



GREGG COUNTY, TEXAS

FY14 ADOPTED BUDGET

**For the Period
Beginning October 1, 2013 and
Ending September 30, 2014**

This budget will raise more total property taxes than last year's budget by \$45,835, or 0.21%, and of that amount \$344,474 is tax revenue to be raised from the new property added to the tax roll this year.

This cover page is provided in compliance with the Local Government Code (LGC).

Section 111.008(d)(1)(A), LGC: This budget will raise more revenue from property taxes than last year's budget by an amount of \$45,835, which is a 0.21% increase from last year's budget. The property to be raised from new property added to the tax roll this year is \$344,474.

Section 111.008(d)(3), LGC:

	Last Year	This Year
A. Property Tax Rates Adopted		
General Fund	0.18970	0.18970
Airport Maintenance Fund	0.02230	0.02230
Permanent Improvements Fund	0.01300	0.01300
Special Road and Bridge Fund	0.03220	0.03220
Farm to Market/Flood Control Fund	0.00530	0.00530
Total Tax Rate	<hr/> 0.26250	<hr/> 0.26250
B. Effective Tax Rate:		
General Fund	0.22548	0.22804
Special Road & Bridge Fund	0.02990	0.03261
Farm to Market/Flood Control Fund	0.00521	0.00537
Total Effective Tax Rate	<hr/> 0.26059	<hr/> 0.26602
C. Effective Maintenance and Operations Tax Rate:		
General Fund	0.42663	0.44975
Special Road & Bridge Fund	0.02991	0.03262
Farm to Market/Flood Control Fund	0.00521	0.00537
Total Effective M&O Tax Rate	<hr/> 0.46175	<hr/> 0.48774
D. Rollback Rate		
General Fund	0.46076	0.48573
Special Road & Bridge Fund	0.03230	0.03522
Farm to Market/Flood Control Fund	0.00562	0.00579
Total Rollback Rate	<hr/> 0.49868	<hr/> 0.52674
E. Debt Rate		
General Fund	0.00000	0.00000
Special Road & Bridge Fund	0.00000	0.00000
Farm to Market/Flood Control Fund	0.00000	0.00000
Total Debt Rate	<hr/> 0.00000	<hr/> 0.00000

Section 111.008(d)(4), LGC: The total amount of debt obligations is \$0.00.



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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: October 1, 2013

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

RE: FY14 Adopted Budget Overview

The FY14 Adopted Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The FY14 budget and the 2013 tax rate (which funds the FY14 budget) were adopted by Commissioners' Court on August 27, 2013 during the 10:00 a.m. meeting and was followed by the vote to adopt. The 2013 tax rate remained the same as last year at .2625 per \$100 taxable valuation.

Overview

Careful consideration to the departmental needs and the existing local economic situation was the driving factor when compiling the FY14 Budget. Departments were asked to reduce or contain operating expenses and capital purchases were evaluated conscientiously. The 83rd Legislature authorized judicial salary increases. For the first time in five years, a 2% cost of living adjustment (COLA) was budgeted for most elected officials. Eligible full time and part-time employees received a two 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 operating expenditures do not exceed operating revenue. Gregg County's financial status is stable as shown on the recapitulation schedules on pages 27-28 depicting revenue, expenditures, other financing sources/uses and estimated beginning and ending fund balances for each of the County's funds.

Taxable Valuations, Revenue and Tax Rate

Total taxable valuation for General and Special Road and Bridge is \$8,551,471,159; and Farm to Market Flood Control is \$8,508,856,500. Tax revenue is estimated to be \$21,390,600. This represents an increase of 0.21, which is less than the amount the tax rate was reduced by last year (¼ cent).

The 2013 tax rate, which funds the FY13-14 budget, is proposed at \$.2625, the same as last year.

Revenue

Estimated revenue is \$47,212,653 in operating funds, and \$5,542,813 revenue in capital and restricted funds. Property tax revenue is 42%, and sales and other tax revenue is 32%. Fees, fines, licenses, intergovernmental and miscellaneous revenue comprise the remaining 26%. The FY14 budget reflects a \$2.2 million estimated revenue decrease from FY13.

Expenditures

Proposed operating expenditures are \$47,205,329 and capital project and restricted fund expenditures are \$12,741,059. 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 of \$2,293.

Conclusion

The FY14 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



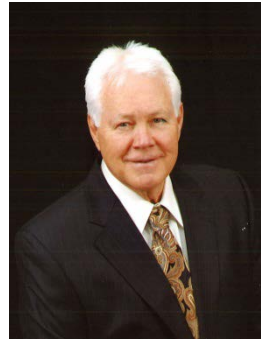
Bill Stoudt
County Judge



Ronnie McKinney
Precinct #1



R. Darryl Primo
Precinct #2



Gary Boyd
Precinct #3



John Mathis
Precinct #4

COUNTY LEADERSHIP

County Clerk.....	Connie Wade
County Sheriff.....	Maxey Cerliano
County Tax Assessor-Collector	Kirk Shields
District Clerk.....	Barbara Duncan
District Attorney	Carl Dorrough
County 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.

Budget Calculations. 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. Licensing and fees of office are reviewed after each state Legislative session and incorporated into the revenue planning process. Other sources of revenue 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 purpose of county government is to provide services to the constituents. Like most service-driven organizations, 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 the statutes allow for transfers within the existing budget, or if the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend 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. 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 incurring 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 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 23. 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 and not incur future debt. To adhere to this plan, the County called outstanding Certificates of Obligations and eliminated all 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 a tentative calendar of budget activity for the year and serves as a guide 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 or early June. 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 proposed budget 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 and placed on the county website in adherence to the statutes

Basis of Budgeting

The FY14 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 16.

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 17.

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 two corresponding 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. Budgets are adopted for each job/position during the annual budget process. All changes to payroll-related budgets must be approved individually by Commissioners' Court.

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.

FY14 Budget Calendar

Date	Activity
June 6, 2013	Deadline for departments to enter and return all budget forms <i>Please call our office to schedule appointments in the event you need to discuss budget requests.</i>
July 8, 2013 (cancelled)	Budget workshop – immediately after Commissioners Court meeting
July 15, 2013 (cancelled)	Budget workshop – immediately after Commissioners Court meeting
July 25, 2013	Deadline for Chief Appraiser to deliver certified appraisal rolls due (Tax Code 26.01)
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
July 30, 2013	Provide 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)
July 30, 2013	Proposed Budget work papers to Commissioners
July 31, 2013	FY14 Preliminary Proposed Budget filed with County Clerk .(Local Government Code 111.003 and 111.006)
Aug. 7, 2013	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates. (Tax Code 26.04e)
Not applicable (see note 1)	Commissioners Court 10:00 a.m. meeting. Discuss and vote to place a proposal to adopt a tax rate and set 2 public hearings concerning the proposed tax rate as required by statutes
Not applicable (see note 1)	Commissioners’ Court holds first public hearing on tax rate
Not applicable (see note 1)	Commissioners’ Court holds second public hearing on tax rate
Aug. 23, 2013	Final FY14 Proposed Budget filed with County Clerk and placed on County website
Aug. 27, 2013	Commissioners’ Court holds 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 FY14 Budget then vote to adopt the tax rate. (Local Government Code 111.007)
Before Sep. 30, 2013	FY14 Adopted Budget downloaded to general ledger software to be available October 1 st for Departments.

Note (1) – The proposed tax rate did not exceed the effective or rollback tax rates. Therefore, public hearings were not required this year.

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 19.

CASH MANAGEMENT

State law prohibits deficits to fund balance. Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies. The cash management investment and reserves policy begins on page 18.

The Gregg County Commissioners' Court goal is to maintain a minimum reserve of 25% of the budgeted operating expenditures. The current operating ratio is 71.61%, while the combined proposed reserve ratio for FY14 is estimated at 56.39%. 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 FY13 and FY14.

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 FY13 and FY14.

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

- Infrastructure for transportation – roads, highways, bridges, etc.
- State mandate costs for health care, collections, law enforcement, etc.
- Capital project considerations including a parking facility and a regional animal shelter.

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. FY13 audited figures are expected to be provided in spring of calendar year 2014, well into the new budget year.

The estimated FY14 beginning balance for all funds is \$64,403,319; estimated revenue is \$52,755,466; appropriations are \$59,946,388; other financing sources and uses are (\$123,750). Ending reserved fund balance is estimated at \$23,282,673 and unrestricted fund balance is estimated at \$33,805,974.

2013 TAX DATA

NOTE: The 2013 taxable valuations and 2013 tax rate funds the FY14 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 2013 tax base valuations used for the FY14 Budget are \$8,551,471,159, a .23% increase from 2012 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
2013	8,551,471,159	8,508,856,500

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 \$ 2.67 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 - \$391,129,940. Values decreased by 84% from 2008 to 2013. During the last three years production decreased significantly as companies moved their activity 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.

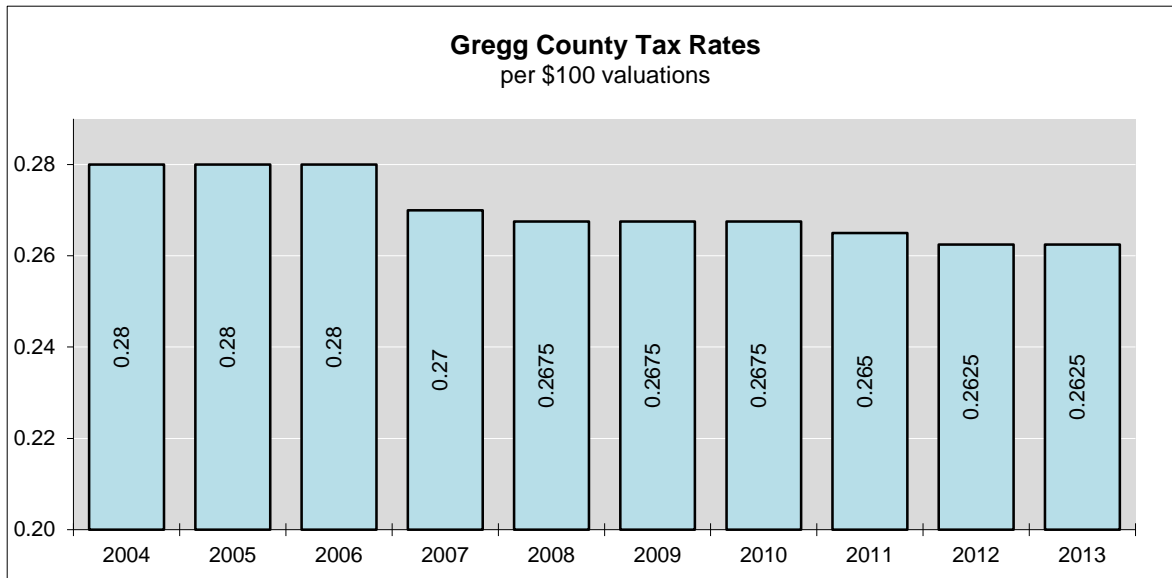
As the nation’s housing trends spiral downward, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 2% from \$136,554 to \$139,447..

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 2013. These tax rate reductions send back to taxpayers \$8.7 million dollars.

The proposed property tax rate disbursement for FY2013-14 follows:

Fund	Rate	Tax Revenue @ 97%
General Fund	.1897	\$15,460,748
Airport Maintenance Fund	.0223	1,817,473
Road and Bridge	.0322	2,624,334
Permanent Improvement Fund	.0130	1,059,514
FM Lateral Road	.0053	428,531
Total Tax Rate & Distribution	.2625	\$21,390,600

Note: The 2013 tax distribution is for maintenance and operations (M&O) only. The County does not have interest and sinking (I&S) obligations.



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 FY14 budget includes statutory judicial salary increases and 2% cost of living adjustments (COLA) for some elected officials. It also includes a % cost of living adjustment for eligible employees.

A new base pay policy has been presented to Commissioners' Court. If approved, the policy will not reduce current employees' salaries; however, when a tenured employee vacates a position the budget will be reduced for the incoming employee.

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 FY14 budget includes converting a part-time position to a full-time clerk position in the Purchasing department and a Network Administrator in the Information Technology department..

Deleted or Restructured Positions

Once a position becomes vacant, it is the responsibility of the department head to justify the need for the position to be filled. In its efforts maintain efficiency, the Commissioners' Court has been favorable of workforce reduction and department restructuring that eliminates positions through attrition.

Three full-time positions were eliminated in the FY14 Budget. The Health Department eliminated the Litter Control Position which had not been filled due to lack of grant funding. The cash receipting duties were transferred from the County Clerk to the Auditor's office and the Head Cashier position was eliminated through workforce reduction. An Operator position was eliminated in Road & Bridge Precinct #3. Additionally, one part-time position was eliminated in Road & Bridge Precinct #1.

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 FY14
Department	FY10	FY11	FY12	FY13	Proposed FY14	
Airport Administration	11	11	11	11	11	
County Auditor	9	10	10	10	10	
County Clerk-incl.discretionary funds	23	23	23	23	22	
Co-Wide Records Mgmt	0.5	0.5	0.5	0.5	0.5	
County Judge	3	3	3	3	3	
Elections	4	4	4	4	4	
Extension Office	5	5	4	4	4	
Human Resources	3	3	3	3	3	
Information Services	6	6	6	7	8	
Purchasing	2	2	3	3	4	
Tax Assessor-Collector	30	30	29	29	29	
Total General Government	96.5	97.5	96.5	97.5	98.5	2%
9-1-1 Addressing	2	2	2	2	1	
Health Department	9	10	10	10	9	
Veterans Service	2	2	2	2	2	
Total Health /Welfare	13	14	14	14	12	-8%
124th District Court	2	2	2	2	2	
188th District Court	2	2	2	2	2	
307th District Court	2	2	2	2	2	
Collections	3	3	4	4	4	
County Court-at-Law #1	3.5	3.5	3.5	3.5	3.5	
County Court-at-Law #2	3.5	3.5	3.5	3.5	3.5	
District Attorney	28	31	31	32	32	
District Clerk	21	21	21	21	21	
Pre-Trial Services	-	-	1	1	1	
Justice of the Peace Precinct #1	6	6	6	7	7	
Justice of the Peace Precinct #2	3	3	3	3	3	
Justice of the Peace Precinct #3	4	4	4	4	4	
Justice of the Peace Precinct #4	3	3	3	3	3	
Juvenile Board	3	3	3	3	3	
Law Library	0.50	0.50	0.50	0.50	0.50	
Total Judicial	84.5	87.5	89.5	91.5	91.5	8%
Airport Public Safety	10	13	13	13	13	
Building Security	2	1	1	1	1	
Constable #1	1	1	1	1	1	
Constable #2	1	1	1	1	1	
Constable #3	1	1	1	1	1	
Constable #4	1	1	1	1	1	
Contract Jail Operations	50	50	50	46	46	
Department of Public Safety	1	1	1	1	1	
MAS Criminal Justice Center	8	8	8	8	8	
Sheriff	181	183	185	186	186	
Total Public Safety	256	260	262	259	259	1%
Community Buildings	2	2	2	2	2	
Courthouse Building	17	16	16	16	16	
Total Public Facilities	19	18	18	18	18	-5%
Road & Bridge Administration	4	4	4	4	4	
Road & Bridge Precinct #1	16	16	15	15	15	
Road & Bridge Precinct #2	1	1	1	1	1	
Road & Bridge Precinct #3	18	18	16	16	15	
Road & Bridge Precinct #4	13	13	12	12	12	
Total Transportation	52	52	48	48	47	-10%
Grand Totals	521.0	529.0	528.0	528.0	526.0	1%

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 2014 employer contribution rate is 10.94%. 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 19 and a summary of the approved Capital Asset Guide is on page 21. The FY14 Detail for Capital Outlay is on page 22, followed by discussion of the Capital Improvement Plan (CIP) and schedule.

The Impact of Capital Projects - Projects scheduled for FY14 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, ADA compliance, energy efficiency at the courthouse; 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.
- ◇ Capital items (\$5,000.00 and up) and Non-Capital items(\$500.00 to \$4,999.99) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
- ◇ Payroll-related changes for wages must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.

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.

- ◆ **To address the overpopulation of stray animals in the unincorporated areas of Gregg County, the FY14 Capital Improvement plans includes a construction budget of \$2.5 million for a regional animal shelter facility under an interlocal agreement with the City of Longview.**
- ◆ **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.

FY14 Detail Capital Expenditures

Fund	Org	Dept Name	Total	Description
Capital Projects Funds				
410	150999	Buildings	\$150,000	Other facility improvements
410	150999	Buildings	\$2,500,000	Longview Animal Shelter (Interagency)
410	100692	Airport Improvements	\$281,000	Infrastructure - Fiberoptics to Airport
450	150999	Buildings	\$650,000	Other facility improvements
450	150570	Courthouse Maintenance	\$235,000	Replace Chiller
460	100692	Airport Improvements	\$1,000,000	Airport Terminal Remodel
460	100692	Airport Improvements	\$3,000,000	Airport Perimeter Road
460	100692	Airport Improvements	\$400,000	Airport Master Plan
465	150465	Parking Lot Project	\$150,000	Parking Lot Project
466	150999	Buildings (Various)	\$575,000	ADA Compliance Project
468	150610	Longview Whaley Comm Bldg	\$200,000	Facility Improvements
474	150474	CCL #1 Courtroom Renovation	\$540,000	Facility Improvements
			\$9,681,000	
753000 - Furnishings & Equipment (over \$5,000):				
110	100425	Co Clerk Archive Fund	\$8,056	Microfilm reader
110	100520	Elections	\$9,000	3 computers for Hart voting system (\$3,000 ea)
110	100560	Information Technology	\$50,000	County-wide inventory system
110	120742	Sheriff	\$78,000	Fleet Impalas - 5 @ \$19,000 ea
110	120742	Sheriff	\$79,500	Tahoe Police Pkg - 3 @ \$26,500
110	120742	Sheriff	\$33,000	1 Fleet Tahoes \$33,000 ea
207	110485	District Court Records Preserve	\$9,000	Digital Reader
215	160810	Road & Bridge Precinct#1	\$136,280	Dump truck with loading arm
273	110494	JP #4 Technology Fund	\$6,500	Printer/copier
			\$409,336	
754000 - Furnishings & Equipment (\$500 to \$4,999.99):				
110	100425	Co Clerk Archive Fund	\$850	PC for Microfilm reader
110	100560	Information Technology	\$65,000	Computers- incl. laptops and servers printers, scanners etc. - items replaced as they fail
110	120742	Sheriff	\$10,800	Light bars, speakers, pillar lights and barriers- 3 new vehicles @ \$3600 each
110	120742	Sheriff	\$12,000	20 Bullet Proof Vests \$600 ea
215	160840	Road & Bridge Precinct #4	\$3,300	5 radios @ \$660ea
218	130697	Airport Public Safety	\$7,500	Bunker gear
273	110491	JP #1 Technology Fund	\$22,000	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	\$5,500	Replace computers and printers as they fail
			\$155,950	
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES			\$10,246,286	
Capital Lease and Notes Payable (short term):				
110	100460	County Judge	\$1,110	799500 - Copiers - Principal
110	100460	County Judge	\$34	799600 - Copiers - Interest
110	100530	Auditor	\$1,107	799500 - Copiers - Principal
110	100530	Auditor	\$42	799600 - Copiers - Interest
			\$2,293	

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 FY14 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 FY14 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 FY14 Budget provides for \$ 4,400,000 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 FY14 is \$ 440,000.

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 SH31
- 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 FY13 was \$5 million and the FY14 budget includes the final amount due of \$850,000.

TxDOT has asked the County to assist with funding safety upgrades at Smelley Road and Harrison Road. Early estimates are \$500,000 for each project.

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

Because state highway projects are for state roads and the roads do not belong to the county at the end of the project, funds are budgeted as operating expenditures. 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 FY14 Budget provides for \$200,000 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 County recently let Requests For Proposals (RFPs) to evaluate the parking

requirements in the area surrounding the courthouse (downtown Longview). Part of the RFP includes possible solutions and plans for a parking facility. The FY14 budget includes \$150,000 for associated costs.

Regional Animal Shelter Facility - To address the overpopulation of stray animals in the unincorporated areas of Gregg County, the FY14 Capital Improvement plans includes a construction budget of \$2.5 million for a regional animal shelter facility under an interlocal agreement with the City of Longview.

Other Improvements –

The courthouse facility will replace another chiller, \$235,000. Scarcity of replacement parts and energy cost controls are two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities. Four of 6 courtrooms have been renovated in the last 10 years. The County Court at Law #1 Courtroom is schedule for renovation at an estimated cost of \$540,000, (including ADA modifications).

The Longview Economic Development Commission presented a plan for providing fiberoptics network to south Longview. This opportunity will cost the County \$281,000 and will greatly benefit the East Texas Regional Airport and Industrial Airpark by attracting businesses to the area. Plans are being reviewed for feasibility at this time.

As building repairs are performed, compliance with the Americans With Disability Act (ADA) is mandatory. Since most of the County's buildings/facilities were building prior to 1990, when the ADA was enacted by congress, renovations are being slated consecutively - one facility or project after the next. The FY14 Budget contains funding to continue this process of construction, repairs and modification for compliance.

