



## **GREGG COUNTY, TEXAS**

### **FY19 Adopted Budget**

**From 10-01-2018 to 09-30-2019**

LGC 111.008(d)(1)(A) Compliance Statement:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$511,596 which is a 2.40 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$280,538.

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

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**LGC 111.008(d)(2):** On the 10<sup>th</sup> day of September, 2018, at a regular meeting of the Gregg County Commissioners' Court, upon motion made by Commissioner  Gary Boyd , and seconded by Commissioner  Ronnie McKinney , and upon record vote, the motion to adopt the FY19 Budget passed  4  votes in favor,  1  votes opposed as follows:

Voting For:  Ronnie McKinney, Bill Stoudt, Gary Boyd, Daryl William

Voting Against:  Darryl Primo  Abstained/Other  n/a

<b><u>LGC 111.008(d)(3):</u></b>	<b><u>Tax Year</u></b>	<b><u>Tax Year</u></b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
<b>(A) Property Tax Rates Adopted:</b>		
General Fund	0.2242	0.2369
Airport Maintenance Fund	0.0210	0.0180
Permanent Improvement Fund	0.0030	0.0000
Special Road & Bridge Fund	0.0090	0.0023
Farm to Market/Flood Control Fund	<u>0.0053</u>	<u>0.0053</u>
Total Property Tax Rate	0.2625	0.2625
<b>(B) Effective Tax Rate:</b>		
General Fund	0.24750	0.24521
Special Road & Bridge Fund	0.00896	0.00888
Farm to Market/Flood Control Fund	<u>0.00528</u>	<u>0.00523</u>
Total Effective Tax Rate	0.26174	0.25932
<b>(C) Effective Maintenance &amp; Operations Rate:</b>		
General Fund	0.41821	0.43303
Special Road & Bridge Fund	0.00896	0.00888
Farm to Market/Flood Control Fund	<u>0.00528</u>	<u>0.00523</u>
Total Effective M&O Tax Rate	0.43245	0.44714
<b>(D) Roll Back Tax Rate:</b>		
General Fund	0.45166	0.46767
Special Road & Bridge Fund	0.00967	0.00959
Farm to Market/Flood Control Fund	<u>0.00570</u>	<u>0.00564</u>
Total Property Tax Rate	0.46703	0.48290
<b>(E) Debt Tax Rate:</b>		
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 obligations is \$0.00.



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**Bill Stoudt**  
Gregg County Judge

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DATE: September 11, 2018

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

SUBJECT: FY19 Adopted Budget

The FY19 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY19 Budget was held after the required public hearing on Monday, September 10, 2018 during the 10:00 a.m. Commissioners Court meeting. After the budget was adopted, the Court adopted the 2018 tax rate that funds the FY19 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 local sales tax and other revenue. The FY19 Adopted Budget includes a 3% cost of living adjustment (COLA). To maintain staffing levels in public safety offices an additional 2% salary adjustment was added.

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 with strong reserves in spite of the decrease in revenue.

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

The 2018 tax rate, which funds the FY19 budget, was adopted at the rate of \$.2625 per \$100 valuation, the same rate used since 2012. This rate exceeds the effective tax rate by 2.4 percent due to new properties added to the tax roll.

### **Revenue**

Total revenue is estimated at \$49,962,335. Revenue sources include 46% property tax; 35% sales and other tax; 3% intergovernmental revenue and 16% fines, fees, licenses, interest and miscellaneous revenue. Property tax revenue increased by 2.4%, half of which is due to new properties added to the tax roll. Sales tax increased by \$2.15 million or 15%.

**Expenditures**

The expenditures budget includes historical data from FY15 through FY17. Operating expenditures are budgeted at \$48,808,133 and capital/interagency projects and restricted funds are \$5,678,945. Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease.

**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](http://www.co.gregg.tx.us) for disclosure of county financial data, including county budgets. The FY19 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



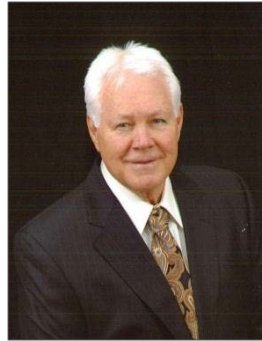
**Bill Stoudt**  
County Judge



**Ronnie McKinney**  
Precinct #1



**R. Darryl Primo**  
Precinct #2



**Gary Boyd**  
Precinct #3



**Daryl Williams**  
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 and a transfer within the existing budget is not possible, issues are noted and addressed during the next annual budget process. 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 FY19 Budget includes a 3% cost of living adjustment (COLA). To maintain staffing levels in public safety offices an additional 2% salary adjustment was added.

### 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 FY19 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 FY19 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 27.

### **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 FY19 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 17.

### **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, liabilities and fund balance accounts.

## **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 (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 16.

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. Budget amendments that draw from reserves 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.

### FY19 Budget Calendar

Date	Activity
April 30, 2018	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
May 11, 2018	Budget Instruction Packet sent to departments
<b>May 31, 2018</b>	<b>Deadline for departments to enter and return all budget forms</b> <i>Please call our office to schedule appointments in the event you need to discuss budget requests</i>
July, August 2018	Budget workshops <u>may</u> be held immediately after Commissioners’ Court; please see agenda posting
July 25, 2018	Deadline for Chief Appraiser to deliver certified appraisal rolls due
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
July 27, 2018	Provide written notice to elected county officials of the official’s salary and personal expenses to be included in the budget
July 30, 2018	Preliminary Proposed Budget work papers to Commissioners and departments
July 31, 2018	FY19 Preliminary Proposed Budget filed with County Clerk
August 7, 2018	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates.
August 13, 2018	Commissioners’ Court Meeting 9:00 a.m. – Discuss tax rate. Set 2 public hearings concerning the proposed tax rate (if required)
August 27, 2018	Commissioners’ Court holds first public hearing on tax rate. <i>(if required by statutes)</i>
August 30, 2018	Final revisions for FY19 Budget filed with County Clerk and notice to departments of proposed departmental budgets
September 4, 2018	Commissioners’ Court holds second public hearing on tax rate. <i>(if required by statutes)</i>
September 10, 2018	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 FY19 Budget; b) vote to adopt the tax rate; 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 19.

## **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 65.05%, while the combined proposed reserve ratio for FY19 is estimated at 58.27%. 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 FY18 and FY19.

County trends show 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 FY18 and FY19.

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 18.

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 State mandated costs for health care, law enforcement, judicial expense, etc. Additionally reserves will be used to fund capital roads, capital buildings, and capital equipment.

## **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. FY18 audited figures are expected to be provided in spring of calendar year 2019, well into the new budget year.

The estimated FY19 beginning balance for all funds is \$55,327,868 estimated revenue is \$49,962,335; appropriations are \$54,487,078; other financing sources and uses are

(\$796,750). Ending reserved fund balance is estimated at \$18,254,953 and unrestricted fund balance is estimated at \$31,751,422.

## **2018 Tax Data**

**Tax Base** - The 2018 tax base valuations used for the FY19 Budget are \$8,807,335,194 a 2.20% increase from 2017 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 &amp; Bridge</u>
2006	6,550,741,951	6,505,069,785
2007	7,160,169,022	7,114,195,666
2008	7,977,911,558	7,931,805,404
2009	8,248,860,399	8,203,079,515
2010	8,093,971,573	8,048,237,756
2011	8,274,304,580	8,228,881,990
2012	8,531,427,424	8,487,523,138
2013	8,551,471,159	8,508,856,500
2014	8,668,365,415	8,626,111,231
2015	8,651,079,813	8,609,094,772
2016	8,508,354,050	8,467,519,618
2017	8,613,348,448	8,573,394,404
2018	8,807,335,194	8,768,016,612

**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 \$4.52 million dollars back to the disabled and elderly residents of the County.*

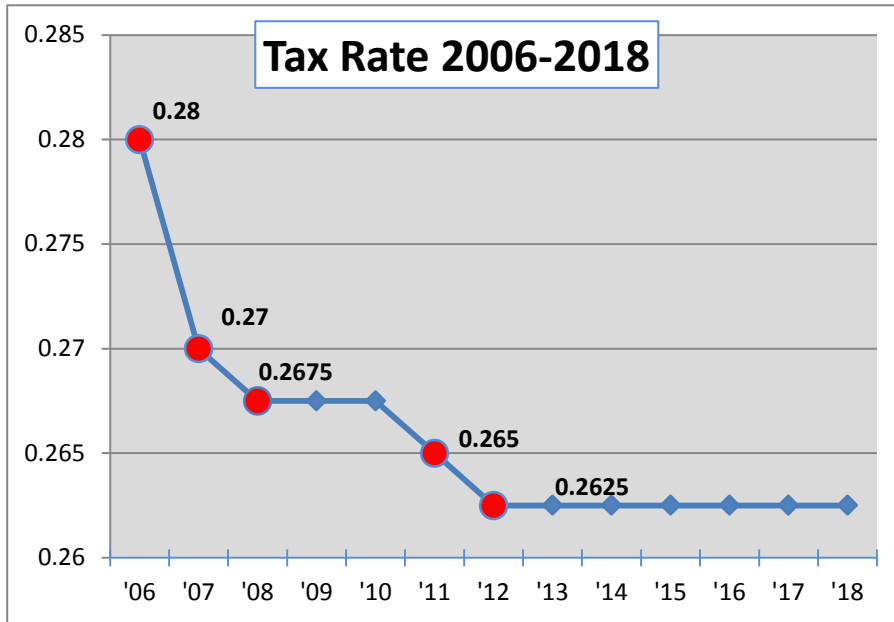
### **Mineral Values** -

Overall mineral values have significantly declined over the last 27 years. In 1992, mineral taxable valuations were \$1.9 billion, today the valuations are \$199,714,722. During recent years production decreased significantly as companies moved their activity to oil and gas fields in west and southwest Texas. 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 0.5% from \$149,705 to \$150,495.

**Property Tax Rate** – The chart shown below depicts how the tax rate was reduced from 0.28 to 0.2625 per \$100 valuation from 2006 to 2018. *These tax rate reductions send back to taxpayers \$16.6 million dollars.*



The adopted property tax rate disbursement for FY2018-19- follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 96%</u>
General Fund	.2369	\$19,717,607
Airport Maintenance Fund	.0180	1,498,172
Road and Bridge	.0023	191,433
FM Lateral Road	<u>.0053</u>	<u>438,219</u>
<b>Total Tax Rate &amp; Distribution</b>	<u>.2625</u>	<u>\$21,845,431</u>

The 2018 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.

The positions budget is a tool used to maintain a level of control over payroll changes that occur throughout the year. By adopting the FY19 Budget, the Court adopts the positions budget schedule that corresponds with the payroll line items for each department.

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 FY19 budget includes a 3% cost of living adjustment (COLA). To maintain staffing levels in public safety offices an additional 2% salary adjustment was added.

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. 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 2019 employer contribution rate is 11.46%. The employee contribution rate remained at 7%. The retirement system operates on a calendar year.

### **Positions Budget**

A chart of all full-time positions is shown on page 14 . The chart reflects full-time positions only and decimals represent full-time positions with duties spanning two departments. Part-time positions are not shown. Grant funds are not included in the operating budget and therefore grant positions are not reflected on this schedule.

All changes to positions are approved by Commissioners' Court, preferably during the budget process. Department heads are not required to fill positions and they can hire employees below the recommended minimum base pay for the job grade. Department heads cannot fill positions at a level higher than the policies approved in the base pay plan.

Once a position becomes vacant, it is the responsibility of the department head to justify the need for the position to be filled.

### **New Positions**

All requests for new employees must be supported by data indicating the new position is mandated by state or federal regulations, or that a department's workload has increased significantly. The request is considered more favorably when outside sources will fund the new position. 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.

One new position was added and one part-time position was changed to a full-time position in FY19. JP#1 requested a full time position to assist with increased workloads for mental cases. The purchasing board approved the part-time employee could go full time.

### **Deleted or Restructured Positions**

Positions can be restructured within a department to maximize productivity and efficiency, and reduce costs. Positions can also be deleted through attrition, restructuring, workforce reduction, or a combination of these processes. Employees affected by restructured or workforce reduction are allowed to apply for vacancies in other departments.

In FY19, the District Attorney restructured an investigator position into a assistant district attorney position to assist with the increase to the Child Protective Services (CPS) caseload.

### FY19 Personnel Positions by Department

Department	FY15	FY16	FY17	FY18	Proposed FY19
Airport Administration & Operations	5	5	5	5	5
County Auditor	11	11	11	11	11
County Clerk- incl. discretionary funds	22.5	22.5	22.5	22.5	22.5
Co-Wide Records Management	1	1	1	1	1
County Judge	3	3	3	3	3
Elections	4	4	4	4	4
Extension Office	1	1	1	1	1
Human Resources	3	3	3	3	3
Information Technology	8	8	8	8	8
Purchasing	4	4	4	4	5
Tax Assessor-Collector	29	29	29	29	29
<b>Total General Government</b>	<b>91.5</b>	<b>91.5</b>	<b>91.5</b>	<b>91.5</b>	<b>92.5</b>
9-1-1 Addressing	1	1	1	1	1
Health Department	9	9	9	9	9
Veterans Service	2	2	2	2	2
<b>Total Health/Welfare</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
124 <sup>th</sup> District Court	2	2	2	2	2
188 <sup>th</sup> District Court	2	2	2	2	2
307 <sup>th</sup> District Court	2	2	2	2	2
Collections	4	4	4	5	5
County Court-at Law #1	3.5	3.5	3.5	3.5	3.5
County Court-at-Law #2	3.5	3.5	3.5	3.5	3.5
District Attorney	31	31	31	32	32
District Clerk	21	20	20	20	20
Pre-Trial Services	1	1	1	1	1
Justice of the Peace Precinct #1	7	7	7	7	8
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	4	4	4	4
Law Library	0.5	0.5	0.5	0.5	0.5
<b>Total Judicial</b>	<b>87.5</b>	<b>87.5</b>	<b>87.5</b>	<b>89.5</b>	<b>90.5</b>
Airport Public Safety	13	13	13	13	13
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
Department of Public Safety	1	1	0	0	0
MAS Criminal Justice Center	8	8	8	8	8
Sheriff's Office, Contract Jail	235	237	237	237	237
<b>Total Public Safety</b>	<b>261</b>	<b>263</b>	<b>262</b>	<b>262</b>	<b>262</b>
Airport Maintenance & Terminal	8	7	7	7	7
Community Buildings	2	2	2	2	2
Courthouse Housekeeping	0	0	0	7	7
Courthouse Building Maintenance	16	16	17	10	10
<b>Total Public Facilities</b>	<b>26</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>26</b>
Road & Bridge Administration	4	4	4	4	4
Road & Bridge Precinct #1	15	15	15	14	14
Road & Bridge Precinct #2	1	1	1	1	1
Road & Bridge Precinct #3	15	15	15	15	15
Road & Bridge Precinct #4	13	13	13	13	13
<b>Total Transportation</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>47</b>	<b>47</b>
<b>Grand Totals</b>	<b>526</b>	<b>527</b>	<b>527</b>	<b>528</b>	<b>530</b>

## COUNTY POLICY AND LONG RANGE GOALS

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### Mission Statement

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

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### Vision

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

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

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## **Budget Policies**

- ◆ **Gregg County shall maintain a balanced budget.**
  - Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves. Optimally, the goal in balanced budgeting is for expenditures not to exceed revenues, while maintaining a 25% level of operating reserves.
  
- ◆ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**
  - Texas Local Government Code section 111 list annual budget requirement(s) regarding county budgets. It 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 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 fiscal year until the project is complete.**

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## **Accounting Policies**

(Including Revenue & Expenditures)

- ◆ **Financial statements will be prepared and maintained in conformity with GAAP and GASB standards.**
  - Gregg County prepares its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) for local governmental units and the Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
  
- ◆ **Revenue policies are as follows:**
  - Funding sources are sought for various programs throughout the County in order to offset the loss of state and federal funding and to compensate increased expenditures due to mandates.
  - State laws predominantly mandate flat rates or minimum/maximum amounts for fees and charges for service, leaving some discretion to the Commissioners' Court. Justification is required by departments before Commissioners' Court will increase a fee, unless the change is mandated. The fees the State of Texas allows the counties to collect rarely, if ever, cover the cost of services provided.
  - One-time revenues are not considered for ongoing expenditures.
  
- ◆ **Expenditures policies are as follows:**
  - Local Government Code 111.010 provides that once the budget is approved by the Commissioners' Court, the county may spend funds only in strict compliance with the budget, except in the case of an emergency.
  - The goal of the Commissioners' Court is to designate and classify reserve fund balances at a minimum of 25% of the budgeted operating expenditures of Gregg County Funds.
  - The county maintains accountability for actual expenditures to budget comparison through the use of financial reports, which are compiled by the county auditor's office and acknowledged by Commissioners' Court monthly. Additionally, the financial software is set to restrict spending from insufficient funds at the requisition level.
  - Capital items (\$5,000.00 and up) and Non-Capital items (\$1,500.00 to \$4,999.99) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
  - Payroll-related changes for wages must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.



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## **Cash Management: Investments and Reserves Policies**

- ◆ **The County's most recent bond rating with 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.**

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## 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.**

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## Capital Acquisition and Capital Improvement Policies

- ◆ **The county will adhere to the Capital Asset Guide as approved by Commissioners' Court in October, 2016.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process for modifications to the plan and to approve specific projects.**
  - Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short term and long term financial impact on operating funds.
- ◆ **The Commissioners' Court desires transparency when accounting for capital assets.**
  - All capital equipment, capital road projects, and capital building renovation projects exceeding the capitalization threshold are moved to a capital project fund for tracking purposes.

