



# **GREGG COUNTY, TEXAS**

## **FY16 ADOPTED BUDGET**

**For the Period  
Beginning October 1, 2015 and  
Ending September 30, 2016**

This budget will raise less revenue from property taxes than last year's budget by an amount of (\$34,029) which is a 0.16 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$447,818.

The proposed tax rate is .2625 per \$100 valuation, the same as last year's tax rate.

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

**Section 111.008(d)(1)(B), LGC:** This budget will raise less revenue from property taxes than last year's budget by an amount of (\$34,029) which is a 0.16 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$447,818.

**Section 111.008(d)(3), LGC:**

	Last Year	This Year
A. Property Tax Rates Adopted		
General Fund	0.22120	0.22420
Airport Maintenance Fund	0.01700	0.02100
Permanent Improvements Fund	0.01200	0.00300
Special Road and Bridge Fund	0.00700	0.00900
Farm to Market/Flood Control Fund	0.00530	0.00530
Total Tax Rate	<u>0.26250</u>	<u>0.26250</u>
B. Effective Tax Rate:		
General Fund	0.22664	0.25666
Special Road & Bridge Fund	0.03230	0.00717
Farm to Market/Flood Control Fund	0.00533	0.00543
Total effective tax rate	<u>0.26427</u>	<u>0.26926</u>
C. Effective Maintenance and Operations Tax Rate:		
General Fund	0.42363	0.46110
Special Road & Bridge Fund	0.03231	0.00717
Farm to Market/Flood Control Fund	0.00534	0.00543
Total effective M&O tax rate	<u>0.46128</u>	<u>0.47370</u>
D. Rollback Rate		
General Fund	0.45752	0.49798
Special Road & Bridge Fund	0.03489	0.00774
Farm to Market/Flood Control Fund	0.00576	0.00586
Total effective tax rate	<u>0.49817</u>	<u>0.51158</u>
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 effective tax rate	<u>0.00000</u>	<u>0.00000</u>

**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)**

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DATE: September 1, 2015

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

RE: FY16 Adopted Budget

The FY16 Adopted Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The vote to adopt the FY16 Budget was held after the required public hearing on Tuesday, August 25, 2015 during the 10:00 a.m. meeting. After the budget was adopted, the Commissioners' Court adopted the 2015 tax rate to fund the FY16 Budget.

### **Overview**

As presented, this budget will meet departmental needs and address aging infrastructure of county facilities. Overall operating costs and capital purchases were evaluated for necessity, resulting in a total reduction of expenses from last year. A three percent cost of living adjustment was approved for most employees and elected officials. Sheriff's office deputies received a five percent cost of living adjustment.

The FY16 Budget does not include plans to incur long term debt and strictly adheres to Gregg County's pay-as-you-go policy for all expenditures including capital projects and equipment. Operating expenditures do not exceed operating revenue. Gregg County's financial status is stable as shown on the recapitulation schedules on pages 29-30 depicting revenue, expenditures, other financing sources/uses and estimated beginning and ending fund balances for each of the County's funds.

### **Tax Rate and Tax Revenue**

The 2015 tax rate, which funds the FY15-16 budget, was adopted at the rate of \$.2625 per \$100 valuation, the same rate as last year. This rate is below the effective and rollback tax rates.

### **Revenue**

Revenue consists of \$47,301,741 in operating revenue, and \$7,322,989 revenue in capital and restricted funds. Estimated revenue includes property tax at 41%, sales and other tax 31%; airport capital project FAA funding at 11% and the remaining 17% is comprised of fees, fines,

licenses, intergovernmental and miscellaneous revenue. Changes in intergovernmental revenue are due to fluctuations in state grants and federal funding for capital airport grants projects. All other revenue categories experienced smaller variances from last year. Thankfully, Gregg County has experienced less economic decline than other areas of the nation.

### **Expenditures**

For comparative purposes, the expenditures budget includes four years of historical year-to-date expenses and two years of budget data (FY15 and FY16). Adopted operating expenditures are \$47,301,298 and capital project and restricted fund expenditures are \$15,887,005. Expenditures are approved categorically as salaries, fringe benefits, operating expenses, capital outlay and debt/capital lease.

To conform to governmental accounting practices, the County's Capital Improvement Plan includes airport projects, county facility projects, county road and bridge projects, capital acquisition projects, and interagency transportation and facility projects. 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. The Commissioners' Court does not plan to seek any form of long term debt in the near future.

In 2014, Gregg County received the Texas State Comptroller's Platinum Award for Transparency in Government, by creating a transparency page on the county's website and disclosing county financial information. Please visit our transparency webpage, located at <http://www.co.gregg.tx.us/FinancTrans/default.asp> for disclosure of county financial reports, including the FY16 Budget. The FY16 Budget provides accountability and transparency and serves as a 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



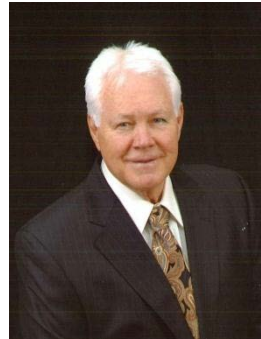
**Bill Stoudt**  
County Judge



**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 .....	Kelli Davis

# 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 changes are incorporated into the revenue planning process. Other sources of revenue are evaluated to determine stability as a viable source of income.

The primary function of county government is to provide state mandated services to the constituents. Like most service-driven organizations, salaries and fringe benefits form the majority of the expenses. Expenditures estimates are based on historical trends and investigation of variances from year to year. After all other expenditures are considered, scenarios are created for providing no raises and various cost of living adjustments. The FY16 Budget includes a three percent cost of living adjustment for most county employees and elected officials. Sheriff's office deputies were given a 5% cost of living increase. Operating costs are estimated at current growth patterns, or at levels of growth acceptable to the Commissioners' Court. Above all operating costs do not exceed available 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 budget process. All equipment with a cost of \$25,000 or more is budgeted in the capital section of the budget and capitalized at year end to conform to Generally Accepted Accounting Principles (GAAP). Items costing less than \$25,000 are considered operating costs and are not shown in the capital improvement plan.

The FY16 budget includes the approved Capital Improvement Plan (CIP), which 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. The CIP includes capitalized equipment and capital road and bridge projects.

For the benefit of our constituents, Gregg County partners with other governmental

entities on regional capital projects. These projects are presented to the county through the involved department. In each case, all commitments to capital projects are presented to Commissioners' Court for approval.

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, first, 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 24.

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

**Debt Reduction Plan.** The County's debt policy is to reduce debt whenever possible 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 debt 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 for county departments in the budget process.

Budget requests are due in May or early June. These 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 are held, as needed, 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 and posted to the county website. 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 FY16 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 Comprehensive Annual Financial Report prepared by the County Auditor. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received and become measurable and expenditures are recognized when the related fund liability is incurred, such as with a purchase order. Estimated purchase amounts are encumbered through the requisition process, prior to the release of purchase orders to vendors. When requisitioned encumbrances indicate an overrun of the departmental or project budget, purchase orders are not created until appropriations are available. The county maintains this encumbrance accounting system as a method of budgetary control. All operating encumbrances are closed at the fiscal year end by county policy. Budget policies are shown on page 17.

## **Basis of Accounting**

All governmental fund types are accounted for using the modified accrual basis of accounting. Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) in its budgetary process and in its accounting process. The County Judge serves as the budget officer of the county and compiles the annual budget. The County Auditor serves as the accountant and prepares and audits all financial activity (including grant funds). Both offices work closely together to maintain integrity in financial reporting. Concise accounting policies are shown on page 18.

The auditor's office prepares a Comprehensive Annual Financial Report (CAFR) which is audited by an external audit firm annually for compliance. Our financial statements have always been in compliance.

### **Comparison of the Budget and Financial Reports**

*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 salary and fringe benefits 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 agent and auditor's offices 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 Comprehensive Annual Financial Report.

### **FY16 Budget Calendar**

<b>Date</b>	<b>Activity</b>
April 30, 2015	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
April 2, 2015	Budget Instructions sent to departments
April 24, 2015	Deadline for departments to return all budget forms
June –August, 2015	Budget workshops may be held immediately after Commissioners’ Court as needed
July 25, 2015	Deadline for Chief Appraiser to deliver certified appraisal rolls
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
July 30, 2015	Written notice provided to elected county officials of the official’s salary and personal expenses to be included in the budget
July 31, 2015	Notice provided to departments of proposed budget to be filed
July 31, 2015	FY16 Proposed Budget work papers to Commissioners’
July 31, 2015	FY16 Proposed Budget filed with County Clerk
Aug. 7, 2015	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners’ Court required schedules, statements and notices of effective and rollback tax rates.
Aug. 10, 2015	Budget workshop during Commissioners’ Court 10:00 a.m. meeting.
Aug. 14, 2015	Final revisions for FY16 Budget filed with County Clerk and posted to the county website
Aug. 25, 2015	Commissioners’ Court holds public hearing on budget immediately following the Commissioners’ Court meeting at 10:00 a.m. After public hearing, Commissioners’ Court will a) vote to adopt the FY16 Budget; b) vote to adopt the tax rate; c) vote to ratify the tax revenue increase

## **OUTSTANDING DEBT OBLIGATIONS**

Gregg County is one of the few Texas counties 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 purchase of dump trucks through a buy-back program, resulting in savings to the county.

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

## **CASH MANAGEMENT**

The Commissioners' Court established strong financial policies to avoid dependency on economic fluctuation. One policy is to maintain a minimum reserve of 25% of the budgeted operating expenditures. The current operating ratio is 62.35%, while the combined proposed reserve ratio for FY16 is estimated at 46.70%. 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 FY15 and FY16.

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 FY15 and FY16.

Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies. The cash management investment and reserves policy begins on page 19.

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 infrastructure improvements, a parking facility, an energy efficiency project and other regional projects.

## 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. FY15 audited figures are expected to be provided in spring of calendar year 2016, well into the new budget year.

The estimated FY16 beginning balance for all funds is \$60,102,470; estimated revenue is \$54,624,730; appropriations are \$63,188,303; other financing sources and uses are (\$375,750). Ending reserved fund balance is estimated at \$21,671,040 and unrestricted fund balance is estimated at \$29,492,108.

## 2015 TAX DATA

**NOTE: The 2015 taxable valuations and 2015 tax rate funds the FY16 budget.**

**Tax Base** - The 2015 tax base valuations used for the FY16 Budget are \$8,651,079,813, a 0.199% decrease from 2014 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 &amp; Bridge</u>
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
2014	8,668,365,415	8,626,111,231
2015	8,651,079,813	8,609,094,772

**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 \$3.44 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 the valuations are \$272,684,530. Values decreased by 85.6% from 1992 to 2015. During recent 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.

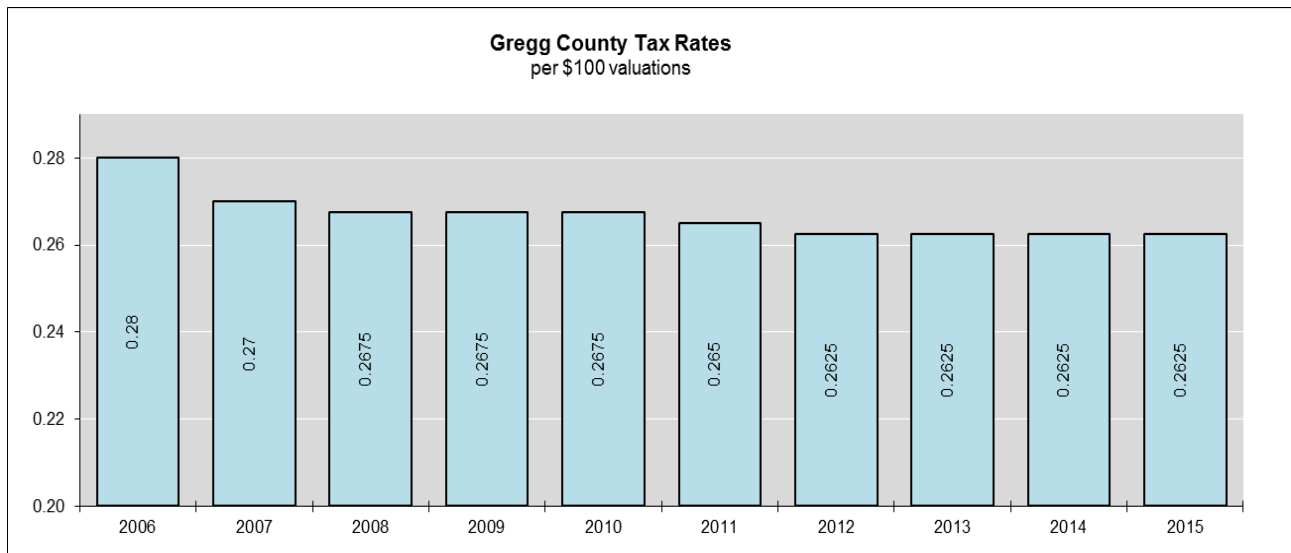
As the nation's housing trends spiral downward, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 1.705% from \$142,404 to \$144,833.

**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 2015. These tax rate reductions send back to taxpayers \$12.6 million dollars.

The adopted property tax rate disbursement for FY2015-16 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 97%</u>
General Fund	.22420	\$18,491,469
Airport Maintenance Fund	.02100	1,732,029
Permanent Improvement Fund	.00300	247,433
Road and Bridge	.00900	742,298
FM Lateral Road	<u>.00530</u>	<u>433,852</u>
Total Tax Rate & Distribution	<u>.2625</u>	<u>\$21,647,081</u>

The 2015 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 reviewed the personnel policy manual to ensure compliance with laws, and evaluate the fairness of policy issues. In FY15, recommended policy changes were adopted by Commissioner's Court.

### **Merit, COLAs, and Longevity Pay**

The FY16 budget includes a 3% cost of living adjustment for employees. An additional 2% cost of living adjustment was given to Sheriff's office deputized officers in an effort to compete with salaries offered by surrounding law enforcement agencies. Cost of living adjustments were budgeted for elected officials; however, the County Judge and all four Commissioners declined the increase.

The Commissioners' Court adopted a Base Compensation and Grade Policy during FY15. This policy, also called the base pay plan, will freeze the budget in vacated positions and require the vacancy be filled at the levels approved in the policy. 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 FY16 budget includes two part-time employee positions, one in Human Resources and one in the Justice of the Peace, Precinct #4 office.

### **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.

A janitorial position at the airport was eliminated through attrition. A deputy clerk position was eliminated in the district clerk's office through attrition.

## **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 2016 employer contribution rate is 10.94%. The employee contribution rate remained at 7%. The 79<sup>th</sup> Legislature passed bills requiring retirement contributions for all part-time employees. The retirement system operates on a calendar year.

## **Positions Budget**

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



Personnel Positions by Department						%Change
Department	FY12	FY13	FY14	FY15	Proposed FY16	from FY12 to FY16
Airport Administration & Operations	3	3	5	5	5	
County Auditor	10	10	10	11	11	
County Clerk-incl.discretionary funds	23	23	22	22.5	22.5	
Co-Wide Records Mgmt	0.5	0.5	0.5	0.5	1	
County Judge	3	3	3	3	3	
Elections	4	4	4	4	4	
Extension Office	4	4	4	4	4	
Human Resources	3	3	3	3	3	
Information Technology	6	7	8	8	8	
Purchasing	3	3	4	4	4	
Tax Assessor-Collector	29	29	29	29	29	
Total General Government	88.5	89.5	92.5	94.0	94.5	7%
9-1-1 Addressing	2	2	1	1	1	
Health Department	10	10	9	9	9	
Veterans Service	2	2	2	2	2	
Total Health /Welfare	14	14	12	12	12	-14%
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	4	4	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	31	32	32	32	32	
District Clerk	21	21	21	21	20	
Pre-Trial Services	1	1	1	1	1	
Justice of the Peace Precinct #1	6	7	7	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	89.5	91.5	91.5	91.5	90.5	1%
Airport Public Safety	13	13	13	13	13	
Building Security	1	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	46	46	47	47	
Department of Public Safety	1	1	1	1	1	
MAS Criminal Justice Center	8	8	8	8	8	
Sheriff	185	186	187	188	188	
Total Public Safety	262	259	260	262	262	0%
Airport Maintenance and Terminal	8	8	8	8	7	
Community Buildings	3	3	3	2	2	
Courthouse Building	16	16	16	16	16	
Total Public Facilities	27	27	27	26	25	-7%
Road & Bridge Administration	4	4	4	4	4	
Road & Bridge Precinct #1	15	15	15	15	15	
Road & Bridge Precinct #2	1	1	1	1	1	
Road & Bridge Precinct #3	16	16	15	15	15	
Road & Bridge Precinct #4	12	12	12	13	13	
Total Transportation	48	48	47	48	48	0%
Grand Totals	529.0	529.0	530.0	533.5	532.0	1%

## **CAPITAL EQUIPMENT AND PROJECTS**

To conform to Generally Accepted Accounting Practices (GAAP), the capital project section of the budget includes capital equipment and capital road projects.

To avoid redundancy the further detail can be found as follows. Capital Acquisition and Capital Improvement Policies are on page 20 and a summary of the approved Capital Asset Guide is on page 22. The FY16 Detail for Capital Outlay is on page 23, followed by discussion of the Capital Improvement Plan (CIP) and schedule.

Capital projects spanning several years are budgeted in separate funds, unused budget is rolled forward at year end for availability of reserves until project completion. Other capital expenses are budget in the permanent improvement and capital improvement funds according to statutory criteria.

**The Impact of Capital Projects** - Projects scheduled for FY16 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.

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 annually dedicates reserves to Capital Improvement Funds and adheres 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

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### **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.

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### **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

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## **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 as required by statutes.**

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.

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## **Accounting Policies**

(Including Revenue & Expenditures)

◆ **Financial statements will be prepared and maintained 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 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 (\$1,500.00 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.

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## **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, Lead Internal Auditor and two citizens involved in the financial market. The County Auditor and Lead Internal Auditor serve as Co-Investment Officers for the County. 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.**

Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.

- **It is the goal of the Gregg County Commissioners' Court to designate and classify as reserve fund balances a minimum of 25% of the budgeted operating expenditures of Gregg County funds.**

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## **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.**

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## **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.

- ◆ **The Commissioners' Court desires transparency when accounting for capital assets.**

All capital equipment, capital road projects, and capital building renovation projects exceeding the capitalization threshold are moved to a capital project fund for tracking purposes.

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## **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.

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### **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. Additionally, Section 251.012 of the Transportation Code allows counties to assist cities with street repair projects via reimbursement or in-kind services.

◆ **Gregg County has continued to fund qualifying community organizations to assist with the development and maintenance of preventive, informative, and special needs programs for the citizens of the county.**

These programs and organizations, such as literacy programs, drug and alcohol programs, and health organizations, offer many long-term benefits to the community and help to reduce the costs associated with the judicial processes and indigent costs through preventive measures and enhanced earning capacities of individuals being served.

◆ **The County continues to explore ways and concepts to enhance the quality of life and meet the needs of its citizens.**



## Summary of Capital Asset Guide

The Commissioners Court approved updates to 2003 Capital Asset Guide in May, 2014 as presented and recommended by the County Auditor and Purchasing Department. 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.

### **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. Major categories and capitalization thresholds are:

<b><u>Class of Asset</u></b>	<b><u>Threshold</u></b>
1. Land/Land improvements	Capitalize all
2. Building/building improvements	\$25,000
3. Improvements other than buildings	\$25,000
4. Infrastructure	\$25,000
5. Machinery, Equipment and Other Assets	\$5,000
6. Leasehold improvements	\$25,000
7. 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.

## FY16 Detail Capital Expenditures

Fund	Org	Account	Program	Dept Name	Total	Description
<b>Capital Projects Funds</b>						
410	150999	752000	170	Buildings	\$450,000	Other facility improvements
420	160810	various	170	Precinct #1	\$318,271	Road Projects
420	160820	various	170	Precinct #2	\$30,264	Road Projects
420	160830	various	170	Precinct #3	\$296,572	Road Projects
420	160840	various	170	Precinct #4	\$263,562	Road Projects
420	160930	various	170	Prct #1 - Tryon Rd Proj	\$850,000	Tryon Rd/Hawkins parkway project
420	160940	various	170	Prct #3 - Sabine ISD	\$10,000	School Crossings - Final phase
420	160999	731516	170	Other Road Projects	\$25,000	Other Road Projects
450	150999	752000	170	Buildings	\$300,000	Other facility improvements
460	100692	new acct	170	Airport Improvements(see note)	\$4,072,872	Rehabilitation of Taxiways
460	100692	new acct	170	Airport Improvements(see note)	\$2,000,000	Airfield Drainage Improvements
466	Various	752000	170	ADA Improvements	\$365,000	Various Courthouse offices
472	100570	732801	170	Computer Upgrade	\$230,000	Imaging System, Reporting Software
476	100691	752000	170	Airport - Admin	\$250,000	Airport Roof
476	150570	752000	170	Courthouse	\$130,000	Fire Alarm Project
476	150570	752000	170	Courthouse	\$200,000	Courthouse Infrastructure
476	150570	752000	170	Courthouse	\$450,000	Courthouse Roof
476	160830	various	170	Precinct #3	\$175,000	Shop Facility
477	150570	752000	170	Capital Energy Projects	\$1,041,501	Energy Project
477	150570	752000	170	Capital Energy Projects	\$390,000	Ceiling Project
477	150570	752000	170	Capital Energy Projects	\$260,000	ACM Environmental Project
477	150570	752000	170	Capital Energy Projects	\$60,000	Variable Frequency Air Handler
				Sub-Total Capital Projects	\$12,168,042	
<b>753000 - Capital Acquisitions (over \$25,000)</b>						
110	100425	753000	100	County Clerk Archives	\$31,366	Shelving Units
476	120742	753000	170	Sheriff	\$168,000	6 Ford SUV Police Package Vehicles
476	120742	753000	170	Sheriff	\$35,000	Chevrolet 1-ton Chassis
				Sub-Total Capital Acquisitions over \$25,000	\$234,366	
<b>753000 - Furnishings &amp; Equipment (\$5,000 to \$24,999)</b>						
110	120742	753000	130	Sheriff	\$38,000	2 Impalas
213	100448	753000	100	Co Wide Records Management	\$7,600	Plat Cabinet
218	100691	753000	100	Airport - Administration	\$5,000	Reception Area Desk
218	100693	753000	100	Airport - Terminal	\$6,500	Floor Scrubber
230	120742	753000	130	Sheriff	\$7,000	Zero Turn mower
				Sub-Total Furnishings/Equip (\$5,000 to \$24,999)	\$64,100	
<b>754000 - Furnishings &amp; Equipment (\$1,500 to \$4,999.99):</b>						
110	100425	754000	100	County Clerk Archive	\$2,700	Roller Shelving units
110	100560	754000	100	Information Technology	\$22,000	Servers and Data Storage
215	160810	754000	160	Precinct #1	\$2,975	MIG welder
215	160810	754000	160	Precinct #1	\$4,890	AC Recovery/Recycling system
215	160810	754000	160	Precinct #1	\$4,425	Pressurer Washer
218	100699	754000	100	Airport - Fire Safety	\$8,000	2 Sets Proximity Gear
218	130697	754000	130	Airport - Public Safety	\$11,800	Proximity Gear and Bunker Gear
273	110491	754000	110	JP #1 Technology Fund	\$15,500	Replace computers and printers as they fail
273	110492	754000	110	JP #2 Technology Fund	\$4,000	Replace computers and printers as they fail
273	110493	754000	110	JP #3 Technology Fund	\$25,000	Replace computers and printers as they fail
273	110494	754000	110	JP #4 Technology Fund	\$11,500	Replace computers and printers as they fail
				Sub-Total Acct 754000	\$112,790	
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES					\$12,579,298	
<b>180911/180912 - Capital Lease</b>						
476	180911	799500	180	Principal - Capital Lease	\$390,689	Buy Back program for Dump Trucks
476	180912	799600	190	Interest - Capital Lease	\$8,852	Buy Back program for Dump Trucks
				Total Capital Lease	\$399,541	
<i>Note: Airport projects are 90-95% funded through grants from the Federal Aviation Administration.</i>						

## Capital Improvement Plan

The Capital Improvement Plan (CIP) contains an approved five-year plan for airport projects, capital improvements (including infrastructure), capital road and bridge projects, intergovernmental capital projects, and capital acquisitions and is approved as part of the FY16 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** - The FY16 Capital Improvement Plan includes all approved major infrastructure projects, major road projects and major equipment. 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. During the fiscal year, and after review for legal compliance and adherence to purchasing statutes each project is approved individually by Commissioners Court. Approved capital equipment items are procured through the county purchasing agent who ensures all purchases are legally compliant.*

The CIP is organized by project type with descriptions and 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 FY16 Budget provides for \$6,072,872 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 FY16 is \$607,287.