Gregg County Capital Improvement Plan for Fiscal Years 2013 through 2018

Overview of 5 Year Capital Improvement Plan

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

Project Type / Project Description	Estimated Initial Cost to County for Fiscal Years:					Project Total (All Agencies)	Sources of Funding:					
	2013-14	2014-15	2015-16	2016-17	2017-18		Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds
Airport Projects (1)												
Capital Improvements Other than Buildings												
Terminal Improvements Construction	\$1,000,000					\$1,050,000		\$950,000	\$100,000			
Terminal Improvements Construction		\$753,000				\$790,650		\$715,350	\$75,300			
Airport Master Plan	\$400,000					\$400,000		\$360,000	\$40,000			
Perimeter Road Phase 2 (Design/Const.)	\$3,000,000					\$3,000,000		\$2,700,000	\$300,000			
Perimeter Road Phase 3 (Design/Const.)		\$2,600,000				\$2,600,000		\$2,340,000	\$260,000			
TWY Lighting Impr. Phase 1 (Design/Const.)		\$2,100,000				\$2,100,000		\$1,890,000	\$210,000			
TWY Lighting Impr. Phase 2 (Design/Const.)			\$3,700,000			\$3,700,000		\$3,330,000	\$370,000			
Design Runway 13/31 Structural Overlay			\$500,000			\$525,000		\$475,000	\$50,000			
Construct Runway 13/31 Structural Overlay				\$9,500,000		\$9,500,000		\$8,550,000	\$950,000			
ARFF Station (Design/Construct)					\$2,600,000	\$2,600,000		\$2,340,000	\$260,000			
County Facilities Projects												
Capital Improvement - General	\$150,000					\$150,000			\$150,000			
- Fiberoptics to airport	\$281,000											
Permanent Improvements - General	\$650,000					\$150,000			\$150,000			
-Replace Courthouse Chiller	\$235,000					\$235,000			\$235,000			
ADA Compliance Improvements	\$575,000					\$1,075,000			\$1,075,000			
CCI #1 Courtroom Renovations	\$540,000					\$500,000			\$500,000			
Longview Community Building (Whaley St.)	\$200,000					\$165,000			\$165,000			
Additional parking facilities and infrastructure	\$150,000	\$2,500,000	\$2,500,000			\$5,150,000			\$5,150,000			
Other Intergovernmental Partnership Projects (2)												
FM2275 - George Richey Road Project	\$850,000					\$17,491,000			\$5,000,000			\$12,491,000
Regional Animal Shelter - City of Longview	\$2,500,000								\$2,500,000			
Widening of 42, South of I-20 - TxDOT/KEDCO/City of Kilgore/Gregg County						\$3,990,000			\$1,330,000			\$2,660,000
Widening Tryon Road						Unknown						
SH80/SH42 turn lane in White Oak						Unknown						
Safety upgrades to Smelley Road - TxDOT	\$500,000					Unknown			\$500,000			
Safety upgrades to Harrison Road - TxDOT	\$500,000					Unknown			\$500,000			

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

FY14 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/13	Revenues FY14	Expenditures FY14	OF Sources FY14	OF Uses FY14	Estimated Restricted Fund Balance at 9/30/14	Estimated Unrestricted Fund Balance at 9/30/14
Operating Funds							
General Fund	\$35,784,596	\$39,762,063	(\$39,616,580)	\$20,000	(\$7,568,750)	\$811,865	\$27,569,464
Road & Bridge Fund	5,103,143	5,327,375	(5,385,515)	125,000	0	237,092	\$4,932,911
Airport Maintenance Fund	1,440,144	2,123,215	(2,203,234)	0	(50,000)	6,526	\$1,303,599
Sub-Total	<u>\$42,327,883</u>	<u>\$47,212,653</u>	<u>(\$47,205,329)</u>	<u>\$145,000</u>	<u>(\$7,618,750)</u>	<u>\$1,055,483</u>	<u>\$33,805,974</u>
Debt Service Funds (see Note 1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	<u>\$42,327,883</u>	<u>\$47,212,653</u>	<u>(\$47,205,329)</u>	<u>\$145,000</u>	<u>(\$7,618,750)</u>	<u>\$1,055,483</u>	<u>\$33,805,974</u>
				<i>Operating Reserve Ratio:</i>			<i>71.61%</i>
Discretionary Funds							
Oilfield Theft Prosecution	6,952	0	(3,552)			3,400	
Sezures Awarded Constable #3	5,085	0	0			5,085	
Dis. Court Technology Fund	7,264	500	0			7,764	
Co. Court Technology Fund	16,457	4,800	0			21,257	
Co. Court Records Preservation	36,853	11,500	0			48,353	
Dist Court Records Preservation	68,296	16,000	(50,000)			34,296	
Co. Clerk Records Management	409,028	115,000	(110,710)		(1,700)	411,618	
Law Library Fund	81,111	51,250	(66,798)			65,563	
Family Protection	65,670	10,000	(54,000)	0		21,670	
Social Security Incentive	79,620	40,000	(50,000)	0		69,620	
County-Wide Records Mgmt	161,169	53,000	(90,533)	5,400		129,036	
Building Security Fund	27,948	62,000	(63,876)			26,072	
Workforce Investment Fund	200,000	0	(200,000)	0	0	0	
Justice Court Technology Fund	107,284	23,100	(102,300)			28,084	
Dist. Clerk Records Mgmt	28,792	9,300	(36,290)		(1,700)	102	
Dist. Clerk Criminal Rec Mgmt	5,299	2,100	(2,000)			5,399	
Justice of the Peace Security	42,757	5,600	(8,000)			40,357	
Co. Clerk Criminal Rec Mgmt	9,699	3,700	(2,000)		(2,000)	9,399	
Health Care Fund	2,765,929	55,000	(20,000)			2,800,929	
Sub-Total	<u>4,125,213</u>	<u>462,850</u>	<u>(860,059)</u>	<u>5,400</u>	<u>(5,400)</u>	<u>3,728,004</u>	<u>-</u>
Total Operating & Discretionary	<u>\$46,453,096</u>	<u>\$47,675,503</u>	<u>(\$48,065,388)</u>	<u>\$150,400</u>	<u>(\$7,624,150)</u>	<u>\$4,783,487</u>	<u>\$33,805,974</u>
Capital Projects and Interagency							
Highway Projects (see Note 2)							
Interagency Highway Projects	176,962	0	(2,200,000)	2,200,000	0	176,962	
Capital Improvement Fund	10,881,492	25,000	(2,931,000)	7,000,000	(3,030,000)	11,945,492	
Permanent Improvement Fund	4,516,115	1,099,963	(885,000)	0	(575,000)	4,156,078	
Airport Improvement Fund	2,073,671	3,955,000	(4,400,000)	440,000	0	2,068,671	
Parking Facility	150,011	0	(150,000)	0	0	11	
ADA Compliance Project	10	0	(575,000)	575,000	0	10	
Longview Whaley Comm Bldg.	67,145	0	(200,000)	200,000	0	67,145	
CCL #1 Courtroom Renovation	0	0	(540,000)	540,000	0	0	
Building Renovations	84,817	0	0	0	0	84,817	
Sub-Total	<u>\$17,950,223</u>	<u>\$5,079,963</u>	<u>(\$11,881,000)</u>	<u>\$10,955,000</u>	<u>(\$3,605,000)</u>	<u>\$18,499,186</u>	<u>\$0</u>
Total - All Funds	<u>\$64,403,319</u>	<u>\$52,755,466</u>	<u>(\$59,946,388)</u>	<u>\$11,105,400</u>	<u>(\$11,229,150)</u>	<u>\$23,282,673</u>	<u>\$33,805,974</u>
				<i>Overall Reserve Ratio:</i>			<i>56.39%</i>

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

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

**FY14 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 10/1/13	35,784,596	5,103,143	2,799,428	2,765,929	17,950,223	64,403,319
<u>Revenues</u>						
Property Taxes - Current	15,532,748	3,066,365	1,825,373	0	1,059,514	21,484,000
Property Taxes - Delinquent	472,622	97,010	54,742	0	36,949	661,323
Sales Tax	16,050,000	500,000	0	0	0	16,550,000
Other Taxes	273,000	0	0	0	0	273,000
Licenses & Permits	92,000	1,110,000	0	0	0	1,202,000
Intergovernmental	905,175	18,000	65,000	48,000	3,900,000	4,936,175
Fees of Office	2,958,220	0	379,600	0	55,000	3,392,820
Fines & Forfeitures	560,000	529,000	0	0	0	1,089,000
Interest	70,000	2,000	1,000	7,000	28,500	108,500
Rental Income	400,798	0	201,100	0	0	601,898
Miscellaneous	2,447,500	5,000	4,250	0	0	2,456,750
Total Revenues	39,762,063	5,327,375	2,531,065	55,000	5,079,963	52,755,466
Total Funds Available	75,546,659	10,430,518	5,330,493	2,820,929	23,030,186	117,158,785
Other Financing Sources	20,000	125,000	5,400	0	10,955,000	11,105,400
Total Available Resources	75,566,659	10,555,518	5,335,893	2,820,929	33,985,186	128,264,185
<u>Expenditures by Category</u>						
Salary Expense	18,061,778	2,187,607	1,301,547	0	0	21,550,932
Fringe Benefits	8,077,762	896,968	740,760	0	0	9,715,490
Operating Expenses	13,128,541	2,161,360	921,486	20,000	2,200,000	18,431,387
Capital Outlay & Interagency Proj.	346,206	139,580	79,500	0	9,681,000	10,246,286
Debt Service	2,293	0	0	0	0	2,293
Total Expenditures	39,616,580	5,385,515	3,043,293	20,000	11,881,000	59,946,388
Interbudget Transfers Out	7,568,750	0	55,400	0	3,605,000	11,229,150
Unrestricted Reserves	27,569,464	4,932,911	0	0	0	32,502,375
Restricted Reserves	811,865	237,092	933,601	2,800,929	18,499,186	24,586,272
Total Expenditures, Transfers Out & Reserves	75,566,659	10,555,518	4,032,294	2,820,929	33,985,186	128,264,185

2013 Estimated Property Tax Distribution
For the FY13-14 Budget

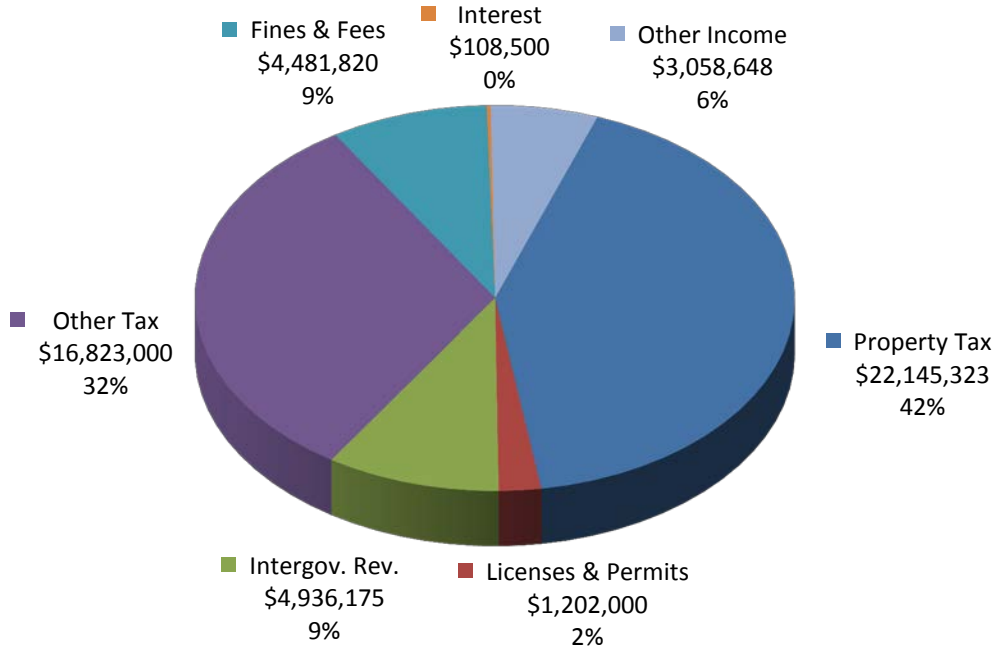
CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 97%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.18970	15,460,748
Airport	218-531100	0.02230	1,817,473
Permanent Improvements	450-531100	0.01300	1,059,514
Road & Bridge	215-531100	0.03220	2,624,334
FM Lateral Road*	215-531100	0.00530	428,531
Total Maintenance & Operations (M&O)		0.26250	21,390,600
Long Term Debt - Interest & Sinking		0.00000	0
	Total:	0.26250	21,390,600

DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.18970	397,622
Airport	218-531200	0.02230	46,742
Permanent Improvements	450-531200	0.01300	27,249
Road & Bridge	215-531200	0.03220	67,493
FM Lateral Road*	215-531200	0.00530	11,017
Total Maintenance & Operations (M&O)		0.26250	550,123
Long Term Debt - Interest & Sinking		0.00000	0
	Total:	0.26250	550,123

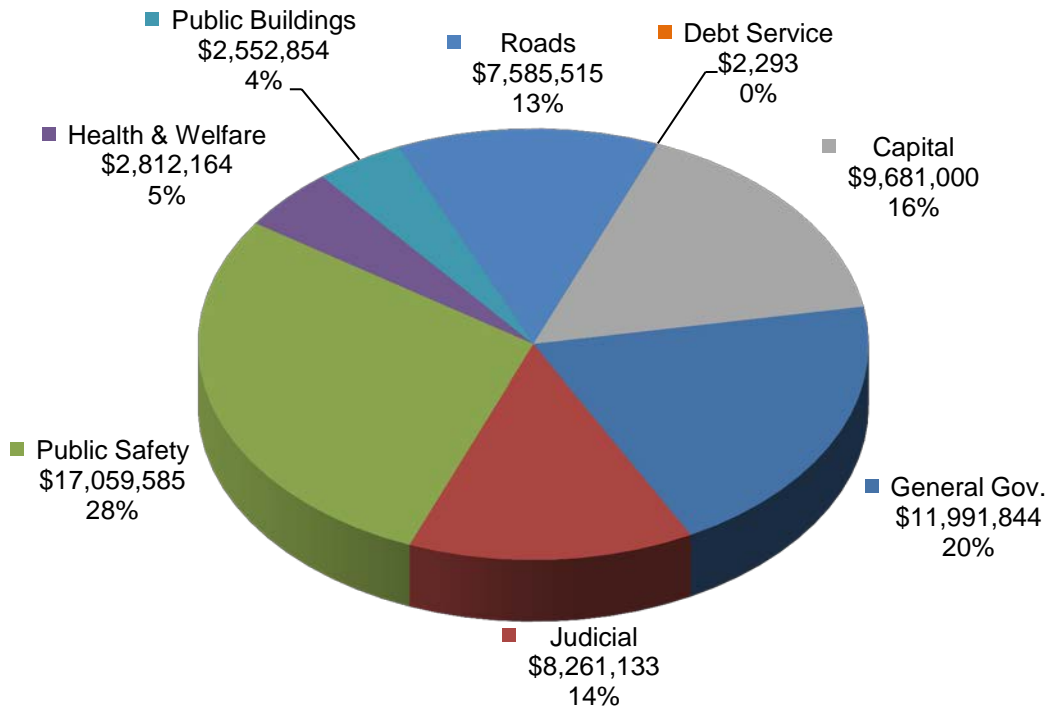
NOTE:

The 2013 Tax rate funds the FY13-14 Budget
2013 Certified Taxable Valuations are provided by GAD
Current Tax revenue is based on 97% collection base
Net taxable value = 2013 taxable value less frozen taxes

WHERE THE MONEY COMES FROM...



WHAT THE MONEY IS USED FOR...



FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Type	Acct #							
110 GENERAL FUND								
100000 Revenue								
		Current Property Taxes	531100	15,072,916	14,807,323	15,169,075	15,427,738	15,460,748
		Current Penalty & Interest	531199	94,426	78,327	77,279	74,000	72,000
		Delinquent Property Taxes	531200	348,834	346,220	302,135	432,408	397,622
		Delinquent Penalty & Interest	531299	99,566	95,188	85,252	90,000	75,000
		Alcoholic Beverage tax	534400	214,451	203,001	189,867	190,000	175,000
		Bingo Tax	537700	86,280	77,912	112,333	80,000	98,000
		Sales Tax	539800	13,838,557	15,359,393	15,152,603	13,900,000	14,900,000
		Motor Vehicle Sales Tax	550400	506,881	765,610	1,032,305	925,000	1,150,000
		Taxes:		30,261,911	31,732,974	32,120,849	31,119,146	32,328,370
		Interest Income	538100	245,926	48,306	92,727	75,000	70,000
		Unrealized gains on securities held	538150	(93,755)	70,240	1,124	0	0
		Intergovernmental Rev:		152,171	118,546	93,851	75,000	70,000
		S/T 100000		30,414,082	31,851,520	32,214,700	31,194,146	32,398,370
100100 General Government Revenue								
		Alcoholic Beverage Licenses	532100	58,560	32,755	66,626	38,000	38,000
		License/Permits:		58,560	32,755	66,626	38,000	38,000
		Fiscal Service Fee	537554	13,759	14,033	14,215	13,000	14,215
		Child Welfare Board Reimbursement	537960	28,430	29,615	15,763	20,000	18,000
		Intergovernmental Rev:		42,189	43,648	29,978	33,000	32,215
		County Clerk	535400	987,832	868,246	884,131	860,000	860,000
		County Clerk Archival Fees	535425	115,470	109,850	112,450	104,000	104,000
		Tax Assessor / Collector	535500	570,466	610,572	646,455	605,000	620,000
		Tax Collection Contract Fees	535502	264,586	262,697	257,246	240,000	240,000
		Computer Services	539106	6,500	6,500	6,500	5,500	6,500
		Charges for Services:		1,944,854	1,857,865	1,906,782	1,814,500	1,830,500
		Borg Warner contract	538202	34,098	34,098	34,098	34,098	34,098
		A&M Tower, Inc.	538205	9,773	10,262	3,592	11,160	9,500
		Other rent	538209	9,800	129,017	9,700	13,500	9,200
		Royalties	539102	203,043	107,220	64,095	82,000	72,000
		Rent/Commissions:		256,714	280,597	111,485	140,758	124,798
		Miscellaneous	599000	40,913	64,771	57,131	25,000	45,000
		Misc:		40,913	64,771	57,131	25,000	45,000
		S/T 100100		2,343,230	2,279,636	2,172,002	2,051,258	2,070,513
100110 Judicial Revenue								
		Bail Bond Applications	535450	2,000	7,500	2,000	6,500	500
		License/Permits:		2,000	7,500	2,000	6,500	500
		Juvenile Salary Supplement	533700	5,000	5,000	5,000	5,000	5,000
		State Supplement - County Courts at Law	534900	150,000	150,000	150,000	150,000	150,000
		State Supplement - Assistant Prosecutors	535999	11,312	9,990	12,120	11,500	11,500
		State - Title IV-E Legal Reimb.	537640	39,822	22,720	23,974	20,000	20,000
		State - Indigent Defense Funding	537650	123,852	87,454	82,192	62,000	92,000
		State - Juror Reimbursement	537660	51,884	44,982	46,904	45,000	41,000
		Intergovernmental Rev:		381,870	320,146	320,190	293,500	319,500
		County Clerk - Bond Adm Fee	535401	11,328	9,752	9,591	9,200	0
		Sheriff - Bond Admin Fee	535402	3,714	2,983	2,119	2,100	0
		District Clerk - Bond Admin Fee	535403	100	50	10	0	0
		District Clerk - Archival Fee	535426	13,315	13,354	11,952	11,500	10,000
		District Attorney	535600	50,489	44,439	41,513	40,000	40,000
		District Clerk	535700	414,130	422,997	322,255	355,000	300,000
		Justice of the Peace #1	535801	19,373	19,625	19,741	20,000	17,500

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	Justice of the Peace #2		535802	12,060	12,795	14,173	12,500	14,000
	Justice of the Peace #3		535803	10,744	9,551	8,352	8,500	7,800
	Justice of the Peace #4		535804	11,799	10,735	13,245	12,000	12,500
	Trial fees		536100	73	52	15	25	20
	Jury		536200	27,837	12,184	7,582	6,500	6,500
	Probate judges education		536500	2,440	2,734	2,990	2,400	2,600
	Other arrest fees		536600	58,336	80,257	91,642	82,000	85,000
	Judges Fee - Probate		536820	3,281	3,319	3,107	3,000	2,800
	State Fees		536850	96,383	97,762	106,195	83,000	80,000
	State Fee -TP - Judicial Efficiency		536851	4,918	3,801	6,284	4,200	5,200
	State Fee - Drug Court Program		536852	14,755	20,578	18,146	19,500	18,000
	Court Reporter Services		536900	46,428	45,408	41,318	40,000	39,000
	DRO - filing fees		537402	19,028	6,181	1,152	1,200	0
	Guardianship Fee		537670	7,840	7,696	7,580	7,100	7,100
	Defensive Driving Fees		539107	45,302	44,942	41,589	42,000	42,000
	Child Safety Fees		539110	2,813	2,650	1,631	2,000	2,300
	Traffic Fees		539111	10,578	10,448	9,918	9,800	9,300
	Video Fees		550600	7,524	7,436	6,600	6,800	6,500
	Charges for Services:			894,588	891,729	788,700	780,325	708,120
	Justice of the Peace #1		537101	170,261	198,610	185,431	185,000	150,000
	Justice of the Peace #2		537102	48,549	63,965	98,295	81,000	100,000
	Justice of the Peace #3		537103	238,803	241,364	268,293	252,000	235,000
	Justice of the Peace #4		537104	86,909	89,802	96,993	93,000	75,000
	Fines & Forfeitures:			544,522	593,741	649,012	611,000	560,000
	Donations		539112	0	0	0	0	0
	Miscellaneous			0	0	0	0	0
	S/T 100110			1,822,980	1,813,116	1,759,902	1,691,325	1,588,120
	100120 Law Enforcement / Corrections Revenue							
	Sexually oriented businesses		532200	33,900	39,900	44,000	34,500	30,000
	License/Permits:			33,900	39,900	44,000	34,500	30,000
	Federal grant-DEA		534100	0	4,652	0	0	0
	Social Security Incentive Payment		536000	0	0	79,480	0	40,000
	Grant-HIDTA		537555	215	245	0	0	0
	Drug Enforcement Task Force		537556	16,884	12,433	10,538	5,500	10,500
	Reimbursement: CSCD Deputy Salary		537557	23,221	23,511	0	0	0
	Reimb: Sabine Valley - MH Deputies		537558	103,374	103,374	103,374	103,374	105,000
	Reimb: Sabine ISD Resource Officer		537559	39,452	39,452	39,452	39,452	39,452
	City of Longview - Prisoner Care		537800	275,150	250,743	251,458	247,125	357,608
	Intergovernmental Rev:			458,296	434,410	484,302	395,451	552,560
	County Sheriff		535200	302,531	337,046	313,957	320,000	305,000
	Constable Fees - Pct #1		535301	27,665	34,575	29,455	31,000	26,000
	Constable Fees - Pct #2		535302	31,742	27,209	29,700	28,500	28,000
	Constable Fees - Pct #3		535303	25,635	22,535	18,210	18,400	17,000
	Constable Fees - Pct #4		535304	32,745	31,510	34,055	32,000	25,000
	Charges for Services:			420,318	452,875	425,377	429,900	401,000
	Hangar & Other Ground Rentals		538400	0	0	15,018	18,000	18,000
	Rent and Commissions:			0	0	15,018	18,000	18,000
	Donations		539112	0	0	2,848	2,848	0
	Inmate Reimbursement		550750	1,868	27,697	15,723	2,500	2,500
	Miscellaneous:			1,868	27,697	18,571	5,348	2,500
	S/T 100120			914,382	954,882	987,268	883,199	1,004,060
	100140 Health & Human Services Revenue							
	Sewage disposal systems		533200	33,800	24,400	24,900	23,500	23,500

