			21,078	0	0	0	0
217 Law Library Fund								
100000 Revenue								
	Interest Income		538100	643	6	8	0	0
	Unrealized Gains / Losses		538150					
	S/T 100000			643	6	8	0	0
100110 Judicial Revenue								
	Law Library Fees		536300	56,231	57,734	57,986	55,000	52,000
	User Fees		536350	0	0	0	0	0
	Charges for Services:			56,231	57,734	57,986	55,000	52,000
	Miscellaneous		599000	249	606	213	350	150
	Miscellaneous:			249	606	213	350	150
	S/T 100110			56,480	58,340	58,199	55,350	52,150
	Total Revenue - Law Library Fund			57,123	58,346	58,207	55,350	52,150
200000 Other Financing Sources								
	Sale of fixed assets		539200	0	0	0	0	0
	Capital Lease		830000	5,000	0	0	0	0
	S/T 200000			5,000	0	0	0	0
	Total Revenue + Other Fin. Sources			62,123	58,346	58,207	55,350	52,150
218 Airport Maintenance Fund								
100000 Revenue								
	Property taxes - current		531100	1,211,346	1,254,731	1,644,782	1,692,939	1,813,593
	Current Penalty & Interest		531199	0	7,861	9,051	8,100	8,100
	Property taxes - delinquent		531200	33,530	28,301	32,633	41,091	47,996
	Delinquent Penalty & Interest		531299	0	8,103	8,570	8,000	8,700
	Taxes:			1,244,876	1,298,996	1,695,036	1,750,130	1,878,389
	Interest Income		538100	4,888	280	404	0	0
	Unrealized gains on securities held			1,953	(37)	56	0	0
	Interest Income:			6,841	243	460	0	0
	S/T 100000			1,251,717	1,299,239	1,695,496	1,750,130	1,878,389
100100 General Government Revenue								
	Federal Grant		534100	0	13,410	46,810	0	0
	Terminal Security Agreement		534150	25,964	23,474	23,959	15,000	27,500
	FEMA Reimb - Direct Expenditures		534199	19,810	0	0	0	0
	Intergovernmental Rev:			45,774	36,884	70,769	15,000	27,500
	Landing fees		538700	10	221	37	0	0
	Water service		538900	8,915	9,545	9,475	8,500	8,200
	Sewer service		539000	5,840	6,840	6,840	6,800	6,300
	Charges for Services:			14,765	16,606	16,352	15,300	14,500
	Terminal Building Rental Space		538300	11,109	11,688	9,171	9,000	6,800
	Hangar & Other Ground Rentals		538400	115,647	132,341	129,314	136,000	116,000
	Rental commissions		538500	37,496	33,345	33,675	32,000	32,000
	Fuel flowage		538600	44,301	47,039	47,072	45,000	45,000

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	Rent/Commissions:			208,553	224,413	219,232	222,000	199,800
	Miscellaneous		599000	12	4	6	0	0
	Miscellaneous Revenue - AP		499100	106	0	0	0	0
	Miscellaneous:			118	4	6	0	0
	S/T 100100			269,210	277,907	306,359	252,300	241,800
	Total Revenue - Airport Maintenance Fund			1,520,927	1,577,146	2,001,855	2,002,430	2,120,189
	200000 Other Financing Sources							
	Sale of fixed assets		539200	0	0	0	0	0
	Insurance Proceeds - fixed assets		539300	4,330	0	946	0	0
	Miscellaneous			4,330	0	946	0	0
	Transfer in - General Fund		841110	0	4,110	0	0	0
	Operating Transfers In			0	4,110	0	0	0
	S/T 200000			4,330	4,110	946	0	0
	Total Revenue + Other Fin. Sources			1,525,257	1,581,256	2,002,801	2,002,430	2,120,189
	232 County-Wide Records Management							
	100000 Revenue							
	Interest income		538100	560	7	12	0	0
	S/T 100000			560	7	12	0	0
	100100 General Government Revenue							
	County-Wide Records Management Fees		537900	76,876	64,072	60,292	58,000	54,000
	Reimbursement for Building overhead		550900	2,000	0	0	2,000	2,000
	S/T 100100			78,876	64,072	60,292	60,000	56,000
	Total Revenue - County-Wide Records Mgmt.			79,436	64,079	60,304	60,000	56,000
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	4,018	0	0	0	0
	Transfer in - Co Clk Rec Mgmt		841213	1,700	3,940	1,700	1,700	1,700
	Transfer in - Dist Clk Civil Rec Mgmt		841274	0	1,000	1,700	1,700	1,700
	Transfer in - Co Clk Criminal Rec Mgmt		841277	0	0	2,000	2,000	2,000
	S/T 200000			5,718	4,940	5,400	5,400	5,400
	Total Revenue + Other Fin. Sources			85,154	69,019	65,704	65,400	61,400
	233 Building Security Fund							
	100000 Revenue							
	Interest income		538100	108	0	1	0	0
	S/T 100000			108	0	1	0	0
	100120 Law Enforcement/Corrections Revenues							
	Security fees		550100	73,771	66,489	65,751	63,000	62,000
	S/T 100120			73,771	66,489	65,751	63,000	62,000
	Total Revenue - Building Security Fund			73,879	66,489	65,752	63,000	62,000
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	15,789	45,700	0	0	0
	S/T 200000			15,789	45,700	0	0	0
	Total Revenue + Other Fin. Sources			89,668	112,189	65,752	63,000	62,000
	272 Workforce Investment Fund							
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	0	0	0	0	200,000
	S/T 200000			0	0	0	0	200,000
	Total Revenue + Other Fin. Sources			0	0	0	0	200,000
	273 Justice Court Technology Fund							

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
100000 Revenue								
	Interest income		538100	445	6	8	0	0
		S/T 100000		445	6	8	0	0
100110 Judicial Revenue								
	Justice Technology Fees		537855	26,805	0	0	0	0
	Justice Tech. Fees - Pct 1		537851	0	7,005	8,076	7,500	7,200
	Justice Tech. Fees - Pct 2		537852	0	2,557	2,943	2,600	3,400
	Justice Tech. Fees - Pct 3		537853	0	10,358	10,198	9,700	10,100
	Justice Tech. Fees - Pct 4		537854	0	4,046	4,169	3,800	4,300
		S/T 100110		26,805	23,966	25,386	23,600	25,000
	Total Revenue - Justice Court Technology			27,250	23,972	25,394	23,600	25,000
274 District Clerk Civil Records Management								
100000 Revenue								
	Interest Income		538100	129	1	2	2	0
	Unrealized gains on securities held						0	0
		S/T 100000		129	1	2	2	0
100110 Judicial Revenue								
	Records Management		537950	10,163	11,500	11,209	10,000	9,450
		S/T 100110		10,163	11,500	11,209	10,000	9,450
	Total Revenue - DC Civil Rec Mgmt			10,292	11,501	11,211	10,002	9,450
275 District Clerk Criminal Records Management								
100000 Revenue								
	Interest Income		538100	4	0	0	0	0
		S/T 100000		4	0	0	0	0
100110 Judicial Revenue								
	Dist. Clerk Records Management		537950	3,863	1,047	1,247	980	1,200
		S/T 100110		3,863	1,047	1,247	980	1,200
	Total Revenue - DC Criminal Rec Mgmt			3,867	1,047	1,247	980	1,200
276 Justice of the Peace Security								
100000 Revenue								
	Interest Income		538100	87	1	2	0	0
		S/T 100000		87	1	2	0	0
100110 Judicial Revenue								
	Security Fees		550100	6,706	0	0	0	0
	JP Security Fees		550150	0	0	0	0	0
	JP Security Fees - Pct 1		550151	0	1,736	2,016	1,750	1,700
	JP Security Fees - Pct 2		550152	0	632	731	600	750
	JP Security Fees - Pct 3		550153	0	2,574	2,529	2,300	2,200
	JP Security Fees - Pct 4		550154	0	988	1,033	900	950
		S/T 100110		6,706	5,930	6,309	5,550	5,600
	Total Revenue - JP Security			6,793	5,931	6,311	5,550	5,600
277 County Clerk Criminal Records Management								
100000 Revenue								
	Interest income		538100	61	1	1	0	0
		S/T 100000		61	1	1	0	0
100100 General Government Revenue								
	Co Clerk Criminal Records Management		537300	5,658	4,366	4,034	4,000	3,600
		S/T 100100		5,658	4,366	4,034	4,000	3,600
	Total Revenue - CC Criminal Rec Mgmt			5,719	4,367	4,035	4,000	3,600
282 Health Care Fund								
100000 Revenue								
	Interest Income		538100	40,639	19,255	7,458	18,000	8,500

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	Unrealized gains on securities held		538150	11,775	(8,760)	4,916	0	0
	S/T 100000			52,414	10,495	12,374	18,000	8,500
	100140 Health & Human Services Revenue							
	State - Tobacco Settlement		534500	77,969	55,405	46,228	45,000	48,000
	S/T 100140			77,969	55,405	46,228	45,000	48,000
	Total Revenue - Health Care Fund			130,383	65,900	58,602	63,000	56,500
ALL SPECIAL REVENUE FUNDS								
	Total Revenue			2,059,180	2,047,641	2,451,494	2,448,512	2,533,989
	Total Other Financing Sources			51,837	1,554,750	3,737,425	5,400	6,685,400
	Grand Total Special Revenue Funds			2,111,017	3,602,391	6,188,919	2,453,912	9,019,389
All Special Revenue Funds - Summary by Function				FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	100000 Revenue			1,308,062	1,309,775	1,707,933	1,768,132	1,886,889
	100100 General Government			495,283	495,898	509,967	458,300	426,900
	100110 Judicial			104,017	115,249	121,615	114,080	110,200
	100120 Public Safety			73,771	71,314	65,751	63,000	62,000
	100140 Health & Human Services			77,969	55,405	46,228	45,000	48,000
	100150 Public Buildings			78	0	0	0	0
	100160 Transportation & Roads			0	0	0	0	0
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			9,330	0	946	0	0
	200000 OFS Transfers			42,507	1,554,750	3,736,479	5,400	6,685,400
	Total Revenue + Other Financing Sources			2,111,017	3,602,391	6,188,919	2,453,912	9,219,389
All Special Revenue Funds -Summary of Revenues by Type				FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	Property Taxes - Current:			1,211,346	1,262,592	1,653,833	1,701,039	1,821,693
	Property Taxes - Delinquent:			33,530	36,404	41,203	49,091	56,696
	Sales Tax:			0	0	0	0	0
	Other Taxes:			0	0	0	0	0
	Licenses & Permits:			0	0	0	0	0
	Intergovernmental Rev:			123,743	92,289	116,997	60,000	75,500
	Charges for Services:			415,932	415,729	407,113	396,030	369,650
	Fines & Forfeitures:			0	0	0	0	0
	Interest:			63,186	10,779	12,897	18,002	8,500
	Rental Income:			208,553	224,413	219,232	222,000	199,800
	Miscellaneous:			2,890	5,435	219	2,350	2,150
	Other Financing Sources (all)			51,837	1,554,750	3,737,425	5,400	6,685,400
	Total Revenue + Other Financing Sources			2,111,017	3,602,391	6,188,919	2,453,912	9,219,389
DEBT SERVICE FUNDS								
<p>Gregg County does not have long term debt obligations.</p> <p>FY13 Lease/purchase payments for copy machines total \$6,220 are shown in the originating department in General Fund. To adhere to the County's pay-as-you-go policy, the County does not anticipate future lease/purchase agreements. Future equipment will be leased with no purchase option or purchased outright.</p>								

FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)								
208 Interagency Highway Projects								
200000 Other Financing Sources								
		Transfer In - Capital Improvement Funds	841410	0	1,500,000	3,731,079	0	6,480,000
		S/T 200000		0	1,500,000	3,731,079	0	6,480,000
		Total Revenue + Other Fin. Sources		0	1,500,000	3,731,079	0	6,480,000
410 Capital Improvement Fund								
100000 Revenue								
		Interest income	538100	165,494	124,368	55,459	100,000	38,000
		Unrealized gains/losses	538150	37,420	(68,137)	44,677		
				202,914	56,231	100,136	100,000	38,000
		S/T 100000		202,914	56,231	100,136	100,000	38,000
		Total Revenue - Capital Impr. Fund		202,914	56,231	100,136	100,000	38,000
200000 Other Financing Sources								
		Transfer in - General Fund	841010	500,000	15,000,000	700,000	0	0
		Transfer in - CCL #1 Courtroom Renovation	841410	0	267,738	0	0	0
		S/T 200000		500,000	15,267,738	700,000	0	0
		Total Revenue + Other Fin. Sources		702,914	15,323,969	800,136	100,000	38,000
450 Permanent Improvement Fund								
100000 Revenue								
		Property Tax - Current	531100	1,064,428	1,098,070	1,070,274	1,102,379	1,057,251
		Current Penalty & Interest	531199	12,446	6,878	5,654	5,200	5,100
		Property Tax - Delinquent	531200	0	24,717	25,142	26,757	31,253
		Delinquent Penalty & Interest	531299	0	7,068	6,920	6,900	6,400
		Taxes:		1,076,874	1,136,733	1,107,990	1,141,236	1,100,004
		Interest income	538100	3,789	3,338	1,832	0	1,800
		Unrealized gains/losses	538150	0	(939)	1,034	0	0
		Interest Income:		3,789	2,399	2,866	0	1,800
		S/T 100000		1,080,663	1,139,132	1,110,856	1,141,236	1,101,804
		Total Revenue - Permanent Impr. Fund		1,080,663	1,139,132	1,110,856	1,141,236	1,101,804
		Total Revenue + Other Fin. Sources		1,080,663	1,139,132	1,110,856	1,141,236	1,101,804
460 Airport Improvement Fund								
100170 Capital Projects Revenue								
		Federal grant - airport projects	534100	7,301,696	1,099,733	1,263,850	1,727,875	4,850,000
		Intergovernmental Rev:		7,301,696	1,099,733	1,263,850	1,727,875	4,850,000
		Passenger facility charge	539120	67,422	62,297	63,396	52,000	52,500
		Charges for Services:		67,422	62,297	63,396	52,000	52,500
		S/T 100170		7,369,118	1,162,030	1,327,246	1,779,875	4,902,500
		Total Revenue - Airport Imp. Fund		7,369,118	1,162,030	1,327,252	1,779,875	4,902,500
200000 Other Financing Sources								
		Transfer in - General Fund	841010	370,578	3,441	0	0	0
		Transfer in - Airport Maintenance	841218	0	0	0	52,632	0
		Transfer in - Capital Improvement Fund	841410	140,411	0	75,000	650,000	1,403,000
		Transfer in - Permanent Improvement	841450	36,233	0	0	0	0
		S/T 200000		547,222	3,441	75,000	702,632	1,403,000
		Total Revenue + Other Fin. Sources		\$7,916,340	\$1,165,471	\$1,402,252	\$2,482,507	\$6,305,500

FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
465 Parking Facility							
100000 Revenue							
Interest income		538100	0	0	11	0	0
			0	0	11	0	0
	S/T 100000		0	0	11	0	0
Total Revenue - Parking Facility			0	0	11	0	0
200000 Other Financing Sources							
Transfer in - Capital Imp Funds		841410	0	150,000	0	0	150,000
			0	150,000	0	0	150,000
	S/T 200000		0	150,000	0	0	150,000
Total Revenue + Other Fin. Sources			0	150,000	11	0	150,000
466 ADA Compliance Project							
100000 Revenue							
Interest income		538100	0	0	10	0	0
			0	0	10	0	0
	S/T 100000		0	0	10	0	0
Total Revenue - ADA Compliance Project			0	0	10	0	0
200000 Other Financing Sources							
Transfer in - Permanent Imp Fund		841450	0	150,000	0	0	165,000
			0	150,000	0	0	165,000
	S/T 200000		0	150,000	0	0	165,000
Total Revenue + Other Fin. Sources			0	150,000	10	0	165,000
468 Longview Community Center Renovation							
100000 Revenue							
Interest income		538100	314	5	11	0	0
			314	5	11	0	0
	Interest income		314	5	11	0	0
	Miscellaneous						
Miscellaneous		599000	0	0	0	0	0
			0	0	0	0	0
	S/T 100000		314	5	11	0	0
Total Revenue - Longview Comm Ctr			314	5	11	0	0
200000 Other Financing Sources							
Transfer in - General Fund		841010	52,500	0	0	0	0
Transfer in - Capital Imp Fund		841410	0	52,500	155,000	0	150,000
			52,500	52,500	155,000	0	150,000
	S/T 200000		52,500	52,500	155,000	0	150,000
Total Revenue + Other Fin. Sources			52,814	52,505	155,011	0	150,000
472 Computer Upgrade Projects							
100000 Revenue							
Interest income		538100	3,171	2	0	0	0
			3,171	2	0	0	0
	S/T 100000		3,171	2	0	0	0
Miscellaneous		599000	0	47,313	0	0	0
			0	47,313	0	0	0
	S/T 100170		0	47,313	0	0	0
Total Revenue - Computer Upgrade Projects			3,171	47,315	0	0	0
200000 Other Financing Sources							
Transfer in - General Fund		841010	25,000	0	0	0	0
			25,000	0	0	0	0
	S/T 200000		25,000	0	0	0	0
Total Revenue + Other Fin. Sources			28,171	47,315	0	0	0
473 307th District Courtroom Fund - FUND CLOSED							
100000 Revenue							
Interest income		538100	88	0	0	0	0

FY13 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
	S/T 100000			88	0	0	0	0
	Total Revenue - 307th District Courtroom			88	0	0	0	0
	200000 Other Financing Sources							
	Transfer in - General Fund		841010	139	0	0	0	0
	S/T 200000			139	0	0	0	0
	Total Revenue + Other Fin. Sources			227	0	0	0	0
	474 CCL #1 Courtroom Renovation							
	100000 Revenue							
	Interest income		538100	1	13	0	0	0
				1	13	0	0	0
	S/T 100000			1	13	0	0	0
	Total Revenue - CCL #1 Courtroom			1	13	0	0	0
	20000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	285,000	0	0	0	0
	S/T 200000			285,000	0	0	0	0
	Total Revenue + Other Fin. Sources			285,001	13	0	0	0
	475 Courthouse Communications Project - FUND CLOSED							
	100000 Revenue							
	Interest income		538100	1	13	20	0	0
				1	13	20	0	0
	S/T 100000			1	13	20	0	0
	Total Revenue - Courthouse Communications Project			1	13	20	0	0
	200000 Other Financing Sources							
	Transfer in - Capital Imp Funds		841410	280,000	0	395,000	0	0
	S/T 200000			280,000	0	395,000	0	0
	Total Revenue + Other Fin. Sources			280,001	13	395,020	0	0
	ALL CAPITAL PROJECT FUNDS							
	Total Revenue			8,656,270	2,404,739	2,538,296	3,021,111	6,042,304
	Total Other Financing Sources			1,689,861	15,623,679	1,325,000	702,632	1,868,000
	Grand Total Capital Project Funds			10,346,131	18,028,418	3,863,296	3,723,743	7,910,304
	All Capital Project Funds - Summary by function							
	100000 Revenue			1,287,152	1,195,396	1,211,050	1,241,236	1,139,804
	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			7,369,118	1,209,343	1,327,246	1,779,875	4,902,500
	200000 OFS Revenue			0	0	0	0	0
	200000 OFS Transfers			1,689,861	15,623,679	1,325,000	702,632	1,868,000
	Total Revenue + Other Financing Sources			10,346,131	18,028,418	3,863,296	3,723,743	7,910,304
	All Capital Project Funds -Summary of Revenues by Type							
	Property Taxes - Current:			1,064,428	1,098,070	1,070,274	1,102,379	1,057,251
	Property Taxes - Delinquent:			12,446	38,663	37,716	38,857	42,753
	Sales Tax:			0	0	0	0	0
	Other Taxes:			0	0	0	0	0
	Licenses & Permits:			0	0	0	0	0
	Intergovernmental Rev:			7,301,696	1,099,733	1,263,850	1,727,875	4,850,000

FY13 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
			67,422	62,297	63,396	52,000	52,500
			0	0	0	0	0
			210,278	58,663	103,060	100,000	39,800
			0	0	0	0	0
			0	47,313	0	0	0
			1,689,861	15,623,679	1,325,000	702,632	1,868,000
			10,346,131	18,028,418	3,863,296	3,723,743	7,910,304
Total Revenue + Other Financing Sources							
Total Revenues - All Funds							
Summary of Revenues by Function			FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
			37,954,667	37,380,756	38,606,229	37,450,403	38,060,343
			2,950,893	2,839,128	2,789,603	2,600,098	2,478,158
			1,941,983	1,938,229	1,934,731	1,777,255	1,801,525
			1,049,235	985,696	1,020,633	901,133	942,351
			112,848	103,525	72,114	69,700	72,700
			3,621,376	3,361,385	3,352,873	3,230,600	3,794,600
			2,063,323	1,809,464	1,742,026	1,582,000	1,611,500
			7,369,118	1,209,343	1,327,246	1,779,875	4,902,500
			627,317	1,034,564	47,868	53,586	14,500
			2,961,813	20,513,911	5,459,297	1,044,332	8,653,400
			60,652,573	71,176,001	56,352,620	50,488,982	62,331,577
			60,652,573	71,176,001	56,352,620	50,488,982	62,331,577
			<i>(3,589,130)</i>	<i>(21,548,475)</i>	<i>(5,507,165)</i>	<i>(1,097,918)</i>	<i>(8,667,900)</i>
			57,063,443	49,627,526	50,845,455	49,391,064	53,663,677
Summary of Revenues by Type			FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
			20,273,169	21,103,980	20,550,870	20,963,117	21,440,365
			542,079	615,070	618,255	644,284	720,178
			15,831,322	15,129,280	16,912,109	15,290,000	15,505,000
			316,233	300,731	280,913	255,000	270,000
			126,835	152,715	128,994	115,500	126,500
			9,549,449	3,263,604	3,313,826	3,570,360	6,704,151
			3,865,846	3,742,662	3,680,237	3,526,805	3,452,475
			1,196,596	1,156,767	1,168,021	1,072,000	1,143,000
			991,864	231,695	244,082	298,002	124,800
			925,246	807,955	803,797	725,298	636,558
			3,444,804	3,123,067	3,144,351	2,930,698	3,540,650
			3,589,130	21,548,475	5,507,165	1,097,918	8,667,900
			60,652,573	71,176,001	56,352,620	50,488,982	62,331,577
			<i>(3,589,130)</i>	<i>(21,548,475)</i>	<i>(5,507,165)</i>	<i>(1,097,918)</i>	<i>(8,667,900)</i>
			57,063,443	49,627,526	50,845,455	49,391,064	53,663,677

Summary of Changes From FY12 to FY13 (by Department and Fund)