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.

## [Interagency Transportation and Other Projects](#)

Gregg County participates in interagency transportation and other projects by providing funding and in-kind services through contractual and/or interlocal agreements with other agencies such as the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), cities and economic development corporations within Gregg County.

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 / FM2275 project
- Improvements at FM349 in Kilgore
- Improvements at SH 149 and SH322
- Safety improvements in White Oak and Gladewater

**FM2275 – George Richey Road Project** – The scope of work includes construction of a five (5) lane divided roadway on FM 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 in FY11 was \$980,000; in FY13, \$5 million; in FY14, \$850,000; in FY15, \$500,000.

In 2013 and 2014 the County contracted with TxDOT on two local safety upgrade projects: Loop 281 Turn Lane, near the new Pine Tree Stadium in the amount of \$305,000 and a center turn lane at the intersection of FM2208 and Smelley Road in the amount of \$480,000.

Other projects for safety improvements (in partnership with TxDOT) are included in the FY16 budget as follows: \$500,000 for turn lanes on SH149 from Lakeport to the Rusk County Line and \$850,000 to address traffic congestion on FM1252 from SH135 to Rice Road due to the opening of the new Sabine ISD Elementary campus.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. 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, the county does not capitalize these roads. The County continues to partner with TxDOT and other government agencies for other transportation improvements on a cash basis, pay as we go approach.

## Other County Projects

**Major County Road and Bridge Projects** are capitalized at year end to conform with GAAP. The Commissioners' Court approved a policy for capitalizing Road & Bridge projects costing over \$25,000. Road projects costing under \$25,000 are considered operating expense. Due to statutes and State funding for County Energy Transportation Reinvestment Zones (CETZRZ), the County is tasked with classifying the condition of each county road and developing a multi-year plan for road repairs and major road projects.

The FY16 budget includes \$850,000 dollars for safety improvements at the Tryon Road/Hawkins Parkway intersection. The widening of Tryon road is inevitable and there will be numerous traffic issues the County will be responsible for.

**Longview Community Center** – Built in 1939, this facility (located on Whaley Street) is a state designated historical landmark. Task orders for the community center include addressing the needs of the aging infrastructure, 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. Unspent FY15 budget will roll forward at year end and remain in the fund until the next phase of this project is approved by Commissioners' Court.

**Parking Facility and Courthouse Facility Study** - A Parking facility has been widely discussed. Parking spaces surrounding the courthouse are always filled and on days with high volume court dockets, juror summons, and attorney general child support court, people are parking and walking several blocks to the Courthouse. A new parking facility would be available to employees and the public. This project should alleviate the lack of parking for public that is now a problem.

An evaluation of the parking in downtown Longview was performed in FY15 and a committee was appointed to discuss area needs.

**Other Improvements** –The Commissioners' Court contracted with Trane Corporation to perform an energy study at the courthouse and, after presentation of their findings, the County contracted with Trane to perform a \$3.2 million project to update the courthouse heating/cooling system. The FY16 budget includes \$1,041,504 for the final phase of this two year project. Scarcity of replacement parts and state mandates for energy cost controls were two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities.

In conjunction with the Trane project the county is budgeting \$710,000 for a variable frequency controller for air handler units, required asbestos abatement before the

installation of the heating and cooling handlers and replacement ceiling tiles after the project is complete.

Four of 6 courtrooms have been renovated in the last 15 years. The County Court at Law #1 Courtroom renovation was completed in FY15. Project planning is in the early stages for renovating the County Court at Law #2 and County Courtroom. These renovation projects will begin in FY17.

As building repairs are performed, compliance with the Americans with Disability Act (ADA) is mandatory. Over 60% of the County's buildings/facilities were built prior to 1990, when the ADA was enacted by congress; renovations are being slated consecutively - one facility or project after the next. The FY16 Budget contains funding to continue this process of construction, repairs and modification for compliance. The County owns eleven (11) community buildings and one park, all were built prior to 1990. Due to structural issues and major ADA compliance requirements, these facilities are being evaluated for feasibility of continued operations.

Other courthouse capital projects for FY16 include replacing the fire alarm system, sealing windows, and replacing the roof. Additionally, the airport roof needs replacement and Precinct #3 is building a new shop/training facility at the precinct barn.

In conjunction with the approved Capital Improvement Plan, the FY16 budget includes professional services funding for an evaluation of all county structures and development of a multi-year plan for major upgrades to address aging roofs and other structural issues.

# Gregg County Capital Improvement Plan for Fiscal Years 2016 through 2020

## 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 with Commissioners' Court approval.

### Estimated County Funding Required:

### Sources of Funding:

Project Type / Project Description	Estimated County Funding Required:					Project Total (All Agencies)	Sources of Funding:				
	2015-16	2016-17	2017-18	2018-19	2019-20		Federal /State Grants	Cash Reserves	Debt	Like-Kind Services	Inter-govern- mental Funds
<b>Airport Projects (see note 1)</b>											
Capital Improvements Other than Buildings											
Terminal Improvements Construction						\$790,650	\$715,350	\$75,300			
TWY Lighting Impr. Phase 1 (Design/Const.) (Twy Mike)						\$2,330,000	\$2,097,000	\$233,000			
Airfield Drainage Improvements (Design/Const.)	\$2,000,000					\$2,000,000	\$1,800,000	\$200,000			
TWY Lighting Impr. Phase 2 (Design/Const.) Twy Bravo, Charlie, Delta, Echo, Kilo & Golf)	\$4,072,872					\$5,745,000	\$5,170,500	\$574,500			
Airport Master Plan		\$600,000				\$600,000	\$540,000	\$60,000			
Taxiway Utilization Study		\$284,600				\$298,830	\$270,370	\$28,460			
Sealcoat Runway 13/31 Structural Overlay			\$1,000,000			\$1,000,000	\$900,000	\$100,000			
ARFF Truck			\$800,000			\$800,000	\$720,000	\$80,000			
Computerized Access Control System			\$1,000,000			\$1,000,000	\$900,000	\$100,000			
Construct Apron Southwest GA Area			\$1,500,000			\$1,500,000	\$1,350,000	\$150,000			
Seal Coat Only: Rehab Rwy 18/36 & TWY Bravo, Charlie, Echo, & Foxtrot				\$2,000,000		\$2,000,000	\$1,800,000	\$200,000			
Rehab Terminal Apron (Joint Seal)				\$59,060		\$59,060	\$53,154	\$5,906			
Design/Construct T-Hangar Access Taxiway				\$3,500,000		\$3,500,000	\$3,150,000	\$350,000			
<b>County Infrastructure Projects</b>											
Capital infrastructure study / improvements	\$450,000					\$450,000		\$450,000			
Permanent Improvements - General	\$300,000					\$300,000		\$300,000			
Computer Upgrades	\$230,000					\$230,000		\$230,000			
ADA Compliance Improvements	\$365,000					\$365,000		\$365,000			
Capital Energy Project - Trane	\$1,041,504					\$1,041,504		\$1,041,504			
Capital Energy Project - Variable Frequency controller	\$60,000					\$60,000		\$60,000			
Capital Energy Project - Ceilings	\$390,000					\$390,000		\$390,000			
Capital Energy Project - Abatement	\$260,000					\$260,000		\$260,000			
Courthouse Fire Alarm	\$130,000					\$130,000		\$130,000			
Courthouse Infrastructure - window seals	\$200,000					\$200,000		\$200,000			
Courthouse Roof	\$450,000					\$450,000		\$450,000			
Airport Roof	\$250,000					\$250,000		\$250,000			
Precinct #3 Shop/Training Facility	\$175,000					\$175,000		\$175,000			
<b>County Road and Bridge Projects</b>											
Precinct #1 Major Road Projects	\$318,271					\$318,271		\$318,271			
Precinct #2 Major Road Projects	\$30,264					\$30,264		\$30,264			
Precinct #3 Major Road Projects	\$296,572					\$296,572		\$296,572			
Precinct #4 Major Road Projects	\$263,562					\$263,562		\$263,562			
Other Road Projects	\$25,000					\$25,000		\$25,000			
Tryon Road/Hawkins Parkway Intersection Safety											
Upgrades - Precinct #1	\$850,000					\$850,000		\$850,000			
Sabine ISD School Crossing	\$10,000					\$10,000		\$10,000			
<b>County Acquisitions Projects</b>											
County Clerk Archives shelving units	\$31,366					\$31,366		\$31,366			
Sheriff 6 Ford SUV PPV	\$168,000					\$168,000		\$168,000			
Sheriff - 1 ton Chassis	\$35,000					\$35,000		\$35,000			
Dump Truck buy back program (Note 3)											
<b>Other Intergovernmental Partnership Projects (see note 2)</b>											
FM2275 - George Richey Road Project (project began in FY10)						\$20,817,674		\$7,830,000		\$12,987,674	
FM2275 - Henderson Lane to Tryon Road	\$500,000					Unknown		\$500,000			
Longview Park - The Green	\$100,000	\$100,000				\$1,200,000	\$600,000	\$200,000		\$400,000	
SH149 - Safety upgrades, turn lanes from Lakeport to Rusk County Line	\$500,000					Unknown		\$500,000			
FM1252 - Safety upgrades, turn lanes for school traffic from SH135 to Rice Road	\$850,000					Unknown		\$850,000			
Widening of 42, South of I-20 - TxDOT/KEDCO/City of Kilgore/Gregg County						Unknown				\$2,660,000	
SH80/SH42 turn lane in White Oak						Unknown					

Note (1) 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), municipalities, and/or economic development corporations

Note (3) Dump Trucks are purchased with a guaranteed buy-back offer at the end of one year, to allow operations with newer equipment and avoid maintenance costs.

## FY16 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/15	Revenues FY16	Expenditures FY16	OF Sources FY16	OF Uses FY16	Estimated Restricted Fund Balance at 9/30/16	Estimated Unrestricted Fund Balance at 9/30/16
<b>Operating Funds</b>							
General Fund	\$30,657,134	\$42,196,367	(\$40,747,429)	\$0	(\$4,688,750)	\$541,799	\$26,875,523
Road & Bridge Fund	4,407,292	3,047,251	(4,309,249)	100,000	(930,521)	237,092	\$2,077,681
Airport Maintenance Fund	983,300	2,058,123	(2,244,620)	0	(251,373)	6,526	\$538,904
Sub-Total	<u>\$36,047,726</u>	<u>\$47,301,741</u>	<u>(\$47,301,298)</u>	<u>\$100,000</u>	<u>(\$5,870,644)</u>	<u>\$785,417</u>	<u>\$29,492,108</u>
<b>Debt Service Funds (see Note 1)</b>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$36,047,726</b>	<b>\$47,301,741</b>	<b>(\$47,301,298)</b>	<b>\$100,000</b>	<b>(\$5,870,644)</b>	<b>\$785,417</b>	<b>\$29,492,108</b>
				<i>Operating Reserve Ratio:</i>			<i>62.35%</i>
<b>Discretionary Funds</b>							
Oilfield Theft Prosecution	6,952	0	(3,552)			3,400	
Sezures Awarded Constable #3	5,085	0	0			5,085	
Dis. Court Technology Fund	2,847	725	0			3,572	
Co. Court Technology Fund	26,126	4,800	0			30,926	
Co. Court Records Preservation	50,729	8,250	0			58,979	
Dist Court Records Preservation	54,514	17,500	(41,000)			31,014	
Co. Clerk Records Management	432,610	105,000	(128,347)		(1,700)	407,563	
Law Library Fund	65,465	50,220	(75,536)			40,149	
Family Protection	24,534	10,000	(20,000)			14,534	
Social Security Incentive	38,198	25,000	(55,000)			8,198	
County-Wide Records Mgmt	114,990	46,500	(129,068)	4,400		36,822	
Building Security Fund	25,868	52,000	(67,226)			10,642	
Drug Court Program Fund	119,729	22,000	(115,000)			26,729	
Workforce Investment Fund	250,000	0	(150,000)			100,000	
Justice Court Technology Fund	70,795	17,600	(86,100)			2,295	
Dist. Clerk Records Mgmt	17,088	11,000	(24,590)		(1,700)	1,798	
Dist. Clerk Criminal Rec Mgmt	7,804	3,500	(2,500)			8,804	
Justice of the Peace Security	53,142	4,223	(31,500)			25,865	
Co. Clerk Criminal Rec Mgmt	12,072	3,000	0		(1,000)	14,072	
Health Care Fund	2,862,854	67,000	(22,000)			2,907,854	
Sub-Total	<u>4,241,402</u>	<u>448,318</u>	<u>(951,419)</u>	<u>4,400</u>	<u>(4,400)</u>	<u>3,738,301</u>	<u>-</u>
<b>Total Operating &amp; Discretionary</b>	<b>\$40,289,128</b>	<b>\$47,750,059</b>	<b>(\$48,252,717)</b>	<b>\$104,400</b>	<b>(\$5,875,044)</b>	<b>\$4,523,718</b>	<b>\$29,492,108</b>
<b>Capital Projects and Interagency</b>							
<b>Highway Projects (see Note 2)</b>							
Interagency Highway Projects	391,962	0	(2,165,000)	2,165,000	0	391,962	
Capital Improvement Fund	13,455,417	70,000	(450,000)	3,201,373	(5,417,460)	10,859,330	
Capital Road & Bridge Project Fund	232,000	0	(1,793,669)	2,249,649	(170,000)	517,980	
Permanent Improvement Fund	4,834,013	330,982	(300,000)	0	(1,395,000)	3,469,995	
Airport Improvement Fund	335,661	6,092,000	(6,072,872)	607,287	0	962,076	
Parking Facility	150,011	0	0	0	0	150,011	
ADA Compliance Project	100,010	0	(365,000)	365,000	0	100,010	
Longview Whaley Comm Bldg.	267,145	0	0	0	0	267,145	
Computer Upgrade Project	0	0	(230,000)	230,000	0	0	
Building Renovations & Acquisitions	47,124	381,689	(1,807,541)	1,807,541	0	428,813	
Capital Energy Project	0	0	(1,751,504)	1,751,504	0	0	
Sub-Total	<u>\$19,813,343</u>	<u>\$6,874,671</u>	<u>(\$14,935,586)</u>	<u>\$12,377,354</u>	<u>(\$6,982,460)</u>	<u>\$17,147,322</u>	<u>\$0</u>
<b>Total - All Funds</b>	<b>\$60,102,471</b>	<b>\$54,624,730</b>	<b>(\$63,188,303)</b>	<b>\$12,481,754</b>	<b>(\$12,857,504)</b>	<b>\$21,671,040</b>	<b>\$29,492,108</b>
				<i>Overall Reserve Ratio:</i>			<i>46.67%</i>

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

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



**FY16 Adopted Budget  
Recapitulation by Category**

	General Fund	Road & Bridge	Other Special Revenue Funds	Capital Projects & Road Imp. Funds	Total All Funds
<b>Est. Balance at 10/1/15</b>	30,657,134	4,407,292	5,224,702	19,813,343	60,102,471
<b><u>Revenues</u></b>					
Property Taxes - Current	18,569,469	1,189,650	1,739,229	247,433	21,745,781
Property Taxes - Delinquent	396,948	42,101	44,694	73,549	557,292
Sales Tax	16,250,000	0	0	0	16,250,000
Other Taxes	315,000	0	0	0	315,000
Licenses & Permits	64,000	1,270,000	0	0	1,334,000
Intergovernmental	845,082	18,000	101,900	6,000,000	6,964,982
Fees of Office	2,993,770	0	371,698	92,000	3,457,468
Fines & Forfeitures	484,000	508,000	0	0	992,000
Interest	160,000	4,500	12,500	80,000	257,000
Rental Income	386,098	0	236,200	0	622,298
Miscellaneous	1,732,000	15,000	220	381,689	2,128,909
<b>Total Revenues</b>	<b>42,196,367</b>	<b>3,047,251</b>	<b>2,506,441</b>	<b>6,874,671</b>	<b>54,624,730</b>
Total Funds Available	72,853,501	7,454,543	7,731,143	26,688,014	114,727,201
Other Financing Sources	0	100,000	4,400	12,377,354	12,481,754
<b>Total Available Resources</b>	<b>72,853,501</b>	<b>7,554,543</b>	<b>7,735,543</b>	<b>39,065,368</b>	<b>127,208,955</b>
<b><u>Expenditures by Category</u></b>					
Salary Expense	19,019,186	2,289,166	1,318,322	0	22,626,674
Fringe Benefits	8,591,984	964,098	702,495	0	10,258,577
Operating Expenses	13,042,193	1,043,695	1,055,822		15,141,710
Capital Outlay & Interagency Proj.	94,066	12,290	101,900	14,935,586	15,143,842
Debt Service	0	0	0	0	0
<b>Total Expenditures</b>	<b>40,747,429</b>	<b>4,309,249</b>	<b>3,178,539</b>	<b>14,935,586</b>	<b>63,170,803</b>
Interbudget Transfers Out	4,688,750	930,521	255,773	6,982,460	12,857,504
<b>Restricted Reserves</b>	<b>541,799</b>	<b>237,092</b>	<b>3,744,827</b>	<b>17,147,322</b>	<b>21,688,540</b>
<b>Unrestricted Reserves</b>	<b>26,875,523</b>	<b>2,077,681</b>	<b>538,904</b>	<b>0</b>	<b>29,492,108</b>
<b>Total Expenditures, Transfers Out &amp; Reserves</b>	<b>72,853,501</b>	<b>7,554,543</b>	<b>7,718,043</b>	<b>39,065,368</b>	<b>127,208,955</b>

## 2015 Adopted Property Tax Distribution

*For the FY15-16 Budget*

<b>CURRENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 97%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531100	0.22420	18,491,469
Airport	218-531100	0.02100	1,732,029
Permanent Improvements	450-531100	0.00300	247,433
Road & Bridge	215-531100	0.00900	742,298
FM Lateral Road*	215-531100	0.00530	433,852
Total Maintenance & Operations (M&O)		0.26250	21,647,081
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	21,647,081

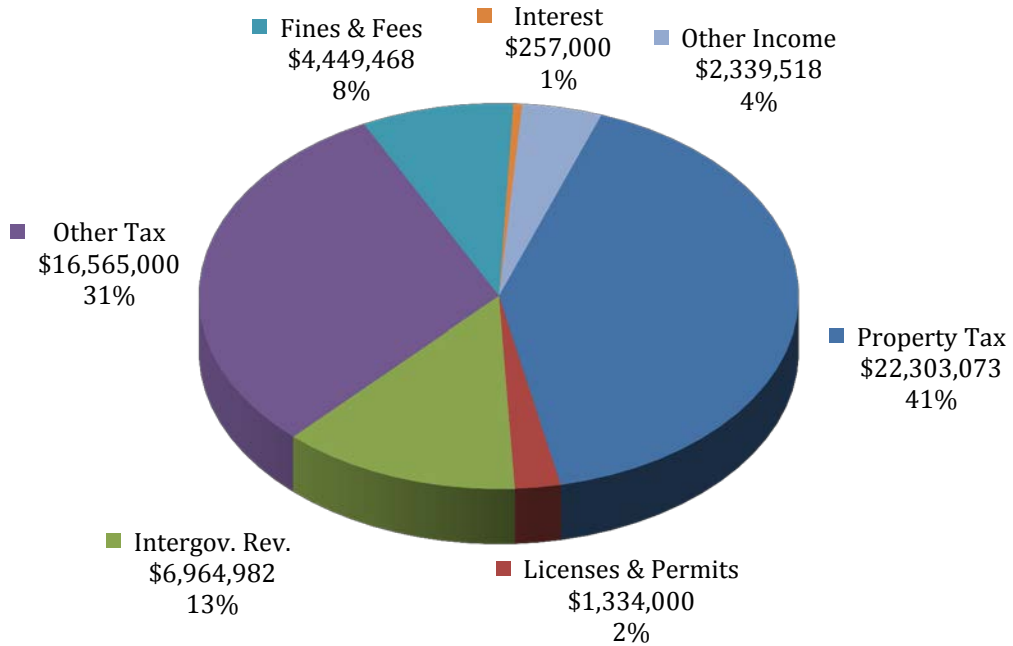
<b>DELINQUENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531200	0.22120	470,948
Airport	218-531200	0.01700	36,194
Permanent Improvements	450-531200	0.01200	25,549
Road & Bridge	215-531200	0.00700	14,903
FM Lateral Road*	215-531200	0.00530	11,197
Total Maintenance & Operations (M&O)		0.26250	558,791
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	558,791

