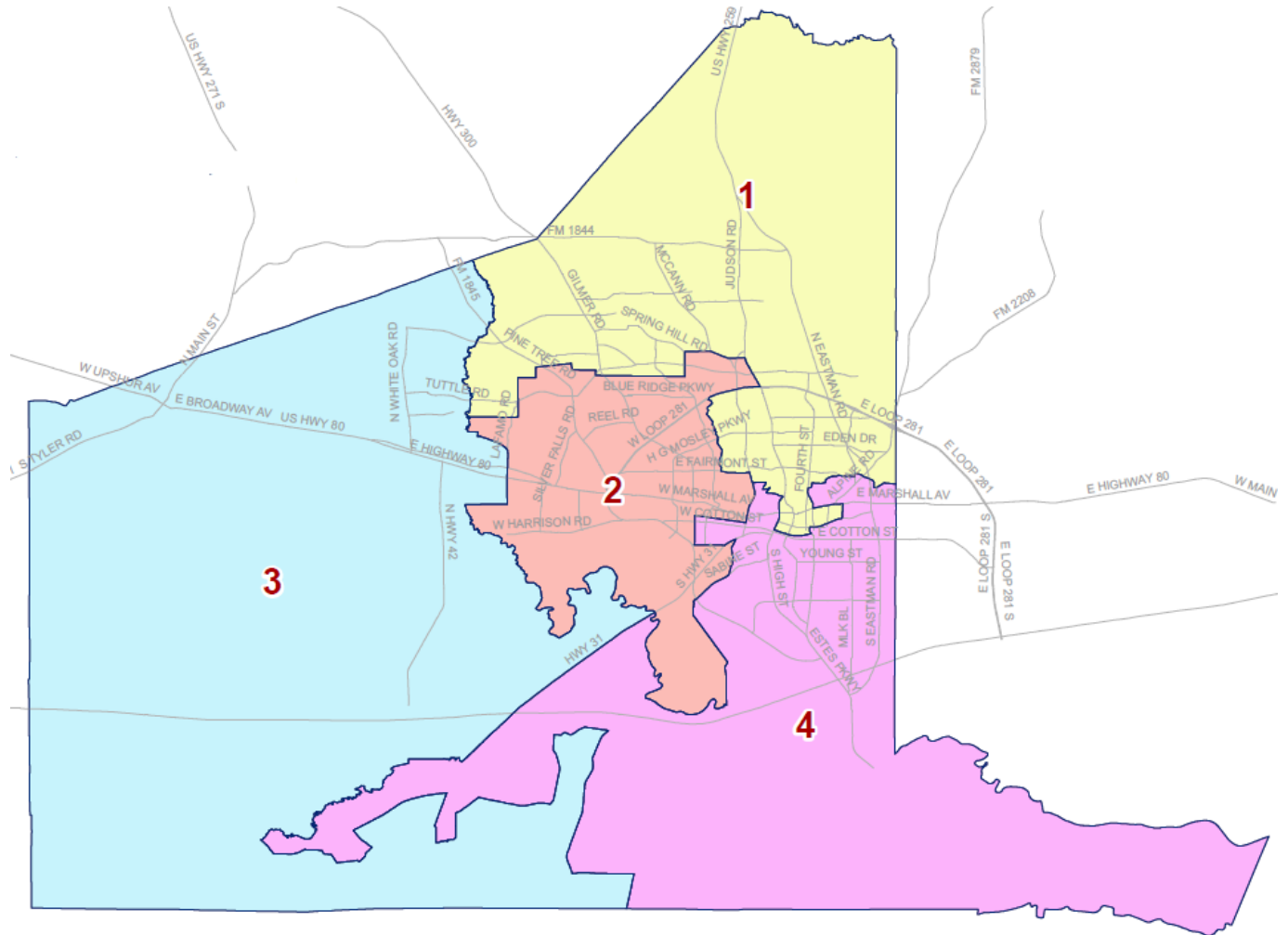


GREGG COUNTY, TEXAS



FY17 ADOPTED BUDGET

FOR THE PERIOD OF
OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

This budget will raise less revenue from property taxes than last year's budget by an amount of **-\$578,222** which is a 2.67 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 \$396,637.

GREGG COUNTY, TEXAS: Local Government Code (LGC) Compliance Page

LGC 111.008 (d)(1) (B):

This budget will raise **less** revenue from property taxes than last year's budget by an amount of **-\$578,222** which is a 2.67 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 \$396,637.

LGC 111.008(d)(2):

On the 30th day of August, 2016, at a regular meeting of the Gregg County Commissioners' Court, upon motion made by Commissioner Primo, and seconded by Commissioner McKinney, and upon record vote, the motion to adopt the FY17 Budget passed with 5 votes in favor and 0 votes opposed as follows:

Voting For: Bill Stoudt, County Judge; Ronnie McKinney, Commissioner Precinct #1; R. Darryl Primo, Commissioner Precinct #2; Gary Boyd, Commissioner Precinct #3; John Mathis, Commissioner Precinct #4.

Voting Against: none

LGC 111.008(d)(3):

	<u>Tax Year</u> <u>2015-16</u>	<u>Tax Year</u> <u>2016-17</u>
(A) Property Tax Rates Adopted:		
General Fund	0.2242	0.2242
Airport Maintenance Fund	0.0210	0.0210
Permanent Improvement Fund	0.0030	0.0030
Special Road & Bridge Fund	0.0090	0.0090
Farm to Market/Flood Control Fund	<u>0.0053</u>	<u>0.0053</u>
Total Property Tax Rate	0.2625	0.2625
(B) Effective Tax Rate Adopted:		
General Fund	0.25666	0.25836
Special Road & Bridge Fund	0.00717	0.00936
Farm to Market/Flood Control Fund	<u>0.00543</u>	<u>0.00551</u>
Total Effective Tax Rate	0.26926	0.27323
(C) Effective Maintenance & Operations Rate Adopted:		
General Fund	0.46110	0.44731
Special Road & Bridge Fund	0.00717	0.00936
Farm to Market/Flood Control Fund	<u>0.00530</u>	<u>0.005510</u>
Total Effective M&O Tax Rate	0.47370	0.46218
(D) Roll Back Tax Rate Adopted:		
General Fund	0.49798	0.48309
Special Road & Bridge Fund	0.00774	0.01010
Farm to Market/Flood Control Fund	<u>0.00586</u>	<u>0.00595</u>
Total Property Tax Rate	0.51158	0.49914
(E) Debt Tax Rate Adopted:		
General Fund	0.0000	0.0000
Special Road & Bridge Fund	0.0000	0.0000
Farm to Market/Flood Control Fund	<u>0.0000</u>	<u>0.0000</u>
Total Property Tax Rate	0.0000	0.0000

LGC 111.008(d)(4), LGC: Gregg County's total debt obligation is \$0.00.



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Bill Stoudt
Gregg County Judge

101 East Methvin, Suite 300
Longview, Texas 75601

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

DATE: August 30, 2016

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

SUBJECT: FY17 Adopted Budget

The FY17 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY17 Budget was held after the required public hearing on Tuesday, August 30, 2016 during the 10:00 a.m. Commissioners Court meeting. After the budget was adopted, the Court adopted the 2016 tax rate which funds the FY17 Adopted Budget.

Overview

Gregg County has faced tough economic times in the past few years. The closure of major industries created a ripple effect and reduced taxable valuations and local sales tax revenue. To offset a revenue loss of \$2.9 million, all departments reduced operations and planned capital projects have been postponed until the economy levels out.

In recent years, the Commissioners' Court adopted several policies to contain costs. The purchasing policy provides costs savings as the county migrates towards a stronger centralized purchasing environment. The base pay plan brought attention to payroll expenses and total wages were reduced by \$240,000. Two full-time and several part-time positions were eliminated. The FY17 Adopted Budget does not include raises, cost of living adjustments or merit increases for employees or officials, which is another cost containment measure.

The Commissioners Court adheres to a pay-as-you-go policy for expenditures and this budget does not include plans to incur long term debt. Gregg County's financial status is stable in spite of the decrease in revenue.

Tax Rate and Tax Revenue

The 2016 tax rate, which funds the FY16-17 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

Operating revenue is estimated at \$45,170,282. Revenue for capital and restricted funds are estimated at \$2,176,485. Revenue sources include 46% property tax; 31% sales and other tax; 4% intergovernmental revenue and 19% fines, fees, licenses, interest and miscellaneous revenue. Most revenue categories experienced a decrease from last year. To offset the rising cost of services, fees increased in several discretionary funds. Property tax revenue decreased by \$620,922 and sales tax decreased by \$1.9 million.

Expenditures

For comparative purposes the expenditures budget includes three years of historical data, the amended budget for FY16 and the FY17 proposed budget. Adopted operating expenditures are \$46,040,756 and capital/interagency projects and restricted funds are \$8,535,609. Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease. County departments were asked to cut their budgets, resulting in a \$1.67 million reduction in operations.

Capital Improvement Plan

The Capital Improvement Plan (CIP) is reviewed and approved each year as part of the annual budget and serves as a tool to prioritize new projects and address the needs of the County's aging infrastructure. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Outstanding Obligation (Debt & Capital Lease)

Gregg County does not currently have long term debt and the Court does not plan to seek any form of long term debt in the near future. The road and bridge precincts participate in a capital lease program to lease dump trucks with a buy-back guarantee. This reduces the higher cost of maintenance on county owned vehicles.

Please visit our transparency page on the County's website at www.co.gregg.tx.us for disclosure of county financial data, including county budgets. The FY17 Budget provides accountability and serves as a management control tool to ensure taxpayer dollars are secured and spent legally and wisely.

Sincerely,



Bill Stoudt
County Judge



Linda Bailey
Budget Director

GREGG COUNTY COMMISSIONERS COURT



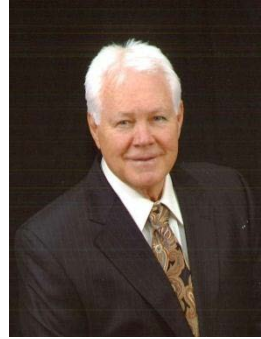
Bill Stoudt
County Judge



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.

Texas statutes forbid spending not included in the budget; however, statutes do allow for transfers within the existing budget. When unplanned projects are proposed during the year, issues are noted and addressed during the next annual budget process, if a transfer within the existing budget is not possible. If the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend the budget.

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 Auditor's office provides revenue estimates during the budget process.

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. County officials and department heads submit budget requests each year. The requested amounts are evaluated 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 FY17 Budget does not include any cost of living or merit raises for county employees or officials.**

Capital Expenditures

Accounting practices and policies are used to classify projects as capital or operating expense. Capital projects are proposed by department officials, other governmental agencies, citizens groups and emergency situations. Capital projects are listed and budgeted in the Capital Improvement Plan (CIP) and adopted with the annual budget.

All equipment with a cost of \$25,000 or more is budgeted in Fund 476 and capitalized at year end to conform to Generally Accepted Accounting Principles (GAAP). Equipment costing less than \$25,000 is budgeted at the department level and is not capitalized. The FY17 budget includes a detail list of approved equipment purchases. During the year unplanned capital requests are individually approved by Commissioners' Court prior to making the purchase.

The FY17 budget includes the approved Capital Improvement Plan (CIP), which serves as a blueprint 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 such as safety upgrades to roads, assisting with city street improvement programs, or purchasing right-of-way. These interagency projects are listed in Fund 208 and shown with the capital project section of the budget. Interagency projects are presented individually to Commissioners' Court for approval.

Capital improvements at the East Texas Regional Airport are recommended and/or mandated by the Federal Aviation Administration (FAA). Due to the high security nature of all airport matters, the County relies heavily on FAA recommendations.

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.

Debt Reduction Plan

The County's debt policy is to 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 as required by statute.

Budgetary Accounting and Reporting

The County Judge serves as the budget officer of the county and compiles the annual budget. The County Auditor serves as the county's accountant and prepares and audits all financial activity (including grant funds). Both offices work closely together to maintain integrity in financial reporting.

Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). The auditor's office prepares a Comprehensive Annual Financial Report (CAFR) which is audited by an external audit firm annually for compliance. All governmental fund types are accounted for using the modified accrual basis of accounting in both the budgetary process and accounting process. 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.

The FY17 Budget is legally adopted as a fixed budget, which sets a specific estimate for revenues and expenditures. A fixed budget establishes a maximum spending cap that cannot be exceeded without special authorization from Commissioners' Court. Concise accounting policies are shown on page 18.

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 in the form of a purchase order; 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, provides the means to fund those operations, and establishes maximum spending levels.
 - Financial statements report on the County's adherence to the budget 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

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 Gregg County budget is adopted in categorical format with total 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.

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 the 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.

A schedule of all positions and salaries for each departmental is adopted at the time of the budget. 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 budgeted by account and listed in detail in the budget. The Commissioners' Court approves the purchase of capital items listed when adopting the budget. Controls are in place through the purchasing agent and auditor's offices to ensure adherence to the approved purchases. All changes to capital accounts must be approved individually by Commissioners' Court.

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 ‘bottom line,’ or total budget expenditures. Expenditure budget amendments are considered only in emergency situations as allowed by Texas Vernon’s Statutes, Local Government Code 111.010 (c).

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.

FY17 Budget Calendar

Date	Activity
April 30, 2016	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
May 4, 2016	Budget Instructions sent to departments
May 20, 2016	Deadline for departments to return all budget forms
June –August, 2016	Budget workshops may be held immediately after Commissioners’ Court as needed
July 25, 2016	Deadline for Chief Appraiser to deliver certified appraisal rolls
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
July 28, 2016	Written notice provided to elected county officials of the official’s salary and personal expenses to be included in the budget
July 28, 2016	Notice provided to departments of proposed budget to be filed
July 28, 2016	FY17 Proposed Budget work papers to Commissioners’
July 29, 2016	FY17 Proposed Budget filed with County Clerk
Aug. 7, 2016	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners’ Court required schedules, statements and notices of effective and rollback tax rates.
July-Aug, 2016	Budget workshop during Commissioners’ Court 10:00 a.m. meeting.
Aug. 19, 2016	Final revisions for FY17 Budget filed with County Clerk and posted to the county website
Aug. 30, 2016	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 FY17 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 57.89%, while the combined reserve ratio for FY17 is estimated at 48.84%. 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 FY16 and FY17.

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 FY16 and FY17.

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 are shown 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 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. FY16 audited figures are expected to be provided in spring of calendar year 2017, well into the new budget year.

The estimated FY17 beginning balance for all funds is \$55,545,697; estimated revenue is \$47,346,767; appropriations are \$54,576,360; other financing sources and uses are (\$649,865). Ending reserved fund balance is estimated at \$21,012,283 and unrestricted fund balance is estimated at \$26,653,956.

2016 TAX DATA

NOTE: The 2016 taxable valuations and 2016 tax rate funds the FY17 budget.

Tax Base - The 2016 tax base valuations used for the FY17 Budget are \$8,508,354,050, a 1.68% decrease from 2015 valuations. Fluctuations in the tax base have primarily been due to changes in mineral valuations, and economic decline due to decreased oil prices and area layoffs.

<u>Tax Year</u>	<u>General / Constitutional</u>	<u>Road & 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
2016	8,508,354,050	8,467,519,618

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 \$3.81 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 \$137,058,210. Values decreased by 92.8% from 1992 to 2016. 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.

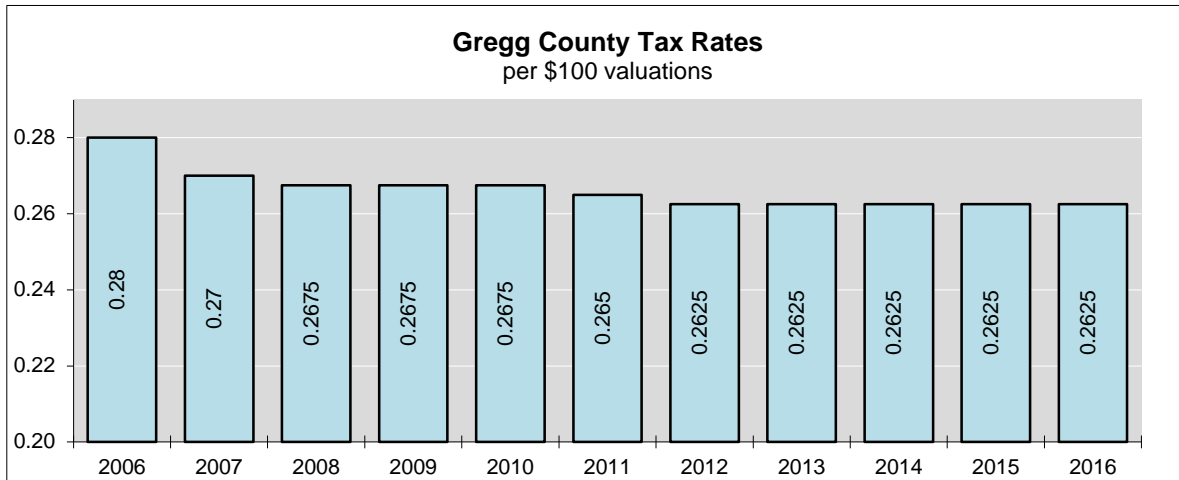
As the nation's housing trends spiral downward, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 1.8% from \$144,833 to \$147,456.

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 2006 to 2016. These tax rate reductions send back to taxpayers \$13.48 million dollars.

The adopted property tax rate disbursement for FY2016-17 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 96%</u>
General Fund	.22420	\$17,997,478
Airport Maintenance Fund	.02100	1,685,758
Permanent Improvement Fund	.00300	240,823
Road and Bridge	.00900	722,468
FM Lateral Road	<u>.00530</u>	<u>422,332</u>
Total Tax Rate & Distribution	<u>.26250</u>	<u>\$21,068,859</u>

The 2016 tax distribution is for maintenance and operations (M&O) only. The County does not have interest and sinking (I&S) obligations.



PERSONNEL ISSUES

Human resources are the most valuable asset of all service organizations. The Court's number one goal is to "provide quality service to the citizens of Gregg County." Employees are the 'public face' of the County. They are the sheriff's deputy who works 24/7 to protect and serve, the clerical worker who maintains records and the blue collar worker who maintains the roads and county facilities. The Commissioners' Court uses several administrative policies to fulfill the task of balancing the demands of public service and exercising control of taxpayer dollars.

All payroll related accounts in the FY17 Adopted Budget are connected to the data provided in the FY17 Positions Budget. Therefore, when the Commissioners' Court adopts the annual budget, they concurrently adopt the positions budget. The positions budget is a tool used to maintain a level of control over payroll changes during the course of the year.

The Commissioners' Court adopted a Base Compensation and Grade Policy during FY15. This policy, also called the base pay plan, freezes the budget in vacated positions and requires 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.

Another administration used tool for human resource matters is the personnel policy. 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 FY17 budget does not include any cost of living adjustments or merit increases for employees or officials.

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.

Fringe Benefits

The County's medical insurance is a 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 and therefore it is not included in this document. The court contracts with a consultant to assist with bid preparations and evaluation of stop loss, health, dental, life, long term disability and other payroll-related insurance. The consultant also evaluates and advises the county regarding the management of the self-insurance 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 2017 employer contribution rate is 10.94%. The employee contribution rate remained at 7%. The 79th Legislature passed bills requiring retirement contributions for all part-time employees. The retirement system operates on a calendar year.

Positions Budget

A chart of all full-time positions is shown on the following chart on page 14. 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.

New Positions

Requests for new employees are usually supported with: 1) documentation indicating a new position is mandated by state or federal regulations; or 2) data showing department's workload has increased significantly; or 3) restructuring proposals that indicate greater efficiency and cost savings. A new position request is more favorably considered when outside sources provide the funding. Grant positions are evaluated at the end of the grant term. If the grant results are favorable, the position is moved to the operations budget to continue the program results.

No "new" positions were approved for fiscal year 2017. Due to accounting changes, the snack bar cook was moved from an enterprise fund to the maintenance department.

Deleted or Restructured Positions

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

In FY17, the drug court bailiff and building security (Fund 233) positions were both moved to the Sheriff's Office for accounting purposes.

In the past, the county provided clerical staff for the local office of the Texas Department of Public Safety. The full time and part-time positions are eliminated in the FY17 budget as DPS will begin staffing these positions October 1, 2017.

FY17 Personnel Positions by Department

Department	FY13	FY14	FY15	FY16	Adopted FY17
Airport Administration & Operations	3	5	5	5	5
County Auditor	10	10	11	11	11
County Clerk- incl. discretionary funds (a)	23	22.5	22.5	22.5	22.5
Co-Wide Records Management (a)	0.5	0.5	1	1	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	7	8	8	8	8
Purchasing	3	4	4	4	4
Tax Assessor-Collector	29	29	29	29	29
Total General Government	89.5	93.5	94.5	94.5	94.5
9-1-1 Addressing	2	1	1	1	1
Health Department	10	10	9	9	9
Veterans Service	2	2	2	2	2
Total Health/Welfare	14	13	12	12	12
124 th District Court	2	2	2	2	2
188 th District Court	2	2	2	2	2
307 th District Court	2	2	2	2	2
Collections	4	4	4	4	4
County Court-at Law #1 (a)	3.5	3.5	3.5	3.5	3.5
County Court-at-Law #2 (a)	3.5	3.5	3.5	3.5	3.5
District Attorney	31	31	31	31	31
District Clerk	21	21	21	20	20
Pre-Trial Services	1	1	1	1	1
Justice of the Peace Precinct #1	7	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	4	4
Juvenile Board	3	3	3	3	3
Law Library (a)	0.5	.05	.05	.05	.05
Total Judicial	90.5	90.5	90.5	90.5	90.5
Airport Public Safety	13	13	13	13	13
Building Security	1	1	1	1	0
Constable Precinct #1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1
Contract Jail Operations	46	46	47	47	46
Department of Public Safety	1	1	1	1	0
MAS Criminal Justice Center	8	8	8	8	8
Sheriff's Office	186	187	188	189	192
Total Public Safety	259	260	262	263	264
Airport Maintenance and Terminal	8	8	8	7	7
Community Buildings	3	3	2	2	2
Courthouse Building Maintenance	16	16	16	16	17
Total Public Facilities	27	27	26	25	26
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	15	15	15	15
Road & Bridge Precinct #44	12	12	13	13	13
Total Transportation	48	47	48	48	48
Grand Totals	528	531	533	533	534

NOTE (a) decimals represent full-time positions where duties are expensed to more than one department.