Department	FY12 Total	FY13 Total	Variance		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
	Amended	Adopted Budget	Amount	%					
General Fund									
County Clerk	1,036,896	1,085,060	48,164	4.6%	13,762	34,327	225	0	(150)
County Clerk Archive Restoration	621,521	602,662	(18,859)	-3.0%	1,021	1,490	(21,370)	0	0
Telecommunications	56,670	59,130	2,460	4.3%	1,410	550	500	0	0
Purchasing	240,744	251,847	11,103	4.6%	5,108	5,665	330	0	0
Human Resources	194,685	204,830	10,145	5.2%	3,905	5,140	1,100	0	0
Non -Departmental	3,710,459	3,641,525	(68,934)	-1.9%	0	(188,530)	122,523	(2,927)	0
County Judge	274,846	254,012	(20,834)	-7.6%	(16,831)	(3,998)	0	0	(5)
Postal Service	43,610	43,610	0	0.0%	0	0	0	0	0
Elections	355,272	372,432	17,160	4.8%	415	5,885	10,860	0	0
Auditor	684,533	718,257	33,724	4.9%	14,870	17,850	1,000	0	4
Tax Assessor-Collector	1,641,888	1,711,950	70,062	4.3%	26,273	44,949	0	0	(1,160)
Information Services	1,124,377	1,504,510	380,133	33.8%	48,861	27,530	49,820	253,922	0
Extension Service	163,323	180,745	17,422	10.7%	6,587	6,585	4,250	0	0
Court of Appeals	15,323	15,383	60	0.4%	0	60	0	0	0
County Court-at-Law #1	336,238	347,876	11,638	3.5%	5,051	6,587	0	0	0
County Court-at-Law #2	322,038	334,553	12,515	3.9%	4,593	6,422	0	1,500	0
Attorney General Master	12,200	12,200	0	0.0%	0	0	0	0	0
124th District Court	174,077	182,675	8,598	4.9%	4,708	3,890	0	0	0
188th District Court	183,525	173,025	(10,500)	-5.7%	4,495	3,805	(11,996)	(6,804)	0
307th District Court	146,765	145,721	(1,044)	-0.7%	(3,369)	2,325	0	0	0
Judicial Expenses	1,401,670	1,599,000	197,330	14.1%	0	0	198,930	(1,600)	0
District Court Drug Program	15,000	15,000	0	0.0%	0	0	0	0	0
District Clerk	1,033,719	1,087,331	53,612	5.2%	8,253	46,359	(1,000)	0	0
District Clerk Archive Restoration	8,250	15,000	6,750	81.8%	0	0	6,750	0	0
Justice of the Peace #1	365,501	401,034	35,533	9.7%	26,791	22,742	0	(14,000)	0
Justice of the Peace #2	193,524	199,716	6,192	3.2%	1,660	4,532	0	0	0
Justice of the Peace #3	261,413	257,922	(3,491)	-1.3%	4,917	6,592	(15,000)	0	0
Justice of the Peace #4	191,961	198,101	6,140	3.2%	1,598	4,542	0	0	0
District Attorney	2,354,180	2,492,670	138,490	5.9%	65,918	73,822	(1,250)	0	0
Bail Bond Board	6,885	6,905	20	0.3%	0	20	0	0	0
Collections	199,652	210,137	10,485	5.3%	3,810	6,375	300	0	0
Constable #1	67,741	69,578	1,837	2.7%	0	1,472	365	0	0
Constable #2	73,036	74,503	1,467	2.0%	0	1,467	0	0	0
Constable #3	103,076	101,738	(1,338)	-1.3%	500	1,662	1,000	(4,500)	0
Constable #4	73,486	74,953	1,467	2.0%	0	1,467	0	0	0
Sheriff - Corrections	11,583,626	11,902,984	319,358	2.8%	153,733	195,485	5,850	(35,710)	0
Contract Jail Operations	2,771,487	2,685,261	(86,226)	-3.1%	(59,638)	9,635	(36,223)	0	0
Criminal Justice Operations	432,313	448,302	15,989	3.7%	6,784	9,205	0	0	0
Department of Public Safety	75,645	72,079	(3,566)	-4.7%	1,332	1,420	212	(6,530)	0
DPS Hangar	14,000	1,500	(12,500)	-89.3%	0	0	(10,000)	(2,500)	0
Texas Parks & Wildlife	1,100	1,100	0	0.0%	0	0	0	0	0
Texas Alcohol-Beverage Com.	250	250	0	0.0%	0	0	0	0	0
Juvenile Board	141,428	145,524	4,096	2.9%	0	4,096	0	0	0
Community Supervision	0	5,000	5,000		0	0	5,000	0	0
Pre-Trial Officer	43,350	44,381	1,031	2.4%	(1,569)	1,100	1,500	0	0
Veterans Service	100,441	103,717	3,276	3.3%	2,406	870	0	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	144,654	150,420	5,766	4.0%	2,142	2,624	1,000	0	0
Health Department	1,562,078	1,630,145	68,067	4.4%	172	13,795	54,100	0	0
Historical Commission	9,000	9,000	0	0.0%	0	0	0	0	0
Contract Service Organizations	897,858	952,608	54,750	6.1%	0	0	54,750	0	0
Courthouse Building	1,578,864	1,626,362	47,498	3.0%	6,083	13,415	28,000	0	0
Jail Building	354,000	410,000	56,000	15.8%	0	0	56,000	0	0
Service Center Building	49,250	57,250	8,000	16.2%	0	0	8,000	0	0
Community Buildings Maint.	88,225	63,188	(25,037)	-28.4%	1,008	955	0	(27,000)	0
Comm. Bldg. - Whaley St.	2,001	0	(2,001)	-100.0%	0	0	(2,001)	0	0
Comm. Bldg. - Judson	12,300	12,300	0	0.0%	0	0	0	0	0
Comm. Bldg. - Greggton	41,334	39,043	(2,291)	-5.5%	874	(3,165)	3,200	(3,200)	0
Comm. Bldg. - Garfield Hill	7,975	6,975	(1,000)	-12.5%	0	0	(1,000)	0	0
Gladewater Sr. Citizens Building	60,000	5,350	(54,650)	-91.1%	0	0	350	(55,000)	0
Gladewater Commerce - Offices	14,100	17,200	3,100	22.0%	0	0	3,100	0	0
Comm. Bldg. - Liberty City	19,100	17,600	(1,500)	-7.9%	0	0	(1,500)	0	0
Comm. Bldg. - Hugh Camp Park	14,100	13,600	(500)	-3.5%	0	0	(500)	0	0
Comm. Bldg. - Olivia Hilburn	16,325	15,825	(500)	-3.1%	0	0	(500)	0	0

Summary of Changes From FY12 to FY13 (by Department and Fund)

Department	FY12 Total	FY13 Total	Variance		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
	Amended	Adopted Budget	Amount	%					
Comm. Bldg. - Kilgore	77,249	77,420	171	0.2%	1,151	1,020	(2,000)	0	0
Comm. Bldg. - Kilgore South St.	0	250	250		0	0	250	0	0
Comm. Bldg. - Elderville	24,917	24,917	0	0.0%	0	0	0	0	0
Comm. Bldg. - Easton	0	250	250		0	0	250	0	0
Longview Eastman Rd Offices	10,600	31,800	21,200	200.0%	0	0	21,200	0	0
West Harrison VFD Building	2,600	2,600	0	0.0%	0	0	0	0	0
Civil Air Patrol Building	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	87,750	116,750	29,000	33.0%	0	0	29,000	0	0
Total General Fund (110)	38,028,004	39,438,542	1,410,538	3.7%	348,784	402,039	565,375	95,651	(1,311)
Road & Bridge Fund									
Administration	385,116	391,284	6,168	1.6%	0	6,168	0	0	0
General	404,900	454,900	50,000	12.3%	0	0	50,000	0	0
Precinct #1	1,946,436	1,737,922	(208,514)	-10.7%	31,028	10,849	(124,163)	(126,228)	0
Precinct #2	107,941	118,574	10,633	9.9%	1,013	1,620	8,000	0	0
Precinct #3	1,793,697	1,837,319	43,622	2.4%	6,731	5,785	31,106	0	0
Precinct #4	1,110,749	1,103,852	(6,897)	-0.6%	16,653	4,450	(28,000)	0	0
Debt Service	150	0	(150)	-100.0%	0	0	0	0	(150)
Total Road & Bridge Fund (215)	5,748,989	5,643,851	(105,138)	-1.8%	55,425	28,872	(63,057)	(126,228)	(150)
Designated Funds									
Oilfield Theft Prosecution	6,952	3,552	(3,400)	-48.9%	0	0	(3,400)	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
Elections Services Fund	1,200	0	(1,200)	-100.0%	0	0	(1,200)	0	0
County Clerk Rec Mgmt	122,369	98,560	(23,809)	-19.5%	1,340	(3,100)	(22,049)	0	0
Law Library Fund	68,125	66,571	(1,554)	-2.3%	367	745	(1,437)	0	(1,229)
Airport Maintenance Fund	1,123,707	1,205,117	81,410	7.2%	11,833	15,430	94,147	(40,000)	0
Airport Public Safety	865,800	903,912	38,112	4.4%	22,150	10,962	3,000	2,000	0
County-Wide Rec Mgmt	65,993	89,667	23,674	35.9%	13,569	7,930	2,175	0	0
Building Security	61,833	63,867	2,034	3.3%	1,819	215	0	0	0
Workforce Investment Fund	0	200,000	200,000		0	200,000	0	0	0
Justice Court Technology Fund	64,758	81,600	16,842	26.0%	0	0	(11,067)	27,909	0
Dist. Clerk Civil Rec Mgmt	12,650	36,633	23,983	189.6%	0	20	23,963	0	0
Dist. Clerk Criminal Rec Mgmt	2,495	2,495	0	0.0%	0	0	0	0	0
Justice of the Peace Security	6,500	8,000	1,500	23.1%	0	0	(2,500)	4,000	0
Co. Clerk Criminal Rec Mgmt	2,000	2,000	0	0.0%	0	0	0	0	0
Health Care Fund	20,000	20,000	0	0.0%	0	0	0	0	0
Total Designated Funds	2,424,382	2,781,974	357,592	14.7%	51,078	232,202	81,632	(6,091)	(1,229)
Total Operations	46,201,375	47,864,367	1,662,992	3.6%	455,287	663,113	583,950	(36,668)	(2,690)
Capital Project & Road Project Funds									
Interagency Highway Projects	0	6,480,000	6,480,000		0	0	6,480,000	0	0
Capital Improvements Funds	380,000	150,000	(230,000)	-60.5%	0	0	0	(230,000)	0
Permanent Improvement Fund	143,894	670,000	526,106	365.6%	0	0	0	526,106	0
Airport Improvements	2,400,782	5,003,000	2,602,218	108.4%	0	0	0	2,602,218	0
Parking Facility	0	150,000	150,000		0	0	0	150,000	0
ADA Compliance Project	0	165,000	165,000		0	0	0	165,000	0
Longview Whaley Comm Bldg	125,000	150,000	25,000	20.0%	0	0	0	25,000	0
Total Capital Project Funds	3,049,676	12,768,000	9,718,324	318.7%	0	0	6,480,000	3,238,324	0
Total All Funds	49,251,051	60,632,367	11,381,316	23.1%	455,287	663,113	7,063,950	3,201,656	(2,690)

Comparison of FY12 Budget to FY13 Budget

Department	FY12 Amended						Budget Inc. or (Decrease)	FY13 Proposed					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Other Funds													
Oilfield Theft Prosecution	0	0	6,952	0	0	6,952	(3,400)	0	0	3,552	0	0	3,552
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
Interagency Highway Projects	0	0	0	0	0	0	6,480,000	0	0	6,480,000	0	0	6,480,000
Elections Services Fund	0	0	1,200	0	0	1,200	(1,200)	0	0	0	0	0	0
County Clerk Rec Mgmt	36,702	14,980	70,687	0	0	122,369	(23,809)	38,042	11,880	48,638	0	0	98,560
Law Library Fund	12,229	6,340	48,327	0	1,229	68,125	(1,554)	12,596	7,085	46,890	0	0	66,571
Airport Maintenance Fund	379,999	190,290	513,418	40,000	0	1,123,707	81,410	391,832	205,720	607,565	0	0	1,205,117
Airport Public Safety	590,932	226,930	42,438	5,500	0	865,800	38,112	613,082	237,892	45,438	7,500	0	903,912
County-Wide Rec Mgmt	29,713	9,630	26,650	0	0	65,993	23,674	43,282	17,560	28,825	0	0	89,667
Building Security	39,643	17,590	4,600	0	0	61,833	2,034	41,462	17,805	4,600	0	0	63,867
Workforce Investment Fund	0	0	0	0	0	0	200,000	0	200,000	0	0	0	200,000
Justice Court Technology Fund	0	0	53,667	11,091	0	64,758	16,842	0	0	42,600	39,000	0	81,600
Dist. Clerk Civil Rec Mgmt	3,000	650	9,000	0	0	12,650	23,983	3,000	670	32,963	0	0	36,633
Dist. Clerk Criminal Rec Mgmt	0	0	2,495	0	0	2,495	0	0	0	2,495	0	0	2,495
Justice of the Peace Security	0	0	6,500	0	0	6,500	1,500	0	0	4,000	4,000	0	8,000
Co. Clerk Criminal Rec Mgmt	0	0	2,000	0	0	2,000	0	0	0	2,000	0	0	2,000
Health Care Fund	0	0	20,000	0	0	20,000	0	0	0	20,000	0	0	20,000
Capital Improvement Fund	0	0	0	0	380,000	380,000	(230,000)	0	0	0	0	150,000	150,000
Permanent Improvement Fund	0	0	0	0	143,894	143,894	526,106	0	0	0	0	670,000	670,000
Airport Improvements	0	0	0	0	2,400,782	2,400,782	2,602,218	0	0	0	0	5,003,000	5,003,000
Parking Facility	0	0	0	0	0	0	150,000	0	0	0	0	150,000	150,000
ADA Compliance	0	0	0	0	0	0	165,000	0	0	0	0	165,000	165,000
Longview Whaley Comm Bldg	0	0	0	0	125,000	125,000	25,000	0	0	0	0	150,000	150,000
Total Other Funds	1,092,218	466,410	807,934	56,591	3,050,905	5,474,058	10,075,916	1,143,296	698,612	7,369,566	50,500	6,288,000	15,549,974
Total All Funds	20,479,521	8,971,761	15,997,615	743,568	3,058,586	49,251,051	11,381,316	20,934,808	9,634,874	23,061,565	706,900	6,294,220	60,632,367