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
License/Permits:				33,800	24,400	24,900	23,500	23,500
		City of Longview-Litter Abatement	533600	12,703	0	0	0	0
		State - Commercial Waste Management	537550	317	286	364	200	200
		City of Lakeport - Sewer Fees	537551	1,300	1,200	800	1,000	700
Intergovernmental Rev:				14,320	1,486	1,164	1,200	900
		Family Protection Fees	536950	0	0	55,670	0	13,000
Charges for Services:				0	0	55,670	0	13,000
		S/T 100140		48,120	25,886	81,734	24,700	37,400
100150 Public Buildings Revenue								
		FEMA Reimb-Direct Expenditures	534199	11,404	0	21,096	0	0
Intergovernmental Rev:				11,404	0	21,096	0	0
		Parking Lot Fees	539104	4,876	7,259	5,720	5,600	5,600
Charges for Services:				4,876	7,259	5,720	5,600	5,600
		Community Buildings	538206	23,840	28,430	31,640	38,000	38,000
		Telephone coin stations	539108	296,950	274,838	240,654	240,000	220,000
		Concession commissions	539113	6,038	700	0	0	0
Rent & Commissions:				326,828	303,968	272,294	278,000	258,000
		Federal - Jail Lease	539122	1,546,860	1,804,606	1,884,122	3,000,000	2,000,000
		Contract Jail Revenue	539123	1,471,417	1,237,040	611,280	511,000	400,000
Miscellaneous:				3,018,277	3,041,646	2,495,402	3,511,000	2,400,000
		S/T 100150		3,361,385	3,352,873	2,794,512	3,794,600	2,663,600
Total Revenue - General Fund				38,904,179	40,277,913	40,010,118	39,639,228	39,762,063
200000 Other Financing Sources								
		Sale of fixed assets	539200	40,684	0	30,706	4,500	20,000
		Insurance proceeds - Loss of fixed assets	539300	5,877	19,972	30,156	5,948	0
		Right of Way	539400	20,000	0	0	0	0
Miscellaneous:				66,561	19,972	60,862	10,448	20,000
		<i>Transfer in - Jail Lease Facility</i>	841214	233		0	0	0
		<i>Transfer in - Road & Bridge Fund</i>	841215	20,197		0	0	0
		<i>Transfer in - Capital Improvement Fund</i>	841410	0	5,500	0	0	0
		<i>Transfer in - Permanent Improvement</i>	841450	0	9,063	121,300	0	0
		<i>Transfer in - Computer Upgrade Projects</i>	841472	0	83,255	0	0	0
		<i>Transfer in - CCL #1 Courtroom Renovation</i>	841474	17,277		0	0	0
Operating Transfers In:				37,707	97,818	121,300	0	0
		S/T 200000		104,268	117,790	182,162	10,448	20,000
Total Revenue + Other Fin. Sources				39,008,447	40,395,703	40,192,280	39,649,676	39,782,063
General Fund - Summary of Revenues by Function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		100000 Revenue		30,414,082	31,851,520	32,214,700	31,194,146	32,398,370
		100100 General Government		2,343,230	2,279,636	2,172,002	2,051,258	2,070,513
		100110 Judicial		1,822,980	1,813,116	1,759,902	1,691,325	1,588,120
		100120 Law Enforcement/Corrections		914,382	954,882	987,268	883,199	1,004,060
		100140 Health & Human Services		48,120	25,886	81,734	24,700	37,400
		100150 Public Buildings		3,361,385	3,352,873	2,794,512	3,794,600	2,663,600
		100160 Transportation & Roads		0	0	0	0	0
		100170 Capital Project Revenue		0	0	0	0	0
		200000 OFS Revenue		66,561	19,972	60,862	10,448	20,000
		200000 OFS Transfers		37,707	97,818	121,300	0	0
		Total Revenue + Other Financing Sources		39,008,447	40,395,703	40,192,280	39,649,676	39,782,063
General Fund - Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Property Taxes - Current:		15,167,342	14,885,650	15,246,354	15,501,738	15,532,748
		Property Taxes - Delinquent:		448,400	441,408	387,387	522,408	472,622
		Sales Tax:		14,345,438	16,125,003	16,184,908	14,825,000	16,050,000

FY14 Estimated Revenue

Fund # and Name			Audited	Audited	Audited	Estimated	Estimated	
Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue	
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	Other Taxes:			300,731	280,913	302,200	270,000	273,000
	Licenses & Permits:			128,260	104,555	137,526	102,500	92,000
	Intergovernmental Rev:			908,079	799,690	856,730	723,151	905,175
	Charges for Services:			3,264,636	3,209,728	3,182,249	3,030,325	2,958,220
	Fines & Forfeitures:			544,522	593,741	649,012	611,000	560,000
	Interest:			152,171	118,546	93,851	75,000	70,000
	Rental Income:			583,542	584,565	398,797	436,758	400,798
	Miscellaneous:			3,061,058	3,134,114	2,571,104	3,541,348	2,447,500
	Other Financing Sources (all)			104,268	117,790	182,162	10,448	20,000
Total Revenue + Other Financing Sources				39,008,447	40,395,703	40,192,280	39,649,676	39,782,063
				-	-	-	-	-
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	3,553,722	2,926,114	2,802,878	3,046,183	3,052,865
	Current Penalty & Interest		531199	22,254	14,999	14,099	13,500	13,500
	Property taxes - delinquent		531200	71,285	76,381	57,926	79,821	78,510
	Delinquent Penalty & Interest		531299	20,318	21,547	16,472	18,500	18,500
	Motor vehicle sales tax		550400	783,842	787,106	717,366	680,000	500,000
	Taxes:			4,451,421	3,826,147	3,608,741	3,838,004	3,663,375
	Interest income		538100	16,454	(723)	8,128	1,500	2,000
	Unrealized gains on securities held			(6,372)	10,302	1,620	0	0
	Interest income:			10,082	9,579	9,748	1,500	2,000
	S/T 100000			4,461,503	3,835,726	3,618,489	3,839,504	3,665,375
100160 Transportation & Roads Revenue								
	Motor vehicle registration		533100	1,151,236	1,121,677	1,243,129	1,050,000	1,100,000
	Federal Grant		534100	0	0	1,100	0	0
	FEMA Reimb-Direct Expenditures		534199	0	0	15,416	0	0
	State weight permits		534200	12,267	11,612	17,384	5,500	10,000
	License/Permits			1,163,503	1,133,289	1,277,029	1,055,500	1,110,000
	State - Lateral Road		534800	24,455	24,439	24,343	24,000	18,000
	Intergovernmental Revenue			24,455	24,439	24,343	24,000	18,000
	Misdemeanor Fines		537201	480,346	422,978	420,151	415,000	400,000
	Felony Fines		537202	88,904	124,624	111,238	102,000	108,000
	Civil / BF Fines		537203	42,995	26,678	26,181	15,000	21,000
	Fines & Forfeitures			612,245	574,280	557,570	532,000	529,000
	Miscellaneous		599000	9,261	10,018	7,529	3,713	5,000
	Reimburse Capital Project Overhead		550800	0	0	20,159	0	0
	Miscellaneous			9,261	10,018	27,688	3,713	5,000
	S/T 100160			1,809,464	1,742,026	1,886,630	1,615,213	1,662,000
Total Revenue - Road & Bridge Fund				6,270,967	5,577,752	5,505,119	5,454,717	5,327,375
200000 Other Financing Sources								
	Sale of fixed assets		539200	201,538	22,256	3,894	10,000	25,000
	Ins Proceeds - Loss of Fixed Assets		539300	1,220	4,694	20,419	0	0
	Gain/Loss-Disposal of Fixed Assets Pct #3		539500	269,269	0	0	0	0
	Other Financing Sources-Capital Lease P#3		830000	300,784	0	0	0	0
	Other Financing Sources-Capital Lease P#4		830000	195,192	0	0	0	0
	Miscellaneous			968,003	26,950	24,313	10,000	25,000
	<i>Transfer in - General Fund</i>		841010	1,297,775	300,000	100,000	100,000	100,000
	<i>Transfer in - Airport</i>		841218	0	0	0	960	0
	<i>Transfer in - Capital Improvement Fund</i>		841410	2,000,000	0	0	82,850	0

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated	
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue	
Revenue				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	
Type	Acct #								
Operating Transfers In				3,297,775	300,000	100,000	183,810	100,000	
S/T 200000				4,265,778	326,950	124,313	193,810	125,000	
Total Revenue + Other Fin. Sources				10,536,745	5,904,702	5,629,432	5,648,527	5,452,375	
Road & Bridge Fund - Summary of Revenues by Function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	
100000 Revenue				4,461,503	3,835,726	3,618,489	3,839,504	3,665,375	
100100 General Government				0	0	0	0	0	
100110 Judicial				0	0	0	0	0	
100120 Law Enforcement/Corrections				0	0	0	0	0	
100140 Health & Human Services				0	0	0	0	0	
100150 Public Buildings				0	0	0	0	0	
100160 Transportation & Roads				1,809,464	1,742,026	1,886,630	1,615,213	1,662,000	
100170 Capital Project Revenue				0	0	0	0	0	
200000 OFS Revenue				968,003	26,950	24,313	10,000	25,000	
200000 OFS Transfers				3,297,775	300,000	100,000	183,810	100,000	
Total Revenue + Other Financing Sources				10,536,745	5,904,702	5,629,432	5,648,527	5,452,375	
Road & Bridge Fund - Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	
Property Taxes - Current:				3,575,976	2,941,113	2,816,977	3,059,683	3,066,365	
Property Taxes - Delinquent:				91,603	97,928	74,398	98,321	97,010	
Sales Tax:				783,842	787,106	717,366	680,000	500,000	
Other Taxes:				0	0	0	0	0	
Licenses & Permits:				1,163,503	1,133,289	1,277,029	1,055,500	1,110,000	
Intergovernmental Rev:				24,455	24,439	24,343	24,000	18,000	
Charges for Services:				0	0	0	0	0	
Fines & Forfeitures:				612,245	574,280	557,570	532,000	529,000	
Interest:				10,082	9,579	9,748	1,500	2,000	
Rental Income:				0	0	0	0	0	
Miscellaneous:				9,261	10,018	27,688	3,713	5,000	
Other Financing Sources (all)				4,265,778	326,950	124,313	193,810	125,000	
Total Revenue + Other Financing Sources				10,536,745	5,904,702	5,629,432	5,648,527	5,452,375	
218 Airport Maintenance Fund									
100000 Revenue									
Property taxes - current				531100	1,254,731	1,644,782	1,683,654	1,813,593	1,817,473
Current Penalty & Interest				531199	7,861	9,051	8,567	8,100	7,900
Property taxes - delinquent				531200	28,301	32,633	33,534	47,996	46,742
Delinquent Penalty & Interest				531299	8,103	8,570	9,462	8,700	8,000
Taxes:					1,298,996	1,695,036	1,735,217	1,878,389	1,880,115
Interest Income				538100	280	404	1,274	0	1,000
Unrealized gains on securities held					(37)	56	129	0	0
Interest Income:					243	460	1,403	0	1,000
S/T 100000					1,299,239	1,695,496	1,736,620	1,878,389	1,881,115
100100 General Government Revenue									
Federal Grant				534100	13,410	46,810	11,028	0	0
Terminal Security Agreement				534150	23,474	23,959	25,243	27,500	25,000
Intergovernmental Rev:					36,884	70,769	36,271	27,500	25,000
Landing fees				538700	221	37	0	0	0
Water service				538900	9,545	9,475	9,380	8,200	7,500
Sewer service				539000	6,840	6,840	7,320	6,300	6,500
Charges for Services:					16,606	16,352	16,700	14,500	14,000
Terminal Building Rental Space				538300	11,688	9,171	8,101	6,800	8,100
Hangar & Other Ground Rentals				538400	132,341	129,314	132,435	116,000	115,000
Rental commissions				538500	33,345	33,675	36,782	32,000	30,000
Fuel flowage				538600	47,039	47,072	55,712	45,000	48,000

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Type	Acct #							
Rent/Commissions:				224,413	219,232	233,030	199,800	201,100
Miscellaneous	599000			4	6	8,285	0	2,000
Miscellaneous:				4	6	8,285	0	2,000
S/T 100100				277,907	306,359	294,286	241,800	242,100
Total Revenue - Airport Maintenance Fund				1,577,146	2,001,855	2,030,906	2,120,189	2,123,215
200000 Other Financing Sources								
Sale of fixed assets				0	0	10,058	0	0
Insurance Proceeds - fixed assets				0	946	3,840	0	0
Miscellaneous				0	946	13,898	0	0
Transfer in - General Fund				4,110	0	0	62,999	0
Transfer in - Permanent Improvements				0	0	0	0	0
Operating Transfers In				4,110	0	0	62,999	0
S/T 200000				4,110	946	13,898	62,999	0
Total Revenue + Other Fin. Sources				1,581,256	2,002,801	2,044,804	2,183,188	2,123,215
Airport Maint. Fund - Summary of Revenues by Function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
100000 Revenue				1,299,239	1,695,496	1,736,620	1,878,389	1,881,115
100100 General Government				277,907	306,359	294,286	241,800	242,100
100110 Judicial				0	0	0	0	0
100120 Law Enforcement/Corrections				0	0	0	0	0
100140 Health & Human Services				0	0	0	0	0
100150 Public Buildings				0	0	0	0	0
100160 Transportation & Roads				0	0	0	0	0
100170 Capital Project Revenue				0	0	0	0	0
200000 OFS Revenue				0	946	13,898	0	0
200000 OFS Transfers				4,110	0	0	62,999	0
Total Revenue + Other Financing Sources				1,581,256	2,002,801	2,044,804	2,183,188	2,123,215
Airport Maint. Fund - Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Property Taxes - Current:				1,262,592	1,653,833	1,692,221	1,821,693	1,825,373
Property Taxes - Delinquent:				36,404	41,203	42,996	56,696	54,742
Sales Tax:				0	0	0	0	0
Other Taxes:				0	0	0	0	0
Licenses & Permits:				0	0	0	0	0
Intergovernmental Rev:				36,884	70,769	36,271	27,500	25,000
Charges for Services:				16,606	16,352	16,700	14,500	14,000
Fines & Forfeitures:				0	0	0	0	0
Interest:				243	460	1,403	0	1,000
Rental Income:				224,413	219,232	233,030	199,800	201,100
Miscellaneous:				4	6	8,285	0	2,000
Other Financing Sources (all)				4,110	946	13,898	62,999	0
Total Revenue + Other Financing Sources				1,581,256	2,002,801	2,044,804	2,183,188	2,123,215
DISCRETIONARY FUND(S) REVENUE (by fund)								
202 Oilfield Theft Prosecution								
100000 Revenue								
Interest income				538100	1	1	0	0
S/T 100000				1	1	0	0	0
100110 Judicial Revenue								
Donations				539112	0	0	0	0
S/T 100110				0	0	0	0	0
Total Revenue - Oilfield Theft Prosecution				1	1	0	0	0
203 Constable Seizures Awarded								
100120 Public Safety								
Seizures Awarded				539101	4,825	0	0	0

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	S/T 100120			4,825	0	0	0	0
	Total Revenue - Constable Seizures Awarded			4,825	0	0	0	0
204 District Court Technology Fund								
100110 Judicial Revenue								
	District Court Technology Fee		537856	6	217	438	300	500
	S/T 100110			6	217	438	300	500
	Total Revenue - District Court Technology			6	217	438	300	500
205 County Court Technolgy Fund								
100100 General Government								
	County Court Technology Fee		537857	1,381	4,557	5,213	4,500	4,800
	S/T 100100			1,381	4,557	5,213	4,500	4,800
	Total Revenue - County Court Technology			1,381	4,557	5,213	4,500	4,800
206 County Court Records Preservation								
100100 General Government								
	County Court Records Preservation Fee		537301	5,569	9,045	9,229	9,000	11,500
	S/T 100100			5,569	9,045	9,229	9,000	11,500
	Total Revenue - County Court Records Preservation			5,569	9,045	9,229	9,000	11,500
207 District Court Records Preservation								
100000 Revenue								
	Interest income							
	Interest income		538100	0	1	0	0	0
	S/T 100000			0	1	0	0	0
100110 Judicial Revenue								
	District Court Records Pres. Fee		537951	14,460	19,048	17,079	16,500	16,000
	S/T 100110			14,460	19,048	17,079	16,500	16,000
	Total Revenue - District Court Records Preservation			14,460	19,049	17,079	16,500	16,000
212 Election Services Fund - NO LONGER BUDGETED								
100000 Revenue								
	Interest income							
	Interest income		538100	1	2	0	0	0
	S/T 100000			1	2	0	0	0
100100 General Government Revenue								
	Contract services		536700	5,562	7,240	0	0	0
	Miscellaneous Revenue - AP		599100	0	0	0	0	0
	S/T 100100			5,562	7,240	0	0	0
	Total Revenue - Elections Services			5,563	7,242	0	0	0
213 County Clerk Records Management								
100000 Revenue								
	Interest income							
	Interest income		538100	17	25	0	0	0
	S/T 100000			17	25	0	0	0
100100 General Government Revenue								
	Records Management		537300	137,041	118,440	121,165	112,000	115,000
	S/T 100100			137,041	118,440	121,165	112,000	115,000
	Total Revenue - Co Clk Rec Mgmt			137,058	118,465	121,165	112,000	115,000
217 Law Library Fund								
100000 Revenue								
	Interest Income							
	Interest Income		538100	6	8	0	0	0
	S/T 100000			6	8	0	0	0
100110 Judicial Revenue								
	Law Library Fees		536300	57,734	57,986	54,250	52,000	51,000
	Charges for Services:			57,734	57,986	54,250	52,000	51,000
	Miscellaneous		599000	606	213	301	150	250
	Miscellaneous:			606	213	301	150	250

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	S/T 100110			58,340	58,199	54,551	52,150	51,250
	Total Revenue - Law Library Fund			58,346	58,207	54,551	52,150	51,250
224 Family Protection Fund								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
	S/T 100000			0	0	0	0	0
100140 Health & Human Service Revenue								
	Family Protection Fees		536950	0	0	0	0	10,000
	S/T 100140			0	0	0	0	10,000
	Total Revenue - County-Wide Records Mgmt.			0	0	0	0	10,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	0	0	0	0
	S/T 200000			0	0	0	0	0
	Total Revenue + Other Fin. Sources			0	0	0	0	10,000
230 Social Security Incentive								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
	S/T 100000			0	0	0	0	0
100200 Public Safety Revenue								
	Social Security Incentive Payments		536000	0	0	0	0	40,000
	S/T 100200			0	0	0	0	40,000
	Total Revenue - County-Wide Records Mgmt.			0	0	0	0	40,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	0	0	0	0
	S/T 200000			0	0	0	0	0
	Total Revenue + Other Fin. Sources			0	0	0	0	40,000
232 County-Wide Records Management								
100000 Revenue								
	Interest income		538100	7	12	0	0	0
	S/T 100000			7	12	0	0	0
100100 General Government Revenue								
	County-Wide Records Management Fees		537900	64,072	60,292	54,617	54,000	51,000
	Reimbursement for Building overhead		550900	0	0	0	2,000	2,000
	Miscellaneous		550900	0	0	0	0	0
	S/T 100100			64,072	60,292	54,617	56,000	53,000
	Total Revenue - County-Wide Records Mgmt.			64,079	60,304	54,617	56,000	53,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	0	21,425	0	0
	Transfer in - Co Clk Rec Mgmt		841213	3,940	1,700	1,700	1,700	1,700
	Transfer in - Dist Clk Civil Rec Mgmt		841274	1,000	1,700	1,700	1,700	1,700
	Transfer in - Co Clk Criminal Rec Mgmt		841277	0	2,000	2,000	2,000	2,000
	S/T 200000			4,940	5,400	26,825	5,400	5,400
	Total Revenue + Other Fin. Sources			69,019	65,704	81,442	61,400	58,400
233 Building Security Fund								
100000 Revenue								
	Interest income		538100	0	1	0	0	0
	S/T 100000			0	1	0	0	0
100120 Law Enforcement/Corrections Revenues								
	Security fees		550100	66,489	65,751	65,087	62,000	62,000
	S/T 100120			66,489	65,751	65,087	62,000	62,000
	Total Revenue - Building Security Fund			66,489	65,752	65,087	62,000	62,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	45,700	0	0	0	0