CAPITAL EQUIPMENT AND PROJECTS

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

Policies concerning capital outlay are on page 20 and 22. The FY17 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 and 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 FY17 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

Mission Statement

Our mission is to provide quality services that are responsive, respectful, and effective in a fair and equitable manner that will enhance the quality of life for Gregg County residents.

Vision

- We will treat the residents of Gregg County with dignity and respect;
 - We will continually strive to maintain the trust and credibility that the residents of Gregg County expect and deserve;
 - We will be accountable to our citizens of Gregg County and responsive to their needs;
 - We will embrace our historical heritages;
 - We will continually explore new ways of innovation and service capabilities.
-

Gregg County Goals

- 1) Provide quality service to the citizens of Gregg County
- 2) Manage the public's resources with the highest integrity
- 3) Strive for efficiencies in all departments
- 4) Maintain accountability in all departments
- 5) Provide an equitable justice system that is equal to all
- 6) Promote the values of every employee, treating them with respect, fairness, and diversity
- 7) Preserve the historical culture of Gregg County
- 8) Retain community communications and improve relationships with all cities in Gregg County
- 9) Maintain a leadership role in regional issues
- 10) Promote and preserve the health, safety, and welfare of the citizens of Gregg County

Budget Policies

- ◆ **Gregg County shall maintain a balanced budget.**

Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves. Optimally, the goal in balanced budgeting is for expenditures not to exceed revenues, while maintaining a 25% level of operating reserves.
- ◆ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**

This policy is in accordance with Texas Local Government Code section 111.003. It further provides the Commissioners' Court and the general public with the necessary financial information to evaluate the overall financial condition of the county.
- ◆ **The budget shall be prepared in such a manner as to facilitate its understanding by the general public and the Commissioners' Court.**

The County Judge, as the budget officer, strives to provide the general public and the court with an informative and comprehensive budget document that not only provides financial data, but addresses policy statements and issues pertinent to the decisions of the county. This budget document is designed to give a more complete understanding of the facts and circumstances supporting the decisions being made by county officials.
- ◆ **The Commissioners' Court shall hold public hearings on the budget and tax rate as required by statutes.**

Texas Local Government Code section 111.007 requires that the county hold a public hearing on the proposed budget, 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.
- ◆ **Budgets for ongoing capital projects roll forward into the new year until the project is complete .**

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.

Cash Management: Investments and Reserves Policies

- ◆ The County's most recent bond rating with S&P Global Rating 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.**

Debt Policies

- ◆ **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.**
- ◆ **In the event of Gregg County securing debt, the county seeks to maintain a level of indebtedness within available resources.**

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.

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 to assist in these corporation's efforts to attract and maintain business and industry. The Commissioners' Court also executes interlocal agreements with the incorporated cities within the county to continue to provide additional services to the taxpayer.

Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.

Community Involvement Policies

- ◆ **Gregg County reduces duplication of facilities and personnel through interlocal agreements.**

Section 251.015 of the Transportation Code allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000; and 1) the use of the equipment or employees does not interfere with the county's work schedule; and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity.

Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with road work in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County. 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:

<u>Class of Asset</u>	<u>Account</u>	<u>Threshold</u>
Land/Land Improvements	751000	Capitalize all
Building/Building Improvements	752000	\$25,000
Improvements Other Than buildings	752500	\$25,000
Infrastructure		\$100,000
Machinery, Equipment and Other Assets	753000	\$5,000
Leasehold Improvements		\$25,000
Construction In Progress		\$25,000
Capital Road & Bridge Projects		\$100,000

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.

Additional accounts used for tracking and monitoring county assets:

<u>Account Description</u>	<u>Account</u>	<u>Account</u>
Non-Capital Building & Other Improvements (a)	Under \$25,000	757000
Non-Capital Equipment (a)	\$1,500 to \$4,999.99	754000
Furnishings & Equipment (minor equipment)	\$250 to \$1,499.99	732900

Note: (a) Items not included in the adopted budget must be approved by Commissioners' Court on a separate agenda item.

FY17 Detail Capital Expenditures

Fund	Org	Account	Program	FY17 Budget	Project Name / Item Description
410	150999	Various	170	\$410,000	Other facility improvements
420	160810	Various	170	\$209,329	Precinct #1 Capital Road Projects
420	160820	Various	170	\$30,264	Precinct #2 Capital Road Projects
420	160830	Various	170	\$443,760	Precinct #3 Capital Road Projects
420	160840	Various	170	\$203,190	Precinct #4 Capital Road Projects
420	160920	Various	170	\$130,826	Old Hwy 135 Project - Precinct #3
420	160950	Various	170	\$136,168	Fritz-Swanson/Rabbit Cr Guardrails-Prct #3
420	160960	Various	170	\$0	Knox Lee Bridge Project - Precinct #4
420	160999	Various	170	\$25,000	Other Road Projects
450	150999	Various	170	\$250,000	Other facility improvements
460	100692	Various	170	\$600,000	Airport Master Plan (a)
466	Various	Various	170	\$165,000	ADA Compliance Projects
472	100570	Various	170	\$40,000	Imaging and Digital Storage
476	100691	Various	170	\$75,000	Airport Terminal Basement Project
476	150570	Various	170	\$200,000	Courthouse Infrastructure
476	150570	Various	170	\$450,000	Courthouse Roof Project
476	150570	Various	170	\$400,000	Courthouse Building Envelope Project
476	150634	Various	170	\$40,000	Hugh Camp Park Bridge
478	150750	Various	170	\$600,000	Renovations to Juvenile Facility
		Sub-Total Capital Projects		\$4,408,537	
753000 - Capital Acquisitions (over \$25,000)					
476	120742	753000	170	\$113,000	Sheriff-4 Ford SUV Police Pkg.Vehicles
476	160810	753000	170	\$126,035	Pct #1 Dump Truck - Buy Back Prog.
476	160830	753000	170	\$252,055	Pct #3 Dump Trucks (2)-Buy Back Prog.
476	160840	753000	170	\$126,035	Pct #4 Dump Truck - Buy Back Prog.
		Sub-Total Capital Acquisitions over \$25,000		\$617,125	
753000 - Furn. & Equip. (\$5,000 to \$24,999)					
218	100696	753000	100	\$7,000	Mower
		Sub-Total Furnishings/Equip (\$5,000 to \$24,999)		\$7,000	
754000 - Furn. & Equip. (\$1,500 to \$4,999)					
218	130697	754000	130	\$7,500	Bunker gear
273	110491	754000	110	\$5,000	Replace technology equipment
273	110492	754000	110	\$4,000	Replace technology equipment
273	110493	754000	110	\$14,000	Replace technology equipment
273	110494	754000	110	\$10,500	Replace technology equipment
		Sub-Total Acct 754000		\$41,000	
TOTAL CAPITAL & NON-CAPITAL EXP.				\$5,073,662	
180911/180912 - Capital Lease					
476	180911	799500	180	\$393,075	Buy Back program for Dump Trucks
476	180912	799600	190	\$8,920	Buy Back program for Dump Trucks
		Total Capital Lease		\$401,995	
<p><i>Note: (a) Airport projects are 90-95% funded through grants from the FAA.</i></p>					

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 FY17 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 FY17 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 FY17 Budget provides for \$600,000 to update the East Texas Regional Airport master plan. 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 FY17 is \$60,000.

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

Gregg County is committed to an ongoing airport improvement program to further advance economic development in the east Texas region. The airport is a portal to our community and the first thing that many business and leisure travelers experience when they arrive. It is very important to make that visit a safe and pleasant one for everyone.

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

Interagency Transportation and Other Projects

Gregg County participates in interagency transportation and other projects by providing matching funds 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
- Safety upgrades at Loop 281/Pine Tree Parkway
- Safety upgrades at Smelley Road/FM2208
- Sabine ISD elementary school crossings zones

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 (LEDSCO). 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.

The FY17 budget includes \$2 million (in partnership with TxDOT and the City of Longview) for a project on Harrison Road. The North East Texas Regional Mobility Authority (NETRMA) awarded matching grant funds of \$400,000 for Gregg County to participate in a partnership with TxDOT and the City of Longview for safety upgrades at Hawkins parkway and SH259.

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. Road projects that cost over \$100,000 with at least \$50,000 in materials and bridge projects costing \$100,000 or more are capitalized at year end. Road and bridge projects costing under the capital thresholds are considered operating expense. Due to statutes and State funding for County Energy Transportation Reinvestment Zones (CETRZ), 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 included funding for safety improvements at the Tryon Road/Hawkins Parkway intersection, located in Precinct #1. This project is expected to be completed in the fall of 2016. The widening of Tryon road is inevitable and there will be numerous traffic issues the County will be responsible for.

Precinct #4 requested \$155,000 in FY16 for a capital bridge project to repair the Knox Lee Bridge upon recommendation by TxDOT. This project will likely be finished in FY17.

The FY17 budget includes funding for the following Precinct #3 road and bridge projects:

- Old Hwy135 Chip seal/ChipLock from SH31 to Samples Road - \$130,826
- Rabbit Creek Guardrails on Fritz-Swanson Road \$110,000, then Chip seal/ChipLock Fritz Swanson Road from IH20 to FM1252 \$26,168.

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 eight 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 FY16 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. Commissioners continue to explore optional ways to alleviate parking shortages.

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 final phase of this two year project should be complete by the end of September, 2016. 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 work performed in the county's ceilings uncovered other pressing needs including a variable frequency controller for air handler units, asbestos abatement before installing the heating and cooling handlers, replacement of ceiling tiles and a fire security alarm system. These projects have been addressed during FY16.

Alternating seasons of drought, then abundant rain impacted the integrity of the Courthouse roof and building envelope. In FY16 bids were let to replace one half of the roof and the second half will be replaced in FY17. The roof must be replaced before the final stages of the ceiling tile project and fire security system.

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 FY18.

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 FY17 Budget contains funding to continue this process of construction, repairs and modification for compliance. The County owns seven (7) 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 capital works in progress include replacing the airport terminal roof and a new shop/training facility at the Precinct #3 barn.

In conjunction with the approved Capital Improvement Plan, the FY17 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 2017 through 2021

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.

Project Type / Project Description	Estimated County Funding Required:					Project Total (All Agencies)	Sources of Funding:				
	2016-17	2017-18	2018-19	2019-20	2020-21		Federal /State Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds
Airport Projects (see note 1)											
Airport Master Plan	\$600,000					\$600,000					
Sealcoat Runway 13/31 Structural Overlay		\$1,000,000				\$1,000,000	\$540,000	\$60,000			
ARFF Truck		\$800,000				\$800,000	\$900,000	\$100,000			
Computerized Access Control System		\$1,000,000				\$1,000,000	\$720,000	\$80,000			
Construct Apron Southwest GA Area		\$1,500,000				\$1,500,000	\$900,000	\$100,000			
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)											
Design/Construction			\$59,060			\$59,060	\$53,154	\$5,906			
T-Hangar Access Taxiway			\$3,500,000			\$3,500,000	\$3,150,000	\$350,000			
County Infrastructure Projects											
Capital infrastructure study / improvements	\$450,000					\$450,000		\$450,000			
Permanent Improvements - General	\$350,000					\$350,000		\$350,000			
Computer Upgrades	\$40,000					\$40,000		\$40,000			
ADA Compliance Improvements	\$165,000					\$165,000		\$165,000			
Courthouse Infrastructure	\$200,000					\$200,000		\$200,000			
Courthouse Building Envelope	\$400,000					\$400,000		\$400,000			
Courthouse Roof	\$450,000					\$450,000		\$450,000			
Airport Terminal Basement	\$75,000					\$75,000		\$75,000			
Hugh Camp Park Bridge Project	\$40,000					\$40,000		\$40,000			
Juvenile Facility Renovation	\$600,000					\$600,000		\$600,000			
County Road and Bridge Projects											
Precinct #1 Major Road Projects	\$209,329					\$209,329		\$209,329			
Precinct #2 Major Road Projects	\$30,264					\$30,264		\$30,264			
Precinct #3 Major Road Projects	\$443,760					\$443,760		\$443,760			
Precinct #4 Major Road Projects	\$203,190					\$203,190		\$203,190			
Other Road Projects	\$25,000					\$25,000		\$25,000			
Old Hwy 135 Project - Precinct #3	\$130,826					\$130,826		\$130,826			
Rabbit Creek Guardrail - Precincts #3	\$136,168					\$136,168		\$136,168			
County Acquisitions Projects											
Sheriff 4 Ford SUV PPV	\$113,000					\$113,000		\$113,000			
Dump Truck buy back program (Note 3):											
Precinct #1 Dump Truck	\$126,035					\$126,035		\$126,035			
Precinct #3 Dump Trucks (2)	\$252,055					\$252,055		\$252,055			
Precinct #4 Dump Truck	\$126,035					\$126,035		\$126,035			
Other Intergovernmental Partnership Projects (see note 2)											
Safety Upgrades- Harrison Road	\$2,000,000					\$37,000,000	\$32,000,000	\$2,000,000			\$3,000,000
Longview Park - The Green (Note 4)	\$100,000					\$1,200,000	\$600,000	\$200,000			\$400,000
NETRMA - Safety Upgrades intertersection of SH259 & Hawkins Pkwy - TxDOT/City of Longview/Gregg County	\$400,000					\$1,500,000	\$500,000	\$400,000			\$600,000
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. The Airport Master Plan project in FY17 will include FAA projects for FY2020 and beyond.
 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.
 Note (4) The Green is a matching grant for the City of Longview. \$100,000 paid in FY16, final \$100,000 to be paid in FY17.

FY17 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/16	Revenues FY17	Expenditures FY17	OF Sources FY17	OF Uses FY17	Estimated Restricted Fund Balance at 9/30/17	Estimated Unrestricted Fund Balance at 9/30/17
Operating Funds							
General Fund	\$28,745,780	40,224,861	(39,683,699)	\$0	(\$3,935,750)	\$585,731	\$24,765,461
Road & Bridge Fund	3,714,726	2,938,551	(4,199,195)	100,000	0	1,234,830	\$1,319,252
Airport Maintenance Fund	772,237	2,006,870	(2,157,858)	0	(50,000)	2,006	\$569,243
Sub-Total	<u>\$33,232,743</u>	<u>45,170,282</u>	<u>(46,040,752)</u>	<u>\$100,000</u>	<u>(\$3,985,750)</u>	<u>\$1,822,567</u>	<u>\$26,653,956</u>
Debt Service Funds (see Note 1)							
	\$0	0	0	\$0	\$0	\$0	\$0
Total Operating	\$33,232,743	45,170,282	(46,040,752)	\$100,000	(\$3,985,750)	\$1,822,567	\$26,653,956
				<i>Operating Reserve Ratio:</i>			57.89%
Discretionary Funds							
Oilfield Theft Prosecution	6,952	0	(3,552)			3,400	
Seizures Awarded Constable #3	5,085	0	0			5,085	
Dis. Court Technology Fund	1,914	900	0			2,814	
Co. Court Technology Fund	30,616	4,200	0			34,816	
Co. Court Records Preservation	58,920	8,500	0			67,420	
Dist Court Records Preservation	60,758	18,250	(26,000)			53,008	
Co. Clerk Records Management	434,324	105,000	(112,172)		(1,700)	425,452	
Law Library Fund	45,238	75,150	(73,287)			47,101	
Family Protection	13,376	9,000	(7,200)			15,176	
Social Security Incentive	73,681	35,000	(55,000)			53,681	
County-Wide Records Mgmt	67,237	42,500	(89,685)	3,400		23,452	
Building Security Fund	11,506	52,000	(7,470)			56,036	
Drug Court Program Fund	22,350	19,000	(114,000)			(72,650)	
Workforce Investment Fund	254,341	0	(50,000)			204,341	
Justice Court Technology Fund	136,821	16,500	(75,170)			78,151	
Dist. Clerk Records Mgmt	11,322	10,250	(46,015)		(1,700)	(26,143)	
Dist. Clerk Criminal Rec Mgmt	11,756	3,500	(2,250)			13,006	
Justice of the Peace Security	40,808	4,000	(26,150)			18,658	
Co. Clerk Criminal Rec Mgmt	15,791	2,600	0		0	18,391	
Health Care Fund	2,896,752	59,000	(20,000)			2,935,752	
Sub-Total	<u>4,199,548</u>	<u>465,350</u>	<u>(707,951)</u>	<u>3,400</u>	<u>(3,400)</u>	<u>3,956,947</u>	<u>-</u>
Total Operating & Discretionary	\$37,432,291	45,635,632	(46,748,703)	\$103,400	(\$3,989,150)	\$5,779,514	\$26,653,956
Capital Projects and Interagency							
Highway Projects (see Note 2)							
Interagency Highway Projects	491,962	400,000	(2,400,000)	2,200,000	0	691,962	
Capital Improvement Fund	10,890,636	52,000	(410,000)	1,500,000	(2,770,000)	9,262,636	
Capital Road & Bridge Project Fund	1,236,327	0	(1,178,537)	610,000	0	667,790	
Permanent Improvement Fund	3,519,482	262,325	(250,000)	0	(250,000)	3,281,807	
Airport Improvement Fund	190,263	632,000	(600,000)	60,000	0	282,263	
Parking Facility	150,011	0	0	0	0	150,011	
ADA Compliance Project	10	0	(165,000)	250,000	0	85,010	
Longview Whaley Comm Bldg.	265,418	0	0	0	0	265,418	
Computer Upgrade Project	31,915	0	(40,000)	40,000	0	31,915	
Building Renovations & Acquisitions	737,382	364,810	(2,184,120)	1,595,885	0	513,957	
Capital Energy Project	0	0	0	0	0	0	
Juvenile Building Renovation	600,000	0	(600,000)	0	0	0	
Sub-Total	<u>\$18,113,406</u>	<u>1,711,135</u>	<u>(7,827,657)</u>	<u>\$6,255,885</u>	<u>(\$3,020,000)</u>	<u>\$15,232,769</u>	<u>\$0</u>
Total - All Funds	\$55,545,697	47,346,767	(54,576,360)	\$6,359,285	(\$7,009,150)	\$21,012,283	\$26,653,956
				<i>Overall Reserve Ratio:</i>			48.84%

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

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

**FY17 Adopted Budget
Recapitulation by Category**

	General Fund	Road & Bridge Fund	Other Special Revenue Funds	Capital & Interagency Projects	Total All Funds
Est. Balance at 10/1/16	28,745,780	3,714,726	4,971,785	18,113,406	55,545,697
<u>Revenues</u>					
Property Taxes - Current	18,082,478	1,149,800	1,693,958	241,623	21,167,859
Property Taxes - Delinquent	451,267	34,751	44,712	8,702	539,432
Sales Tax	14,335,000	0	0	0	14,335,000
Other Taxes	350,000	0	0	0	350,000
Licenses & Permits	80,500	1,241,500	0	0	1,322,000
Intergovernmental	825,962	18,000	100,000	940,000	1,883,962
Fees of Office	3,152,054	0	385,600	92,000	3,629,654
Fines & Forfeitures	445,000	480,000	0	0	925,000
Interest	225,000	10,000	17,300	64,500	316,800
Rental Income	471,100	0	230,500	0	701,600
Miscellaneous	1,806,500	4,500	150	364,310	2,175,460
Total Revenues	40,224,861	2,938,551	2,472,220	1,711,135	47,346,767
Total Funds Available	68,970,641	6,653,277	7,444,005	19,824,541	102,892,464
Other Financing Sources	0	100,000	3,400	6,255,885	6,359,285
Total Available Resources	68,970,641	6,753,277	7,447,405	26,080,426	109,251,749
<u>Expenditures by Category</u>					
Salary Expense	18,964,495	2,285,288	1,274,789	0	22,524,572
Fringe Benefits	8,491,676	967,808	574,205	0	10,033,689
Operating Expenses	12,227,528	946,099	968,815		14,142,442
Capital Outlay & Interagency Proj.	0	0	48,000	7,425,662	7,473,662
Debt Service	0	0	0	401,995	401,995
Total Expenditures	39,683,699	4,199,195	2,865,809	7,827,657	54,576,360
Other Financing Uses	3,935,750	0	53,400	3,020,000	7,009,150
Est. Restricted Reserves 09-30-2017	585,731	1,234,830	3,958,953	15,232,769	21,012,283
Est. Unrestricted Reserves 09-30-2017	24,765,461	1,319,252	569,243	0	26,653,956
Total Expenditures, Transfers Out & Reserves	68,970,641	6,753,277	7,447,405	26,080,426	109,251,749

2016 Adopted Property Tax Distribution
To Fund the FY16-17 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 96%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.22420	17,997,478
Airport	218-531100	0.02100	1,685,758
Permanent Improvements	450-531100	0.00300	240,823
Road & Bridge	215-531100	0.00900	722,468
FM Lateral Road*	215-531100	0.00530	422,332
Total Maintenance & Operations (M&O)		<u>0.26250</u>	<u>21,068,859</u>
Long Term Debt - Interest & Sinking		0.00000	0
Total:		<u>0.26250</u>	<u>21,068,859</u>

DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.22420	381,267
Airport	218-531200	0.02100	35,712
Permanent Improvements	450-531200	0.00300	5,102
Road & Bridge	215-531200	0.00900	15,305
FM Lateral Road*	215-531200	0.00530	8,945
Total Maintenance & Operations (M&O)		<u>0.26250</u>	<u>446,331</u>
Long Term Debt - Interest & Sinking		0.00000	0
Total:		<u>0.26250</u>	<u>446,331</u>

NOTE:

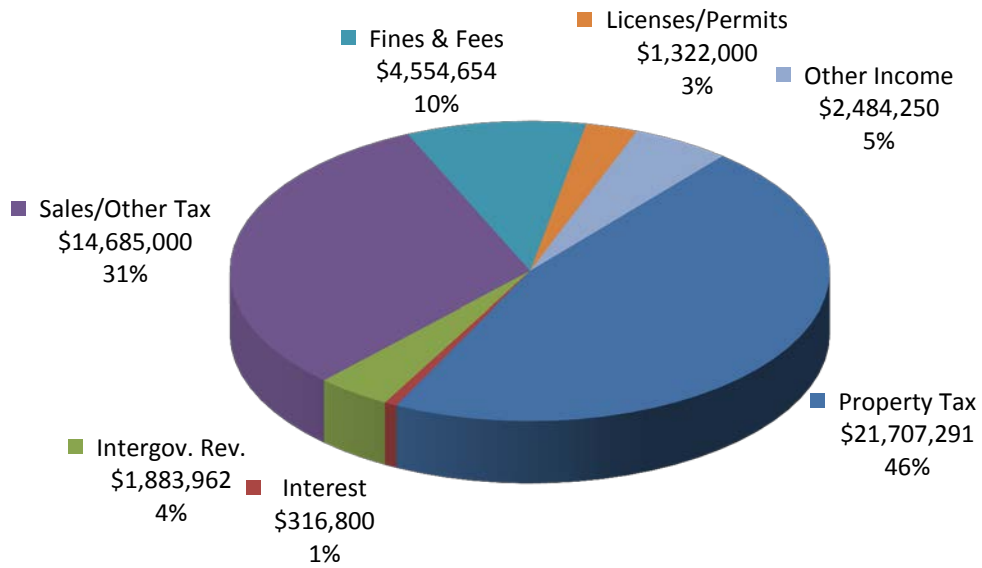
The 2016 Tax rate funds the FY16-17 Budget
 2016 Certified Taxable Valuations are provided by GAD
 Current Tax revenue is based on 96% collection base