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	606,356	619,436	611,815	639,196	652,958
		Total Fringe Benefits	256,312	256,301	268,200	314,000	348,327
		Total Operating Expenses	69,214	70,750	73,175	81,920	82,145
		Total Capital Outlay	765	0	0	0	0
		Total Debt Service/Capital Lease	3,551	3,107	1,776	1,780	1,630
		Departmental Total	936,198	949,594	954,966	1,036,896	1,085,060
110	100425	County Clerk Archive Restoration					
		Total Salaries	0	0	0	26,044	27,065
		Total Fringe Benefits	0	0	0	13,025	14,515
		Total Operating Expenses	130,073	43,478	146,533	582,452	561,082
		Total Capital Outlay	0	858	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	130,073	44,336	146,533	621,521	602,662
110	100445	Telecommunications					
		Total Salaries	41,530	41,780	42,035	47,500	48,910
		Total Fringe Benefits	7,272	7,490	7,598	8,670	9,220
		Total Operating Expenses	0	32	769	500	1,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	48,802	49,302	50,402	56,670	59,130
110	100446	Purchasing Agent					
		Total Salaries	118,400	121,863	130,963	172,684	177,792
		Total Fringe Benefits	34,960	36,100	38,940	56,290	61,955
		Total Operating Expenses	6,258	5,965	5,867	11,770	12,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,918	1,598	0	0	0
		Departmental Total	161,536	165,526	175,770	240,744	251,847
110	100447	Human Resources					
		Total Salaries	126,942	127,028	126,921	133,565	137,470
		Total Fringe Benefits	42,398	42,667	44,481	49,180	54,320
		Total Operating Expenses	11,879	12,745	11,976	11,940	13,040
		Total Capital Outlay	1,962	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	183,181	182,440	183,378	194,685	204,830
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	3,684	74,747	46,611	398,530	210,000
		Total Operating Expenses	2,382,772	2,377,836	2,819,615	3,284,002	3,406,525
		Total Capital Outlay	0	0	0	27,927	25,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,386,456	2,452,583	2,866,226	3,710,459	3,641,525
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	1,057,865	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,057,865	0	0	0	0

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures	Expenditures	Expenditures	Budget	Adopted
			08/09	09/10	10/11	11/12	FY13
110	100460	County Judge					
		Total Salaries	173,097	175,771	175,771	189,491	172,660
		Total Fringe Benefits	51,606	53,237	55,093	67,040	63,042
		Total Operating Expenses	7,923	5,114	8,505	16,020	16,020
		Total Capital Outlay	11,253	2,240	2,805	0	0
		Total Debt Service/Capital Lease	1,143	2,286	2,285	2,295	2,290
		Departmental Total	245,022	238,648	244,459	274,846	254,012
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,434	1,328	8,794	43,610	43,610
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,434	1,328	8,794	43,610	43,610
110	100520	Elections					
		Total Salaries	174,582	140,881	161,409	176,067	176,482
		Total Fringe Benefits	53,499	43,077	56,352	64,925	70,810
		Total Operating Expenses	66,792	60,449	48,823	114,280	125,140
		Total Capital Outlay	14,400	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	309,273	244,407	266,584	355,272	372,432
110	100530	County Auditor					
		Total Salaries	414,242	420,576	458,545	488,202	503,072
		Total Fringe Benefits	133,768	135,225	155,151	171,735	189,585
		Total Operating Expenses	32,245	22,894	22,031	22,300	23,300
		Total Capital Outlay	12,443	2,099	0	0	0
		Total Debt Service/Capital Lease	1,147	2,295	2,295	2,296	2,300
		Departmental Total	593,845	583,089	638,022	684,533	718,257
110	100550	Tax Assessor / Collector					
		Total Salaries	964,162	959,652	945,423	989,958	1,016,231
		Total Fringe Benefits	381,617	375,368	385,659	418,920	463,869
		Total Operating Expenses	213,381	206,940	194,480	231,850	231,850
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,980	1,980	1,650	1,160	0
		Departmental Total	1,561,140	1,543,940	1,527,212	1,641,888	1,711,950
110	100560	Information Technology					
		Total Salaries	295,532	301,082	296,733	283,969	332,830
		Total Fringe Benefits	93,998	95,678	110,954	101,550	129,080
		Total Operating Expenses	568,886	568,107	551,230	687,780	737,600
		Total Capital Outlay	68,321	68,087	71,103	51,078	305,000
		Total Debt Service/Capital Lease	1,219	813	0	0	0
		Departmental Total	1,027,956	1,033,767	1,030,020	1,124,377	1,504,510
110	100900	Agriculture Extension Service					
		Total Salaries	99,768	97,343	73,282	98,229	104,816
		Total Fringe Benefits	46,769	45,628	31,077	50,625	57,210
		Total Operating Expenses	17,199	15,856	14,572	14,469	18,719
		Total Capital Outlay	745	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	164,481	158,827	118,931	163,323	180,745
110	110465	Court of Appeals					
		Total Salaries	13,008	13,008	13,008	13,008	13,008
		Total Fringe Benefits	999	999	999	2,315	2,375
		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	14,007	14,007	14,007	15,323	15,383

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
110	110467	County Court at Law #1					
		Total Salaries	240,069	240,309	239,830	247,893	252,944
		Total Fringe Benefits	64,271	65,229	67,302	74,235	80,822
		Total Operating Expenses	20,600	13,368	11,748	14,110	14,110
		Total Capital Outlay	522	650	2,703	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	325,462	319,556	321,583	336,238	347,876
110	110468	County Court at Law #2					
		Total Salaries	231,846	180,260	226,929	235,383	239,976
		Total Fringe Benefits	63,097	51,499	65,812	71,905	78,327
		Total Operating Expenses	26,414	53,971	13,113	14,750	14,750
		Total Capital Outlay	2,930	0	2,294	0	1,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	324,287	285,730	308,148	322,038	334,553
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,719	9,339	10,400	12,200	12,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,719	9,339	10,400	12,200	12,200
110	110471	124th District Court					
		Total Salaries	87,482	90,565	91,407	98,882	103,590
		Total Fringe Benefits	41,967	30,368	31,670	34,605	38,495
		Total Operating Expenses	58,792	14,545	10,350	40,590	40,590
		Total Capital Outlay	0	926	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	188,241	136,404	133,427	174,077	182,675
110	110472	188th District Court					
		Total Salaries	87,753	87,753	87,753	93,245	97,740
		Total Fringe Benefits	29,520	29,901	31,105	33,580	37,385
		Total Operating Expenses	56,093	11,669	10,948	49,896	37,900
		Total Capital Outlay	12,734	0	0	6,804	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	186,100	129,323	129,806	183,525	173,025
110	110473	307th District Court					
		Total Salaries	100,335	90,502	91,144	95,605	92,236
		Total Fringe Benefits	31,437	30,005	31,209	34,010	36,335
		Total Operating Expenses	22,517	11,996	14,560	17,150	17,150
		Total Capital Outlay	0	0	1,100	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	154,289	132,503	138,013	146,765	145,721
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	135,025	1,268,034	1,258,630	1,400,070	1,599,000
		Total Capital Outlay	0	0	0	1,600	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	135,025	1,268,034	1,258,630	1,401,670	1,599,000
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	2,503	15,000	15,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	2,503	15,000	15,000

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures	Expenditures	Expenditures	Budget	Adopted
			08/09	09/10	10/11	11/12	FY13
110	110480	District Clerk					
		Total Salaries	617,148	608,411	618,483	667,324	675,577
		Total Fringe Benefits	249,617	246,967	260,361	293,995	340,354
		Total Operating Expenses	61,811	59,724	62,605	72,400	71,400
		Total Capital Outlay	19,645	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	948,221	915,102	941,449	1,033,719	1,087,331
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	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	8,250	15,000
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	179,433	186,370	186,354	192,374	219,165
		Total Fringe Benefits	63,947	67,618	72,057	84,350	107,092
		Total Operating Expenses	68,772	60,972	49,655	74,777	74,777
		Total Capital Outlay	0	0	0	14,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	312,152	314,960	308,066	365,501	401,034
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	103,062	107,380	106,274	108,854	110,514
		Total Fringe Benefits	38,794	40,330	49,552	44,470	49,002
		Total Operating Expenses	30,600	33,801	22,650	40,200	40,200
		Total Capital Outlay	2,964	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	175,420	181,511	178,476	193,524	199,716
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	138,123	140,551	137,810	146,683	151,600
		Total Fringe Benefits	52,030	58,353	54,635	59,520	66,112
		Total Operating Expenses	44,215	36,188	29,331	55,210	40,210
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	234,368	235,092	221,776	261,413	257,922
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	101,156	104,673	104,744	107,016	108,614
		Total Fringe Benefits	37,644	38,690	40,622	44,090	48,632
		Total Operating Expenses	19,513	28,988	25,187	40,855	40,855
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	158,313	172,351	170,553	191,961	198,101
110	110500	District Attorney					
		Total Salaries	1,402,119	1,403,215	1,551,156	1,687,510	1,753,428
		Total Fringe Benefits	435,459	448,016	510,160	567,770	641,592
		Total Operating Expenses	91,547	74,099	210,335	98,900	97,650
		Total Capital Outlay	0	3,000	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,929,125	1,928,330	2,271,651	2,354,180	2,492,670
110	110600	Bail Bond Board					
		Total Salaries	2,223	420	341	3,500	3,500
		Total Fringe Benefits	624	77	93	635	655
		Total Operating Expenses	116	55	79	2,750	2,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,963	552	513	6,885	6,905