**NOTE:**

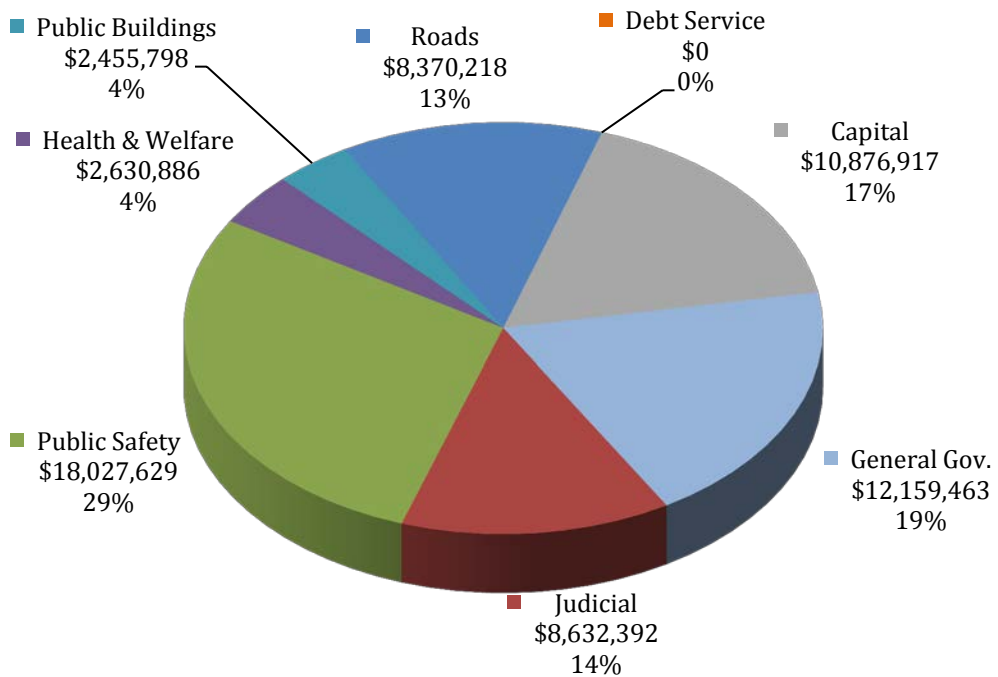
The 2015 Tax rate funds the FY15-16 Budget  
 2015 Certified Taxable Valuations are provided by GAD  
 Current Tax revenue is based on 97% collection base  
 Net taxable value = 2015 taxable value less frozen taxes

# FY16 ADOPTED BUDGET

## WHERE THE MONEY COMES FROM...



## WHAT THE MONEY IS USED FOR...



## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>110 GENERAL FUND</b>							
<b>100000 Revenue</b>							
Current Property Taxes		531100	15,169,075	15,154,579	15,341,529	18,272,780	18,491,469
Current Penalty & Interest		531199	77,279	72,385	78,712	72,000	78,000
Delinquent Property Taxes		531200	302,135	307,552	339,900	478,167	320,948
Delinquent Penalty & Interest		531299	85,252	82,866	78,863	75,000	76,000
Alcoholic Beverage tax		534400	189,867	190,613	234,572	210,000	225,000
Bingo Tax		537700	112,333	116,369	91,337	92,000	90,000
Sales Tax		539800	15,152,603	17,066,298	15,914,111	14,400,000	14,550,000
Motor Vehicle Sales Tax		550400	1,032,305	1,311,831	1,497,812	1,850,000	1,700,000
	<b>Taxes:</b>		<u>32,120,849</u>	<u>34,302,493</u>	<u>33,576,836</u>	<u>35,449,947</u>	<u>35,531,417</u>
Interest Income		538100	92,727	94,000	111,262	95,000	160,000
Unrealized gains on securities held		538150	1,124	(14,272)	(46,466)	0	0
	<b>Intergovernmental Rev:</b>		<u>93,851</u>	<u>79,728</u>	<u>64,796</u>	<u>95,000</u>	<u>160,000</u>
	<b>S/T 100000</b>		<u><b>32,214,700</b></u>	<u><b>34,382,221</b></u>	<u><b>33,641,632</b></u>	<u><b>35,544,947</b></u>	<u><b>35,691,417</b></u>
<b>100100 General Government Revenue</b>							
Alcoholic Beverage Licenses		532100	66,626	29,150	53,111	38,000	25,000
	<b>License/Permits:</b>		<u>66,626</u>	<u>29,150</u>	<u>53,111</u>	<u>38,000</u>	<u>25,000</u>
Fiscal Service Fee		537554	14,215	14,271	15,303	14,500	14,500
Child Welfare Board Reimbursement		537960	15,763	23,422	11,527	14,000	18,000
	<b>Intergovernmental Rev:</b>		<u>29,978</u>	<u>37,693</u>	<u>26,830</u>	<u>28,500</u>	<u>32,500</u>
County Clerk		535400	884,131	895,750	817,751	860,000	795,000
County Clerk Archival Fees		535425	112,450	118,190	104,600	108,000	95,000
Tax Assessor / Collector		535500	646,455	653,348	669,853	642,000	630,000
Tax Collection Contract Fees		535502	257,246	269,751	265,389	245,000	275,000
Computer Services		539106	6,500	7,043	5,958	6,000	5,950
	<b>Charges for Services:</b>		<u>1,906,782</u>	<u>1,944,082</u>	<u>1,863,551</u>	<u>1,861,000</u>	<u>1,800,950</u>
Rent J-W Admin Co (former Borg Warner)		538202	34,098	34,098	34,098	34,098	34,098
A&M Tower, Inc.		538205	3,592	11,987	10,654	9,500	9,500
Other rent		538209	9,700	9,835	9,700	9,200	9,500
Royalties		539102	64,095	48,157	34,761	36,000	32,000
	<b>Rent/Commissions:</b>		<u>111,485</u>	<u>104,077</u>	<u>89,213</u>	<u>88,798</u>	<u>85,098</u>
Miscellaneous		599000	57,131	64,877	144,459	50,000	50,000
	<b>Misc:</b>		<u>57,131</u>	<u>64,877</u>	<u>144,459</u>	<u>50,000</u>	<u>50,000</u>
	<b>S/T 100100</b>		<u><b>2,172,002</b></u>	<u><b>2,179,879</b></u>	<u><b>2,177,164</b></u>	<u><b>2,066,298</b></u>	<u><b>1,993,548</b></u>
<b>100110 Judicial Revenue</b>							
Bail Bond Applications		535450	2,000	1,000	5,500	500	1,000
	<b>License/Permits:</b>		<u>2,000</u>	<u>1,000</u>	<u>5,500</u>	<u>500</u>	<u>1,000</u>
Juvenile Salary Supplement		533700	5,000	0	5,000	5,000	5,000
State Supplement - County Courts at Law		534900	150,000	150,000	168,000	150,000	150,000
State Supplement - Assistant Prosecutors		535999	12,120	21,067	26,292	18,000	24,000
State Supplement - DA Supplement		new	0	0	0	0	4,200
State - Title IV-E Legal Reimb.		537640	23,974	40,521	11,249	35,000	16,000
State - Indigent Defense Funding		537650	82,192	122,946	201,841	120,000	115,000
State - Juror Reimbursement		537660	46,904	40,140	46,002	30,000	40,000
	<b>Intergovernmental Rev:</b>		<u>320,190</u>	<u>374,674</u>	<u>458,384</u>	<u>358,000</u>	<u>354,200</u>
County Clerk - Bond Adm Fee		535401	9,591	139	0	0	0

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
Sheriff - Bond Admin Fee		535402	2,119	466	0	0	0
District Clerk - Bond Admin Fee		535403	10	0	0	0	0
District Clerk - Archival Fee		535426	11,952	12,167	19,095	12,500	19,000
District Attorney		535600	41,513	41,308	38,367	38,000	36,000
District Clerk		535700	322,255	331,370	335,448	310,000	330,000
Justice of the Peace #1		535801	19,741	16,863	15,661	15,200	17,000
Justice of the Peace #2		535802	14,173	15,832	14,780	14,000	16,800
Justice of the Peace #3		535803	8,352	9,375	13,002	11,000	12,300
Justice of the Peace #4		535804	13,245	15,676	14,958	14,800	16,800
Trial fees		536100	15	42	28	20	20
Jury		536200	7,582	7,062	5,966	5,000	5,800
Probate judges education		536500	2,990	2,720	2,650	2,600	2,500
Other arrest fees		536600	91,642	91,515	85,699	85,000	77,000
Judges Fee - Probate		536820	3,107	3,161	3,425	3,200	3,200
State Fees - County Clerk		536850	106,195	99,567	95,278	93,500	95,000
State Fee -TP - Judicial Efficiency		536851	6,284	6,422	6,772	6,300	6,200
State Fee - Drug Court Program		536852	18,146	19,626	19,948	18,500	0
Court Reporter Services		536900	41,318	42,724	41,815	40,500	40,000
DRO - filing fees		537402	1,152	898	882	0	700
Guardianship Fee		537670	7,580	7,700	10,740	9,500	10,000
Defensive Driving Fees		539107	41,589	39,181	35,030	37,500	22,000
Child Safety Fees		539110	1,631	2,675	2,437	2,300	2,000
Traffic Fees		539111	9,918	8,839	7,583	7,800	6,200
Video Fees		550600	6,600	7,280	6,345	6,500	5,800
<b>Charges for Services:</b>			<b>788,700</b>	<b>782,608</b>	<b>775,909</b>	<b>733,720</b>	<b>724,320</b>
Justice of the Peace #1		537101	185,431	155,153	145,515	148,000	130,000
Justice of the Peace #2		537102	98,295	128,626	153,358	142,000	101,000
Justice of the Peace #3		537103	268,293	221,134	229,893	218,000	180,000
Justice of the Peace #4		537104	96,993	73,477	75,216	70,000	73,000
<b>Fines &amp; Forfeitures:</b>			<b>649,012</b>	<b>578,390</b>	<b>603,982</b>	<b>578,000</b>	<b>484,000</b>
Donations		539112	0	0	0	0	0
<b>Miscellaneous S/T 100110</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>1,759,902</b>	<b>1,736,672</b>	<b>1,843,775</b>	<b>1,670,220</b>	<b>1,563,520</b>
<b>100120 Law Enforcement / Corrections Revenue</b>							
Sexually oriented businesses		532200	44,000	31,500	23,700	25,000	12,000
<b>License/Permits:</b>			<b>44,000</b>	<b>31,500</b>	<b>23,700</b>	<b>25,000</b>	<b>12,000</b>
Juvenile Salary Supplement		533700	0	5,000		0	0
Social Security Incentive Payment		536000	79,480	0	0	0	0
Grant-HIDTA		537555	0	248		0	0
Drug Enforcement Task Force		537556	10,538	16,551	14,155	10,500	13,500
Reimb: Sabine Valley - MH Deputies		537558	103,374	103,374	103,374	110,000	103,374
Reimb: Sabine ISD Resource Officer		537559	39,452	39,452	39,452	39,452	42,600
OCDETF Task Force		537560	0	0	0	0	0
City of Longview - Prisoner Care		537800	251,458	247,125	297,608	297,608	297,608
<b>Intergovernmental Rev:</b>			<b>484,302</b>	<b>411,750</b>	<b>454,589</b>	<b>457,560</b>	<b>457,082</b>
County Sheriff		535200	313,957	316,070	332,412	310,000	320,000
Constable Fees - Pct #1		535301	29,455	30,590	30,755	30,000	30,000
Constable Fees - Pct #2		535302	29,700	34,625	38,349	34,000	36,000
Constable Fees - Pct #3		535303	18,210	19,105	26,700	22,000	22,000
Constable Fees - Pct #4		535304	34,055	40,415	40,840	38,000	38,000
<b>Charges for Services:</b>			<b>425,377</b>	<b>440,805</b>	<b>469,056</b>	<b>434,000</b>	<b>446,000</b>
Hangar & Other Ground Rentals		538400	15,018	18,009	18,000	18,000	18,000

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>Rent and Commissions:</b>			15,018	18,009	18,000	18,000	18,000
Donations		539112	2,848	2,848	2,848	2,848	0
Federal - Jail Lease		539122	0	0	(4,472)	0	0
Inmate Reimbursement		550750	15,723	16,643	14,838	5,000	12,000
<b>Miscellaneous:</b>			18,571	19,491	13,214	7,848	12,000
<b>S/T 100120</b>			<b>987,268</b>	<b>921,555</b>	<b>978,559</b>	<b>942,408</b>	<b>945,082</b>
<b>100140 Health &amp; Human Services Revenue</b>							
Sewage disposal systems		533200	24,900	35,000	34,400	30,000	26,000
<b>License/Permits:</b>			24,900	35,000	34,400	30,000	26,000
State Grant		534300		5,880	0		0
State - Commercial Waste Management		537550	364	375	350	300	300
City of Lakeport - Sewer Fees		537551	800	1,200	1,200	1,000	1,000
<b>Intergovernmental Rev:</b>			1,164	7,455	1,550	1,300	1,300
Family Protection Fees		536950	55,670	0	0	0	0
Reimb: Heritage Site Markers		537970	0	0	0	0	0
<b>Charges for Services:</b>			0	0	0	0	0
<b>S/T 100140</b>			<b>26,064</b>	<b>42,455</b>	<b>35,950</b>	<b>31,300</b>	<b>27,300</b>
<b>100150 Public Buildings Revenue</b>							
FEMA Reimb-Direct Expenditures		534199	21,096	0	0	0	0
<b>Intergovernmental Rev:</b>			21,096	0	0	0	0
Parking Lot Fees		539104	5,720	5,306	4,919	5,000	5,000
<b>Charges for Services:</b>			5,720	5,306	4,919	5,000	5,000
Rent-Community Buildings		538206	31,640	26,635	30,225	32,500	30,000
Rent-Longview Community Center		538208	0	0	0	0	38,000
Telephone coin stations		539108	240,654	232,581	227,275	215,000	215,000
<b>Rent &amp; Commissions:</b>			272,294	259,216	257,500	247,500	283,000
Federal - Jail Lease		539122	1,884,122	2,311,038	1,838,774	1,900,000	1,650,000
Contract Jail Revenue		539123	611,280	105,037	17,676	0	0
<b>Miscellaneous:</b>			2,495,402	2,416,075	1,856,450	1,900,000	1,650,000
<b>S/T 100150</b>			<b>2,794,512</b>	<b>2,680,597</b>	<b>2,118,869</b>	<b>2,152,500</b>	<b>1,938,000</b>
<b>298 E-Filing Fund (subsidiary of General Fund)</b>							
<b>100110 Judicial</b>							
District Clerk Electronic Trans Fee		535710	0	0	5,302	6,000	13,500
County Clerk Electronic Trans Fee		535720	0	0	220	1,000	4,000
<b>Charges for Services:</b>			0	0	5,522	7,000	17,500
<b>S/T 110100</b>			<b>0</b>	<b>0</b>	<b>5,522</b>	<b>7,000</b>	<b>17,500</b>
<b>Total Revenue - General Fund</b>			<b>39,954,448</b>	<b>41,943,379</b>	<b>40,801,471</b>	<b>42,414,673</b>	<b>42,176,367</b>
<b>200000 Other Financing Sources</b>							
Sale of fixed assets		539200	30,706	2,376	61,490	20,000	20,000
Insurance proceeds - Loss of fixed assets		539300	30,156	22,137	48,299	5,894	0
Right of Way		539400	0	0	0	0	0
<b>Miscellaneous:</b>			60,862	24,513	109,789	25,894	20,000
Transfer in - Permanent Improvement		841450	121,300	0	0	0	0
Transfer in - Workforce Investment Fund		841272	0	0	0	33,917	0

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
Transfer in - Building Renovation Fund			0	143,273	0	0	0
<b>Operating Transfers In:</b>			121,300	143,273	0	33,917	0
<b>S/T 200000</b>			<b>182,162</b>	<b>167,786</b>	<b>109,789</b>	<b>59,811</b>	<b>20,000</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>40,136,610</b>	<b>42,111,165</b>	<b>40,911,260</b>	<b>42,474,484</b>	<b>42,196,367</b>

General Fund - Summary of Revenues by Function	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>100000 Revenue</b>	32,214,700	34,382,221	33,641,632	35,544,947	35,691,417
<b>100100 General Government</b>	2,172,002	2,179,879	2,177,164	2,066,298	1,993,548
<b>100110 Judicial</b>	1,759,902	1,736,672	1,849,297	1,677,220	1,581,020
<b>100120 Law Enforcement/Corrections</b>	987,268	921,555	978,559	942,408	945,082
<b>100140 Health &amp; Human Services</b>	26,064	42,455	35,950	31,300	27,300
<b>100150 Public Buildings</b>	2,794,512	2,680,597	2,118,869	2,152,500	1,938,000
<b>100160 Transportation &amp; Roads</b>	0	0	0	0	0
<b>100170 Capital Project Revenue</b>	0	0	0	0	0
<b>200000 OFS Revenue</b>	60,862	24,513	109,789	25,894	20,000
<b>200000 OFS Transfers</b>	121,300	143,273	0	33,917	0
<b>Total Revenue + Other Financing Sources</b>	<b>40,136,610</b>	<b>42,111,165</b>	<b>40,911,260</b>	<b>42,474,484</b>	<b>42,196,367</b>

General Fund - Summary of Revenues by Type	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>Property Taxes - Current:</b>	15,246,354	15,226,964	15,420,241	18,344,780	18,569,469
<b>Property Taxes - Delinquent:</b>	387,387	390,418	418,763	553,167	396,948
<b>Sales Tax:</b>	16,184,908	18,378,129	17,411,923	16,250,000	16,250,000
<b>Other Taxes:</b>	302,200	306,982	325,909	302,000	315,000
<b>Licenses &amp; Permits:</b>	137,526	96,650	116,711	93,500	64,000
<b>Intergovernmental Rev:</b>	856,730	831,572	941,353	845,360	845,082
<b>Charges for Services:</b>	3,126,579	3,172,801	3,118,957	3,040,720	2,993,770
<b>Fines &amp; Forfeitures:</b>	649,012	578,390	603,982	578,000	484,000
<b>Interest:</b>	93,851	79,728	64,796	95,000	160,000
<b>Rental Income:</b>	398,797	381,302	364,713	354,298	386,098
<b>Miscellaneous:</b>	2,571,104	2,500,443	2,014,123	1,957,848	1,712,000
<b>Other Financing Sources (all)</b>	182,162	167,786	109,789	59,811	20,000
<b>Total Revenue + Other Financing Sources</b>	<b>40,136,610</b>	<b>42,111,165</b>	<b>40,911,260</b>	<b>42,474,484</b>	<b>42,196,367</b>

Figures provided for contract lease were provided by the Sheriff's office and were budgeted conservatively and are contingent on obtaining contracts. If the County does not obtain contract(s) the expense budget will be void as well.

### 215 ROAD & BRIDGE FUND

#### 100000 Revenue

Property taxes - current	531100	2,802,878	2,997,625	3,014,043	1,012,712	1,176,150
Current Penalty & Interest	531199	14,099	14,505	15,561	13,500	13,500
Property taxes - delinquent	531200	57,926	56,838	67,191	94,418	26,101
Delinquent Penalty & Interest	531299	16,472	15,324	15,588	16,000	16,000
Motor vehicle sales tax	550400	717,366	602,908	442,163	0	0
<b>Taxes:</b>		<b>3,608,741</b>	<b>3,687,200</b>	<b>3,554,546</b>	<b>1,136,630</b>	<b>1,231,751</b>

Interest income	538100	8,128	8,653	10,747	10,000	4,500
Unrealized gains on securities held		1,620	(162)	(8,101)	0	0
<b>Interest income:</b>		<b>9,748</b>	<b>8,491</b>	<b>2,646</b>	<b>10,000</b>	<b>4,500</b>
<b>S/T 100000</b>		<b>3,618,489</b>	<b>3,695,691</b>	<b>3,557,192</b>	<b>1,146,630</b>	<b>1,236,251</b>

#### 100160 Transportation & Roads Revenue

Motor vehicle registration	533100	1,243,129	1,225,149	1,259,660	1,200,000	1,250,000
Federal Grant	534100	1,100	0	0	0	0
FEMA Reimb-Direct Expenditures	534199	15,416	0	0	0	0
State weight permits	534200	17,384	20,839	14,680	17,500	20,000
<b>License/Permits</b>		<b>1,277,029</b>	<b>1,245,988</b>	<b>1,274,340</b>	<b>1,217,500</b>	<b>1,270,000</b>

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
State - Lateral Road		534800	24,343	18,982	19,613	18,000	18,000
<b>Intergovernmental Revenue</b>			<b>24,343</b>	<b>18,982</b>	<b>19,613</b>	<b>18,000</b>	<b>18,000</b>
Misdemeanor Fines		537201	420,151	407,490	376,281	385,000	350,000
Felony Fines		537202	111,238	117,359	131,312	118,000	120,000
Civil / BF Fines		537203	26,181	32,239	48,135	38,000	38,000
<b>Fines &amp; Forfeitures</b>			<b>557,570</b>	<b>557,088</b>	<b>555,728</b>	<b>541,000</b>	<b>508,000</b>
Miscellaneous		599000	7,529	8,493	5,004	5,000	5,000
Reimburse Capital Project Overhead		550800	20,159	29,885	0	0	0
<b>Miscellaneous</b>			<b>27,688</b>	<b>38,378</b>	<b>5,004</b>	<b>5,000</b>	<b>5,000</b>
<b>S/T 100160</b>			<b>1,886,630</b>	<b>1,860,436</b>	<b>1,854,685</b>	<b>1,781,500</b>	<b>1,801,000</b>
<b>Total Revenue - Road &amp; Bridge Fund</b>			<b>5,505,119</b>	<b>5,556,127</b>	<b>5,411,877</b>	<b>2,928,130</b>	<b>3,037,251</b>
<b>200000 Other Financing Sources</b>							
Sale of fixed assets		539200	3,894	106,266	2,753	5,000	10,000
Ins Proceeds - Loss of Fixed Assets		539300	20,419	0	0	624	0
Gain/Loss-Disposal of Fixed Assets Pct #3		539500	0	0	0	0	0
Other Financing Sources-Capital Lease P#3		830000	0	0	0	0	0
Other Financing Sources-Capital Lease P#4		830000	0	0	0	0	0
<b>Miscellaneous</b>			<b>24,313</b>	<b>106,266</b>	<b>2,753</b>	<b>5,624</b>	<b>10,000</b>
Transfer in - General Fund		841010	100,000	100,000	109,027	105,824	100,000
Transfer in - Airport		841218	0	960	0	0	0
Transfer in - Workforce Investment Fund		841272	0	0	0	2,501	0
Transfer in - Capital Improvement Fund		841410	0	82,850	0	0	0
Transfer in - Permanent Improvement Fund		841450	0	0	112,264	0	0
<b>Operating Transfers In</b>			<b>100,000</b>	<b>183,810</b>	<b>221,291</b>	<b>108,325</b>	<b>100,000</b>
<b>S/T 200000</b>			<b>124,313</b>	<b>290,076</b>	<b>224,044</b>	<b>113,949</b>	<b>110,000</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>5,629,432</b>	<b>5,846,203</b>	<b>5,635,921</b>	<b>3,042,079</b>	<b>3,147,251</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Function</b>							
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>100000 Revenue</b>			3,618,489	3,695,691	3,557,192	1,146,630	1,236,251
<b>100100 General Government</b>			0	0	0	0	0
<b>100110 Judicial</b>			0	0	0	0	0
<b>100120 Law Enforcement/Corrections</b>			0	0	0	0	0
<b>100140 Health &amp; Human Services</b>			0	0	0	0	0
<b>100150 Public Buildings</b>			0	0	0	0	0
<b>100160 Transportation &amp; Roads</b>			1,886,630	1,860,436	1,854,685	1,781,500	1,801,000
<b>100170 Capital Project Revenue</b>			0	0	0	0	0
<b>200000 OFS Revenue</b>			24,313	106,266	2,753	5,624	10,000
<b>200000 OFS Transfers</b>			100,000	183,810	221,291	108,325	100,000
<b>Total Revenue + Other Financing Sources</b>			<b>5,629,432</b>	<b>5,846,203</b>	<b>5,635,921</b>	<b>3,042,079</b>	<b>3,147,251</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Type</b>							
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>Property Taxes - Current:</b>			2,816,977	3,012,130	3,029,604	1,026,212	1,189,650
<b>Property Taxes - Delinquent:</b>			74,398	72,162	82,779	110,418	42,101
<b>Sales Tax:</b>			717,366	602,908	442,163	0	0
<b>Other Taxes:</b>			0	0	0	0	0
<b>Licenses &amp; Permits:</b>			1,277,029	1,245,988	1,274,340	1,217,500	1,270,000
<b>Intergovernmental Rev:</b>			24,343	18,982	19,613	18,000	18,000
<b>Charges for Services:</b>			0	0	0	0	0
<b>Fines &amp; Forfeitures:</b>			557,570	557,088	555,728	541,000	508,000
<b>Interest:</b>			9,748	8,491	2,646	10,000	4,500
<b>Rental Income:</b>			0	0	0	0	0
<b>Miscellaneous:</b>			27,688	38,378	5,004	5,000	5,000
<b>Other Financing Sources (all)</b>			124,313	290,076	224,044	113,949	110,000
<b>Total Revenue + Other Financing Sources</b>			<b>5,629,432</b>	<b>5,846,203</b>	<b>5,635,921</b>	<b>3,042,079</b>	<b>3,147,251</b>



## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>218 Airport Maintenance Fund</b>							
<b>100000 Revenue</b>							
Property taxes - current		531100	1,683,654	1,782,995	1,801,565	1,404,328	1,732,029
Current Penalty & Interest		531199	8,567	8,623	9,263	8,500	7,200
Property taxes - delinquent		531200	33,534	34,135	39,955	56,211	36,194
Delinquent Penalty & Interest		531299	9,462	9,186	9,270	9,100	8,500
	<b>Taxes:</b>		<u>1,735,217</u>	<u>1,834,939</u>	<u>1,860,053</u>	<u>1,478,139</u>	<u>1,783,923</u>
Interest Income		538100	1,274	2,290	1,990	1,500	500
Unrealized gains on securities held			129	402	(801)	0	0
	<b>Interest Income:</b>		<u>1,403</u>	<u>2,692</u>	<u>1,189</u>	<u>1,500</u>	<u>500</u>
	<b>S/T 100000</b>		<u><b>1,736,620</b></u>	<u><b>1,837,631</b></u>	<u><b>1,861,242</b></u>	<u><b>1,479,639</b></u>	<u><b>1,784,423</b></u>
<b>100100 General Government Revenue</b>							
Federal Grant		534100	11,028	0	0	0	0
Terminal Security Agreement		534150	25,243	21,900	21,900	21,000	21,900
	<b>Intergovernmental Rev:</b>		<u>36,271</u>	<u>21,900</u>	<u>21,900</u>	<u>21,000</u>	<u>21,900</u>
Landing fees		538700	0	0	0	0	0
Water service		538900	9,380	9,480	9,095	9,000	8,800
Sewer service		539000	7,320	7,080	7,280	6,500	6,800
	<b>Charges for Services:</b>		<u>16,700</u>	<u>16,560</u>	<u>16,375</u>	<u>15,500</u>	<u>15,600</u>
Terminal Building Rental Space		538300	8,101	7,650	6,150	7,100	7,200
Hangar & Other Ground Rentals		538400	132,435	134,432	137,398	132,000	135,000
Rental commissions		538500	36,782	36,883	42,420	35,000	42,000
Fuel flowage		538600	55,712	55,644	59,119	55,000	52,000
	<b>Rent/Commissions:</b>		<u>233,030</u>	<u>234,609</u>	<u>245,087</u>	<u>229,100</u>	<u>236,200</u>
Miscellaneous		599000	8,285	3,076	6	500	0
	<b>Miscellaneous:</b>		<u>8,285</u>	<u>3,076</u>	<u>6</u>	<u>500</u>	<u>0</u>
	<b>S/T 100100</b>		<u><b>294,286</b></u>	<u><b>276,145</b></u>	<u><b>283,368</b></u>	<u><b>266,100</b></u>	<u><b>273,700</b></u>
	<b>Total Revenue - Airport Maintenance Fund</b>		<u><b>2,030,906</b></u>	<u><b>2,113,776</b></u>	<u><b>2,144,610</b></u>	<u><b>1,745,739</b></u>	<u><b>2,058,123</b></u>
<b>200000 Other Financing Sources</b>							
Sale of fixed assets		539200	10,058	0	0	0	0
Insurance Proceeds - fixed assets		539300	3,840	0	13,109	0	0
	<b>Miscellaneous</b>		<u>13,898</u>	<u>0</u>	<u>13,109</u>	<u>0</u>	<u>0</u>
Transfer in - General Fund		841010	0	68,999	8,305	179	0
Transfer in - Workforce Investment		841272	0	0	0	2,908	0
Transfer in - Permanent Improvements		841450	0	0	0	0	0
	<b>Operating Transfers In</b>		<u>0</u>	<u>68,999</u>	<u>8,305</u>	<u>3,087</u>	<u>0</u>
	<b>S/T 200000</b>		<u><b>13,898</b></u>	<u><b>68,999</b></u>	<u><b>21,414</b></u>	<u><b>3,087</b></u>	<u><b>0</b></u>
	<b>Total Revenue + Other Fin. Sources</b>		<u><b>2,044,804</b></u>	<u><b>2,182,775</b></u>	<u><b>2,166,024</b></u>	<u><b>1,748,826</b></u>	<u><b>2,058,123</b></u>
<b>Airport Maint. Fund - Summary of Revenues by Function</b>			<b>FY11/12</b>	<b>FY12/13</b>	<b>FY13/14</b>	<b>FY14/15</b>	<b>FY15/16</b>
<b>100000 Revenue</b>			1,736,620	1,837,631	1,861,242	1,479,639	1,784,423
<b>100100 General Government</b>			294,286	276,145	283,368	266,100	273,700
<b>100110 Judicial</b>			0	0	0	0	0
<b>100120 Law Enforcement/Corrections</b>			0	0	0	0	0
<b>100140 Health &amp; Human Services</b>			0	0	0	0	0
<b>100150 Public Buildings</b>			0	0	0	0	0
<b>100160 Transportation &amp; Roads</b>			0	0	0	0	0
<b>100170 Capital Project Revenue</b>			0	0	0	0	0

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
200000 OFS Revenue			13,898	0	13,109	0	0
200000 OFS Transfers			0	68,999	8,305	3,087	0
<b>Total Revenue + Other Financing Sources</b>			<b>2,044,804</b>	<b>2,182,775</b>	<b>2,166,024</b>	<b>1,748,826</b>	<b>2,058,123</b>

Airport Maint. Fund - Summary of Revenues by Type	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
Property Taxes - Current:	1,692,221	1,791,618	1,810,828	1,412,828	1,739,229
Property Taxes - Delinquent:	42,996	43,321	49,225	65,311	44,694
Sales Tax:	0	0	0	0	0
Other Taxes:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	36,271	21,900	21,900	21,000	21,900
Charges for Services:	16,700	16,560	16,375	15,500	15,600
Fines & Forfeitures:	0	0	0	0	0
Interest:	1,403	2,692	1,189	1,500	500
Rental Income:	233,030	234,609	245,087	229,100	236,200
Miscellaneous:	8,285	3,076	6	500	0
Other Financing Sources (all)	13,898	68,999	21,414	3,087	0
<b>Total Revenue + Other Financing Sources</b>	<b>2,044,804</b>	<b>2,182,775</b>	<b>2,166,024</b>	<b>1,748,826</b>	<b>2,058,123</b>

### DISCRETIONARY FUND(S) REVENUE (by fund)

#### 202 Oilfield Theft Prosecution

##### 100110 Judicial Revenue

Donations	539112	0	0	0	0	0
S/T 100110		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue - Oilfield Theft Prosecution</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 203 Constable Seizures Awarded

##### 100120 Public Safety

Seizures Awarded	539101	0	260	0	0	0
S/T 100120		<b>0</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue - Constable Seizures Awarded</b>		<b>0</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 204 District Court Technology Fund

##### 100110 Judicial Revenue

District Court Technology Fee	537856	438	638	748	650	725
S/T 100110		<b>438</b>	<b>638</b>	<b>748</b>	<b>650</b>	<b>725</b>
<b>Total Revenue - District Court Technology</b>		<b>438</b>	<b>638</b>	<b>748</b>	<b>650</b>	<b>725</b>

#### 205 County Court Technolgy Fund

##### 100100 General Government

County Court Technology Fee	537857	5,213	5,246	4,930	4,800	4,800
S/T 100100		<b>5,213</b>	<b>5,246</b>	<b>4,930</b>	<b>4,800</b>	<b>4,800</b>
<b>Total Revenue - County Court Technology</b>		<b>5,213</b>	<b>5,246</b>	<b>4,930</b>	<b>4,800</b>	<b>4,800</b>

#### 206 County Court Records Preservation

##### 100100 General Government

County Court Records Preservation Fee	537301	9,229	9,072	9,213	9,100	8,250
S/T 100100		<b>9,229</b>	<b>9,072</b>	<b>9,213</b>	<b>9,100</b>	<b>8,250</b>
<b>Total Revenue - County Court Records Preservation</b>		<b>9,229</b>	<b>9,072</b>	<b>9,213</b>	<b>9,100</b>	<b>8,250</b>

#### 207 District Court Records Preservation

##### 100110 Judicial Revenue

District Court Records Pres. Fee	537951	17,079	17,963	17,569	16,250	17,500
S/T 100110		<b>17,079</b>	<b>17,963</b>	<b>17,569</b>	<b>16,250</b>	<b>17,500</b>
<b>Total Revenue - District Court Records Preservation</b>		<b>17,079</b>	<b>17,963</b>	<b>17,569</b>	<b>16,250</b>	<b>17,500</b>

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>213 County Clerk Records Management</b>							
<b>100100 General Government Revenue</b>							
Records Management		537300	121,165	126,965	112,861	118,000	105,000
	S/T 100100		<b>121,165</b>	<b>126,965</b>	<b>112,861</b>	<b>118,000</b>	<b>105,000</b>
<b>Total Revenue - Co Clk Rec Mgmt</b>			<b>121,165</b>	<b>126,965</b>	<b>112,861</b>	<b>118,000</b>	<b>105,000</b>
<b>217 Law Library Fund</b>							
<b>100110 Judicial Revenue</b>							
Law Library Fees		536300	54,250	55,109	52,330	51,000	50,000
	Charges for Services:		54,250	55,109	52,330	51,000	50,000
Miscellaneous		599000	301	209	257	220	220
	Miscellaneous:		301	209	257	220	220
	S/T 100110		<b>54,551</b>	<b>55,318</b>	<b>52,587</b>	<b>51,220</b>	<b>50,220</b>
<b>Total Revenue - Law Library Fund</b>			<b>54,551</b>	<b>55,318</b>	<b>52,587</b>	<b>51,220</b>	<b>50,220</b>
<b>200000 Other Financing Sources</b>							
Transfer in - Workforce Investment		841272	0	0	0	351	0
	S/T 200000		<b>0</b>	<b>0</b>	<b>0</b>	<b>351</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>54,551</b>	<b>55,318</b>	<b>52,587</b>	<b>51,571</b>	<b>50,220</b>
<b>224 Family Protection Fund</b>							
<b>100140 Health &amp; Human Service Revenue</b>							
Family Protection Fees		536950	0	10,868	9,995	10,000	10,000
	S/T 100140		<b>0</b>	<b>10,868</b>	<b>9,995</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenue - Family Protection Fund</b>			<b>0</b>	<b>10,868</b>	<b>9,995</b>	<b>10,000</b>	<b>10,000</b>
<b>230 Social Security Incentive</b>							
<b>100200 Public Safety Revenue</b>							
Social Security Incentive Payments		536000	0	25,400	24,800	25,000	25,000
	S/T 100200		<b>0</b>	<b>25,400</b>	<b>24,800</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Revenue - Social Security Incentive Fund</b>			<b>0</b>	<b>25,400</b>	<b>24,800</b>	<b>25,000</b>	<b>25,000</b>
<b>232 County-Wide Records Management</b>							
<b>100100 General Government Revenue</b>							
County-Wide Records Management Fees		537900	54,617	52,947	48,587	49,000	46,500
Miscellaneous		550900	0	99	0	0	0
	S/T 100100		<b>54,617</b>	<b>53,046</b>	<b>48,587</b>	<b>49,000</b>	<b>46,500</b>
<b>Total Revenue - County-Wide Records Mgmt.</b>			<b>54,617</b>	<b>53,046</b>	<b>48,587</b>	<b>49,000</b>	<b>46,500</b>
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	21,425	0	0	0	0
Transfer in - Co Clk Rec Mgmt		841213	1,700	1,700	1,700	1,700	1,700
Transfer in - Workforce Development		841272	0	0	0	707	0
Transfer in - Dist Clk Civil Rec Mgmt		841274	1,700	1,700	1,700	1,700	1,700
Transfer in - Co Clk Criminal Rec Mgmt		841277	2,000	2,000	2,000	2,000	1,000
	S/T 200000		<b>26,825</b>	<b>5,400</b>	<b>5,400</b>	<b>6,107</b>	<b>4,400</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>81,442</b>	<b>58,446</b>	<b>53,987</b>	<b>55,107</b>	<b>50,900</b>
<b>233 Building Security Fund</b>							
<b>100120 Public Safety Revenue</b>							
Security fees		550100	65,087	65,113	59,576	60,000	52,000
	S/T 100120		<b>65,087</b>	<b>65,113</b>	<b>59,576</b>	<b>60,000</b>	<b>52,000</b>
<b>Total Revenue - Building Security Fund</b>			<b>65,087</b>	<b>65,113</b>	<b>59,576</b>	<b>60,000</b>	<b>52,000</b>
<b>200000 Other Financing Sources</b>							
Transfer in - Workforce Investment		841272	0	0	0	275	0
	S/T 200000		<b>0</b>	<b>0</b>	<b>0</b>	<b>275</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>65,087</b>	<b>65,113</b>	<b>59,576</b>	<b>60,275</b>	<b>52,000</b>

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>235 Drug Court Program</b>							
<b>100110 Judicial Revenue</b>							
State Fee-Drug Court Program		536852	0	0	0	0	22,000
		<b>S/T 100110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>
<b>Total Revenue - Drug Court Program Fund</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	0	0	0	0
		<b>S/T 200000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>
<b>272 Workforce Investment Fund</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	200,000	0	100,000	0
		<b>S/T 200000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>200,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
<b>273 Justice Court Technology Fund</b>							
<b>100110 Judicial Revenue</b>							
JP 1 - Justice Court Technology		537851	6,962	6,335	5,659	5,800	4,800
JP 2 - Justice Court Technology		537852	4,058	5,318	5,565	5,900	3,600
JP 3 - Justice Court Technology		537853	10,316	9,035	8,153	8,200	6,400
JP 4 - Justice Court Technology		537854	4,506	3,183	3,137	3,000	2,800
		<b>S/T 100110</b>	<b>25,842</b>	<b>23,871</b>	<b>22,514</b>	<b>22,900</b>	<b>17,600</b>
<b>Total Revenue - Justice Court Technology</b>			<b>25,842</b>	<b>23,871</b>	<b>22,514</b>	<b>22,900</b>	<b>17,600</b>
<b>274 District Clerk Civil Records Management</b>							
<b>100110 Judicial Revenue</b>							
District Clerk Records Mgmt Fees		537950	9,625	10,404	11,063	10,000	11,000
		<b>S/T 100110</b>	<b>9,625</b>	<b>10,404</b>	<b>11,063</b>	<b>10,000</b>	<b>11,000</b>
<b>Total Revenue - DC Civil Rec Mgmt</b>			<b>9,625</b>	<b>10,404</b>	<b>11,063</b>	<b>10,000</b>	<b>11,000</b>
<b>275 District Clerk Criminal Records Management</b>							
<b>100110 Judicial Revenue</b>							
District Clerk Records Mgmt Fees		537950	1,992	2,712	3,503	2,800	3,500
		<b>S/T 100110</b>	<b>1,992</b>	<b>2,712</b>	<b>3,503</b>	<b>2,800</b>	<b>3,500</b>
<b>Total Revenue - DC Criminal Rec Mgmt</b>			<b>1,992</b>	<b>2,712</b>	<b>3,503</b>	<b>2,800</b>	<b>3,500</b>
<b>276 Justice of the Peace Security</b>							
<b>100110 Judicial Revenue</b>							
JP Security Fees - Pct 1		550151	1,740	1,583	1,407	1,400	1,155
JP Security Fees - Pct 2		550152	1,006	1,323	1,389	1,400	860
JP Security Fees - Pct 3		550153	2,564	2,243	2,030	2,000	1,558
JP Security Fees - Pct 4		550154	1,113	787	827	750	650
		<b>S/T 100110</b>	<b>6,423</b>	<b>5,936</b>	<b>5,653</b>	<b>5,550</b>	<b>4,223</b>
<b>Total Revenue - JP Security</b>			<b>6,423</b>	<b>5,936</b>	<b>5,653</b>	<b>5,550</b>	<b>4,223</b>
<b>277 County Clerk Criminal Records Management</b>							
<b>100100 General Government Revenue</b>							
County Clerk Records Mgmt Fees		537300	3,748	3,654	3,257	3,200	3,000
		<b>S/T 100100</b>	<b>3,748</b>	<b>3,654</b>	<b>3,257</b>	<b>3,200</b>	<b>3,000</b>
<b>Total Revenue - CC Criminal Rec Mgmt</b>			<b>3,748</b>	<b>3,654</b>	<b>3,257</b>	<b>3,200</b>	<b>3,000</b>
<b>282 Health Care Fund</b>							
<b>100000 Revenue</b>							
Interest Income		538100	8,002	7,399	16,142	8,500	12,000
Unrealized gains on securities held		538150	1,700	548	(8,092)	0	0

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>S/T 100000</b>			<b>9,702</b>	<b>7,947</b>	<b>8,050</b>	<b>8,500</b>	<b>12,000</b>
<b>100140 Health &amp; Human Services Revenue</b>							
State - Tobacco Settlement		534500	54,289	50,116	51,972	50,000	55,000
<b>S/T 100140</b>			<b>54,289</b>	<b>50,116</b>	<b>51,972</b>	<b>50,000</b>	<b>55,000</b>
<b>Total Revenue - Health Care Fund</b>			<b>63,991</b>	<b>58,063</b>	<b>60,022</b>	<b>58,500</b>	<b>67,000</b>

### ALL SPECIAL REVENUE FUNDS

<b>Total Revenue</b>	<b>439,000</b>	<b>474,529</b>	<b>446,878</b>	<b>446,970</b>	<b>448,318</b>
<b>Total Other Financing Sources</b>	<b>26,825</b>	<b>205,400</b>	<b>5,400</b>	<b>106,107</b>	<b>4,400</b>
<b>Grand Total Special Revenue Funds</b>	<b>465,825</b>	<b>679,929</b>	<b>452,278</b>	<b>553,077</b>	<b>452,718</b>

### All Discretionary Fund Revenue - Summary by Function

	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>100000 Revenue</b>	9,702	7,947	8,050	8,500	12,000
<b>100100 General Government</b>	193,972	197,983	178,848	184,100	167,550
<b>100110 Judicial</b>	115,950	116,842	113,637	109,370	126,768
<b>100120 Public Safety</b>	65,087	90,773	84,376	85,000	77,000
<b>100140 Health &amp; Human Services</b>	54,289	60,984	61,967	60,000	65,000
<b>100150 Public Buildings</b>	0	0	0	0	0
<b>100160 Transportation &amp; Roads</b>	0	0	0	0	0
<b>100170 Capital Project Revenue</b>	0	0	0	0	0
<b>200000 OFS Revenue</b>	0	0	0	0	0
<b>200000 OFS Transfers</b>	26,825	205,400	5,400	106,733	4,400
<b>Total Revenue + Other Financing Sources</b>	<b>465,825</b>	<b>679,929</b>	<b>452,278</b>	<b>553,703</b>	<b>452,718</b>

### All Discretionary Fund Revenue - Summary of Revenues by Type

	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>Property Taxes - Current:</b>	0	0	0	0	0
<b>Property Taxes - Delinquent:</b>	0	0	0	0	0
<b>Sales Tax:</b>	0	0	0	0	0
<b>Other Taxes:</b>	0	0	0	0	0
<b>Licenses &amp; Permits:</b>	0	0	0	0	0
<b>Intergovernmental Rev:</b>	54,289	75,516	76,772	75,000	80,000
<b>Charges for Services:</b>	374,708	390,498	361,799	363,250	356,098
<b>Fines &amp; Forfeitures:</b>	0	0	0	0	0
<b>Interest:</b>	9,702	7,947	8,050	8,500	12,000
<b>Rental Income:</b>	0	0	0	0	0
<b>Miscellaneous:</b>	301	568	257	220	220
<b>Other Financing Sources (all)</b>	26,825	205,400	5,400	106,733	4,400
<b>Total Revenue + Other Financing Sources</b>	<b>465,825</b>	<b>679,929</b>	<b>452,278</b>	<b>553,703</b>	<b>452,718</b>
			0	0	0

## DEBT SERVICE FUNDS

**Gregg County does not have long term debt obligations.**

## CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)

### 208 Interagency Highway Projects

<b>100160 Transportation</b>							
Miscellaneous		599000	147,826	0	0	0	0
<b>S/T 100160</b>			<b>147,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>200000 Other Financing Sources</b>							
Transfer In - General Fund		841010	0	0	350,000	0	1,100,000
Transfer In - Capital Improvement Funds		841410	0	6,480,000	1,850,000	3,225,000	1,065,000