Comparison of Taxable Valuations for Current and Prior Years

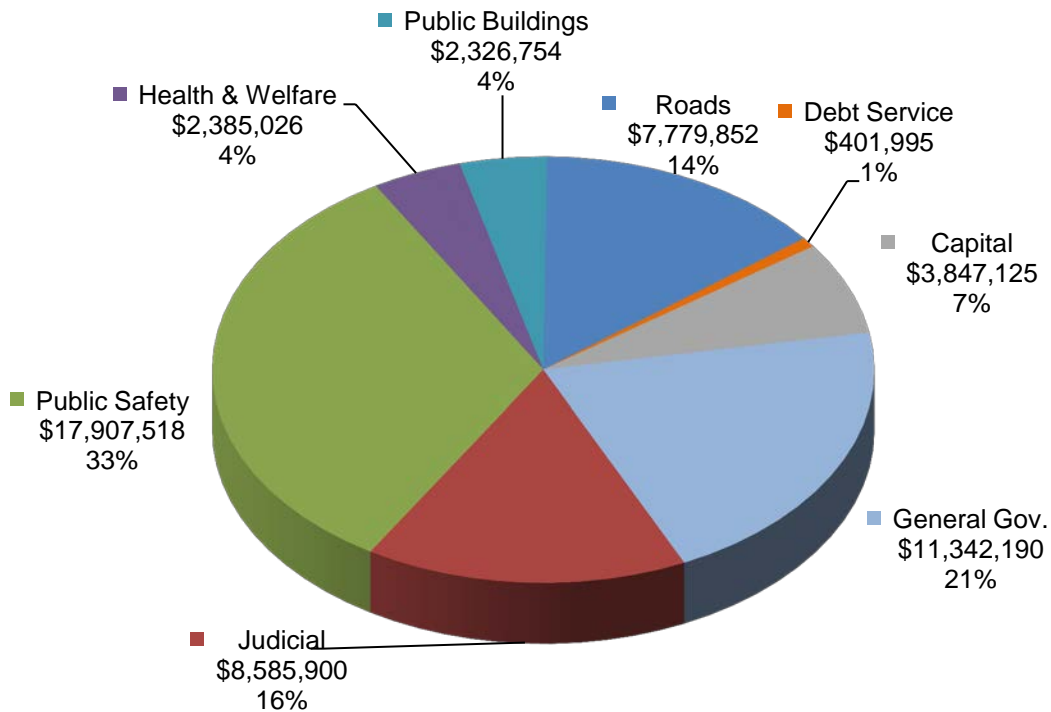
	2016 Certified	2015 Certified	Inc/(Dec)	Shown as %
Constitutional	8,508,354,050	8,651,079,813	(142,725,763)	-1.68%
Special R&B	8,508,354,050	8,651,079,813	(142,725,763)	-1.68%
FM Lateral Road	8,467,519,618	8,609,094,772	(141,575,154)	-1.67%

FY17 ADOPTED BUDGET

WHERE THE MONEY COMES FROM...



WHAT THE MONEY IS USED FOR...



FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
110 GENERAL FUND						
100000 Revenue						
531100	Property Tax - Current	15,154,579	15,341,529	18,081,217	18,491,469	17,997,478
531199	Current Penalty & Interest	72,385	78,712	77,787	78,000	85,000
531200	Property Tax - Delinquent	307,552	339,900	259,483	320,948	381,267
531299	Delinquent Penalty & Interest	82,866	78,863	72,996	76,000	70,000
534400	Alcoholic Beverage tax	190,613	234,572	245,031	225,000	260,000
537700	Bingo Tax	116,369	91,337	98,421	90,000	90,000
539800	Sales Tax	17,066,298	15,914,111	14,491,858	14,550,000	12,700,000
550400	Motor Vehicle Sales Tax	1,311,831	1,497,812	1,775,691	1,700,000	1,635,000
	Taxes:	34,302,493	33,576,836	35,102,484	35,531,417	33,218,745
538100	Interest Income	94,000	111,262	171,137	160,000	225,000
538150	Unrealized gains/losses	(14,272)	(46,466)	(28,674)	0	0
	Intergovernmental Rev:	79,728	64,796	142,463	160,000	225,000
	S/T 100000	34,382,221	33,641,632	35,244,947	35,691,417	33,443,745
100100 General Government						
532100	Alcoholic Beverage Licenses	29,150	53,111	23,561	25,000	40,000
	License/Permits:	29,150	53,111	23,561	25,000	40,000
537554	Fiscal Service Fee	14,271	15,303	15,337	14,500	15,337
537960	Child Welfare Board Reimbursement	23,422	11,527	13,311	18,000	6,500
	Intergovernmental Rev:	37,693	26,830	28,648	32,500	21,837
535400	County Clerk	895,750	817,751	811,015	795,000	790,000
535425	County Clerk Archival Fees	118,190	104,600	101,395	95,000	95,459
535500	Tax Assessor / Collector	653,348	669,853	713,434	630,000	740,000
535502	Tax Collection Contract Fees	269,751	265,389	265,804	275,000	258,000
539106	Computer Services	7,043	5,958	6,587	5,950	6,500
	Charges for Services:	1,944,082	1,863,551	1,898,235	1,800,950	1,889,959
538202	Rent J-W Admin Co (former Borg Warner)	34,098	34,098	32,516	34,098	35,000
538205	A&M Tower, Inc.	11,987	10,654	13,216	9,500	12,000
538209	Other rent	9,835	9,700	9,700	9,500	9,600
539102	Royalties	48,157	34,761	30,561	32,000	12,000
	Rent/Commissions:	104,077	89,213	85,993	85,098	68,600
599000	Miscellaneous	64,877	144,459	114,632	50,000	70,000
	Miscellaneous:	64,877	144,459	114,632	50,000	70,000
	S/T 100100	2,179,879	2,177,164	2,151,069	1,993,548	2,090,396
100110 Judicial						
535450	Bail Bond Applications	1,000	5,500	1,500	1,000	1,500
	License/Permits:	1,000	5,500	1,500	1,000	1,500
533700	Juvenile Salary Supplement	0	5,000	5,000	5,000	5,000
534900	State Supplement - County Courts at Law	150,000	168,000	168,000	150,000	150,000
535650	State Supplement - DA Supplement	0	0	0	4,200	4,317
535999	State Supplement - Assistant Prosecutors	21,067	26,292	29,724	24,000	27,500
537640	State - Title IV-E Legal Reimb.	40,521	11,249	20,979	16,000	12,500
537650	State - Indigent Defense Funding	122,946	201,841	133,904	115,000	115,000
537660	State - Juror Reimbursement	40,140	46,002	46,274	40,000	42,000
	Intergovernmental Rev:	374,674	458,384	403,881	354,200	356,317
535401	County Clerk - Bond Adm Fee	139	0	0	0	5,000

FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct #	Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
535402	Sheriff - Bond Admin Fee	466	0	0	0	2,100
535403	District Clerk - Bond Admin Fee	0	0	0	0	50
535426	District Clerk - Archival Fee	12,167	19,095	21,280	19,000	19,500
535600	District Attorney	41,308	38,367	34,635	36,000	30,000
535700	District Clerk	331,370	335,448	320,483	330,000	309,000
535801	Justice of the Peace #1	16,863	15,661	19,635	17,000	21,000
535802	Justice of the Peace #2	15,832	14,780	17,452	16,800	17,500
535803	Justice of the Peace #3	9,375	13,002	12,043	12,300	11,000
535804	Justice of the Peace #4	15,676	14,958	17,607	16,800	16,500
536100	Trial fees	42	28	3	20	20
536200	Jury	7,062	5,966	7,260	5,800	8,300
536500	Probate judges education	2,720	2,650	2,655	2,500	2,500
536600	Other arrest fees	91,515	85,699	79,930	77,000	78,000
536820	Judges Fee - Probate	3,161	3,425	3,439	3,200	3,300
536850	State Fees - County Clerk	99,567	95,278	83,700	95,000	85,000
536851	State Fee -TP - Judicial Efficiency	6,422	6,772	6,083	6,200	3,200
536852	State Fee - Drug Court Program	19,626	19,948	0	0	0
536900	Court Reporter Services	42,724	41,815	39,962	40,000	38,500
537402	DRO - filing fees	898	882	530	700	225
537670	Guardianship Fee	7,700	10,740	10,741	10,000	11,000
539107	Defensive Driving Fees	39,181	35,030	24,407	22,000	28,000
539110	Child Safety Fees	2,675	2,437	2,227	2,000	1,400
539111	Traffic Fees	8,839	7,583	6,291	6,200	5,500
550600	Video Fees	7,280	6,345	5,759	5,800	5,500
Charges for Services:		782,608	775,909	716,122	724,320	702,095
537101	Justice of the Peace #1	155,153	145,515	133,092	130,000	120,000
537102	Justice of the Peace #2	128,626	153,358	85,447	101,000	70,000
537103	Justice of the Peace #3	221,134	229,893	173,228	180,000	163,000
537104	Justice of the Peace #4	73,477	75,216	78,824	73,000	92,000
Fines & Forfeitures:		578,390	603,982	470,591	484,000	445,000
S/T 100110		1,736,672	1,843,775	1,592,094	1,563,520	1,504,912
100120 Law Enforcement/Corrections						
532200	Sexually oriented businesses	31,500	23,700	11,416	12,000	12,000
License/Permits:		31,500	23,700	11,416	12,000	12,000
533700	Juvenile Salary Supplement	5,000	0	0	0	0
537555	Grant-HIDTA	248	0	0	0	0
537556	Drug Enforcement Task Force	16,551	14,155	10,563	13,500	3,500
537558	Sabine Valley - MH Deputies	103,374	103,374	103,374	103,374	103,000
537559	Sabine ISD Resource Officer	39,452	39,452	42,598	42,600	42,500
537560	OCDETF Task Force	0	0	383	0	0
537561	ATF Task Force	0	0	0	0	0
537800	City of Longview - Prisoner Care	247,125	297,608	297,608	297,608	297,608
Intergovernmental Rev:		411,750	454,589	454,526	457,082	446,608
535200	County Sheriff	316,070	332,412	314,052	320,000	372,500
535301	Constable Fees - Pct #1	30,590	30,755	37,351	30,000	36,500
535302	Constable Fees - Pct #2	34,625	38,349	44,175	36,000	44,000
535303	Constable Fees - Pct #3	19,105	26,700	22,455	22,000	22,000
535304	Constable Fees - Pct #4	40,415	40,840	48,835	38,000	52,000
Charges for Services:		440,805	469,056	466,868	446,000	527,000

FY17 Estimated Revenue

Fund # and Name	Audited Revenue	Audited Revenue	Audited Revenue	Estimated Revenue	Final Est. Revenue
Org # and Function	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Acct # Revenue					
538400 Hangar & Other Ground Rentals	18,009	18,000	18,000	18,000	16,500
Rent/Commissions:	18,009	18,000	18,000	18,000	16,500
539112 Donations	2,848	2,848	2,848	0	0
550750 Inmate Reimbursement	16,643	14,838	12,865	12,000	11,500
Miscellaneous:	19,491	17,686	15,713	12,000	11,500
S/T 100120	921,555	983,031	966,523	945,082	1,013,608
100140 Health & Human Services					
533200 Sewage disposal systems	35,000	34,400	27,200	26,000	27,000
License/Permits:	35,000	34,400	27,200	26,000	27,000
534300 State Grant	5,880	0	0	0	0
537550 State - Commercial Waste Management	375	350	276	300	200
537551 City of Lakeport - Sewer Fees	1,200	1,200	1,200	1,000	1,000
Intergovernmental Rev:	7,455	1,550	1,476	1,300	1,200
537970 Reimb: Heritage Site Markers	0	0	950	0	0
Charges for Services:	0	0	950	0	0
S/T 100140	42,455	35,950	29,626	27,300	28,200
100150 Public Buildings					
539104 Parking Lot Fees	5,306	4,919	6,927	5,000	5,600
Charges for Services:	5,306	4,919	6,927	5,000	5,600
538206 Rent-Community Buildings	26,635	30,225	35,200	30,000	30,000
538208 Rent-Longview Community Center	0	0	45,393	38,000	36,000
539108 Telephone coin stations	232,581	227,275	234,495	215,000	320,000
Rent/Commissions:	259,216	257,500	315,088	283,000	386,000
539122 Federal - Jail Lease	2,311,038	1,834,302	1,558,927	1,650,000	1,650,000
539123 Contract Jail Revenue	105,037	17,676	0	0	50,000
Miscellaneous:	2,416,075	1,851,978	1,558,927	1,650,000	1,700,000
S/T 100150	2,680,597	2,114,397	1,880,942	1,938,000	2,091,600
Sub-Total General Fund 110 Revenue	41,943,379	40,795,949	41,865,201	42,158,867	40,172,461
298 E-Filing Fund (subsidiary of General Fund)					
100110 Judicial					
535710 District Clerk Electronic Trans Fee	0	5,302	19,994	13,500	23,500
535720 County Clerk Electronic Trans Fee	0	220	3,454	4,000	3,900
Charges for Services:	0	5,522	23,448	17,500	27,400
S/T 110100	0	5,522	23,448	17,500	27,400
Total Revenue - General Fund					
	41,943,379	40,801,471	41,888,649	42,176,367	40,199,861
200000 Other Financing Sources					
539200 Sale of Assets	2,376	61,490	2,180	20,000	25,000
539300 Ins Proceeds - Loss of Fixed Assets	22,137	48,299	11,067	5,565	0
539400 Right of Way	0	0	1,500	0	0
Miscellaneous:	24,513	109,789	14,747	25,565	25,000
841272 Transfer in - Workforce Investment Fund	0	0	33,917	0	0
841476 Transfer in - Bldg Reno & Acquisition Fund	143,273	0	0	0	0
Operating Transfers In:	143,273	0	33,917	0	0
S/T 200000	167,786	109,789	48,664	25,565	25,000
Total Revenue + Other Fin. Sources:					
	42,111,165	40,911,260	41,937,313	42,201,932	40,224,861

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
General Fund - Summary of Revenues by Function					
	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	34,382,221	33,641,632	35,244,947	35,691,417	33,443,745
100100 General Government	2,179,879	2,177,164	2,151,069	1,993,548	2,090,396
100110 Judicial	1,736,672	1,849,297	1,615,542	1,581,020	1,532,312
100120 Law Enforcement/Corrections	921,555	983,031	966,523	945,082	1,013,608
100140 Health & Human Services	42,455	35,950	29,626	27,300	28,200
100150 Public Buildings	2,680,597	2,114,397	1,880,942	1,938,000	2,091,600
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	24,513	109,789	14,747	25,565	25,000
200000 OFS Transfers	143,273	0	33,917	0	0
Total Revenue + Other Financing Sources	42,111,165	40,911,260	41,937,313	42,201,932	40,224,861

General Fund - Summary of Revenues by Type					
	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Property Taxes - Current:	15,226,964	15,420,241	18,159,004	18,569,469	18,082,478
Property Taxes - Delinquent:	390,418	418,763	332,479	396,948	451,267
Sales Tax:	18,378,129	17,411,923	16,267,549	16,250,000	14,335,000
Other Taxes:	306,982	325,909	343,452	315,000	350,000
Licenses & Permits:	96,650	116,711	63,677	64,000	80,500
Intergovernmental Rev:	831,572	941,353	888,531	845,082	825,962
Charges for Services:	3,172,801	3,118,957	3,112,550	2,993,770	3,152,054
Fines & Forfeitures:	578,390	603,982	470,591	484,000	445,000
Interest:	79,728	64,796	142,463	160,000	225,000
Rent/Commissions:	381,302	364,713	419,081	386,098	471,100
Miscellaneous:	2,500,443	2,014,123	1,689,272	1,712,000	1,781,500
Other Financing Sources (all)	167,786	109,789	48,664	25,565	25,000
Total Revenue + Other Financing Sources:	42,111,165	40,911,260	41,937,313	42,201,932	40,224,861

215 ROAD & BRIDGE FUND

100000 Revenue

531100 Property Tax - Current	2,997,625	3,014,043	999,254	1,176,150	1,144,800
531199 Current Penalty & Interest	14,505	15,561	2,038	13,500	5,000
531200 Property Tax - Delinquent	56,838	67,191	51,317	26,101	24,251
531299 Delinquent Penalty & Interest	15,324	15,588	14,430	16,000	10,500
550400 Motor Vehicle Sales Tax	602,908	442,163	274,600	0	0
Taxes:	3,687,200	3,554,546	1,341,639	1,231,751	1,184,551

538100 Interest Income	8,653	10,747	12,660	4,500	10,000
538150 Unrealized gains/losses	(162)	(8,101)	8,126	0	0
Interest income:	8,491	2,646	20,786	4,500	10,000
S/T 100000	3,695,691	3,557,192	1,362,425	1,236,251	1,194,551

100160 Transportation & Roads

533100 Motor vehicle registration	1,225,149	1,259,660	1,230,517	1,250,000	1,220,000
534200 State weight permits	20,839	14,680	23,993	20,000	21,500
License/Permits:	1,245,988	1,274,340	1,254,510	1,270,000	1,241,500
534800 State - Lateral Road	18,982	19,613	18,929	18,000	18,000
Intergovernmental Revenue:	18,982	19,613	18,929	18,000	18,000

FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct #	Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
537201	Misdemeanor Fines	407,490	376,281	373,195	350,000	320,000
537202	Felony Fines	117,359	131,312	130,252	120,000	130,000
537203	Civil / BF Fines	32,239	48,135	26,801	38,000	30,000
Fines & Forfeitures:		557,088	555,728	530,248	508,000	480,000
599000	Miscellaneous	8,493	5,004	6,579	5,000	1,000
550800	Reimburse Capital Project Overhead	29,885	0	0	105,000	0
Miscellaneous:		38,378	5,004	6,579	110,000	1,000
S/T 100160		1,860,436	1,854,685	1,810,266	1,906,000	1,740,500
Total Revenue - Road & Bridge Fund		5,556,127	5,411,877	3,172,691	3,142,251	2,935,051

200000 Other Financing Sources

539200	Sale of Assets	106,266	2,753	90,311	10,000	3,500
539300	Ins Proceeds - Loss of Fixed Assets	0	0	10,725	4,395	0
Miscellaneous:		106,266	2,753	101,036	14,395	3,500
841010	Transfer in - General Fund	100,000	109,027	105,824	109,120	100,000
841218	Transfer in - Airport Maintenance Fund	960	0	0	0	0
841272	Transfer in - Workforce Investment Fund	0	0	2,501	0	0
841410	Transfer in - Capital Improvement Fund	82,850	0	0	15,000	0
841420	Transfer in - Capital Road & Bridge Projects	0	0	10,000	0	0
841450	Transfer in - Permanent Improvement Fund	0	112,264	0	0	0
Operating Transfers In:		183,810	221,291	118,325	124,120	100,000
S/T 200000		290,076	224,044	219,361	138,515	103,500
Total Revenue + Other Fin. Sources:		5,846,203	5,635,921	3,392,052	3,280,766	3,038,551

Road & Bridge Fund - Summary of Revenues by Function

	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	3,695,691	3,557,192	1,362,425	1,236,251	1,194,551
100100 General Government	0	0	0	0	0
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	1,860,436	1,854,685	1,810,266	1,906,000	1,740,500
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	106,266	2,753	101,036	14,395	3,500
200000 OFS Transfers	183,810	221,291	118,325	124,120	100,000
Total Revenue + Other Financing Sources	5,846,203	5,635,921	3,392,052	3,280,766	3,038,551

Road & Bridge Fund - Summary of Revenues by Type

	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Property Taxes - Current:	3,012,130	3,029,604	1,001,292	1,189,650	1,149,800
Property Taxes - Delinquent:	72,162	82,779	65,747	42,101	34,751
Sales Tax:	602,908	442,163	274,600	0	0
Other Taxes:	0	0	0	0	0
Licenses & Permits:	1,245,988	1,274,340	1,254,510	1,270,000	1,241,500
Intergovernmental Rev:	18,982	19,613	18,929	18,000	18,000
Charges for Services:	0	0	0	0	0
Fines & Forfeitures:	557,088	555,728	530,248	508,000	480,000
Interest:	8,491	2,646	20,786	4,500	10,000
Rent/Commissions:	0	0	0	0	0
Miscellaneous:	38,378	5,004	6,579	110,000	1,000
Other Financing Sources (all)	290,076	224,044	219,361	138,515	103,500
Total Revenue + Other Financing Sources:	5,846,203	5,635,921	3,392,052	3,280,766	3,038,551