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures	Expenditures	Expenditures	Budget	Adopted
			08/09	09/10	10/11	11/12	FY13
110	110800	Court Collections					
		Total Salaries	94,422	105,578	109,557	128,167	131,977
		Total Fringe Benefits	37,183	39,609	41,651	56,185	62,560
		Total Operating Expenses	4,149	3,851	10,233	15,300	15,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	135,754	149,038	161,441	199,652	210,137
110	120731	Constable - Precinct #1					
		Total Salaries	50,275	42,476	42,476	42,476	42,476
		Total Fringe Benefits	18,130	15,313	15,677	17,330	18,802
		Total Operating Expenses	1,523	6,390	3,920	7,935	8,300
		Total Capital Outlay	0	23,820	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	69,928	87,999	62,073	67,741	69,578
110	120732	Constable - Precinct #2					
		Total Salaries	42,476	42,476	42,476	42,476	42,476
		Total Fringe Benefits	15,471	15,440	15,809	17,160	18,627
		Total Operating Expenses	5,777	3,923	4,587	13,400	13,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	63,724	61,839	62,872	73,036	74,503
110	120733	Constable - Precinct #3					
		Total Salaries	60,401	59,953	60,576	61,512	62,012
		Total Fringe Benefits	18,395	18,404	18,816	20,645	22,307
		Total Operating Expenses	12,949	11,495	12,412	16,419	17,419
		Total Capital Outlay	0	24,307	0	4,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	91,745	114,159	91,804	103,076	101,738
110	120734	Constable - Precinct #4					
		Total Salaries	47,796	42,476	42,476	42,476	42,476
		Total Fringe Benefits	15,953	15,027	15,396	17,160	18,627
		Total Operating Expenses	4,482	7,082	7,974	13,850	13,850
		Total Capital Outlay	0	21,807	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	68,231	86,392	65,846	73,486	74,953
110	120742	Sheriff's Office					
		Total Salaries	6,216,249	6,281,714	6,273,600	6,874,856	7,028,589
		Total Fringe Benefits	2,398,123	2,407,961	2,479,782	3,023,055	3,218,540
		Total Operating Expenses	1,416,516	1,187,252	1,178,872	1,443,005	1,448,855
		Total Capital Outlay	423,956	69,060	268,752	242,710	207,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,454,844	9,945,987	10,201,006	11,583,626	11,902,984
110	120750	Contract Jail Operation					
		Total Salaries	1,383,831	1,495,502	1,392,062	1,622,379	1,562,741
		Total Fringe Benefits	565,722	612,465	591,787	748,385	758,020
		Total Operating Expenses	380,875	291,244	322,513	400,723	364,500
		Total Capital Outlay	52,939	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,383,367	2,399,211	2,306,362	2,771,487	2,685,261
110	120760	Criminal Justice Operation					
		Total Salaries	192,476	212,887	200,677	241,048	247,832
		Total Fringe Benefits	80,715	92,453	88,953	115,765	124,970
		Total Operating Expenses	51,850	52,524	58,891	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	325,041	357,864	348,521	432,313	448,302

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
110	120772	Department of Public Safety					
		Total Salaries	35,965	39,457	41,209	44,400	45,732
		Total Fringe Benefits	13,323	14,130	15,032	16,815	18,235
		Total Operating Expenses	4,813	6,209	6,422	7,900	8,112
		Total Capital Outlay	1,350	0	16,300	6,530	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	55,451	59,796	78,963	75,645	72,079
110	120773	DPS Hangar					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	3,200	11,500	1,500
		Total Capital Outlay	0	0	1,499	2,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	4,699	14,000	1,500
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	599	620	251	1,100	1,100
		Total Capital Outlay	947	0	684	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,546	620	935	1,100	1,100
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	250	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	250	250	250
110	130750	Juvenile Board					
		Total Salaries	98,613	92,852	98,613	98,613	98,613
		Total Fringe Benefits	36,898	35,738	40,203	42,815	46,911
		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	135,511	128,590	138,816	141,428	145,524
110	130772	Community Supervision					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	5,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	0	5,000
110	130774	Pre-Trial Services					
		Total Salaries	0	0	0	28,000	26,431
		Total Fringe Benefits	0	0	0	13,350	14,450
		Total Operating Expenses	0	0	0	2,000	3,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	43,350	44,381
110	140430	Veterans Services					
		Total Salaries	69,305	69,305	69,305	72,723	75,129
		Total Fringe Benefits	12,437	12,706	12,734	13,590	14,460
		Total Operating Expenses	12,118	12,412	13,111	14,128	14,128
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	93,860	94,423	95,150	100,441	103,717

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures	Expenditures	Expenditures	Budget	Adopted
			08/09	09/10	10/11	11/12	FY13
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,000	16,200	6,028	22,500	22,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,000	16,200	6,028	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	1,266	0	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	1,266	0	28,000	28,000
110	140870	911 Addressing					
		Total Salaries	69,852	79,941	84,489	87,884	90,026
		Total Fringe Benefits	25,585	28,530	39,893	33,875	36,499
		Total Operating Expenses	1,613	891	8,956	22,895	23,895
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	97,050	109,362	133,338	144,654	150,420
110	140880	Health Department					
		Total Salaries	288,218	335,594	329,841	350,888	351,060
		Total Fringe Benefits	106,520	126,131	144,177	147,020	160,815
		Total Operating Expenses	1,093,173	815,148	904,811	1,064,170	1,118,270
		Total Capital Outlay	0	0	2,088	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,487,911	1,276,873	1,380,917	1,562,078	1,630,145
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,195	1,806	2,639	9,000	9,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,195	1,806	2,639	9,000	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	675,149	732,876	766,414	897,858	952,608
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	675,149	732,876	766,414	897,858	952,608
110	150447	CSCD Annex					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	3,680	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	3,680	0	0
110	150570	Courthouse Building					
		Total Salaries	474,592	464,325	451,635	491,304	497,387
		Total Fringe Benefits	213,944	205,278	224,457	238,910	252,325
		Total Operating Expenses	698,580	652,621	661,403	848,650	876,650
		Total Capital Outlay	2,633	1,990	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,389,749	1,324,214	1,337,495	1,578,864	1,626,362

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	329,452	315,522	304,303	354,000	410,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	329,452	315,522	304,303	354,000	410,000
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	28,653	26,902	31,160	49,250	57,250
		Total Capital Outlay	118,532	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	147,185	26,902	31,160	49,250	57,250
110	150601	Community Building Maintenance					
		Total Salaries	32,460	32,381	32,482	34,500	35,508
		Total Fringe Benefits	13,790	13,729	14,108	15,825	16,780
		Total Operating Expenses	5,638	5,954	7,305	10,900	10,900
		Total Capital Outlay	0	0	0	27,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	51,888	52,064	53,895	88,225	63,188
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	17,481	18,082	18,082	0	0
		Total Fringe Benefits	3,634	3,702	3,607	0	0
		Total Operating Expenses	25,353	17,998	33,367	2,001	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	46,468	39,782	55,056	2,001	0
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,444	10,235	6,785	12,300	12,300
		Total Capital Outlay	0	1,342	2,569	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	4,444	11,577	9,354	12,300	12,300
110	150620	Greggton Community Building					
		Total Salaries	2,420	2,288	2,268	6,209	7,083
		Total Fringe Benefits	627	574	531	4,625	1,460
		Total Operating Expenses	27,381	16,606	23,612	27,300	30,500
		Total Capital Outlay	0	0	0	3,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	30,428	19,468	26,411	41,334	39,043
110	150630	Garfield Hill Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,690	3,428	8,521	7,975	6,975
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,690	3,428	8,521	7,975	6,975
110	150631	Gladewater Senior Citizens Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	5,000	5,350
		Total Capital Outlay	0	0	0	55,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	60,000	5,350

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,907	10,594	11,607	14,100	17,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,907	10,594	11,607	14,100	17,200
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	31,985	11,999	10,181	19,100	17,600
		Total Capital Outlay	2,017	3,240	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	34,002	15,239	10,181	19,100	17,600
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,812	11,652	14,912	14,100	13,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	26,812	11,652	14,912	14,100	13,600
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	10,741	12,125	25,238	16,325	15,825
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,741	12,125	25,238	16,325	15,825
110	150636	Kilgore Community Building					
		Total Salaries	29,507	29,038	29,038	30,374	31,525
		Total Fringe Benefits	13,112	12,969	13,359	14,925	15,945
		Total Operating Expenses	50,947	23,975	20,475	31,950	29,950
		Total Capital Outlay	151,108	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	244,674	65,982	62,872	77,249	77,420
110	150640	Kilgore South Street Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,240	213	213	0	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,240	213	213	0	250
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,118	22,445	10,443	24,917	24,917
		Total Capital Outlay	19,532	799	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	29,650	23,244	10,443	24,917	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	7,437	3,302	218	0	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	7,437	3,302	218	0	250

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,559	6,721	9,199	10,600	31,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	8,559	6,721	9,199	10,600	31,800
110	150644	West Harrison VFD Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,334	1,065	1,011	2,600	2,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,334	1,065	1,011	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	15,255	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	15,255	0	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	44,859	45,153	46,369	51,500	51,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	44,859	45,153	46,369	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	24,851	25,925	55,549	87,750	116,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	24,851	25,925	55,549	87,750	116,750
SUB-TOTAL MAINTENANCE 150447 - 150725:							
		Total Salaries	556,460	546,114	533,505	562,387	571,503
		Total Fringe Benefits	245,107	236,252	256,062	274,285	286,510
		Total Operating Expenses	1,351,981	1,239,690	1,285,551	1,590,318	1,732,167
		Total Capital Outlay	293,822	7,371	2,569	85,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,447,370	2,029,427	2,077,687	2,512,190	2,590,180
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	15,524,707	15,705,154	15,798,992	17,242,467	17,591,251
		Total Fringe Benefits	5,804,851	5,943,729	6,191,665	7,617,405	8,019,444
		Total Operating Expenses	10,236,417	9,459,122	10,235,499	12,717,752	13,283,127
		Total Capital Outlay	921,698	224,225	371,897	442,849	538,500
		Total Debt Service/Capital Lease	10,958	12,079	8,006	7,531	6,220
		General Fund Total Expenses	32,498,631	31,344,309	32,606,059	38,028,004	39,438,542
<i>110</i>	<i>300000</i>	<i>Other Financing Uses</i>	<i>1,684,588</i>	<i>16,408,605</i>	<i>1,051,341</i>	<i>913,750</i>	<i>418,750</i>
General Fund Total Expenses And Other Financing Uses			34,183,219	47,752,914	33,657,400	38,941,754	39,857,292

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	258,916	258,916	258,916	258,916	258,916
		Total Fringe Benefits	75,570	73,627	77,374	82,700	88,868
		Total Operating Expenses	35,012	42,281	20,468	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	369,498	374,824	356,758	385,116	391,284
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	301,288	489,949	250,812	404,900	454,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	301,288	489,949	250,812	404,900	454,900
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	666,205	659,040	638,141	667,722	698,750
		Total Fringe Benefits	243,898	237,206	241,327	281,606	292,455
		Total Operating Expenses	607,826	579,384	565,837	752,980	628,817
		Total Capital Outlay	251,245	427,696	6,182	244,128	117,900
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,769,174	1,903,326	1,451,487	1,946,436	1,737,922
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	31,480	33,503	34,022	36,251	37,264
		Total Fringe Benefits	12,459	12,882	13,475	14,845	16,465
		Total Operating Expenses	6,070	7,492	17,562	56,845	64,845
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	50,009	53,877	65,059	107,941	118,574
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	723,824	724,033	667,877	692,113	698,844
		Total Fringe Benefits	290,129	306,930	273,630	293,530	299,315
		Total Operating Expenses	709,203	736,275	861,218	808,054	839,160
		Total Capital Outlay	718,170	916,028	68,412	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,441,326	2,683,266	1,871,137	1,793,697	1,837,319
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	474,379	501,851	472,175	489,834	506,487
		Total Fringe Benefits	184,979	198,440	198,184	215,265	219,715
		Total Operating Expenses	277,671	335,634	311,381	405,650	377,650
		Total Capital Outlay	166,440	233,065	1,905	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,103,469	1,268,990	983,645	1,110,749	1,103,852
215	160999	Transportation and Road Expense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	(87,545)	292,473	1,061,635	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	(87,545)	292,473	1,061,635	0	0
215		Debt Service/Capital Lease					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	400,840	410,881	516,255	150	0
		Departmental Total	400,840	410,881	516,255	150	0
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	2,154,804	2,177,343	2,071,131	2,144,836	2,200,261
		Total Fringe Benefits	807,035	829,085	803,990	887,946	916,818
		Total Operating Expenses	1,849,525	2,483,488	3,088,913	2,471,929	2,408,872
		Total Capital Outlay	1,135,855	1,576,789	76,499	244,128	117,900
		Total Debt Service/Capital Lease	400,840	410,881	516,255	150	0
		Road & Bridge Fund Total	6,348,059	7,477,586	6,556,788	5,748,989	5,643,851
215	300000	Other Financing Uses	0	20,197	156,768	0	0
Road & Bridge Fund Total Expenses And Other Financing Uses			6,348,059	7,497,783	6,713,556	5,748,989	5,643,851
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	1,237	1,685	13,080	6,952	3,552
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Oilfield Theft Prosecution Fund Total	1,237	1,685	13,080	6,952	3,552
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
		Constable Pct #3 Seizure Awards 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
		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