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>S/T 200000</b>			<b>0</b>	<b>6,480,000</b>	<b>2,200,000</b>	<b>3,225,000</b>	<b>2,165,000</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>6,480,000</b>	<b>2,200,000</b>	<b>3,225,000</b>	<b>2,165,000</b>
<b>410 Capital Improvement Fund</b>							
<b>100000 Revenue</b>							
Interest income		538100	50,709	41,906	58,950	50,000	70,000
Unrealized gains/losses		538150	(5,160)	(10,809)	(13,393)		
			<u>45,549</u>	<u>31,097</u>	<u>45,557</u>	<u>50,000</u>	<u>70,000</u>
<b>S/T 100000</b>			<b>45,549</b>	<b>31,097</b>	<b>45,557</b>	<b>50,000</b>	<b>70,000</b>
<b>Total Revenue - Capital Impr. Fund</b>			<b>45,549</b>	<b>31,097</b>	<b>45,557</b>	<b>50,000</b>	<b>70,000</b>
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	0	7,000,000	6,005,000	3,000,000
Transfer in - Airport Maintenance Fund		841218	0	0	0	186,251	201,373
Transfer in - CCL #1 Courtroom Renovation		841410	0	0	0	0	0
Transfer in - Communications Project		841475	0	16,711	0	0	0
			<u>0</u>	<u>16,711</u>	<u>7,000,000</u>	<u>6,191,251</u>	<u>3,201,373</u>
<b>S/T 200000</b>			<b>0</b>	<b>16,711</b>	<b>7,000,000</b>	<b>6,191,251</b>	<b>3,201,373</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>45,549</b>	<b>47,808</b>	<b>7,045,557</b>	<b>6,241,251</b>	<b>3,271,373</b>
<b>420 Capital Road &amp; Bridge Project Fund</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	0	0	0	0
Transfer in - Road & Bridge Fund		841215	0	0	0	472,179	355,980
Transfer in - Capital Improvement Fund		841410	0	0	0	1,899,492	1,893,669
Transfer in - Permanent Improvement Fund		841475	0	0	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>	<u>2,371,671</u>	<u>2,249,649</u>
<b>S/T 200000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,371,671</b>	<b>2,249,649</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,371,671</b>	<b>2,249,649</b>
<b>450 Permanent Improvement Fund</b>							
<b>100000 Revenue</b>							
Property Tax - Current		531100	1,096,357	1,037,929	1,050,185	991,290	247,433
Current Penalty & Interest		531199	5,581	4,907	5,384	4,700	43,000
Property Tax - Delinquent		531200	21,837	22,228	23,290	32,768	25,549
Delinquent Penalty & Interest		531299	6,161	5,989	5,403	5,000	5,000
<b>Taxes:</b>			<u>1,129,936</u>	<u>1,071,053</u>	<u>1,084,262</u>	<u>1,033,758</u>	<u>320,982</u>
Interest income		538100	6,540	7,601	12,429	10,000	10,000
Unrealized gains/losses		538150	903	(134)	(5,955)	0	0
<b>Interest Income:</b>			<u>7,443</u>	<u>7,467</u>	<u>6,474</u>	<u>10,000</u>	<u>10,000</u>
<b>S/T 100000</b>			<b>1,137,379</b>	<b>1,078,520</b>	<b>1,090,736</b>	<b>1,043,758</b>	<b>330,982</b>
<b>Total Revenue - Permanent Impr. Fund</b>			<b>1,137,379</b>	<b>1,078,520</b>	<b>1,090,736</b>	<b>1,043,758</b>	<b>330,982</b>
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	0	0	0	0
Transfer in - Capital Improvement Fund		841410	0	0	0	0	0
Transfer in - Building Renovations		841476	0	15,013	0	0	0
			<u>0</u>	<u>15,013</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>S/T 200000</b>			<b>0</b>	<b>15,013</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>1,137,379</b>	<b>1,093,533</b>	<b>1,090,736</b>	<b>1,043,758</b>	<b>330,982</b>
<b>460 Airport Improvement Fund</b>							
<b>100170 Capital Projects Revenue</b>							
Federal grant - airport projects		534100	380,331	2,312,910	3,274,049	10,471,265	6,000,000

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>Intergovernmental Rev:</b>			380,331	2,312,910	3,274,049	10,471,265	6,000,000
Passenger facility charge		539120	48,531	82,062	95,954	90,000	92,000
<b>Charges for Services:</b>			48,531	82,062	95,954	90,000	92,000
<b>S/T 100170</b>			<b>428,862</b>	<b>2,394,972</b>	<b>3,370,003</b>	<b>10,561,265</b>	<b>6,092,000</b>
<b>Total Revenue - Airport Imp. Fund</b>			<b>428,862</b>	<b>2,394,972</b>	<b>3,370,003</b>	<b>10,561,265</b>	<b>6,092,000</b>
<b>200000 Other Financing Sources</b>							
Transfer In - Airport Maintenance		841218	0	0	0	0	0
Transfer in - Capital Improvement Fund		841410	53,875	210,913	271,694	1,143,569	607,287
Transfer in - Permanent Improvement Fund		841450	0	0	0	197,766	0
<b>S/T 200000</b>			<b>53,875</b>	<b>210,913</b>	<b>271,694</b>	<b>1,341,335</b>	<b>607,287</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>\$482,737</b>	<b>\$2,605,885</b>	<b>3,641,697</b>	<b>11,902,600</b>	<b>6,699,287</b>
<b>465 Parking Facility</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - Capital Imp Funds		841410	0	150,000	0	0	0
<b>S/T 200000</b>			<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>466 ADA Compliance Project</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - Permanent Imp Fund		841450	0	165,000	575,000	440,000	365,000
<b>S/T 200000</b>			<b>0</b>	<b>165,000</b>	<b>575,000</b>	<b>440,000</b>	<b>365,000</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>165,000</b>	<b>575,000</b>	<b>440,000</b>	<b>365,000</b>
<b>468 Longview Community Center Renovation</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - Capital Imp Fund		841410	0	150,000	200,000	200,000	0
<b>S/T 200000</b>			<b>0</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>472 Computer Upgrade Fund</b>							
<b>200000 Other Financing Sources</b>							
Transfer in - General Fund		841010	0	0	0	72,690	130,000
Transfer in - Capital Imp Fund		841410	0	0	0	0	100,000
<b>S/T 200000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>72,690</b>	<b>230,000</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>72,690</b>	<b>230,000</b>
<b>474 CCL #1 Courtroom Renovation</b>							
<b>100000 Revenue</b>							
Interest income		538100	0	0	0	0	0
<b>S/T 100000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue - CCL #1 Courtroom</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>200000 Other Financing Sources</b>							
Transfer in - Capital Imp Fund		841410	0	0	540,000	60,000	0
Transfer in - Permanent Improvement Funds		841450	0	0	99,785	0	0
Transfer in - ADA Compliance Project		841466	0	0	60,000	0	0
<b>S/T 200000</b>			<b>0</b>	<b>0</b>	<b>699,785</b>	<b>60,000</b>	<b>0</b>

## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>699,785</b>	<b>60,000</b>	<b>0</b>
<b>476 Building Renovations and Acquisitions</b>							
<b>100000 Revenue</b>							
Interest income		538100	0	0	0	0	0
Unrealized gains/losses		538150	0	0	0	0	0
<b>Interest Income:</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>S/T 100000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>200000 Other Financing Sources</b>							
Sale of Assets		539200	0	0	0	0	0
Insurance Proceeds - Loss of Fixed Assets		539300	41,475	34,817	0	0	0
Gain/Loss-Disposal of Fixed Assets		539500	0	0	0	0	381,689
Other Financing Sources - Capital Lease		830000	0	0	0	0	0
<b>Miscellaneous:</b>			<b>41,475</b>	<b>34,817</b>	<b>0</b>	<b>0</b>	<b>381,689</b>
<i>Transfer In - General Fund</i>		841010	235,000	0	0	23,500	203,000
<i>Transfer In - Road &amp; Bridge Fund</i>		841215	0	0	0	0	574,541
<i>Transfer In - Airport Fund</i>		841218	135,000	45,000	0	0	0
<i>Transfer In - Capital Improvement Fund</i>		841410	0	0	150,000	869,345	0
<i>Transfer In - Permanent Improvement</i>		841450	135,000	0	181,685	37,418	1,030,000
<b>Operating Transfers In:</b>			<b>505,000</b>	<b>45,000</b>	<b>331,685</b>	<b>930,263</b>	<b>1,807,541</b>
<b>S/T 200000</b>			<b>546,475</b>	<b>79,817</b>	<b>331,685</b>	<b>930,263</b>	<b>2,189,230</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>546,475</b>	<b>79,817</b>	<b>331,685</b>	<b>930,263</b>	<b>2,189,230</b>
<b>477 Capital Energy Projects</b>							
<b>200000 Other Financing Sources</b>							
<i>Transfer in - Capital Imp Funds</i>		841410	0	0	0	2,353,214	1,751,504
<i>Transfer in - Permanent Improvement Funds</i>		841450	0	0	0	64,700	0
<b>S/T 200000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,417,914</b>	<b>1,751,504</b>
<b>Total Revenue + Other Fin. Sources</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,417,914</b>	<b>1,751,504</b>
<b>ALL CAPITAL PROJECT FUNDS</b>							
<b>Total Revenue</b>			<b>1,801,091</b>	<b>3,539,406</b>	<b>4,506,296</b>	<b>11,655,023</b>	<b>6,874,671</b>
<i>Total Other Financing Sources</i>			<i>600,350</i>	<i>7,267,454</i>	<i>11,278,164</i>	<i>17,250,124</i>	<i>12,377,354</i>
<b>Grand Total Capital Project Funds</b>			<b>2,401,441</b>	<b>10,806,860</b>	<b>15,784,460</b>	<b>28,905,147</b>	<b>19,252,025</b>
<b>All Capital Project Funds - Summary by function</b>							
<b>100000 Revenue</b>			1,182,928	1,109,617	1,136,293	1,093,758	400,982
<b>100100 General Government</b>			0	0	0	0	0
<b>100110 Judicial</b>			0	0	0	0	0
<b>100120 Law Enforcement/Corrections</b>			0	0	0	0	0
<b>100140 Health &amp; Human Services</b>			0	0	0	0	0
<b>100150 Public Buildings</b>			0	0	0	0	0
<b>100160 Transportation &amp; Roads</b>			147,826	0	0	0	0
<b>100170 Capital Project Revenue</b>			428,862	2,394,972	3,370,003	10,561,265	6,092,000
<b>200000 OFS Revenue</b>			41,475	34,817	0	0	381,689
<b>200000 OFS Transfers</b>			558,875	7,232,637	11,278,164	17,250,124	12,377,354
<b>Total Revenue + Other Financing Sources</b>			<b>2,359,966</b>	<b>10,772,043</b>	<b>15,784,460</b>	<b>28,905,147</b>	<b>19,252,025</b>
<b>All Capital Project Funds - Summary of Revenues by Type</b>							
<b>Property Taxes - Current:</b>			1,096,357	1,037,929	1,050,185	991,290	247,433
<b>Property Taxes - Delinquent:</b>			33,579	33,124	34,077	42,468	73,549



## FY16 Estimated Revenue

Fund # and Name Org # and Function Revenue	Type	Acct #	Audited Revenue FY11/12	Audited Revenue FY12/13	Audited Revenue FY13/14	Amended Est. Revenue FY14/15	Estimated Revenue FY15/16
Sales Tax:			0	0	0	0	0
Other Taxes:			0	0	0	0	0
Licenses & Permits:			0	0	0	0	0
Intergovernmental Rev:			380,331	2,312,910	3,274,049	10,471,265	6,000,000
Charges for Services:			48,531	82,062	95,954	90,000	92,000
Fines & Forfeitures:			0	0	0	0	0
Interest:			52,992	38,564	52,031	60,000	80,000
Rental Income:			0	0	0	0	0
Miscellaneous:			147,826	0	0	0	0
Other Financing Sources (all)			600,350	7,267,454	11,278,164	17,250,124	12,759,043
<b>Total Revenue + Other Financing Sources</b>			<b>2,359,966</b>	<b>10,772,043</b>	<b>15,784,460</b>	<b>28,905,147</b>	<b>19,252,025</b>

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## Total Revenues - All Funds

### Summary of Revenues by Function

	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>100000 Revenue</b>	38,762,439	41,033,107	40,204,409	39,273,474	39,125,073
<b>100100 General Government</b>	2,660,260	2,654,007	2,639,380	2,516,498	2,434,798
<b>100110 Judicial</b>	1,875,852	1,853,514	1,962,934	1,786,590	1,707,788
<b>100120 Law Enforcement/Corrections</b>	1,052,355	1,012,328	1,062,935	1,027,408	1,022,082
<b>100140 Health &amp; Human Services</b>	80,353	103,439	97,917	91,300	92,300
<b>100150 Public Buildings</b>	2,794,512	2,680,597	2,118,869	2,152,500	1,938,000
<b>100160 Transportation &amp; Roads</b>	2,034,456	1,860,436	1,854,685	1,781,500	1,801,000
<b>100170 Capital Project Revenue</b>	428,862	2,394,972	3,370,003	10,561,265	6,092,000
<b>200000 Other Financing Sources Revenue</b>	140,548	165,596	125,651	31,518	411,689
<b>200000 Operating Transfers In</b>	807,000	7,834,119	11,513,160	17,502,186	12,481,754
<b>Total Revenue + Other Financing Sources</b>	<b>50,636,637</b>	<b>61,592,115</b>	<b>64,949,943</b>	<b>76,724,239</b>	<b>67,106,484</b>
<b>Total Revenue + OFS All Funds</b>	<b>50,636,637</b>	<b>61,592,115</b>	<b>64,949,943</b>	<b>76,724,239</b>	<b>67,106,484</b>
<i>Less Other Financing Sources</i>	<i>(947,548)</i>	<i>(7,999,715)</i>	<i>(11,638,811)</i>	<i>(17,533,704)</i>	<i>(12,893,443)</i>
<b>Total Revenue</b>	<b>49,689,089</b>	<b>53,592,400</b>	<b>53,311,132</b>	<b>59,190,535</b>	<b>54,213,041</b>

### Summary of Revenues by Type

	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>Property Taxes - Current:</b>	20,851,909	21,068,641	21,310,858	21,775,110	21,745,781
<b>Property Taxes - Delinquent:</b>	538,360	539,025	584,844	771,364	557,292
<b>Sales Tax:</b>	16,902,274	18,981,037	17,854,086	16,250,000	16,250,000
<b>Other Taxes:</b>	302,200	306,982	325,909	302,000	315,000
<b>Licenses &amp; Permits:</b>	1,414,555	1,342,638	1,391,051	1,311,000	1,334,000
<b>Intergovernmental Rev:</b>	1,351,964	3,260,880	4,333,687	11,430,625	6,964,982
<b>Charges for Services:</b>	3,566,518	3,661,921	3,593,085	3,509,470	3,457,468
<b>Fines &amp; Forfeitures:</b>	1,206,582	1,135,478	1,159,710	1,119,000	992,000
<b>Interest:</b>	167,696	137,422	128,712	175,000	257,000
<b>Rental Income:</b>	631,827	615,911	609,800	583,398	622,298
<b>Miscellaneous:</b>	2,755,204	2,542,465	2,019,390	1,963,568	1,717,220
<b>Other Financing Sources (all)</b>	947,548	7,999,715	11,638,811	17,533,704	12,893,443
<b>Total Revenue + Other Financing Sources</b>	<b>50,636,637</b>	<b>61,592,115</b>	<b>64,949,943</b>	<b>76,724,239</b>	<b>67,106,484</b>
<i>Less Other Financing Sources(all funds)</i>	<i>(947,548)</i>	<i>(7,999,715)</i>	<i>(11,638,811)</i>	<i>(17,533,704)</i>	<i>(12,893,443)</i>
<b>Total Revenue</b>	<b>49,689,089</b>	<b>53,592,400</b>	<b>53,311,132</b>	<b>59,190,535</b>	<b>54,213,041</b>



**Comparison of FY15 Budget to FY16 Budget**

Department	FY15 Amended						Budget Inc. or (Decrease)	FY16 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Marketing	0	0	84,000	0	0	84,000	7,000	0	0	91,000	0	0	91,000
Fire Protection	0	0	48,830	0	0	48,830	12,470	0	0	53,300	8,000	0	61,300
Airport Public Safety	637,907	260,157	55,400	5,400	0	958,864	24,360	647,074	263,500	60,850	11,800	0	983,224
<b>Total Road &amp; Bridge Fund (215)</b>	<b>1,183,271</b>	<b>499,836</b>	<b>561,164</b>	<b>49,696</b>	<b>0</b>	<b>2,293,967</b>	<b>(49,347)</b>	<b>1,170,385</b>	<b>493,520</b>	<b>549,415</b>	<b>31,300</b>	<b>0</b>	<b>2,244,620</b>
<b>Other Funds</b>													
Oilfield Theft Prosecution	0	0	3,552	0	0	3,552	0	0	0	3,552	0	0	3,552
Constable P#3 Seizure Awards	0	0	0	0	0	0	0	0	0	0	0	0	0
District Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Records Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist Court Records Preservation	0	0	41,000	0	0	41,000	0	0	0	41,000	0	0	41,000
County Clerk Rec Mgmt	38,306	12,375	61,380	0	0	112,061	16,286	39,182	12,530	69,035	7,600	0	128,347
Law Library Fund	13,144	7,485	48,590	0	0	69,219	6,317	14,946	7,845	52,745	0	0	75,536
Family Protection	0	0	8,000	0	0	8,000	12,000	0	0	20,000	0	0	20,000
Social Security Incentive	0	0	50,000	0	0	50,000	5,000	0	0	48,000	7,000	0	55,000
County-Wide Rec Mgmt	44,874	18,551	29,325	9,200	0	101,950	9,618	47,148	19,045	45,375	0	0	111,568
Building Security	41,968	18,613	4,600	0	0	65,181	2,045	43,661	18,965	4,600	0	0	67,226
Drug Court Program	0	0	0	0	0	0	115,000	0	0	115,000	0	0	115,000
Workforce Investment Fund	0	259,341	0	0	0	259,341	(109,341)	0	150,000	0	0	0	150,000
Justice Court Technology Fund	0	0	39,300	63,000	0	102,300	(16,200)	0	0	30,100	56,000	0	86,100
Dist. Clerk Civil Rec Mgmt	3,000	590	6,000	17,000	0	26,590	(2,000)	3,000	590	21,000	0	0	24,590
Dist. Clerk Criminal Rec Mgmt	0	0	2,500	0	0	2,500	0	0	0	2,500	0	0	2,500
Justice of the Peace Security	0	0	8,000	0	0	8,000	23,500	0	0	31,500	0	0	31,500
Co. Clerk Criminal Rec Mgmt	0	0	2,000	0	0	2,000	(2,000)	0	0	0	0	0	0
Health Care Fund	0	0	20,000	0	0	20,000	2,000	0	0	22,000	0	0	22,000
Interagency Highway Projects	0	0	0	725,000	0	725,000	1,440,000	0	0	0	2,165,000	0	2,165,000
Capital Improvement Fund	0	0	0	150,000	0	150,000	300,000	0	0	0	450,000	0	450,000
Capital Road Projects	0	0	0	1,724,286	0	1,724,286	69,383	0	0	0	1,793,669	0	1,793,669
Permanent Improvement Fund	0	0	0	21,930	0	21,930	278,070	0	0	0	300,000	0	300,000
Airport Improvements	0	0	0	11,737,300	0	11,737,300	(5,664,428)	0	0	0	6,072,872	0	6,072,872
Parking Facility	0	0	0	150,000	0	150,000	(150,000)	0	0	0	0	0	0
ADA Compliance	0	0	0	943,709	0	943,709	(578,709)	0	0	0	365,000	0	365,000
Longview Whaley Comm Bldg	0	0	0	430,266	0	430,266	(430,266)	0	0	0	0	0	0
Computer Upgrade Project	0	0	0	72,690	0	72,690	157,310	0	0	0	230,000	0	230,000
CCL #1 Courtroom Renovations	0	0	0	700,404	0	700,404	(700,404)	0	0	0	0	0	0
Building Renovations	0	0	0	1,100,633	0	1,100,633	706,908	0	0	0	1,408,000	399,541	1,807,541
Capital Energy Project	0	0	0	2,353,214	0	2,353,214	(601,710)	0	0	0	1,751,504	0	1,751,504
<b>Total Other Funds</b>	<b>141,292</b>	<b>316,955</b>	<b>324,247</b>	<b>20,198,632</b>	<b>0</b>	<b>20,981,126</b>	<b>(5,111,621)</b>	<b>147,937</b>	<b>208,975</b>	<b>506,407</b>	<b>14,606,645</b>	<b>399,541</b>	<b>15,869,505</b>
<b>Total All Funds</b>	<b>21,812,931</b>	<b>10,217,262</b>	<b>15,728,659</b>	<b>20,665,721</b>	<b>0</b>	<b>68,424,573</b>	<b>(5,253,770)</b>	<b>22,626,674</b>	<b>10,258,577</b>	<b>15,141,710</b>	<b>14,744,301</b>	<b>399,541</b>	<b>63,170,803</b>

## FY16 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>GENERAL FUND (by Department)</b>							
<b>110</b>	<b>100423</b>	<b>County Clerk</b>					
		Total Salaries	634,973	644,874	620,241	653,329	689,690
		Total Fringe Benefits	281,607	312,676	298,730	359,583	366,853
		Total Operating Expenses	69,027	52,761	65,649	75,236	68,271
		Total Capital Outlay	0	12,087	5,150	5,200	0
		Total Debt Service/Capital Lease	1,776	1,628	0	0	0
		Departmental Total	987,383	1,024,026	989,770	1,093,348	1,124,814
<b>110</b>	<b>100425</b>	<b>County Clerk Archive Restoration</b>					
		Total Salaries	26,043	27,167	27,706	45,336	54,022
		Total Fringe Benefits	12,823	13,711	14,333	18,555	20,315
		Total Operating Expenses	15,370	456,479	29,068	132,143	218,348
		Total Capital Outlay	0	0	8,586	0	34,066
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	54,236	497,357	79,693	196,034	326,751
<b>110</b>	<b>100445</b>	<b>Telecommunications</b>					
		Total Salaries	44,022	44,285	45,020	48,910	49,829
		Total Fringe Benefits	8,073	8,296	8,088	9,420	9,345
		Total Operating Expenses	0	57	492	1,000	350
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	52,095	52,638	53,600	59,330	59,524
<b>110</b>	<b>100446</b>	<b>Purchasing Agent</b>					
		Total Salaries	161,504	165,185	123,052	169,872	195,352
		Total Fringe Benefits	53,789	57,258	60,330	71,697	77,310
		Total Operating Expenses	8,832	11,523	17,798	19,250	23,105
		Total Capital Outlay	0	0	725	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	224,125	233,966	201,905	260,819	295,767
<b>110</b>	<b>100447</b>	<b>Human Resources</b>					
		Total Salaries	133,023	137,324	140,834	145,397	153,560
		Total Fringe Benefits	47,652	50,806	52,988	67,608	73,159
		Total Operating Expenses	11,677	13,387	12,735	13,743	14,220
		Total Capital Outlay	0	0	511	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	192,352	201,517	207,068	226,748	240,939
<b>110</b>	<b>100451</b>	<b>Non-Departmental</b>					
		Total Salaries	0	4,314	4,233	6,000	23,661
		Total Fringe Benefits	78,812	0	337	147,326	150,876
		Total Operating Expenses	2,526,539	2,637,609	2,704,540	3,446,581	3,395,120
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,605,351	2,641,923	2,709,110	3,599,907	3,569,657
<b>110</b>	<b>100460</b>	<b>County Judge</b>					
		Total Salaries	179,571	173,065	176,077	176,403	182,068
		Total Fringe Benefits	63,437	56,162	57,994	63,750	64,872
		Total Operating Expenses	6,442	7,142	6,352	21,275	20,290