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
218 Airport Maintenance Fund					
100000 Revenue					
531100 Property Tax - Current	1,782,995	1,801,565	1,388,479	1,732,029	1,685,758
531199 Current Penalty & Interest	8,623	9,263	5,329	7,200	8,200
531200 Property Tax - Delinquent	34,135	39,955	30,522	36,194	35,712
531299 Delinquent Penalty & Interest	9,186	9,270	8,596	8,500	9,000
Taxes:	1,834,939	1,860,053	1,432,926	1,783,923	1,738,670
538100 Interest Income	2,290	1,990	2,476	500	3,300
538150 Unrealized gains/losses	402	(801)	126	0	0
Interest Income:	2,692	1,189	2,602	500	3,300
S/T 100000	1,837,631	1,861,242	1,435,528	1,784,423	1,741,970
100100 General Government					
534150 Terminal Security Agreement	21,900	21,900	20,100	21,900	20,000
Intergovernmental Rev:	21,900	21,900	20,100	21,900	20,000
538900 Water service	9,480	9,095	8,920	8,800	8,300
539000 Sewer service	7,080	7,280	6,880	6,800	6,100
Charges for Services:	16,560	16,375	15,800	15,600	14,400
538300 Terminal Building Rental Space	7,650	6,150	6,800	7,200	6,000
538400 Hangar & Other Ground Rentals	134,432	137,398	138,616	135,000	130,000
538500 Rent/Commissions	36,883	42,420	42,225	42,000	39,000
538600 Fuel flowage	55,644	59,119	55,530	52,000	55,500
Rent/Commissions:	234,609	245,087	243,171	236,200	230,500
599000 Miscellaneous	3,076	6	0	0	0
Miscellaneous:	3,076	6	0	0	0
S/T 100100	276,145	283,368	279,071	273,700	264,900
Total Revenue - Airport Maintenance Fund					
	2,113,776	2,144,610	1,714,599	2,058,123	2,006,870
200000 Other Financing Sources					
539200 Sale of Assets	0	0	0	0	0
539300 Ins Proceeds - Loss of Fixed Assets	0	13,109	100	0	0
Miscellaneous:	0	13,109	100	0	0
841010 Transfer in - General Fund	68,999	8,305	179	0	0
841272 Transfer in - Workforce Investment Fund	0	0	2,908	0	0
Operating Transfers In:	68,999	8,305	3,087	0	0
S/T 200000	68,999	21,414	3,187	0	0
Total Revenue + Other Fin. Sources:					
	2,182,775	2,166,024	1,717,786	2,058,123	2,006,870

Airport Maint. Fund - Summary of Revenues by Function	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	1,837,631	1,861,242	1,435,528	1,784,423	1,741,970
100100 General Government	276,145	283,368	279,071	273,700	264,900
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	0	13,109	100	0	0
200000 OFS Transfers	68,999	8,305	3,087	0	0
Total Revenue + Other Financing Sources	2,182,775	2,166,024	1,717,786	2,058,123	2,006,870

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Airport Maint. Fund - Summary of Revenues by Type					
Property Taxes - Current:	1,791,618	1,810,828	1,393,808	1,739,229	1,693,958
Property Taxes - Delinquent:	43,321	49,225	39,118	44,694	44,712
Sales Tax:	0	0	0	0	0
Other Taxes:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	21,900	21,900	20,100	21,900	20,000
Charges for Services:	16,560	16,375	15,800	15,600	14,400
Fines & Forfeitures:	0	0	0	0	0
Interest:	2,692	1,189	2,602	500	3,300
Rental Income:	234,609	245,087	243,171	236,200	230,500
Miscellaneous:	3,076	6	0	0	0
Other Financing Sources (all)	68,999	21,414	3,187	0	0
Total Revenue + Other Financing Sources:	2,182,775	2,166,024	1,717,786	2,058,123	2,006,870

DISCRETIONARY FUNDS - Revenue by Fund

202 Oilfield Theft Prosecution					
100110 Judicial					
539112	Donations	0	0	0	0
	S/T 100110	0	0	0	0
	Total Revenue - Oilfield Theft Prosecution	0	0	0	0
203 Constable Seizures Awarded					
100120 Public Safety					
539101	Seizures Awarded	260	0	0	0
	S/T 100120	260	0	0	0
	Total Revenue - Const. Seizures Awarded	260	0	0	0
204 District Court Technology Fund					
100110 Judicial					
537856	District Court Technology Fee	638	748	917	900
	S/T 100110	638	748	917	900
	Total Revenue - Dist. Court Technology	638	748	917	900
205 County Court Technolgy Fund					
100100 General Government					
537857	County Court Technology Fee	5,246	4,930	4,922	4,200
	S/T 100100	5,246	4,930	4,922	4,200
	Total Revenue - Co. Court Technology	5,246	4,930	4,922	4,200
206 County Court Records Preservation					
100100 General Government					
537301	County Court Records Preservation Fee	9,072	9,213	8,391	8,500
	S/T 100100	9,072	9,213	8,391	8,500
	Total Revenue - Co.Court Rec. Pres.	9,072	9,213	8,391	8,500
207 District Court Records Preservation					
100110 Judicial					
537951	District Court Records Pres. Fee	17,963	17,569	18,928	17,500
	S/T 100110	17,963	17,569	18,928	17,500
	Total Revenue - Dist. Court Rec. Pres.	17,963	17,569	18,928	17,500

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
213 County Clerk Records Management					
100100 General Government					
537300 County Clerk Records Management	126,965	112,861	109,266	105,000	105,000
S/T 100100	126,965	112,861	109,266	105,000	105,000
Total Revenue - Co Clerk Rec Mgmt	126,965	112,861	109,266	105,000	105,000
217 Law Library Fund					
100110 Judicial					
536300 Law Library Fees	55,109	52,330	51,511	50,000	75,000
Charges for Services:	55,109	52,330	51,511	50,000	75,000
599000 Miscellaneous	209	257	216	220	150
Miscellaneous:	209	257	216	220	150
S/T 100110	55,318	52,587	51,727	50,220	75,150
Total Revenue - Law Library Fund	55,318	52,587	51,727	50,220	75,150
200000 Other Financing Sources					
841272 <i>Transfer in - Workforce Investment Fund</i>	0	0	351	0	0
S/T 200000	0	0	351	0	0
Total Revenue + Other Fin. Sources:	55,318	52,587	52,078	50,220	75,150
224 Family Protection Fund					
100140 Health & Human Service					
536950 Family Protection Fees	10,868	9,995	9,346	10,000	9,000
S/T 100140	10,868	9,995	9,346	10,000	9,000
Total Revenue - Family Protection Fund	10,868	9,995	9,346	10,000	9,000
230 Social Security Incentive					
100200 Public Safety Revenue					
536000 Social Security Incentive Payments	25,400	24,800	36,400	25,000	35,000
S/T 100200	25,400	24,800	36,400	25,000	35,000
Total Revenue - S.S. Incentive Fund	25,400	24,800	36,400	25,000	35,000
232 County-Wide Records Management					
100100 General Government					
537900 County-Wide Records Management Fees	52,947	48,587	48,165	46,500	42,500
550900 Miscellaneous	99	0	0	0	0
S/T 100100	53,046	48,587	48,165	46,500	42,500
Total Revenue - County-Wide Records Mgmt.	53,046	48,587	48,165	46,500	42,500
200000 Other Financing Sources					
841213 <i>Transfer in - Co Clk Rec Mgmt</i>	1,700	1,700	1,700	1,700	1,700
841272 <i>Transfer in - Workforce Investment Fund</i>	0	0	707	0	0
841274 <i>Transfer in - Dist Clk Civil Rec Mgmt</i>	1,700	1,700	1,700	1,700	1,700
841277 <i>Transfer in - Co Clk Criminal Rec Mgmt</i>	2,000	2,000	2,000	1,000	0
S/T 200000	5,400	5,400	6,107	4,400	3,400
Total Revenue + Other Fin. Sources:	58,446	53,987	54,272	50,900	45,900
233 Building Security Fund					
100120 Public Safety Revenue					
550100 Security fees	65,113	59,576	55,292	52,000	52,000
S/T 100120	65,113	59,576	55,292	52,000	52,000
Total Revenue - Building Security Fund	65,113	59,576	55,292	52,000	52,000
200000 Other Financing Sources					
841272 <i>Transfer in - Workforce Investment Fund</i>	0	0	275	0	0
S/T 200000	0	0	275	0	0
Total Revenue + Other Fin. Sources:	65,113	59,576	55,567	52,000	52,000

FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct #	Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
235 Drug Court Program						
100110 Judicial						
536852	State Fee-Drug Court Program	0	0	19,731	22,000	19,000
	S/T 100110	0	0	19,731	22,000	19,000
	Total Revenue - Drug Court Program Fund	0	0	19,731	22,000	19,000
200000 Other Financing Sources						
841010	Transfer in - General Fund	0	0	0	0	0
880500	Prior Period Adjustments	0	0	(97,279)	0	0
	S/T 200000	0	0	(97,279)	0	0
	Total Revenue + Other Fin. Sources:	0	0	(77,548)	22,000	19,000
272 Workforce Investment Fund						
200000 Other Financing Sources						
841010	Transfer in - General Fund	200,000	0	100,000	0	0
	S/T 200000	200,000	0	100,000	0	0
	Total Revenue + Other Fin. Sources:	200,000	0	100,000	0	0
273 Justice Court Technology Fund						
100110 Judicial						
537851	JP 1 - Justice Court Technology	6,335	5,659	4,992	4,800	4,400
537852	JP 2 - Justice Court Technology	5,318	5,565	3,025	3,600	2,400
537853	JP 3 - Justice Court Technology	9,035	8,153	6,489	6,400	6,100
537854	JP 4 - Justice Court Technology	3,183	3,137	3,334	2,800	3,600
	S/T 100110	23,871	22,514	17,840	17,600	16,500
	Total Revenue - Justice Court Technology	23,871	22,514	17,840	17,600	16,500
274 District Clerk Civil Records Management						
100110 Judicial						
537950	District Clerk Records Mgmt Fees	10,404	11,063	11,223	11,000	10,250
	S/T 100110	10,404	11,063	11,223	11,000	10,250
	Total Revenue - DC Civil Rec Mgmt	10,404	11,063	11,223	11,000	10,250
275 District Clerk Criminal Records Management						
100110 Judicial						
537950	District Clerk Records Mgmt Fees	2,712	3,503	3,875	3,500	3,500
	S/T 100110	2,712	3,503	3,875	3,500	3,500
	Total Revenue - DC Criminal Rec Mgmt	2,712	3,503	3,875	3,500	3,500
276 Justice of the Peace Security						
100110 Judicial						
550151	JP Security Fees - Pct 1	1,583	1,407	1,245	1,155	1,000
550152	JP Security Fees - Pct 2	1,323	1,389	753	860	600
550153	JP Security Fees - Pct 3	2,243	2,030	1,610	1,558	1,500
550154	JP Security Fees - Pct 4	787	827	834	650	900
	S/T 100110	5,936	5,653	4,442	4,223	4,000
	Total Revenue - JP Security	5,936	5,653	4,442	4,223	4,000
277 County Clerk Criminal Records Management						
100100 General Government						
537300	County Clerk Records Mgmt Fees	3,654	3,257	3,090	3,000	2,600
	S/T 100100	3,654	3,257	3,090	3,000	2,600
	Total Revenue - CC Criminal Rec Mgmt	3,654	3,257	3,090	3,000	2,600

FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct #	Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
282 Health Care Fund						
100000 Revenue						
538100	Interest Income	7,399	16,142	15,116	12,000	14,000
538150	Unrealized gains/losses	548	(8,092)	(11,244)	0	0
	S/T 100000	7,947	8,050	3,872	12,000	14,000
100140 Health & Human Services						
534500	State - Tobacco Settlement	50,116	51,972	63,468	55,000	45,000
	S/T 100140	50,116	51,972	63,468	55,000	45,000
	Total Revenue - Health Care Fund	58,063	60,022	67,340	67,000	59,000

ALL SPECIAL REVENUE FUNDS SUMMARY

Total Revenue	474,529	446,878	470,895	448,318	465,350
<i>Total Other Financing Sources</i>	<i>205,400</i>	<i>5,400</i>	<i>8,828</i>	<i>4,400</i>	<i>3,400</i>
Grand Total Special Revenue Funds	679,929	452,278	479,723	452,718	468,750

All Discretionary Fund Revenue - Summary by Function

	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	7,947	8,050	3,872	12,000	14,000
100100 General Government	197,983	178,848	173,834	167,550	162,800
100110 Judicial	116,842	113,637	128,683	126,768	147,550
100120 Public Safety	90,773	84,376	91,692	77,000	87,000
100140 Health & Human Services	60,984	61,967	72,814	65,000	54,000
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	0	0	0	0	0
200000 OFS Transfers	205,400	5,400	9,454	4,400	3,400
Total Revenue + Other Financing Sources	679,929	452,278	480,349	452,718	468,750

All Discretionary Fund Revenue - Summary of Revenues by Type

	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Property Taxes - Current:	0	0	0	0	0
Property Taxes - Delinquent:	0	0	0	0	0
Sales Tax:	0	0	0	0	0
Other Taxes:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	75,516	76,772	99,868	80,000	80,000
Charges for Services:	390,498	361,799	366,939	356,098	371,200
Fines & Forfeitures:	0	0	0	0	0
Interest:	7,947	8,050	3,872	12,000	14,000
Rent/Commissions:	0	0	0	0	0
Miscellaneous:	568	257	216	220	150
Other Financing Sources (all)	205,400	5,400	9,454	4,400	3,400
Total Revenue + Other Financing Sources:	679,929	452,278	480,349	452,718	468,750

DEBT SERVICE FUNDS

Gregg County does not have long term debt obligations.

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)					
208 Interagency Highway Projects					
100160 Transportation					
new NETRMA-Grant Hwy 259/Hawkins Pkwy	0	0	0	0	400,000
S/T 100160	0	0	0	0	400,000
200000 Other Financing Sources					
841010 Transfer In - General Fund	0	350,000	0	1,100,000	2,200,000
841410 Transfer In - Capital Improvement Fund	6,480,000	1,850,000	3,225,000	1,124,859	0
S/T 200000	6,480,000	2,200,000	3,225,000	2,224,859	2,200,000
Total Revenue + Other Fin. Sources:	6,480,000	2,200,000	3,225,000	2,224,859	2,200,000
410 Capital Improvement Fund					
100000 Revenue					
538100 Interest Income	41,906	58,950	69,630	70,000	52,000
538150 Unrealized gains/losses	(10,809)	(13,393)	(18,698)		
S/T 100000	31,097	45,557	50,932	70,000	52,000
Total Revenue - Capital Impr. Fund	31,097	45,557	50,932	70,000	52,000
200000 Other Financing Sources					
841010 Transfer in - General Fund	0	7,000,000	6,005,000	3,000,000	1,500,000
841218 Transfer in - Airport Maintenance Fund	0	0	186,251	201,373	0
841475 Transfer in - Communications Project	16,711	0	0	0	0
S/T 200000	16,711	7,000,000	6,191,251	3,201,373	1,500,000
Total Revenue + Other Fin. Sources:	47,808	7,045,557	6,242,183	3,271,373	1,552,000
420 Capital Road & Bridge Project Fund					
100000 Revenue					
538100 Interest Income	0	0	0	0	0
538150 Unrealized gains/losses	0	0	0	0	0
S/T 100000	0	0	0	0	0
Total Revenue - Capital R&B Project Fund	0	0	0	0	0
200000 Other Financing Sources					
841215 Transfer in - Road & Bridge Fund	0	0	482,179	355,980	0
841410 Transfer in - Capital Improvement Fund	0	0	1,899,492	1,918,669	610,000
S/T 200000	0	0	2,381,671	2,274,649	610,000
Total Revenue + Other Fin. Sources:	0	0	2,381,671	2,274,649	610,000
450 Permanent Improvement Fund					
100000 Revenue					
531100 Property Tax - Current	1,037,929	1,050,185	979,949	247,433	240,823
531199 Current Penalty & Interest	4,907	5,384	4,000	43,000	800
531200 Property Tax - Delinquent	22,228	23,290	17,774	25,549	5,102
531299 Delinquent Penalty & Interest	5,989	5,403	4,990	5,000	3,600
Taxes:	1,071,053	1,084,262	1,006,713	320,982	250,325
538100 Interest Income	7,601	12,429	23,206	10,000	12,000
538150 Unrealized gains/losses	(134)	(5,955)	(15,166)	0	0
Interest Income:	7,467	6,474	8,040	10,000	12,000
S/T 100000	1,078,520	1,090,736	1,014,753	330,982	262,325
Total Revenue - Permanent Impr. Fund	1,078,520	1,090,736	1,014,753	330,982	262,325
200000 Other Financing Sources					
841476 Transfer in - Bldg Reno & Acquisition Fund	15,013	0	0	0	0

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
S/T 200000	15,013	0	0	0	0
Total Revenue + Other Fin. Sources:	1,093,533	1,090,736	1,014,753	330,982	262,325
460 Airport Improvement Fund					
100170 Capital Projects					
534100 Federal grant - airport projects	2,312,910	3,274,049	3,765,857	12,946,489	540,000
Intergovernmental Rev:	2,312,910	3,274,049	3,765,857	12,946,489	540,000
539120 Passenger facility charge	82,062	95,954	87,142	92,000	92,000
Charges for Services:	82,062	95,954	87,142	92,000	92,000
S/T 100170	2,394,972	3,370,003	3,852,999	13,038,489	632,000
Total Revenue - Airport Imp. Fund	2,394,972	3,370,003	3,852,999	13,038,489	632,000
200000 Other Financing Sources					
841410 Transfer in - Capital Improvement Fund	210,913	271,694	245,111	607,287	60,000
841450 Transfer in - Permanent Improvement Fund	0	0	86,187	0	0
S/T 200000	210,913	271,694	331,299	607,287	60,000
Total Revenue + Other Fin. Sources:	\$2,605,885	3,641,697	4,184,298	13,645,776	692,000
465 Parking Facility					
200000 Other Financing Sources					
841410 Transfer in - Capital Improvement Fund	150,000	0	0	0	0
S/T 200000	150,000	0	0	0	0
Total Revenue + Other Fin. Sources:	150,000	0	0	0	0
466 ADA Compliance Project					
200000 Other Financing Sources					
841010 Transfer in - General Fund	0	0	125,000	0	0
841450 Transfer in - Permanent Imp Fund	165,000	575,000	440,000	365,000	250,000
841474 Transfer in - CCL#2 Courtroom Renovation	0	0	129,345	0	0
S/T 200000	165,000	575,000	694,345	365,000	250,000
Total Revenue + Other Fin. Sources:	165,000	575,000	694,345	365,000	250,000
468 Longview Community Center Renovation					
200000 Other Financing Sources					
841410 Transfer in - Capital Improvement Fund	150,000	200,000	200,000	0	0
S/T 200000	150,000	200,000	200,000	0	0
Total Revenue + Other Fin. Sources:	150,000	200,000	200,000	0	0
472 Computer Upgrade Fund					
200000 Other Financing Sources					
841010 Transfer in - General Fund	0	0	72,690	130,000	40,000
841410 Transfer in - Capital Improvement Fund	0	0	0	100,000	0
S/T 200000	0	0	72,690	230,000	40,000
Total Revenue + Other Fin. Sources:	0	0	72,690	230,000	40,000
474 CCL #1 Courtroom Renovation					
200000 Other Financing Sources					
841410 Transfer in - Capital Improvement Fund	0	540,000	60,000	0	0
841450 Transfer in - Permanent Improvement Fund	0	99,785	0	0	0
841466 Transfer in - ADA Compliance Project	0	60,000	0	0	0
S/T 200000	0	699,785	60,000	0	0
Total Revenue + Other Fin. Sources:	0	699,785	60,000	0	0
476 Building Renovations and Acquisitions					
100000 Revenue					

FY17 Estimated Revenue

Fund # and Name		Audited	Audited	Audited	Estimated	Final Est.
Org # and Function		Revenue	Revenue	Revenue	Revenue	Revenue
Acct #	Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
538100	Interest Income	0	0	283	0	500
538150	Unrealized gains/losses	0	0	0	0	0
Interest Income:		0	0	283	0	500
S/T 100000		0	0	283	0	500
200000 Other Financing Sources						
539200	Sale of Assets	0	0	0	0	0
539300	Ins Proceeds - Loss of Fixed Assets	34,817	0	0	0	0
539500	Gain/Loss-Disposal of Fixed Assets	0	0	0	381,689	364,310
Miscellaneous:		34,817	0	0	381,689	364,310
830000	Other Financing Sources - Capital Lease	0	0	(390,689)	(396,825)	(504,115)
841010	Transfer In - General Fund	0	0	235,500	203,000	0
841215	Transfer In - Road & Bridge Fund	0	0	0	649,017	0
841218	Transfer in - Airport Maintenance Fund	45,000	0	0	0	0
841410	Transfer In - Capital Improvement Fund	0	150,000	869,345	232,817	2,100,000
841450	Transfer In - Permanent Improvement Fund	0	181,685	37,418	1,030,000	0
Operating Transfers In:		45,000	331,685	751,574	1,718,009	1,595,885
S/T 200000		79,817	331,685	751,574	2,099,698	1,960,195
Total Revenue + Other Fin. Sources:		79,817	331,685	751,857	2,099,698	1,960,695

477 Capital Energy Projects

200000 Other Financing Sources

841410	Transfer in - Capital Improvement Fund	0	0	2,358,317	1,751,504	0
841450	Transfer in - Capital Road & Bridge Projects	0	0	204,120	0	0
841450	Transfer in - Permanent Improvement Fund	0	0	64,700	0	0
S/T 200000		0	0	2,627,137	1,751,504	0
Total Revenue + Other Fin. Sources:		0	0	2,627,137	1,751,504	0

478 Juvenile Building Renovation

200000 Other Financing Sources

841091	Transfer in - Juvenile Services	0	0	0	600,000	0
S/T 200000		0	0	0	600,000	0
Total Revenue + Other Fin. Sources:		0	0	0	600,000	0

ALL CAPITAL PROJECT FUNDS SUMMARY

Total Revenue	3,504,589	4,506,296	4,918,967	13,439,471	1,346,825
Total Other Financing Sources	7,267,454	11,278,164	16,534,967	13,354,370	6,620,195
Grand Total Capital Project Funds	10,772,043	15,784,460	21,453,934	26,793,841	7,967,020

All Capital Project Funds - Summary by function	0				
	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	1,109,617	1,136,293	1,065,968	400,982	314,825
100100 General Government	0	0	0	0	0
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	400,000
100170 Capital Projects	2,394,972	3,370,003	3,852,999	13,038,489	632,000
200000 Other Financing Sources	34,817	0	0	381,689	364,310
200000 OFS Transfers	7,232,637	11,278,164	16,534,967	12,972,681	6,255,885
Total Revenue + Other Financing Sources	10,772,043	15,784,460	21,453,934	26,793,841	7,967,020

All Capital Project Funds - Summary of Revenues by Type					
	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Property Taxes - Current:	1,042,836	1,055,569	983,949	290,433	241,623
Property Taxes - Delinquent:	28,217	28,693	22,764	30,549	8,702