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## Economic Development Policies

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**
  - The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.
  - The Commissioners' Court is committed to building and maintaining a strong infrastructure, which includes maintaining roads and bridges, to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.
- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**
  - The Gregg County Industrial Airpark is a 300 acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The Commissioners' Court developed and funded an airport economic development board to oversee the development of this industrial airpark. This area has been designated as a foreign trade zone and widespread interest is being cultivated. The long range goal of the commissioners' court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community. In addition to the foreign trade zone designation, the aeronautics school for LeTourneau University is a tenant.

◆ **The County will continue to support area regional economic development to attract and maintain business and industry.**

- The Commissioners' Court continues to support area regional economic development corporations to assist in these corporation's efforts to attract and maintain business and industry. The Commissioners' Court also executes interlocal agreements with the incorporated cities within the county to continue to provide additional services to the taxpayer.
- Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.

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## **Community Involvement Policies**

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

- Section 251.015 of the Transportation Code allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000; and 1) the use of the equipment or employees does not interfere with the county's work schedule; and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity.
- Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with road work in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County. Additionally, Section 251.012 of the Transportation Code allows counties to assist cities with street repair projects via reimbursement or in-kind services.

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

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

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

## CAPITAL ASSETS AND IMPROVEMENTS

### Overview

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 19. The FY19 Detail Capital Schedule for Capital Outlay is on pages 24 and 25, followed by discussion of the Capital Improvement Plan (CIP) and schedule.

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

**Impact of Capital Projects on County Labor Force** - Projects scheduled for FY19 will not impact the county's labor force through either reduction or addition of job positions. Payroll and operating expenses may increase slightly when inmate labor or road and bridge resources are utilized, but the cost impact is negligible when compared to outside contractors performing the work. The impact on regional labor force has not been recorded when the project is overseen by engineers and/or architects.

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, state and municipal 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. Reductions to revenues and unfunded state mandates affect the ability to plan for additional capital projects.

## Summary of Capital Asset Guide

Revisions to the Capital Asset Guide were approved by Commissioners' Court in October, 2016. The guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Procedures (GAAP).

Copies of the Capital Asset Guide can be obtained in the County Auditor's office. Copies of the Gregg County Purchasing Policies and Procedure Manual can be obtained by the County Purchasing Agent. Both copies are on file in the County Clerk's Office. These two policies describe the responsibilities of all employees, department heads, the County Auditor and the Purchasing agent and their staff and encompass purchasing, tagging, inventorying, accounting and capitalization of assets. ***This summarization is not intended to replace these guides.***

### Comparison of Inventory vs. Capitalization

Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

- An **inventory** is an itemized list for tracking and controlling property.
- **Capitalization** is an accounting treatment whereby an item is recorded as an asset on the balance sheet rather than as an expense of the current period.
- **Capital assets** are those assets that meet the estimated useful life and monetary cost criteria and warrant capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them.

The Gregg County Purchasing department is responsible for all procurement processes and county inventory, including disposition of county assets. Inventory consists of all county property valued over \$250.00 with a useful life of at least two years.

### **Capital Asset Definitions and Guidelines**

- (a) Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations. Major categories and capitalization thresholds are:

<b>Class of Asset</b>	<b>Account</b>	<b>Threshold</b>
Land/Land improvements	751000	Capitalize all
Building/building improvements	752000	\$25,000
Improvements other than buildings	752500	\$25,000
Infrastructure – incl. road & bridge construction	756000	\$100,000
Machinery, Equipment and Other Assets	753000	\$5,000
Leasehold improvements & Construction in Progress	755000	\$25,000

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the Commissioners' Court and county offices about 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:

<b><u>Account Description</u></b>	<b><u>Account</u></b>
Non-Capital Building & Other Improvements under \$25,000	757000
Non-Capital Equipment \$1,500 to \$4,999.99	754000
Furnishings & Equipment \$250 to \$1,499.99	732900



## FY19 Detail Capital Expenditures

<u>Fund / Item Description</u>	<u>Amount</u>	<u>G/L Account</u>
<b>110 - General Fund</b>		
Non-Departmental: Office furniture	\$ 20,000	110-100451-754000-150
Elections: Office furniture	2,000	110-100520-754000-150
Information Tech: Replace printers/computers	25,000	110-100560-754000-100
Sheriff: Chevy Impala 4-door @\$22,500 ea*	45,000	110-120742-753000-130
Housekeeping: Karcher BD 50/50 Auto Floor Scrubber	4,000	110-150575-754000-150
<b>217 - Law Library Fund</b>		
Copier	2,400	217-110510-754000-110
<b>218 - Airport Maintenance Fund</b>		
Maintenance: Hydraulic Snow Plow	3,600	218-100696-753000-100
Maintenance: 10' Snow Deflector Plow	7,700	218-100696-753000-100
Maintenance: Stainless Steel Tailgate Spreader	2,600	218-100696-753000-100
Maintenance: Commercial Field and Brush Mower	3,000	218-100696-753000-100
Maintenance: Bush Hog 12' flex-wing	11,500	218-100696-753000-100
Maintenance: Zero Turn Mower	16,000	218-100696-753000-100
<b>273 - Justice Court Technology</b>		
JP 1: Replace printers/computers	5,000	273-110491-754000-110
JP 3: Replace printers/computers	<u>14,000</u>	273-110493-754000-110
<b>Total FY19 Capital Budget(under \$25,000)</b>	<b><u>\$ 161,800</u></b>	

<u>Fund / Item Description</u>	<u>Amount</u>	<u>G/L Account</u>
<b>410 - Capital Improvements Fund</b>		
Other Facility Improvements - Professional Services	\$ 50,000	410-150900-731516-170
Other Facility Improvements- Capital	100,000	410-150900-752000-170
<b>420 - Capital Roads</b>		
Pct 1: Airline Road	93,290	420-160914-756000-170
Pct 2: Cherokee Street (with Pct 4)	156,000	420-160915-756000-170
Pct 3: W Goforth	281,400	420-160907-756000-170
Pct 3: Goforth	60,422	420-160907-756000-170
Pct 3: Harvey Road	169,546	420-160917-756000-170
Pct 3: West Wilkins Road	114,515	420-160916-756000-170
Pct 3: Old TX Hwy 135, Country Club to Swamp City(phase 1)	135,966	420-160920-756000-170
Pct 4: Stanley	85,800	420-160919-756000-170
Pct 4: Greenbriar	78,000	420-160918-756000-170
Pct 4: Striping	25,000	420-160840-756000-170
<b>450 - Permanent Improvements Fund</b>		
Other Facility Improvements - Professional Services	50,000	450-150900-731516-170
Other Facility Improvements- Capital	200,000	450-150900-752000-170

## FY19 Detail Capital Expenditures (continued)

<u>Fund / Item Description</u>	<u>Amount</u>	<u>G/L Account</u>
<b>460 - Airport Improvements Fund</b>		
Airport: Southwest GA Taxilane Phase 2	700,000	460-100692-756910-170
Airport: South Public Apron Impr., Non-FAA Project	247,000	460-100700-756949-170
<b>472 - Computer Upgrade Projects</b>		
Auditor: Facilitator for Employee Self Serve System	22,000	472-100570-731516-170
Auditor: Badge Scanning software for ESS	10,000	472-100570-732801-170
Auditor: Badge Scanning Stations for ESS	10,000	472-100570-754000-170
HR: Banner ESS Open Enrollment Program/Training	25,000	472-100570-731700-170
IT: 20TB storage array	25,000	472-100570-753000-170
<b>476 - Building Renovations &amp; Acquisitions</b>		
Elections: Voting Machines	650,000	476-100620-753000-170
Sheriff: Chevy Tahoe PPV (5) @ \$32,670 ea *	163,350	476-120742-753000-170
Jail: Security Control System	295,000	476-150585-752500-170
Jail: North Jail Roof Project	260,000	476-150585-752000-170
Health: 1500 Chev Silverado 4 x 4, with outfitting	34,550	476-140880-753000-170
Other Facility Imp	100,000	476-150900-752000-170
Courthouse: 60'-70' aluminum flag pole	55,000	476-150570-752500-170
Courthouse: Court Security Project	40,000	476-150570-752000-170
Pct 1: 2018 New Holland Cab Tractor	57,142	476-160810-753000-170
Pct 1: Crew cab pickup	39,000	476-160810-753000-170
Pct 1: Volvo EW180E	233,465	476-160810-753000-170
Olivia Hilburn Comm Bldg: Playground Equipment	<u>48,450</u>	476-150635-752500-170
<b>Total FY19 Capital Budget (over \$25,000)</b>	<b>\$ <u>4,614,896</u></b>	
<b>Grand Total</b>	<b>\$ <u><u>4,776,696</u></u></b>	

\* includes Buy Board fees

## Capital Improvement Plan (CIP)

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 FY19 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 FY19 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.

Remaining funds at year end are rolled into the next fiscal year until the capital project is complete.

### Capital Equipment Replacement Plan

Capital equipment purchases exceeding \$25,000 are accounted for in capital project funds; listed on a detailed schedule and on the Capital Improvement Plan in the annual budget; and, are capitalized at year end. Departmental budgets are charged when the cost of equipment is \$24,999.99 and below.

Most major equipment purchases are budgeted as acquisitions in Fund 476 the Building Renovations and Acquisitions Fund. The FY19 budget includes funds for new equipment to replace aging, defective equipment. Non-standard equipment purchases include:

- Electronic Voting System - In FY2019 the county will let bids for a new electronic voting system to meet the accountability requirements of the Texas Secretary of State. The system will likely cost \$1.25 million and \$625,000 was budgeted in FY18 for Phase 1, with the remainder of the cost to be budgeted in FY19.
- Jail Security Control System – The jail control system budget of \$295,000 will include equipment and technology compatible with modern systems that meet jail standards.

Major technology purchases (i.e. computer hardware, software, etc.) are recorded in Fund 472 the Computer Upgrade Projects Fund. Recent purchases include upgrades to financial software, network storage equipment and new software for the collections department. Per policy, the auditor's office decides when these items are capitalized. Items that are not capitalized are typically expensed in the Information Technology department.

## [Airport Projects](#)

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.

The FY19 Budget provides \$947,000 for projects the East Texas Regional Airport as follows:

- Southwest General Aviation (GA) Taxiway Phase 2 \$700,000
- South Public Apron Improvements \$247,000 (this is a non-FAA project)

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 South GA Taxiway projects is \$70,000. The south public apron improvements will join existing aprons by a concrete drive and allow aircraft and vehicles the ability to move between public apron areas without entering the active movement area. The apron improvement project will be fully funded by the County.

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.

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 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
- Safety upgrades at Hawkins Parkway and SH259
- Improvements to FM2206 Harrison road

In FY17 the budget included \$2 million (in partnership with TxDOT and the City of Longview) for highway improvements on FM 2206 a.k.a. Harrison Road. TxDOT estimates the total project cost will be \$42.6 million dollars.

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.

The FY19 Budget does not include transportation projects in partnership with the Texas Department of Transportation.

### **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 \$25,000 or more are capitalized at year end. Road and bridge projects costing under the capital thresholds are considered operating expense. Statutes require the County to classify the condition of each county road and developing a multi-year plan for road repairs and major road projects.

A list of capital road projects is listed by precinct in the appendix.

**Parking Facility and Courthouse Facility** - 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.

In FY18 the County purchased property at the corner of Methvin street and Center street, across the street from the Courthouse. These city lots included an existing parking area and a motor bank which will be demolished to make a larger parking area. This purchase has addressed some of the parking space problems. Commissioners will continue to explore optional ways to alleviate parking shortages.

**Juvenile Facility Renovations** – The Juvenile facility was originally constructed in 1978 and additions were added in 1986 and 1992. Commercial properties constructed in the last 15 years which created major drainage issues near the juvenile building. Road & Bridge Precinct #1 replaced a 30 year old, damaged culvert and alleviated most of the drainage issue and, in FY17, an engineering firm was retained to evaluate the facility for renovations. The juvenile facility includes a juvenile detention area and Texas Juvenile Justice Department (TJJJ) procedures will be considered throughout the duration of the project.

**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 was completed 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 were addressed in FY16.

Alternating seasons of drought, then abundant rain impacted the integrity of the aging Courthouse roof and building envelope. The Courthouse roof project was divided into two phases. Phase 1 was completed in FY17; Phase 2 was completed in FY18. Additionally, the outside envelope of the Courthouse building was cleaned and sealants were applied windows and damaged mortar to preserve and extend the life of the building.

When building renovations 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 began several years ago in high traffic areas at the courthouse: restrooms, countertops in all offices, doorways, devices for the hearing impaired, braille wall plaques, etc. The County owns six (6) 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. The maintenance director oversees repairs and modification for ADA compliance and expenditures are recorded in General Fund operations instead of the capital fund.

Over the last 15 years, 4 of 6 courtrooms have been renovated for better efficiency and ADA compliance. When drawing the plans, ADA compliance was addressed in courtroom jury boxes, jury rooms, and jury restrooms; at the judge's bench and witness stands, and in the judicial office space. Additionally modern media was incorporated to assist persons with hearing and visually disabilities. The renovation of the County Courtroom and County Judge's office is slated to begin at the end of FY18 using remaining funds from other capital projects.

In conjunction with the approved Capital Improvement Plan, the FY19 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.

In the past separate capital project funds and organization numbers were created for each project. To simplify accounting for capital projects Fund 476 the Building Renovations & Acquisitions fund was created to account for both equipment acquisitions and building renovations. Purchases and projects are associated with county departments by using existing organization numbers.



## Gregg County Capital Improvement Plan for Fiscal Years 2019 through 2023

### 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	Remaining Balance as of Aug-2018	Estimated County Funding Required:					Sources of Funding:		
	May roll forward at EOY FY18 (Note 2)	FY19	FY20	FY21	FY22	FY23	Project Total (All Agencies)	Federal /State Grants	Cash Reserves
<b><u>Airport Projects (see note 1)</u></b>									
Pavement Study	\$224,180						\$400,000	\$380,000	\$20,000
Airport Master Plan	\$17,167						\$600,000	\$570,000	\$30,000
Constr. Apron Southwest GA Area-Phase 1	\$1,365,986						\$1,500,000	\$1,350,000	\$150,000
Constr. Apron Southwest GA Area-Phase 2		\$700,000					\$700,000	\$665,000	\$35,000
South Public Apron Imp (Non-FAA project)		\$247,000					\$247,000		\$247,000
Design New Location for Taxiway Gulf			\$330,000				\$330,000	\$297,000	\$33,000
Public Road for Apron SW GA area			\$1,000,000				\$1,000,000	\$900,000	\$100,000
Construct New Taxiway Gulf				\$6,460,000			\$6,460,000	\$5,814,000	\$646,000
Seal Coat Rwy 13/31				\$1,000,000			\$1,000,000	\$900,000	\$100,000
Seal Coat Rehab Rwy 18/36				\$700,000			\$700,000	\$630,000	\$70,000
Construct new taxiway off of Rwy 13/31 to Taxiway November					\$8,765,000		\$8,765,000	\$7,888,500	\$876,500
<b><u>County Infrastructure Projects</u></b>									
Capital infrastructure study / impr.		\$150,000					\$450,000		\$450,000
Permanent Improvements		\$250,000					\$350,000		\$350,000
Parking Facility Project	\$25,595								
Computer Upgrades	\$67,519	\$92,000					\$164,500		\$164,500
County Court Renovation Project	\$481,700						\$500,000		\$500,000
Hugh Camp Park Bridge	\$20,000						\$40,000		\$40,000
Courthouse Infrastructure		\$100,000					\$100,000		\$100,000
Courthouse: Flagpole		\$55,000					\$55,000		\$55,000
Courthouse: Courtroom Security Project		\$40,000					\$40,000		\$40,000
Juvenile Facility	\$1,286,335						\$1,258,519		\$1,258,519
<b><u>County Road and Bridge Projects</u></b>									
Precinct #1 Major Road Projects		\$93,290					\$0		\$0
Precinct #2 Major Road Projects		\$156,000					\$0		\$0
Precinct #3 Major Road Projects		\$761,849					\$527,598		\$527,598
Precinct #4 Major Road Projects		\$188,800					\$216,500		\$216,500
<b><u>County Acquisitions Projects</u></b>									
Elections: Electronic Voting Machines	\$625,000	\$650,000					\$1,275,000		\$1,275,000
Sheriff: Chevy Tahoe PPV (5) @32,670 ea.		\$163,350					\$163,350		\$163,350
Jail: Security Control System		\$295,000					\$295,000		\$295,000
Jail: North Jail Roof/Facility Improvements		\$260,000					\$260,000		\$260,000
Health: 1/2 ton 4WD pickup		\$34,550					\$34,550		\$34,550
Precinct 1: 2018 New Holland Cab Tractor		\$57,142					\$57,142		\$57,142
Precinct 1: Crew Cab pickup		\$39,000					\$39,000		\$39,000
Precinct 1: Volvo EW180E		\$233,465					\$233,465		\$233,465
Olivia Hilburn Comm Ctr: Playground Eqpt		\$48,450					\$48,450		\$48,450

Note (1) Airport Projects are budgeted in full, then reimbursed at a 80-95% rate from the FAA. Airport Projects for FY20-FY22 will be provided once the FY17 Airport Master Plan is adopted.