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY11/12	Expenditures FY12/13	Expenditures FY13/14	Budget FY14/15	Budget FY15/16
		Total Capital Outlay	44,589	1,089	6,866	0	0
		Total Debt Service/Capital Lease	2,286	2,288	1,143	0	0
		Departmental Total	296,325	239,746	248,432	261,428	267,230
<b>110</b>	<b>100470</b>	<b>Postal Services</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	7,077	9,900	43,500	34,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	7,077	9,900	43,500	34,000
<b>110</b>	<b>100520</b>	<b>Elections</b>					
		Total Salaries	174,255	187,501	161,129	176,414	195,225
		Total Fringe Benefits	58,874	63,261	60,308	68,980	67,950
		Total Operating Expenses	115,463	94,820	115,589	115,268	129,710
		Total Capital Outlay	0	0	9,828	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	348,592	345,582	346,854	360,662	392,885
<b>110</b>	<b>100530</b>	<b>County Auditor</b>					
		Total Salaries	480,236	503,174	517,815	556,647	574,825
		Total Fringe Benefits	166,805	181,011	189,846	216,524	220,005
		Total Operating Expenses	26,844	26,626	27,231	25,800	29,400
		Total Capital Outlay	0	3,490	1,338	0	0
		Total Debt Service/Capital Lease	2,295	2,295	1,147	0	0
		Departmental Total	676,180	716,596	737,377	798,971	824,230
<b>110</b>	<b>100550</b>	<b>Tax Assessor / Collector</b>					
		Total Salaries	980,205	1,004,102	1,035,863	1,029,970	1,060,857
		Total Fringe Benefits	419,000	431,443	470,192	488,771	490,817
		Total Operating Expenses	143,467	187,043	214,416	233,850	226,050
		Total Capital Outlay	886	4,124	5,353	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,543,558	1,626,712	1,725,824	1,752,591	1,777,724
<b>110</b>	<b>100560</b>	<b>Information Technology</b>					
		Total Salaries	282,946	324,998	363,366	376,797	391,345
		Total Fringe Benefits	100,907	121,873	136,711	152,033	154,950
		Total Operating Expenses	730,233	769,334	828,904	904,681	881,116
		Total Capital Outlay	105,059	370,697	144,232	41,604	22,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,219,145	1,586,902	1,473,213	1,475,115	1,449,411
<b>110</b>	<b>100900</b>	<b>Agriculture Extension Service</b>					
		Total Salaries	79,560	93,949	75,245	88,119	83,965
		Total Fringe Benefits	30,542	45,013	38,629	57,992	54,950
		Total Operating Expenses	17,490	21,306	13,795	30,155	22,725
		Total Capital Outlay	1,450	0	800	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	129,042	160,268	128,469	176,266	161,640
<b>110</b>	<b>110465</b>	<b>Court of Appeals</b>					
		Total Salaries	13,008	13,238	16,008	16,008	16,008
		Total Fringe Benefits	995	1,017	1,229	2,980	1,225
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	14,003	14,255	17,237	18,988	17,233
<b>110</b>	<b>110467</b>	<b>County Court at Law #1</b>					
		Total Salaries	246,892	253,501	269,929	270,681	275,121
		Total Fringe Benefits	71,215	75,542	79,669	86,792	87,632
		Total Operating Expenses	13,879	12,712	14,540	15,493	15,610
		Total Capital Outlay	0	1,300	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	331,986	343,055	364,138	372,966	378,363
<b>110</b>	<b>110468</b>	<b>County Court at Law #2</b>					
		Total Salaries	233,882	239,986	256,418	257,477	261,533
		Total Fringe Benefits	68,016	72,227	77,573	84,152	84,917
		Total Operating Expenses	13,134	8,316	12,526	14,470	12,095
		Total Capital Outlay	0	2,205	2,150	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	315,032	322,734	348,667	356,099	358,545
<b>110</b>	<b>110470</b>	<b>Atty. General Master</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,438	3,619	0	12,200	4,050
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,438	3,619	0	12,200	4,050
<b>110</b>	<b>110471</b>	<b>124th District Court</b>					
		Total Salaries	97,282	102,377	104,640	105,846	108,930
		Total Fringe Benefits	34,220	36,719	38,388	40,140	40,710
		Total Operating Expenses	12,626	13,241	13,215	40,200	18,800
		Total Capital Outlay	0	0	2,352	790	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	144,128	152,337	158,595	186,976	168,440
<b>110</b>	<b>110472</b>	<b>188th District Court</b>					
		Total Salaries	93,245	98,112	100,295	99,916	102,877
		Total Fringe Benefits	33,413	35,853	37,499	39,160	39,710
		Total Operating Expenses	26,929	13,823	11,079	37,900	19,760
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	153,587	147,788	148,873	176,976	162,347
<b>110</b>	<b>110473</b>	<b>307th District Court</b>					
		Total Salaries	92,856	90,078	91,865	94,017	96,741
		Total Fringe Benefits	32,304	34,183	35,703	37,720	38,220
		Total Operating Expenses	11,812	7,492	13,163	35,712	16,800
		Total Capital Outlay	0	0	892	1,447	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	136,972	131,753	141,623	168,896	151,761
<b>110</b>	<b>110474</b>	<b>Judicial Expenses</b>					
		Total Salaries	0	0	0	12,500	6,500
		Total Fringe Benefits	0	0	0	1,040	1,340
		Total Operating Expenses	1,498,053	1,610,013	1,847,477	1,981,000	1,893,500
		Total Capital Outlay	0	0	0	1,447	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,498,053	1,610,013	1,847,477	1,995,987	1,901,340

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>110</b>	<b>110480</b>	<b>District Clerk</b>					
		Total Salaries	639,913	632,623	618,903	667,525	662,396
		Total Fringe Benefits	284,496	288,545	290,479	346,677	338,892
		Total Operating Expenses	70,071	59,473	55,852	75,000	69,025
		Total Capital Outlay	886	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	995,366	980,641	965,234	1,089,202	1,070,313
<b>110</b>	<b>110483</b>	<b>District Clerk Archive Restoration</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	2,745	12,947	13,767	20,000
		Total Capital Outlay	0	9,572	0	1,233	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	12,317	12,947	15,000	20,000
<b>110</b>	<b>110491</b>	<b>Justice of the Peace - Precinct #1</b>					
		Total Salaries	192,371	218,934	224,205	225,807	239,444
		Total Fringe Benefits	82,301	98,613	104,471	112,609	115,207
		Total Operating Expenses	54,574	62,342	44,018	78,277	68,200
		Total Capital Outlay	10,075	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	339,321	379,889	372,694	416,693	422,851
<b>110</b>	<b>110492</b>	<b>Justice of the Peace - Precinct #2</b>					
		Total Salaries	108,716	110,733	113,484	116,378	118,653
		Total Fringe Benefits	44,293	46,871	49,015	52,009	52,482
		Total Operating Expenses	18,298	20,794	29,766	43,054	36,430
		Total Capital Outlay	0	0	710	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	171,307	178,398	192,975	211,441	207,565
<b>110</b>	<b>110493</b>	<b>Justice of the Peace - Precinct #3</b>					
		Total Salaries	140,453	149,163	155,004	157,196	163,192
		Total Fringe Benefits	55,988	62,384	65,848	69,755	70,907
		Total Operating Expenses	42,843	33,789	44,944	41,110	37,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	239,284	245,336	265,796	268,061	271,499
<b>110</b>	<b>110494</b>	<b>Justice of the Peace - Precinct #4</b>					
		Total Salaries	107,015	108,824	80,081	112,124	134,012
		Total Fringe Benefits	43,101	45,609	35,266	51,192	55,342
		Total Operating Expenses	30,575	19,240	13,714	67,705	53,550
		Total Capital Outlay	0	4,572	0	3,971	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	180,691	178,245	129,061	234,992	242,904
<b>110</b>	<b>110500</b>	<b>District Attorney</b>					
		Total Salaries	1,663,294	1,693,655	1,738,933	1,791,902	1,864,394
		Total Fringe Benefits	568,783	561,180	602,517	668,975	662,517
		Total Operating Expenses	86,486	95,746	93,263	98,650	97,250
		Total Capital Outlay	0	0	6,926	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,318,563	2,350,581	2,441,639	2,559,527	2,624,161
<b>110</b>	<b>110600</b>	<b>Bail Bond Board</b>					

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Salaries	0	80	0	3,600	3,600
		Total Fringe Benefits	0	15	0	690	685
		Total Operating Expenses	26	836	118	2,450	2,050
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	26	931	118	6,740	6,335
<b>110</b>	<b>110800</b>	<b>Court Collections</b>					
		Total Salaries	127,221	132,478	135,104	135,142	140,862
		Total Fringe Benefits	53,777	59,233	61,865	65,638	66,725
		Total Operating Expenses	10,236	11,320	11,711	17,800	14,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	191,234	203,031	208,680	218,580	221,987
<b>110</b>	<b>120731</b>	<b>Constable - Precinct #1</b>					
		Total Salaries	42,476	42,476	43,928	43,926	45,226
		Total Fringe Benefits	16,244	16,998	17,804	18,902	19,182
		Total Operating Expenses	4,281	3,904	2,824	7,145	5,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	63,001	63,378	64,556	69,973	69,558
<b>110</b>	<b>120732</b>	<b>Constable - Precinct #2</b>					
		Total Salaries	42,476	42,476	43,326	43,806	45,106
		Total Fringe Benefits	16,374	17,155	17,913	18,877	19,162
		Total Operating Expenses	3,186	4,632	4,570	13,400	7,170
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,036	64,263	65,809	76,083	71,438
<b>110</b>	<b>120733</b>	<b>Constable - Precinct #3</b>					
		Total Salaries	61,090	60,325	60,867	63,226	64,526
		Total Fringe Benefits	19,527	20,059	20,966	22,347	22,627
		Total Operating Expenses	11,142	15,099	10,718	17,419	14,990
		Total Capital Outlay	4,135	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	95,894	95,483	92,551	102,992	102,143
<b>110</b>	<b>120734</b>	<b>Constable - Precinct #4</b>					
		Total Salaries	42,476	42,476	43,808	43,806	45,106
		Total Fringe Benefits	15,962	16,691	17,457	18,877	19,162
		Total Operating Expenses	7,306	8,325	9,575	13,800	9,590
		Total Capital Outlay	0	0	0	600	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	65,744	67,492	70,840	77,083	73,858
<b>110</b>	<b>120742</b>	<b>Sheriff's Office</b>					
		Total Salaries	6,629,505	7,106,591	7,362,266	7,486,758	7,748,444
		Total Fringe Benefits	2,688,867	2,904,033	3,142,374	3,471,888	3,546,832
		Total Operating Expenses	1,340,415	1,514,487	1,523,443	1,561,542	1,671,050
		Total Capital Outlay	287,205	296,744	353,452	305,260	38,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,945,992	11,821,855	12,381,535	12,825,448	13,004,326
<b>110</b>	<b>120750</b>	<b>Contract Jail Operation</b>					
		Total Salaries	1,463,032	1,524,328	1,497,446	1,550,582	1,651,030



## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Fringe Benefits	625,031	635,360	672,957	786,149	806,945
		Total Operating Expenses	335,909	333,451	359,629	373,100	372,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,423,972	2,493,139	2,530,032	2,709,831	2,830,475
<b>110</b>	<b>120760</b>	<b>Criminal Justice Operation</b>					
		Total Salaries	196,046	121,881	246,245	252,488	260,216
		Total Fringe Benefits	91,008	57,491	118,423	131,135	132,835
		Total Operating Expenses	36,332	29,042	82,989	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	323,386	208,414	447,657	459,123	468,551
<b>110</b>	<b>120772</b>	<b>Department of Public Safety</b>					
		Total Salaries	43,002	46,244	47,141	49,406	51,334
		Total Fringe Benefits	16,040	17,390	18,165	19,415	19,795
		Total Operating Expenses	6,161	8,017	7,949	8,112	6,000
		Total Capital Outlay	8,118	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	73,321	71,651	73,255	76,933	77,129
<b>110</b>	<b>120773</b>	<b>DPS Hangar</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,314	4,428	5,745	8,200	9,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	7,314	4,428	5,745	8,200	9,650
<b>110</b>	<b>120774</b>	<b>Parks &amp; Wildlife</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,081	1,099	1,096	1,100	1,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,081	1,099	1,096	1,100	1,100
<b>110</b>	<b>120775</b>	<b>Texas Alcoholic Beverage Comm.</b>					
		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
<b>110</b>	<b>130750</b>	<b>Juvenile Board</b>					
		Total Salaries	98,613	98,613	116,613	116,613	116,613
		Total Fringe Benefits	42,500	46,710	53,534	51,966	51,966
		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	141,113	145,323	170,147	168,579	168,579
<b>110</b>	<b>130772</b>	<b>Community Supervision</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,627	2,674	2,558	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,627	2,674	2,558	0	0
<b>110</b>	<b>130774</b>	<b>Pre-Trial Services</b>					
		Total Salaries	24,849	23,594	26,274	26,330	27,862
		Total Fringe Benefits	11,063	12,070	14,071	14,959	15,260
		Total Operating Expenses	926	1,029	900	3,500	2,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	36,838	36,693	41,245	44,789	45,122
<b>110</b>	<b>140430</b>	<b>Veterans Services</b>					
		Total Salaries	72,720	75,414	67,293	63,177	69,524
		Total Fringe Benefits	13,506	14,302	25,363	12,875	33,225
		Total Operating Expenses	12,580	11,208	13,248	17,080	13,785
		Total Capital Outlay	0	0	0	651	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	98,806	100,924	105,904	93,783	116,534
<b>110</b>	<b>140440</b>	<b>Civil Defense</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,396	12,175	16,809	24,500	23,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,396	12,175	16,809	24,500	23,500
<b>110</b>	<b>140781</b>	<b>Environmental Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	28,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	28,000	0
<b>110</b>	<b>140870</b>	<b>911 Addressing</b>					
		Total Salaries	60,647	51,396	52,942	57,764	55,222
		Total Fringe Benefits	14,208	10,915	11,298	21,210	21,365
		Total Operating Expenses	5,965	571	571	23,395	14,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	80,820	62,882	64,811	102,369	91,337
<b>110</b>	<b>140880</b>	<b>Health Department</b>					
		Total Salaries	302,166	297,503	314,852	314,111	325,512
		Total Fringe Benefits	128,905	130,021	140,777	149,946	152,025
		Total Operating Expenses	996,870	907,967	904,070	1,127,270	1,003,670
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,427,941	1,335,491	1,359,699	1,591,327	1,481,207
<b>110</b>	<b>140936</b>	<b>Historical Commission</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,610	95	395	19,000	16,450

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,610	95	395	19,000	16,450
<b>110</b>	<b>140950</b>	<b>Contract Service Organizations</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	868,358	924,108	830,358	960,869	859,858
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	868,358	924,108	830,358	960,869	859,858
<b>110</b>	<b>150447</b>	<b>CSCD Annex</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,500	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,500	0	0	0	0
<b>110</b>	<b>150570</b>	<b>Courthouse Building</b>					
		Total Salaries	452,947	472,052	491,025	487,890	536,412
		Total Fringe Benefits	213,768	225,111	243,867	285,565	276,345
		Total Operating Expenses	768,059	759,074	751,843	865,234	787,000
		Total Capital Outlay	6,299	2,532	3,811	5,416	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,441,073	1,458,769	1,490,546	1,644,105	1,599,757
<b>110</b>	<b>150585</b>	<b>Jail Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	317,694	360,425	363,377	433,431	389,000
		Total Capital Outlay	0	0	2,975	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	317,694	360,425	366,352	433,431	389,000
<b>110</b>	<b>150590</b>	<b>Service Center Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	52,129	30,284	31,552	55,750	48,500
		Total Capital Outlay	20,598	545	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	72,727	30,829	31,552	55,750	48,500
<b>110</b>	<b>150601</b>	<b>Community Building Mainenance</b>					
		Total Salaries	34,098	35,216	37,614	0	0
		Total Fringe Benefits	15,035	16,002	18,784	0	0
		Total Operating Expenses	6,346	4,945	4,749	10,000	0
		Total Capital Outlay	18,886	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	74,365	56,163	61,147	10,000	0
<b>110</b>	<b>150610</b>	<b>Longview Whaley St. Community Bldg</b>					
		Total Salaries	62,814	74,175	73,212	84,434	79,623
		Total Fringe Benefits	16,056	22,483	23,040	27,153	26,620
		Total Operating Expenses	45,654	37,758	42,112	41,937	39,775
		Total Capital Outlay	3,809	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted	
			Expenditures	Expenditures	Expenditures	Budget	Budget	
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	
		Departmental Total	128,333	134,416	138,364	153,524	146,018	
		<b>NOTE: The Longview Community Center was accounted for as an enterprise fund from FY12 to FY14.</b>						
		<b>Actual data for Fiscal Years 12 and 13 are provided for comparison purposes only</b>						
<b>110</b>	<b>150611</b>	<b>Judson Community Building</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	5,283	9,621	7,032	9,700	6,100	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	5,283	9,621	7,032	9,700	6,100	
<b>110</b>	<b>150620</b>	<b>Greggton Community Building</b>						
		Total Salaries	2,902	2,602	2,364	7,500	7,500	
		Total Fringe Benefits	648	626	592	1,625	1,675	
		Total Operating Expenses	16,662	19,919	18,649	35,715	29,300	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	20,212	23,147	21,605	44,840	38,475	
<b>110</b>	<b>150630</b>	<b>Garfield Hill Community Building</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	3,095	2,746	3,773	6,975	4,875	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	3,095	2,746	3,773	6,975	4,875	
<b>110</b>	<b>150631</b>	<b>Gladewater Senior Citizens Building</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	0	0	0	350	0	
		Total Capital Outlay	42,570	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	42,570	0	0	350	0	
<b>110</b>	<b>150632</b>	<b>Gladewater Commerce St. Bldg.</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	11,053	10,791	11,623	21,300	11,350	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	11,053	10,791	11,623	21,300	11,350	
<b>110</b>	<b>150633</b>	<b>Liberty City Community Bldg.</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	25,907	10,050	10,844	14,908	12,475	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	25,907	10,050	10,844	14,908	12,475	
<b>110</b>	<b>150634</b>	<b>Hugh Camp Memorial Park</b>						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	10,530	45,010	14,239	33,000	26,100	

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Capital Outlay	0	43,218	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,530	88,228	14,239	33,000	26,100
<b>110</b>	<b>150635</b>	<b>Olivia R. Hilburn Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,469	10,545	15,866	14,500	16,330
		Total Capital Outlay	0	0	0	4,217	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,469	10,545	15,866	18,717	16,330
<b>110</b>	<b>150636</b>	<b>Kilgore Community Building</b>					
		Total Salaries	30,373	31,644	32,633	32,510	33,468
		Total Fringe Benefits	14,231	15,204	15,918	16,887	17,220
		Total Operating Expenses	15,898	21,255	19,970	30,043	22,850
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	60,502	68,103	68,521	79,440	73,538
<b>110</b>	<b>150640</b>	<b>Kilgore South Street Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	176	190	203	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	176	190	203	250	250
<b>110</b>	<b>150641</b>	<b>Elderville Community Building</b>					
		Total Salaries	0	0	1,830	4,160	3,900
		Total Fringe Benefits	0	0	427	930	915
		Total Operating Expenses	10,160	16,734	10,907	19,917	14,450
		Total Capital Outlay	0	765	2,975	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,160	17,499	16,139	25,007	19,265
<b>110</b>	<b>150642</b>	<b>Easton Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	180	194	207	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	180	194	207	250	250
<b>110</b>	<b>150643</b>	<b>Longview Eastman Rd Bldg</b>					
		Total Salaries	0	0	3,095	4,160	3,900
		Total Fringe Benefits	0	0	625	930	915
		Total Operating Expenses	27,557	30,895	7,910	14,500	10,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	27,557	30,895	11,630	19,590	15,015
<b>110</b>	<b>150644</b>	<b>Pct #1 Maintenance Shop</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,129	1,267	1,203	3,100	2,300
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Departmental Total	1,129	1,267	1,203	3,100	2,300
<b>110</b>	<b>150700</b>	<b>MA Smith Criminal Justice Ctr</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	29,896	35,522	45,936	51,500	48,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	29,896	35,522	45,936	51,500	48,500
<b>110</b>	<b>150725</b>	<b>Youth Detention Center</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	29,874	46,278	51,570	87,750	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	29,874	46,278	51,570	87,750	0
<b>SUB-TOTAL MAINTENANCE 150447 - 150725:</b>							
		Total Salaries	520,320	541,514	641,773	620,654	664,803
		Total Fringe Benefits	243,682	256,943	303,253	333,090	323,690
		Total Operating Expenses	1,343,597	1,415,745	1,413,565	1,750,110	1,469,605
		Total Capital Outlay	88,353	47,060	9,761	9,633	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,195,952	2,261,262	2,368,352	2,713,487	2,458,098
			<i>*Excl. 150610</i>	<i>*Excl. 150610</i>			
<b>298</b>	<b>110100</b>	<b>E-Filing (Subsidiary of General Fund)</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	75,014	17,855	14,000	24,000
		Total Capital Outlay	0	8,410	8,771	18,395	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>E-Filing (Subsidiary of General Fund)</b>	0	83,424	26,626	32,395	24,000
<b>GENERAL FUND TOTAL EXPENSES</b>							
		Total Salaries	16,531,904	17,228,551	17,760,224	18,271,960	19,019,186
		Total Fringe Benefits	6,638,140	6,915,639	7,442,363	8,453,404	8,591,984
		Total Operating Expenses	10,567,420	11,533,735	11,473,669	13,684,562	13,042,193
		Total Capital Outlay	550,756	761,350	568,403	390,231	94,066
		Total Debt Service/Capital Lease	6,357	6,211	2,290	0	0
		<b>General Fund Total Expenses</b>	<b>34,294,577</b>	<b>36,445,486</b>	<b>37,246,949</b>	<b>40,800,157</b>	<b>40,747,429</b>
110	300000	Other Financing Uses	494,335	466,829	7,513,098	6,425,943	4,688,750
<b>General Fund Total Expenses And Other Financing Uses</b>			<b>34,788,912</b>	<b>36,912,315</b>	<b>44,760,047</b>	<b>47,226,100</b>	<b>45,436,179</b>