FY17 Estimated Revenue

Fund # and Name	Audited	Audited	Audited	Estimated	Final Est.
Org # and Function	Revenue	Revenue	Revenue	Revenue	Revenue
Acct # Revenue	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Sales Tax:	0	0	0	0	0
Other Taxes:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	2,312,910	3,274,049	3,765,857	12,946,489	940,000
Charges for Services:	82,062	95,954	87,142	92,000	92,000
Fines & Forfeitures:	0	0	0	0	0
Interest:	38,564	52,031	59,255	80,000	64,500
Rent/Commissions:	0	0	0	0	0
Miscellaneous:	0	0	0	0	0
Other Financing Sources (all)	7,267,454	11,278,164	16,534,967	13,354,370	6,620,195
Total Revenue + Other Financing Sources:	10,772,043	15,784,460	21,453,934	26,793,841	7,967,020

Total Revenues - All Budgeted Funds

Summary of Revenue by Function	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
100000 Revenue	41,033,107	40,204,409	39,112,740	39,125,073	36,709,091
100100 General Government	2,654,007	2,639,380	2,603,974	2,434,798	2,518,096
100110 Judicial	1,853,514	1,962,934	1,744,225	1,707,788	1,679,862
100120 Law Enforcement/Corrections	1,012,328	1,067,407	1,058,215	1,022,082	1,100,608
100140 Health & Human Services	103,439	97,917	102,440	92,300	82,200
100150 Public Buildings	2,680,597	2,114,397	1,880,942	1,938,000	2,091,600
100160 Transportation & Roads	1,860,436	1,854,685	1,810,266	1,906,000	2,140,500
100170 Capital Projects	2,394,972	3,370,003	3,852,999	13,038,489	632,000
200000 Other Financing Sources	165,596	125,651	115,883	421,649	392,810
200000 OFS Transfers	7,834,119	11,513,160	16,699,749	13,101,201	6,359,285
Total Revenue + Other Financing Sources	61,592,115	64,949,943	68,981,433	74,787,380	53,706,052

Total Revenue + OFS All Funds	61,592,115	64,949,943	68,981,433	74,787,380	53,706,052
<i>Less Operating Transfers In</i>	<i>(7,834,119)</i>	<i>(11,513,160)</i>	<i>(16,699,749)</i>	<i>(13,101,201)</i>	<i>(6,359,285)</i>
Total Revenue	53,757,996	53,436,783	52,281,684	61,686,179	47,346,767

Summary of Revenues by Type

	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Property Taxes - Current:	21,073,548	21,316,242	21,538,053	21,788,781	21,167,859
Property Taxes - Delinquent:	534,118	579,460	460,108	514,292	539,432
Sales Tax:	18,981,037	17,854,086	16,542,149	16,250,000	14,335,000
Other Taxes:	306,982	325,909	343,452	315,000	350,000
Licenses & Permits:	1,342,638	1,391,051	1,318,187	1,334,000	1,322,000
Intergovernmental Rev:	3,260,880	4,333,687	4,793,285	13,911,471	1,883,962
Charges for Services:	3,661,921	3,593,085	3,582,431	3,457,468	3,629,654
Fines & Forfeitures:	1,135,478	1,159,710	1,000,839	992,000	925,000
Interest:	137,422	128,712	228,978	257,000	316,800
Rent/Commissions:	615,911	609,800	662,252	622,298	701,600
Miscellaneous:	2,542,465	2,019,390	1,696,067	1,822,220	1,782,650
Other Financing Sources (all)	7,999,715	11,638,811	16,815,632	13,522,850	6,752,095
Total Revenue + Other Financing Sources	61,592,115	64,949,943	68,981,433	74,787,380	53,706,052

<i>Less Other Financing Sources(all funds)</i>	<i>(7,999,715)</i>	<i>(11,638,811)</i>	<i>(16,815,632)</i>	<i>(13,522,850)</i>	<i>(6,752,095)</i>
Plus Other Financing Sources Revenue	165,596	125,651	115,883	421,649	392,810
Total Revenue	53,757,996	53,436,783	52,281,684	61,686,179	47,346,767

Summary of Changes From FY16 to FY17 (by Department and Fund)

Department	FY16 Total	FY17 Total	Variance	Changes to	Changes to	Changes in	Changes in	Changes in
	Amended Budget	Adopted Budget	Amount	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
General Fund								
County Clerk	1,124,814	1,127,499	2,685	(1,839)	11,131	(6,607)	0	0
County Clerk Archive Restoration	326,751	133,121	(193,630)	(7,100)	(1,680)	(150,686)	(34,164)	0
Telecommunications	59,524	59,294	(230)	0	(30)	(200)	0	0
Purchasing	295,767	295,292	(475)	2,740	(820)	(2,395)	0	0
Human Resources	241,179	227,997	(13,182)	240	(14,739)	1,317	0	0
Non -Departmental	3,417,937	3,173,780	(244,157)	(61)	30,939	(275,035)	0	0
County Judge	267,230	264,466	(2,764)	0	(985)	(1,779)	0	0
Postal Service	34,000	30,600	(3,400)	0	0	(3,400)	0	0
Elections	408,385	384,690	(23,695)	(5,665)	2,560	(20,590)	0	0
Auditor	824,230	817,849	(6,381)	1,199	(3,470)	(4,110)	0	0
Tax Assessor-Collector	1,817,724	1,750,450	(67,274)	236	(1,130)	(40,076)	(26,304)	0
Information Services	1,449,411	1,479,137	29,726	(a) 2,580	(2,180)	51,326	(22,000)	0
Extension Service	161,640	158,070	(3,570)	0	(1,270)	(2,300)	0	0
Court of Appeals	17,233	17,233	0	0	0	0	0	0
County Court-at-Law #1	378,363	376,627	(1,736)	0	(1,145)	(591)	0	0
County Court-at-Law #2	358,545	356,890	(1,655)	240	(1,090)	(805)	0	0
Attorney General Master	4,050	1,050	(3,000)	0	0	(3,000)	0	0
124th District Court	169,055	167,559	(1,496)	0	(675)	(821)	0	0
188th District Court	162,347	161,271	(1,076)	0	(670)	(406)	0	0
307th District Court	151,761	150,426	(1,335)	(1,500)	(785)	950	0	0
Judicial Expenses	1,921,340	1,915,000	(6,340)	(6,500)	(1,340)	1,500	0	0
District Clerk	1,070,313	1,041,856	(28,457)	(5,387)	(7,495)	(15,575)	0	0
District Clerk Archive Restoration	20,000	25,000	5,000	(b) 0	0	5,000	0	0
Justice of the Peace #1	424,928	426,718	1,790	(2,757)	12,247	(7,700)	0	0
Justice of the Peace #2	230,030	224,072	(5,958)	(500)	(1,065)	(4,393)	0	0
Justice of the Peace #3	271,499	263,613	(7,886)	(3,207)	(1,900)	(2,779)	0	0
Justice of the Peace #4	252,112	256,069	3,957	5,752	4,705	(6,500)	0	0
District Attorney	2,625,638	2,608,649	(16,989)	(92)	(20,305)	3,408	0	0
Bail Bond Board	6,335	5,950	(385)	0	0	(385)	0	0
Collections	221,987	221,493	(494)	1,071	(1,110)	(455)	0	0
Constable #1	69,558	68,603	(955)	0	(305)	(650)	0	0
Constable #2	71,438	70,416	(1,022)	0	(305)	(717)	0	0
Constable #3	102,143	100,329	(1,814)	0	(315)	(1,499)	0	0
Constable #4	80,336	72,838	(7,498)	(5,330)	(1,308)	(860)	0	0
Sheriff - Corrections	13,041,231	13,039,524	(1,707)	(c) (140,632)	113,759	63,166	(38,000)	0
Contract Jail Operations	2,830,475	2,767,683	(62,792)	(57,249)	28,807	(34,350)	0	0
Criminal Justice Operations	468,551	459,259	(9,292)	(11,782)	6,340	(3,850)	0	0
Department of Public Safety	77,129	75,000	(2,129)	(51,334)	(19,795)	69,000	0	0
DPS Hangar	9,650	8,685	(965)	0	0	(965)	0	0
Texas Parks & Wildlife	1,950	990	(960)	0	0	(960)	0	0
Texas Alcohol-Beverage Com.	250	225	(25)	0	0	(25)	0	0
Juvenile Board	168,579	167,664	(915)	0	(915)	0	0	0
Pre-Trial Officer	45,122	44,062	(1,060)	0	(320)	(740)	0	0
Veterans Service	116,534	112,871	(3,663)	(1,246)	(2,098)	(319)	0	0
Civil Defense	23,500	23,150	(350)	0	0	(350)	0	0
911 Addressing	106,076	90,545	(15,531)	778	(14,924)	(1,385)	0	0
Health Department	1,471,242	1,486,222	14,980	(d) 25,179	1,784	(11,983)	0	0
Historical Commission	16,450	14,580	(1,870)	0	0	(1,870)	0	0
Contract Service Organizations	949,858	630,458	(319,400)	0	0	(319,400)	0	0
Courthouse Building	1,624,329	1,490,154	(134,175)	14,472	7,075	(152,172)	(3,550)	0
Jail Building	389,000	366,800	(22,200)	0	0	(22,200)	0	0
Service Center Building	48,500	43,500	(5,000)	0	0	(5,000)	0	0
Comm. Bldg. - Longview Whaley St.	146,018	145,905	(113)	1,500	(235)	(1,378)	0	0
Comm. Bldg. - Judson	6,100	5,810	(290)	0	0	(290)	0	0
Comm. Bldg. - Greggton	75,475	37,670	(37,805)	(7,500)	(1,675)	(25,130)	(3,500)	0
Comm. Bldg. - Garfield Hill	4,875	0	(4,875)	0	0	(4,875)	0	0
Gladewater Commerce - Offices	11,350	11,840	490	0	0	490	0	0
Comm. Bldg. - Liberty City	12,475	33,457	20,982	(e) 0	0	20,982	0	0
Comm. Bldg. - Hugh Camp Park	26,100	25,330	(770)	0	0	(770)	0	0
Comm. Bldg. - Olivia Hilburn	16,330	13,410	(2,920)	0	0	(2,920)	0	0
Comm. Bldg. - Kilgore	73,538	73,473	(65)	0	(325)	260	0	0
Comm. Bldg. - Kilgore South St.	250	250	0	0	0	0	0	0
Comm. Bldg. - Elderville	19,265	21,675	2,410	0	(915)	3,325	0	0
Comm. Bldg. - Easton	250	0	(250)	0	0	(250)	0	0
Longview Eastman Rd Offices	15,015	13,830	(1,185)	(3,900)	(915)	3,630	0	0
Pct #1 Maintenance Shop	2,300	2,120	(180)	0	0	(180)	0	0
MAS Criminal Justice Center	48,500	43,650	(4,850)	0	0	(4,850)	0	0
Youth Detention Building	4,000	0	(4,000)	0	0	0	(4,000)	0
E-Filing (subsidiary -General Fund)	24,000	0	(24,000)	0	0	(24,000)	0	0
Total General Fund (110)	40,911,870	39,683,699	(1,228,171)	(257,594)	111,113	(950,172)	(131,518)	0
	40,887,870							
Road & Bridge Fund								
Administration	415,106	413,534	(1,572)	178	(1,750)	0	0	0
General	3,800	1,600	(2,200)	0	0	(2,200)	0	0

Summary of Changes From FY16 to FY17 (by Department and Fund)

Department	FY16 Total	FY17 Total	Variance	Changes to	Changes to	Changes in	Changes in	Changes in
	Amended Budget	Adopted Budget	Amount	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
Precinct #1	1,502,834	1,287,721	(215,113)	(11,331)	(4,015)	(132,477)	(67,290)	0
Precinct #2	89,120	81,145	(7,975)	(500)	(365)	(7,110)	0	0
Precinct #3	1,429,236	1,350,444	(78,792)	(10,477)	(6,690)	(53,275)	(8,350)	0
Precinct #4	1,120,192	1,064,751	(55,441)	35,680	(40,793)	(50,328)	0	0
Total Road & Bridge Fund (215)	4,560,288	4,199,195	(361,093)	13,550	(53,613)	(245,390)	(75,640)	0
Airport Fund								
Administration	408,006	407,830	(176)	(4,810)	(1,391)	6,025	0	0
Terminal Building	150,759	160,639	9,880	0	(640)	15,620	(5,100)	0
Operations	159,164	153,891	(5,273)	(4,846)	(567)	140	0	0
Airfield	16,250	8,650	(7,600)	0	0	(7,600)	0	0
Maintenance Shop	380,916	389,909	8,993	(f) (3,789)	(17,018)	22,800	7,000	0
Marketing	85,001	25,400	(59,601)	0	0	(59,601)	0	0
Fire Protection	61,300	41,770	(19,530)	0	0	(11,530)	(8,000)	0
Security	983,224	969,769	(13,455)	1,080	(4,150)	(6,085)	(4,300)	0
Total Airport Fund (218)	2,244,620	2,157,858	(86,762)	(12,365)	(23,766)	(40,231)	(10,400)	0
Total Operations	47,716,778	46,040,752	(1,676,026)	(256,409)	33,734	(1,235,793)	(217,558)	0
Discretionary Funds								
Oilfield Theft Prosecution	3,552	3,552	0	0	0	0	0	0
Constable #3 Seizure Awards	0	0	0	0	0	0	0	0
District Court Technology Fund	2,078	0	(2,078)	0	0	(2,078)	0	0
Co. Court Technology Fund	0	0	0	0	0	0	0	0
Co. Court Records Preservation	0	0	0	0	0	0	0	0
Dist Court Records Preservation	41,000	26,000	(15,000)	0	0	(15,000)	0	0
County Clerk Rec Mgmt	128,347	112,172	(16,175)	0	(175)	(8,400)	(7,600)	0
Law Library Fund	75,536	73,287	(2,249)	0	(160)	(2,089)	0	0
Family Protection Fund	20,000	7,200	(12,800)	0	0	(12,800)	0	0
Social Security Incentive	55,000	55,000	0	0	0	7,000	(7,000)	0
County-Wide Rec Mgmt	111,568	89,685	(21,883)	0	(335)	(21,548)	0	0
Building Security	67,226	7,470	(59,756)	(43,661)	(18,965)	2,870	0	0
Drug Court Program	115,000	114,000	(1,000)	0	0	(1,000)	0	0
Workforce Investment Fund	150,000	50,000	(100,000)	0	(100,000)	0	0	0
Justice Court Technology Fund	86,100	75,170	(10,930)	0	0	11,570	(22,500)	0
Dist. Clerk Civil Rec Mgmt	24,590	46,015	21,425	(g) 1,200	225	20,000	0	0
Dist. Clerk Criminal Rec Mgmt	2,500	2,250	(250)	0	0	(250)	0	0
Justice of the Peace Security	31,500	26,150	(5,350)	0	0	(5,350)	0	0
Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0
Health Care Fund	22,000	20,000	(2,000)	0	0	(2,000)	0	0
Total Discretionary Funds	935,997	707,951	(228,046)	(42,461)	(119,410)	(29,075)	(37,100)	0
Capital & Interagency Project Funds								
Interagency Projects	2,005,141	2,400,000	394,859	(h) 0	0	394,859	0	0
Capital Improvements Funds	450,000	410,000	(40,000)	0	0	0	(40,000)	0
Capital Road and Bridge Projects	2,047,038	1,178,537	(868,501)	0	0	0	(868,501)	0
Permanent Improvement Fund	300,000	250,000	(50,000)	0	0	0	(50,000)	0
Airport Improvements	13,625,874	600,000	(13,025,874)	0	0	0	(13,025,874)	0
Parking Facility	25,595	0	(25,595)	0	0	0	(25,595)	0
ADA Compliance Project	1,500,650	165,000	(1,335,650)	0	0	0	(1,335,650)	0
Longview Whaley Comm Bldg	0	0	0	0	0	0	0	0
Computer Upgrade Project	230,000	40,000	(190,000)	0	0	0	(190,000)	0
Building Renovations/Acquisitions	2,868,362	2,184,120	(684,242)	0	0	0	(686,696)	2,454
Capital Energy Projects	2,140,224	0	(2,140,224)	0	0	0	(2,140,224)	0
Juvenile Facility Renovations	600,000	600,000	0	0	0	0	0	0
Total Capital/Interagency Proj Funds	25,792,884	7,827,657	(17,965,227)	0	0	394,859	(18,362,540)	2,454
Total All Funds	74,445,659	54,576,360	(19,869,299)	(298,870)	(85,676)	(870,009)	(18,617,198)	2,454
Notes: Increases over \$5,000								
Information Services - increases in software licensing.								
District Clerk Archive Restoration - dedicated projects								
Sheriff - accounting change for mental health deputies								
Health Department - accounting change for animal shelter charges								
Liberty City Community Building - painting								
Airport Maintenance Shop - weatherizing repairs								
District Clerk Civil Records Management - dedicated projects								
Interagency Projects - TxDot, Longview partnership for Harrison Road and Hawkins Pkwy projects.								

FY16 to FY17 Budget Comparison

Department	FY16 Amended						Budget Inc. or (Decrease)	FY17 Adopted									
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total				
General Fund																	
County Clerk	689,690	366,853	68,271	0	0	1,124,814	2,685	687,851	377,984	61,664	0	0	0	0	1,127,499		
Co Clk Archive Restoration	54,022	20,315	218,250	34,164	0	326,751	(193,630)	46,922	18,635	67,564	0	0	0	0	133,121		
Telecommunications	49,829	9,345	350	0	0	59,524	(230)	49,829	9,315	150	0	0	0	0	59,294		
Purchasing	195,352	77,310	23,105	0	0	295,767	(475)	198,092	76,490	20,710	0	0	0	0	295,292		
Human Resources	153,800	73,159	14,220	0	0	241,179	(13,182)	154,040	58,420	15,537	0	0	0	0	227,997		
Non -Departmental	23,661	104,061	3,290,215	0	0	3,417,937	(244,157)	23,600	135,000	3,015,180	0	0	0	0	3,173,780		
County Judge	182,068	64,872	20,290	0	0	267,230	(2,764)	182,068	63,887	18,511	0	0	0	0	264,466		
Postal Service	0	0	34,000	0	0	34,000	(3,400)	0	0	30,600	0	0	0	0	30,600		
Elections	199,725	67,950	140,710	0	0	408,385	(23,695)	194,060	70,510	120,120	0	0	0	0	384,690		
Auditor	574,825	220,005	29,400	0	0	824,230	(6,381)	576,024	216,535	25,290	0	0	0	0	817,849		
Tax Assessor-Collector	1,054,052	497,622	239,746	26,304	0	1,817,724	(67,274)	1,054,288	496,492	199,670	0	0	0	0	1,750,450		
Information Services	391,345	154,950	881,116	22,000	0	1,449,411	29,726	393,925	152,770	932,442	0	0	0	0	1,479,137		
AgriLife Extension Services	83,965	54,950	22,725	0	0	161,640	(3,570)	83,965	53,680	20,425	0	0	0	0	158,070		
Court of Appeals	16,008	1,225	0	0	0	17,233	0	16,008	1,225	0	0	0	0	0	17,233		
County Court-at-Law #1	275,121	87,632	15,610	0	0	378,363	(1,736)	275,121	86,487	15,019	0	0	0	0	376,627		
County Court-at-Law #2	261,533	84,917	12,095	0	0	358,545	(1,655)	261,773	83,827	11,290	0	0	0	0	356,890		
Attorney General Master	0	0	4,050	0	0	4,050	(3,000)	0	0	1,050	0	0	0	0	1,050		
124th District Court	108,930	40,710	19,415	0	0	169,055	(1,496)	108,930	40,035	18,594	0	0	0	0	167,559		
188th District Court	102,877	39,710	19,760	0	0	162,347	(1,076)	102,877	39,040	19,354	0	0	0	0	161,271		
307th District Court	96,741	38,220	16,800	0	0	151,761	(1,335)	95,241	37,435	17,750	0	0	0	0	150,426		
Judicial Expenses	6,500	1,340	1,913,500	0	0	1,921,340	(6,340)	0	0	1,915,000	0	0	0	0	1,915,000		
District Clerk	662,396	338,892	69,025	0	0	1,070,313	(28,457)	657,009	331,397	53,450	0	0	0	0	1,041,856		
Dist Clk Archive Restoration	0	0	20,000	0	0	20,000	5,000	0	0	25,000	0	0	0	0	25,000		
Justice of the Peace #1	241,187	115,541	68,200	0	0	424,928	1,790	238,430	127,788	60,500	0	0	0	0	426,718		
Justice of the Peace #2	135,153	55,597	39,280	0	0	230,030	(5,958)	134,653	54,532	34,887	0	0	0	0	224,072		
Justice of the Peace #3	163,192	70,907	37,400	0	0	271,499	(7,886)	159,985	69,007	34,621	0	0	0	0	263,613		
Justice of the Peace #4	137,500	61,002	53,550	0	0	252,112	3,957	143,312	65,707	47,050	0	0	0	0	256,069		
District Attorney	1,841,274	685,637	98,727	0	0	2,625,638	(16,989)	1,841,182	665,332	102,135	0	0	0	0	2,608,649		
Bail Bond Board	3,600	685	2,050	0	0	6,335	(385)	3,600	685	1,665	0	0	0	0	5,950		
Collections	140,862	66,725	14,400	0	0	221,987	(494)	141,933	65,615	13,945	0	0	0	0	221,493		
Constable #1	45,226	19,182	5,150	0	0	69,558	(955)	45,226	18,877	4,500	0	0	0	0	68,603		
Constable #2	45,106	19,162	7,170	0	0	71,438	(1,022)	45,106	18,857	6,453	0	0	0	0	70,416		
Constable #3	64,526	22,627	14,990	0	0	102,143	(1,814)	64,526	22,312	13,491	0	0	0	0	100,329		
Constable #4	50,556	20,190	9,590	0	0	80,336	(7,498)	45,226	18,882	8,730	0	0	0	0	72,838		
Sheriff - Corrections	7,898,204	3,382,093	1,722,934	38,000	0	13,041,231	(1,707)	7,757,572	3,495,852	1,786,100	0	0	0	0	13,039,524		
Contract Jail Operations	1,697,362	760,613	372,500	0	0	2,830,475	(62,792)	1,640,113	789,420	338,150	0	0	0	0	2,767,683		
Criminal Justice Operations	269,616	123,435	75,500	0	0	468,551	(9,292)	257,834	129,775	71,650	0	0	0	0	459,259		
Department of Public Safety	51,334	19,795	6,000	0	0	77,129	(2,129)	0	0	75,000	0	0	0	0	75,000		
DPS Hangar	0	0	9,650	0	0	9,650	(965)	0	0	8,685	0	0	0	0	8,685		
Texas Parks & Wildlife	0	0	1,950	0	0	1,950	(960)	0	0	990	0	0	0	0	990		
Texas Alcohol-Beverage Com.	0	0	250	0	0	250	(25)	0	0	225	0	0	0	0	225		
Juvenile Board	116,613	51,966	0	0	0	168,579	(915)	116,613	51,051	0	0	0	0	0	167,664		
Community Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Pre-Trial Officer	27,862	15,260	2,000	0	0	45,122	(1,060)	27,862	14,940	1,260	0	0	0	0	44,062		
Veterans Service	68,511	34,238	13,785	0	0	116,534	(3,663)	67,265	32,140	13,466	0	0	0	0	112,871		
Civil Defense	0	0	23,500	0	0	23,500	(350)	0	0	23,150	0	0	0	0	23,150		
911 Addressing	55,222	36,104	14,750	0	0	106,076	(15,531)	56,000	21,180	13,365	0	0	0	0	90,545		
Health Department	325,780	152,076	993,386	0	0	1,471,242	14,980	350,959	153,860	981,403	0	0	0	0	1,486,222		
Historical Commission	0	0	16,450	0	0	16,450	(1,870)	0	0	14,580	0	0	0	0	14,580		
Service Organization Cont.	0	0	949,858	0	0	949,858	(319,400)	0	0	630,458	0	0	0	0	630,458		
CSCD Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Courthouse Building	536,412	276,345	808,022	3,550	0	1,624,329	(134,175)	550,884	283,420	655,850	0	0	0	0	1,490,154		
Jail Building	0	0	389,000	0	0	389,000	(22,200)	0	0	366,800	0	0	0	0	366,800		
Service Center Building	0	0	48,500	0	0	48,500	(5,000)	0	0	43,500	0	0	0	0	43,500		
Community Buildings Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Comm. Bldg. - Whaley St.	79,623	26,620	39,775	0	0	146,018	(113)	81,123	26,385	38,397	0	0	0	0	145,905		
Comm. Bldg. - Judson	0	0	6,100	0	0	6,100	(290)	0	0	5,810	0	0	0	0	5,810		
Comm. Bldg. - Greggton	7,500	1,675	62,800	3,500	0	75,475	(37,805)	0	0	37,670	0	0	0	0	37,670		
Comm. Bldg. - Garfield Hill	0	0	4,875	0	0	4,875	(4,875)	0	0	0	0	0	0	0	0		
Gladewater Commerce - Offices	0	0	11,350	0	0	11,350	490	0	0	11,840	0	0	0	0	11,840		
Comm. Bldg. - Liberty City	0	0	12,475	0	0	12,475	20,982	0	0	33,457	0	0	0	0	33,457		
Comm. Bldg. - Hugh Camp Park	0	0	26,100	0	0	26,100	(770)	0	0	25,330	0	0	0	0	25,330		
Comm. Bldg. - Olivia Hilburn	0	0	16,330	0	0	16,330	(2,920)	0	0	13,410	0	0	0	0	13,410		
Comm. Bldg. - Kilgore	33,468	17,220	22,850	0	0	73,538	(65)	33,468	16,895	23,110	0	0	0	0	73,473		
Comm. Bldg. - Kilgore South	0	0	250	0	0	250	0	0	0	250	0	0	0	0	250		
Comm. Bldg. - Elderville	0	915	18,350	0	0	19,265	2,410	0	0	21,675	0	0	0	0	21,675		
Comm. Bldg. - Easton	0	0	250	0	0	250	(250)	0	0	0	0	0	0	0	0		
Longview Eastman Rd Offices	3,900	915	10,200	0	0	15,015	(1,185)	0	0	13,830	0	0	0	0	13,830		
Pct #1 Maintenance Shop	0	0	2,300	0	0	2,300	(180)	0	0	2,120	0	0	0	0	2,120		
MAS Criminal Justice Center	0	0	48,500	0	0	48,500	(4,850)	0	0	43,650	0	0	0	0	43,650		
Youth Detention Building	0	0	0	4,000	0	4,000	(4,000)	0	0	0	0	0	0	0	0		
E-Filing	0	0	24,000	0	0	24,000	(24,000)	0	0	0	0	0	0	0	0		
Total General Fund (110)	19,222,089	8,380,563	13,177,700	131,518	0	40,911,870	(1,228,171)	18,964,495	8,491,676	12,227,528	0	0	0	0	39,683,699		
Road & Bridge Fund																	
Administration	266,633	90,473	58,000	0	0	415,106	(1,572)	266,811	88,723	58,000	0	0	0	0	413,534		
General	0	0	3,80														