Note (2) As of 08-30-2018 these projects are incomplete - estimated amount to roll into FY19

## FY19 Recap by Fund Activity

	Estimated Beginning Fund Balance at 10/01/18	Revenues FY19	Expenditures FY19	OF Sources FY19	OF Uses FY19	Estimated Restricted Fund Balance at 9/30/19	Estimated Unrestricted Fund Balance at 9/30/19
<b>Operating Funds</b>							
General Fund	29,768,996	43,598,215	(41,839,875)	\$0	(\$606,750)	\$502,531	\$30,418,055.43
Road & Bridge Fund	2,780,295	2,628,456	(4,549,641)	100,000	0	0	\$959,110
Airport Maintenance Fund	940,501	1,904,479	(2,418,617)	0	(50,000)	2,106	\$374,257
<b>Total Operating</b>	<b>33,489,792</b>	<b>48,131,150</b>	<b>(48,808,133)</b>	<b>100,000</b>	<b>(656,750)</b>	<b>504,637</b>	<b>31,751,422</b>
				<i>Operating Reserve Ratio:</i>			<i>65.05%</i>
<b>Discretionary Funds</b>							
Oilfield Theft Prosecution	6,952	0	(3,552)			3,400	
Seizures Awarded Constable #3	5,085	0	0			5,085	
Dist. Court Technology Fund	4,209	1,120	0			5,329	
Co. Court Technology Fund	38,469	4,050	0			42,519	
Co. Court Records Preservation	70,029	8,200	0		(5,100)	73,129	
Dist Court Records Preservation	78,121	18,250	(26,000)			70,371	
Co. Clerk Records Management	457,427	100,500	(117,815)		(1,700)	438,412	
Law Library Fund	74,610	86,650	(81,490)			79,770	
Family Protection	13,964	7,300	(7,200)			14,064	
Social Security Incentive	136,158	32,000	(55,000)			113,158	
County-Wide Records Mgmt	15,913	42,500	(92,497)	35,300		1,216	
Building Security Fund	115,933	50,000	(6,760)			159,173	
Drug Court Program Fund	58,422	18,750	0			77,172	
Workforce Investment Fund	259,341	0	0			259,341	
Justice Court Technology Fund	121,997	16,275	(54,300)			83,972	
Dist. Clerk Records Mgmt	32,280	10,600	(10,035)		(2,000)	30,845	
Dist. Clerk Criminal Rec Mgmt	12,549	3,500	(2,250)		(1,500)	12,299	
Justice of the Peace Security	61,331	3,935	(11,250)			54,016	
Co. Clerk Criminal Rec Mgmt	20,721	2,475	(900)		0	22,296	
Health Care Fund	3,047,363	89,000	(20,000)			3,116,363	
Sub-Total	4,630,874	495,105	(489,049)	35,300	(10,300)	4,661,930	-
<b>Debt Service Funds (see Note 1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating, Discretionary &amp; Debt</b>	<b>38,120,666</b>	<b>48,626,255</b>	<b>(49,297,182)</b>	<b>135,300</b>	<b>(667,050)</b>	<b>5,166,567</b>	<b>31,751,422</b>
<b>Capital Projects and Interagency Highway Projects (see Note 2)</b>							
Interagency Highway Projects	2,052	0	0	0	0	2,052	
Capital Improvement Fund	10,887,829	130,000	(150,000)	265,000	(3,380,657)	7,752,172	
Capital Road & Bridge Project Fund	341,379	3,000	(1,199,939)	860,000	0	4,440	
Permanent Improvement Fund	3,894,941	21,080	(250,000)	0	(917,395)	2,748,626	
Airport Improvement Fund	252,369	695,000	(947,000)	947,000	0	947,369	
Parking Facility	150,011	0	0	0	0	150,011	
Computer Upgrade Project	66,112	0	(92,000)	59,000	0	33,112	
Building Renovations & Acquisitions	1,601,437	485,000	(2,550,957)	1,902,052	0	1,437,532	
Juvenile Building Renovation	11,072	2,000	0	0	0	13,072	
Sub-Total	17,207,202	1,336,080	(5,189,896)	\$4,033,052	(\$4,298,052)	\$13,088,386	\$0
<b>Total - All Funds</b>	<b>55,327,868</b>	<b>49,962,335</b>	<b>(54,487,078)</b>	<b>4,168,352</b>	<b>(4,965,102)</b>	<b>18,254,953</b>	<b>31,751,422</b>
				<i>Overall Reserve Ratio:</i>			<i>58.27%</i>

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

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

## FY19 Recap by Category

	General Fund	Road & Bridge Fund	Other Special Revenue Funds	Capital & Interagency Projects	Total All Funds
<b>Est. Balance at 10/1/18</b>	29,768,996	2,780,295	5,571,375	17,207,202	55,327,868
<b><u>Revenues</u></b>					
Property Taxes - Current	19,805,607	635,002	1,505,972	1,000	21,947,581
Property Taxes - Delinquent	470,661	29,754	43,911	5,080	549,406
Sales Tax	16,750,000	0	0	0	16,750,000
Other Taxes	355,000	0	0	0	355,000
Licenses & Permits	77,500	1,462,000	0	0	1,539,500
Intergovernmental	805,891	23,500	108,000	630,000	1,567,391
Fees of Office	3,133,450	0	390,455	65,000	3,588,905
Fines & Forfeitures	428,500	441,000	0	0	869,500
Interest	360,000	34,000	42,000	165,000	601,000
Rental Income	383,606	0	309,096	0	692,702
Miscellaneous	1,028,000	3,200	150	470,000	1,501,350
<b>Total Revenues</b>	<b>43,598,215</b>	<b>2,628,456</b>	<b>2,399,584</b>	<b>1,336,080</b>	<b>49,962,335</b>
Total Funds Available	73,367,211	5,408,751	7,970,959	18,543,282	105,290,203
Other Financing Sources (OFS)	0	100,000	35,300	4,033,052	4,168,352
<b>Total Available Resources</b>	<b>73,367,211</b>	<b>5,508,751</b>	<b>8,006,259</b>	<b>22,576,334</b>	<b>109,458,555</b>
<b><u>Expenditures by Category</u></b>					
Salary Expense	19,620,359	2,279,257	1,319,135	0	23,218,751
Fringe Benefits	9,421,267	1,051,724	564,280	0	11,037,271
Operating Expenses	12,700,749	1,218,660	958,451		14,877,860
Capital Outlay & Interagency Proj.	96,000	0	65,800	4,614,896	4,776,696
Debt Service	1,500	0	0	575,000	576,500
<b>Total Expenditures</b>	<b>41,839,875</b>	<b>4,549,641</b>	<b>2,907,666</b>	<b>5,189,896</b>	<b>54,487,078</b>
Other Financing Uses (OFU)	606,750	0	60,300	4,298,052	4,965,102
Est. Restricted Reserves 09-30-2019	502,531	0	4,664,036	13,088,386	18,254,953
Est. Unrestricted Reserves 09-30-2019	30,418,055	959,110	374,257	0	31,751,422
<b>Total Expenditures, OFU &amp; Reserves</b>	<b>73,367,211</b>	<b>5,508,751</b>	<b>8,006,259</b>	<b>22,576,334</b>	<b>109,458,555</b>

## 2018 Certified Ad Valorem Tax Distribution

*To Fund the FY18-19 Budget*

<b>CURRENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 96%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531100	0.23690	19,717,607
Airport	218-531100	0.01800	1,498,172
Road & Bridge	215-531100	0.00230	191,433
FM Lateral Road*	215-531100	0.00530	438,219
Total Maintenance & Operations (M&O)		0.26250	21,845,431
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	21,845,431

<b>DELINQUENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 2%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531200	0.22420	379,661
Airport	218-531200	0.02100	35,561
Permanent Improvements	450-531200	0.00300	5,080
Road & Bridge	215-531200	0.00900	15,241
FM Lateral Road*	215-531200	0.00530	8,912
Total Maintenance & Operations (M&O)		0.26250	444,455
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	444,455

**NOTE:**

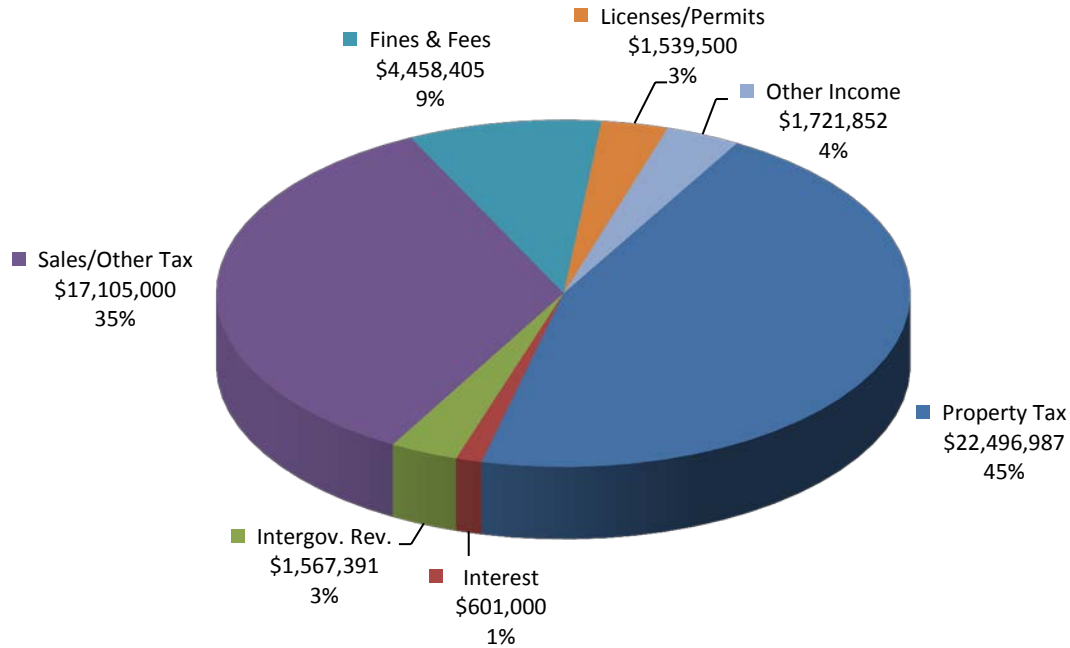
The 2018 Tax rate funds the FY18-19 Budget  
 2018 Taxable Valuations were provided by GAD July 20, 2018  
 Current Tax revenue is based on 96% collection base

**Comparison of Taxable Valuations for Current and Prior Years**

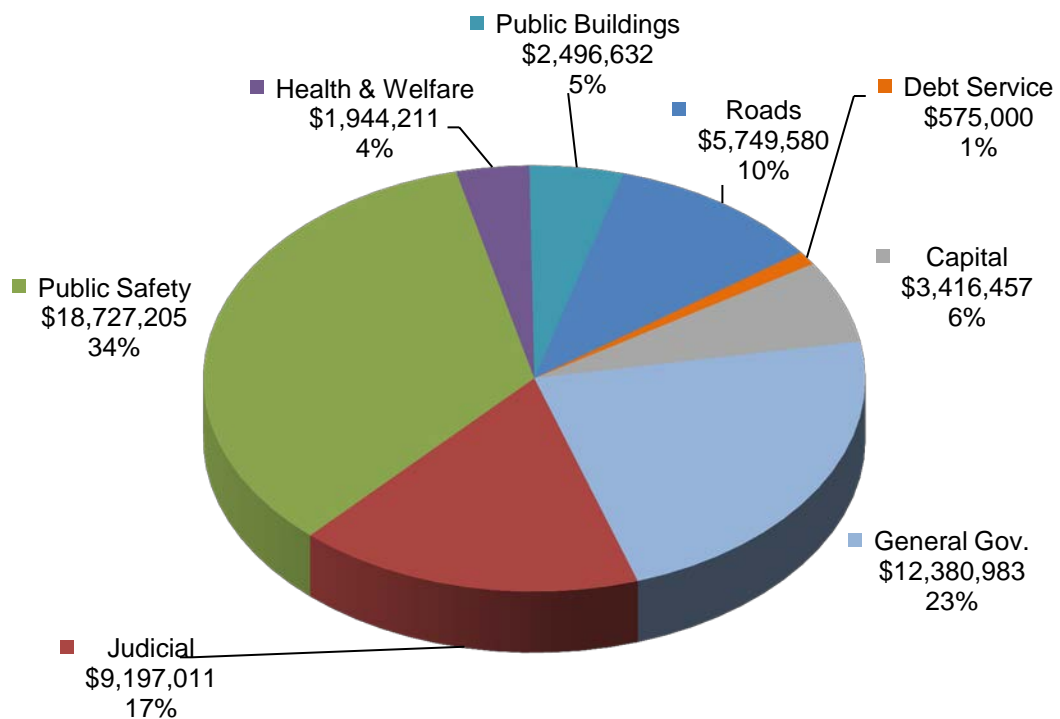
	2018 Certified	2017 Certified	Inc/(Dec)	Shown as %
Constitutional	8,807,335,194	8,613,348,448	193,986,746	2.20%
Special R&B	8,807,335,194	8,613,348,448	193,986,746	2.20%
FM Lateral Road	8,768,016,612	8,573,394,404	194,622,208	2.22%

# FY19 ADOPTED BUDGET

## WHERE THE MONEY COMES FROM...



## WHAT THE MONEY IS USED FOR...



## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>110 GENERAL FUND</b>								
<b>100000 Revenue</b>								
		531100	Property Tax - Current	18,081,217	18,157,776	17,928,903	18,223,731	19,717,607
		531199	Current Penalty & Interest	77,787	109,588	94,406	95,000	88,000
		531200	Property Tax - Delinquent	259,483	290,053	345,795	374,947	379,661
		531299	Delinquent Penalty & Interest	72,996	78,939	96,095	85,000	91,000
		534400	Alcoholic Beverage tax	245,031	256,688	268,852	240,000	260,000
		537700	Bingo Tax	98,421	103,769	106,430	95,000	95,000
		539800	Sales Tax	14,491,858	13,387,579	13,868,846	13,100,000	15,200,000
		550400	Motor Vehicle Sales Tax	1,775,691	1,655,225	1,534,344	1,500,000	1,550,000
			<i>Taxes:</i>	<u>35,102,484</u>	<u>34,039,617</u>	<u>34,243,671</u>	<u>33,713,678</u>	<u>37,381,268</u>
		538100	Interest Income	171,137	243,533	407,765	470,000	360,000
		538150	Unrealized gains/losses	(28,674)	81,681	(150,075)	0	0
			<i>Intergovernmental Rev:</i>	<u>142,463</u>	<u>325,214</u>	<u>257,690</u>	<u>470,000</u>	<u>360,000</u>
		<b>S/T 100000</b>		<b><u>35,244,947</u></b>	<b><u>34,364,831</u></b>	<b><u>34,501,361</u></b>	<b><u>34,183,678</u></b>	<b><u>37,741,268</u></b>
<b>100100 General Government</b>								
		532100	Alcoholic Beverage Licenses	23,561	50,392	33,060	32,000	34,000
			<i>License/Permits:</i>	<u>23,561</u>	<u>50,392</u>	<u>33,060</u>	<u>32,000</u>	<u>34,000</u>
		537554	Fiscal Service Fee	15,337	14,849	15,156	14,849	15,156
		537960	Child Welfare Board Reimbursement	13,311	9,056	8,276	7,200	8,200
			<i>Intergovernmental Rev:</i>	<u>28,648</u>	<u>23,905</u>	<u>23,432</u>	<u>22,049</u>	<u>23,356</u>
		535400	County Clerk	811,015	786,605	783,401	780,000	762,000
		535425	County Clerk Archival Fees	101,395	97,845	99,970	90,000	94,000
		535500	Tax Assessor / Collector	713,434	658,681	668,935	640,000	715,000
		535502	Tax Collection Contract Fees	265,804	254,294	267,182	275,000	260,000
		539106	Computer Services	6,587	6,500	6,500	6,500	6,500
			<i>Charges for Services:</i>	<u>1,898,235</u>	<u>1,803,925</u>	<u>1,825,988</u>	<u>1,791,500</u>	<u>1,837,500</u>
		538202	Rent J-W Admin Co (former Borg Warner)	32,516	33,806	30,989	33,806	33,806
		538205	A&M Tower, Inc.	13,216	12,837	12,333	12,000	12,300
		538209	Other rent	9,700	9,700	11,384	9,700	11,800
		539102	Royalties	30,561	11,752	14,213	12,000	13,500
			<i>Rent/Commissions:</i>	<u>85,993</u>	<u>68,095</u>	<u>68,919</u>	<u>67,506</u>	<u>71,406</u>
		599000	Miscellaneous	114,632	156,245	383,662	50,000	100,000
			<i>Miscellaneous:</i>	<u>114,632</u>	<u>156,245</u>	<u>383,662</u>	<u>50,000</u>	<u>100,000</u>
		<b>S/T 100100</b>		<b><u>2,151,069</u></b>	<b><u>2,102,562</u></b>	<b><u>2,335,061</u></b>	<b><u>1,963,055</u></b>	<b><u>2,066,262</u></b>
<b>100110 Judicial</b>								
		535450	Bail Bond Applications	1,500	2,500	4,000	1,000	1,000
			<i>License/Permits:</i>	<u>1,500</u>	<u>2,500</u>	<u>4,000</u>	<u>1,000</u>	<u>1,000</u>
		533700	Juvenile Salary Supplement	5,000	5,000	30,000	5,000	10,000
		534900	State Supplement - County Courts at Law	168,000	168,000	168,000	150,000	150,000
		535650	State Supplement - District Attorney	0	4,317	4,317	4,317	4,317
		535999	State Supplement - Assistant Prosecutors	29,724	29,866	40,960	25,000	30,000
		537640	State - Title IV-E Legal Reimb.	20,979	10,171	21,365	8,000	13,000
		537650	State - Indigent Defense Funding	133,904	126,901	87,631	110,000	125,000
		537660	State - Juror Reimbursement	46,274	46,002	35,734	35,000	36,500
			<i>Intergovernmental Rev:</i>	<u>403,881</u>	<u>390,257</u>	<u>388,007</u>	<u>337,317</u>	<u>368,817</u>
		535401	County Clerk - Bond Adm Fee	0	1,893	4,587	3,200	7,000
		535402	Sheriff - Bond Admin Fee	0	3,917	1,585	4,200	3,500
		535403	District Clerk - Bond Admin Fee	0	50	0	0	100

### FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
		535426	District Clerk - Archival Fee	21,280	21,656	20,292	20,000	20,300
		535600	District Attorney	34,635	30,152	20,816	20,000	23,750
		535700	District Clerk	320,483	323,638	327,006	320,000	342,000
		535801	Justice of the Peace #1	19,635	26,859	30,282	27,000	34,000
		535802	Justice of the Peace #2	17,452	19,470	19,885	18,000	22,000
		535803	Justice of the Peace #3	12,043	11,728	11,305	10,000	13,750
		535804	Justice of the Peace #4	17,607	16,950	15,515	13,500	16,800
		536100	Trial fees	3	0	0	0	0
		536200	Jury	7,260	11,200	10,437	8,500	9,700
		536500	Probate judges education	2,655	3,040	3,249	3,000	2,650
		536600	Other arrest fees	79,930	75,667	72,214	62,000	70,000
		536820	Judges Fee - Probate	3,439	3,862	3,519	3,300	3,300
		536850	State Fees - County Clerk	83,700	82,150	74,936	73,500	74,000
		536851	State Fee -TP - Judicial Efficiency	6,083	2,912	3,525	2,800	2,750
		536900	Court Reporter Services	39,962	39,177	38,479	30,000	38,000
		537402	DRO - filing fees	530	335	230	100	100
		537670	Guardianship Fee	10,741	12,360	12,240	12,000	11,000
		539107	Defensive Driving Fees	24,407	30,899	28,574	26,500	36,500
		539110	Child Safety Fees	2,227	1,258	1,571	1,450	2,700
		539111	Traffic Fees	6,291	5,399	4,768	4,850	5,500
		550600	Video Fees	5,759	6,071	4,829	5,000	5,550
			<i>Charges for Services:</i>	<b>716,122</b>	<b>730,643</b>	<b>709,844</b>	<b>668,900</b>	<b>744,950</b>
		537101	Justice of the Peace #1	133,092	116,653	93,093	90,000	90,000
		537102	Justice of the Peace #2	85,447	76,451	68,425	68,000	67,500
		537103	Justice of the Peace #3	173,228	157,028	143,626	128,000	170,000
		537104	Justice of the Peace #4	78,824	97,850	92,755	86,000	101,000
			<i>Fines &amp; Forfeitures:</i>	<b>470,591</b>	<b>447,982</b>	<b>397,899</b>	<b>372,000</b>	<b>428,500</b>
			<i>S/T 100110</i>	<b>1,592,094</b>	<b>1,571,382</b>	<b>1,499,750</b>	<b>1,379,217</b>	<b>1,543,267</b>
			<b>100120 Law Enforcement/Corrections</b>					
		532200	Sexually oriented businesses	11,416	16,100	13,200	10,500	16,500
			<i>License/Permits:</i>	<b>11,416</b>	<b>16,100</b>	<b>13,200</b>	<b>10,500</b>	<b>16,500</b>
		537556	Drug Enforcement Task Force	10,563	1,357	19,760	10,000	8,000
		537558	Sabine Valley - MH Deputies	103,374	108,000	0	0	0
		537559	Sabine ISD Resource Officer	42,598	42,598	39,452	39,452	46,318
		537560	OCDETF Task Force	383	0	0	0	0
		537561	ATF Task Force	0	8,099	12,989	5,000	8,000
		537800	City of Longview - Prisoner Care	297,608	297,608	297,608	350,000	350,000
			<i>Intergovernmental Rev:</i>	<b>454,526</b>	<b>457,662</b>	<b>369,809</b>	<b>404,452</b>	<b>412,318</b>
		535200	County Sheriff	314,052	296,963	359,137	365,000	345,000
		535301	Constable Fees - Pct #1	37,351	34,750	50,120	45,000	54,000
		535302	Constable Fees - Pct #2	44,175	44,765	51,905	48,000	54,500
		535303	Constable Fees - Pct #3	22,455	24,154	32,897	31,000	30,500
		535304	Constable Fees - Pct #4	48,835	53,295	52,952	45,000	62,000
			<i>Charges for Services:</i>	<b>466,868</b>	<b>453,927</b>	<b>547,011</b>	<b>534,000</b>	<b>546,000</b>
		538400	Hangar & Other Ground Rentals	18,000	19,500	15,000	18,000	0
			<i>Rent/Commissions:</i>	<b>18,000</b>	<b>19,500</b>	<b>15,000</b>	<b>18,000</b>	<b>0</b>
		539112	Donations	2,848	0	0	0	0
		550750	Inmate Reimbursement	12,865	14,588	12,873	10,000	12,000
			<i>Miscellaneous:</i>	<b>15,713</b>	<b>14,588</b>	<b>12,873</b>	<b>10,000</b>	<b>12,000</b>
			<i>S/T 100120</i>	<b>966,523</b>	<b>961,777</b>	<b>957,893</b>	<b>976,952</b>	<b>986,818</b>



## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>100140 Health &amp; Human Services</b>								
		533200	Sewage disposal systems	27,200	28,400	25,000	20,000	26,000
			<i>License/Permits:</i>	27,200	28,400	25,000	20,000	26,000
		537550	State - Commercial Waste Management	276	250	213	200	200
		537551	City of Lakeport - Sewer Fees	1,200	1,200	1,200	1,200	1,200
			<i>Intergovernmental Rev:</i>	1,476	1,450	1,413	1,400	1,400
		537970	Reimb: Heritage Site Markers	950	0	0	0	0
			<i>Charges for Services:</i>	950	0	0	0	0
			<i>S/T 100140</i>	<b>29,626</b>	<b>29,850</b>	<b>26,413</b>	<b>21,400</b>	<b>27,400</b>
<b>100150 Public Buildings</b>								
		534199	FEMA Reimb-Direct Expenditures	0	0	0	0	0
				0	0	0	0	0
		539104	Parking Lot Fees	6,927	5,842	5,092	5,100	5,000
			<i>Charges for Services:</i>	6,927	5,842	5,092	5,100	5,000
		538206	Rent-Community Buildings	35,200	29,825	24,885	22,000	19,700
		538208	Rent-Longview Community Center	45,393	50,207	47,922	52,000	32,500
		539108	Telephone coin stations	234,495	315,339	275,219	300,000	260,000
			<i>Rent/Commissions:</i>	315,088	395,371	348,026	374,000	312,200
		539122	Federal - Jail Lease	1,558,927	1,688,895	861,217	885,000	915,000
		539123	Contract Jail Revenue	0	0	0	0	0
			<i>Miscellaneous:</i>	1,558,927	1,688,895	861,217	885,000	915,000
			<i>S/T 100150</i>	<b>1,880,942</b>	<b>2,090,108</b>	<b>1,214,335</b>	<b>1,264,100</b>	<b>1,232,200</b>
			Sub-Total General Fund 110 Revenue	41,865,201	41,120,510	40,534,813	39,788,402	43,597,215
<b>298 E-Filing Fund (subsidiary of General Fund)</b>								
<b>100110 Judicial</b>								
		535710	District Clerk Electronic Trans Fee	19,994	27,273	36,101	40,000	0
		535720	County Clerk Electronic Trans Fee	3,454	4,088	4,748	4,500	0
			<i>Charges for Services:</i>	23,448	31,361	40,849	44,500	0
			<i>S/T 100110</i>	<b>23,448</b>	<b>31,361</b>	<b>40,849</b>	<b>44,500</b>	<b>0</b>
<b>Total Revenue - General Fund</b>				<b>41,888,649</b>	<b>41,151,871</b>	<b>40,575,662</b>	<b>39,832,902</b>	<b>43,597,215</b>
<b>200000 Other Financing Sources</b>								
		539200	Sale of Assets	2,180	39,338	28,426	15,000	1,000
		539300	Ins Proceeds - Loss of Fixed Assets	11,067	47,405	30,250	0	0
		539400	Right of Way	1,500	10,007	1,500	0	0
			<i>Miscellaneous:</i>	14,747	96,750	60,176	15,000	1,000
		830000	Capital Lease	0	0	(4,693)	0	0
		841272	Transfer in - Workforce Investment Fund	33,917	0	0	0	0
		841472	Transfer from Computer Upgrade Fund	0	0	0	134,500	0
		841476	Transfer in - from Fund 476	0	0	59,000	0	0
			<i>Operating Transfers In:</i>	33,917	0	54,307	134,500	0
			<i>S/T 200000</i>	<b>48,664</b>	<b>96,750</b>	<b>114,483</b>	<b>149,500</b>	<b>1,000</b>
<b>Total Revenue + Other Fin. Sources:</b>				<b>41,937,313</b>	<b>41,248,621</b>	<b>40,690,145</b>	<b>39,982,402</b>	<b>43,598,215</b>
<b>General Fund - Summary of Revenues by Function</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
		100000	Revenue	35,244,947	34,364,831	34,501,361	34,183,678	37,741,268
		100100	General Government	2,151,069	2,102,562	2,335,061	1,963,055	2,066,262
		100110	Judicial	1,615,542	1,602,743	1,540,599	1,423,717	1,543,267
		100120	Law Enforcement/Corrections	966,523	961,777	957,893	976,952	986,818

## FY19 Estimated Revenue

Fund	Organization	Audited Revenue	Audited Revenue	Audited Revenue	Est.Rev Revenue	Est.Rev Revenue
	Account Revenue Description	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19
	100140 Health & Human Services	29,626	29,850	26,413	21,400	27,400
	100150 Public Buildings	1,880,942	2,090,108	1,214,335	1,264,100	1,232,200
	100160 Transportation & Roads	0	0	0	0	0
	100170 Capital Projects	0	0	0	0	0
	200000 Other Financing Sources	14,747	96,750	60,176	15,000	1,000
	200000 OFS Transfers	33,917	0	54,307	134,500	0
	<b>Total Revenue + Other Financing Sources</b>	<b>41,937,313</b>	<b>41,248,621</b>	<b>40,690,145</b>	<b>39,982,402</b>	<b>43,598,215</b>

General Fund - Summary of Revenues by Type		FY14/15	FY15/16	FY16/17	FY17/18	FY18/19
	<i>Property Taxes - Current:</i>	18,159,004	18,267,364	18,023,309	18,318,731	19,805,607
	<i>Property Taxes - Delinquent:</i>	332,479	368,992	441,890	459,947	470,661
	<i>Other Taxes:</i>	343,452	360,457	375,282	335,000	355,000
	<i>Sales Tax:</i>	16,267,549	15,042,804	15,403,190	14,600,000	16,750,000
	<i>Licenses &amp; Permits:</i>	63,677	97,392	75,260	63,500	77,500
	<i>Intergovernmental Rev:</i>	888,531	873,274	782,661	765,218	805,891
	<i>Charges for Services:</i>	3,112,550	3,025,698	3,128,784	3,044,000	3,133,450
	<i>Fines &amp; Forfeitures:</i>	470,591	447,982	397,899	372,000	428,500
	<i>Interest:</i>	142,463	325,214	257,690	470,000	360,000
	<i>Rent/Commissions:</i>	419,081	482,966	431,945	459,506	383,606
	<i>Miscellaneous:</i>	1,689,272	1,859,728	1,257,752	945,000	1,027,000
	<i>Other Financing Sources (all)</i>	48,664	96,750	114,483	149,500	1,000
	<b>Total Revenue + Other Financing Sources:</b>	<b>41,937,313</b>	<b>41,248,621</b>	<b>40,690,145</b>	<b>39,982,402</b>	<b>43,598,215</b>

### 215 ROAD & BRIDGE FUND

#### 100000 Revenue

531100	Property Tax - Current	999,254	1,319,655	1,144,266	1,159,333	629,652
531199	Current Penalty & Interest	2,038	7,039	6,053	5,000	5,350
531200	Property Tax - Delinquent	51,317	16,144	21,951	23,851	24,154
531299	Delinquent Penalty & Interest	14,430	4,388	6,113	5,000	5,600
550400	Motor Vehicle Sales Tax	274,600	274,761	0	0	0
	<i>Taxes:</i>	<b>1,341,639</b>	<b>1,621,987</b>	<b>1,178,383</b>	<b>1,193,184</b>	<b>664,756</b>
538100	Interest Income	12,660	17,528	34,703	15,000	34,000
538150	Unrealized gains/losses	8,126	(329)	(5,236)	0	0
	<i>Interest income:</i>	<b>20,786</b>	<b>17,199</b>	<b>29,467</b>	<b>15,000</b>	<b>34,000</b>
	<i>S/T 100000</i>	<b>1,362,425</b>	<b>1,639,186</b>	<b>1,207,850</b>	<b>1,208,184</b>	<b>698,756</b>

#### 100160 Transportation & Roads

533100	Motor vehicle registration	1,230,517	1,247,204	1,515,118	1,250,000	1,450,000
534200	State weight permits	23,993	24,092	20,894	18,000	12,000
	<i>License/Permits:</i>	<b>1,254,510</b>	<b>1,271,296</b>	<b>1,536,012</b>	<b>1,268,000</b>	<b>1,462,000</b>
501300	Donation of RAP	0	591,484	485,362	0	0
534198	FEMA Reimb-Overhead/Admin Exp	0	53,604	0	0	0
534199	FEMA Reimb-Direct Expenditures	0	11,803	0	0	0
534800	State - Lateral Road	18,929	18,955	18,955	18,000	23,500
	<i>Intergovernmental Revenue:</i>	<b>18,929</b>	<b>675,846</b>	<b>504,317</b>	<b>18,000</b>	<b>23,500</b>
537201	Misdemeanor Fines	373,195	332,055	270,103	250,000	275,000
537202	Felony Fines	130,252	148,141	134,074	120,000	135,000
537203	Civil / BF Fines	26,801	34,479	18,964	16,800	31,000
	<i>Fines &amp; Forfeitures:</i>	<b>530,248</b>	<b>514,675</b>	<b>423,141</b>	<b>386,800</b>	<b>441,000</b>
550800	Reimburse Capital Project Overhead	0	166,839	4,734	0	0
599000	Miscellaneous	6,579	3,804	867	1,500	2,000
	<i>Miscellaneous:</i>	<b>6,579</b>	<b>170,643</b>	<b>5,601</b>	<b>1,500</b>	<b>2,000</b>
	<i>S/T 100160</i>	<b>1,810,266</b>	<b>2,632,460</b>	<b>2,469,071</b>	<b>1,674,300</b>	<b>1,928,500</b>

## FY19 Estimated Revenue

Fund	Organization	Audited Revenue	Audited Revenue	Audited Revenue	Est.Rev Revenue	Est.Rev Revenue
Account	Revenue Description	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19
<b>Total Revenue - Road &amp; Bridge Fund</b>		<b>3,172,691</b>	<b>4,271,646</b>	<b>3,676,921</b>	<b>2,882,484</b>	<b>2,627,256</b>
<b>200000 Other Financing Sources</b>						
539200	Sale of Assets	90,311	13,557	22,286	1,200	1,200
539300	Ins Proceeds - Loss of Fixed Assets	10,725	8,735	98,976	0	0
	<i>Miscellaneous:</i>	101,036	22,292	121,262	1,200	1,200
841010	Transfer in - General Fund	105,824	115,320	100,000	100,000	100,000
841208	Transfer in - Interagency/Highway Projects	0	0	860,000	0	0
841272	Transfer in - Workforce Investment Fund	2,501	0	0	0	0
841410	Transfer in - Capital Improvement Fund	0	30,148	0	0	0
841420	Transfer in - Capital Road & Bridge Projects	10,000	0	0	0	0
	<i>Operating Transfers In:</i>	118,325	145,468	960,000	100,000	100,000
	<i>S/T 200000</i>	<b>219,361</b>	<b>167,760</b>	<b>1,081,262</b>	<b>101,200</b>	<b>101,200</b>
<b>Total Revenue + Other Fin. Sources:</b>		<b>3,392,052</b>	<b>4,439,406</b>	<b>4,758,183</b>	<b>2,983,684</b>	<b>2,728,456</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Function</b>		<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
100000	Revenue	1,362,425	1,639,186	1,207,850	1,208,184	698,756
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	1,810,266	2,632,460	2,469,071	1,674,300	1,928,500
100170	Capital Projects	0	0	0	0	0
200000	Other Financing Sources	101,036	22,292	121,262	1,200	1,200
200000	OFS Transfers	118,325	145,468	960,000	100,000	100,000
<b>Total Revenue + Other Financing Sources</b>		<b>3,392,052</b>	<b>4,439,406</b>	<b>4,758,183</b>	<b>2,983,684</b>	<b>2,728,456</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Type</b>		<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
	<i>Property Taxes - Current:</i>	1,001,292	1,326,694	1,150,319	1,164,333	635,002
	<i>Property Taxes - Delinquent:</i>	65,747	20,532	28,064	28,851	29,754
	<i>Other Taxes:</i>	0	0	0	0	0
	<i>Sales Tax:</i>	274,600	274,761	0	0	0
	<i>Licenses &amp; Permits:</i>	1,254,510	1,271,296	1,536,012	1,268,000	1,462,000
	<i>Intergovernmental Rev:</i>	18,929	675,846	504,317	18,000	23,500
	<i>Charges for Services:</i>	0	0	0	0	0
	<i>Fines &amp; Forfeitures:</i>	530,248	514,675	423,141	386,800	441,000
	<i>Interest:</i>	20,786	17,199	29,467	15,000	34,000
	<i>Rent/Commissions:</i>	0	0	0	0	0
	<i>Miscellaneous:</i>	6,579	170,643	5,601	1,500	2,000
	<i>Other Financing Sources (all)</i>	219,361	167,760	1,081,262	101,200	101,200
<b>Total Revenue + Other Financing Sources:</b>		<b>3,392,052</b>	<b>4,439,406</b>	<b>4,758,183</b>	<b>2,983,684</b>	<b>2,728,456</b>
<b>218 Airport Maintenance Fund</b>						
<b>100000 Revenue</b>						
531100	Property Tax - Current	1,388,479	1,715,171	1,679,791	1,706,951	1,498,172
531199	Current Penalty & Interest	5,329	10,375	8,915	7,000	7,800
531200	Property Tax - Delinquent	30,522	22,307	32,155	35,561	35,561
531299	Delinquent Penalty & Interest	8,596	6,070	8,964	7,000	8,350
	<i>Taxes:</i>	1,432,926	1,753,923	1,729,825	1,756,512	1,549,883
538100	Interest Income	2,476	5,515	10,461	4,000	8,000
538150	Unrealized gains/losses	126	552	0	0	0
	<i>Interest Income:</i>	2,602	6,067	10,461	4,000	8,000
	<i>S/T 100000</i>	<b>1,435,528</b>	<b>1,759,990</b>	<b>1,740,286</b>	<b>1,760,512</b>	<b>1,557,883</b>

## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>100100 General Government</b>								
	534150		Terminal Security Agreement	20,100	19,920	25,560	19,500	21,000
			<i>Intergovernmental Rev:</i>	20,100	19,920	25,560	19,500	21,000
	538900		Water service	8,920	9,060	9,060	9,000	9,420
	539000		Sewer service	6,880	7,080	7,080	7,200	7,080
			<i>Charges for Services:</i>	15,800	16,140	16,140	16,200	16,500
	538300		Terminal Building Rental Space	6,800	6,800	6,800	6,800	6,800
	538400		Hangar & Other Ground Rentals	138,616	140,323	140,902	142,000	207,796
	538500		Rent/Commissions	42,225	40,626	38,355	36,000	40,000
	538600		Fuel flowage	55,530	57,560	57,906	53,500	54,500
			<i>Rent/Commissions:</i>	243,171	245,309	243,963	238,300	309,096
	599000		Miscellaneous	0	870	105	0	0
			<i>Miscellaneous:</i>	0	870	105	0	0
			<i>S/T 100100</i>	279,071	282,239	285,768	274,000	346,596
			<b>Total Revenue - Airport Maintenance Fund</b>	<b>1,714,599</b>	<b>2,042,229</b>	<b>2,026,054</b>	<b>2,034,512</b>	<b>1,904,479</b>
<b>200000 Other Financing Sources</b>								
	539200		Sale of Assets	0	1,960	4,122	0	0
	539300		Ins Proceeds - Loss of Fixed Assets	100	1,520	30,204	0	0
			<i>Miscellaneous:</i>	100	3,480	34,326	0	0
	841010		Transfer in - General Fund	179	0	27,435	0	0
	841272		Transfer in - Workforce Investment Fund	2,908	0	0	0	0
	841410		Transfer in - Capital Improvement Fund	0	6,895	0	0	0
			<i>Operating Transfers In:</i>	3,087	6,895	27,435	0	0
			<i>S/T 200000</i>	3,187	10,375	61,761	0	0
			<b>Total Revenue + Other Fin. Sources:</b>	<b>1,717,786</b>	<b>2,052,604</b>	<b>2,087,815</b>	<b>2,034,512</b>	<b>1,904,479</b>
<b>Airport Maint. Fund - Summary of Revenues by Function</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
	100000		Revenue	1,435,528	1,759,990	1,740,286	1,760,512	1,557,883
	100100		General Government	279,071	282,239	285,768	274,000	346,596
	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	100	3,480	34,326	0	0
	200000		OFS Transfers	3,087	6,895	27,435	0	0
			<b>Total Revenue + Other Financing Sources</b>	<b>1,717,786</b>	<b>2,052,604</b>	<b>2,087,815</b>	<b>2,034,512</b>	<b>1,904,479</b>
<b>Airport Maint. Fund - Summary of Revenues by Type</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
			<i>Property Taxes - Current:</i>	1,393,808	1,725,546	1,688,706	1,713,951	1,505,972
			<i>Property Taxes - Delinquent:</i>	39,118	28,377	41,119	42,561	43,911
			<i>Other Taxes:</i>	0	0	0	0	0
			<i>Sales Tax:</i>	0	0	0	0	0
			<i>Licenses &amp; Permits:</i>	0	0	0	0	0
			<i>Intergovernmental Rev:</i>	20,100	19,920	25,560	19,500	21,000
			<i>Charges for Services:</i>	15,800	16,140	16,140	16,200	16,500
			<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
			<i>Interest:</i>	2,602	6,067	10,461	4,000	8,000
			<i>Rental Income:</i>	243,171	245,309	243,963	238,300	309,096
			<i>Miscellaneous:</i>	0	870	105	0	0
			<i>Other Financing Sources (all)</i>	3,187	10,375	61,761	0	0
			<b>Total Revenue + Other Financing Sources:</b>	<b>1,717,786</b>	<b>2,052,604</b>	<b>2,087,815</b>	<b>2,034,512</b>	<b>1,904,479</b>

## FY19 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>DISCRETIONARY FUNDS - Revenue by Fund</b>							
<b>202 Oilfield Theft Prosecution</b>							
	100110	Judicial					
	539112	Donations	0	0	0	0	0
		<i>S/T 100110</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue - Oilfield Theft Prosecution	0	0	0	0	0
<b>203 Constable Seizures Awarded</b>							
	100120	Public Safety					
	539101	Seizures Awarded	0	0	0	0	0
		<i>S/T 100120</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue - Const. Seizures Awarded	0	0	0	0	0
<b>204 District Court Technology Fund</b>							
	100110	Judicial					
	537856	District Court Technology Fee	917	1,007	914	900	1,120
		<i>S/T 100110</i>	<u>917</u>	<u>1,007</u>	<u>914</u>	<u>900</u>	<u>1,120</u>
		Total Revenue - Dist. Court Technology	917	1,007	914	900	1,120
<b>205 County Court Technolgy Fund</b>							
	100100	General Government					
	537857	County Court Technology Fee	4,922	4,260	3,712	3,800	4,050
		<i>S/T 100100</i>	<u>4,922</u>	<u>4,260</u>	<u>3,712</u>	<u>3,800</u>	<u>4,050</u>
		Total Revenue - Co. Court Technology	4,922	4,260	3,712	3,800	4,050
<b>206 County Court Records Preservation</b>							
	100100	General Government					
	537301	County Court Records Preservation Fee	8,391	9,152	8,649	8,000	8,200
		<i>S/T 100100</i>	<u>8,391</u>	<u>9,152</u>	<u>8,649</u>	<u>8,000</u>	<u>8,200</u>
		Total Revenue - Co.Court Rec. Pres.	8,391	9,152	8,649	8,000	8,200
<b>207 District Court Records Preservation</b>							
	100110	Judicial					
	537951	District Court Records Pres. Fee	18,928	18,823	17,826	16,000	18,250
		<i>S/T 100110</i>	<u>18,928</u>	<u>18,823</u>	<u>17,826</u>	<u>16,000</u>	<u>18,250</u>
		Total Revenue - Dist. Court Rec. Pres.	18,928	18,823	17,826	16,000	18,250
<b>213 County Clerk Records Management</b>							
	100100	General Government					
	537300	County Clerk Records Management	109,266	105,525	108,065	103,000	100,500
		<i>S/T 100100</i>	<u>109,266</u>	<u>105,525</u>	<u>108,065</u>	<u>103,000</u>	<u>100,500</u>
		Total Revenue - Co Clerk Rec Mgmt	109,266	105,525	108,065	103,000	100,500
<b>217 Law Library Fund</b>							
	100110	Judicial					
	536300	Law Library Fees	51,511	53,080	77,738	68,500	86,500
		<i>Charges for Services:</i>	<u>51,511</u>	<u>53,080</u>	<u>77,738</u>	<u>68,500</u>	<u>86,500</u>
	599000	Miscellaneous	216	201	194	150	150
		<i>Miscellaneous:</i>	<u>216</u>	<u>201</u>	<u>194</u>	<u>150</u>	<u>150</u>
		<i>S/T 100110</i>	<u>51,727</u>	<u>53,281</u>	<u>77,932</u>	<u>68,650</u>	<u>86,650</u>
		Total Revenue - Law Library Fund	51,727	53,281	77,932	68,650	86,650
	200000	Other Financing Sources					
	841272	Transfer in - Workforce Investment Fund	351	0	0	0	0
		<i>S/T 200000</i>	<u>351</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<i>Total Revenue + Other Fin. Sources:</i>	52,078	53,281	77,932	68,650	86,650

## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>224 Family Protection Fund</b>								
	100140		Health & Human Service					
		536950	Family Protection Fees	9,346	9,481	7,458	6,800	7,300
			<i>S/T 100140</i>	9,346	9,481	7,458	6,800	7,300
			Total Revenue - Family Protection Fund	9,346	9,481	7,458	6,800	7,300
<b>230 Social Security Incentive</b>								
	100200		Public Safety Revenue					
		536000	Social Security Incentive Payments	36,400	39,000	48,400	35,000	32,000
			<i>S/T 100120</i>	36,400	39,000	48,400	35,000	32,000
			Total Revenue - S.S. Incentive Fund	36,400	39,000	48,400	35,000	32,000
<b>232 County-Wide Records Management</b>								
	100100		General Government					
		537900	County-Wide Records Management Fees	48,165	43,589	38,098	37,500	42,500
		550900	Miscellaneous	0	99	111	0	0
			<i>S/T 100100</i>	48,165	43,688	38,209	37,500	42,500
			Total Revenue - County-Wide Records Mgmt.	48,165	43,688	38,209	37,500	42,500
	200000		Other Financing Sources					
		841010	Transfer in - General Fund	0	0	0	10,000	25,000
		841206	Transfer in - Co Court Rec Mgmt	0	0	0	5,100	5,100
		841213	Transfer in - Co Clk Rec Mgmt	1,700	1,700	1,700	1,700	1,700
		841272	Transfer in - Workforce Investment Fund	707	0	0	0	0
		841274	Transfer in - Dist Clk Civil Rec Mgmt	1,700	1,700	1,700	2,700	2,000
		841275	Transfer in - DC Criminal RM	0	0	0	3,300	1,500
		841277	Transfer in - Co Clk Criminal Rec Mgmt	2,000	1,000	0	0	0
			<i>S/T 200000</i>	6,107	4,400	3,400	22,800	35,300
			Total Revenue + Other Fin. Sources:	54,272	48,088	41,609	60,300	77,800
<b>233 Building Security Fund</b>								
	100120		Public Safety Revenue					
		550100	Security fees	55,292	53,255	51,547	48,000	50,000
			<i>S/T 100120</i>	55,292	53,255	51,547	48,000	50,000
			Total Revenue - Building Security Fund	55,292	53,255	51,547	48,000	50,000
	200000		Other Financing Sources					
		841272	Transfer in - Workforce Investment Fund	275	0	0	0	0
			<i>S/T 200000</i>	275	0	0	0	0
			Total Revenue + Other Fin. Sources:	55,567	53,255	51,547	48,000	50,000
<b>235 Drug Court Retained Fees</b>								
	100110		Judicial					
		536852	State Fee-Drug Court Program	19,731	18,222	18,249	18,000	18,750
			<i>S/T 100110</i>	19,731	18,222	18,249	18,000	18,750
			Total Revenue - Drug Court Retained Fees	19,731	18,222	18,249	18,000	18,750
	200000		Other Financing Sources					
		880500	Prior Period Adjustments	(97,279)	0	0	0	0
			<i>S/T 200000</i>	(97,279)	0	0	0	0
			Total Revenue + Other Fin. Sources:	(77,548)	18,222	18,249	18,000	18,750
<b>272 Workforce Investment Fund</b>								
	200000		Other Financing Sources					
		841010	Transfer in - General Fund	100,000	0	0	0	0
			<i>S/T 200000</i>	100,000	0	0	0	0
			Total Revenue + Other Fin. Sources:	100,000	0	0	0	0
<b>273 Justice Court Technology Fund</b>								
	100110		Judicial					
		537851	JP 1 - Justice Court Technology	4,992	4,800	3,415	2,750	3,200
		537852	JP 2 - Justice Court Technology	3,025	3,600	2,503	2,400	2,575
		537853	JP 3 - Justice Court Technology	6,489	6,400	5,792	5,100	6,400
		537854	JP 4 - Justice Court Technology	3,334	2,800	3,721	3,700	4,100

## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
			<i>S/T 100110</i>	17,840	17,600	15,431	13,950	16,275
			Total Revenue - Justice Court Technology	17,840	17,600	15,431	13,950	16,275
<b>274 District Clerk Civil Records Management</b>								
	100110		Judicial					
	537950		District Clerk Records Mgmt Fees	11,223	11,000	10,482	9,800	10,600
			<i>S/T 100110</i>	11,223	11,000	10,482	9,800	10,600
			Total Revenue - DC Civil Rec Mgmt	11,223	11,000	10,482	9,800	10,600
<b>275 District Clerk Criminal Records Management</b>								
	100110		Judicial					
	537950		District Clerk Records Mgmt Fees	3,875	3,500	3,571	3,400	3,500
			<i>S/T 100110</i>	3,875	3,500	3,571	3,400	3,500
			Total Revenue - DC Criminal Rec Mgmt	3,875	3,500	3,571	3,400	3,500
<b>276 Justice of the Peace Security</b>								
	100110		Judicial					
	550151		JP Security Fees - Pct 1	1,245	1,155	855	650	795
	550152		JP Security Fees - Pct 2	753	860	624	600	640
	550153		JP Security Fees - Pct 3	1,610	1,558	1,445	1,225	1,600
	550154		JP Security Fees - Pct 4	834	650	931	875	900
			<i>S/T 100110</i>	4,442	4,223	3,855	3,350	3,935
			Total Revenue - JP Security	4,442	4,223	3,855	3,350	3,935
<b>277 County Clerk Criminal Records Management</b>								
	100100		General Government					
	537300		County Clerk Records Mgmt Fees	3,090	3,000	2,380	2,200	2,475
			<i>S/T 100100</i>	3,090	3,000	2,380	2,200	2,475
			Total Revenue - CC Criminal Rec Mgmt	3,090	3,000	2,380	2,200	2,475
<b>282 Health Care Fund</b>								
	100000		Revenue					
	538100		Interest Income	15,116	12,000	24,636	25,000	34,000
	538150		Unrealized gains/losses	(11,244)	0	(7,415)	0	0
			<i>S/T 100000</i>	3,872	12,000	17,221	25,000	34,000
	100140		Health & Human Services					
	534500		State - Tobacco Settlement	63,468	55,000	57,739	53,000	55,000
			<i>S/T 100140</i>	63,468	55,000	57,739	53,000	55,000
			Total Revenue - Health Care Fund	67,340	67,000	74,960	78,000	89,000
<b>ALL SPECIAL REVENUE FUNDS SUMMARY</b>								
			Total Revenue	470,895	462,017	491,640	456,350	495,105
			Total Other Financing Sources	8,828	4,400	3,400	22,800	35,300
			<b>Grand Total Special Revenue Funds</b>	<b>479,723</b>	<b>466,417</b>	<b>495,040</b>	<b>479,150</b>	<b>530,405</b>
<b>All Discretionary Fund Revenue - Summary by Function</b>								
				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
	100000		Revenue	3,872	12,000	17,221	25,000	34,000
	100100		General Government	173,834	165,625	161,015	154,500	157,725
	100110		Judicial	128,683	127,656	148,260	134,050	159,080
	100120		Public Safety	91,692	92,255	99,947	83,000	82,000
	100140		Health & Human Services	72,814	64,481	65,197	59,800	62,300
	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	9,454	4,400	3,400	22,800	35,300
			<b>Total Revenue + Other Financing Sources</b>	<b>480,349</b>	<b>466,417</b>	<b>495,040</b>	<b>479,150</b>	<b>530,405</b>



## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited	Audited	Audited	Est.Rev	Est.Rev
				Revenue	Revenue	Revenue	Revenue	Revenue
				FY14/15	FY15/16	FY16/17	FY17/18	FY18/19
<b>All Discretionary Revenue -Summary of Revenues by Type</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
			Property Taxes - Current:	0	0	0	0	0
			Property Taxes - Delinquent:	0	0	0	0	0
			Other Taxes:	0	0	0	0	0
			Sales Tax:	0	0	0	0	0
			Licenses & Permits:	0	0	0	0	0
			Intergovernmental Rev:	99,868	94,000	106,139	88,000	87,000
			Charges for Services:	366,939	355,717	367,975	343,200	373,955
			Fines & Forfeitures:	0	0	0	0	0
			Interest:	3,872	12,000	17,221	25,000	34,000
			Rent/Commissions:	0	0	0	0	0
			Miscellaneous:	216	300	305	150	150
			Other Financing Sources (all)	9,454	4,400	3,400	22,800	35,300
			<b>Total Revenue + Other Financing Sources:</b>	<b>480,349</b>	<b>466,417</b>	<b>495,040</b>	<b>479,150</b>	<b>530,405</b>

### DEBT SERVICE FUNDS

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

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

#### 208 Interagency Highway Projects

200000 Other Financing Sources								
841010	Transfer In - General Fund		0	1,000,000	2,000,000	0	0	0
841410	Transfer In - Capital Improvement Fund		3,225,000	140,000	0	0	0	0
		<i>S/T 200000</i>	<u>3,225,000</u>	<u>1,140,000</u>	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>Total Revenue + Other Fin. Sources:</b>	<b>3,225,000</b>	<b>1,140,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 410 Capital Improvement Fund