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
			S/T 200000	45,700	0	0	0	0
Total Revenue + Other Fin. Sources				112,189	65,752	65,087	62,000	62,000
272 Workforce Investment Fund								
200000 Other Financing Sources								
			Transfer in - General Fund	841010	0	0	200,000	0
			S/T 200000	0	0	0	200,000	0
Total Revenue + Other Fin. Sources				0	0	0	200,000	0
273 Justice Court Technology Fund								
100000 Revenue								
			Interest income	538100	6	8	0	0
			S/T 100000	6	8	0	0	0
100110 Judicial Revenue								
			JP 1 - Justice Court Technology	537851	7,005	8,076	6,962	7,200
			JP 2 - Justice Court Technology	537852	2,557	2,943	4,058	3,400
			JP 3 - Justice Court Technology	537853	10,358	10,198	10,316	10,100
			JP 4 - Justice Court Technology	537854	4,046	4,169	4,506	4,300
			S/T 100110	23,966	25,386	25,842	25,000	23,100
Total Revenue - Justice Court Technology				23,972	25,394	25,842	25,000	23,100
274 District Clerk Civil Records Management								
100000 Revenue								
			Interest Income	538100	1	2	0	0
			Unrealized gains on securities held			0	0	0
			S/T 100000	1	2	0	0	0
100110 Judicial Revenue								
			District Clerk Records Mgmt Fees	537950	11,500	11,209	9,625	9,450
			S/T 100110	11,500	11,209	9,625	9,450	9,300
Total Revenue - DC Civil Rec Mgmt				11,501	11,211	9,625	9,450	9,300
275 District Clerk Criminal Records Management								
100110 Judicial Revenue								
			District Clerk Records Mgmt Fees	537950	1,047	1,247	1,992	1,200
			S/T 100110	1,047	1,247	1,992	1,200	2,100
Total Revenue - DC Criminal Rec Mgmt				1,047	1,247	1,992	1,200	2,100
276 Justice of the Peace Security								
100000 Revenue								
			Interest Income	538100	1	2	0	0
			S/T 100000	1	2	0	0	0
100110 Judicial Revenue								
			JP Security Fees - Pct 1	550151	1,736	2,016	1,740	1,700
			JP Security Fees - Pct 2	550152	632	731	1,006	750
			JP Security Fees - Pct 3	550153	2,574	2,529	2,564	2,200
			JP Security Fees - Pct 4	550154	988	1,033	1,113	950
			S/T 100110	5,930	6,309	6,423	5,600	5,600
Total Revenue - JP Security				5,931	6,311	6,423	5,600	5,600
277 County Clerk Criminal Records Management								
100000 Revenue								
			Interest income	538100	1	1	0	0
			S/T 100000	1	1	0	0	0
100100 General Government Revenue								
			County Clerk Records Mgmt Fees	537300	4,366	4,034	3,748	3,600
			S/T 100100	4,366	4,034	3,748	3,600	3,700
Total Revenue - CC Criminal Rec Mgmt				4,367	4,035	3,748	3,600	3,700
282 Health Care Fund								
100000 Revenue								
			Interest Income	538100	19,255	7,458	8,002	8,500

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Unrealized gains on securities held		538150		(8,760)	4,916	1,700	0	0
S/T 100000				10,495	12,374	9,702	8,500	7,000
100140 Health & Human Services Revenue								
State - Tobacco Settlement		534500		55,405	46,228	54,289	48,000	48,000
S/T 100140				55,405	46,228	54,289	48,000	48,000
Total Revenue - Health Care Fund				65,900	58,602	63,991	56,500	55,000
ALL SPECIAL REVENUE FUNDS								
Total Revenue				470,495	449,639	439,000	413,800	462,850
Total Other Financing Sources				50,640	5,400	26,825	205,400	5,400
Grand Total Special Revenue Funds				521,135	455,039	465,825	619,200	468,250
All Discretionary Fund Revenue - Summary by Function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
100000 Revenue				10,536	12,437	9,702	8,500	7,000
100100 General Government				217,991	203,608	193,972	185,100	188,000
100110 Judicial				115,249	121,615	115,950	110,200	107,850
100120 Public Safety				71,314	65,751	65,087	62,000	102,000
100140 Health & Human Services				55,405	46,228	54,289	48,000	58,000
100150 Public Buildings				0	0	0	0	0
100160 Transportation & Roads				0	0	0	0	0
100170 Capital Project Revenue				0	0	0	0	0
200000 OFS Revenue				0	0	0	0	0
200000 OFS Transfers				50,640	5,400	26,825	205,400	5,400
Total Revenue + Other Financing Sources				521,135	455,039	465,825	619,200	468,250
All Discretionary Fund Revenue - Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Property Taxes - Current:				0	0	0	0	0
Property Taxes - Delinquent:				0	0	0	0	0
Sales Tax:				0	0	0	0	0
Other Taxes:				0	0	0	0	0
Licenses & Permits:				0	0	0	0	0
Intergovernmental Rev:				55,405	46,228	54,289	48,000	88,000
Charges for Services:				399,123	390,761	374,708	355,150	365,600
Fines & Forfeitures:				0	0	0	0	0
Interest:				10,536	12,437	9,702	8,500	7,000
Rental Income:				0	0	0	0	0
Miscellaneous:				5,431	213	301	2,150	2,250
Other Financing Sources (all)				50,640	5,400	26,825	205,400	5,400
Total Revenue + Other Financing Sources				521,135	455,039	465,825	619,200	468,250
DEBT SERVICE FUNDS								
Gregg County does not have long term debt obligations.								
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)								
208 Interagency Highway Projects								
100160 Transportation								
Miscellaneous		599000		0	0	147,826	0	0
S/T 100160				0	0	147,826	0	0
200000 Other Financing Sources								
Transfer In - General Fund		841010		0	0	0	0	350,000
Transfer In - Capital Improvement Funds		841410		1,500,000	3,731,079	0	6,480,000	1,850,000
S/T 200000				1,500,000	3,731,079	0	6,480,000	2,200,000
Total Revenue + Other Fin. Sources				1,500,000	3,731,079	0	6,480,000	2,200,000

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
410 Capital Improvement Fund								
100000 Revenue								
	Interest income		538100	124,368	55,459	50,709	38,000	25,000
	Unrealized gains/losses		538150	(68,137)	44,677	(5,160)		
				56,231	100,136	45,549	38,000	25,000
			S/T 100000	56,231	100,136	45,549	38,000	25,000
	Total Revenue - Capital Impr. Fund			56,231	100,136	45,549	38,000	25,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	15,000,000	700,000	0	0	7,000,000
	Transfer in - CCL #1 Courtroom Renovation		841410	267,738	0	0	0	0
			S/T 200000	15,267,738	700,000	0	0	7,000,000
	Total Revenue + Other Fin. Sources			15,323,969	800,136	45,549	38,000	7,025,000
450 Permanent Improvement Fund								
100000 Revenue								
	Property Tax - Current		531100	1,098,070	1,070,274	1,096,357	1,057,251	1,059,514
	Current Penalty & Interest		531199	6,878	5,654	5,581	5,100	4,700
	Property Tax - Delinquent		531200	24,717	25,142	21,837	31,253	27,249
	Delinquent Penalty & Interest		531299	7,068	6,920	6,161	6,400	5,000
			Taxes:	1,136,733	1,107,990	1,129,936	1,100,004	1,096,463
	Interest income		538100	3,338	1,832	6,540	1,800	3,500
	Unrealized gains/losses		538150	(939)	1,034	903	0	0
			Interest Income:	2,399	2,866	7,443	1,800	3,500
			S/T 100000	1,139,132	1,110,856	1,137,379	1,101,804	1,099,963
	Total Revenue - Permanent Impr. Fund			1,139,132	1,110,856	1,137,379	1,101,804	1,099,963
200000 Other Financing Sources								
	Transfer in - General Fund			0	0	0	0	0
			S/T 200000	0	0	0	0	0
	Total Revenue + Other Fin. Sources			1,139,132	1,110,856	1,137,379	1,101,804	1,099,963
460 Airport Improvement Fund								
100000 Revenue								
	Interest income		538100	0	6	0	0	0
			Interest Income:	0	6	0	0	0
			S/T 100000	0	6	0	0	0
100170 Capital Projects Revenue								
	Federal grant - airport projects		534100	1,099,733	1,263,850	380,331	6,219,729	3,900,000
	County Portion -FAA Grant		534299	0	0			
			Intergovernmental Rev:	1,099,733	1,263,850	380,331	6,219,729	3,900,000
	Passenger facility charge		539120	62,297	63,396	48,531	52,500	55,000
			Charges for Services:	62,297	63,396	48,531	52,500	55,000
			S/T 100170	1,162,030	1,327,246	428,862	6,272,229	3,955,000
	Total Revenue - Airport Imp. Fund			1,162,030	1,327,252	428,862	6,272,229	3,955,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	3,441	0	0	0	0
	Transfer in - Airport Maintenance		841218	0	0	0	0	0
	Transfer in - Capital Improvement Fund		841410	0	75,000	53,875	1,403,000	440,000
	Transfer in - Permanent Improvement		841450	0	0	0	0	0
			S/T 200000	3,441	75,000	53,875	1,403,000	440,000
	Total Revenue + Other Fin. Sources			\$1,165,471	\$1,402,252	\$482,737	\$7,675,229	\$4,395,000

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
465 Parking Facility								
100000 Revenue								
	Interest income		538100	0	11	0	0	0
				0	11	0	0	0
				0	11	0	0	0
				0	11	0	0	0
				0	11	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Funds		841410	150,000	0	0	150,000	0
				150,000	0	0	150,000	0
				150,000	11	0	150,000	0
466 ADA Compliance Project								
100000 Revenue								
	Interest income		538100	0	10	0	0	0
				0	10	0	0	0
				0	10	0	0	0
				0	10	0	0	0
200000 Other Financing Sources								
	Transfer in - Permanent Imp Fund		841450	150,000	0	0	165,000	575,000
				150,000	0	0	165,000	575,000
				150,000	10	0	165,000	575,000
468 Longview Community Center Renovation								
100000 Revenue								
	Interest income		538100	5	11	0	0	0
				5	11	0	0	0
				5	11	0	0	0
				5	11	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Fund		841410	52,500	155,000	0	150,000	200,000
				52,500	155,000	0	150,000	200,000
				52,505	155,011	0	150,000	200,000
472 Computer Upgrade Projects								
100000 Revenue								
	Interest income		538100	2	0	0	0	0
				2	0	0	0	0
	Miscellaneous		599000	47,313	0	0	0	0
				47,313	0	0	0	0
				47,315	0	0	0	0
474 CCL #1 Courtroom Renovation								
100000 Revenue								
	Interest income		538100	13	0	0	0	0
				13	0	0	0	0
				13	0	0	0	0
				13	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Fund		841410	0	0	0	0	540,000
				0	0	0	0	540,000
				13	0	0	0	540,000

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
475 Courthouse Communications Project - FUND CLOSED								
100000 Revenue								
Interest income		538100		13	20	0	0	0
				13	20	0	0	0
			S/T 100000	13	20	0	0	0
Total Revenue - Courthouse Communications Project				13	20	0	0	0
200000 Other Financing Sources								
Transfer in - Capital Imp Funds		841410		0	395,000	0	0	0
				0	395,000	0	0	0
			S/T 200000	0	395,000	0	0	0
Total Revenue + Other Fin. Sources				13	395,020	0	0	0
476 Building Renovations								
200000 Other Financing Sources								
Insurance Proceeds - Loss of Fixed Assets		539300		0	0	41,475	0	0
Transfer In - General Fund		841010		0	0	235,000	0	0
Transfer In - Permanent Improvement		841450		0	0	135,000	0	0
				0	0	411,475	0	0
			S/T 200000	0	0	411,475	0	0
Total Revenue + Other Fin. Sources				0	0	411,475	0	0
ALL CAPITAL PROJECT FUNDS								
Total Revenue				2,404,739	2,538,296	1,759,616	7,412,033	5,079,963
<i>Total Other Financing Sources</i>				<i>17,123,679</i>	<i>5,056,079</i>	<i>465,350</i>	<i>8,348,000</i>	<i>10,955,000</i>
Grand Total Capital Project Funds				19,528,418	7,594,375	2,224,966	15,760,033	16,034,963
All Capital Project Funds - Summary by function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
100000 Revenue				1,195,396	1,211,050	1,182,928	1,139,804	1,124,963
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	147,826	0	0
100170 Capital Project Revenue				1,209,343	1,327,246	428,862	6,272,229	3,955,000
200000 OFS Revenue				0	0	0	0	0
200000 OFS Transfers				17,123,679	5,056,079	465,350	8,348,000	10,955,000
Total Revenue + Other Financing Sources				19,528,418	7,594,375	2,224,966	15,760,033	16,034,963
All Capital Project Funds - Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Property Taxes - Current:				1,098,070	1,070,274	1,096,357	1,057,251	1,059,514
Property Taxes - Delinquent:				38,663	37,716	33,579	42,753	36,949
Sales Tax:				0	0	0	0	0
Other Taxes:				0	0	0	0	0
Licenses & Permits:				0	0	0	0	0
Intergovernmental Rev:				1,099,733	1,263,850	380,331	6,219,729	3,900,000
Charges for Services:				62,297	63,396	48,531	52,500	55,000
Fines & Forfeitures:				0	0	0	0	0
Interest:				58,663	103,060	52,992	39,800	28,500
Rental Income:				0	0	0	0	0
Miscellaneous:				47,313	0	147,826	0	0
Other Financing Sources (all)				17,123,679	5,056,079	465,350	8,348,000	10,605,000
Total Revenue + Other Financing Sources				19,528,418	7,594,375	2,224,966	15,760,033	15,684,963

FY14 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
Total Revenues - All Funds								
Summary of Revenues by Function				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	100000 Revenue			37,380,756	38,606,229	38,762,439	38,060,343	39,076,823
	100100 General Government			2,839,128	2,789,603	2,660,260	2,478,158	2,500,613
	100110 Judicial			1,938,229	1,934,731	1,875,852	1,801,525	1,695,970
	100120 Law Enforcement/Corrections			985,696	1,020,633	1,052,355	945,199	1,106,060
	100140 Health & Human Services			103,525	72,114	136,023	72,700	95,400
	100150 Public Buildings			3,361,385	3,352,873	2,794,512	3,794,600	2,663,600
	100160 Transportation & Roads			1,809,464	1,742,026	2,034,456	1,615,213	1,662,000
	100170 Capital Project Revenue			1,209,343	1,327,246	428,862	6,272,229	3,955,000
	200000 Other Financing Sources Revenue			1,034,564	47,868	99,073	20,448	45,000
	200000 Operating Transfers In			20,513,911	5,459,297	713,475	8,800,209	11,060,400
	Total Revenue + Other Financing Sources			71,176,001	56,352,620	50,557,307	63,860,624	63,860,866
	Total Revenue + OFS All Funds			71,176,001	56,352,620	50,557,307	63,860,624	63,860,866
	<i>Less Other Financing Sources</i>			<i>(21,548,475)</i>	<i>(5,507,165)</i>	<i>(812,548)</i>	<i>(8,820,657)</i>	<i>(11,105,400)</i>
	Total Revenue			49,627,526	50,845,455	49,744,759	55,039,967	52,755,466
Summary of Revenues by Type				FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
	Property Taxes - Current:			21,103,980	20,550,870	20,851,909	21,440,365	21,484,000
	Property Taxes - Delinquent:			615,070	618,255	538,360	720,178	661,323
	Sales Tax:			15,129,280	16,912,109	16,902,274	15,505,000	16,550,000
	Other Taxes:			300,731	280,913	302,200	270,000	273,000
	Licenses & Permits:			1,291,763	1,237,844	1,414,555	1,158,000	1,202,000
	Intergovernmental Rev:			2,124,556	2,204,976	1,351,964	7,042,380	4,936,175
	Charges for Services:			3,742,662	3,680,237	3,622,188	3,452,475	3,392,820
	Fines & Forfeitures:			1,156,767	1,168,021	1,206,582	1,143,000	1,089,000
	Interest:			231,695	244,082	167,696	124,800	108,500
	Rental Income:			807,955	803,797	631,827	636,558	601,898
	Miscellaneous:			3,123,067	3,144,351	2,755,204	3,547,211	2,456,750
	Other Financing Sources (all)			21,548,475	5,507,165	812,548	8,820,657	10,755,400
	Total Revenue + Other Financing Sources			71,176,001	56,352,620	50,557,307	63,860,624	63,510,866
	<i>Less Other Financing Sources(all funds)</i>			<i>(21,548,475)</i>	<i>(5,507,165)</i>	<i>(812,548)</i>	<i>(8,820,657)</i>	<i>(10,755,400)</i>
	Total Revenue			49,627,526	50,845,455	49,744,759	55,039,967	52,755,466

Summary of Changes From FY13 to FY14 (by Department and Fund)

Department	FY13 Total	FY14 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
	Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
General Fund									
County Clerk	1,085,060	1,031,942	(53,118)	-4.9%	(29,365)	(19,041)	(3,082)	0	(1,630)
County Clerk Archive Restoration	602,662	181,307	(421,355)	-69.9%	536	(35)	(430,762)	8,906	0
Telecommunications	59,130	59,340	210	0.4%	0	210	0	0	0
Purchasing	251,847	257,023	5,176	2.1%	(894)	8,915	(2,845)	0	0
Human Resources	204,830	208,121	3,291	1.6%	2,681	210	400	0	0
Non - Departmental	3,395,237	3,734,565	339,328	10.0%	0	34,903	328,336	(23,911)	0
County Judge	255,101	259,551	4,450	1.7%	3,000	(1,570)	5,255	(1,089)	(1,146)
Postal Service	43,610	43,500	(110)	-0.3%	0	0	(110)	0	0
Elections	372,433	397,153	24,720	6.6%	7,557	(3,614)	11,777	9,000	0
Auditor	718,257	733,704	15,447	2.2%	13,638	2,160	800	0	(1,151)
Tax Assessor-Collector	1,711,950	1,732,207	20,257	1.2%	17,709	548	6,124	(4,124)	0
Information Services	1,629,510	1,501,924	(127,586)	-7.8%	45,157	17,480	124,777	(315,000)	0
Extension Service	180,745	179,402	(1,343)	-0.7%	(573)	(770)	0	0	0
Court of Appeals	15,383	18,988	3,605	23.4%	3,000	605	0	0	0
County Court-at-Law #1	347,876	369,453	21,577	6.2%	17,497	3,365	715	0	0
County Court-at-Law #2	334,553	353,534	18,981	5.7%	17,501	3,260	625	(2,405)	0
Attorney General Master	12,200	12,200	0	0.0%	0	0	0	0	0
124th District Court	182,675	185,516	2,841	1.6%	2,256	185	400	0	0
188th District Court	173,025	175,516	2,491	1.4%	2,176	315	0	0	0
307th District Court	145,721	147,927	2,206	1.5%	1,781	(75)	500	0	0
Judicial Expenses	1,599,000	1,781,000	182,000	11.4%	0	0	182,000	0	0
District Court Drug Program	15,000	0	(15,000)	-100.0%	0	0	(15,000)	0	0
District Clerk	1,088,215	1,097,998	9,783	0.9%	13,995	(4,712)	500	0	0
District Clerk Archive Restoration	31,825	15,000	(16,825)	-52.9%	0	0	(4,650)	(12,175)	0
Justice of the Peace #1	401,034	406,774	5,740	1.4%	4,885	55	800	0	0
Justice of the Peace #2	199,716	203,071	3,355	1.7%	2,745	210	400	0	0
Justice of the Peace #3	257,923	264,262	6,339	2.5%	4,879	560	900	0	0
Justice of the Peace #4	198,101	203,003	4,902	2.5%	2,702	200	6,572	(4,572)	0
District Attorney	2,492,671	2,536,313	43,642	1.8%	40,122	3,020	500	0	0
Bail Bond Board	6,905	6,840	(65)	-0.9%	100	35	(200)	0	0
Collections	210,137	212,798	2,661	1.3%	2,616	45	0	0	0
Constable #1	69,578	69,445	(133)	-0.2%	1,450	(670)	(913)	0	0
Constable #2	74,503	75,313	810	1.1%	1,330	(520)	0	0	0
Constable #3	101,738	102,222	484	0.5%	1,214	(730)	0	0	0
Constable #4	74,953	76,313	1,360	1.8%	1,330	(520)	550	0	0
Sheriff - Corrections	11,906,580	12,283,699	377,119	3.2%	304,963	74,752	(16,096)	13,500	0
Contract Jail Operations	2,685,261	2,659,699	(25,562)	-1.0%	(7,832)	(16,330)	(1,400)	0	0
Criminal Justice Operations	448,302	453,053	4,751	1.1%	4,656	95	0	0	0
Department of Public Safety	72,079	76,193	4,114	5.7%	3,674	440	0	0	0
DPS Hangar	9,000	8,200	(800)	-8.9%	0	0	(800)	0	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	145,524	166,269	20,745	14.3%	18,000	2,745	0	0	0
Community Supervision	5,000	0	(5,000)	-100.0%	0	0	(5,000)	0	0
Pre-Trial Officer	44,381	43,874	(507)	-1.1%	(257)	(250)	0	0	0
Veterans Service	103,717	105,457	1,740	1.7%	1,488	580	(328)	0	0
Civil Defense	22,500	24,500	2,000	8.9%	0	0	2,000	0	0
Environmental Protection	28,000	28,000	0	0.0%	0	0	0	0	0
911 Addressing	150,420	101,649	(48,771)	-32.4%	(32,862)	(15,409)	(500)	0	0
Health Department	1,630,145	1,572,450	(57,695)	-3.5%	(31,575)	(16,120)	(10,000)	0	0
Historical Commission	9,000	9,000	0	0.0%	0	0	0	0	0
Contract Service Organizations	952,608	897,108	(55,500)	-5.8%	0	0	(55,500)	0	0
Courthouse Building	1,626,362	1,629,919	3,557	0.2%	5,452	(1,295)	(600)	0	0
Jail Building	410,000	394,000	(16,000)	-3.9%	0	0	(16,000)	0	0
Service Center Building	57,250	56,250	(1,000)	-1.7%	0	0	(1,000)	0	0
Community Buildings Maint.	63,188	63,945	757	1.2%	1,052	105	(400)	0	0
Comm. Bldg. - Whaley St.	0	0	0	0.0%	0	0	0	0	0
Comm. Bldg. - Judson	12,300	10,500	(1,800)	-14.6%	0	0	(1,800)	0	0
Comm. Bldg. - Greggton	39,043	35,763	(3,280)	-8.4%	(110)	30	(3,200)	0	0
Comm. Bldg. - Garfield Hill	6,975	6,975	0	0.0%	0	0	0	0	0
Gladewater Sr. Citizens Building	5,350	5,350	0	0.0%	0	0	0	0	0
Gladewater Commerce - Offices	17,200	17,700	500	2.9%	0	0	500	0	0
Comm. Bldg. - Liberty City	17,600	17,600	0	0.0%	0	0	0	0	0
Comm. Bldg. - Hugh Camp Park	61,300	33,000	(28,300)	-46.2%	0	0	16,000	(44,300)	0
Comm. Bldg. - Olivia Hilburn	15,825	16,025	200	1.3%	0	0	200	0	0
Comm. Bldg. - Kilgore	77,420	78,685	1,265	1.6%	985	80	200	0	0
Comm. Bldg. - Kilgore South St.	250	250	0	0.0%	0	0	0	0	0
Comm. Bldg. - Elderville	24,917	24,847	(70)	-0.3%	4,000	930	(5,000)	0	0
Comm. Bldg. - Easton	250	250	0	0.0%	0	0	0	0	0
Longview Eastman Rd Offices	31,800	19,945	(11,855)	-37.3%	2,500	645	(15,000)	0	0
Pct #1 Maintenance Shop	2,600	2,600	0	0.0%	0	0	0	0	0
Civil Air Patrol Building	0	0	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	116,750	87,750	(29,000)	-24.8%	0	0	(29,000)	0	0
Total General Fund (110)	39,394,851	39,616,580	221,729	0.6%	455,159	75,022	71,645	(376,170)	(3,927)