FY16 to FY17 Budget Comparison

Department	FY16 Amended						Budget Inc. or (Decrease)	FY17 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Airport Fund													
Administration	161,870	62,371	183,765	0	0	408,006	(176)	157,060	60,980	189,790	0	0	407,830
Terminal Building	53,694	32,295	59,670	5,100	0	150,759	9,880	53,694	31,655	75,290	0	0	160,639
Operations	110,977	42,387	5,800	0	0	159,164	(5,273)	106,131	41,820	5,940	0	0	153,891
Airfield	0	0	16,250	0	0	16,250	(7,600)	0	0	8,650	0	0	8,650
Maintenance Shop	208,063	107,853	65,000	0	0	380,916	8,993	204,274	90,835	87,800	7,000	0	389,909
Marketing	0	0	85,001	0	0	85,001	(59,601)	0	0	25,400	0	0	25,400
Fire Protection	0	0	53,300	8,000	0	61,300	(19,530)	0	0	41,770	0	0	41,770
Airport Public Safety	647,074	263,500	60,850	11,800	0	983,224	(13,455)	648,154	259,350	54,765	7,500	0	969,769
Total Airport Maint. Fund (218)	1,181,678	508,406	529,636	24,900	0	2,244,620	(86,762)	1,169,313	484,640	489,405	14,500	0	2,157,858
Other Funds													
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	2,078	0	0	2,078	(2,078)	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	(15,000)	0	0	26,000	0	0	26,000
County Clerk Rec Mgmt	39,182	12,530	69,035	7,600	0	128,347	(16,175)	39,182	12,355	60,635	0	0	112,172
Law Library Fund	14,946	7,845	52,745	0	0	75,536	(2,249)	14,946	7,685	50,656	0	0	73,287
Family Protection	0	0	20,000	0	0	20,000	(12,800)	0	0	7,200	0	0	7,200
Social Security Incentive	0	0	48,000	7,000	0	55,000	0	0	0	55,000	0	0	55,000
County-Wide Rec Mgmt	47,148	19,045	45,375	0	0	111,568	(21,883)	47,148	18,710	23,827	0	0	89,685
Building Security	43,661	18,965	4,600	0	0	67,226	(59,756)	0	0	7,470	0	0	7,470
Drug Court Program	0	0	115,000	0	0	115,000	(1,000)	0	0	114,000	0	0	114,000
Workforce Investment Fund	0	150,000	0	0	0	150,000	(100,000)	0	50,000	0	0	0	50,000
Justice Court Technology Fund	0	0	30,100	56,000	0	86,100	(10,930)	0	0	41,670	33,500	0	75,170
Dist. Clerk Civil Rec Mgmt	3,000	590	21,000	0	0	24,590	21,425	4,200	815	41,000	0	0	46,015
Dist. Clerk Criminal Rec Mgmt	0	0	2,500	0	0	2,500	(250)	0	0	2,250	0	0	2,250
Justice of the Peace Security	0	0	31,500	0	0	31,500	(5,350)	0	0	26,150	0	0	26,150
Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0
Health Care Fund	0	0	22,000	0	0	22,000	(2,000)	0	0	20,000	0	0	20,000
Interagency Projects	0	0	2,005,141	0	0	2,005,141	394,859	0	0	2,400,000	0	0	2,400,000
Capital Improvement Fund	0	0	0	450,000	0	450,000	(40,000)	0	0	0	410,000	0	410,000
Capital Road Projects	0	0	0	2,047,038	0	2,047,038	(868,501)	0	0	0	1,178,537	0	1,178,537
Permanent Improvement Fund	0	0	0	300,000	0	300,000	(50,000)	0	0	0	250,000	0	250,000
Airport Improvements	0	0	0	13,625,874	0	13,625,874	(13,025,874)	0	0	0	600,000	0	600,000
Parking Facility	0	0	0	25,595	0	25,595	(25,595)	0	0	0	0	0	0
ADA Compliance	0	0	0	1,500,650	0	1,500,650	(1,335,650)	0	0	0	165,000	0	165,000
Longview Whaley Comm Bldg	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Upgrade Project	0	0	0	230,000	0	230,000	(190,000)	0	0	0	40,000	0	40,000
CCL #1 Courtroom Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Reno & Acquisitions	0	0	0	2,468,821	399,541	2,868,362	(684,242)	0	0	0	1,782,125	401,995	2,184,120
Capital Energy Project	0	0	0	2,140,224	0	2,140,224	(2,140,224)	0	0	0	0	0	0
Juvenile Facility Renovations	0	0	0	600,000	0	600,000	0	0	0	0	600,000	0	600,000
Total Other Funds	147,937	208,975	2,513,626	23,458,802	399,541	26,728,881	(18,193,273)	105,476	89,565	2,879,410	5,059,162	401,995	8,535,608
Total All Funds	22,823,442	10,119,365	17,412,451	23,690,860	399,541	74,445,659	(19,869,299)	22,524,572	10,033,689	16,542,442	5,073,662	401,995	54,576,360

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
			FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	644,874	620,241	643,824	689,690	687,851
		Total Fringe Benefits	312,676	298,730	306,082	366,853	377,984
		Total Operating Expenses	52,761	65,649	63,036	68,271	61,664
		Total Capital Outlay	12,087	5,150	5,065	0	0
		Total Debt Service/Capital Lease	1,628	0	0	0	0
		Departmental Total	1,024,026	989,770	1,018,007	1,124,814	1,127,499
110	100425	County Clerk Archive Restoration					
		Total Salaries	27,167	27,706	38,191	54,022	46,922
		Total Fringe Benefits	13,711	14,333	16,373	20,315	18,635
		Total Operating Expenses	456,479	29,068	24,385	218,250	67,564
		Total Capital Outlay	0	8,586	0	34,164	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	497,357	79,693	78,949	326,751	133,121
110	100445	Telecommunications					
		Total Salaries	44,285	45,020	44,767	49,829	49,829
		Total Fringe Benefits	8,296	8,088	8,485	9,345	9,315
		Total Operating Expenses	57	492	214	350	150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	52,638	53,600	53,466	59,524	59,294
110	100446	Purchasing Agent					
		Total Salaries	165,185	123,052	163,421	195,352	198,092
		Total Fringe Benefits	57,258	60,330	60,550	77,310	76,490
		Total Operating Expenses	11,523	17,798	15,998	23,105	20,710
		Total Capital Outlay	0	725	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	233,966	201,905	239,969	295,767	295,292
110	100447	Human Resources					
		Total Salaries	137,324	140,834	138,503	153,800	154,040
		Total Fringe Benefits	50,806	52,988	57,769	73,159	58,420
		Total Operating Expenses	13,387	12,735	13,967	14,220	15,537
		Total Capital Outlay	0	511	700	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	201,517	207,068	210,939	241,179	227,997
110	100451	Non-Departmental					
		Total Salaries	4,314	4,233	4,758	23,661	23,600
		Total Fringe Benefits	0	337	35	104,061	135,000
		Total Operating Expenses	2,637,609	2,704,540	2,837,132	3,290,215	3,015,180
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,641,923	2,709,110	2,841,925	3,417,937	3,173,780
110	100460	County Judge					
		Total Salaries	173,065	176,077	176,785	182,068	182,068
		Total Fringe Benefits	56,162	57,994	58,173	64,872	63,887
		Total Operating Expenses	7,142	6,352	6,881	20,290	18,511
		Total Capital Outlay	1,089	6,866	0	0	0
		Total Debt Service/Capital Lease	2,288	1,143	0	0	0
		Departmental Total	239,746	248,432	241,839	267,230	264,466

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
			FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,077	9,900	6,794	34,000	30,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	7,077	9,900	6,794	34,000	30,600
110	100520	Elections					
		Total Salaries	187,501	161,129	166,710	199,725	194,060
		Total Fringe Benefits	63,261	60,308	63,798	67,950	70,510
		Total Operating Expenses	94,820	115,589	98,966	140,710	120,120
		Total Capital Outlay	0	9,828	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	345,582	346,854	329,474	408,385	384,690
110	100530	County Auditor					
		Total Salaries	503,174	517,815	531,979	574,825	576,024
		Total Fringe Benefits	181,011	189,846	192,656	220,005	216,535
		Total Operating Expenses	26,626	27,231	25,548	29,400	25,290
		Total Capital Outlay	3,490	1,338	0	0	0
		Total Debt Service/Capital Lease	2,295	1,147	0	0	0
		Departmental Total	716,596	737,377	750,183	824,230	817,849
110	100550	Tax Assessor / Collector					
		Total Salaries	1,004,102	1,035,863	1,025,998	1,054,052	1,054,288
		Total Fringe Benefits	431,443	470,192	460,047	497,622	496,492
		Total Operating Expenses	187,043	214,416	200,447	239,746	199,670
		Total Capital Outlay	4,124	5,353	2,550	26,304	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,626,712	1,725,824	1,689,042	1,817,724	1,750,450
110	100560	Information Technology					
		Total Salaries	324,998	363,366	367,473	391,345	393,925
		Total Fringe Benefits	121,873	136,711	142,792	154,950	152,770
		Total Operating Expenses	769,334	828,904	776,408	881,116	932,442
		Total Capital Outlay	370,697	144,232	95,284	22,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,586,902	1,473,213	1,381,957	1,449,411	1,479,137
110	100900	AgriLife Extension Service					
		Total Salaries	93,949	75,245	54,777	83,965	83,965
		Total Fringe Benefits	45,013	38,629	32,323	54,950	53,680
		Total Operating Expenses	21,306	13,795	22,074	22,725	20,425
		Total Capital Outlay	0	800	930	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	160,268	128,469	110,104	161,640	158,070
110	110465	Court of Appeals					
		Total Salaries	13,238	16,008	16,008	16,008	16,008
		Total Fringe Benefits	1,017	1,229	1,229	1,225	1,225
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	14,255	17,237	17,237	17,233	17,233
110	110467	County Court at Law #1					

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
			FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
		Total Salaries	253,501	269,929	270,169	275,121	275,121
		Total Fringe Benefits	75,542	79,669	79,522	87,632	86,487
		Total Operating Expenses	12,712	14,540	15,482	15,610	15,019
		Total Capital Outlay	1,300	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	343,055	364,138	365,173	378,363	376,627
110	110468	County Court at Law #2					
		Total Salaries	239,986	256,418	256,418	261,533	261,773
		Total Fringe Benefits	72,227	77,573	77,159	84,917	83,827
		Total Operating Expenses	8,316	12,526	7,173	12,095	11,290
		Total Capital Outlay	2,205	2,150	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	322,734	348,667	340,750	358,545	356,890
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,619	0	54	4,050	1,050
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	3,619	0	54	4,050	1,050
110	110471	124th District Court					
		Total Salaries	102,377	104,640	104,640	108,930	108,930
		Total Fringe Benefits	36,719	38,388	38,190	40,710	40,035
		Total Operating Expenses	13,241	13,215	22,832	19,415	18,594
		Total Capital Outlay	0	2,352	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	152,337	158,595	165,662	169,055	167,559
110	110472	188th District Court					
		Total Salaries	98,112	100,295	100,294	102,877	102,877
		Total Fringe Benefits	35,853	37,499	37,531	39,710	39,040
		Total Operating Expenses	13,823	11,079	8,483	19,760	19,354
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	147,788	148,873	146,308	162,347	161,271
110	110473	307th District Court					
		Total Salaries	90,078	91,865	88,449	96,741	95,241
		Total Fringe Benefits	34,183	35,703	35,069	38,220	37,435
		Total Operating Expenses	7,492	13,163	19,461	16,800	17,750
		Total Capital Outlay	0	892	1,447	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	131,753	141,623	144,426	151,761	150,426
110	110474	Judicial Expenses					
		Total Salaries	0	0	7,686	6,500	0
		Total Fringe Benefits	0	0	607	1,340	0
		Total Operating Expenses	1,610,013	1,847,477	1,817,199	1,913,500	1,915,000
		Total Capital Outlay	0	0	1,422	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,610,013	1,847,477	1,826,914	1,921,340	1,915,000
110	110480	District Clerk					
		Total Salaries	632,623	618,903	605,210	662,396	657,009

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Fringe Benefits	288,545	290,479	283,454	338,892	331,397
		Total Operating Expenses	59,473	55,852	67,869	69,025	53,450
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	980,641	965,234	956,533	1,070,313	1,041,856
110	110483	District Clerk Archive Restoration					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,745	12,947	340	20,000	25,000
		Total Capital Outlay	9,572	0	893	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	12,317	12,947	1,233	20,000	25,000
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	218,934	224,205	225,806	241,187	238,430
		Total Fringe Benefits	98,613	104,471	105,106	115,541	127,788
		Total Operating Expenses	62,342	44,018	62,950	68,200	60,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	379,889	372,694	393,862	424,928	426,718
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	110,733	113,484	116,420	135,153	134,653
		Total Fringe Benefits	46,871	49,015	48,030	55,597	54,532
		Total Operating Expenses	20,794	29,766	26,670	39,280	34,887
		Total Capital Outlay	0	710	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	178,398	192,975	191,120	230,030	224,072
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	149,163	155,004	154,993	163,192	159,985
		Total Fringe Benefits	62,384	65,848	65,749	70,907	69,007
		Total Operating Expenses	33,789	44,944	31,485	37,400	34,621
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	245,336	265,796	252,227	271,499	263,613
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	108,824	80,081	110,530	137,560	143,312
		Total Fringe Benefits	45,609	35,266	47,407	61,002	65,707
		Total Operating Expenses	19,240	13,714	66,529	53,550	47,050
		Total Capital Outlay	4,572	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	178,245	129,061	224,466	252,112	256,069
110	110500	District Attorney					
		Total Salaries	1,693,655	1,738,933	1,784,007	1,841,274	1,841,182
		Total Fringe Benefits	561,180	602,517	616,531	685,637	665,332
		Total Operating Expenses	95,746	93,263	98,546	98,727	102,135
		Total Capital Outlay	0	6,926	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,350,581	2,441,639	2,499,084	2,625,638	2,608,649
110	110600	Bail Bond Board					
		Total Salaries	80	0	0	3,600	3,600
		Total Fringe Benefits	15	0	0	685	685

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Operating Expenses	836	118	151	2,050	1,665
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	931	118	151	6,335	5,950
110	110800	Collections					
		Total Salaries	132,478	135,104	135,617	140,862	141,933
		Total Fringe Benefits	59,233	61,865	61,952	66,725	65,615
		Total Operating Expenses	11,320	11,711	13,584	14,400	13,945
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	203,031	208,680	211,153	221,987	221,493
110	120731	Constable - Precinct #1					
		Total Salaries	42,476	43,928	43,926	45,226	45,226
		Total Fringe Benefits	16,998	17,804	17,833	19,182	18,877
		Total Operating Expenses	3,904	2,824	2,341	5,150	4,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	63,378	64,556	64,100	69,558	68,603
110	120732	Constable - Precinct #2					
		Total Salaries	42,476	43,326	43,326	45,106	45,106
		Total Fringe Benefits	17,155	17,913	17,960	19,162	18,857
		Total Operating Expenses	4,632	4,570	3,158	7,170	6,453
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	64,263	65,809	64,444	71,438	70,416
110	120733	Constable - Precinct #3					
		Total Salaries	60,325	60,867	60,765	64,526	64,526
		Total Fringe Benefits	20,059	20,966	21,017	22,627	22,312
		Total Operating Expenses	15,099	10,718	10,713	14,990	13,491
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	95,483	92,551	92,495	102,143	100,329
110	120734	Constable - Precinct #4					
		Total Salaries	42,476	43,808	43,806	50,556	45,226
		Total Fringe Benefits	16,691	17,457	17,506	20,190	18,882
		Total Operating Expenses	8,325	9,575	5,550	9,590	8,730
		Total Capital Outlay	0	0	600	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	67,492	70,840	67,462	80,336	72,838
110	120742	Sheriff's Office					
		Total Salaries	7,106,591	7,362,266	7,290,962	7,898,204	7,757,572
		Total Fringe Benefits	2,904,033	3,142,374	3,062,533	3,382,093	3,495,852
		Total Operating Expenses	1,514,487	1,523,443	1,412,512	1,722,934	1,786,100
		Total Capital Outlay	296,744	353,452	299,375	38,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,821,855	12,381,535	12,065,382	13,041,231	13,039,524
110	120750	Contract Jail Operation					
		Total Salaries	1,524,328	1,497,446	1,497,955	1,697,362	1,640,113
		Total Fringe Benefits	635,360	672,957	645,596	760,613	789,420

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
		Total Operating Expenses	333,451	359,629	350,447	372,500	338,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,493,139	2,530,032	2,493,998	2,830,475	2,767,683
110	120760	Criminal Justice Operation					
		Total Salaries	121,881	246,245	232,711	269,616	257,834
		Total Fringe Benefits	57,491	118,423	102,128	123,435	129,775
		Total Operating Expenses	29,042	82,989	68,843	75,500	71,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	208,414	447,657	403,682	468,551	459,259
110	120772	Department of Public Safety					
		Total Salaries	46,244	47,141	48,715	51,334	0
		Total Fringe Benefits	17,390	18,165	18,477	19,795	0
		Total Operating Expenses	8,017	7,949	3,905	6,000	75,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	71,651	73,255	71,097	77,129	75,000
110	120773	DPS Hangar					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,428	5,745	7,487	9,650	8,685
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	4,428	5,745	7,487	9,650	8,685
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,099	1,096	1,044	1,950	990
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,099	1,096	1,044	1,950	990
110	120775	Texas Alcoholic Beverage Comm.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	250	225
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	250	225
110	130750	Juvenile Board					
		Total Salaries	98,613	116,613	116,613	116,613	116,613
		Total Fringe Benefits	46,710	53,534	53,462	51,966	51,051
		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	145,323	170,147	170,075	168,579	167,664
110	130772	Community Supervision					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Operating Expenses	2,674	2,558	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,674	2,558	0	0	0
110	130774	Pre-Trial Services					
		Total Salaries	23,594	26,274	26,419	27,862	27,862
		Total Fringe Benefits	12,070	14,071	14,186	15,260	14,940
		Total Operating Expenses	1,029	900	3,494	2,000	1,260
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	36,693	41,245	44,099	45,122	44,062
110	140430	Veterans Services					
		Total Salaries	75,414	67,293	62,378	68,511	67,265
		Total Fringe Benefits	14,302	25,363	13,558	34,238	32,140
		Total Operating Expenses	11,208	13,248	15,200	13,785	13,466
		Total Capital Outlay	0	0	651	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	100,924	105,904	91,787	116,534	112,871
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	12,175	16,809	17,138	23,500	23,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	12,175	16,809	17,138	23,500	23,150
110	140870	911 Addressing					
		Total Salaries	51,396	52,942	49,954	55,222	56,000
		Total Fringe Benefits	10,915	11,298	10,681	36,104	21,180
		Total Operating Expenses	571	571	4,322	14,750	13,365
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,882	64,811	64,957	106,076	90,545
110	140880	Health Department					
		Total Salaries	297,503	314,852	318,489	325,780	350,959
		Total Fringe Benefits	130,021	140,777	142,348	152,076	153,860
		Total Operating Expenses	907,967	904,070	1,040,277	993,386	981,403
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,335,491	1,359,699	1,501,114	1,471,242	1,486,222
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	95	395	2,019	16,450	14,580
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	95	395	2,019	16,450	14,580
110	140950	Contract Service Organizations					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	924,108	830,358	987,869	949,858	630,458