100000 Revenue								
538100	Interest Income		69,630	84,193	119,758	80,000	130,000	
538150	Unrealized gains/losses		(18,698)	41,168	(44,659)	0	0	
			<u>50,932</u>	<u>125,361</u>	<u>75,099</u>	<u>80,000</u>	<u>130,000</u>	
		<i>S/T 100000</i>	<u>50,932</u>	<u>125,361</u>	<u>75,099</u>	<u>80,000</u>	<u>130,000</u>	
		<b>Total Revenue - Capital Impr. Fund</b>	<b>50,932</b>	<b>125,361</b>	<b>75,099</b>	<b>80,000</b>	<b>130,000</b>	
200000 Other Financing Sources								
841010	Transfer in - General Fund		6,005,000	3,000,000	1,789,500	3,694,500	265,000	
841218	Transfer in - Airport Maintenance Fund		186,251	0	0	0	0	
841450	Transfer in - Permanent Improvement Fund		0	0	250,000	0	0	
841469	Transfer in - Longview Community Center		0	0	265,418	0	0	
841477	Transfer in - Capital Energy Project		0	72,687	0	0	0	
		<i>S/T 200000</i>	<u>6,191,251</u>	<u>3,072,687</u>	<u>2,304,918</u>	<u>3,694,500</u>	<u>265,000</u>	
		<b>Total Revenue + Other Fin. Sources:</b>	<b>6,242,183</b>	<b>3,198,048</b>	<b>2,380,017</b>	<b>3,774,500</b>	<b>395,000</b>	

#### 420 Capital Road & Bridge Project Fund

100000 Revenue								
538100	Interest Income		0	6,907	14,058	8,500	3,000	
538150	Unrealized gains/losses		0	686	(2,721)	0	0	
			<u>0</u>	<u>7,593</u>	<u>11,337</u>	<u>8,500</u>	<u>3,000</u>	
		<i>S/T 100000</i>	<u>0</u>	<u>7,593</u>	<u>11,337</u>	<u>8,500</u>	<u>3,000</u>	
		<b>Total Revenue - Capital R&amp;B Project Fund</b>	<b>0</b>	<b>7,593</b>	<b>11,337</b>	<b>8,500</b>	<b>3,000</b>	
200000 Other Financing Sources								
841215	Transfer in - Road & Bridge Fund		482,179	355,980	0	0	0	
841410	Transfer in - Capital Improvement Fund		1,899,492	1,723,669	635,500	0	860,000	
		<i>S/T 200000</i>	<u>2,381,671</u>	<u>2,079,649</u>	<u>635,500</u>	<u>0</u>	<u>860,000</u>	



## FY19 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
		Total Revenue + Other Fin. Sources:	2,381,671	2,087,242	646,837	8,500	863,000
<b>450 Permanent Improvement Fund</b>							
	100000 Revenue						
	531100	Property Tax - Current	979,949	243,790	238,170	243,850	0
	531199	Current Penalty & Interest	4,000	1,191	1,083	1,000	1,000
	531200	Property Tax - Delinquent	17,774	15,731	5,182	5,017	4,080
	531299	Delinquent Penalty & Interest	4,990	4,281	1,370	2,200	1,000
		<i>Taxes:</i>	<u>1,006,713</u>	<u>264,993</u>	<u>245,805</u>	<u>252,067</u>	<u>6,080</u>
	538100	Interest Income	23,206	13,700	26,049	10,000	15,000
	538150	Unrealized gains/losses	(15,166)	21,235	(5,513)	0	0
		<i>Interest Income:</i>	<u>8,040</u>	<u>34,935</u>	<u>20,536</u>	<u>10,000</u>	<u>15,000</u>
		<i>S/T 100000</i>	<u>1,014,753</u>	<u>299,928</u>	<u>266,341</u>	<u>262,067</u>	<u>21,080</u>
		Total Revenue - Permanent Impr. Fund	1,014,753	299,928	266,341	262,067	21,080
<b>460 Airport Improvement Fund</b>							
	100170 Capital Projects						
	534100	Federal grant - airport projects	3,765,857	3,066,789	3,355,888	6,625,484	630,000
		<i>Intergovernmental Rev:</i>	<u>3,765,857</u>	<u>3,066,789</u>	<u>3,355,888</u>	<u>6,625,484</u>	<u>630,000</u>
	539120	Passenger facility charge	87,142	103,555	82,878	82,000	65,000
		<i>Charges for Services:</i>	<u>87,142</u>	<u>103,555</u>	<u>82,878</u>	<u>82,000</u>	<u>65,000</u>
		<i>S/T 100170</i>	<u>3,852,999</u>	<u>3,170,344</u>	<u>3,438,766</u>	<u>6,707,484</u>	<u>695,000</u>
		Total Revenue - Airport Imp. Fund	3,852,999	3,170,344	3,438,766	6,707,484	695,000
	200000 Other Financing Sources						
	841410	Transfer in - Capital Improvement Fund	245,111	265,729	298,357	736,165	700,000
	841450	Transfer in - Permanent Improvement Fund	86,187	0	0	0	247,000
		<i>S/T 200000</i>	<u>331,299</u>	<u>265,729</u>	<u>298,357</u>	<u>736,165</u>	<u>947,000</u>
		Total Revenue + Other Fin. Sources:	4,184,298	3,436,073	3,737,123	7,443,649	1,642,000
<b>465 Parking Facility</b>							
	200000 Other Financing Sources						
	841410	Transfer in - Capital Improvement Fund	0	0	0	1,500	0
		<i>S/T 200000</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	0	0	0	1,500	0
<b>466 ADA Compliance Project</b>							
	200000 Other Financing Sources						
	841010	Transfer in - General Fund	125,000	0	0	0	0
	841450	Transfer in - Permanent Imp Fund	440,000	365,000	250,000	0	0
	841474	Transfer in - CCL#2 Courtroom Renovation	129,345	0	0	0	0
	841477	Transfer in - Capital Energy Project	0	21,000	0	0	0
		<i>S/T 200000</i>	<u>694,345</u>	<u>386,000</u>	<u>250,000</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	694,345	386,000	250,000	0	0
<b>468 Longview Community Center Renovation</b>							
	200000 Other Financing Sources						
	841410	Transfer in - Capital Improvement Fund	200,000	0	0	0	0
		<i>S/T 200000</i>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	200,000	0	0	0	0
<b>472 Computer Upgrade Fund</b>							
	200000 Other Financing Sources						
	841010	Transfer in - General Fund	72,690	130,000	40,000	0	0
	841410	Transfer in - Capital Improvement Fund	0	100,000	8,000	181,750	59,000
	841466	Transfer in - ADA Compliance Fund	0	0	66,112	0	0
		<i>S/T 200000</i>	<u>72,690</u>	<u>230,000</u>	<u>114,112</u>	<u>181,750</u>	<u>59,000</u>
		Total Revenue + Other Fin. Sources:	72,690	230,000	114,112	181,750	59,000

## FY19 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>474 CCL #1 Courtroom Renovation</b>							
	200000 Other Financing Sources						
	841410	Transfer in - Capital Improvement Fund	60,000	0	0	0	0
		<i>S/T 200000</i>	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	60,000	0	0	0	0
<b>476 Building Renovations and Acquisitions</b>							
	100000 Revenue						
	538100	Interest Income	283	1,586	9,590	1,500	15,000
	538150	Unrealized gains/losses	0	0	(2,166)	0	0
		<i>Interest Income:</i>	<u>283</u>	<u>1,586</u>	<u>7,424</u>	<u>1,500</u>	<u>15,000</u>
		<i>S/T 100000</i>	<u>283</u>	<u>1,586</u>	<u>7,424</u>	<u>1,500</u>	<u>15,000</u>
	200000 Other Financing Sources						
	539200	Sale of Assets	0	0	0	0	0
	539300	Ins Proceeds - Loss of Fixed Assets	0	0	12,889	11,410	0
	539500	Gain/Loss-Disposal of Fixed Assets	0	361,944	(34,298)	470,000	470,000
		<i>Miscellaneous:</i>	<u>0</u>	<u>361,944</u>	<u>(21,409)</u>	<u>481,410</u>	<u>470,000</u>
	830000	Other Financing Sources - Capital Lease	(390,689)	(393,063)	(509,559)	(530,000)	(530,000)
	841010	Transfer In - General Fund	235,500	230,842	14,000	26,330	0
	841215	Transfer In - Road & Bridge Fund	0	287,074	0	0	0
	841410	Transfer In - Capital Improvement Fund	869,345	508,410	1,142,178	3,849,000	1,761,657
	841420	Transfer In - Capital Road & Bridge Funds	0	0	120,892	0	0
	841450	Transfer In - Permanent Improvement Fund	37,418	1,030,000	0	0	670,395
	841466	Transfer In - ADA Compliance Fund	0	0	500,000	0	0
	841477	Transfer In - Capital Energy Project	0	667,635	0	0	0
		<i>Operating Transfers In:</i>	<u>751,574</u>	<u>2,330,898</u>	<u>1,267,511</u>	<u>3,345,330</u>	<u>1,902,052</u>
		<i>S/T 200000</i>	<u>751,574</u>	<u>2,692,842</u>	<u>1,246,102</u>	<u>3,826,740</u>	<u>2,372,052</u>
		Total Revenue + Other Fin. Sources:	751,857	2,694,428	1,253,526	3,828,240	2,387,052
<b>477 Capital Energy Projects</b>							
	200000 Other Financing Sources						
	841410	Transfer in - Capital Improvement Fund	2,358,317	1,751,501	0	0	0
	841450	Transfer in - Capital Road & Bridge Projects	204,120	0	0	0	0
	841450	Transfer in - Permanent Improvement Fund	64,700	0	0	0	0
		<i>S/T 200000</i>	<u>2,627,137</u>	<u>1,751,501</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	2,627,137	1,751,501	0	0	0
<b>478 Juvenile Building Renovation</b>							
	100000 Revenue						
	538100	Interest Income	0	0	0	0	2,000
	538150	Unrealized gains/losses	0	0	0	0	0
		<i>Interest Income:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
		<i>S/T 100000</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
	200000 Other Financing Sources						
	841091	Transfer in - Juvenile Services	0	600,000	0	0	0
	841410	Transfer in - Capital Improvement Fund	0	0	0	500,000	0
	841466	Transfer in - ADA Compliance Fund	0	0	207,484	0	0
		<i>S/T 200000</i>	<u>0</u>	<u>600,000</u>	<u>207,484</u>	<u>500,000</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	0	600,000	207,484	500,000	2,000

## FY19 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY14/15	Audited Revenue FY15/16	Audited Revenue FY16/17	Est.Rev Revenue FY17/18	Est.Rev Revenue FY18/19
<b>ALL CAPITAL PROJECT FUNDS SUMMARY</b>								
			Total Revenue	4,918,967	3,966,756	3,777,558	7,540,961	1,336,080
			Total Other Financing Sources	16,534,967	11,856,464	7,077,882	8,459,245	4,033,052
			<b>Grand Total Capital Project Funds</b>	<b>21,453,934</b>	<b>15,823,220</b>	<b>10,855,440</b>	<b>16,000,206</b>	<b>5,369,132</b>

<b>All Capital Project Funds - Summary by function</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
100000	Revenue			1,065,968	434,468	360,201	352,067	171,080
100100	General Government			0	0	0	0	0
100110	Judicial			0	0	0	0	0
100120	Law Enforcement/Corrections			0	0	0	0	0
100140	Health & Human Services			0	0	0	0	0
100150	Public Buildings			0	0	0	0	0
100160	Transportation & Roads			0	0	0	0	0
100170	Capital Projects			3,852,999	3,170,344	3,438,766	6,707,484	695,000
200000	Other Financing Sources			0	361,944	(21,409)	481,410	470,000
200000	OFS Transfers			16,534,967	11,856,464	7,077,882	8,459,245	4,033,052
	Total Revenue + Other Financing Sources			21,453,934	15,823,220	10,855,440	16,000,206	5,369,132

<b>All Capital Project Funds - Summary of Revenues by Type</b>				<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
			<i>Property Taxes - Current:</i>	983,949	244,981	239,253	244,850	1,000
			<i>Property Taxes - Delinquent:</i>	22,764	20,012	6,552	7,217	5,080
			<i>Other Taxes:</i>	0	0	0	0	0
			<i>Sales Tax:</i>	0	0	0	0	0
			<i>Licenses &amp; Permits:</i>	0	0	0	0	0
			<i>Intergovernmental Rev:</i>	3,765,857	3,066,789	3,355,888	6,625,484	630,000
			<i>Charges for Services:</i>	87,142	103,555	82,878	82,000	65,000
			<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
			<i>Interest:</i>	59,255	169,475	114,396	100,000	165,000
			<i>Rent/Commissions:</i>	0	0	0	0	0
			<i>Miscellaneous:</i>	0	0	0	0	0
			<i>Other Financing Sources (all)</i>	16,534,967	12,218,408	7,056,473	8,940,655	4,503,052
			<b>Total Revenue + Other Financing Sources:</b>	<b>21,453,934</b>	<b>15,823,220</b>	<b>10,855,440</b>	<b>16,000,206</b>	<b>5,369,132</b>

## FY19 Estimated Revenue

Fund		Audited	Audited	Audited	Est.Rev	Est.Rev
Organization		Revenue	Revenue	Revenue	Revenue	Revenue
Account	Revenue Description	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19
<b>Total Revenues - All Budgeted Funds</b>						
<b>Summary of Revenue by Function</b>		<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
	100000 Revenue	39,112,740	38,210,475	37,826,919	37,529,441	40,202,987
	100100 General Government	2,603,974	2,550,426	2,781,844	2,391,555	2,570,583
	100110 Judicial	1,744,225	1,730,399	1,688,859	1,557,767	1,702,347
	100120 Law Enforcement/Corrections	1,058,215	1,054,032	1,057,840	1,059,952	1,068,818
	100140 Health & Human Services	102,440	94,331	91,610	81,200	89,700
	100150 Public Buildings	1,880,942	2,090,108	1,214,335	1,264,100	1,232,200
	100160 Transportation & Roads	1,810,266	2,632,460	2,469,071	1,674,300	1,928,500
	100170 Capital Projects	3,852,999	3,170,344	3,438,766	6,707,484	695,000
	200000 Other Financing Sources	115,883	484,466	194,355	497,610	472,200
	200000 OFS Transfers	16,699,749	12,013,227	8,123,024	8,716,545	4,168,352
	<b>Total Revenue + Other Financing Sources</b>	<b>68,981,433</b>	<b>64,030,268</b>	<b>58,886,623</b>	<b>61,479,954</b>	<b>54,130,687</b>
	Less Operating Transfers In	(16,699,749)	(12,013,227)	(8,123,024)	(8,716,545)	(4,168,352)
	<b>Total Revenue</b>	<b>52,281,684</b>	<b>52,017,041</b>	<b>50,763,599</b>	<b>52,763,409</b>	<b>49,962,335</b>
<b>Summary of Revenues by Type</b>		<b>FY14/15</b>	<b>FY15/16</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>
	<i>Property Taxes - Current:</i>	21,538,053	21,564,585	21,101,587	21,441,865	21,947,581
	<i>Property Taxes - Delinquent:</i>	460,108	437,913	517,625	538,576	549,406
	<i>Other Taxes:</i>	343,452	360,457	375,282	335,000	355,000
	<i>Sales Tax:</i>	16,542,149	15,317,565	15,403,190	14,600,000	16,750,000
	<i>Licenses &amp; Permits:</i>	1,318,187	1,368,688	1,611,272	1,331,500	1,539,500
	<i>Intergovernmental Rev:</i>	4,793,285	4,729,829	4,774,565	7,516,202	1,567,391
	<i>Charges for Services:</i>	3,582,431	3,501,110	3,595,777	3,485,400	3,588,905
	<i>Fines &amp; Forfeitures:</i>	1,000,839	962,657	821,040	758,800	869,500
	<i>Interest:</i>	228,978	529,955	429,235	614,000	601,000
	<i>Rent/Commissions:</i>	662,252	728,275	675,908	697,806	692,702
	<i>Miscellaneous:</i>	1,696,067	2,031,541	1,263,763	946,650	1,029,150
	<i>Other Financing Sources (all)</i>	16,815,632	12,497,693	8,317,379	9,214,155	4,640,552
	<b>Total Revenue + Other Financing Sources</b>	<b>68,981,433</b>	<b>64,030,268</b>	<b>58,886,623</b>	<b>61,479,954</b>	<b>54,130,687</b>
	Less Other Financing Sources(all funds)	(16,815,632)	(12,497,693)	(8,317,379)	(9,214,155)	(4,640,552)
	Plus Other Financing Sources Revenue	115,883	484,466	194,355	497,610	472,200
	<b>Total Revenue</b>	<b>52,281,684</b>	<b>52,017,041</b>	<b>50,763,599</b>	<b>52,763,409</b>	<b>49,962,335</b>