Summary of Changes From FY13 to FY14 (by Department and Fund)

Department	FY13 Total	FY14 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
	Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
Road & Bridge Fund									
Administration	391,284	392,774	1,490	0.4%	1,775	(285)	0	0	0
General	454,900	4,900	(450,000)	-98.9%	0	0	(450,000)	0	0
Precinct #1	1,742,596	1,765,163	22,567	1.3%	(9,902)	(7,160)	21,249	18,380	0
Precinct #2	118,574	119,079	505	0.4%	695	(190)	0	0	0
Precinct #3	1,837,319	1,905,991	68,672	3.7%	(16,382)	(14,771)	99,825	0	0
Precinct #4	1,103,852	1,197,608	93,756	8.5%	11,731	1,025	77,700	3,300	0
West Point Bridge	82,850	0	(82,850)	-100.0%	0	0	(82,850)	0	0
Total Road & Bridge Fund (215)	5,731,375	5,385,515	(345,860)	-6.0%	(12,083)	(21,381)	(334,076)	21,680	0
Airport Fund									
Administration	891,805	459,499	(432,306)	-48.5%	(267,505)	(143,540)	(2,665)	(18,596)	0
Terminal Building	58,640	169,978	111,338	189.9%	77,243	44,235	(10,140)	0	0
Operations	0	149,225	149,225		99,000	39,825	10,400	0	0
Airfield	53,995	36,500	(17,495)	-32.4%	0	0	(17,495)	0	0
Maintenance Shop	83,600	354,223	270,623	323.7%	195,493	91,430	(16,300)	0	0
Marketing	50,885	54,000	3,115	6.1%	0	0	3,115	0	0
Fire Protection	50,730	49,730	(1,000)	-2.0%	0	0	(1,000)	0	0
Security	931,412	930,079	(1,333)	-0.1%	20,800	(9,995)	12,862	(25,000)	0
Total Airport Fund (21)	2,121,067	2,203,234	82,167	3.9%	125,031	21,955	(21,223)	(43,596)	0
Discretionary Funds									
Oilfield Theft Prosecution	3,552	3,552	0	0.0%	0	0	0	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	50,000	50,000		0	0	41,000	9,000	0
County Clerk Rec Mgmt	98,560	110,710	12,150	12.3%	264	118	11,768	0	0
Law Library Fund	66,571	66,798	227	0.3%	252	(25)	0	0	0
Family Protection Fund	0	54,000	54,000		0	0	54,000	0	0
Social Security Incentive	0	50,000	50,000		0	0	50,000	0	0
County-Wide Rec Mgmt	89,667	90,533	866	1.0%	756	110	0	0	0
Building Security	63,867	63,876	9	0.0%	34	(25)	0	0	0
Workforce Investment Fund	200,000	200,000	0	0.0%	0	0	0	0	0
Justice Court Technology Fund	81,600	102,300	20,700	25.4%	0	0	(3,300)	24,000	0
Dist. Clerk Civil Rec Mgmt	36,633	36,290	(343)	-0.9%	0	(80)	(263)	0	0
Dist. Clerk Criminal Rec Mgmt	2,495	2,000	(495)	-19.8%	0	0	(495)	0	0
Justice of the Peace Security	8,000	8,000	0	0.0%	0	0	4,000	(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 Discretionary Funds	672,945	860,059	187,114	27.8%	1,306	98	156,710	29,000	0
Total Operations	47,920,238	48,065,388	145,150	0.3%	569,413	75,694	(126,944)	(369,086)	(3,927)
Capital Project & Road Project Funds									
Interagency Highway Projects	6,480,000	2,200,000	(4,280,000)	-66.0%	0	0	(4,280,000)	0	0
Capital Improvements Funds	150,000	2,931,000	2,781,000	1854.0%	0	0	0	2,781,000	0
Permanent Improvement Fund	670,000	885,000	215,000	32.1%	0	0	0	215,000	0
Airport Improvements	5,771,920	4,400,000	(1,371,920)	-23.8%	0	0	0	(1,371,920)	0
Parking Facility	150,000	150,000	0	0.0%	0	0	0	0	0
ADA Compliance Project	297,261	575,000	277,739	93.4%	0	0	0	277,739	0
Longview Whaley Comm Bldg	264,321	200,000	(64,321)	-24.3%	0	0	0	(64,321)	0
CCL #1 Courtroom Renovation	0	540,000	540,000		0	0	0	540,000	0
Building Renovations	155,706	0	(155,706)	-100.0%	0	0	0	(155,706)	0
Total Capital Project Funds	13,939,208	11,881,000	(2,058,208)	-14.8%	0	0	(4,280,000)	2,221,792	0
Total All Funds	61,859,446	59,946,388	(1,913,058)	-3.1%	569,413	75,694	(4,406,944)	1,852,706	(3,927)

Comparison of FY13 Budget to FY14 Budget

Department	FY13 Amended						Budget Inc. or (Decrease)	FY14 Adopted							
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total		
General Fund															
County Clerk	652,958	348,327	82,145	0	1,630	1,085,060	(53,118)	623,593	329,286	79,063	0	0	0	1,031,942	
Co Clk Archive Restoration	27,065	14,515	561,082	0	0	602,662	(421,355)	27,601	14,480	130,320	8,906	0	0	181,307	
Telecommunications	48,910	9,220	1,000	0	0	59,130	210	48,910	9,430	1,000	0	0	0	59,340	
Purchasing	177,792	61,955	12,100	0	0	251,847	5,176	176,898	70,870	9,255	0	0	0	257,023	
Human Resources	137,470	54,320	13,040	0	0	204,830	3,291	140,151	54,530	13,440	0	0	0	208,121	
Non -Departmental	0	191,097	3,180,229	23,911	0	3,395,237	339,328	0	226,000	3,508,565	0	0	0	3,734,565	
County Judge	172,660	63,042	16,020	1,089	2,290	255,101	4,450	175,660	61,472	21,275	0	0	1,144	259,551	
Postal Service	0	0	43,610	0	0	43,610	(110)	0	0	43,500	0	0	0	43,500	
Elections	188,964	73,009	110,460	0	0	372,433	24,720	196,521	69,395	122,237	9,000	0	0	397,153	
Auditor	503,072	189,585	23,300	0	2,300	718,257	15,447	516,710	191,745	24,100	0	0	1,149	733,704	
Tax Assessor-Collector	1,016,231	463,869	227,726	4,124	0	1,711,950	20,257	1,033,940	464,417	233,850	0	0	0	1,732,207	
Information Services	332,830	129,080	737,600	430,000	0	1,629,510	(127,586)	377,987	146,560	862,377	115,000	0	0	1,501,924	
AgriLife Extension Services	104,816	57,210	18,719	0	0	180,745	(1,343)	104,243	56,440	18,719	0	0	0	179,402	
Court of Appeals	13,008	2,375	0	0	0	15,383	3,605	16,008	2,980	0	0	0	0	18,988	
County Court-at-Law #1	252,944	80,822	14,110	0	0	347,876	21,577	270,441	84,187	14,825	0	0	0	369,453	
County Court-at-Law #2	239,976	78,327	13,845	2,405	0	334,553	18,981	257,477	81,587	14,470	0	0	0	353,534	
Attorney General Master	0	0	12,200	0	0	12,200	0	0	0	12,200	0	0	0	12,200	
124th District Court	103,590	38,495	40,590	0	0	182,675	2,841	105,846	38,680	40,990	0	0	0	185,516	
188th District Court	97,740	37,385	37,900	0	0	173,025	2,491	99,916	37,700	37,900	0	0	0	175,516	
307th District Court	92,236	36,335	17,150	0	0	145,721	2,206	94,017	36,260	17,650	0	0	0	147,927	
Judicial Expenses	0	0	1,599,000	0	0	1,599,000	182,000	0	0	1,781,000	0	0	0	1,781,000	
District Court Drug Program	0	0	15,000	0	0	15,000	(15,000)	0	0	0	0	0	0	0	
District Clerk	676,461	340,354	71,400	0	0	1,088,215	9,783	690,456	335,642	71,900	0	0	0	1,097,998	
Dist Clk Archive Restoration	0	0	19,650	12,175	0	31,825	(16,825)	0	0	15,000	0	0	0	15,000	
Justice of the Peace #1	219,165	107,092	74,777	0	0	401,034	5,740	224,050	107,147	75,577	0	0	0	406,774	
Justice of the Peace #2	110,514	49,002	40,200	0	0	199,716	3,355	113,259	49,212	40,600	0	0	0	203,071	
Justice of the Peace #3	151,601	66,112	40,210	0	0	257,923	6,339	156,480	66,672	41,110	0	0	0	264,262	
Justice of the Peace #4	108,614	48,632	36,283	4,572	0	198,101	4,902	111,316	48,832	42,855	0	0	0	203,003	
District Attorney	1,753,429	641,592	97,650	0	0	2,492,671	43,642	1,793,551	644,612	98,150	0	0	0	2,536,313	
Bail Bond Board	3,500	655	2,750	0	0	6,905	(65)	3,600	690	2,550	0	0	0	6,840	
Collections	131,977	62,560	15,600	0	0	210,137	2,661	134,593	62,605	15,600	0	0	0	212,798	
Constable #1	42,476	18,802	8,300	0	0	69,578	(133)	43,926	18,132	7,387	0	0	0	69,445	
Constable #2	42,476	18,627	13,400	0	0	74,503	810	43,806	18,107	13,400	0	0	0	75,313	
Constable #3	62,012	22,307	17,419	0	0	101,738	484	63,226	21,577	17,419	0	0	0	102,222	
Constable #4	42,476	18,627	13,850	0	0	74,953	1,360	43,806	18,107	14,400	0	0	0	76,313	
Sheriff - Corrections	7,030,589	3,218,540	1,457,651	199,800	0	11,906,580	377,119	7,335,552	3,293,292	1,441,555	213,300	0	0	12,283,699	
Contract Jail Operations	1,562,741	758,020	364,500	0	0	2,685,261	(25,562)	1,554,909	741,690	363,100	0	0	0	2,659,699	
Criminal Justice Operations	247,832	124,970	75,500	0	0	448,302	4,751	252,488	125,065	75,500	0	0	0	453,053	
Department of Public Safety	45,732	18,235	8,112	0	0	72,079	4,114	49,406	18,675	8,112	0	0	0	76,193	
DPS Hangar	0	0	9,000	0	0	9,000	(800)	0	0	8,200	0	0	0	8,200	
Texas Parks & Wildlife	0	0	1,100	0	0	1,100	0	0	0	1,100	0	0	0	1,100	
Texas Alcohol-Beverage Com.	0	0	250	0	0	250	0	0	0	250	0	0	0	250	
Juvenile Board	98,613	46,911	0	0	0	145,524	20,745	116,613	49,656	0	0	0	0	166,269	
Community Supervision	0	0	5,000	0	0	5,000	(5,000)	0	0	0	0	0	0	0	
Pre-Trial Officer	26,431	14,450	3,500	0	0	44,381	(507)	26,174	14,200	3,500	0	0	0	43,874	
Veterans Service	75,129	14,460	14,128	0	0	103,717	1,740	76,617	15,040	13,800	0	0	0	105,457	
Civil Defense	0	0	22,500	0	0	22,500	2,000	0	0	24,500	0	0	0	24,500	
Environmental Protection	0	0	28,000	0	0	28,000	0	0	0	28,000	0	0	0	28,000	
911 Addressing	90,026	36,499	23,895	0	0	150,420	(48,771)	57,164	21,090	23,395	0	0	0	101,649	
Health Department	351,060	160,815	1,118,270	0	0	1,630,145	(57,695)	319,485	144,695	1,108,270	0	0	0	1,572,450	
Historical Commission	0	0	9,000	0	0	9,000	0	0	0	9,000	0	0	0	9,000	
Service Organization Cont.	0	0	952,608	0	0	952,608	(55,500)	0	0	897,108	0	0	0	897,108	
CSCD Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Courthouse Building	497,387	252,325	876,650	0	0	1,626,362	3,557	502,839	251,030	876,050	0	0	0	1,629,919	
Jail Building	0	0	410,000	0	0	410,000	(16,000)	0	0	394,000	0	0	0	394,000	
Service Center Building	0	0	57,250	0	0	57,250	(1,000)	0	0	56,250	0	0	0	56,250	
Community Buildings Maint.	35,508	16,780	10,900	0	0	63,188	757	36,560	16,885	10,500	0	0	0	63,945	
Comm. Bldg. - Whaley St.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Comm. Bldg. - Judson	0	0	12,300	0	0	12,300	(1,800)	0	0	10,500	0	0	0	10,500	
Comm. Bldg. - Greggton	7,083	1,460	30,500	0	0	39,043	(3,280)	6,973	1,490	27,300	0	0	0	35,763	
Comm. Bldg. - Garfield Hill	0	0	6,975	0	0	6,975	0	0	0	6,975	0	0	0	6,975	
Comm. Bldg. - Gladewater Sr. Citz.	0	0	5,350	0	0	5,350	0	0	0	5,350	0	0	0	5,350	
Gladewater Commerce - Offices	0	0	17,200	0	0	17,200	500	0	0	17,700	0	0	0	17,700	
Comm. Bldg. - Liberty City	0	0	17,600	0	0	17,600	0	0	0	17,600	0	0	0	17,600	
Comm. Bldg. - Hugh Camp Park	0	0	17,000	44,300	0	61,300	(28,300)	0	0	33,000	0	0	0	33,000	
Comm. Bldg. - Olivia Hilburn	0	0	15,825	0	0	15,825	200	0	0	16,025	0	0	0	16,025	
Comm. Bldg. - Kilgore	31,525	15,945	29,950	0	0	77,420	1,265	32,510	16,025	30,150	0	0	0	78,685	
Comm. Bldg. - Kilgore South	0	0	250	0	0	250	0	0	0	250	0	0	0	250	
Comm. Bldg. - Elderville	0	0	24,917	0	0	24,917	(70)	4,000	930	19,917	0	0	0	24,847	
Comm. Bldg. - Easton	0	0	250	0	0	250	0	0	0	250	0	0	0	250	
Longview Eastman Rd Offices	0	0	31,800	0	0	31,800	(11,855)	2,500	645	16,800	0	0	0	19,945	
Pct #1 Maintenance Shop	0	0	2,600	0	0	2,600	0	0	0	2,600	0	0	0	2,600	
MAS Criminal Justice Center	0	0	51,500	0	0	51,500	0	0	0	51,500	0	0	0	51,500	
Youth Detention Building	0	0	116,750	0	0	116,750	(29,000)	0	0	87,750	0	0	0	87,750	
Total General Fund (110)	17,606,619	8,002,740	13,056,896	722,376	6,220	39,394,851	221,729	18,061,778	8,077,762	13,128,541	346,206	2,293	0	39,616,580	
Road & Bridge Fund															
Administration	258,916	88,868	43,500	0	0	391,284	1,490	260,691	88,583	43,500	0	0	0	392,774	
General	0	0	454,900	0	0	454,900	(450,000)	0	0	4,900	0	0	0	4,900	
Precinct #1	699,710	292,455	632,531	117,900	0	1,742,596	22,567	689,808	285,295	653,780	136,280	0	0	1,765,163	
Precinct #2	37,264	16,465	64,845	0	0	118,574	505	37,959	16,275	64,845	0	0	0	119,079	
Precinct #3	697,313	300,846	839,160	0	0	1,837,319	68,672	680,931	286,075	938,985	0	0	0	1,905,991	
Precinct #4	506,487	219,715	377,650	0	0	1,103,852	93,756	518,218	220,740	455,350	3,300	0	0	1,197,608	
West Point Bridge	0	0	82,850	0	0	82,850	(82,850)	0	0	0	0	0	0	0	
Total Road & Bridge Fund (215)	2,199,690	918,349	2,495,436	117,900	0	5,731,375	(345,860)	2,187,607	896,968	2,161,360	139,580	0	0	5,385,515	
Other Funds															
Oilfield Theft Prosecution	0	0	3,552	0	0	3,552	0	0	0	3,552	0	0	0	3,552	
Constable #3 Seizure Awards	0	0	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	0	0
Co. Court Technology Fund	0	0	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	0	0

Comparison of FY13 Budget to FY14 Budget

Department	FY13 Amended						Budget Inc. or (Decrease)	FY14 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Dist Court Records Preservation	0	0	0	0	0	0	50,000	0	0	41,000	9,000	0	50,000
County Clerk Rec Mgmt	38,042	11,897	48,621	0	0	98,560	12,150	38,306	12,015	60,389	0	0	110,710
Law Library Fund	12,596	7,085	46,890	0	0	66,571	227	12,848	7,060	46,890	0	0	66,798
Airport Maintenance Fund	436,299	213,245	521,515	18,596	0	1,189,655	83,500	540,530	245,195	487,430	0	0	1,273,155
Airport Public Safety	600,529	250,445	47,938	32,500	0	931,412	(1,333)	621,329	240,450	60,800	7,500	0	930,079
Family Protection	0	0	0	0	0	0	54,000	0	0	54,000	0	0	54,000
Social Security Incentive	0	0	0	0	0	0	50,000	0	0	50,000	0	0	50,000
County-Wide Rec Mgmt	43,282	17,560	28,825	0	0	89,667	866	44,038	17,670	28,825	0	0	90,533
Building Security	41,462	17,805	4,600	0	0	63,867	9	41,496	17,780	4,600	0	0	63,876
Workforce Investment Fund	0	200,000	0	0	0	200,000	0	0	200,000	0	0	0	200,000
Justice Court Technology Fund	0	0	42,600	39,000	0	81,600	20,700	0	0	39,300	63,000	0	102,300
Dist. Clerk Civil Rec Mgmt	3,000	670	32,963	0	0	36,633	(343)	3,000	590	32,700	0	0	36,290
Dist. Clerk Criminal Rec Mgmt	0	0	2,495	0	0	2,495	(495)	0	0	2,000	0	0	2,000
Justice of the Peace Security	0	0	4,000	4,000	0	8,000	0	0	0	8,000	0	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
Interagency Highway Projects	0	0	0	6,480,000	0	6,480,000	(4,280,000)	0	0	0	2,200,000	0	2,200,000
Capital Improvement Fund	0	0	0	150,000	0	150,000	2,781,000	0	0	0	2,931,000	0	2,931,000
Permanant Improvement Fund	0	0	0	670,000	0	670,000	215,000	0	0	0	885,000	0	885,000
Airport Improvements	0	0	0	5,771,920	0	5,771,920	(1,371,920)	0	0	0	4,400,000	0	4,400,000
Parking Facility	0	0	0	150,000	0	150,000	0	0	0	0	150,000	0	150,000
ADA Compliance	0	0	0	297,261	0	297,261	277,739	0	0	0	575,000	0	575,000
Longview Whaley Comm Bldg	0	0	0	264,321	0	264,321	(64,321)	0	0	0	200,000	0	200,000
CCL #1 Courtroom Renovations	0	0	0	0	0	0	540,000	0	0	0	540,000	0	540,000
Building Renovations	0	0	0	155,706	0	155,706	(155,706)	0	0	0	0	0	0
Total Other Funds	1,175,210	718,707	805,999	14,033,304	0	16,733,220	(1,788,927)	1,301,547	740,760	941,486	11,960,500	0	14,944,293
Total All Funds	20,981,519	9,639,796	16,358,331	14,873,580	6,220	61,859,446	(1,913,058)	21,550,932	9,715,490	16,231,387	12,446,286	2,293	59,946,388