## FY16 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>ROAD AND BRIDGE FUND (by Department)</b>							
<b>215</b>	<b>160790</b>	<b>Road &amp; Bridge - Administration</b>					
		Total Salaries	258,916	259,912	261,694	262,691	266,633
		Total Fringe Benefits	81,626	81,593	85,313	89,753	90,473
		Total Operating Expenses	35,205	38,055	42,522	49,324	58,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	375,747	379,560	389,529	401,768	415,106
<b>215</b>	<b>160800</b>	<b>Road &amp; Bridge - General</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	392,215	378,896	3,277	4,820	3,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	392,215	378,896	3,277	4,820	3,800
<b>215</b>	<b>160810</b>	<b>Road &amp; Bridge - Precinct #1</b>					
		Total Salaries	609,279	645,323	664,079	680,614	696,385
		Total Fringe Benefits	226,978	245,895	292,042	296,182	297,925
		Total Operating Expenses	681,178	469,932	462,234	312,022	310,710
		Total Capital Outlay	253,718	198,063	186,107	16,978	12,290
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,771,153	1,559,213	1,604,462	1,305,796	1,317,310
<b>215</b>	<b>160820</b>	<b>Road &amp; Bridge - Precinct #2</b>					
		Total Salaries	34,251	36,611	34,895	35,740	36,985
		Total Fringe Benefits	14,406	15,330	27,168	16,580	16,810
		Total Operating Expenses	8,407	33,059	18,372	36,845	30,325
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	57,064	85,000	80,435	89,165	84,120
<b>215</b>	<b>160830</b>	<b>Road &amp; Bridge - Precinct #3</b>					
		Total Salaries	665,098	657,547	662,266	674,185	695,521
		Total Fringe Benefits	270,424	267,697	285,396	295,239	299,935
		Total Operating Expenses	734,401	687,355	819,371	499,101	407,680
		Total Capital Outlay	0	10,525	0	3,984	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,669,923	1,623,124	1,767,033	1,472,509	1,403,136
<b>215</b>	<b>160840</b>	<b>Road &amp; Bridge - Precinct #4</b>					
		Total Salaries	482,014	496,435	515,130	563,178	593,642
		Total Fringe Benefits	193,404	205,340	216,287	249,313	258,955
		Total Operating Expenses	236,008	266,686	315,876	256,574	233,180
		Total Capital Outlay	90,928	6,939	18,568	6,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,002,354	975,400	1,065,861	1,075,265	1,085,777
<b>215</b>	<b>160910</b>	<b>TxDOT Bridge Project</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	82,751	0	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY11/12	Expenditures FY12/13	Expenditures FY13/14	Budget FY14/15	Budget FY15/16
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	82,751	0	0	0
<b>215</b>	<b>160920</b>	<b>Old Hwy 135 Culvert</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	115,924	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	115,924	0	0
<b>215</b>	<b>160930</b>	<b>Tryon Rd/Hawkins Pkway Intersection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	29,375	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	29,375	0	0
<b>215</b>		<b>Debt Service/Capital Lease</b>					
		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	146	0	0	0	0
		Departmental Total	146	0	0	0	0
<b>ROAD &amp; BRIDGE FUND TOTALS</b>							
		Total Salaries	2,049,558	2,095,828	2,138,064	2,216,408	2,289,166
		Total Fringe Benefits	786,838	815,855	906,206	947,067	964,098
		Total Operating Expenses	2,087,414	1,956,734	1,806,951	1,158,686	1,043,695
		Total Capital Outlay	344,646	215,527	204,675	27,162	12,290
		Total Debt Service/Capital Lease	146	0	0	0	0
		<b>Road &amp; Bridge Fund Total</b>	<b>5,268,602</b>	<b>5,083,944</b>	<b>5,055,896</b>	<b>4,349,323</b>	<b>4,309,249</b>
215	300000	Other Financing Uses	0	0	0	472,179	930,521
<b>Road &amp; Bridge Fund Total Expenses And Other Financing Uses</b>			<b>5,268,602</b>	<b>5,083,944</b>	<b>5,055,896</b>	<b>4,821,502</b>	<b>5,239,770</b>
<b>AIRPORT MAINTENANCE FUND (by Department)</b>							
<b>218</b>	<b>100691</b>	<b>Airport - Administration</b>					
		Total Salaries	358,363	411,850	162,347	182,393	156,110
		Total Fringe Benefits	167,086	165,735	59,265	67,806	61,915
		Total Operating Expenses	163,040	187,596	185,146	204,179	202,765
		Total Capital Outlay	41,700	43,496	0	18,751	5,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	730,189	808,677	406,758	473,129	425,790
<b>218</b>	<b>100693</b>	<b>Airport - Terminal Building</b>					
		Total Salaries	0	0	64,090	64,802	53,694
		Total Fringe Benefits	0	0	36,173	40,571	32,295



## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Operating Expenses	37,226	42,970	52,698	59,500	55,450
		Total Capital Outlay	0	0	1,815	0	6,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	37,226	42,970	154,776	164,873	147,939
<b>218</b>	<b>100694</b>	<b>Airport Operations</b>					
		Total Salaries	0	0	92,657	101,096	105,006
		Total Fringe Benefits	0	0	28,194	41,182	42,405
		Total Operating Expenses	0	20,175	9,008	11,000	8,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	20,175	129,859	153,278	156,211
<b>218</b>	<b>100695</b>	<b>Airport - Airfield</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,267	20,175	7,828	17,500	16,250
		Total Capital Outlay	5,028	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	31,295	20,175	7,828	17,500	16,250
<b>218</b>	<b>100696</b>	<b>Airport - Maintenance Shop</b>					
		Total Salaries	0	0	167,236	197,073	208,501
		Total Fringe Benefits	0	0	75,602	90,120	93,405
		Total Operating Expenses	44,322	52,042	55,522	80,755	61,000
		Total Capital Outlay	37,566	0	0	25,545	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	81,888	52,042	298,360	393,493	362,906
<b>218</b>	<b>100698</b>	<b>Airport - Marketing</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,425	15,186	5,335	84,000	91,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	8,425	15,186	5,335	84,000	91,000
<b>218</b>	<b>100699</b>	<b>Airport - Fire Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	31,217	43,009	41,485	48,830	53,300
		Total Capital Outlay	0	0	0	0	8,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	31,217	43,009	41,485	48,830	61,300
<b>218</b>	<b>100700</b>	<b>FAA Non-Capital Projects</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,609	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,609	0	0	0	0
<b>218</b>	<b>130697</b>	<b>Airport - Security</b>					
		Total Salaries	556,294	599,265	597,443	637,907	647,074
		Total Fringe Benefits	208,054	239,857	239,780	260,157	263,500
		Total Operating Expenses	28,669	35,767	40,120	55,400	60,850
		Total Capital Outlay	5,015	45,590	21,491	5,400	11,800
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	798,032	920,479	898,834	958,864	983,224

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>AIRPORT TOTALS</b>							
		Total Salaries	914,657	1,011,115	1,083,773	1,183,271	1,170,385
		Total Fringe Benefits	375,140	405,592	439,014	499,836	493,520
		Total Operating Expenses	350,775	416,920	397,142	561,164	549,415
		Total Capital Outlay	89,309	89,086	23,306	49,696	31,300
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Airport Maintenance Fund Total Exp.</b>	<b>1,729,881</b>	<b>1,922,713</b>	<b>1,943,235</b>	<b>2,293,967</b>	<b>2,244,620</b>
218	300000	Other Financing Uses	0	93,986	49,993	236,251	251,373
		<b>Fund 218 Total Exp. + Other Financing</b>	<b>1,729,881</b>	<b>2,016,699</b>	<b>1,993,228</b>	<b>2,530,218</b>	<b>2,495,993</b>
<b>DISCRETIONARY FUNDS (by Fund)</b>							
<b>202</b>	<b>110500</b>	<b>Oilfield Theft Prosecution</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	3,552	3,552
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Oilfield Theft Prosecution Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,552</b>	<b>3,552</b>
<b>203</b>	<b>120733</b>	<b>Constable Pct. #3 Seizure Awards</b>					
		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
		<b>Constable Pct #3 Seizure Awards Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>204</b>	<b>110480</b>	<b>District Court Technology Fund</b>					
		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
		<b>District Court Technology Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>205</b>	<b>100423</b>	<b>County Court Technology Fund</b>					
		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
		<b>County Court Technology Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>206</b>	<b>100448</b>	<b>County Court Records Preservation</b>					
		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
		<b>Co Court Records Preservation Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>207</b>	<b>110485</b>	<b>District Court Records Preservation</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	41,000	41,000
		Total Capital Outlay	0	0	8,056	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Dist Court Records Preservation Total</b>	<b>0</b>	<b>0</b>	<b>8,056</b>	<b>41,000</b>	<b>41,000</b>
<b>213</b>	<b>100448</b>	<b>County Clerk Records Mgmt</b>					
		Total Salaries	36,702	36,972	37,969	38,306	39,182
		Total Fringe Benefits	14,658	11,423	11,721	12,375	12,530
		Total Operating Expenses	57,265	43,447	44,471	61,380	69,035
		Total Capital Outlay	0	0	0	0	7,600
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>County Clerk Rec Mgmt Total Exp.</b>	<b>108,625</b>	<b>91,842</b>	<b>94,161</b>	<b>112,061</b>	<b>128,347</b>
213	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 213 Total Exp. + Other Financing Use	110,325	93,542	95,861	113,761	130,047
<b>217</b>	<b>110510</b>	<b>Law Library Fund</b>					
		Total Salaries	12,229	12,644	12,897	13,144	14,946
		Total Fringe Benefits	6,258	6,402	6,660	7,485	7,845
		Total Operating Expenses	36,619	39,616	41,914	48,590	52,745
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,229	0	0	0	0
		<b>Law Library Fund Total</b>	<b>56,335</b>	<b>58,662</b>	<b>61,471</b>	<b>69,219</b>	<b>75,536</b>
<b>224</b>	<b>140950</b>	<b>Family Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	54,000	8,000	20,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Family Protection Fund Total</b>	<b>0</b>	<b>0</b>	<b>54,000</b>	<b>8,000</b>	<b>20,000</b>
<b>230</b>	<b>120742</b>	<b>Social Security Incentive</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	64,802	4,732	50,000	48,000
		Total Capital Outlay	0	0	1,698	0	7,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Family Protection Fund Total</b>	<b>0</b>	<b>64,802</b>	<b>6,430</b>	<b>50,000</b>	<b>55,000</b>
<b>232</b>	<b>100448</b>	<b>County-Wide Records Mgmt</b>					
		Total Salaries	24,711	38,427	39,186	44,874	47,148
		Total Fringe Benefits	8,562	15,485	15,908	18,551	19,045
		Total Operating Expenses	37,598	16,997	16,056	29,325	45,375
		Total Capital Outlay	0	113	0	9,200	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>County-Wide Rec Mgmt Total</b>	<b>70,871</b>	<b>71,022</b>	<b>71,150</b>	<b>101,950</b>	<b>111,568</b>
<b>233</b>	<b>120449</b>	<b>Building Security Fund</b>					
		Total Salaries	39,642	40,897	41,655	41,968	43,661
		Total Fringe Benefits	15,945	16,960	17,654	18,613	18,965
		Total Operating Expenses	3,867	3,873	215	4,600	4,600
		Total Capital Outlay	0	0	0	0	0

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY11/12	Expenditures FY12/13	Expenditures FY13/14	Budget FY14/15	Budget FY15/16
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Building Security Fund Total</b>	59,454	61,730	59,524	65,181	67,226
<b>235</b>	<b>110475</b>	<b>Drug Court Program</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	115,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Drug Court Program Fund Total</b>	0	0	0	0	115,000
<b>272</b>	<b>100451</b>	<b>Workforce Investment Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	259,341	150,000
		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
		<b>Workforce Investment Fund Total</b>	0	0	0	259,341	150,000
272	300000	Other Financing Uses	0	0	0	40,659	0
		Fund 272 Total Exp. + Other Financing Use	0	0	0	300,000	150,000
<b>273</b>	<b>All JPs</b>	<b>Justice Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,759	2,561	881	39,300	30,100
		Total Capital Outlay	12,449	6,851	11,155	63,000	56,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Justice Technology Fund Total</b>	22,208	9,412	12,036	102,300	86,100
<b>274</b>	<b>100448</b>	<b>District Clerk Civil Rec Mgmt</b>					
		Total Salaries	2,769	3,007	3,011	3,000	3,000
		Total Fringe Benefits	492	652	542	590	590
		Total Operating Expenses	5,143	3,776	4,926	6,000	21,000
		Total Capital Outlay	0	0	0	17,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Dist Clerk Civil RM Total Exp.</b>	8,404	7,435	8,479	26,590	24,590
274	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 274 Total Exp. + Other Financing Use	10,104	9,135	10,179	28,290	26,290
<b>275</b>	<b>100448</b>	<b>District Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,612	2,318	1,716	2,500	2,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Dist Clerk Criminal RM Total</b>	1,612	2,318	1,716	2,500	2,500
<b>276</b>	<b>All JPs</b>	<b>Justice of the Peace Security</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	550	0	8,000	31,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>JP Security Total</b>	0	550	0	8,000	31,500
<b>277</b>	<b>100448</b>	<b>Co Clerk Criminal Rec Mgmt</b>					

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	2,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Co Clerk Criminal RM Total Exp.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
277	300000	Other Financing Uses	2,000	2,000	2,000	2,000	1,000
		Fund 277 Total Exp. + Other Financing Use	2,000	2,000	2,000	4,000	1,000
<b>282</b>	<b>140950</b>	<b>Health Care Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	20,000	20,000	20,000	22,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Health Care Fund Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>22,000</b>
<b>TOTAL DISCRETIONARY FUNDS</b>							
		Total Salaries	116,053	131,947	134,718	141,292	147,937
		Total Fringe Benefits	45,915	50,922	52,485	316,955	208,975
		Total Operating Expenses	171,863	197,940	188,911	324,247	506,407
		Total Capital Outlay	12,449	6,964	20,909	89,200	70,600
		Total Debt Service/Capital Lease	1,229	0	0	0	0
		<b>Total Expenditures Other Funds</b>	<b>347,509</b>	<b>387,773</b>	<b>397,023</b>	<b>871,694</b>	<b>933,919</b>
		Total Other Financing Uses	5,400	5,400	5,400	46,059	4,400
<b>Discretionary Funds Total Expenses And Other Financing Uses</b>			<b>352,909</b>	<b>393,173</b>	<b>402,423</b>	<b>917,753</b>	<b>938,319</b>
<b>DEBT SERVICE FUNDS</b>							
<p><b>Gregg County does not have long term debt obligations.</b></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>							
<b>CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY HIGHWAY PROJECTS</b>							
Note: Unexpended Capital Project budgets roll forward each year until project completion.							
<b>208</b>		<b>Interagency Highway Projects</b>					
		Total Operating Expenses	0	6,480,000	1,985,000	725,000	2,165,000
		Total Capital Outlay	0	0	0	0	0
		<b>Interagency Highway Projects Total</b>	<b>0</b>	<b>6,480,000</b>	<b>1,985,000</b>	<b>725,000</b>	<b>2,165,000</b>
<b>410</b>	various	<b>Capital Improvement Project Fund</b>					
		Capital Expenditures	209,300	0	0	150,000	450,000

## FY16 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
410	300000	Other Financing Uses	53,875	7,073,763	3,011,694	8,915,351	5,417,460
		Fund 410 Expenditures + Other Financing	263,175	7,073,763	3,011,694	9,065,351	5,867,460
<b>420</b>	<b>various</b>	<b>Capital Road &amp; Bridge Project Fund</b>					
		Precinct #1 Projects	0	0	0	353,865	318,271
		Precinct #2 Projects	0	0	0	28,000	30,264
		Precinct #3 Projects	0	0	0	366,900	296,572
		Precinct #4 Projects	0	0	0	202,300	263,562
		Tryon Rd/Hawkins Parkway Imp	0	0	0	684,615	850,000
		Sabine ISD School Crossing	0	0	0	35,000	10,000
		Other Road Projects	0	0	0	53,606	25,000
		Capital Expenditures	0	0	0	1,724,286	1,793,669
420	300000	Other Financing Uses	0	0	0	425,385	170,000
		Fund 420 Expenditures + Other Financing	0	0	0	2,149,671	1,963,669
<b>450</b>	<b>various</b>	<b>Permanent Improvement Fund</b>					
		Capital Expenditures	0	541,250	229,525	21,930	300,000
450	300000	Other Financing Uses	256,300	165,000	968,735	739,884	1,395,000
		Fund 450 Expenditures + Other Financing	256,300	706,250	1,198,260	761,814	1,695,000
<b>460</b>	<b>100692</b>	<b>Airport Improvements Fund</b>					
		Capital Expenditures	482,736	2,578,467	3,669,115	11,737,300	6,072,872
<b>460</b>	<b>300000</b>	<b>Other Financing Uses</b>					
		Fund 460 Expenditures + Other Financing	482,736	2,578,467	3,669,115	11,737,300	6,072,872
<b>465</b>	<b>150465</b>	<b>Parking Facility</b>					
		Capital Expenditures	0	0	0	150,000	0
<b>465</b>	<b>300000</b>	<b>Other Financing Uses</b>	0	0	0	0	0
		Fund 465 Expenditures + Other Financing	0	0	0	150,000	0
<b>466</b>	<b>150466</b>	<b>ADA Compliance Project</b>					
		Capital Expenditures	13,310	124,429	184,123	943,709	365,000
466	300000	Other Financing Uses	0	0	60,000	0	0
		Fund 466 Expenditures + Other Financing	13,310	124,429	244,123	943,709	365,000
<b>468</b>	<b>150610</b>	<b>Longview Whaley Community Bldg</b>					
		Capital Expenditures	10,679	197,955	36,099	430,266	0
468	300000	Other Financing Uses	0	0	0	0	0
		Fund 468 Expenditures + Other Financing	10,679	197,955	36,099	430,266	0
<b>472</b>	<b>100570</b>	<b>Computer Upgrade Project</b>					
		Capital Expenditures	0	0	0	72,690	230,000
472	300000	Other Financing Uses	0	0	0	0	0
		Fund 474 Expenditures + Other Financing	0	0	0	72,690	230,000

## FY16 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
<b>474</b>	<b>150474</b>	<b>CCL #1 Courtroom Renovation</b>					
		Capital Expenditures	0	0	59,381	700,404	0
474	300000	Other Financing Uses	0	0	0	0	0
		Fund 474 Expenditures + Other Financing	0	0	59,381	700,404	0
<b>475</b>	<b>150475</b>	<b>Courthouse Phone System</b>					
475	300000	Other Financing Uses	0	16,711	0	0	0
		Fund 475 Expenditures + Other Financing	0	16,711	0	0	0
<b>476</b>	<b>various</b>	<b>Building Renovations &amp; Acquisitions</b>					
		Building Renovations	119,879	168,127	159,347	231,288	1,205,000
		Acquisitions	0	0	0	869,345	203,000
		Debt/Capital Lease	0	0	0	0	399,541
		Capital Expenditures	119,879	168,127	159,347	1,100,633	1,807,541
476	300000	Other Financing Uses	0	0	0	0	0
		Fund 476 Expenditures + Other Financing	119,879	168,127	159,347	1,100,633	1,807,541
<b>477</b>	<b>150570</b>	<b>Capital Energy Project</b>					
		Capital Expenditures	0	0	0	2,353,214	1,751,504
	300000	Other Financing Uses	0	0	0	0	0
		Fund Expenditures + Other Financing Uses	0	0	0	2,353,214	1,751,504
<b>ALL CAPITAL PROJECTS FUNDS and Interagency Highway Projects</b>							
		Total Expenditures	835,904	10,090,228	6,322,590	20,109,432	14,536,045
		Total Debt/Capital Lease	0	0	0	0	399,541
		Total Other Financing Uses - Transfers	310,175	7,255,474	4,040,429	10,080,620	6,982,460
<b>Capital Projects/Interagency Highway Projects Fund Total Expenses and Other Financing Uses</b>			<b>1,146,079</b>	<b>17,345,702</b>	<b>10,363,019</b>	<b>30,190,052</b>	<b>21,918,046</b>
<b>GRAND TOTALS:</b>							
		Total Salaries	19,612,172	20,467,441	21,116,779	21,812,931	22,626,674
		Total Fringe Benefits	7,846,033	8,188,008	8,840,068	10,217,262	10,258,577
		Total Operating Expenses	13,177,472	14,105,329	13,866,673	15,728,659	15,141,710
		Total Capital /Highway Projects	1,833,064	11,163,155	7,139,883	20,665,721	14,744,301
		Total Debt Service/Capital Lease	7,732	6,211	2,290	0	399,541
		Grand Total Expenditures	42,476,473	53,930,144	50,965,693	68,424,573	63,170,803
		Total Other Financing Uses	809,910	7,821,689	11,608,920	17,261,052	12,857,504
		<b>Total Direct Exp + Other Financing Uses</b>	<b>43,286,383</b>	<b>61,751,833</b>	<b>62,574,613</b>	<b>85,685,625</b>	<b>76,028,307</b>
		<b>Total Direct Expenses</b>	<b>42,476,473</b>	<b>53,930,144</b>	<b>50,965,693</b>	<b>68,424,573</b>	<b>63,170,803</b>