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
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
212	100520	Elections Services Fund					
		Total Salaries	1,019	0	0	0	0
		Total Fringe Benefits	106	0	0	0	0
		Total Operating Expenses	11,128	6,498	8,087	1,200	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,252	1,156	771	0	0
		Elections Services Fund Total	13,505	7,654	8,858	1,200	0
212	300000	Other Financing Uses	5,399	0	0	0	0
		Fund 212 Total Exp. + Other Financing Uses	18,904	7,654	8,858	1,200	0
213	100448	County Clerk Records Mgmt					
		Total Salaries	53,150	54,375	54,380	36,702	38,042
		Total Fringe Benefits	19,779	21,922	22,896	14,980	11,880
		Total Operating Expenses	51,871	37,741	39,503	70,687	48,638
		Total Capital Outlay	5,655	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total Exp.	130,455	114,038	116,779	122,369	98,560
213	300000	Other Financing Uses	1,700	3,940	1,700	1,700	1,700
		Fund 213 Total Exp. + Other Financing Uses	132,155	117,978	118,479	124,069	100,260
214	150584	Jail Lease Facility					
		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	334,575	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Jail Lease Facility Fund Total	334,575	0	0	0	0
217	110510	Law Library Fund					
		Total Salaries	14,029	17,714	17,704	12,229	12,596
		Total Fringe Benefits	4,394	6,247	6,893	6,340	7,085
		Total Operating Expenses	50,751	50,455	56,616	48,327	46,890
		Total Capital Outlay	5,000	0	0	0	0
		Total Debt Service/Capital Lease	3,951	4,477	2,896	1,229	0
		Law Library Fund Total	78,125	78,893	84,109	68,125	66,571
218	100691	Airport Maintenance - Administration					
		Total Salaries	361,234	324,561	346,899	379,999	391,832
		Total Fringe Benefits	151,496	161,726	155,201	190,290	205,720
		Total Operating Expenses	151,151	153,453	170,555	225,200	229,600
		Total Capital Outlay	0	1,845	1,576	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	663,881	641,585	674,231	795,489	827,152
218	100693	Airport Maint. - Terminal Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	67,322	27,472	38,046	48,040	53,640
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	67,322	27,472	38,046	48,040	53,640

**FY13 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Budget
Fund	Org. #	Expenditures	Expenditures	Expenditures	Expenditures	Budget	Adopted
			08/09	09/10	10/11	11/12	FY13
218	100695	Airport Maintenance - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	42,311	46,192	13,462	42,000	144,495
		Total Capital Outlay	65,590	2,246	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	107,901	48,438	13,462	42,000	144,495
218	100696	Airport Maint. - Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	38,697	31,300	37,121	56,300	63,600
		Total Capital Outlay	27,664	0	0	40,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	66,361	31,300	37,121	96,300	63,600
218	100698	Airport Maintenance - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	76,531	35,235	21,678	73,000	73,000
		Total Capital Outlay	1,826	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	78,357	35,235	21,678	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	17,028	32,500	43,230
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	17,028	32,500	43,230
218	100700	FAA Non-Capital Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	14,347	49,275	36,378	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	14,347	49,275	36,378	0
218	130697	Airport Maint. - Public Safety					
		Total Salaries	395,581	419,977	522,701	590,932	613,082
		Total Fringe Benefits	140,086	152,389	191,592	226,930	237,892
		Total Operating Expenses	33,035	29,876	33,200	42,438	45,438
		Total Capital Outlay	5,326	0	0	5,500	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	574,028	602,242	747,493	865,800	903,912
AIRPORT TOTALS							
		Total Salaries	756,815	744,538	869,600	970,931	1,004,914
		Total Fringe Benefits	291,582	314,115	346,793	417,220	443,612
		Total Operating Expenses	409,047	337,875	380,365	555,856	653,003
		Total Capital Outlay	100,406	4,091	1,576	45,500	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance Fund Total Exp.	1,557,850	1,400,619	1,598,334	1,989,507	2,109,029
218	300000	Other Financing Uses	5,000	0	0	0	0
		Fund 218 Total Exp. + Other Financing Uses	1,562,850	1,400,619	1,598,334	1,989,507	2,109,029
232	100448	County-Wide Records Mgmt					
		Total Salaries	28,354	23,396	23,396	29,713	43,282
		Total Fringe Benefits	11,103	7,576	7,917	9,630	17,560
		Total Operating Expenses	28,329	15,125	23,299	26,650	28,825
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County-Wide Rec Mgmt Total	67,786	46,097	54,612	65,993	89,667

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
233	120449	Building Security Fund					
		Total Salaries	75,871	77,523	37,922	39,643	41,462
		Total Fringe Benefits	28,322	22,771	14,328	17,590	17,805
		Total Operating Expenses	3,995	2,624	3,932	4,600	4,600
		Total Capital Outlay	0	8,200	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	108,188	111,118	56,182	61,833	63,867
272	100451	Workforce Investment Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	200,000
		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
		Workforce Investment Fund Total	0	0	0	0	200,000
272	300000	Other Financing Uses	0	0	0	0	0
		Fund 272 Total Exp. + Other Financing Uses	0	0	0	0	200,000
273	110490	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	169	17,650	7,942	53,667	42,600
		Total Capital Outlay	2,744	17,280	6,713	11,091	39,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	2,913	34,930	14,655	64,758	81,600
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	0	2,993	1,973	3,000	3,000
		Total Fringe Benefits	0	538	358	650	670
		Total Operating Expenses	2,000	5,334	6,488	9,000	32,963
		Total Capital Outlay	5,308	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	7,308	8,865	8,819	12,650	36,633
274	300000	Other Financing Uses	0	1,000	1,700	1,700	1,700
		Fund 274 Total Exp. + Other Financing Uses	7,308	9,865	10,519	14,350	38,333
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	2,192	2,495	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	2,192	2,495	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	6,500	4,000
		Total Capital Outlay	0	0	0	0	4,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		JP Security Total	0	0	0	6,500	8,000
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	5,845	5,845	0	0
		Total Fringe Benefits	0	2,569	2,792	0	0
		Total Operating Expenses	0	0	0	2,000	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	8,414	8,637	2,000	2,000
277	300000	Other Financing Uses	0	0	2,000	2,000	2,000
		Fund 277 Total Exp. + Other Financing Uses	0	8,414	10,637	4,000	4,000

**FY13 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Budget
			Expenditures 08/09	Expenditures 09/10	Expenditures 10/11	Budget 11/12	Adopted FY13
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	100,000	100,000	75,000	20,000	20,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	100,000	100,000	75,000	20,000	20,000
TOTAL SPECIAL REVENUE FUNDS							
		Total Salaries	929,238	926,384	1,010,820	1,092,218	1,143,296
		Total Fringe Benefits	355,286	375,738	401,977	466,410	698,612
		Total Operating Expenses	658,527	574,987	616,504	807,934	889,566
		Total Capital Outlay	453,688	29,571	8,289	56,591	50,500
		Total Debt Service/Capital Lease	5,203	5,633	3,667	1,229	0
		Total Expenditures Other Funds	2,401,942	1,912,313	2,041,257	2,424,382	2,781,974
		<i>Total Other Financing Uses</i>	<i>12,099</i>	<i>4,940</i>	<i>5,400</i>	<i>5,400</i>	<i>5,400</i>
Special Revenue Funds Total Expenses And Other Financing Uses			2,414,041	1,917,253	2,046,657	2,429,782	2,787,374
DEBT SERVICE FUND							
357		Debt Service - Certificates of Obligation - 2004					
	180911	Total Principal	0	0	0	0	0
	180912	Total Interest	0	0	0	0	0
	180912	Total Other Expenses	0	0	0	0	0
		Total Fund - Debt Service 2004	0	0	0	0	0
357	300000	<i>Other Financing Uses</i>	<i>265,955</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Debt Service Fund Total Expenses And Other Financing Uses			265,955	0	0	0	0
CAPITAL PROJECT FUNDS (by Fund)							
<i>Note: Unexpended Capital Project budgets roll forward each year until project completion.</i>							
208		Interagency Highway Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,277,245	3,924,698	0	6,480,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Interagency Highway Projects Total	0	1,277,245	3,924,698	0	6,480,000
410	various	Capital Improvement Project Fund					
		Capital Expenditures	0	227,118	798,674	380,000	150,000
410	300000	<i>Other Financing Uses</i>	<i>757,911</i>	<i>3,702,500</i>	<i>4,361,579</i>	<i>747,000</i>	<i>8,183,000</i>
		Fund 410 Expenditures + Other Financing Uses	757,911	3,929,618	5,160,253	1,127,000	8,333,000
450	various	Permanent Improvement Fund					
		Capital Expenditures	0	0	29,043	143,894	670,000
450	300000	<i>Other Financing Uses</i>	<i>290,233</i>	<i>150,000</i>	<i>9,063</i>	<i>236,300</i>	<i>165,000</i>
		Fund 450 Expenditures + Other Financing Uses	290,233	150,000	38,106	380,194	835,000

**FY13 Categorical Expenditures
Adopted Budget**

		Expenditures	Audited Expenditures 08/09	Audited Expenditures 09/10	Audited Expenditures 10/11	Amended Budget 11/12	Budget Adopted FY13
Fund	Org. #						
460	100692	Airport Improvements Fund					
		Capital Expenditures	7,916,340	1,165,277	1,431,775	2,400,782	5,003,000
		Fund 460 Expenditures + Other Financing Uses	7,916,340	1,165,277	1,431,775	2,400,782	5,003,000
465	150465	Parking Facility					
		Capital Expenditures	0	0	0	0	150,000
		Fund 465 Expenditures + Other Financing Uses	0	0	0	0	150,000
466	150466	ADA Compliance Project					
		Capital Expenditures	0	4,429	0	0	165,000
		Fund 466 Expenditures + Other Financing Uses	0	4,429	0	0	165,000
468	150610	Longview Whaley Community Bldg					
		Capital Expenditures	1,286	11,500	119,225	125,000	150,000
468	300000	Other Financing Uses	6,896	0	0	0	0
		Fund 468 Expenditures + Other Financing Uses	8,182	11,500	119,225	125,000	150,000
472	various	Computer Upgrade Project					
		Capital Expenditures	697,575	17,994	0	0	0
472	300000	Other Financing Uses	0	0	83,255	0	0
		Fund 472 Expenditures + Other Financing Uses	697,575	17,994	83,255	0	0
473	150570	307th District Courtroom					
		Capital Expenditures	20,125	0	0	0	0
473	300000	Other Financing Uses	523	0	0	0	0
		Fund 473 Expenditures + Other Financing Uses	20,125	0	0	0	0
475	150475	Courthouse Phone System					
		Capital Expenditures	0	0	658,323	0	0
		Fund 475 Expenditures + Other Financing Uses	0	0	658,323	0	0
ALL CAPITAL PROJECTS FUNDS							
		Total Capital Expenditures	8,635,326	2,703,563	6,961,738	3,049,676	12,768,000
		Total Other Financing Uses - Transfers	1,055,563	3,852,500	4,453,897	983,300	8,348,000
Capital Projects Fund Total Expenses And Other Financing Uses			9,690,889	6,556,063	11,415,635	4,032,976	21,116,000
GRAND TOTALS:							
		Total Salaries	18,608,749	18,808,881	18,880,943	20,479,521	20,934,808
		Total Fringe Benefits	6,967,172	7,148,552	7,397,632	8,971,761	9,634,874
		Total Operating Expenses	12,744,469	12,517,597	13,940,916	15,997,615	16,581,565
		Total Capital Outlay	11,146,567	4,534,148	7,418,423	3,793,244	13,474,900
		Total Debt Service/Capital Lease	417,001	428,593	527,928	8,910	6,220
		Grand Total Expenditures	49,883,958	43,437,771	48,165,842	49,251,051	60,632,367
		Total Other Financing Uses	3,018,205	20,286,242	5,667,406	1,902,450	8,772,150
		Total Direct Exp + Other Financing Uses	52,902,163	63,724,013	53,833,248	51,153,501	69,404,517
		Total Direct Expenses	49,883,958	43,437,771	48,165,842	49,251,051	60,632,367