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	619,436	611,815	634,973	652,958	623,593
		Total Fringe Benefits	256,301	268,200	281,607	348,327	329,286
		Total Operating Expenses	70,750	73,175	69,027	82,145	79,063
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	3,107	1,776	1,776	1,630	0
		Departmental Total	949,594	954,966	987,383	1,085,060	1,031,942
110	100425	County Clerk Archive Restoration					
		Total Salaries	0	0	26,043	27,065	27,601
		Total Fringe Benefits	0	0	12,823	14,515	14,480
		Total Operating Expenses	43,478	146,533	15,370	561,082	130,320
		Total Capital Outlay	858	0	0	0	8,906
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	44,336	146,533	54,236	602,662	181,307
110	100445	Telecommunications					
		Total Salaries	41,780	42,035	44,022	48,910	48,910
		Total Fringe Benefits	7,490	7,598	8,073	9,220	9,430
		Total Operating Expenses	32	769	0	1,000	1,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	49,302	50,402	52,095	59,130	59,340
110	100446	Purchasing Agent					
		Total Salaries	121,863	130,963	161,504	177,792	176,898
		Total Fringe Benefits	36,100	38,940	53,789	61,955	70,870
		Total Operating Expenses	5,965	5,867	8,832	12,100	9,255
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,598	0	0	0	0
		Departmental Total	165,526	175,770	224,125	251,847	257,023
110	100447	Human Resources					
		Total Salaries	127,028	126,921	133,023	137,470	140,151
		Total Fringe Benefits	42,667	44,481	47,652	54,320	54,530
		Total Operating Expenses	12,745	11,976	11,677	13,040	13,440
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	182,440	183,378	192,352	204,830	208,121
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	74,747	46,611	78,812	191,097	226,000
		Total Operating Expenses	2,377,836	2,819,615	2,526,539	3,180,229	3,508,565
		Total Capital Outlay	0	0	0	23,911	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,452,583	2,866,226	2,605,351	3,395,237	3,734,565
110	100460	County Judge					
		Total Salaries	175,771	175,771	179,571	172,660	175,660
		Total Fringe Benefits	53,237	55,093	63,437	63,042	61,472
		Total Operating Expenses	5,114	8,505	6,442	16,020	21,275
		Total Capital Outlay	2,240	2,805	44,589	1,089	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Debt Service/Capital Lease	2,286	2,285	2,286	2,290	1,144
		Departmental Total	238,648	244,459	296,325	255,101	259,551
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,328	8,794	0	43,610	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,328	8,794	0	43,610	43,500
110	100520	Elections					
		Total Salaries	140,881	161,409	174,255	188,964	196,521
		Total Fringe Benefits	43,077	56,352	58,874	73,009	69,395
		Total Operating Expenses	60,449	48,823	115,463	110,460	122,237
		Total Capital Outlay	0	0	0	0	9,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	244,407	266,584	348,592	372,433	397,153
110	100530	County Auditor					
		Total Salaries	420,576	458,545	480,236	503,072	516,710
		Total Fringe Benefits	135,225	155,151	166,805	189,585	191,745
		Total Operating Expenses	22,894	22,031	26,844	23,300	24,100
		Total Capital Outlay	2,099	0	0	0	0
		Total Debt Service/Capital Lease	2,295	2,295	2,295	2,300	1,149
		Departmental Total	583,089	638,022	676,180	718,257	733,704
110	100550	Tax Assessor / Collector					
		Total Salaries	959,652	945,423	980,205	1,016,231	1,033,940
		Total Fringe Benefits	375,368	385,659	419,000	463,869	464,417
		Total Operating Expenses	206,940	194,480	143,467	227,726	233,850
		Total Capital Outlay	0	0	886	4,124	0
		Total Debt Service/Capital Lease	1,980	1,650	0	0	0
		Departmental Total	1,543,940	1,527,212	1,543,558	1,711,950	1,732,207
110	100560	Information Technology					
		Total Salaries	301,082	296,733	282,946	332,830	377,987
		Total Fringe Benefits	95,678	110,954	100,907	129,080	146,560
		Total Operating Expenses	568,107	551,230	730,233	737,600	862,377
		Total Capital Outlay	68,087	71,103	105,059	430,000	115,000
		Total Debt Service/Capital Lease	813	0	0	0	0
		Departmental Total	1,033,767	1,030,020	1,219,145	1,629,510	1,501,924
110	100900	Agriculture Extension Service					
		Total Salaries	97,343	73,282	79,560	104,816	104,243
		Total Fringe Benefits	45,628	31,077	30,542	57,210	56,440
		Total Operating Expenses	15,856	14,572	17,490	18,719	18,719
		Total Capital Outlay	0	0	1,450	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	158,827	118,931	129,042	180,745	179,402
110	110465	Court of Appeals					
		Total Salaries	13,008	16,008	13,008	13,008	16,008
		Total Fringe Benefits	999	999	995	2,375	2,980
		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	17,007	14,003	15,383	18,988

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
110	110467	County Court at Law #1					
		Total Salaries	240,309	239,830	246,892	252,944	270,441
		Total Fringe Benefits	65,229	67,302	71,215	80,822	84,187
		Total Operating Expenses	13,368	11,748	13,879	14,110	14,825
		Total Capital Outlay	650	2,703	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	319,556	321,583	331,986	347,876	369,453
110	110468	County Court at Law #2					
		Total Salaries	180,260	226,929	233,882	239,976	257,477
		Total Fringe Benefits	51,499	65,812	68,016	78,327	81,587
		Total Operating Expenses	53,971	13,113	13,134	13,845	14,470
		Total Capital Outlay	0	2,294	0	2,405	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	285,730	308,148	315,032	334,553	353,534
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,339	10,400	9,438	12,200	12,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,339	10,400	9,438	12,200	12,200
110	110471	124th District Court					
		Total Salaries	90,565	91,407	97,282	103,590	105,846
		Total Fringe Benefits	30,368	31,670	34,220	38,495	38,680
		Total Operating Expenses	14,545	10,350	12,626	40,590	40,990
		Total Capital Outlay	926	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	136,404	133,427	144,128	182,675	185,516
110	110472	188th District Court					
		Total Salaries	87,753	87,753	93,245	97,740	99,916
		Total Fringe Benefits	29,901	31,105	33,413	37,385	37,700
		Total Operating Expenses	11,669	10,948	26,929	37,900	37,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	129,323	129,806	153,587	173,025	175,516
110	110473	307th District Court					
		Total Salaries	90,502	91,144	92,856	92,236	94,017
		Total Fringe Benefits	30,005	31,209	32,304	36,335	36,260
		Total Operating Expenses	11,996	14,560	11,812	17,150	17,650
		Total Capital Outlay	0	1,100	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	132,503	138,013	136,972	145,721	147,927
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,268,034	1,258,630	1,498,053	1,599,000	1,781,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,268,034	1,258,630	1,498,053	1,599,000	1,781,000
110	110475	District Court Drug Program					
		Total Salaries	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	2,503	0	15,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	2,503	0	15,000	0
110	110480	District Clerk					
		Total Salaries	608,411	618,483	639,913	676,461	690,456
		Total Fringe Benefits	246,967	260,361	284,496	340,354	335,642
		Total Operating Expenses	59,724	62,605	70,071	71,400	71,900
		Total Capital Outlay	0	0	886	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	915,102	941,449	995,366	1,088,215	1,097,998
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	19,650	15,000
		Total Capital Outlay	0	0	0	12,175	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	31,825	15,000
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	186,370	186,354	192,371	219,165	224,050
		Total Fringe Benefits	67,618	72,057	82,301	107,092	107,147
		Total Operating Expenses	60,972	49,655	54,574	74,777	75,577
		Total Capital Outlay	0	0	10,075	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	314,960	308,066	339,321	401,034	406,774
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	107,380	106,274	108,716	110,514	113,259
		Total Fringe Benefits	40,330	49,552	44,293	49,002	49,212
		Total Operating Expenses	33,801	22,650	18,298	40,200	40,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	181,511	178,476	171,307	199,716	203,071
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	140,551	137,810	140,453	151,601	156,480
		Total Fringe Benefits	58,353	54,635	55,988	66,112	66,672
		Total Operating Expenses	36,188	29,331	42,843	40,210	41,110
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	235,092	221,776	239,284	257,923	264,262
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	104,673	104,744	107,015	108,614	111,316
		Total Fringe Benefits	38,690	40,622	43,101	48,632	48,832
		Total Operating Expenses	28,988	25,187	30,575	36,283	42,855
		Total Capital Outlay	0	0	0	4,572	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	172,351	170,553	180,691	198,101	203,003
110	110500	District Attorney					
		Total Salaries	1,403,215	1,551,156	1,663,294	1,753,429	1,793,551
		Total Fringe Benefits	448,016	510,160	568,783	641,592	644,612
		Total Operating Expenses	74,099	210,335	86,486	97,650	98,150

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Capital Outlay	3,000	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,928,330	2,271,651	2,318,563	2,492,671	2,536,313
110	110600	Bail Bond Board					
		Total Salaries	420	341	0	3,500	3,600
		Total Fringe Benefits	77	93	0	655	690
		Total Operating Expenses	55	79	26	2,750	2,550
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	552	513	26	6,905	6,840
110	110800	Court Collections					
		Total Salaries	105,578	109,557	127,221	131,977	134,593
		Total Fringe Benefits	39,609	41,651	53,777	62,560	62,605
		Total Operating Expenses	3,851	10,233	10,236	15,600	15,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	149,038	161,441	191,234	210,137	212,798
110	120731	Constable - Precinct #1					
		Total Salaries	42,476	42,476	42,476	42,476	43,926
		Total Fringe Benefits	15,313	15,677	16,244	18,802	18,132
		Total Operating Expenses	6,390	3,920	4,281	8,300	7,387
		Total Capital Outlay	23,820	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	87,999	62,073	63,001	69,578	69,445
110	120732	Constable - Precinct #2					
		Total Salaries	42,476	42,476	42,476	42,476	43,806
		Total Fringe Benefits	15,440	15,809	16,374	18,627	18,107
		Total Operating Expenses	3,923	4,587	3,186	13,400	13,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	61,839	62,872	62,036	74,503	75,313
110	120733	Constable - Precinct #3					
		Total Salaries	59,953	60,576	61,090	62,012	63,226
		Total Fringe Benefits	18,404	18,816	19,527	22,307	21,577
		Total Operating Expenses	11,495	12,412	11,142	17,419	17,419
		Total Capital Outlay	24,307	0	4,135	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	114,159	91,804	95,894	101,738	102,222
110	120734	Constable - Precinct #4					
		Total Salaries	42,476	42,476	42,476	42,476	43,806
		Total Fringe Benefits	15,027	15,396	15,962	18,627	18,107
		Total Operating Expenses	7,082	7,974	7,822	13,850	14,400
		Total Capital Outlay	21,807	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	86,392	65,846	66,260	74,953	76,313
110	120742	Sheriff's Office					
		Total Salaries	6,281,714	6,273,600	6,629,505	7,030,589	7,335,552
		Total Fringe Benefits	2,407,961	2,479,782	2,688,867	3,218,540	3,293,292
		Total Operating Expenses	1,187,252	1,178,872	1,340,415	1,457,651	1,441,555
		Total Capital Outlay	69,060	268,752	287,205	199,800	213,300
		Total Debt Service/Capital Lease	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Departmental Total	9,945,987	10,201,006	10,945,992	11,906,580	12,283,699
110	120750	Contract Jail Operation					
		Total Salaries	1,495,502	1,392,062	1,463,032	1,562,741	1,554,909
		Total Fringe Benefits	612,465	591,787	625,031	758,020	741,690
		Total Operating Expenses	291,244	322,513	335,909	364,500	363,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,399,211	2,306,362	2,423,972	2,685,261	2,659,699
110	120760	Criminal Justice Operation					
		Total Salaries	212,887	200,677	196,046	247,832	252,488
		Total Fringe Benefits	92,453	88,953	91,008	124,970	125,065
		Total Operating Expenses	52,524	58,891	36,332	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	357,864	348,521	323,386	448,302	453,053
110	120772	Department of Public Safety					
		Total Salaries	39,457	41,209	43,002	45,732	49,406
		Total Fringe Benefits	14,130	15,032	16,040	18,235	18,675
		Total Operating Expenses	6,209	6,422	6,161	8,112	8,112
		Total Capital Outlay	0	16,300	8,118	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	59,796	78,963	73,321	72,079	76,193
110	120773	DPS Hangar					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	3,200	7,314	9,000	8,200
		Total Capital Outlay	0	1,499	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	4,699	7,314	9,000	8,200
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	620	251	1,081	1,100	1,100
		Total Capital Outlay	0	684	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	620	935	1,081	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	0	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	250	250
110	130750	Juvenile Board					
		Total Salaries	92,852	98,613	98,613	98,613	116,613
		Total Fringe Benefits	35,738	40,203	42,500	46,911	49,656
		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	128,590	138,816	141,113	145,524	166,269
110	130772	Community Supervision					

**FY14 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY09/10	Expenditures FY10/11	Expenditures FY11/12	Budget FY12/13	Budget FY13/14
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	3,627	5,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	3,627	5,000	0
110	130774	Pre-Trial Services					
		Total Salaries	0	0	24,849	26,431	26,174
		Total Fringe Benefits	0	0	11,063	14,450	14,200
		Total Operating Expenses	0	0	926	3,500	3,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	36,838	44,381	43,874
110	140430	Veterans Services					
		Total Salaries	69,305	69,305	72,720	75,129	76,617
		Total Fringe Benefits	12,706	12,734	13,506	14,460	15,040
		Total Operating Expenses	12,412	13,111	12,580	14,128	13,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	94,423	95,150	98,806	103,717	105,457
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	16,200	6,028	10,396	22,500	24,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	16,200	6,028	10,396	22,500	24,500
110	140781	Environmental Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,266	0	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	1,266	0	0	28,000	28,000
110	140870	911 Addressing					
		Total Salaries	79,941	84,489	60,647	90,026	57,164
		Total Fringe Benefits	28,530	39,893	14,208	36,499	21,090
		Total Operating Expenses	891	8,956	5,965	23,895	23,395
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	109,362	133,338	80,820	150,420	101,649
110	140880	Health Department					
		Total Salaries	335,594	329,841	302,166	351,060	319,485
		Total Fringe Benefits	126,131	144,177	128,905	160,815	144,695
		Total Operating Expenses	815,148	904,811	996,870	1,118,270	1,108,270
		Total Capital Outlay	0	2,088	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,276,873	1,380,917	1,427,941	1,630,145	1,572,450
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,806	2,639	1,610	9,000	9,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,806	2,639	1,610	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	732,876	766,414	868,358	952,608	897,108
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	732,876	766,414	868,358	952,608	897,108
110	150447	CSCD Annex					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	3,680	2,500	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	3,680	2,500	0	0
110	150570	Courthouse Building					
		Total Salaries	464,325	451,635	452,947	497,387	502,839
		Total Fringe Benefits	205,278	224,457	213,768	252,325	251,030
		Total Operating Expenses	652,621	661,403	768,059	876,650	876,050
		Total Capital Outlay	1,990	0	6,299	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,324,214	1,337,495	1,441,073	1,626,362	1,629,919
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	315,522	304,303	317,694	410,000	394,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	315,522	304,303	317,694	410,000	394,000
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,902	31,160	52,129	57,250	56,250
		Total Capital Outlay	0	0	20,598	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	26,902	31,160	72,727	57,250	56,250
110	150601	Community Building Maintenance					
		Total Salaries	32,381	32,482	34,098	35,508	36,560
		Total Fringe Benefits	13,729	14,108	15,035	16,780	16,885
		Total Operating Expenses	5,954	7,305	6,346	10,900	10,500
		Total Capital Outlay	0	0	18,886	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	52,064	53,895	74,365	63,188	63,945
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	18,082	18,082	14,372	0	0
		Total Fringe Benefits	3,702	3,607	1,159	0	0
		Total Operating Expenses	17,998	33,367	7,420	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Departmental Total	39,782	55,056	22,951	0	0
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,235	6,785	5,283	12,300	10,500
		Total Capital Outlay	1,342	2,569	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,577	9,354	5,283	12,300	10,500
110	150620	Greggton Community Building					
		Total Salaries	2,288	2,268	2,902	7,083	6,973
		Total Fringe Benefits	574	531	648	1,460	1,490
		Total Operating Expenses	16,606	23,612	16,662	30,500	27,300
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	19,468	26,411	20,212	39,043	35,763
110	150630	Garfield Hill Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,428	8,521	3,095	6,975	6,975
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,428	8,521	3,095	6,975	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	5,350	5,350
		Total Capital Outlay	0	0	42,570	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	42,570	5,350	5,350
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,594	11,607	11,053	17,200	17,700
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,594	11,607	11,053	17,200	17,700
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,999	10,181	25,907	17,600	17,600
		Total Capital Outlay	3,240	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	15,239	10,181	25,907	17,600	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	11,652	14,912	10,530	17,000	33,000
		Total Capital Outlay	0	0	0	44,300	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,652	14,912	10,530	61,300	33,000

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
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	12,125	25,238	9,469	15,825	16,025
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	12,125	25,238	9,469	15,825	16,025
110	150636	Kilgore Community Building					
		Total Salaries	29,038	29,038	30,373	31,525	32,510
		Total Fringe Benefits	12,969	13,359	14,231	15,945	16,025
		Total Operating Expenses	23,975	20,475	15,898	29,950	30,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	65,982	62,872	60,502	77,420	78,685
110	150640	Kilgore South Street Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	213	213	176	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	213	213	176	250	250
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	0	4,000
		Total Fringe Benefits	0	0	0	0	930
		Total Operating Expenses	22,445	10,443	10,160	24,917	19,917
		Total Capital Outlay	799	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	23,244	10,443	10,160	24,917	24,847
110	150642	Easton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,302	218	180	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,302	218	180	250	250
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	0	2,500
		Total Fringe Benefits	0	0	0	0	645
		Total Operating Expenses	6,721	9,199	27,557	31,800	16,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	6,721	9,199	27,557	31,800	19,945
110	150644	Pct #1 Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,065	1,011	1,129	2,600	2,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,065	1,011	1,129	2,600	2,600
110	150645	Civil Air Patrol Building					
		Total Salaries	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	15,255	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	15,255	0	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	45,153	46,369	29,896	51,500	51,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	45,153	46,369	29,896	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	25,925	55,549	29,874	116,750	87,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	25,925	55,549	29,874	116,750	87,750
SUB-TOTAL MAINTENANCE 150447 - 150725:							
		Total Salaries	546,114	533,505	534,692	571,503	585,382
		Total Fringe Benefits	236,252	256,062	244,841	286,510	287,005
		Total Operating Expenses	1,239,690	1,285,551	1,351,017	1,735,567	1,680,467
		Total Capital Outlay	7,371	2,569	88,353	44,300	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,029,427	2,077,687	2,218,903	2,637,880	2,552,854
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	15,705,154	15,801,992	16,546,276	17,606,619	18,061,778
		Total Fringe Benefits	5,943,729	6,191,665	6,639,299	8,002,740	8,077,762
		Total Operating Expenses	9,459,122	10,235,249	10,575,356	13,056,896	13,128,541
		Total Capital Outlay	224,225	371,897	550,756	722,376	346,206
		Total Debt Service/Capital Lease	12,079	8,006	6,357	6,220	2,293
		General Fund Total Expenses	31,344,309	32,608,809	34,318,044	39,394,851	39,616,580
110	300000	<i>Other Financing Uses</i>	16,408,605	1,051,341	494,335	481,749	7,568,750
General Fund Total Expenses And Other Financing Uses			47,752,914	33,660,150	34,812,379	39,876,600	47,185,330
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	258,916	258,916	258,916	258,916	260,691
		Total Fringe Benefits	73,627	77,374	81,626	88,868	88,583
		Total Operating Expenses	42,281	20,468	35,205	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	374,824	356,758	375,747	391,284	392,774
215	160800	Road & Bridge - General					