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted	
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	924,108	830,358	987,869	949,858	630,458	
110	150570	Courthouse Building						
		Total Salaries	472,052	491,025	496,995	536,412	550,884	
		Total Fringe Benefits	225,111	243,867	263,064	276,345	283,420	
		Total Operating Expenses	759,074	751,843	696,876	808,022	655,850	
		Total Capital Outlay	2,532	3,811	5,416	3,550	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	1,458,769	1,490,546	1,462,351	1,624,329	1,490,154	
110	150585	Jail Building						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	360,425	363,377	366,628	389,000	366,800	
		Total Capital Outlay	0	2,975	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	360,425	366,352	366,628	389,000	366,800	
110	150590	Service Center Building						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	30,284	31,552	41,614	48,500	43,500	
		Total Capital Outlay	545	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	30,829	31,552	41,614	48,500	43,500	
110	150601	Community Building Mainenance						
		Total Salaries	35,216	37,614	0	0	0	
		Total Fringe Benefits	16,002	18,784	0	0	0	
		Total Operating Expenses	4,945	4,749	11	0	0	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	56,163	61,147	11	0	0	
110	150610	Longview Whaley St. Community Bldg						
		Total Salaries	74,175	73,212	72,617	79,623	81,123	
		Total Fringe Benefits	22,483	23,040	23,695	26,620	26,385	
		Total Operating Expenses	37,758	42,112	39,961	39,775	38,397	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	134,416	138,364	136,273	146,018	145,905	
		NOTE: The Longview Community Center was accounted for as an enterprise fund from FY12 to FY14.						
		Actual data for FY13 is provided for comparison purposes only						
110	150611	Judson Community Building						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	9,621	7,032	5,209	6,100	5,810	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	9,621	7,032	5,209	6,100	5,810	
110	150620	Greggton Community Building						
		Total Salaries	2,602	2,364	1,828	7,500	0	
		Total Fringe Benefits	626	592	545	1,675	0	

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Operating Expenses	19,919	18,649	22,213	62,800	37,670
		Total Capital Outlay	0	0	0	3,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	23,147	21,605	24,586	75,475	37,670
110	150630	Garfield Hill Community Building					
		Deeded to City of Gladewater in FY16					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,746	3,773	3,851	4,875	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,746	3,773	3,851	4,875	0
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,791	11,623	15,597	11,350	11,840
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,791	11,623	15,597	11,350	11,840
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,050	10,844	11,801	12,475	33,457
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,050	10,844	11,801	12,475	33,457
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	45,010	14,239	25,401	26,100	25,330
		Total Capital Outlay	43,218	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	88,228	14,239	25,401	26,100	25,330
110	150635	Olivia R. Hilburn Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,545	15,866	12,274	16,330	13,410
		Total Capital Outlay	0	0	4,217	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,545	15,866	16,491	16,330	13,410
110	150636	Kilgore Community Building					
		Total Salaries	31,644	32,633	32,633	33,468	33,468
		Total Fringe Benefits	15,204	15,918	16,117	17,220	16,895
		Total Operating Expenses	21,255	19,970	20,733	22,850	23,110
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	68,103	68,521	69,483	73,538	73,473
110	150640	Kilgore South Street Building					
		Leased to City of Kilgore in FY09					
		Total Salaries	0	0	0	0	0

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	190	203	204	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	190	203	204	250	250
110	150641	Elderville Community Building					
		Total Salaries	0	1,830	2,010	0	0
		Total Fringe Benefits	0	427	491	915	0
		Total Operating Expenses	16,734	10,907	13,513	18,350	21,675
		Total Capital Outlay	765	2,975	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	17,499	16,139	16,014	19,265	21,675
110	150642	Easton Community Building					
		Deeded to City of Easton in FY16					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	194	207	209	250	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	194	207	209	250	0
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	3,095	3,209	3,900	0
		Total Fringe Benefits	0	625	717	915	0
		Total Operating Expenses	30,895	7,910	9,184	10,200	13,830
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	30,895	11,630	13,110	15,015	13,830
110	150644	Pct #1 Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,267	1,203	2,775	2,300	2,120
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,267	1,203	2,775	2,300	2,120
110	150700	MA Smith Criminal Justice Ctr					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	35,522	45,936	48,039	48,500	43,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	35,522	45,936	48,039	48,500	43,650
110	150725	Youth Detention Center					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	46,278	51,570	33,905	0	0
		Total Capital Outlay	0	0	0	4,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	46,278	51,570	33,905	4,000	0
SUB-TOTAL MAINTENANCE 150447 - 150725:							
		Total Salaries	615,689	641,773	609,292	660,903	665,475

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Fringe Benefits	279,426	303,253	304,629	323,690	326,700
		Total Operating Expenses	1,453,503	1,413,565	1,369,998	1,528,027	1,336,699
		Total Capital Outlay	47,060	9,761	9,633	11,050	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,395,678	2,368,352	2,293,552	2,523,670	2,328,874
		<i>Sub-Total General Fund</i>	<i>36,496,478</i>	<i>37,220,323</i>	<i>37,192,802</i>	<i>40,887,870</i>	<i>39,683,699</i>
298	110100	E-Filing (Subsidiary of General Fund)					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	75,014	17,855	356	24,000	0
		Total Capital Outlay	8,410	8,771	18,395	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		E-Filing (Subsidiary of General Fund)	83,424	26,626	18,751	24,000	0
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	17,302,726	17,760,224	17,778,744	19,222,089	18,964,495
		Total Fringe Benefits	6,938,122	7,442,363	7,338,533	8,380,563	8,491,676
		Total Operating Expenses	11,571,493	11,473,669	11,657,331	13,177,700	12,227,528
		Total Capital Outlay	761,350	568,403	436,945	131,518	0
		Total Debt Service/Capital Lease	6,211	2,290	0	0	0
		General Fund Total Expenses	36,579,902	37,246,949	37,211,553	40,911,870	39,683,699
110	300000	<i>Other Financing Uses</i>	<i>466,829</i>	<i>7,513,098</i>	<i>6,888,094</i>	<i>4,697,870</i>	<i>3,935,750</i>
Total General Fund Exp. & Other Financing Uses (OFU)			37,046,731	44,760,047	44,099,647	45,609,740	43,619,449
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	259,912	261,694	261,693	266,633	266,811
		Total Fringe Benefits	81,593	85,313	85,618	90,473	88,723
		Total Operating Expenses	38,055	42,522	49,324	58,000	58,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	379,560	389,529	396,635	415,106	413,534
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	378,896	3,277	0	3,800	1,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	378,896	3,277	0	3,800	1,600
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	645,323	664,079	648,514	714,360	703,029
		Total Fringe Benefits	245,895	292,042	259,536	297,925	293,910
		Total Operating Expenses	469,932	462,234	266,389	423,259	290,782
		Total Capital Outlay	198,063	186,107	25,620	67,290	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,559,213	1,604,462	1,200,059	1,502,834	1,287,721

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	36,611	34,895	35,071	36,985	36,485
		Total Fringe Benefits	15,330	27,168	15,552	16,810	16,445
		Total Operating Expenses	33,059	18,372	22,540	35,325	28,215
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	85,000	80,435	73,163	89,120	81,145
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	657,547	662,266	652,200	698,321	687,844
		Total Fringe Benefits	267,697	285,396	269,966	299,935	293,245
		Total Operating Expenses	687,355	819,371	397,487	422,630	369,355
		Total Capital Outlay	10,525	0	3,984	8,350	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,623,124	1,767,033	1,323,637	1,429,236	1,350,444
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	496,435	515,130	549,136	555,439	591,119
		Total Fringe Benefits	205,340	216,287	243,021	316,278	275,485
		Total Operating Expenses	266,686	315,876	165,131	248,475	198,147
		Total Capital Outlay	6,939	18,568	8,960	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	975,400	1,065,861	966,248	1,120,192	1,064,751
215	160910	TxDOT Bridge Project					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	82,751	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	82,751	0	0	0	0
215	160920	Old Hwy 135 Culvert					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	115,924	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	115,924	0	0	0
215	160930	Tryon Rd/Hawkins Pkwy Intersection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	29,375	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	29,375	0	0	0
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	2,095,828	2,138,064	2,146,614	2,271,738	2,285,288

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Fringe Benefits	815,855	906,206	873,693	1,021,421	967,808
		Total Operating Expenses	1,956,734	1,806,951	900,871	1,191,489	946,099
		Total Capital Outlay	215,527	204,675	38,564	75,640	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Road & Bridge Fund Total	5,083,944	5,055,896	3,959,742	4,560,288	4,199,195
215	300000	<i>Other Financing Uses</i>	0	0	482,179	1,004,997	0
Total R & B Fund Exp. & Other Financing Uses (OFU)			5,083,944	5,055,896	4,441,921	5,565,285	4,199,195
AIRPORT MAINTENANCE FUND (by Department)							
218	100691	Airport - Administration					
		Total Salaries	411,850	162,347	167,418	161,870	157,060
		Total Fringe Benefits	165,735	59,265	62,042	62,371	60,980
		Total Operating Expenses	187,596	185,146	186,562	183,765	189,790
		Total Capital Outlay	43,496	0	18,751	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	808,677	406,758	434,773	408,006	407,830
218	100693	Airport - Terminal Building					
		Total Salaries	0	64,090	54,022	53,694	53,694
		Total Fringe Benefits	0	36,173	30,063	32,295	31,655
		Total Operating Expenses	42,970	52,698	55,359	59,670	75,290
		Total Capital Outlay	0	1,815	0	5,100	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	42,970	154,776	139,444	150,759	160,639
218	100694	Airport Operations					
		Total Salaries	0	92,657	95,005	110,977	106,131
		Total Fringe Benefits	0	28,194	29,499	42,387	41,820
		Total Operating Expenses	0	9,008	6,235	5,800	5,940
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	129,859	130,739	159,164	153,891
218	100695	Airport - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,175	7,828	8,738	16,250	8,650
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	20,175	7,828	8,738	16,250	8,650
218	100696	Airport - Maintenance Shop					
		Total Salaries	0	167,236	166,743	208,063	204,274
		Total Fringe Benefits	0	75,602	73,122	107,853	90,835
		Total Operating Expenses	52,042	55,522	50,662	65,000	87,800
		Total Capital Outlay	0	0	25,545	0	7,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	52,042	298,360	316,072	380,916	389,909
218	100698	Airport - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	15,186	5,335	83,028	85,001	25,400

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	15,186	5,335	83,028	85,001	25,400
218	100699	Airport - Fire Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	43,009	41,485	47,722	53,300	41,770
		Total Capital Outlay	0	0	0	8,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	43,009	41,485	47,722	61,300	41,770
218	130697	Airport - Security					
		Total Salaries	599,265	597,443	595,801	647,074	648,154
		Total Fringe Benefits	239,857	239,780	237,446	263,500	259,350
		Total Operating Expenses	35,767	40,120	38,286	60,850	54,765
		Total Capital Outlay	45,590	21,491	9,670	11,800	7,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	920,479	898,834	881,203	983,224	969,769
AIRPORT MAINTENANCE FUND TOTALS							
		Total Salaries	1,011,115	1,083,773	1,078,989	1,181,678	1,169,313
		Total Fringe Benefits	405,592	439,014	432,172	508,406	484,640
		Total Operating Expenses	396,745	397,142	476,592	529,636	489,405
		Total Capital Outlay	89,086	23,306	53,966	24,900	14,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance Fund Total Exp.	1,902,538	1,943,235	2,041,719	2,244,620	2,157,858
							1,188,089
218	300000	Other Financing Uses	93,986	49,993	236,251	251,373	50,000
Total Airport Maint. Exp. + Other Financing Uses			1,996,524	1,993,228	2,277,970	2,495,993	2,207,858
DISCRETIONARY FUNDS (by Fund)							
202	110500	Oilfield Theft Prosecution					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	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
		Oilfield Theft Prosecution Fund Total	0	0	0	3,552	3,552
203	120733	Constable Pct. #3 Seizure Awards					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Constable Pct #3 Seizure Awards Fund Total	0	0	0	0	0
204	110480	District Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	2,078	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		District Court Technology Fund Total	0	0	0	2,078	0

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
205	100423	County Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Court Technology Fund Total	0	0	0	0	0
206	100448	County Court Records Preservation					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Court Records Preservation Total	0	0	0	0	0
207	110485	District Court Records Preservation					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	41,000	26,000
		Total Capital Outlay	0	8,056	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Court Records Preservation Total	0	8,056	0	41,000	26,000
213	100448	County Clerk Records Mgmt					
		Total Salaries	36,972	37,969	34,417	39,182	39,182
		Total Fringe Benefits	11,423	11,721	10,931	12,530	12,355
		Total Operating Expenses	43,447	44,471	47,245	69,035	60,635
		Total Capital Outlay	0	0	0	7,600	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total Exp.	91,842	94,161	92,593	128,347	112,172
213	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 213 Total Exp. + OFU	93,542	95,861	94,293	130,047	113,872
217	110510	Law Library Fund					
		Total Salaries	12,644	12,897	13,327	14,946	14,946
		Total Fringe Benefits	6,402	6,660	6,537	7,845	7,685
		Total Operating Expenses	39,616	41,914	43,431	52,745	50,656
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Law Library Fund Total	58,662	61,471	63,295	75,536	73,287
224	140950	Family Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	54,000	8,000	20,000	7,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Family Protection Fund Total	0	54,000	8,000	20,000	7,200
230	120742	Social Security Incentive					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	64,802	4,732	5,024	48,000	55,000
		Total Capital Outlay	0	1,698	0	7,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Social Security Incentive	64,802	6,430	5,024	55,000	55,000

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
232	100448	County-Wide Records Mgmt					
		Total Salaries	38,427	39,186	40,802	47,148	47,148
		Total Fringe Benefits	15,485	15,908	16,413	19,045	18,710
		Total Operating Expenses	16,997	16,056	19,948	45,375	23,827
		Total Capital Outlay	113	0	8,916	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County-Wide Rec Mgmt Total	71,022	71,150	86,079	111,568	89,685
233	120449	Building Security Fund					
		Total Salaries	40,897	41,655	41,895	43,661	0
		Total Fringe Benefits	16,960	17,654	17,215	18,965	0
		Total Operating Expenses	3,873	215	2,654	4,600	7,470
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	61,730	59,524	61,764	67,226	7,470
235	110475	Drug Court Program					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	115,000	114,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Drug Court Program Fund Total	0	0	0	115,000	114,000
272	100451	Workforce Investment Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	150,000	50,000
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Workforce Investment Fund Total	0	0	0	150,000	50,000
272	300000	Other Financing Uses	0	0	40,659	0	0
		Fund 272 Total Exp. + OFU	0	0	40,659	150,000	50,000
273	All JPs	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,561	881	952	30,100	41,670
		Total Capital Outlay	6,851	11,155	2,325	56,000	33,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	9,412	12,036	3,277	86,100	75,170
274	110485	District Clerk Civil Rec Mgmt					
		Total Salaries	3,007	3,011	3,011	3,000	4,200
		Total Fringe Benefits	652	542	541	590	815
		Total Operating Expenses	3,776	4,926	0	21,000	41,000
		Total Capital Outlay	0	0	14,965	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	7,435	8,479	18,517	24,590	46,015
274	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 274 Total Exp. + OFU	9,135	10,179	20,217	26,290	47,715
275	110485	District Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,318	1,716	780	2,500	2,250
		Total Capital Outlay	0	0	0	0	0

FY17 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY12/13	Expenditures FY13/14	Expenditures FY14/15	Expenditures FY15/16	Expenditures FY16/17
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Criminal RM Total	2,318	1,716	780	2,500	2,250
276	All JPs	Justice of the Peace Security					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	550	0	0	31,500	26,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		JP Security Total	550	0	0	31,500	26,150
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Clerk Criminal RM Total Exp.	0	0	0	0	0
277	300000	Other Financing Uses	2,000	2,000	2,000	1,000	0
		Fund 277 Total Exp. + OFU	2,000	2,000	2,000	1,000	0
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	20,000	20,000	22,000	20,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	20,000	20,000	20,000	22,000	20,000
TOTAL DISCRETIONARY FUNDS							
		Total Salaries	131,947	134,718	133,452	147,937	105,476
		Total Fringe Benefits	50,922	52,485	51,637	208,975	89,565
		Total Operating Expenses	197,940	188,911	148,034	508,485	479,410
		Total Capital Outlay	6,964	20,909	26,206	70,600	33,500
		Total Debt Service/Capital Lease	0	0	0	0	0
		Total Expenditures Other Funds	387,773	397,023	359,329	935,997	707,951
		Total Other Financing Uses	5,400	5,400	46,059	4,400	3,400
Total Discretionary Funds Exp. + Other Financing Uses			393,173	402,423	405,388	940,397	711,351
DEBT SERVICE FUNDS							
Gregg County does not have long term debt obligations.							
Lease/purchase payments include copy machines in various offices. Fund 476 includes the dump trucks leased through a 'buy back' program.							
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS							
<i>Note: Unexpended Capital Project budgets roll forward each year until project completion.</i>							
208	various	Interagency Projects					
		Total Operating Expenses	6,480,000	1,985,000	3,225,000	2,005,141	2,400,000
		Total Capital Outlay	0	0	0	0	0
		Interagency Projects Total	6,480,000	1,985,000	3,225,000	2,005,141	2,400,000

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
410	various	Capital Improvement Project Fund					
		Capital Expenditures	0	0	0	450,000	410,000
410	300000	Other Financing Uses	7,073,763	3,011,694	8,857,265	5,580,418	2,770,000
		Fund 410 Expenditures + OFU	7,073,763	3,011,694	8,857,265	6,030,418	3,180,000
420		Capital Road & Bridge Project Fund					
	160810	Precinct #1 Projects	0	0	284,190	73,271	209,329
	160820	Precinct #2 Projects	0	0	0	25,264	30,264
	160830	Precinct #3 Projects	0	0	321,656	302,772	443,760
	160840	Precinct #4 Projects	0	0	149,626	238,562	203,190
	160920	Old Hwy 135 Projects	0	0	0	0	130,826
	160930	Tryon Rd/Hawkins Parkway Imp	0	0	14,690	1,340,805	0
	160940	Sabine ISD School Crossing	0	0	3,635	41,478	0
	160950	Fritz-Swanson/Rabbit Creek Guardrails	0	0	0	0	136,168
	160960	Knox Lee Bridge	0	0	0	0	0
	160999	Other Road Projects	0	0	0	24,886	25,000
		Capital Expenditures	0	0	773,797	2,047,038	1,178,537
420	300000	Other Financing Uses	0	0	434,600	116,800	0
		Fund 420 Expenditures + OFU	0	0	1,208,397	2,163,838	1,178,537
450	various	Permanent Improvement Fund					
		Capital Expenditures	541,250	229,525	0	300,000	250,000
450	300000	Other Financing Uses	165,000	968,735	628,305	1,395,000	250,000
		Fund 450 Expenditures + OFU	706,250	1,198,260	628,305	1,695,000	500,000
460	100692	Airport Improvements Fund					
		Capital Expenditures	2,578,467	3,669,115	4,184,298	13,625,874	600,000
460	300000	Other Financing Uses	0	0	0	0	0
		Fund 460 Expenditures + OFU	2,578,467	3,669,115	4,184,298	13,625,874	600,000
465	150465	Parking Facility					
		Capital Expenditures	0	0	124,405	25,595	0
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + OFU	0	0	124,405	25,595	0
466	150466	ADA Compliance Project					
		Capital Expenditures	124,429	184,123	62,406	1,500,650	165,000
466	300000	Other Financing Uses	0	60,000	0	0	0
		Fund 466 Expenditures + OFU	124,429	244,123	62,406	1,500,650	165,000
468	150610	Longview Whaley Community Bldg					
		Capital Expenditures	197,955	36,099	231,993	0	0
468	300000	Other Financing Uses	0	0	0	0	0
		Fund 468 Expenditures + OFU	197,955	36,099	231,993	0	0
472	100570	Computer Upgrade Project					
		Capital Expenditures	0	0	40,775	230,000	40,000