FY13 Adopted Elected Officials' Compensation

Fund	Org	Dept	Position	60110 Budget	600110 Base Salary	COLA	600250 Travel All.	Supplement	600110 Total FY13	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk-Admin	CC0015	59,427	59,426.87				59,427	20,562	79,989
110	100460	Co Judge	CJ0001	66,507	66,506.65				66,507	21,907	88,414
110	100550	Tax A/C	TX0001	66,745	66,745.00			975	67,720	22,137	89,857
110	110467	CCL #1	CCL001	125,000	125,000.00				125,000	32,987	157,987
110	110468	CCL #2	CL2001	125,000	125,000.00				125,000	32,987	157,987
110	110480	Dist Clerk	DC0001	59,427	59,426.87				59,427	20,562	79,989
110	110491	JP #1	JP1001	45,347	45,346.77		9,300		54,647	19,667	74,314
110	110492	JP #2	JP2001	44,198	44,198.00		9,300		53,498	19,437	72,935
110	110493	JP #3	JP3001	44,198	44,198.00		9,300		53,498	19,437	72,935
110	110494	JP #4	JP4001	44,198	44,198.00		9,300		53,498	19,437	72,935
110	110500	Dist Atty	DA0001	15,000	15,000.00				15,000	12,092	27,092
110	120731	Const #1	CN0001	42,476	42,476.00				42,476	18,802	61,278
110	120732	Const #2	CN0002	42,476	42,476.00				42,476	18,627	61,103
110	120733	Const #3	CN0003	42,476	42,476.00				42,476	18,627	61,103
110	120734	Const #4	CN0004	42,476	42,476.00				42,476	18,627	61,103
110	120742	Sheriff	SH0010	63,355	63,355.00			4,200	67,555	24,377	91,932
110	120750	Sheriff	SH0010	0	0.00			7,500	7,500	1,595	9,095
110	130750	Co Judge-Juv Bd	JB0001	0	0.00			23,613	23,613	4,510	28,123
110	130750	124th Judge-Juv Bd	JB0002	0	0.00			15,000	15,000	12,197	27,197
110	130750	188th Judge-Juv Bd	JB0003	0	0.00			15,000	15,000	12,197	27,197
110	130750	307th Judge-Juv Bd	JB0004	0	0.00			15,000	15,000	12,197	27,197
110	130750	CCL #1	JB0005	0	0.00			15,000	15,000	2,905	17,905
110	130750	CCL #2	JB0006	0	0.00			15,000	15,000	2,905	17,905
		General Fund Subtotals		928,306.00	928,305.16	0	37,200	111,288	1,076,794	388,778	1,465,572
215	160790	Commissioner Pct#1	ADM001	64,729	64,729.00				64,729	22,217	86,946
215	160790	Commissioner Pct#2	ADM002	64,729	64,729.00				64,729	22,217	86,946
215	160790	Commissioner Pct#3	ADM003	64,729	64,729.00				64,729	22,217	86,946
215	160790	Commissioner Pct#4	ADM004	64,729	64,729.00				64,729	22,217	86,946
		Road & Bridge Fund Subtotals		258,916.00	258,916.00	0	0	0	258,916	88,868	347,784
		Grand Total		1,187,222.00	1,187,221.16	0	37,200	111,288	1,335,710	477,646	1,813,356
Note - District Attorney and Judicial compensation are set according to judicial statutes.											

FY13 Adopted Positions Budget Summary

Fund	Org	Dept	650110 Adopted Salaries	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	582,811	0	4,000	0	0	6,720	23,460	616,991	20	304,305	921,296
110	100425	Co Clerk - Archives Pres.	26,825	0	0	0	0	240	0	27,065	1	14,515	41,580
110	100445	Telecommunications	0	0	500	48,410	0	0	0	48,910	0	9,220	58,130
110	100446	Purchasing	144,576	0	10,000	22,496	0	720	0	177,792	3	61,955	239,747
110	100447	Human Resources	134,070	0	0	0	1,000	2,400	0	137,470	3	54,320	191,790
110	100460	Co Judge	105,433	0	0	0	0	720	0	106,153	2	41,135	147,288
110	100520	Elections	130,972	0	3,744	31,206	8,400	2,160	0	176,482	4	70,810	247,292
110	100530	Auditor	480,492	0	0	18,500	0	4,080	0	503,072	10	189,585	692,657
110	100550	Tax A/C	918,361	12,350	0	0	7,000	10,800	0	948,511	28	442,515	1,391,026
110	100560	Inf Svc	331,870	0	0	0	0	960	0	332,830	7	129,080	461,910
110	100900	AgriLife Extension Svc	78,136	0	0	25,000	1,200	480	0	104,816	4	57,210	162,026
110	110465	Ct Appeals	0	0	0	13,008	0	0	0	13,008	0	2,375	15,383
110	110467	CCL #1	124,784	0	0	0	1,000	2,160	0	127,944	2.5	47,835	175,779
110	110468	CCL #2	112,996	0	0	0	1,500	480	0	114,976	2.5	45,340	160,316
110	110471	Dist Ct 124th	100,790	0	0	0	1,600	1,200	0	103,590	2	38,495	142,085
110	110472	Dist Ct 188th	96,780	0	0	0	0	960	0	97,740	2	37,385	135,125
110	110473	Dist Ct 307th	89,016	0	0	0	2,500	720	0	92,236	2	36,335	128,571
110	110480	Dist Clerk	586,791	0	4,000	18,639	0	6,720	13,107	629,257	20	306,685	935,942
110	110491	JP #1	162,838	0	0	0	0	1,680	0	164,518	6	87,425	251,943
110	110492	JP #2	57,016	0	0	0	0	0	0	57,016	2	29,565	86,581
110	110493	JP #3	80,430	0	0	17,192	0	480	0	98,102	3	46,675	144,777
110	110494	JP #4	54,876	0	0	0	0	240	0	55,116	2	29,195	84,311
110	110500	Dist Atty	1,646,761	34,187	0	30,000	0	8,640	18,840	1,738,428	32	629,500	2,367,928
110	110660	Bail Bond Board	0	0	0	3,500	0	0	0	3,500	0	655	4,155
110	110800	Collections	130,777	0	0	0	0	1,200	0	131,977	4	62,560	194,537
110	120733	Const #3	0	0	0	17,036	2,500	0	0	19,536	0.0	3,680	23,216
110	120742	Sheriff	6,664,414	175,200	85,000	0	0	36,240	42,000	7,002,854	185 #	3,164,185	10,167,039
110	120750	Sheriff Jail Contract Op	1,491,321	12,000	50,000	0	0	1,920	0	1,555,241	47	756,425	2,311,666
110	120760	Sher-Criminal Justice Ctr	232,832	0	15,000	0	0	0	0	247,832	8	124,970	372,802
110	120772	DPS	31,500	0	3,000	12,232	0	0	0	46,732	1	18,235	64,967
110	130774	Pre-Trial Services	26,431	0	0	0	0	0	0	26,431	1	14,450	40,881
110	140430	Vet Svc (note 2)	74,409	0	0	0	0	720	0	75,129	0	14,460	89,589
110	140870	9-1-1 Addressing	81,786	3,000	0	0	5,000	240	0	90,026	2	36,545	126,571
110	140880	Health	348,900	0	0	0	0	2,160	0	351,060	10	160,815	511,875
110	150570	Maint	485,747	0	6,000	0	3,000	2,640	0	497,387	16	252,325	749,712
110	150601	Maint - Comm Bldg	34,628	0	400	0	0	480	0	35,508	1	16,780	52,288
110	150620	Maint - Greggton	0	0	0	7,083	0	0	0	7,083	0	1,460	8,543
110	150636	Maint - Kilgore	31,285	0	0	0	0	240	0	31,525	1	15,945	47,470
		S/T General Fund	15,680,654	236,737	181,644	264,302	34,700	98,400	97,407	16,593,844	434.00	7,354,950	23,948,794
215	160810	R & B #1	636,822	0	15,000	19,968	20,000	6,960	3,950	702,700	15	288,505	991,205
215	160820	R & B #2	34,784	0	0	0	2,000	480	0	37,264	1	16,465	53,729
215	160830	R & B #3	673,084	0	20,000	0	0	5,760	0	698,844	16	299,315	998,159
215	160840	R & B #4	484,647	0	10,000	0	8,000	3,840	0	506,487	12	219,715	726,202
		S/T Road & Bridge	1,829,337	0	45,000	19,968	30,000	17,040	3,950	1,945,295	44	824,000	2,769,295
213	100448	Co Clk Rec Mgmt	25,206	0	0	12,596	0	240	0	38,042	0.50	11,930	49,972
217	110510	Law Lib	12,596	0	0	0	0	0	0	12,596	0.50	7,085	19,681
218	100691	Airport	371,730	0	3,000	14,462	0	2,640	18,900	410,732	11	186,820	597,552
218	130697	Airport Public Safety	529,017	42,865	40,000	0	0	1,200	0	613,082	13	237,892	850,974
232	100448	Co Wide Rec Mgmt	37,802	0	5,000	0	0	480	0	43,282	1.00	17,575	60,857
233	120449	Security	37,742	3,000	0	0	0	720	0	41,462	1	17,805	59,267
274	110485	Dist Clk Civil Rec Mgmt	0	3,000	0	0	0	0	0	3,000	0.00	670	3,670
		S/T Other Funds	1,014,093	48,865	48,000	27,058	0	5,280	18,900	1,162,196	27.00	479,777	1,641,973
Total Other Employees			18,524,084	285,602	274,644	311,328	64,700	120,720	120,257	19,701,335	505	8,658,727	28,360,062
											Add veterans service officers	2	
											Total County funded full-time positions	507	
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.													
COMBINED TOTAL FOR ELECTED AND OTHER EMPLOYEES													
			650110								# FT	TOTAL	TOTAL SAL+
			Proposed Salaries	Supplements	Overtime	Part-time	Temp	Longevity	Various	Total Wages	Positions	BENEFITS	BENEFITS
Total Elected Officials			1,187,222	148,488	0	0	0	0	0	1,335,710	23	477,646	1,813,356
Total Other Employees			18,524,084	285,602	274,644	311,328	64,700	120,720	120,257	19,701,335	507	8,658,727	28,360,062
Grand total			19,711,306	434,090	274,644	311,328	64,700	120,720	120,257	21,037,045	530	9,136,373	30,173,418