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	489,949	250,812	392,215	454,900	4,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	489,949	250,812	392,215	454,900	4,900
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	659,040	638,141	609,279	699,710	689,808
		Total Fringe Benefits	237,206	241,327	226,978	292,455	285,295
		Total Operating Expenses	579,384	565,837	681,178	632,531	653,780
		Total Capital Outlay	427,696	6,182	253,718	117,900	136,280
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,903,326	1,451,487	1,771,153	1,742,596	1,765,163
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	33,503	34,022	34,251	37,264	37,959
		Total Fringe Benefits	12,882	13,475	14,406	16,465	16,275
		Total Operating Expenses	7,492	17,562	8,407	64,845	64,845
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	53,877	65,059	57,064	118,574	119,079
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	724,033	667,877	665,098	697,313	680,931
		Total Fringe Benefits	306,930	273,630	270,424	300,846	286,075
		Total Operating Expenses	736,275	861,218	734,401	839,160	938,985
		Total Capital Outlay	916,028	68,412	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,683,266	1,871,137	1,669,923	1,837,319	1,905,991
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	501,851	472,175	482,014	506,487	518,218
		Total Fringe Benefits	198,440	198,184	193,404	219,715	220,740
		Total Operating Expenses	335,634	311,381	236,008	377,650	455,350
		Total Capital Outlay	233,065	1,905	90,928	0	3,300
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,268,990	983,645	1,002,354	1,103,852	1,197,608
215	160910	TxDOT Bridge Project					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	82,850	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	82,850	0
215	160999	Transportation and Road Expense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	292,473	1,061,635	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	292,473	1,061,635	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
215		Debt Service/Capital Lease					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	410,881	516,255	146	0	0
		Departmental Total	410,881	516,255	146	0	0
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	2,177,343	2,071,131	2,049,558	2,199,690	2,187,607
		Total Fringe Benefits	829,085	803,990	786,838	918,349	896,968
		Total Operating Expenses	2,483,488	3,088,913	2,087,414	2,495,436	2,161,360
		Total Capital Outlay	1,576,789	76,499	344,646	117,900	139,580
		Total Debt Service/Capital Lease	410,881	516,255	146	0	0
		Road & Bridge Fund Total	7,477,586	6,556,788	5,268,602	5,731,375	5,385,515
215	300000	Other Financing Uses	20,197	156,768	0	0	0
Road & Bridge Fund Total Expenses And Other Financing Uses			7,497,783	6,713,556	5,268,602	5,731,375	5,385,515
AIRPORT MAINTENANCE FUND (by Department)							
218	100691	Airport - Administration					
		Total Salaries	324,561	346,899	358,363	436,299	168,794
		Total Fringe Benefits	161,726	155,201	167,086	213,245	69,705
		Total Operating Expenses	153,453	170,555	163,040	223,665	221,000
		Total Capital Outlay	1,845	1,576	41,700	18,596	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	641,585	674,231	730,189	891,805	459,499
218	100693	Airport - Terminal Building					
		Total Salaries	0	0	0	0	77,243
		Total Fringe Benefits	0	0	0	0	44,235
		Total Operating Expenses	27,472	38,046	37,226	58,640	48,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	27,472	38,046	37,226	58,640	169,978
218	100694	Airport Operations					
		Total Salaries	0	0	0	0	99,000
		Total Fringe Benefits	0	0	0	0	39,825
		Total Operating Expenses	0	0	0	0	10,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	0	149,225
218	100695	Airport - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	46,192	13,462	26,267	53,995	36,500
		Total Capital Outlay	2,246	0	5,028	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	48,438	13,462	31,295	53,995	36,500
218	100696	Airport - Maintenance Shop					
		Total Salaries	0	0	0	0	195,493
		Total Fringe Benefits	0	0	0	0	91,430

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
		Total Operating Expenses	31,300	37,121	44,322	83,600	67,300
		Total Capital Outlay	0	0	37,566	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	31,300	37,121	81,888	83,600	354,223
218	100698	Airport - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	35,235	21,678	8,425	50,885	54,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	35,235	21,678	8,425	50,885	54,000
218	100699	Airport - Fire Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	17,028	31,217	50,730	49,730
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	17,028	31,217	50,730	49,730
218	100700	FAA Non-Capital Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	14,347	49,275	11,609	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	14,347	49,275	11,609	0	0
218	130697	Airport - Security					
		Total Salaries	419,977	522,701	556,294	600,529	621,329
		Total Fringe Benefits	152,389	191,592	208,054	250,445	240,450
		Total Operating Expenses	29,876	33,200	28,669	47,938	60,800
		Total Capital Outlay	0	0	5,015	32,500	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	602,242	747,493	798,032	931,412	930,079
AIRPORT TOTALS							
		Total Salaries	744,538	869,600	914,657	1,036,828	1,161,859
		Total Fringe Benefits	314,115	346,793	375,140	463,690	485,645
		Total Operating Expenses	337,875	380,365	350,775	569,453	548,230
		Total Capital Outlay	4,091	1,576	89,309	51,096	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance FundTotal Exp.	1,400,619	1,598,334	1,729,881	2,121,067	2,203,234
218	300000	<i>Other Financing Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>50,960</i>	<i>50,000</i>
		Fund 218 Total Exp. + Other Financing Uses	1,400,619	1,598,334	1,729,881	2,172,027	2,253,234

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
DISCRETIONARY 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	1,685	13,080	0	3,552	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	1,685	13,080	0	3,552	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
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	41,000
		Total Capital Outlay	0	0	0	0	9,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Court Records Preservation Total	0	0	0	0	50,000
212	100520	Elections Services Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,498	8,087	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,156	771	0	0	0
		Elections Services Fund Total	7,654	8,858	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
213	100448	County Clerk Records Mgmt					
		Total Salaries	54,375	54,380	36,702	38,042	38,306
		Total Fringe Benefits	21,922	22,896	14,658	11,897	12,015
		Total Operating Expenses	37,741	39,503	57,265	48,621	60,389
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total Exp.	114,038	116,779	108,625	98,560	110,710
213	300000	Other Financing Uses	3,940	1,700	1,700	1,700	1,700
		Fund 213 Total Exp. + Other Financing Uses	117,978	118,479	110,325	100,260	112,410
214		Jail Lease Facility					
214	300000	Other Financing Uses	233	0	0	0	0
		Fund 214 Total Exp. + Other Financing Uses	233	0	0	0	0
217	110510	Law Library Fund					
		Total Salaries	17,714	17,704	12,229	12,596	12,848
		Total Fringe Benefits	6,247	6,893	6,258	7,085	7,060
		Total Operating Expenses	50,455	56,616	36,619	46,890	46,890
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	4,477	2,896	1,229	0	0
		Law Library Fund Total	78,893	84,109	56,335	66,571	66,798
224	140950	Family Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	54,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Family Protection Fund Total	0	0	0	0	54,000
230	120742	Social Security Incentive					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	50,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Family Protection Fund Total	0	0	0	0	50,000
232	100448	County-Wide Records Mgmt					
		Total Salaries	23,396	23,396	24,711	43,282	44,038
		Total Fringe Benefits	7,576	7,917	8,562	17,560	17,670
		Total Operating Expenses	15,125	23,299	37,598	28,825	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	46,097	54,612	70,871	89,667	90,533
233	120449	Building Security Fund					
		Total Salaries	77,523	37,922	39,642	41,462	41,496
		Total Fringe Benefits	22,771	14,328	15,945	17,805	17,780
		Total Operating Expenses	2,624	3,932	3,867	4,600	4,600
		Total Capital Outlay	8,200	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	111,118	56,182	59,454	63,867	63,876

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
272	100451	Workforce Investment Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	200,000	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	200,000	200,000
272	300000	Other Financing Uses	0	0	0	0	0
		Fund 272 Total Exp. + Other Financing Uses	0	0	0	200,000	200,000
273	All JPs	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	17,650	7,942	9,759	42,600	39,300
		Total Capital Outlay	17,280	6,713	12,449	39,000	63,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	34,930	14,655	22,208	81,600	102,300
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	2,993	1,973	2,769	3,000	3,000
		Total Fringe Benefits	538	348	492	670	590
		Total Operating Expenses	5,334	6,488	5,143	32,963	32,700
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	8,865	8,809	8,404	36,633	36,290
274	300000	Other Financing Uses	1,000	1,700	1,700	1,700	1,700
		Fund 274 Total Exp. + Other Financing Uses	9,865	10,509	10,104	38,333	37,990
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	2,192	1,612	2,495	2,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Criminal RM Total	0	2,192	1,612	2,495	2,000
276	All JPs	Justice of the Peace Security					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	4,000	8,000
		Total Capital Outlay	0	0	0	4,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		JP Security Total	0	0	0	8,000	8,000
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	5,845	5,845	0	0	0
		Total Fringe Benefits	2,569	2,792	0	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.	8,414	8,637	0	2,000	2,000
277	300000	Other Financing Uses	0	2,000	2,000	2,000	2,000
		Fund 277 Total Exp. + Other Financing Uses	8,414	10,637	2,000	4,000	4,000
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

**FY14 Categorical Expenditures
Adopted Budget**

Fund	Org. #	Expenditures	Audited Expenditures FY09/10	Audited Expenditures FY10/11	Audited Expenditures FY11/12	Amended Budget FY12/13	Adopted Budget FY13/14
		Total Operating Expenses	100,000	75,000	20,000	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	75,000	20,000	20,000	20,000
TOTAL DISCRETIONARY FUNDS							
		Total Salaries	181,846	141,220	116,053	138,382	139,688
		Total Fringe Benefits	61,623	55,174	45,915	255,017	255,115
		Total Operating Expenses	237,112	236,139	171,863	236,546	393,256
		Total Capital Outlay	25,480	6,713	12,449	43,000	72,000
		Total Debt Service/Capital Lease	5,633	3,667	1,229	0	0
		Total Expenditures Other Funds	511,694	442,913	347,509	672,945	860,059
		<i>Total Other Financing Uses</i>	<i>5,173</i>	<i>5,400</i>	<i>5,400</i>	<i>5,400</i>	<i>5,400</i>
Discretionary Funds Total Expenses And Other Financing Uses			516,867	448,313	352,909	678,345	865,459
DEBT SERVICE FUNDS							
<p>Gregg County does not have long term debt obligations.</p> <p>FY14 Lease/purchase payments for copy machines total \$2,293 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>							
CAPITAL PROJECT FUNDS and INTERAGENCY HIGHWAY PROJECTS							
<i>Note: Unexpended Capital Project budgets roll forward each year until project completion.</i>							
208		Interagency Highway Projects					
		Total Operating Expenses	1,277,245	3,924,698	0	6,480,000	2,200,000
		Total Capital Outlay	0	0	0	0	0
		Interagency Highway Projects Total	1,277,245	3,924,698	0	6,480,000	2,200,000
410	various	Capital Improvement Project Fund					
		Capital Expenditures	227,118	798,674	209,300	150,000	2,931,000
410	300000	<i>Other Financing Uses</i>	<i>3,702,500</i>	<i>4,361,579</i>	<i>53,875</i>	<i>8,265,850</i>	<i>3,030,000</i>
		Fund 410 Expenditures + Other Financing Uses	3,929,618	5,160,253	263,175	8,415,850	5,961,000
450	various	Permanent Improvement Fund					
		Capital Expenditures	0	29,043	0	670,000	885,000
450	300000	<i>Other Financing Uses</i>	<i>150,000</i>	<i>9,063</i>	<i>256,300</i>	<i>165,000</i>	<i>575,000</i>
		Fund 450 Expenditures + Other Financing Uses	150,000	38,106	256,300	835,000	1,460,000
460	100692	Airport Improvements Fund					
		Capital Expenditures	1,165,277	1,431,775	482,736	5,771,920	4,400,000

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
Fund	Org. #	Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
			FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
460	300000	Other Financing Uses					
		Fund 460 Expenditures + Other Financing Uses	1,165,277	1,431,775	482,736	5,771,920	4,400,000
465	150465	Parking Facility					
		Capital Expenditures	0	0	0	150,000	150,000
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + Other Financing Uses	0	0	0	150,000	150,000
466	150466	ADA Compliance Project					
		Capital Expenditures	4,429	0	13,310	297,261	575,000
		Fund 466 Expenditures + Other Financing Uses	4,429	0	13,310	297,261	575,000
468	150610	Longview Whaley Community Bldg					
		Capital Expenditures	11,500	119,225	10,679	264,321	200,000
468	300000	<i>Other Financing Uses</i>	0	0	0	0	0
		Fund 468 Expenditures + Other Financing Uses	11,500	119,225	10,679	264,321	200,000
472	various	Computer Upgrade Project					
		Capital Expenditures	17,994	0	0	0	0
472	300000	<i>Other Financing Uses</i>	0	83,255	0	0	0
		Fund 472 Expenditures + Other Financing Uses	17,994	83,255	0	0	0
474	150474	CCL #1 Courtroom Renovation					
		Capital Expenditures	0	0	0	0	540,000
474	300000	<i>Other Financing Uses</i>	285,015	0	0	0	0
		Fund 474 Expenditures + Other Financing Uses	285,015	0	0	0	540,000
475	150475	Courthouse Phone System					
		Capital Expenditures	0	658,323	0	0	0
		Fund 475 Expenditures + Other Financing Uses	0	658,323	0	0	0
476	various	Building Renovations					
		Capital Expenditures	0	0	119,879	155,706	0
476	300000	<i>Other Financing Uses</i>	0	0	0	0	0
		Fund 476 Expenditures + Other Financing Uses	0	0	119,879	155,706	0
ALL CAPITAL PROJECTS FUNDS and Interagency Highway Projects							
		Total Expenditures	2,703,563	6,961,738	835,904	13,939,208	11,881,000
		<i>Total Other Financing Uses - Transfers</i>	4,137,515	4,453,897	310,175	8,430,850	3,605,000
Capital Projects/Interagency Highway Projects							
		Fund Total Expenses and Other Financing Uses	6,841,078	11,415,635	1,146,079	22,370,058	15,486,000

**FY14 Categorical Expenditures
Adopted Budget**

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY09/10	FY10/11	FY11/12	FY12/13	FY13/14
GRAND TOTALS:							
		Total Salaries	18,808,881	18,883,943	19,626,544	20,981,519	21,550,932
		Total Fringe Benefits	7,148,552	7,397,622	7,847,192	9,639,796	9,715,490
		Total Operating Expenses	12,517,597	13,940,666	13,185,408	16,358,331	16,231,387
		Total Capital /Highway Projects	4,534,148	7,418,423	1,833,064	14,873,580	12,446,286
		Total Debt Service/Capital Lease	428,593	527,928	7,732	6,220	2,293
		Grand Total Expenditures	43,437,771	48,168,582	42,499,940	61,859,446	59,946,388
		<i>Total Other Financing Uses</i>	<i>20,571,490</i>	<i>5,667,406</i>	<i>809,910</i>	<i>8,968,959</i>	<i>11,229,150</i>
		Total Direct Exp + Other Financing Uses	64,009,261	53,835,988	43,309,850	70,828,405	71,175,538
		Total Direct Expenses	43,437,771	48,168,582	42,499,940	61,859,446	59,946,388

FY14 Adopted Elected Officials' Compensation

Dept	600110 Salary	600171 COLA	Total Supplements /Allowance	Total FY14 Proposed	Total Benefits	Total Salary & Benefits
Co Clerk-Admin	59,427	1,189	0	60,616	20,762	81,378
Co Judge	66,507	0	0	66,507	21,957	88,464
Tax A/C	66,745	1,335	975	69,055	22,387	91,442
CCL #1	140,000	0	0	140,000	36,087	176,087
CCL #2	140,000	0	0	140,000	36,087	176,087
Dist Clerk	59,427	1,189	0	60,616	20,762	81,378
JP #1	45,347	907	9,780	56,034	19,877	75,911
JP #2	44,198	884	9,780	54,862	19,647	74,509
JP #3	44,198	884	9,300	54,382	19,552	73,934
JP #4	44,198	884	9,780	54,862	19,647	74,509
Dist Atty	18,000	0	0	18,000	12,472	30,472
Const #1	42,476	850	600	43,926	18,132	62,058
Const #2	42,476	850	480	43,806	18,107	61,913
Const #3	42,476	850	600	43,926	18,132	62,058
Const #4	42,476	850	480	43,806	18,107	61,913
Sheriff	63,355	1,268	4,200	68,823	23,272	92,095
Sheriff	0	0	7,500	7,500	1,435	8,935
Co Judge-Juv Bd Chairman	0	0	26,613	26,613	5,055	31,668
124th Judge-Juv Bd	0	0	18,000	18,000	12,587	30,587
188th Judge-Juv Bd	0	0	18,000	18,000	12,587	30,587
307th Judge-Juv Bd	0	0	18,000	18,000	12,587	30,587
CCL #1	0	0	18,000	18,000	3,420	21,420
CCL #2	0	0	18,000	18,000	3,420	21,420
General Fund Subtotals	961,306	11,940	170,088	1,143,334	396,078	1,539,412
Commissioner Pct#1	64,729	0	0	64,729	21,562	86,291
Commissioner Pct#2	64,729	0	0	64,729	21,562	86,291
Commissioner Pct#3	64,729	0	0	64,729	21,562	86,291
Commissioner Pct#4	64,729	1,295	480	66,504	21,897	88,401
Road & Bridge Fund Subtotals	258,916	1,295	480	260,691	86,583	347,274
Grand Total	1,220,222	13,235	170,568	1,404,025	482,661	1,886,686
General Fund accruals	3,698	46	654	4,398	825	5,223
Road & Bridge accruals	996	5	2	1,003	190	1,193
	4,694	51	656	5,401	1,015	6,416