## FY16 Adopted Elected Officials' Compensation

Dept	Position	600110 Salary Budget	COLA / Adjustment	600250 Travel All.	600230 Cell Phone	Other Supplement	Total FY16 Adopted	Total Benefits	Total Salary & Benefits
Co Clerk-Admin	CC0015	60,616	4,113	0	0		64,729	22,287	87,016
Co Judge	CJ0001	66,507	0	0	0		66,507	22,642	89,149
Tax A/C	TX0001	68,080	2,043	0	0	1,950	72,073	23,702	95,775
CCL #1	CCL001	140,000	0	0	0		140,000	36,837	176,837
CCL #2	CL2001	140,000	0	0	0		140,000	36,837	176,837
Dist Clerk	DC0001	60,616	4,113	0	0		64,729	22,287	87,016
JP #1	JP1001	46,254	1,388	9,300	480		57,422	20,887	78,309
JP #2	JP2001	45,082	1,353	9,300	480		56,215	20,652	76,867
JP #3	JP3001	45,082	1,353	9,300	0		55,735	20,562	76,297
JP #4	JP4001	45,082	1,353	9,300	480		56,215	20,652	76,867
Dist Atty	DA0001	18,000	0	0	0	3,640	21,640	13,902	35,542
Const #1	CN0001	43,326	1,300	0	600		45,226	19,182	64,408
Const #2	CN0002	43,326	1,300	0	480		45,106	19,162	64,268
Const #3	CN0003	43,326	1,300	0	600		45,226	19,192	64,418
Const #4	CN0004	43,326	1,300	0	480		45,106	19,162	64,268
Sheriff	SH0010	64,623	3,232	0	0	4,200	72,055	24,887	96,942
Sheriff	SH0010	0	0	0	0	7,500	7,500	1,435	8,935
Co Judge-Juv Bd Chairman	JB0001	0	0	0	0	26,613	26,613	5,130	31,743
124th Judge-Juv Bd	JB0002	0	0	0	0	18,000	18,000	13,282	31,282
188th Judge-Juv Bd	JB0003	0	0	0	0	18,000	18,000	13,282	31,282
307th Judge-Juv Bd	JB0004	0	0	0	0	18,000	18,000	13,282	31,282
CCL #1 - Juv Bd	JB0005	0	0	0	0	18,000	18,000	3,495	21,495
CCL #2 - Juv Bd	JB0006	0	0	0	0	18,000	18,000	3,495	21,495
Elected Official Accruals									
General Fund Subtotals		973,246	24,148	37,200	3,600	133,903	1,172,097	416,233	1,588,330
Commissioner Pct#1	ADM001	64,729	0	0	0		64,729	22,397	87,126
Commissioner Pct#2	ADM002	64,729	0	0	0		64,729	22,397	87,126
Commissioner Pct#3	ADM003	64,729	0	0	0		64,729	22,397	87,126
Commissioner Pct#4	ADM004	66,024	0	0	480		66,504	22,732	89,236
Elected Official Accruals									
Road & Bridge Fund Subtotals		260,211	0	0	480	0	260,691	89,923	350,614
Grand Total		1,233,457	24,148	37,200	4,080	133,903	1,432,788	506,156	1,938,944
									Adj.
General Fund accruals		19,181	93	143	14	515	19,946	3,715	23,661
Road & Bridge accruals		5,005	0	0	2	0	5,007	935	5,942
		24,186	93	143	16	515	24,953	4,650	29,603
Note - Judicial statutes mandate compensation for District Attorney and District and CCL Judges									



## FY16 Adopted Positions Budget Summary

Fund	Org	Dept	650110	Employee	650120	650130	650140/650180	650173	650230	Various	Total	# FT	TOTAL	TOTAL SAL+
			Salaries	Supplement (2)	Overtime	Part-Time	Temporary	Longevity	Cell Allowance	Other (1)	Wage Expenses	Positions	BENEFITS	BENEFITS
110	100423	Co Clerk	612,801	0	4,000	0	0	8,160	0	22,166	647,127	20	322,400	969,527
110	100425	Co Clerk - Archives Pres.	28,182	0	0	25,600	0	240	0	0	54,022	1	20,315	74,337
110	100445	Telecommunications	0	0	500	47,200	2,129	0	0	0	49,829	0	9,345	59,174
110	100446	Purchasing	185,352	0	0	10,000	0	0	0	0	195,352	4	77,310	272,662
110	100447	Human Resources	129,220	0	4,400	18,500	0	1,440	0	11,634	165,194	3	61,525	226,719
110	100460	Co Judge	114,601	0	0	0	0	960	0	0	115,561	2	42,230	157,791
110	100520	Elections	137,690	0	8,340	0	47,275	1,920	0	0	195,225	4	67,950	263,175
110	100530	Auditor	549,545	0	0	20,000	0	5,280	0	0	574,825	11	220,005	794,830
110	100550	Tax A/C	961,354	12,350	0	0	5,000	10,080	0	0	988,784	28	467,115	1,455,899
110	100560	Inf Tech	375,425	13,200	0	0	0	1,920	800	0	391,345	8	154,950	546,295
110	100900	AgriLife Extension Svc	77,965	0	0	0	6,000	0	0	0	83,965	4	54,950	138,915
110	110465	Ct Appeals	0	0	0	16,008	0	0	0	0	16,008	0	1,225	17,233
110	110467	CCL #1	131,721	0	0	0	1,000	2,400	0	0	135,121	2.5	50,795	185,916
110	110468	CCL #2	119,313	0	0	0	1,500	720	0	0	121,533	2.5	48,080	169,613
110	110471	Dist Ct 124th	105,890	0	0	0	1,600	1,440	0	0	108,930	2	40,710	149,640
110	110472	Dist Ct 188th	101,677	0	0	0	0	1,200	0	0	102,877	2	39,710	142,587
110	110473	Dist Ct 307th	93,521	0	0	0	2,500	720	0	0	96,741	2	38,220	134,961
110	110474	Judicial Expense	0	0	0	6,500	0	0	0	0	6,500	0	1,340	7,840
110	110480	Dist Clerk	587,427	0	4,000	0	0	6,240	0	11,430	609,097	19	305,175	914,272
110	110491	JP #1	179,862	0	0	0	0	2,160	0	0	182,022	6	94,320	276,342
110	110492	JP #2	62,198	0	0	0	0	240	0	0	62,438	2	31,830	94,268
110	110493	JP #3	90,497	0	0	16,000	0	960	0	0	107,457	3	50,345	157,802
110	110494	JP #4	60,817	0	0	16,500	0	480	0	0	77,797	2	34,690	112,487
110	110500	Dist Atty	1,728,294	37,900	0	66,000	0	10,560	0	0	1,842,754	30	648,615	2,491,369
110	110660	Bail Bond Board	0	3,600	0	0	0	0	0	0	3,600	0	685	4,285
110	110800	Collections	139,182	0	0	0	0	1,680	0	0	140,862	4	66,725	207,587
110	120733	Const #3	0	0	0	16,800	2,500	0	0	0	19,300	0.0	3,435	22,735
110	120742	Sheriff	7,334,049	198,900	75,000	0	0	39,840	28,600	42,000	7,718,389	188	3,479,945	11,198,334
110	120750	Sheriff Jail Contract Op	1,575,570	13,800	50,000	0	0	1,920	2,240	0	1,643,530	47	805,510	2,449,040
110	120760	Sher-Criminal Justice Ctr	244,616	600	15,000	0	0	0	0	0	260,216	8	132,835	393,051
110	120772	DPS	33,094	0	3,000	15,000	0	240	0	0	51,334	1	19,795	71,129
110	130774	Pre-Trial Services	27,862	0	0	0	0	0	0	0	27,862	1	15,260	43,122
110	140430	Veterans Service Ofc.	69,284	0	0	0	0	240	0	0	69,524	2	33,225	102,749
110	140870	9-1-1 Addressing	51,622	3,000	0	0	0	0	600	0	55,222	1	21,365	76,587
110	140880	Health	322,152	0	0	0	0	2,400	960	0	325,512	9	152,025	477,537
110	150570	Maintenance	512,652	0	18,000	0	3,000	1,200	1,560	0	536,412	16	276,235	812,647
110	150610	Longview Comm Center	39,923	0	6,000	32,500	0	720	480	0	79,623	1	26,620	106,243
110	150620	Maint - Greggton	0	0	0	7,500	0	0	0	0	7,500	0	1,675	9,175
110	150636	Maint - Kilgore	32,868	0	0	0	0	240	360	0	33,468	1	17,220	50,688
110	150641	Maint - Elderville	0	0	3,900	0	0	0	0	0	3,900	0	915	4,815
110	150643	Maint - Lgww Eastman Rd	0	0	3,900	0	0	0	0	0	3,900	0	915	4,815
		S/T General Fund	16,816,226	283,350	196,040	314,108	72,504	105,600	35,600	87,230	17,910,658	437.00	7,937,535	25,848,193
215	160810	R & B #1	647,565	1,500	20,000	0	20,000	6,480	840	0	696,385	15	297,925	994,310
215	160820	R & B #2	34,505	0	0	0	2,000	480	0	0	36,985	1	16,810	53,795
215	160830	R & B #3	666,101	1,500	20,000	0	0	5,520	2,400	0	695,521	15	299,935	995,456
215	160840	R & B #4	550,982	500	10,000	18,000	9,000	4,320	840	0	593,642	13	258,955	852,597
		S/T Road & Bridge	1,899,153	3,500	50,000	18,000	31,000	16,800	4,080	0	2,022,533	44	873,625	2,896,158
218	100691	Airport Administration	152,770	0	2,500	0	0	240	600	0	156,110	3	61,915	218,025
218	100693	Airport Terminal	50,954	0	2,500	0	0	240	0	0	53,694	2	32,295	85,989
218	100694	Airport Operations	82,306	0	5,000	16,500	0	0	1,200	0	105,006	2	42,405	147,411
218	100696	Airport Maintenance	178,621	0	10,000	0	17,600	1,440	840	0	208,501	5	93,405	301,906
218	130697	Airport Public Safety	570,229	54,565	20,000	0	0	1,680	600	0	647,074	13	263,500	910,574
		S/T Road & Bridge	1,034,880	54,565	40,000	16,500	17,600	3,600	3,240	0	1,170,385	25	493,520	1,663,905
213	100448	Co Clk Rec Mgmt	26,482	0	0	12,700	0	0	0	0	39,182	0.50	12,530	51,712
217	110510	Law Lib	14,946	0	0	0	0	0	0	0	14,946	0.50	7,845	22,791
232	100448	Co Wide Rec Mgmt	41,428	0	5,000	0	0	720	0	0	47,148	1.00	19,045	66,193
233	120449	Security	40,421	3,000	0	0	0	240	0	0	43,661	1	18,965	62,626
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	123,277	6,000	5,000	12,700	0	960	0	0	147,937	3.00	58,975	206,912
<b>Total Other Employees</b>			<b>19,873,536</b>	<b>347,415</b>	<b>291,040</b>	<b>361,308</b>	<b>121,104</b>	<b>126,960</b>	<b>42,920</b>	<b>87,230</b>	<b>21,251,513</b>	<b>509</b>	<b>9,363,655</b>	<b>30,615,168</b>
Notes:														
(1) Various other compensation includes accrued leave for retiring employees														
(2) Supplements are listed for budgeting purposes and are subject to change depending on employee's level of certification, transfer to another position, and/or change in employment status.														

## Cumulative Road and Bridge Projects Recap by Entity

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Five Years FY10 to FY14	Grand Total FY95 to FY13
<b><u>Precinct Work</u></b>					
County Equipment	416,810	365,973	442,728	671,526	1,897,036
County Roads	5,911,195	8,984,720	9,344,628	13,967,715	38,208,257
New Construction	0	0	225,168	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	7,321,157	19,247,437
Shop Overhead	397,985	459,776	573,551	948,031	2,379,343
Pit Work - Total at various pits	50,870	38,415	120,131	495,920	705,335
<b>Total Precinct Work</b>	<b>10,339,683</b>	<b>13,611,349</b>	<b>15,307,196</b>	<b>23,404,348</b>	<b>62,662,576</b>
<b><u>Cities, Schools, and Other</u></b>					
<b>Schools - \$15,000 LIMIT</b>					
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	33,963	94,691
Sabine ISD	14,133	32,732	26,707	23,846	97,419
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	11,573	74,083
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	175,880	374,454
City of Warren City	4,592	20,468	12,061	31,487	68,608
<b>Covered by Interlocals</b>				0	0
City of Gladewater	69,664	58,596	74,181	12,003	214,445
City of Kilgore	254,419	240,401	305,252	89,698	889,770
City of Longview	243,033	619,124	344,031	383,953	1,590,141
City of White Oak	36,248	81,293	64,521	52,996	235,059
<b>Other</b>				0	0
Sabine VFD	0	0	0		
Upshur County	0	0	10,818		
State of Texas Work	2,577	5,895	132,869	3,824	145,165
Hwy 349 Project			23,973	0	23,973
<b>Total Cities, Schools and Other</b>	<b>848,210</b>	<b>1,501,376</b>	<b>1,468,373</b>	<b>891,649</b>	<b>4,709,609</b>
<b><u>Non-Road &amp; Bridge Expenditures</u></b>					
911 Addressing Systems	5,773	2,794	1,561	0	10,128
Airport	96,379	82,241	219,939	60,756	459,314
Airpark Improvement	0	0	172,451	19,675	192,126
Community Supervision Corr Constable	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	4,157	29,800
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	5,680	6,327
General Community Bldg Maint.	0	0	0	20,064	
George Richey Expansion Project			150	0	150
Gladewater - Senior Citizens	479	20	0	0	499
Gladewater Commerce St Bldg	0	392	310	4,393	5,095
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	76,936	112,170
JP Precinct #4 Building	903	0	47,169	0	48,073
Judson Comm. Bldg	0	4,100	10,394	36,424	50,918
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

## Cumulative Road and Bridge Projects Recap by Entity

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Five Years FY10 to FY14	Grand Total FY95 to FY13
Liberty City Community Bldg	7,538	1,282	7,263	41	16,124
Marvin A Smith Correctional Unit	46,591	2,815	5,995	4,400	59,801
Mt. Moriah Cemetery	809	2,069	0	0	2,878
Mt. Pleasant Cemetery	0	0	12,224	0	12,224
Olivia Hilburn Memorial Center	212	2,618	8,936	5,258	17,025
Pleasant Hill Cemetery	0	5,054	196	0	5,250
Private Roads	0	0	281	0	281
Purchasing					
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	23,481	34,101
Sheriff 's Dept.	794	0	1,463	5,121	7,378
Road Signs	0	0	0	424	424
Veterans Office @ Alpine	0	0	0		
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	679	15,569
<b>Total Gregg County Work</b>	<b>206,934</b>	<b>334,576</b>	<b>688,912</b>	<b>286,751</b>	<b>1,495,575</b>
 <b>Grand Total - All Categories</b>	 <b>11,394,828</b>	 <b>15,447,300</b>	 <b>17,464,481</b>	 <b>24,582,749</b>	 <b>68,889,358</b>

\* 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.

## FY16 Road and Bridge Capital and Non-Capital Projects

### FY16 Capital Road Projects

Precinct	Project Est.	Location	Activity	Fund 420
1	PE 4-2015	Northridge Road	Asphalting	98,526.40
1	PE 5-2015	Sam Page Road	Asphalting	119,673.20
1	PE 6-2015	Big Woods Road	Asphalting	89,656.00
1	PE 7-2015	Northridge Road	Re-Oiling	3,756.00
1	PE 8-2015	Sparks Road	Re-Oiling	3,414.88
1	PE 9-2015	Hickory Hills Road	Re-Oiling	3,244.12
			<i>S/T Prct #1</i>	<b>318,270.60</b>
2		Jordan Valley Rd CR2128	Asphalting	30,264.00
3	PE100815	Ann St	Install Culvert	23,962.40
3	PE100515	Cairy Ln	Re-Oiling	12,705.00
3	PE100115	River Road	Overlay	247,200.00
3	PE100615	Pipeline Johnson	Re-Oiling	12,705.00
			<i>S/T Prct #3</i>	<b>296,572.40</b>
4		Pittman Road	Asphalting	30,264.00
4		Jones Road	Asphalting	36,270.00
4		Estes Dr.	Asphalting	116,298.00
4		East Side	Asphalting	30,264.00
4		East Lomax	Asphalting	20,202.00
4		West Lomax	Asphalting	30,264.00
			<i>S/T Prct #4</i>	<b>263,562.00</b>
				<b>908,669.00</b>
Other Project	Pct 1	Tryon Road /Hawkins Parkway		850,000.00
Other Project	Pct 3	Sabine ISD School Crossing (project began in FY15)		10,000.00
			<i>Total Capital Projects By Precinct</i>	<b>1,768,669.00</b>

### FY16 Non-Capital Projects

Precinct	Project Est.	Location	Activity	Fund 215
1	PE 10-2015	Pony Drive	Re-Oiling	614.67
1	PE 11-2015	Weldon Lane	Re-Oiling	338.18
3	PE100715	Sun Lease	Re-Oiling	4,235.00

## FY16 Juvenile Budget

<b>Beginning Fund Balance</b>	<b>\$1,744,239</b>
<b>REVENUE</b>	
<i>Intergovernmental Revenue</i>	
TJJD Contract Grant A	\$719,489
TJJD Contract Grant C	\$121,816
TJJD Contract Grant N	\$45,430
<i>Charges for Services</i>	
Contract Services	\$165,000
<i>Other Financing Sources</i>	
Transfer in - General Fund	\$1,870,000
<b>Total Revenue</b>	<b>\$2,921,735</b>
<b>EXPENDITURES</b>	
<i>Probation Operations</i>	
Salaries	(\$933,746)
Fringe Benefits	(\$392,760)
Operations	(\$528,946)
Capital / Non-Capital	(\$87,000)
<i>Detention Operations</i>	
Salaries	(\$720,589)
Fringe Benefits	(\$317,690)
Operations	(\$161,000)
Capital / Non-Capital	(\$12,000)
Capital Renovation to Building	(\$600,000)
<b>Total Expenditures</b>	<b>(\$3,753,731)</b>
<b>Ending Fund Balance</b>	<b>\$912,243</b>

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 FY16 budget, there are no new positions; a vacant position will not be filled during this year.

**FY16 Positions Budget Summary**  
for Internal Service, Enterprise and Specialized Local Entity Funds

Fund	Org	Dept	650110 Salaries	650120 Overtime	650130 Part-Time	650180 Temporary	650173 Longevity	650230 Cell All.	Total Wages	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
501	100501	Snack Bar	28,136	0	13,000	2,000	0	0	43,136	1	18,100	61,236
610	100800	Print Shop	26,744	0	0	0	0	0	26,744	1	15,255	41,999

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

Fund	Org	Dept	650110 Salaries	650120 Overtime	650130 Part-Time	650180 Temporary	650173 Longevity	650230 Cell All.	Total Wages	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
091	130726	Juvenile Detention	590,589	60,000	70,000	0	1,680	960	723,229	18	315,000	1,038,229
091	130760	Juvenile Probation	933,746	0	0	0	10,560	7,200	951,506	20	375,000	1,326,506

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.

**FY 2016 ASSET SEIZURE BUDGET--DISTRICT ATTORNEY**

Balance (est.) as of 10.01.15	\$ 24,435.00
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**Expenditures**

Salary	\$ 5,000.00
Training	\$ 5,000.00
Equipment	\$ 5,000.00
Overtime	\$ 2,000.00
Victim Services	\$ 3,000.00
<b>Total</b>	<b>\$ 20,000.00</b>

Ending Balance (est.) 09.30.16	\$ 4,435.00
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These funds are used for official purposes of this office only, as prescribed and set forth in Chapter 59 Texas Code of Criminal Procedure.



Criminal District Attorney

AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL  
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2016

EXHIBIT G

§

**BE IT REMEMBERED** at a meeting of Commissioners Court of Gregg County, Texas held on the 25<sup>th</sup> day of August, 2015 on a motion made by Ronnie McKinney, and seconded by Gary Boyd, 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, 2015 and ending September 30, 2016 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, notice regarding the public hearing on the proposed budget was published in a newspaper of general circulation as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on August 25, 2015 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 EXH., for Gregg County for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

G-1

DONE IN OPEN COURT this the 25<sup>th</sup> day of August, 2015.

*Bill Stoudt*

Bill Stoudt, County Judge

*Ronnie McKinney*

Ronnie McKinney, Precinct #1

*R. Darryl Primo*

R. Darryl Primo, Precinct #2

*Gary Boyd*

Gary Boyd, Precinct #3

*John Mathis*

John Mathis, Precinct #4

*Connie Wade*

Connie Wade, County Clerk

I, Connie Wade, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 1 pages, is a true and correct copy of the original record now on file and/or recorded in the

Commissioners' Court records.

Aug. 31, 2015 Date

Connie Wade, County Clerk  
Gregg County, Texas

By Mary Johnson Deputy





**EXHIBIT G-1**

Department	Fund	Org	Acct	Prog	Acct Desc.	Amount	Request
Collections	110	100800	731300	110	Copying Machine	600.00	Copier maintenance contract underbudgeted
JP #2	110	110492	731600	110	Communications	480.00	Wireless service omitted
Non-Departmental	110	100451	731600	100	Communications	(1,080.00)	
						<u>0.00</u>	Net Change
Contributions	110	140950	710000	140	Contract Contingency	(3,600.00)	For Maintaining Airport art Display
Contributions	110	140950	737429	140	Lngvw Museum of Fine Arts	3,600.00	For Maintaining Airport art Display
						<u>0.00</u>	Net Change
Road & Bridge	215	160820	730100	160	Supplies & Other Expense	1,100.00	Road signs and poles
Road & Bridge	215	160800	731700	160	Conference Expense	(1,100.00)	
						<u>0.00</u>	Net Change
Records Management	232	100448	732800	100	Repairs and Maintenance	16,000.00	Replace overhead doors with walk in doors
					Minor Equipment \$250.00 to		
Records Management	232	100448	732900	100	\$1,499.99	1,500.00	Moniter system for records buildings
						<u>17,500.00</u>	Net Change to Discretionary Funds

Position Control Changes

Restructure HR0003 from Asstistant HR Director to HR Generalist, Job Grade 11

I, Connie Wade, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 1 pages, is a true and correct copy of the original record now on file and/or recorded in the

Commissioners' Court records.

Aug. 31, 2015 Date

Connie Wade, County Clerk  
Gregg County, Texas

By Mary Johnson Deputy

AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS,  
TO ADOPT THE 2015 TAX YEAR LEVY

EXHIBIT G-2

§

**BE IT REMEMBERED** at a special meeting of Commissioners Court of Gregg County, Texas held on the 25th day of August, 2015 on a motion made by John Mathis, and seconded by Ronnie McKinney, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2015; 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 in the Tax Code and Local Government Code pertaining to adopting a tax rate; and
- WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2015 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

\$ .22420 for General Fund  
.02100 for Airport Maintenance Fund  
.00300 for Permanent Improvement Fund  
.00530 for FM Lateral Road  
.00900 for Road & Bridge  
\$ .26250 Total Maintenance and Operations Tax

DONE IN OPEN COURT this the 25<sup>th</sup> day of August, 2015.

*Bill Stoudt*

Bill Stoudt, County Judge

*Ronnie McKinney*

Ronnie McKinney, Precinct #1

*R. Darryl Primo*

R. Darryl Primo, Precinct #2

*Gary Boyd*

Gary Boyd, Precinct #3

*John Mathis*

John Mathis, Precinct #4

*Connie Wade*

Connie Wade, County Clerk

I, Connie Wade, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 1 pages, is a true and correct copy of the original record now on file and/or recorded in the

Commissioners' Court records.

Aug 30 2015 Date

Connie Wade, County Clerk  
Gregg County, Texas

By Mary Johnson Deputy