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Two Years FY10 to FY11	Grand Total FY95 to FY11
Precinct Work					
County Equipment	416,810	365,973	442,728	238,125	1,463,634
County Roads	5,911,195	8,984,720	9,344,628	5,921,265	30,161,808
New Construction	0	0	225,168	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	2,600,729	14,527,009
Pit Work - Total at various pits	50,870	38,415	120,131	150,806	360,222
Shop Overhead	397,985	459,776	573,551	354,086	1,785,397
Total Precinct Work	10,339,683	13,611,349	15,307,196	9,265,011	48,523,239
Cities, Schools, and Other					
Schools - \$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	12,995	86,568
Spring Hill ISD	25,765	44,866	41,614	15,084	127,329
UT Tyler @ Longview	0	11,279	25,952	6,753	43,984
White Oak ISD	15,726	30,774	16,010	0	62,510
City of Clarksville	31,018	27,659	52,675	7,646	118,999
City of Easton	24,444	62,893	48,813	14,434	150,583
City of Lakeport	38,014	71,921	88,640	106,293	304,867
City of Warren City	4,592	20,468	12,061	25,979	63,101
Covered by Interlocals				0	0
City of Gladewater	69,664	58,596	74,181	0	202,442
City of Kilgore	254,419	240,401	305,252	49,298	849,370
City of Longview	243,033	619,124	344,031	160,569	1,366,758
City of White Oak	36,248	81,293	64,521	11,537	193,600
Other				0	0
Upshur County	0	0	10,818		
State of Texas Work	2,577	5,895	132,869	809	142,151
Hwy 349 Project			23,973	0	23,973
Total Cities, Schools and Other	848,210	1,501,376	1,468,373	453,814	4,271,774
Non-Road & Bridge Expenditures					
911 Addressing Systems	5,773	2,794	1,561	0	10,128
Airport	96,379	82,241	219,939	26,878	425,436
Airpark Improvement	0	0	172,451	19,675	192,126
Community Supervision Corr	0	2,324	4,068	0	6,392
Courthouse Parking Lot	724	0	1,028	0	1,752
Courthouse	19,619	2,440	3,584	2,028	27,671
Easton Community Building	3,309	0	14,015	991	18,315
Elderville Comm. Water	124	0	20,176	0	20,300
Elderville Community Bldg.	0	0	25,795	10,927	36,722
Fire Station (Pct #1)	0	42,726	4,118	49	46,893
Garfield Hill Community Bldg	0	0	646	5,076	5,723
General Community Bldg Maint.	0	0	0		
George Richey Expansion Project			150	0	150
Gladewater - Senior Citizens	479	20	0	0	499
Gladewater Commerce St Bldg	0	392	310	3,921	4,623
Grable Cemetery	0	0	5,648	0	5,648
Greggton Community Building	164	3,824	0	0	3,988
Historical Commission	0	18,474	0	0	18,474
Holland Street Building	2,026	0	0	0	2,026
Hugh Camp Memorial Park	3,013	14,097	18,123	6,631	41,864
JP Precinct #4 Building	903	0	47,169	0	48,073
Judson Comm. Bldg	0	4,100	10,394	14,236	28,729
Kilgore MLK Comm. Bldg.	0	0	3,276	0	3,276
Kilgore Community Bldg	762	2,114	9,512	3,380	15,768
Liberty City & Olivia Hilburn	430	0	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	0	2,878
Mt. Pleasant Cemetery	0	0	12,224	0	12,224
Olivia Hilburn Memorial Center	212	2,618	8,936	2,502	14,268

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Two Years FY10 to FY11	Grand Total FY95 to FY11
Pleasant Hill Cemetery	0	5,054	196	0	5,250
Private Roads	0	0	281	0	281
Records Management Facility	0	0	47,456	0	47,456
Records Mgmt Bldg	0	0	19,567	0	19,567
Regional Corr Facilities (North Jail)	0	0	44	0	44
Sabine River Boat Ramp	7,118	119	253	0	7,490
Service Center - (Ext Svc, Health)	1,608	5,059	3,953	0	10,620
Sheriff 's Dept.	794	0	1,463	3,115	5,372
Road Signs	0	0	0	424	424
Voter/Registration Elections	93	0	0	0	93
Whaley Street Comm. Bldg	6,670	3,856	4,995	918	16,440
Wyche Cemetery	1,231	136,155	0	0	137,386
Youth Detention Center	567	0	14,323	0	14,890
Total Gregg County Work	206,934	334,576	688,912	101,194	1,331,616
 Grand Total - All Categories	 11,394,828	 15,447,300	 17,464,481	 9,820,020	 54,126,629

* 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.

FY13 Adopted Road Work

Precinct # 1

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

Asphalt List	Miles	Tons	Estimated Cost
Hunter Circle	0.5	638	\$60,731
Hunter Creek Dr.	0.68	867.58	\$44,660
Sweetwater Trail	0.16	211	\$14,770
Friendswood Dr.	0.15	217.80	\$15,246
Homewood	0.05	73	\$ 5,110
Pebble Creek Rd	0.39	566.30	\$39,641
Pebble Creek South	0.16	232.32	\$16,263
Starwood	0.10	106	\$ 7,420
Woodlands Dr	0.26	297.40	\$20,818
Woodlands A = .09 miles B = .14 miles C = .05 miles D = .13 miles E = .06 miles	.47 All	331	\$23,170
		Total	\$247,829
Milling the Woodlands and Hunters Creek Subdivision(s)			\$20,000
Total			\$267,829
Re-Oil List	Miles	Drums	Estimated Cost
Campbell Rd	.50	40	\$4,503
Huckaby Rd	.60	10	\$1,126
Northridge Rd	3.99	80	\$9,005
Pony Dr	.20	10	\$1,126
Sparks Rd	1.25	40	\$4,503
Total			\$20,263
Driveways/Patching			\$61,908
Totals			\$350,000

FY13 Adopted 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	Tons	Estimated Cost
Cherokee	Asphalt	3,696 x 30'	1,356	\$46,000
Miscellaneous Pot Holes and minor repairs				\$ 4,000
TOTAL ROAD MATERIALS BUDGET				\$50,000

FY13 Adopted 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).

<u>Type</u>	<u>Co. # Street</u>	<u>Tonnage</u>	<u>Cost</u>
Asphalt	3541 Jaycee Park Rd	1,080	\$77,575
Asphalt: Seal Coat Prep		290	\$21,000
Asphalt: Call ins-Skin Patch/Driveways		<u>1,110</u>	<u>\$80,000</u>
Total Asphalt:		2,480	\$178,575

Chip Seal	Jamerison Rd	\$26,200
Chip Seal	Swamp City Rd	\$25,600
Chip Seal	Bell Rd	\$23,200
Chip Seal	Old Hwy 135	\$44,000
Chip Seal	Rice Rd	\$28,000
Chip Seal	Sinclair Rd	<u>\$37,500</u>
Total Chip Seal		\$184,500

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

FY13 Adopted 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
Radar Rd.	Asphalt	1,584	18	349	\$26,175
Oden Rd.	Asphalt	1,056	20	259	\$19,425
Kanzata	Asphalt	528	20	130	\$9,750
Sawmill	Asphalt	528	20	130	\$9,750
Monty	Asphalt	1,056	20	259	\$19,425
Asphalt Pct #4 parking lot	Asphalt	33,875 sq. yards		415	\$31,125
Total	Asphalt				\$115,650
Misc. Road Repairs					\$42,350
				Grand Total	\$158,000

FY13 Juvenile Budget

Beginning Fund Balance	\$150,000
 REVENUE	
Intergovernmental Revenue	
TJPC Contract Grant A	\$736,785
TJPC Contract Grant C	\$130,127
Charges for Services	
Contract services	\$100,000
Other Financing Sources	
Transfer in - General Fund	\$1,830,000
 Total Resources	 \$2,946,912
 EXPENDITURES	
Probation Operations	
Salaries	\$938,033
Fringe Benefits	\$393,355
Operations	\$440,127
Capital-non-capital	\$25,000
Detention Operations	
Salaries	\$677,665
Fringe Benefits	\$285,103
Operations	\$147,500
Capital-non-capital	\$12,000
Total Expenditures	\$2,918,783
 Ending Fund Balance	 \$28,129

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 FY13 budget, **there are no new positions.**

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

FY13 Positions Budget Summary
for Internal Service, Enterprized and Specialized Local Entity Funds

Fund	Org	Dept	650110 Adopted Salaries	650120 Overtime	650130/650140 Part-Time	650173 Longevity	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
501	100501	Snack Bar	26,780	0	11,500	0	38,280	1	18,795	57,075
502	150610	LCC	38,000	0	41,954	480	80,434	1	26,640	107,074
610	100800	Print Shop	25,456	0	0	240	25,696	1	16,465	42,161

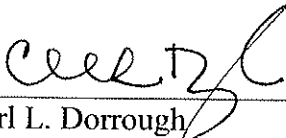
Note: *Courthouse Snack Bar* and *Longview Community Center* are considered enterprise funds and all operations are funded by the revenue they generate. *Print Shop* is an internal service fund and operating expenses are passed to the end-user.

091	130726	Juvenile Detention	562,157	0	0	1,920	564,077	18	283,475	847,552
091	130760	Juvenile Probation	929,163	0	7,200	8,880	945,243	21	375,920	1,321,163

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

**DISTRICT ATTORNEY
SEIZED ASSET FORFEITURE FUND BUDGET—2013**

Balance as of 09/30/2012 (est.)	\$20,000.00
Income FY 2013 (est.)	\$1,500.00
Expenses FY 2013 (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 *Children's Advocacy Center	\$7,500.00
Balance as of 09/30/2012 (est.)	\$14,000.00



Carl L. Dorrough

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2013**

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 27th day of August, 2012 on a motion made by Gary Boyd, and seconded by Charles Davis, the following Court Order was adopted:

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

WHEREAS, a budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013 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

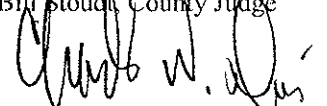
WHEREAS, a public hearing on the proposed budget was conducted on August 27, 2012 as prescribed by law

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, 2012 and ending September 30, 2013.

DONE IN OPEN COURT this the 27th day of August, 2012.

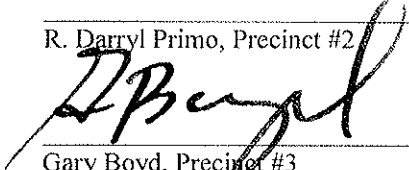


Bill Stoudt, County Judge

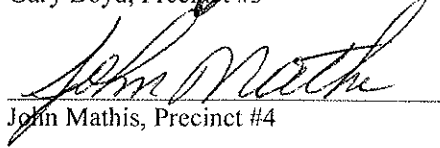


Charles W. Davis, Precinct #1

R. Darryl Primo, Precinct #2

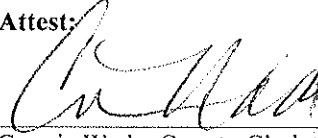


Gary Boyd, Precinct #3

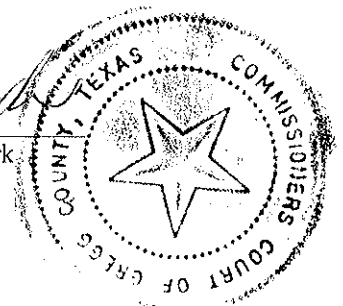


John Mathis, Precinct #4

Attest:



Connie Wade, County Clerk



AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2012 TAX YEAR LEVY

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 27th day of August, 2012 on a motion made by Charles Davis, and seconded by Commissioner John Mathis, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2012; 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 2012 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

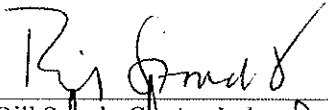
NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.2625 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

FOR MAINTENANCE AND OPERATIONS

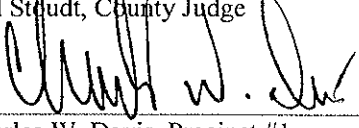
\$.1897 for General Fund
.0223 for Airport Maintenance Fund
.0130 for Permanent Improvement Fund
.0053 for FM Lateral Road
.0322 for Road & Bridge
\$.2625 Total Maintenance and Operations Tax

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 0.7% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.91.

DONE IN OPEN COURT this the 27th day of August, 2012.

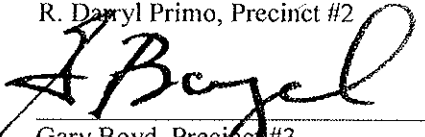


Bill Stoudt, County Judge

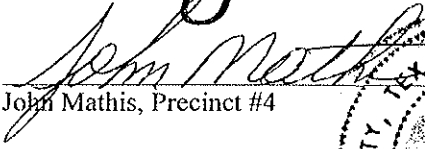


Charles W. Davis, Precinct #1

R. Darryl Primo, Precinct #2

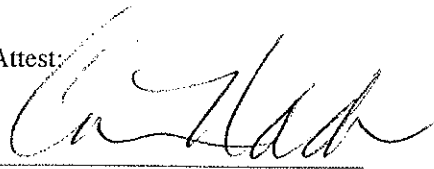


Gary Boyd, Precinct #3



John Mathis, Precinct #4

Attest:



Connie Wade, County Clerk