FY14 Adopted Positions Budget Summary

			650110	Employee	650120	650130	650140/650180	650173	650230	Various	Total	# FT	TOTAL	TOTAL SAL+
Fund	Org	Dept	Salaries	Supplement (3)	Overtime	Part-Time	Temporary	Longevity	Cell Allowance	Other (1)	Wage Expenses	Positions	BENEFITS	BENEFITS
110	100423	Co Clerk	552,737	0	4,000	0	0	6,240	0	21,914	584,891	19	286,610	871,501
110	100425	Co Clerk - Archives Pres	27,361	0	0	0	0	240	0	0	27,601	1	14,480	42,081
110	100445	Telecommunications	0	0	500	48,410	0	0	0	0	48,910	0	9,430	58,340
110	100446	Purchasing	174,178	0	2,000	0	0	720	0	0	176,898	4	70,870	247,768
110	100447	Human Resources	136,751	0	0	0	1,000	2,400	0	0	140,151	3	54,530	194,681
110	100460	Co Judge	108,433	0	0	0	0	720	0	0	109,153	2	39,515	148,668
110	100520	Elections	133,591	0	5,820	0	9,920	2,160	0	45,030	196,521	4	69,395	265,916
110	100530	Auditor	493,660	0	0	18,730	0	4,320	0	0	516,710	10	191,745	708,455
110	100550	Tax A/C	936,735	12,350	0	0	5,000	10,800	0	0	964,885	28	442,030	1,406,915
110	100560	Inf Svc	376,547	0	0	0	0	1,440	0	0	377,987	8	146,560	524,547
110	100900	AgriLife Extension Svc	78,796	0	0	23,767	1,200	480	0	0	104,243	4	56,440	160,683
110	110465	Ct Appeals	0	0	0	16,008	0	0	0	0	16,008	0	2,980	18,988
110	110467	CCL #1	127,281	0	0	0	1,000	2,160	0	0	130,441	2.5	48,100	178,541
110	110468	CCL #2	115,257	0	0	0	1,500	720	0	0	117,477	2.5	45,500	162,977
110	110471	Dist Ct 124th	102,806	0	0	0	1,600	1,440	0	0	105,846	2	38,680	144,526
110	110472	Dist Ct 188th	98,716	0	0	0	0	1,200	0	0	99,916	2	37,700	137,616
110	110473	Dist Ct 307th	90,797	0	0	0	2,500	720	0	0	94,017	2	36,260	130,277
110	110480	Dist Clerk	600,001	0	4,000	18,639	0	7,200	0	8,800	638,640	20	306,080	944,720
110	110491	JP #1	166,096	0	0	0	0	1,920	0	0	168,016	6	87,270	255,286
110	110492	JP #2	58,157	0	0	0	0	240	0	0	58,397	2	29,565	87,962
110	110493	JP #3	83,839	0	0	17,539	0	720	0	0	102,098	3	47,120	149,218
110	110494	JP #4	55,974	0	0	0	0	480	0	0	56,454	2	29,185	85,639
110	110500	Dist Atty	1,681,051	36,060	0	30,000	0	9,600	0	18,840	1,775,551	32	632,140	2,407,691
110	110660	Bail Bond Board	0	0	0	3,600	0	0	0	0	3,600	0	690	4,290
110	110800	Collections	133,393	0	0	0	0	1,200	0	0	134,593	4	62,605	197,198
110	120733	Const #3	0	0	0	16,800	2,500	0	0	0	19,300	0.0	3,445	22,745
110	120742	Sheriff	6,946,389	184,800	72,600	0	0	38,880	24,060	42,000	7,308,729	187	3,228,020	10,536,749
110	120750	Sheriff Jail Contract Op	1,481,089	15,000	47,600	0	0	1,920	1,800	0	1,547,409	46	740,255	2,287,664
110	120760	Sher-Criminal Justice Ctr	237,488	0	15,000	0	0	0	0	0	252,488	8	125,065	377,553
110	120772	DPS	32,130	0	3,000	14,036	0	240	0	0	49,406	1	18,675	68,081
110	130774	Pre-Trial Services	26,174	0	0	0	0	0	0	0	26,174	1	14,200	40,374
110	140430	Vet Svc (note 2)	75,897	0	0	0	0	720	0	0	76,617	0	15,040	91,657
110	140870	9-1-1 Addressing	49,164	3,000	0	0	5,000	0	480	0	57,644	1	20,610	78,254
110	140880	Health	316,365	0	0	0	0	2,160	960	0	319,485	9	144,695	464,180
110	150570	Maint	489,759	0	6,000	0	3,000	2,880	1,200	0	502,839	16	251,030	753,869
110	150601	Maint - Comm Bldg	35,320	0	400	0	0	480	360	0	36,560	1	16,885	53,445
110	150620	Maint - Greggton	0	0	0	6,973	0	0	0	0	6,973	0	1,490	8,463
110	150636	Maint - Kilgore	31,910	0	0	0	0	240	360	0	32,510	1	16,025	48,535
110	150641	Maint - Elderville	0	0	0	4,000	0	0	0	0	4,000	0	930	4,930
110	150643	Maint - Lgwm Eastman Rd	0	0	0	2,500	0	0	0	0	2,500	0	645	3,145
		S/T General Fund	16,053,842	251,210	160,920	221,002	34,220	104,640	29,220	136,584	16,991,638	434.00	7,382,490	24,374,128
215	160810	R & B #1	645,568	0	15,000	0	20,000	8,400	840	0	689,808	15	285,295	975,103
215	160820	R & B #2	35,479	0	0	0	2,000	480	0	0	37,959	1	16,275	54,234
215	160830	R & B #3	653,371	0	20,000	0	0	5,520	2,040	0	680,931	15	286,075	967,006
215	160840	R & B #4	494,338	0	10,000	0	8,000	4,560	1,320	0	518,218	12	220,740	738,958
		S/T Road & Bridge	1,828,756	0	45,000	0	30,000	18,960	4,200	0	1,926,916	43	808,385	2,735,301
218	100691	Airport Administration	146,830	0	2,500	0	19,224	240	1,200	9,000	178,994	3	59,505	238,499
218	100693	Airport Terminal	74,263	0	2,500	0	0	480	0	0	77,243	3	44,235	121,478
218	100694	Airport Operations	78,000	0	5,000	16,000	0	0	480	0	99,480	2	39,345	138,825
218	100696	Airport Maintenance	170,027	0	10,000	14,266	0	1,200	840	0	196,333	5	90,590	286,923
218	130697	Airport Public Safety	539,604	40,765	40,000	0	0	960	480	0	621,809	13	239,970	861,779
		S/T Road & Bridge	1,008,724	40,765	60,000	30,266	19,224	2,880	3,000	9,000	1,173,859	26	473,645	1,647,504
213	100448	Co Clk Rec Mgmt	25,710	0	0	12,596	0	0	0	0	38,306	0.50	12,015	50,321
217	110510	Law Lib	12,848	0	0	0	0	0	0	0	12,848	0.50	7,060	19,908
232	100448	Co Wide Rec Mgmt	38,558	0	5,000	0	0	480	0	0	44,038	1.00	17,670	61,708
233	120449	Security	38,496	3,000	0	0	0	0	0	0	41,496	1	17,780	59,276
274	110485	Dist Clk Civil Rec Mgmt	0	3,000	0	0	0	0	0	0	3,000	0.00	590	3,590
		S/T Other Funds	115,612	6,000	5,000	12,596	0	480	0	0	139,688	3.00	55,115	194,803
Total Other Employees			19,006,934	297,975	270,920	263,864	83,444	126,960	36,420	145,584	20,232,101	506	8,719,635	28,951,736
											Add veterans service officers	2		
											Total County funded full-time positions	508		
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														
Fund	Org	Dept	650110 Salaries	Employee Supplement (3)	650120 Overtime	650130/650140 Part-Time	650180 Temporary	650173 Longevity	650230 Cell Allowance	Various Other (1)	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
Total Elected Officials			1,220,222	170,568	0	0	0	0	4,080	0	1,394,870	23	482,661	1,877,531
Total Other Employees			19,006,934	297,975	270,920	263,864	83,444	126,960	36,420	145,584	20,232,101	508	8,719,635	28,951,736
Grand total			20,227,156	468,543	270,920	263,864	83,444	126,960	40,500	145,584	21,626,971	531	9,202,296	30,829,267
Supplementary Data for Enterprise and Juvenile Funds:														
Fund	Org	Dept	650110 Salaries	Employee Supplement (3)	650120 Overtime	650130/650140 Part-Time	650180 Temporary	650173 Longevity	650230 Cell Allowance	Various Other (1)	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
501	100501	Snack Bar	26,520	0	0	9,548	2,000	0	0	0	38,068	1	16,280	54,348
502	150610	LCC	38,760	0	0	40,714	0	480	480	0	80,434	1	24,945	105,379
610	100800	Print Shop	25,965	0	0	0	0	240	0	0	26,205	1	14,225	40,430
091	130726	Juvenile Detention	629,909	1,300	0	0	0	9,360	1,440	681	642,690	20	314,450	957,140
091	130760	Juvenile Probation	947,744	1,300	0	0	0	1,440	8,160	0	958,644	21	376,035	1,334,679
			1,668,898	2,600	0	50,262	2,000	11,520	10,080	681	1,746,041	44	745,935	2,491,976
		add Grand Total Above	20,227,156	468,543	270,920	263,864	83,444	126,960	40,500	145,584	21,626,971	531	9,202,296	30,829,267
			21,896,054	471,143	270,920	314,126	85,444	138,480	50,580	146,265	23,373,012	575	9,948,231	33,321,243

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Three Years FY10 to FY12	Grand Total FY95 to FY12
<u>Precinct Work</u>					
County Equipment	416,810	365,973	442,728	353,802	1,579,312
County Roads	5,911,195	8,984,720	9,344,628	8,577,702	32,818,244
New Construction	0	0	225,168	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	4,058,407	15,984,687
Shop Overhead	397,985	459,776	573,551	556,406	1,987,718
Pit Work - Total at various pits	50,870	38,415	120,131	281,063	490,478
Total Precinct Work	10,339,683	13,611,349	15,307,196	13,827,379	53,085,607
<u>Cities, Schools, and Other</u>					
<u>Schools - \$15,000 LIMIT</u>					
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	3,431	44,232
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	19,270	131,515
UT Tyler @ Longview	0	11,279	25,952	6,753	43,984
White Oak ISD	15,726	30,774	16,010	5,320	67,830
City of Clarksville	31,018	27,659	52,675	11,151	122,504
City of Easton	24,444	62,893	48,813	14,434	150,583
City of Lakeport	38,014	71,921	88,640	116,026	314,600
City of Warren City	4,592	20,468	12,061	28,478	65,599
Covered by Interlocals				0	0
City of Gladewater	69,664	58,596	74,181	98	202,540
City of Kilgore	254,419	240,401	305,252	72,282	872,354
City of Longview	243,033	619,124	344,031	342,862	1,549,050
City of White Oak	36,248	81,293	64,521	52,996	235,059
Other				0	0
Upshur County	0	0	10,818		
State of Texas Work	2,577	5,895	132,869	1,035	142,376
Hwy 349 Project			23,973	0	23,973
Total Cities, Schools and Other	848,210	1,501,376	1,468,373	729,547	4,547,507
<u>Non-Road & Bridge Expenditures</u>					
911 Addressing Systems	5,773	2,794	1,561	0	10,128
Airport	96,379	82,241	219,939	60,690	459,248
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	2,147	27,790
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	11,616	37,411
Fire Station (Pct #1)	0	42,726	4,118	462	47,306
Garfield Hill Community Bldg	0	0	646	5,076	5,723
General Community Bldg Maint.	0	0	0	16,514	
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
Harrison Street Community Lot	0	0	0	1,535	
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	13,052	48,286
JP Precinct #4 Building	903	0	47,169	0	48,073
Judson Comm. Bldg	0	4,100	10,394	19,304	33,798
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	1,076	56,477
Mt. Moriah Cemetery	809	2,069	0	0	2,878
Mt. Pleasant Cemetery	0	0	12,224	0	12,224

Total Road and Bridge Projects

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Three Years FY10 to FY12	Grand Total FY95 to FY12
Olivia Hilburn Memorial Center	212	2,618	8,936	4,979	16,746
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	22,246	32,866
Sheriff 's Dept.	794	0	1,463	4,302	6,559
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	1,276	16,798
Wyche Cemetery	1,231	136,155	0	0	137,386
Youth Detention Center	567	0	14,323	160	15,050
Total Gregg County Work	206,934	334,576	688,912	192,869	1,405,243
Grand Total - All Categories	11,394,828	15,447,300	17,464,481	14,749,796	59,056,405

* 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.

FY14 Adopted Budget List of Approved Road Work by Precinct

Precinct # 1

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

Asphalt List	Miles	Tons	Estimated Cost
Adrian Rd	1.0	968	\$67,760
Twin Oak Ln	.1	774	\$54,184
Hunter Rd	.9	428.57	\$30,000
Friendswood Dr.	.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
Sub-Total Asphalt			\$256,442
Woodlands Creek Subdivision		(milling)	\$30,000
Tack-All Asphalt Rds		2468 Gal (\$2.38)	\$5,875
Total Asphalt			\$292,317
Re-Oil List	Miles	Drums	Estimated Cost
Sparks Rd	1.25	80	\$8,580
Strickland Hill	.40	20	\$2,250
Hickory Hill	.91	40	\$4,280
Hickory Hill N.	.22	20	\$2,250
Hickory Hill S.	.22	20	\$2,250
Sub-Total Re-Oil List			\$19,610
Driveways/Patching			\$38,073
Total Road Materials			\$350,000

FY14 Adopted Budget List of Approved Road Work by Precinct

Precinct #2

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

Road	Type	Length	Estimated Cost
Cherokee CR2189	Asphalt from #. Harrison to New PISD Stadium Entrance	1.05 miles	
Swinging Bridge CR2191	Pot holes / Asphalt	0.8 miles	
Valentine Rd. CR2170	Repair pot holes & shoulder repairs	0.77 miles	
	Sub-Total Asphalt:		\$40,000.00
Miscellaneous road repairs			\$ 10,000.00
	TOTAL ROAD MATERIALS BUDGET		\$50,000.00

FY14 Adopted Budget List of Approved Road Work by Precinct

Precinct # 3

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

Road List	Miles	Estimated Cost
West GoForth	.86	\$145,000
Shiloh Rd	.58	\$104,000
N. White Oak Rd.	.45	\$91,000
Fritz Swanson Rd.	.67	\$134,900
Pipe, culverts, gravel, sand and cement and miscellaneous road repairs		\$80,000
Total Road Materials		\$554,900

FY14 Adopted Budget List of Approved Road Work by Precinct

Precinct # 4

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

Road	Length	Width	Tonnage	Estimated Cost
Spinks Chapman	6,336	20	1,550	\$116,250
Burton Rd.	2,640	20	646	\$48,450
Sub-Total				\$164,700
Misc. Road Repairs				\$55,000
Total Road Materials				\$219,700

FY14 Adopted Juvenile Budget

Beginning Fund Balance	\$150,000
REVENUE	
Intergovernmental Revenue	
TJJD Contract Grant A	\$699,330
TJJD Contract Grant C	\$130,127
TJJD Contract Grant N	\$94,665
Contract services	\$100,000
Other Financing Sources	
Transfer in - General Fund	\$1,920,000
Total Resources	\$3,094,122
EXPENDITURES	
Probation Operations	
Salaries	\$964,775
Fringe Benefits	\$380,353
Operations	\$552,992
Capital-non-capital	\$25,000
Detention Operations	
Salaries	\$685,787
Fringe Benefits	\$314,877
Operations	\$150,000
Capital-non-capital	\$12,000
Total Expenditures	\$3,085,784
Ending Fund Balance	\$8,338

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 FY14 budget, there are two new detention officer positions to comply with new federal laws concerning maximum of 29 hours per work week.

Probation operations include additional grant funding for programs and placement in exchange for reducing commitments to TYC. New grant funding was added for FY2014 for Mental Health treatment.

FY14 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	26,520	0	9,548	0	36,068	1	18,280	54,348
502	150610	LCC	38,760	0	40,714	480	79,954	1	26,620	106,574
610	100800	Print Shop	25,965	0	0	240	26,205	1	16,415	42,620

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	629,909	0	0	1,920	633,129	20	312,560	945,689
091	130760	Juvenile Probation	947,744	0	0	8,880	957,924	21	376,730	1,334,654

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
DRUG FORFEITURE FUND BUDGET—FY 2014**

Balance as of 09/30/2013 (est.)	\$25,000.00
Income FY 2014 (est.)	\$10,000.00
Expenses FY 2014 (est.) *Restricted donation to TDCAA Foundation Training Fund *Law Enforcement Officer Training *Law Enforcement equipment & supplies *Law Enforcement overtime pay *Child Advocacy Center donation	\$15,000.00
Balance as of 09/30/2013 (est.)	\$20,000.00



Elected Official

EXHIBIT G

AN ORDER OF THE COMMISSIONERS COURT OF GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2014

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 27th day of August, 2013 on a motion made by John Mathis, and seconded by Ronnie McKinney, 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, 2013 and ending September 30, 2014 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 notification was provided to the elected officials; 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, 2013 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 (if any), for Gregg County for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

DONE IN OPEN COURT this the 27th day of August, 2014.

[Signature: Bill Stoudt]
Bill Stoudt, County Judge

[Signature: Ronnie McKinney]
Ronnie McKinney, Precinct #1

[Signature: R. Darryl Primo]
R. Darryl Primo, Precinct #2

Gary Boyd, Precinct #3

[Signature: John Mathis]
John Mathis, Precinct #4

Attest:

[Signature: Connie Wade]
Connie Wade, County Clerk

I, Connie Wade, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 10 pages, is a true and correct copy of the original record now on file and/or recorded in the Commissioners' Court records.
Date: 8-7-2013
Connie Wade, County Clerk
Gregg County, Texas
By: [Signature: Mary Johnson] Deputy



**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2013 TAX YEAR LEVY**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 27th day of August, 2013 on a motion made by Ronnie McKinney, and seconded by John Mathis, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2013; 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 2013 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

DONE IN OPEN COURT this the 27th day of August, 2013.

Bill Stoudt
Bill Stoudt, County Judge

Ronnie McKinney
Ronnie McKinney, Precinct #1

R. Darryl Primo, Precinct #2

Gary Boyd, Precinct #3

John Mathis
John Mathis, Precinct #4

Attest:

Connie Wade
Connie Wade, County Clerk

I, Connie Wade, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of _____ pages, is a true and correct copy of the original record now on file and/or recorded in the

Commissioners' Court records.

August 27, 2013 Date

Connie Wade, County Clerk
Gregg County, Texas

By Mary Johnson Deputy



MINUTES

REGULAR MEETING

GREGG COUNTY COMMISSIONERS' COURT

HELD: Tuesday August 27, 2013

A regular meeting of the Commissioners' Court of Gregg County, Texas was held on Tuesday August 27, 2013 at 10:00 AM for the purpose of business at the Courthouse in Longview, Texas, the regular meeting place thereof; said meeting being open to the public and notice of said meeting having been posted as prescribed by law, with the following members of the Court being present, to wit:

BILL STOUTD	COUNTY JUDGE, PRESIDING
RONNIE MCKINNEY	COMMISSIONER, PCT. #1
DARRYL PRIMO	COMMISSIONER, PCT. #2
JOHN MATHIS	COMMISSIONER, PCT. #4

Judge Stoudt called the meeting to order.

Prayer was offered by Commissioner Ronnie McKinney after which those assembled pledged allegiance to the American Flag.

Judge Stoudt presented Service Awards to the following County Employees:

<u>Name</u>	<u>Department</u>	<u>Service</u>
Preston C. Hogue	Sheriff's Office	5 Years
Joshua L. Smith	Sheriff's Office	5 Years
Daniel L. Wells	Sheriff's Office	5 Years
Sharon L. Taylor	Community Supervision	15 Years
Shannon D. Maxwell	Tax Office	20 Years
Dawn M. Callow	188 th District Clerk	20 Years

1. On motion of Darryl Primo seconded by Ronnie McKinney the Court approved payroll and transfer of funds. Motion passed unanimously.
2. On motion of Ronnie McKinney, seconded by John Mathis the Court approved bills payable and budget transfer amendments. Motion passed unanimously. The budget transfer amendments can be found following these minutes as Exhibits A-1 A-2, A-3, A-4, A-5, A-6, A-7 and A-8.
3. On motion of John Mathis, seconded by Ronnie McKinney the Court approved health plan claims payments. Motion passed unanimously.

PUBLIC COMMENTS

4. There were none.

AUDITOR

5. On motion of Ronnie McKinney, seconded by John Mathis the Court approved the budget transfer and non-capital purchase of a workstation for the foyer area of the auditor's office to accommodate the treasury receiving functions at a cost of \$3,900.00. Motion passed unanimously. The budget transfer amendment is the aforementioned Exhibit A-3.

The Court acknowledged and recorded the court orders of the Board of Judges for the re-appointment of the County Auditor, the FY14 Court Reporter salary orders and the County Auditor's FY14 budget orders. Motion passed unanimously. The Orders can be found following these minutes as B-1, B-2, B-3, B-4, B-5, B-6 and B-7.

On motion of John Mathis, seconded by Ronnie McKinney the Court approved a contract amendment and renewal of contract #23938980 Title E Child Welfare Services between Gregg County and Texas Department of Family and Protective Services including the FY14 budget and certifications. Motion passed unanimously. The Contract can be found following these minutes as Exhibit C.

On motion of Darryl Primo, seconded by Ronnie McKinney the Court approved a contract amendment and renewal of contract #23938981 Title E Child Welfare Services between Gregg County and Texas Department of Family and Protective Services including the FY14 budget and certifications. Motion passed unanimously. The Contract can be found following these minutes as Exhibit D.

COMMISSIONERS

6. On motion of Judge Stoudt, seconded by Ronnie McKinney the Court approved re-rolling Ashcraft Lane in Precinct #3. Motion passed unanimously. The Project Planning Report with the estimated cost of \$30,218.00 can be found following these minutes as Exhibit E.

On motion of Ronnie McKinney, seconded by John Mathis the Court approved transferring from Supplies and Other Expenses to Non-Capital- Furnishing and Equipment for the construction of a tire shredder at a cost of \$2,013.00 in Precinct # 1 . Motion passed unanimously. The budget transfer amendment is the aforementioned Exhibit A-5.

On motion of Ronnie McKinney, seconded by John Mathis the Court approved transferring from Salaries – Temporary Help to Salaries - Overtime in the amount of \$1,000.00 in Precinct # 1. Motion passed unanimously. The budget transfer amendment is the aforementioned Exhibit A-6.

On motion of John Mathis, seconded by Ronnie McKinney the Court approved transferring funds from Operating – Road Oil and Asphalt to Non – Capital Outlay for the purchase of a skid steer trailer, a dirt compactor, truck radio installation and hose reel/ nozzle at a cost of \$7,180.00 in Precinct #4. Motion passed unanimously. The budget transfer amendment is the aforementioned Exhibit A-1.

COUNTY CLERK

7. On motion of Ronnie McKinney, seconded by John Mathis the Court approved transferring monies from Supplies and Other Expenses to Non-Capital Outlay (within the County Clerk Archive and Preservation Fund) for the purchase of a computer at a cost of \$944.17. Motion passed unanimously. The budget transfer amendment is the aforementioned Exhibit A-4.

EAST TEXAS REGIONAL AIRPORT

8. On motion of John Mathis, seconded by Ronnie McKinney the Court approved transferring funds from Airport Fire Protection to Airport Security for the purchase of personal protective equipment for Air, Rescue and Firefighting (ARFF) Division at a cost of \$17,300.00. Motion passed unanimously. The budget transfer amendments are the aforementioned Exhibit A-8 and A-9.

PURCHASING

9. On motion of John Mathis seconded by Ronnie McKinney the Court approved to remove items from County Inventory. Motion passed unanimously. The list of items to be removed can be found following these minutes as Exhibit F.

The Court acknowledged the Appointment of County Purchasing Agent, Order No. 7357.

The Court acknowledged Order No. 7366 Fixing Salaries and Department Budget of the Purchasing Agent and Staff.

On motion of Ronnie McKinney, seconded by John Mathis the Court rejected bids for County Website Design/Refresh project due to specifications and budget requirements not being met by bidders. Motion passed unanimously.

PUBLIC HEARING

The Court entered into Public Hearing at 10:15 AM.

Linda Bailey, Budget Director presented the FY 2013-2014 Proposed Budget to the Court.

The floor was opened for public comment.
Peter Saccoccio stated that he was pleased with this budget.

The Court returned to open Session at 10:18 AM.

On motion of John Mathis, seconded by Ronnie McKinney the Court voted to adopt the FY 2013-2014 budget. Motion passed unanimously. The Order to Adopt the Budget can be found following these minutes as Exhibit G.

On motion of Ronnie McKinney, seconded by John Mathis the Court voted to ratify the property tax increase reflected in the FY 14 budget. Judge Stoudt joined Ronnie McKinney and John Mathis in voting aye, with Darryl Primo voting nay.

On motion of Ronnie McKinney, seconded by John Mathis the Court voted to set the tax rate at \$0.2625 (same as last year) which will fund the FY 2013-2014 budget. Judge Stoudt joined Ronnie McKinney and John Mathis in voting aye, with Darryl Primo voting nay stating that he would like to see a lowering of the tax rate. The Order to Adopt 2013 Tax Levy can be found following these minutes as Exhibit H.

ADJOURN

10. On motion of Darryl Primo, seconded by Ronnie McKinney Court adjourned at 10:23 AM.

FINIS

NOW, all the Minutes of the August 2013 term are hereby READ AND APPROVED in Open Court on this the 9th day of September, 2013.

Bill Stoudt

BILL STOUDT
County Judge

GARY BOYD
Commissioner, Pct. 3

Ronnie McKinney

RONNIE MCKINNEY
Commissioner, Pct. 1

John Mathis

JOHN MATHIS
Commissioner, Pct. 4

DARRYL PRIMO
Commissioner, Pct. 2

ATTEST:
Connie Wade
CONNIE WADE,
County Clerk