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
472	300000	Other Financing Uses	0	0	0	0	0
		Fund 472 Expenditures + OFU	0	0	40,775	230,000	40,000
474	150474	CCL #1 Courtroom Renovation					
		Capital Expenditures	0	59,381	571,060	0	0
474	300000	Other Financing Uses	0	0	129,345	0	0
		Fund 474 Expenditures + OFU	0	59,381	700,405	0	0
475	150475	Courthouse Phone System					
475	300000	Other Financing Uses	16,711	0	0	0	0
		Fund 475 Expenditures + OFU	16,711	0	0	0	0
476	various	Building Renovations & Acquisitions					
		Building Renovations	168,127	159,347	261,585	1,709,661	1,165,000
		Acquisitions	0	0	777,623	759,160	617,125
		Debt/Capital Lease	0	0	0	399,541	401,995
		Capital Expenditures	168,127	159,347	1,039,208	2,868,362	2,184,120
476	300000	Other Financing Uses	0	0	7,990	0	0
		Fund 476 Expenditures + OFU	168,127	159,347	1,047,198	2,868,362	2,184,120
477	150570	Capital Energy Project					
		Capital Expenditures	0	0	83,114	2,140,224	0
477	300000	Other Financing Uses	0	0	0	0	0
		Fund 477 Expenditures + OFU	0	0	83,114	2,140,224	0
478	150750	Juvenile Building Renovation					
		Capital Expenditures	0	0	0	600,000	600,000
478	300000	Other Financing Uses	0	0	0	0	0
		Fund 478 Expenditures + OFU	0	0	0	600,000	600,000
ALL CAPITAL & INTERAGENCY PROJECTS							
		Total Interagency Projects	6,480,000	1,985,000	3,225,000	2,005,141	2,400,000
		Total Debt/Capital Lease	0	0	0	399,541	401,995
		Total Capital Expenditures	3,610,228	4,337,590	7,111,056	23,388,202	5,025,662
		Total Expenditures	10,090,228	6,322,590	10,336,056	25,792,884	7,827,657
		Total Other Financing Uses - Transfers	7,255,474	4,040,429	10,057,505	7,092,218	3,020,000
Total Capital/Interagency Projects Exp. + OFU			17,345,702	10,363,019	20,393,561	32,885,102	10,847,657

FY17 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Fund	Org. #		FY12/13	FY13/14	FY14/15	FY15/16	FY16/17
Total Categorical Expenditures - All Budgeted Funds:							
		Total Salaries	20,541,616	21,116,779	21,137,799	22,823,442	22,524,572
		Total Fringe Benefits	8,210,491	8,840,068	8,696,035	10,119,365	10,033,689
		Total Operating Expenses	14,122,912	13,866,673	13,182,828	15,407,310	14,142,442
		Total Capital /Highway Projects	11,163,155	7,139,883	10,891,737	25,696,001	7,473,662
		Total Debt Service/Capital Lease	6,211	2,290	0	399,541	401,995
		Grand Total Expenditures	54,044,385	50,965,693	53,908,399	74,445,659	54,576,360
		<i>Total Other Financing Uses</i>	<i>7,821,689</i>	<i>11,608,920</i>	<i>17,710,088</i>	<i>13,050,858</i>	<i>7,009,150</i>
		Total Direct Exp + Other Financing Uses	61,866,074	62,574,613	71,618,487	87,496,517	61,585,510
		Total Direct Expenses	54,044,385	50,965,693	53,908,399	74,445,659	54,576,360

FY17 Adopted Elected Officials' Compensation

Fund	Org	Dept	Position	600110 Salary Budget (rounded)	Total Supplements /Allowance	Total FY17 Adopted	Total Benefits	Total Salary & Benefits	
110	100423	Co Clerk-Admin	CC0015	64,729	0	64,729	21,982	86,711	
110	100460	Co Judge	CJ0001	66,507	0	66,507	22,337	88,844	
110	100550	Tax A/C	TX0001	70,123	1,950	72,073	23,397	95,470	
110	110467	CCL #1	CCL001	140,000	0	140,000	36,532	176,532	
110	110468	CCL #2	CL2001	140,000	0	140,000	36,532	176,532	
110	110480	Dist Clerk	DC0001	64,729	0	64,729	21,982	86,711	
110	110491	JP #1	JP1001	47,642	9,780	57,422	20,582	78,004	
110	110492	JP #2	JP2001	46,435	9,780	56,215	20,347	76,562	
110	110493	JP #3	JP3001	46,435	9,300	55,735	20,257	75,992	
110	110494	JP #4	JP4001	46,435	9,780	56,215	20,347	76,562	
110	110500	Dist Atty	DA0001	18,000	3,640	21,640	13,597	35,237	
110	120731	Const #1	CN0001	44,626	600	45,226	18,877	64,103	
110	120732	Const #2	CN0002	44,626	480	45,106	18,857	63,963	
110	120733	Const #3	CN0003	44,626	600	45,226	18,887	64,113	
110	120734	Const #4	CN0004	44,626	600	45,226	18,882	64,108	
110	120742	Sheriff	SH0010	67,854	4,200	72,054	24,582	96,636	
110	120750	Sheriff	SH0010	0	7,500	7,500	1,435	8,935	
110	130750	Co Judge-Juv Bd Chairman	JB0001	0	26,613	26,613	5,130	31,743	
110	130750	124th Judge-Juv Bd	JB0002	0	18,000	18,000	12,977	30,977	
110	130750	188th Judge-Juv Bd	JB0003	0	18,000	18,000	12,977	30,977	
110	130750	307th Judge-Juv Bd	JB0004	0	18,000	18,000	12,977	30,977	
110	130750	CCL #1 - Juv Bd	JB0005	0	18,000	18,000	3,495	21,495	
110	130750	CCL #2 - Juv Bd	JB0006	0	18,000	18,000	3,495	21,495	
		Elected Official Accruals						23,600	
		General Fund Subtotals		997,393	174,823	1,172,216	410,463	1,606,279	
215	160790	Commissioner Pct#1	ADM001	64,729	0	64,729	22,092	86,821	
215	160790	Commissioner Pct#2	ADM002	64,729	0	64,729	22,092	86,821	
215	160790	Commissioner Pct#3	ADM003	64,729	0	64,729	22,092	86,821	
215	160790	Commissioner Pct#4	ADM004	66,024	600	66,624	22,447	89,071	
		Elected Official Accruals						6,000	
		Road & Bridge Fund Subtotals		260,211	600	260,811	88,723	355,534	
		Grand Total		1,257,604	175,423	1,433,027	499,186	1,961,813	
		Note - Judicial statutes mandate compensation for District Attorney and District and CCL Judges							

FY17 Adopted Positions Budget Summary

Fund	Org	Dept	650110 Salaries	Employee Supplement (2)	650120 Overtime	650130 Part-Time	650140/650180 Temporary	650173 Longevity	650230 Cell Allowance	650240 Uniform All.	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+BENEFITS
110	100423	Co Clerk	611,442	0	4,000	0	0	7,680	0	0	623,122	20	356,002	979,124
110	100425	Co Clerk - Archives Pres.	28,182	0	0	18,500	0	240	0	0	46,922	1	18,635	65,557
110	100445	Telecommunications	0	0	500	47,200	2,129	0	0	0	49,829	0	9,315	59,144
110	100446	Purchasing	185,352	0	0	12,500	0	240	0	0	198,092	4	76,490	274,582
110	100447	Human Resources	129,220	0	4,400	18,500	0	1,920	0	0	154,040	3	58,420	212,460
110	100460	Co Judge	114,601	0	0	0	0	960	0	0	115,561	2	41,550	157,111
110	100520	Elections	138,820	0	8,280	0	44,800	2,160	0	0	194,060	4	70,510	264,570
110	100530	Auditor	549,544	0	0	20,000	0	6,480	0	0	576,024	11	216,535	792,559
110	100550	Tax A/C	958,025	12,350	0	0	2,000	9,840	0	0	982,215	28	473,095	1,455,310
110	100560	Inf Tech	375,425	15,300	0	0	0	2,400	800	0	393,925	8	152,770	546,695
110	100900	AgriLife Extension Svc	77,965	0	0	0	6,000	0	0	0	83,965	4	53,680	137,645
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	49,955	185,076
110	110468	CCL #2	119,313	0	0	0	1,500	960	0	0	121,773	2.5	47,295	169,068
110	110471	Dist Ct 124th	105,890	0	0	0	1,600	1,440	0	0	108,930	2	40,035	148,965
110	110472	Dist Ct 188th	101,677	0	0	0	0	1,200	0	0	102,877	2	39,040	141,917
110	110473	Dist Ct 307th	93,521	0	0	0	1,000	720	0	0	95,241	2	37,435	132,676
110	110480	Dist Clerk	582,040	0	4,000	0	0	6,240	0	0	592,280	19	309,415	901,695
110	110491	JP #1	179,088	0	0	0	0	1,920	0	0	181,008	6	107,206	288,214
110	110492	JP #2	62,198	0	0	16,000	0	240	0	0	78,438	2	34,185	112,623
110	110493	JP #3	87,290	0	0	16,000	0	960	0	0	104,250	3	48,750	153,000
110	110494	JP #4	86,617	0	0	0	0	480	0	0	87,097	3	45,360	132,457
110	110500	Dist Atty	1,705,942	36,800	0	66,000	0	10,800	0	0	1,819,542	30	651,735	2,471,277
110	110660	Bail Bond Board	0	3,600	0	0	0	0	0	0	3,600	0	685	4,285
110	110800	Collections	140,253	0	0	0	0	1,680	0	0	141,933	4	65,615	207,548
110	120733	Const #3	0	0	0	16,800	2,500	0	0	0	19,300	0.0	3,425	22,725
110	120742	Sheriff	7,334,038	209,100	75,000	0	0	39,360	28,020	0	7,685,518	189	3,471,270	11,156,788
110	120750	Sheriff Jail Contract Op	1,565,313	12,900	50,000	0	0	1,200	3,200	0	1,632,613	47	787,985	2,420,598
110	120760	Sher-Criminal Justice Ctr	242,834	0	15,000	0	0	0	0	0	257,834	8	129,775	387,609
110	120772	DPS	0	0	0	0	0	0	0	0	0	0	0	0
110	130774	Pre-Trial Services	27,862	0	0	0	0	0	0	0	27,862	1	14,940	42,802
110	140430	Veterans Service Ofc.	67,265	0	0	0	0	0	0	0	67,265	2	32,140	99,405
110	140870	9-1-1 Addressing	50,000	5,400	0	0	0	0	600	0	56,000	1	21,180	77,180
110	140880	Health	322,359	0	0	0	0	2,640	960	0	325,959	9	178,860	504,819
110	150570	Maintenance	524,904	0	8,000	13,000	2,100	1,680	1,200	0	550,884	17	283,420	834,304
110	150610	Longview Comm Center	39,923	0	6,000	32,500	1,500	720	480	0	81,123	1	26,385	107,508
110	150636	Maint - Kilgore	32,868	0	0	0	0	240	360	0	33,468	1	16,895	50,363
		S/T General Fund	16,771,492	295,450	175,180	293,008	66,129	106,800	35,620	0	17,743,679	439.00	7,971,213	25,714,892
215	160810	R & B #1	650,624	1,500	20,000	0	20,000	7,440	840	2,625	703,029	15	293,910	996,939
215	160820	R & B #2	34,505	0	0	0	1,500	480	0	0	36,485	1	16,445	52,930
215	160830	R & B #3	656,334	1,500	20,000	0	0	5,520	2,040	2,450	687,844	15	293,245	981,089
215	160840	R & B #4	545,869	1,000	10,000	18,000	9,000	3,360	1,440	2,450	591,119	13	275,485	866,604
		S/T Road & Bridge	1,887,332	4,000	50,000	18,000	30,500	16,800	4,320	7,525	2,018,477	44	879,085	2,897,562
218	100691	Airport Administration	152,770	0	2,500	0	0	240	1,200	350	157,060	3	60,980	218,040
218	100693	Airport Terminal	50,954	0	2,500	0	0	240	0	0	53,694	2	31,655	85,349
218	100694	Airport Operations	82,306	0	5,000	16,500	0	1,060	1,800	525	106,131	2	41,820	147,951
218	100696	Airport Maintenance	174,359	0	10,000	0	17,600	480	960	875	204,274	5	90,835	295,109
218	130697	Airport Public Safety	570,229	55,165	20,000	0	0	2,160	600	0	648,154	13	259,350	907,504
		S/T Road & Bridge	1,030,618	55,165	40,000	16,500	17,600	3,120	4,560	1,750	1,169,313	25	484,640	1,653,953
213	100448	Co Clk Rec Mgmt	26,482	0	0	12,700	0	0	0	0	39,182	0.50	12,355	51,537
217	110510	Law Lib	14,946	0	0	0	0	0	0	0	14,946	0.50	7,685	22,631
232	100448	Co Wide Rec Mgmt	41,428	0	5,000	0	0	720	0	0	47,148	1.00	18,710	65,858
274	110485	Dist Clk Civil Rec Mgmt	0	4,200	0	0	0	0	0	0	4,200	0.00	815	5,015
		S/T Other Funds	82,856	4,200	5,000	12,700	0	720	0	0	105,476	2.00	39,565	145,041
Total Other Employees			19,772,298	358,815	270,180	340,208	114,229	127,440	44,500	9,275	21,036,945	510	9,374,503	30,411,448
		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.												
		Supplementary Data for Enterprise and Juvenile Funds:												
Fund	Org	Dept	650110 Salaries	Employee Supplement (3)	650120 Overtime	650130/650140 Part-Time	650180 Temporary	650173 Longevity	650230 Cell Allowance	650240 Uniform All.	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+BENEFITS
610	100800	Print Shop	26,574	0	0	0	0	0	0	0	26,574	1	14,900	41,474
091	130726	Juvenile Detention	590,589	0	60,000	70,000	0	1,680	960	0	723,229	18	315,000	1,038,229
091	130760	Juvenile Probation	933,746	0	0	0	0	10,560	7,200	0	951,506	20	375,000	1,326,506
###	100110	Victims Asst. Grant	33,500	0	0	0	0	720	0	0	34,220	1	16,145	50,365
876	100110	VAWA Grant	101,218	0	0	0	0	480	0	0	101,698	2	38,535	140,233
			1,685,627	0	60,000	70,000	0	13,440	8,160	0	1,837,227	42	759,580	2,596,807

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	One Year FY15	Grand Total FY95 to FY15
Precinct Work						
County Equipment	416,810	365,973	442,728	671,526	216,238	2,113,274
County Roads	5,911,195	8,984,720	9,344,628	13,967,715	4,521,400	42,729,657
New Construction	0	0	225,168	0	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	7,321,157	1,724,232	20,971,669
Shop Overhead	397,985	459,776	573,551	948,031	198,949	2,578,292
Pit Work - Total at various pits	50,870	38,415	120,131	495,920	71,367	776,702
Total Precinct Work	10,339,683	13,611,349	15,307,196	23,404,348	6,732,186	69,394,762
Cities, Schools, and Other						
Schools - \$15,000 LIMIT						
Gladewater ISD	7,804	40,224	18,123	12,958		79,108
Judson ISD	11,846	854	0	0		12,700
Kilgore College	19,702	51,807	27,437	0		98,946
Kilgore ISD	26,791	58,892	128,113	4,431		218,227
Longview ISD	9,829	30,972	0	3,431		44,232
Pine Tree ISD	12,604	10,724	37,400	33,963	3,935	98,626
Sabine ISD	14,133	32,732	26,707	23,846		97,419
Spring Hill ISD	25,765	44,866	41,614	19,270	3,935	135,450
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	179	122,683
City of Easton	24,444	62,893	48,813	14,434		150,583
City of Lakeport	38,014	71,921	88,640	175,880	43,523	417,977
City of Warren City	4,592	20,468	12,061	31,487	18,888	87,496
Covered by Interlocals						
City of Gladewater	69,664	58,596	74,181	12,003	9,405	223,850
City of Kilgore	254,419	240,401	305,252	89,698	111,531	1,001,301
City of Longview	243,033	619,124	344,031	383,953	141,790	1,731,931
City of White Oak	36,248	81,293	64,521	52,996	12,635	247,694
Other						
Sabine VFD	0	0	0			0
Emg Declar-Cityof Henderson					22,278	
Upshur County	0	0	10,818			10,818
State of Texas Work	2,577	5,895	132,869	3,824		145,165
Hwy 349 Project			23,973	0		23,973
Total Cities, Schools and Other	848,210	1,501,376	1,468,373	891,649	368,099	5,066,247
Non-Road & Bridge Expenditures						
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	140	6,532
Courthouse Parking Lot	724	0	1,028	0		1,752
Courthouse	19,619	2,440	3,584	4,157	758	30,558
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	3,776	10,103
General Community Bldg Maint.	0	0	0	20,064		20,064
George Richey Expansion Project			150	0		150
Gladewater - Senior Citizens	479	20	0	0	124	623
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		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	6,581	118,751
JP Precinct #4 Building	903	0	47,169	0		48,073
Judson Comm. Bldg	0	4,100	10,394	36,424	8,305	59,223
Kilgore MLK Comm. Bldg.	0	0	3,276	0		3,276
Kilgore Community Bldg	762	2,114	9,512	3,380	3,581	19,349
Liberty City & Olivia Hilburn	430	0	0	0		430
Liberty City Community Bldg	7,538	1,282	7,263	41	4,290	20,414
Marvin A Smith Correctional Unit	46,591	2,815	5,995	4,400	8,199	68,000
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	6,188	23,213
Pleasant Hill Cemetery	0	5,054	196	0		5,250

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	One Year FY15	Grand Total FY95 to FY15
Private Roads	0	0	281	0		281
Purchasing						0
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	247	34,348
Sheriff 's Dept.	794	0	1,463	5,121	634	8,012
Road Signs	0	0	0	424	463	887
Veterans Office @ Alpine	0	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	8,889	24,458
Total Gregg County Work	206,934	334,576	688,912	286,751	52,175	1,569,348
Grand Total - All Categories	11,394,828	15,447,300	17,464,481	24,582,749	7,152,460	76,041,818

* 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.

FY17 Road and Bridge Capital and Non-Capital Projects

FY17 Capital Road Projects - Fund 420

Precinct	Account	Location	Account Desc	Amount
1	420-160810-740400-170	Big Woods Road	Road Materials	89,656
1	420-160810-740400-170	Sam Page Road	Road Materials	119,673
2	420-160820-740400-170	Project Estimates not provided	Road Materials	30,264
3	420-160830-740200-170	River Road	Pipe & Culverts	4,800
3	420-160830-740400-170	River Road	Asphalting	438,960
3	420-160920-736603-170	Old Texas 135, SH31 - Samples Rd	Chipseal/ChipLock	105,990
3	420-160920-736617-170	Old Texas 135, SH31 - Samples Rd	Contract Services	24,836
4	420-160840-740400-170	Massey Rock	Road Materials	76,050
4	420-160840-740400-170	Pleasant Green	Road Materials	127,140
Other Projects	420-160999-731516-170	Professional services	Professional Svc.	25,000
<i>Total Capital Projects Fund 420</i>				1,042,369

The following major projects are underway or beginning prior to October 1, 2016. Projected amounts in the FY17 budget are based on work-in-progress projections as FY16 budgets will roll forward into FY17.

1	420-160930-various-170	Tryon Road/Hawkins Parkway	Safety Upgrades	1,300,000
3	420-160950-731516-170	Fritz-Swanson Rabbit Creek Bridge Project	Professional Svc.	10,000
3	420-160950-740400-170	Fritz-Swanson Rabbit Creek Bridge Project	Road Materials	100,000
3	420-160950-736617-170	Fritz-Swanson Road, Repair bridge approach	Contract Svc	4,684
3	420-160950-736603-170	Fritz-Swanson Road, Repair bridge approach	Chipseal	21,484
4	420-160960-736603-170	Knox Lee Bridge (contract)	Contract Svc.	151,350

FY17 Non-Capital Projects - Fund 215

Precinct	Account	Location	Account Desc	Other Services
1	215-160810-740400-160	Sparks Road	Road Materials	2,331
1	215-160810-740400-160	Campbell Road	Road Materials	1,088
1	215-160810-740400-160	Huckaby Road	Road Materials	1,088
1	215-160810-740200-160	Road Maintenance	Pipe & Culverts	17,000
1	215-160810-740300-160	Road Maintenance	Gravel,Sand,etc	13,000
1	215-160810-740400-160	Road Maintenance	Road Materials	25,000
				S/T Precinct #1 59,507
2	215-160820-740200-160	Road Maintenance	Pipe & Culverts	4,500
2	215-160820-740400-160	Road Maintenance	Road Materials	18,000
				S/T Precinct #2 22,500
3	215-160830-740200-160	Road Maintenance	Pipe & Culverts	7,200
3	215-160830-740300-160	Road Maintenance	Gravel,Sand,etc	18,000
3	215-160830-740400-160	Road Maintenance	Road Materials	45,000
				S/T Precinct #3 70,200
4	215-160840-740200-160	Road Maintenance	Pipe & Culverts	3,150
4	215-160840-740300-160	Road Maintenance	Gravel,Sand,etc	9,000
4	215-160840-740400-160	Road Maintenance	Road Materials	30,000
				S/T Precinct #4 42,150
<i>Total Capital Projects Fund 215</i>				194,357


FY17 Juvenile Budget

Beginning Fund Balance	\$550,000
REVENUE	
Intergovernmental Revenue	
TJJD Contract Grant A	\$701,745
TJJD Contract Grant C	\$121,816
TJJD Contract Grant N	\$45,430
Charges for Services	
Contract services	\$200,000
Other Financing Sources	
Transfer in - General Fund	\$1,620,000
Total Resources	\$3,238,991
EXPENDITURES	
Probation Operations	
Salaries	\$951,506
Fringe Benefits	\$375,000
Operations	\$555,442
Capital-non-capital	\$87,000
Detention Operations	
Salaries	\$723,229
Fringe Benefits	\$315,000
Operations	\$160,000
Capital-non-capital	\$13,000
Total Expenditures	\$3,180,177
Ending Fund Balance	\$58,814

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 FY17 budget, there are no new positions or salary increases. The request for County Contribution is reduced by \$250,000.00 from the amount appropriated in the FY16 Budget.

FY 2017 DISTRICT ATTORNEY ASSET SEIZURE BUDGET			
Est. Balance as of 10/01/2016		\$ 25,899.00	
FY 2017 Receipts (est)		\$ 4,000.00	
FY 2017 Proposed Expenditures			
Bar dues/training		\$ 5,000.00	
Equipment		\$ 2,500.00	
Overtime		\$ -	
Victim Services		\$ 2,500.00	
Total		\$ 10,000.00	
Est. Balance as of 9/30/2017		\$ 19,899.00	
These funds are used solely for the official purposes of this office as set forth in Ch. 59, Code of Crim. 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 2017**

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BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 30th day of August, 2016 on a motion made by Darryl Primo, and seconded by Ronnie McKinney, the following Court Order was adopted:

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

WHEREAS, a budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017 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 30, 2016 as prescribed by law.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget, including attached list of changes _____, for Gregg County for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

DONE IN OPEN COURT this the 30th day of August, 2016.

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



**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2016 TAX YEAR LEVY**

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BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 30th day of August, 2016 on a motion made by Gary Boyd, and seconded by Ronnie McKinney, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for Fiscal Year 2016-17 (FY17) beginning October 1, 2016; and
- WHEREAS, the 2016 tax year levy will fund the FY17 Adopted Budget; 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 2016 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 30th day of August, 2016.

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