**Summary of Changes from FY18 to FY19**

Org	Department	FY18 Total	FY19 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
		Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
	<b>General Fund</b>									
100423	County Clerk	1,116,614	1,169,238	52,624	4.7%	18,944	27,496	6,184	0	0
100425	County Clerk Archive Restoration	240,838	154,772	(86,066)	-35.7%	1,690	930	(76,686)	(12,000)	0
100445	Telecommunications	59,284	61,570	2,286	3.9%	1,621	465	200	0	0
100446	Purchasing	306,967	342,672	35,705	11.6%	17,590	16,415	1,700	0	0
100447	Human Resources	231,418	238,286	6,868	3.0%	4,841	2,650	(623)	0	0
100451	Non -Departmental	3,140,004	3,604,881	464,877	14.8%	0	79,608	365,269	20,000	0
100460	County Judge	267,233	281,163	13,930	5.2%	10,775	3,456	(301)	0	0
100470	Postal Service	30,600	31,000	400	1.3%	0	0	400	0	0
100520	Elections	426,193	389,057	(37,136)	-8.7%	(19,518)	20,145	(39,763)	2,000	0
100530	Auditor	829,008	900,338	71,330	8.6%	22,145	48,925	260	0	0
100550	Tax Assessor-Collector	1,747,962	1,776,773	28,811	1.6%	12,690	17,121	(1,000)	0	0
100560	Information Services	1,700,745	1,699,140	(1,605)	-0.1%	20,661	30,673	(696)	(52,243)	0
100900	Extension Service	125,040	127,737	2,697	2.2%	1,597	170	930	0	0
110465	Court of Appeals	17,233	17,238	5	0.0%	0	5	0	0	0
110467	County Court-at-Law #1	379,484	391,022	11,538	3.0%	6,752	4,036	750	0	0
110468	County Court-at-Law #2	361,309	366,918	5,609	1.6%	2,498	3,111	0	0	0
110470	Attorney General Master	1,050	1,050	0	0.0%	0	0	0	0	0
110471	124th District Court	173,064	172,291	(773)	-0.4%	(2,183)	1,410	0	0	0
110472	188th District Court	164,707	166,012	1,305	0.8%	(200)	1,505	0	0	0
110473	307th District Court	152,911	153,971	1,060	0.7%	(365)	1,425	0	0	0
110474	Judicial Expenses	1,888,347	2,362,000	473,653	25.1%	0	0	473,653	0	0
110480	District Clerk	1,048,695	1,068,383	19,688	1.9%	(3,713)	15,751	7,650	0	0
110483	District Clerk Archive Restoration	102,500	0	(102,500)	-100.0%	0	0	(102,500)	0	0
110491	Justice of the Peace #1	469,061	495,744	26,683	5.7%	23,697	231	2,755	0	0
110492	Justice of the Peace #2	226,857	245,838	18,981	8.4%	3,500	15,481	0	0	0
110493	Justice of the Peace #3	264,501	280,867	16,366	6.2%	11,920	4,446	0	0	0
110494	Justice of the Peace #4	260,594	268,595	8,001	3.1%	3,940	2,851	1,210	0	0
110500	District Attorney	2,643,511	2,742,532	99,021	3.7%	62,019	31,341	5,661	0	0
110600	Bail Bond Board	5,230	5,185	(45)	-0.9%	0	15	(60)	0	0
110800	Collections	261,775	269,588	7,813	3.0%	1,493	2,805	3,515	0	0
120731	Constable #1	68,410	70,370	1,960	2.9%	1,339	871	(250)	0	0
120732	Constable #2	71,438	77,585	6,147	8.6%	1,339	876	3,932	0	0
120733	Constable #3	101,070	106,681	5,611	5.6%	4,239	1,211	161	0	0
120734	Constable #4	74,975	76,655	1,680	2.2%	739	751	190	0	0
120742	Sheriff - Corrections	12,997,545	5,902,523	(7,095,022)	-54.6%	(4,150,478)	(1,885,499)	(1,104,045)	45,000	0
120750	Contract Jail Operations	2,731,841	10,680,234	7,948,393	291.0%	4,580,743	2,170,200	1,197,450	0	0
120760	Criminal Justice Operations	461,348	480,158	18,810	4.1%	10,100	5,710	3,000	0	0
120772	Department of Public Safety	11,100	15,700	4,600	41.4%	0	0	4,600	0	0
120773	DPS Hangar	8,714	0	(8,714)	-100.0%	0	0	(8,714)	0	0
120774	Texas Parks & Wildlife	1,800	1,800	0	0.0%	0	0	0	0	0
120775	Texas Alcohol-Beverage Com.	225	225	0	0.0%	0	0	0	0	0
130750	Juvenile Board	170,385	172,023	1,638	1.0%	0	1,638	0	0	0
130772	Community Supervision	0	11,645	11,645	0.0%	0	0	11,645	0	0
130774	Pre-Trial Officer	44,867	45,272	405	0.9%	(240)	425	220	0	0
140430	Veterans Service	114,735	118,104	3,369	2.9%	2,019	1,355	(5)	0	0
140440	Civil Defense	23,150	23,150	0	0.0%	0	0	0	0	0
140870	911 Addressing	91,677	95,655	3,978	4.3%	2,500	1,015	463	0	0
140880	Health Department	1,012,834	1,033,744	20,910	2.1%	3,071	5,365	12,474	0	0
140936	Historical Commission	13,200	13,500	300	2.3%	0	0	300	0	0
140950	Contract Service Organizations	570,358	632,858	62,500	11.0%	0	0	62,500	0	0
150466	ADA Compliance	50,000	50,000	0	0.0%	0	0	0	0	0
150570	Courthouse Building	1,186,922	1,223,938	37,016	3.1%	14,936	7,080	15,000	0	0
150575	CH Housekeeping	308,299	325,052	16,753	5.4%	5,338	4,015	3,400	4,000	0
150585	Jail Building	368,124	370,800	2,676	0.7%	0	0	2,676	0	0
150590	Service Center Building	43,500	81,350	37,850	87.0%	0	0	37,850	0	0
150610	Comm. Bldg. - Longview Whaley St.	146,765	149,748	2,983	2.0%	1,498	465	1,020	0	0
150611	Comm. Bldg. - Judson	5,810	5,750	(60)	-1.0%	0	0	(60)	0	0
150620	Comm. Bldg. - Greggton	37,662	38,640	978	2.6%	(2,678)	(505)	4,161	0	0
150632	Gladewater Commerce - Offices	14,450	14,450	0	0.0%	0	0	0	0	0
150633	Comm. Bldg. - Liberty City	8,189	4,575	(3,614)	-44.1%	0	0	(3,614)	0	0
150634	Comm. Bldg. - Hugh Camp Park	27,857	45,210	17,353	62.3%	0	0	17,353	0	0
150635	Comm. Bldg. - Olivia Hilburn	13,044	14,690	1,646	12.6%	0	0	1,646	0	0
150636	Comm. Bldg. - Kilgore	74,450	75,064	614	0.8%	986	680	(1,052)	0	0
150640	Comm. Bldg. - Kilgore South St.	250	250	0	0.0%	0	0	0	0	0
150641	Comm. Bldg. - Elderville	22,028	22,060	32	0.1%	0	0	32	0	0
150643	Longview Eastman Rd Offices	16,900	18,400	1,500	8.9%	0	0	1,500	0	0
150644	Purchasing Surplus Building	6,420	2,155	(4,265)	-66.4%	0	0	(165)	(4,100)	0
150645	Civil Air Patrol Building	10,500	10,500	0	0.0%	0	0	0	0	0
150700	MAS Criminal Justice Center	43,700	44,000	300	0.7%	0	0	300	0	0
150725	Youth Detention Building	0	0	0	0.0%	0	0	0	0	0
180911-2	Debt/Capital Lease	1,500	1,500	0	0.0%	0	0	0	0	0
110100	E-Filing (subsidiary -General Fund)	0	0	0	0.0%	0	0	0	0	0
	<b>Total General Fund (110)</b>	<b>39,598,777</b>	<b>41,839,875</b>	<b>2,241,098</b>		<b>677,845</b>	<b>648,120</b>	<b>912,476</b>	<b>2,657</b>	<b>0</b>
	<b>Road &amp; Bridge Fund</b>									
160790	Administration	421,399	430,924	9,525	2.3%	5,873	3,904	(252)	0	0
160800	General	51,600	51,600	0	0.0%	0	0	0	0	0
160810	Precinct #1	1,206,588	1,424,798	218,210	18.1%	20,981	45,104	152,125	0	0
160820	Precinct #2	81,885	103,311	21,426	26.2%	1,036	705	19,685	0	0
160830	Precinct #3	1,362,534	1,435,079	72,545	5.3%	14,060	10,135	48,350	0	0
160840	Precinct #4	1,068,122	1,103,929	35,807	3.4%	(2,798)	4,105	46,000	(11,500)	0
	<b>Total Road &amp; Bridge Fund (215)</b>	<b>4,192,128</b>	<b>4,549,641</b>	<b>357,513</b>		<b>39,152</b>	<b>63,953</b>	<b>265,908</b>	<b>(11,500)</b>	<b>0</b>

**Summary of Changes from FY18 to FY19**

Org	Department	FY18 Total	FY19 Total	Variance		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
		Amended Budget	Adopted Budget	Amount	%					
	<b>Airport Fund</b>									
100691	Administration	404,530	456,594	52,064	12.9%	4,584	1,685	45,795	0	0
100693	Terminal Building	160,984	221,198	60,214	37.4%	1,529	485	58,200	0	0
100694	Operations	154,545	168,235	13,690	8.9%	5,790	1,145	6,755	0	0
100695	Airfield	8,535	15,935	7,400	86.7%	0	0	7,400	0	0
100696	Maintenance Shop	387,131	446,470	59,339	15.3%	1,461	2,425	27,600	27,853	0
100698	Marketing	24,600	24,600	0	0.0%	0	0	0	0	0
100699	Fire Protection	61,012	61,012	0	0.0%	0	0	0	0	0
130697	Security	995,455	1,024,573	29,118	2.9%	20,994	6,995	1,129	0	0
	<b>Total Airport Fund (218)</b>	<b>2,196,792</b>	<b>2,418,617</b>	<b>221,825</b>	<b>0</b>	<b>34,358</b>	<b>12,735</b>	<b>146,879</b>	<b>27,853</b>	<b>0</b>
	<b>Total Operations</b>	<b>45,987,696</b>	<b>48,808,133</b>	<b>2,820,436</b>		<b>751,355</b>	<b>724,809</b>	<b>1,325,263</b>	<b>19,010</b>	<b>0</b>
	<b>Discretionary Funds</b>									
Fund #										
202	Oilfield Theft Prosecution	3,552	3,552	0	0.0%	0	0	0	0	0
203	Constable #3 Seizure Awards	0	0	0		0	0	0	0	0
204	District Court Technology Fund	0	0	0		0	0	0	0	0
205	Co. Court Technology Fund	0	0	0		0	0	0	0	0
206	Co. Court Records Preservation	0	0	0		0	0	0	0	0
207	Dist Court Records Preservation	26,000	26,000	0	0.0%	0	0	0	0	0
213	County Clerk Rec Mgmt	120,176	117,815	(2,361)	-2.0%	1,094	560	(515)	(3,500)	0
217	Law Library Fund	75,757	81,490	5,733	7.6%	448	320	2,565	2,400	0
224	Family Protection Fund	7,200	7,200	0	0.0%	0	0	0	0	0
230	Social Security Incentive	55,000	55,000	0	0.0%	0	0	0	0	0
232	County-Wide Rec Mgmt	99,710	92,497	(7,213)	-7.2%	1,242	750	(205)	(9,000)	0
233	Building Security	7,560	6,760	(800)	-10.6%	0	0	(800)	0	0
235	Drug Court Program	0	0	0		0	0	0	0	0
272	Workforce Investment Fund	0	0	0		0	0	0	0	0
273	Justice Court Technology Fund	71,300	54,300	(17,000)	-23.8%	0	0	0	(17,000)	0
274	Dist. Clerk Civil Rec Mgmt	10,020	10,035	15	0.1%	0	15	0	0	0
275	Dist. Clerk Criminal Rec Mgmt	2,250	2,250	0	0.0%	0	0	0	0	0
276	Justice of the Peace Security	17,250	11,250	(6,000)	-34.8%	0	0	(6,000)	0	0
277	Co. Clerk Criminal Rec Mgmt	0	900	900		0	0	900	0	0
282	Health Care Fund	8,000	20,000	12,000	150.0%	0	0	12,000	0	0
	<b>Total Discretionary Funds</b>	<b>503,775</b>	<b>489,049</b>	<b>(14,726)</b>		<b>2,784</b>	<b>1,645</b>	<b>7,945</b>	<b>(27,100)</b>	<b>0</b>
	<b>Capital &amp; Interagency Project Funds</b>									
208	Interagency Projects	70,000	0	(70,000)	-100.0%	0	0	(70,000)	0	0
410	Capital Improvements Funds	1,219,526	150,000	(1,069,526)	-87.7%	0	0	0	(1,069,526)	
420	Capital Road and Bridge Projects	1,170,717	1,199,939	29,222	2.5%	0	0	0	29,222	
450	Permanent Improvement Fund	250,000	250,000	0	0.0%	0	0	0	0	0
460	Airport Improvements	7,761,649	947,000	(6,814,649)	-87.8%	0	0	0	(6,814,649)	0
465	Parking Facility	25,595	0	(25,595)	-100.0%	0	0	0	(25,595)	0
472	Computer Upgrade Project	191,560	92,000	(99,560)	-52.0%	0	0	0	(99,560)	0
476	Building Renovations/Acquisitions	6,099,030	2,550,957	(3,548,073)	-58.2%	0	0	0	(3,463,073)	(85,000)
478	Juvenile Facility Renovations	1,286,335	0	(1,286,335)	-100.0%	0	0	0	(1,286,335)	0
	<b>Total Capital/Interagency Proj Funds</b>	<b>18,074,412</b>	<b>5,189,896</b>	<b>(12,884,516)</b>		<b>0</b>	<b>0</b>	<b>(70,000)</b>	<b>(12,729,516)</b>	<b>(85,000)</b>
	<b>Total All Funds</b>	<b>64,565,883</b>	<b>54,487,078</b>	<b>(10,078,806)</b>	<b>-15.6%</b>	<b>754,139</b>	<b>726,454</b>	<b>1,263,208</b>	<b>(12,737,606)</b>	<b>(85,000)</b>



**Comparison of FY18 to FY19**

Department	FY18 Amended						Budget Inc. or (Decrease)	FY19 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Marketing	0	0	24,600	0	0	24,600	0	0	24,600	0	0	24,600	
Fire Protection	0	0	61,012	0	0	61,012	0	0	61,012	0	0	61,012	
Airport Public Safety	658,044	275,475	61,936	0	0	995,455	29,118	679,038	282,470	63,065	0	1,024,573	
Total Airport Maint. Fund (218)	1,176,277	508,810	495,158	16,547	0	2,196,792	221,825	1,210,635	521,545	642,037	44,400	2,418,617	
<b>Other Funds</b>													
Oilfield Theft Prosecution	0	0	3,552	0	0	3,552	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	
District Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	
Co. Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	
Co. Court Records Preservation	0	0	0	0	0	0	0	0	0	0	0	0	
Dist Court Records Preservation	0	0	26,000	0	0	26,000	0	0	26,000	0	0	26,000	
County Clerk Rec Mgmt	39,182	12,720	64,774	3,500	0	120,176	(2,361)	40,276	13,280	64,259	0	117,815	
Law Library Fund	14,946	8,055	52,756	0	0	75,757	5,733	15,394	8,375	55,321	2,400	81,490	
Family Protection	0	0	7,200	0	0	7,200	0	0	7,200	0	0	7,200	
Social Security Incentive	0	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	
County-Wide Rec Mgmt	47,388	19,495	23,827	9,000	0	99,710	(7,213)	48,630	20,245	23,622	0	92,497	
Building Security	0	0	7,560	0	0	7,560	(800)	0	0	6,760	0	6,760	
Drug Court Program	0	0	0	0	0	0	0	0	0	0	0	0	
Workforce Investment Fund	0	0	0	0	0	0	0	0	0	0	0	0	
Justice Court Technology Fund	0	0	35,300	36,000	0	71,300	(17,000)	0	0	35,300	19,000	54,300	
Dist. Clerk Civil Rec Mgmt	4,200	820	5,000	0	0	10,020	15	4,200	835	5,000	0	10,035	
Dist. Clerk Criminal Rec Mgmt	0	0	2,250	0	0	2,250	0	0	2,250	0	0	2,250	
Justice of the Peace Security	0	0	17,250	0	0	17,250	(6,000)	0	0	11,250	0	11,250	
Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	900	0	0	900	0	900	
Health Care Fund	0	0	8,000	0	0	8,000	12,000	0	0	20,000	0	20,000	
Interagency Projects	0	0	70,000	0	0	70,000	(70,000)	0	0	0	0	0	
Capital Improvement Fund	0	0	0	1,219,526	0	1,219,526	(1,069,526)	0	0	0	150,000	150,000	
Capital Road Projects	0	0	0	1,170,717	0	1,170,717	29,222	0	0	0	1,199,939	1,199,939	
Permanent Improvement Fund	0	0	0	250,000	0	250,000	0	0	0	0	250,000	250,000	
Airport Improvements	0	0	0	7,761,649	0	7,761,649	(6,814,649)	0	0	0	947,000	947,000	
Parking Facility	0	0	0	25,595	0	25,595	(25,595)	0	0	0	0	0	
ADA Compliance	0	0	0	0	0	0	0	0	0	0	0	0	
Longview Whaley Comm Bldg	0	0	0	0	0	0	0	0	0	0	0	0	
Computer Upgrade Project	0	0	0	191,560	0	191,560	(99,560)	0	0	0	92,000	92,000	
CCL #1 Courtroom Renovations	0	0	0	0	0	0	0	0	0	0	0	0	
Bldg Reno & Acquisitions	0	0	0	5,439,030	660,000	6,099,030	(3,548,073)	0	0	0	1,975,957	575,000	2,550,957
Capital Energy Project	0	0	0	0	0	0	0	0	0	0	0	0	
Juvenile Facility Renovations	0	0	0	1,286,335	0	1,286,335	(1,286,335)	0	0	0	0	0	
<b>Total Other Funds</b>	105,716	41,090	378,469	17,392,912	660,000	18,578,187	(12,899,242)	108,500	42,735	316,414	4,636,296	575,000	5,678,945
<b>Total All Funds</b>	22,464,612	10,310,817	13,614,652	17,514,302	661,500	64,565,883	(10,078,806)	23,218,751	11,037,271	14,877,860	4,776,696	576,500	54,487,078



## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>GENERAL FUND (by Department)</b>							
<b>110</b>	<b>100423</b>	<b>County Clerk</b>					
		Total Salaries	643,824	689,443	681,676	683,632	702,576
		Total Fringe Benefits	306,082	315,498	333,405	371,865	399,361
		Total Operating Expenses	63,036	61,518	51,471	61,117	67,301
		Total Capital Outlay	5,065	0	0	0	0
		Departmental Total	<u>1,018,007</u>	<u>1,066,459</u>	<u>1,066,552</u>	<u>1,116,614</u>	<u>1,169,238</u>
<b>110</b>	<b>100425</b>	<b>County Clerk Archive Restoration</b>					
		Total Salaries	38,191	44,139	44,216	59,767	61,457
		Total Fringe Benefits	16,373	17,190	17,847	21,785	22,715
		Total Operating Expenses	24,385	161,161	1,204	147,286	70,600
		Total Capital Outlay	0	31,464	0	12,000	0
		Departmental Total	<u>78,949</u>	<u>253,954</u>	<u>63,267</u>	<u>240,838</u>	<u>154,772</u>
<b>110</b>	<b>100445</b>	<b>Telecommunications</b>					
		Total Salaries	44,767	46,529	44,986	49,829	51,450
		Total Fringe Benefits	8,485	8,892	8,566	9,305	9,770
		Total Operating Expenses	214	320	106	150	350
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>53,466</u>	<u>55,741</u>	<u>53,658</u>	<u>59,284</u>	<u>61,570</u>
<b>110</b>	<b>100446</b>	<b>Purchasing Agent</b>					
		Total Salaries	163,421	183,817	193,822	200,332	217,922
		Total Fringe Benefits	60,550	69,863	74,330	79,855	96,270
		Total Operating Expenses	15,998	17,455	19,133	26,780	28,480
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>239,969</u>	<u>271,135</u>	<u>287,285</u>	<u>306,967</u>	<u>342,672</u>
<b>110</b>	<b>100447</b>	<b>Human Resources</b>					
		Total Salaries	138,503	150,237	149,224	155,857	160,698
		Total Fringe Benefits	57,769	54,929	56,656	60,930	63,580
		Total Operating Expenses	13,967	14,114	15,537	14,631	14,008
		Total Capital Outlay	700	0	0	0	0
		Departmental Total	<u>210,939</u>	<u>219,280</u>	<u>221,417</u>	<u>231,418</u>	<u>238,286</u>
<b>110</b>	<b>100451</b>	<b>Non-Departmental</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	4,793	9,206	35	155,293	234,901
		Total Operating Expenses	2,837,132	2,725,387	2,416,650	2,984,711	3,349,980
		Total Capital Outlay	0	0	0	0	20,000
		Departmental Total	<u>2,841,925</u>	<u>2,734,593</u>	<u>2,416,685</u>	<u>3,140,004</u>	<u>3,604,881</u>
<b>110</b>	<b>100460</b>	<b>County Judge</b>					
		Total Salaries	176,785	182,949	182,068	182,308	193,083
		Total Fringe Benefits	58,173	58,897	60,450	66,414	69,870
		Total Operating Expenses	6,881	11,427	6,530	18,511	18,210
		Total Capital Outlay	0	5,400	0	0	0
		Departmental Total	<u>241,839</u>	<u>258,673</u>	<u>249,048</u>	<u>267,233</u>	<u>281,163</u>
<b>110</b>	<b>100470</b>	<b>Postal Services</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Operating Expenses	6,794	9,576	11,579	30,600	31,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>6,794</u>	<u>9,576</u>	<u>11,579</u>	<u>30,600</u>	<u>31,000</u>
<b>110</b>	<b>100520</b>	<b>Elections</b>					
		Total Salaries	166,710	197,705	185,167	206,298	186,780
		Total Fringe Benefits	63,798	65,194	65,058	74,460	94,605
		Total Operating Expenses	98,966	137,108	107,494	145,435	105,672
		Total Capital Outlay	0	0	0	0	2,000
		Departmental Total	<u>329,474</u>	<u>400,007</u>	<u>357,719</u>	<u>426,193</u>	<u>389,057</u>
<b>110</b>	<b>100530</b>	<b>County Auditor</b>					
		Total Salaries	531,979	554,924	548,929	578,133	600,278
		Total Fringe Benefits	192,656	193,978	199,085	225,025	273,950
		Total Operating Expenses	25,548	28,315	23,804	25,850	26,110
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>750,183</u>	<u>777,217</u>	<u>771,818</u>	<u>829,008</u>	<u>900,338</u>
<b>110</b>	<b>100550</b>	<b>Tax Assessor / Collector</b>					
		Total Salaries	1,025,998	1,059,024	1,038,358	1,039,333	1,052,023
		Total Fringe Benefits	460,047	462,176	485,172	513,689	530,810
		Total Operating Expenses	200,447	210,690	178,081	194,940	193,940
		Total Capital Outlay	2,550	26,278	4,693	0	0
		Departmental Total	<u>1,689,042</u>	<u>1,758,168</u>	<u>1,706,304</u>	<u>1,747,962</u>	<u>1,776,773</u>
<b>110</b>	<b>100560</b>	<b>Information Technology</b>					
		Total Salaries	367,473	393,907	394,078	404,979	425,640
		Total Fringe Benefits	142,792	148,573	150,920	160,702	191,375
		Total Operating Expenses	776,408	864,686	915,497	1,057,821	1,057,125
		Total Capital Outlay	95,284	35,022	5,000	77,243	25,000
		Departmental Total	<u>1,381,957</u>	<u>1,442,188</u>	<u>1,465,495</u>	<u>1,700,745</u>	<u>1,699,140</u>
<b>110</b>	<b>100900</b>	<b>AgriLife Extension Service</b>					
		Total Salaries	54,777	78,563	77,964	83,965	85,562
		Total Fringe Benefits	32,323	44,534	46,553	20,650	20,820
		Total Operating Expenses	22,074	18,599	19,757	20,425	21,355
		Total Capital Outlay	930	0	0	0	0
		Departmental Total	<u>110,104</u>	<u>141,696</u>	<u>144,274</u>	<u>125,040</u>	<u>127,737</u>
<b>110</b>	<b>110465</b>	<b>Court of Appeals</b>					
		Total Salaries	16,008	16,008	16,009	16,008	16,008
		Total Fringe Benefits	1,229	1,234	1,225	1,225	1,230
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>17,237</u>	<u>17,242</u>	<u>17,234</u>	<u>17,233</u>	<u>17,238</u>
<b>110</b>	<b>110467</b>	<b>County Court at Law #1</b>					
		Total Salaries	270,169	275,133	274,119	277,821	284,573
		Total Fringe Benefits	79,522	79,504	80,595	89,844	93,880
		Total Operating Expenses	15,482	13,511	13,609	11,819	12,569
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>365,173</u>	<u>368,148</u>	<u>368,323</u>	<u>379,484</u>	<u>391,022</u>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>110</b>	<b>110468</b>	<b>County Court at Law #2</b>					
		Total Salaries	256,418	260,949	260,272	263,595	266,093
		Total Fringe Benefits	77,159	77,042	78,756	87,119	90,230
		Total Operating Expenses	7,173	11,431	10,529	10,595	10,595
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>340,750</u>	<u>349,422</u>	<u>349,557</u>	<u>361,309</u>	<u>366,918</u>
<b>110</b>	<b>110470</b>	<b>Atty. General Master</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	54	40	40	1,050	1,050
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>54</u>	<u>40</u>	<u>40</u>	<u>1,050</u>	<u>1,050</u>
<b>110</b>	<b>110471</b>	<b>124th District Court</b>					
		Total Salaries	104,640	108,144	107,329	116,430	114,247
		Total Fringe Benefits	38,190	38,165	39,299	42,090	43,500
		Total Operating Expenses	22,832	14,407	15,509	14,544	14,544
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>165,662</u>	<u>160,716</u>	<u>162,137</u>	<u>173,064</u>	<u>172,291</u>
<b>110</b>	<b>110472</b>	<b>188th District Court</b>					
		Total Salaries	100,294	103,659	102,877	109,867	109,667
		Total Fringe Benefits	37,531	37,473	38,664	41,080	42,585
		Total Operating Expenses	8,483	12,558	10,811	13,760	13,760
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>146,308</u>	<u>153,690</u>	<u>152,352</u>	<u>164,707</u>	<u>166,012</u>
<b>110</b>	<b>110473</b>	<b>307th District Court</b>					
		Total Salaries	88,449	94,960	94,240	101,391	101,026
		Total Fringe Benefits	35,069	35,475	36,663	39,440	40,865
		Total Operating Expenses	19,461	8,453	11,013	12,080	12,080
		Total Capital Outlay	1,447	0	0	0	0
		Departmental Total	<u>144,426</u>	<u>138,888</u>	<u>141,916</u>	<u>152,911</u>	<u>153,971</u>
<b>110</b>	<b>110474</b>	<b>Judicial Expenses</b>					
		Total Salaries	7,686	0	0	0	0
		Total Fringe Benefits	607	0	0	0	0
		Total Operating Expenses	1,817,199	1,737,403	1,903,521	1,888,347	2,362,000
		Total Capital Outlay	1,422	0	0	0	0
		Departmental Total	<u>1,826,914</u>	<u>1,737,403</u>	<u>1,903,521</u>	<u>1,888,347</u>	<u>2,362,000</u>
<b>110</b>	<b>110480</b>	<b>District Clerk</b>					
		Total Salaries	605,210	606,277	625,108	648,546	644,833
		Total Fringe Benefits	283,454	274,459	302,711	344,849	360,600
		Total Operating Expenses	67,869	53,667	52,339	55,300	62,950
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>956,533</u>	<u>934,403</u>	<u>980,158</u>	<u>1,048,695</u>	<u>1,068,383</u>
<b>110</b>	<b>110483</b>	<b>District Clerk Archive Restoration</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Operating Expenses	340	0	24,327	102,500	0
		Total Capital Outlay	893	0	0	0	0
		Departmental Total	<u>1,233</u>	<u>0</u>	<u>24,327</u>	<u>102,500</u>	<u>0</u>
<b>110</b>	<b>110491</b>	<b>Justice of the Peace - Precinct #1</b>					
		Total Salaries	225,806	240,054	237,055	257,150	280,847
		Total Fringe Benefits	105,106	103,925	107,886	145,219	145,450
		Total Operating Expenses	62,950	72,534	47,449	66,692	69,447
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>393,862</u>	<u>416,513</u>	<u>392,390</u>	<u>469,061</u>	<u>495,744</u>
<b>110</b>	<b>110492</b>	<b>Justice of the Peace - Precinct #2</b>					
		Total Salaries	116,420	126,578	128,004	134,653	138,153
		Total Fringe Benefits	48,030	50,070	52,279	57,029	72,510
		Total Operating Expenses	26,670	23,974	30,135	35,175	35,175
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>191,120</u>	<u>200,622</u>	<u>210,418</u>	<u>226,857</u>	<u>245,838</u>
<b>110</b>	<b>110493</b>	<b>Justice of the Peace - Precinct #3</b>					
		Total Salaries	154,993	155,484	149,862	158,412	170,332
		Total Fringe Benefits	65,749	62,064	64,029	71,909	76,355
		Total Operating Expenses	31,485	35,423	31,987	34,180	34,180
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>252,227</u>	<u>252,971</u>	<u>245,878</u>	<u>264,501</u>	<u>280,867</u>
<b>110</b>	<b>110494</b>	<b>Justice of the Peace - Precinct #4</b>					
		Total Salaries	110,530	133,774	141,059	141,060	145,000
		Total Fringe Benefits	47,407	54,417	64,046	68,554	71,405
		Total Operating Expenses	66,529	60,200	37,951	50,980	52,190
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>224,466</u>	<u>248,391</u>	<u>243,056</u>	<u>260,594</u>	<u>268,595</u>
<b>110</b>	<b>110500</b>	<b>District Attorney</b>					
		Total Salaries	1,784,007	1,813,063	1,798,468	1,845,728	1,907,747
		Total Fringe Benefits	616,531	633,338	656,413	693,459	724,800
		Total Operating Expenses	98,546	93,338	103,318	104,324	109,985
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>2,499,084</u>	<u>2,539,739</u>	<u>2,558,199</u>	<u>2,643,511</u>	<u>2,742,532</u>
<b>110</b>	<b>110600</b>	<b>Bail Bond Board</b>					
		Total Salaries	0	0	0	3,000	3,000
		Total Fringe Benefits	0	0	0	565	580
		Total Operating Expenses	151	69	627	1,665	1,605
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>151</u>	<u>69</u>	<u>627</u>	<u>5,230</u>	<u>5,185</u>
<b>110</b>	<b>110800</b>	<b>Collections</b>					
		Total Salaries	135,617	141,946	126,330	156,595	158,088
		Total Fringe Benefits	61,952	61,840	75,248	81,610	84,415
		Total Operating Expenses	13,584	13,598	18,394	23,570	27,085
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>211,153</u>	<u>217,384</u>	<u>219,972</u>	<u>261,775</u>	<u>269,588</u>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>110</b>	<b>120731</b>	<b>Constable - Precinct #1</b>					
		Total Salaries	43,926	45,226	45,225	45,226	46,565
		Total Fringe Benefits	17,833	17,806	18,483	19,909	20,780
		Total Operating Expenses	2,341	2,055	2,856	3,275	3,025
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>64,100</u>	<u>65,087</u>	<u>66,564</u>	<u>68,410</u>	<u>70,370</u>
<b>110</b>	<b>120732</b>	<b>Constable - Precinct #2</b>					
		Total Salaries	43,326	44,626	45,964	45,106	46,445
		Total Fringe Benefits	17,960	17,919	18,604	19,879	20,755
		Total Operating Expenses	3,158	4,892	4,778	6,453	10,385
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>64,444</u>	<u>67,437</u>	<u>69,346</u>	<u>71,438</u>	<u>77,585</u>
<b>110</b>	<b>120733</b>	<b>Constable - Precinct #3</b>					
		Total Salaries	60,765	53,791	59,524	64,526	68,765
		Total Fringe Benefits	21,017	19,406	19,904	23,329	24,540
		Total Operating Expenses	10,713	7,084	15,669	13,215	13,376
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>92,495</u>	<u>80,281</u>	<u>95,097</u>	<u>101,070</u>	<u>106,681</u>
<b>110</b>	<b>120734</b>	<b>Constable - Precinct #4</b>					
		Total Salaries	43,806	47,652	44,745	45,226	45,965
		Total Fringe Benefits	17,506	17,954	17,994	19,909	20,660
		Total Operating Expenses	5,550	6,758	7,442	9,840	10,030
		Total Capital Outlay	600	0	0	0	0
		Departmental Total	<u>67,462</u>	<u>72,364</u>	<u>70,181</u>	<u>74,975</u>	<u>76,655</u>
<b>110</b>	<b>120742</b>	<b>Sheriff's Office</b>					
		Total Salaries	7,290,962	7,907,333	7,882,848	7,744,851	3,594,373
		Total Fringe Benefits	3,062,533	3,147,926	3,340,109	3,583,149	1,697,650
		Total Operating Expenses	1,412,512	1,560,783	1,704,599	1,669,545	565,500
		Total Capital Outlay	299,375	43,967	110,112	0	45,000
		Departmental Total	<u>12,065,382</u>	<u>12,660,009</u>	<u>13,037,668</u>	<u>12,997,545</u>	<u>5,902,523</u>
<b>110</b>	<b>120750</b>	<b>Contract Jail Operation</b>					
		Total Salaries	1,497,955	1,707,560	1,649,119	1,596,501	6,177,244
		Total Fringe Benefits	645,596	713,806	729,895	794,190	2,964,390
		Total Operating Expenses	350,447	344,828	213,900	341,150	1,538,600
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>2,493,998</u>	<u>2,766,194</u>	<u>2,592,914</u>	<u>2,731,841</u>	<u>10,680,234</u>
<b>110</b>	<b>120760</b>	<b>Criminal Justice Operation</b>					
		Total Salaries	232,711	256,274	246,953	254,268	264,368
		Total Fringe Benefits	102,128	111,903	118,044	135,220	140,930
		Total Operating Expenses	68,843	57,836	69,283	71,860	74,860
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>403,682</u>	<u>426,013</u>	<u>434,280</u>	<u>461,348</u>	<u>480,158</u>
<b>110</b>	<b>120772</b>	<b>Department of Public Safety</b>					
		Total Salaries	48,715	48,855	0	0	0
		Total Fringe Benefits	18,477	17,932	0	0	0
		Total Operating Expenses	3,905	5,644	3,342	11,100	15,700

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>71,097</u>	<u>72,431</u>	<u>3,342</u>	<u>11,100</u>	<u>15,700</u>
<b>110</b>	<b>120773</b>	<b>DPS Hangar</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,487	4,138	3,527	8,714	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>7,487</u>	<u>4,138</u>	<u>3,527</u>	<u>8,714</u>	<u>0</u>
<b>110</b>	<b>120774</b>	<b>Parks &amp; Wildlife</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,044	1,740	1,900	1,800	1,800
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>1,044</u>	<u>1,740</u>	<u>1,900</u>	<u>1,800</u>	<u>1,800</u>
<b>110</b>	<b>120775</b>	<b>Texas Alcoholic Beverage Comm.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	225	225
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>225</u>
<b>110</b>	<b>130750</b>	<b>Juvenile Board</b>					
		Total Salaries	116,613	116,613	116,613	116,613	116,613
		Total Fringe Benefits	53,462	52,229	54,564	53,772	55,410
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>170,075</u>	<u>168,842</u>	<u>171,177</u>	<u>170,385</u>	<u>172,023</u>
<b>110</b>	<b>130772</b>	<b>Community Supervision</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	11,645
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,645</u>
<b>110</b>	<b>130774</b>	<b>Pre-Trial Services</b>					
		Total Salaries	26,419	28,076	21,937	28,102	27,862
		Total Fringe Benefits	14,186	14,164	11,927	15,725	16,150
		Total Operating Expenses	3,494	505	1,259	1,040	1,260
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>44,099</u>	<u>42,745</u>	<u>35,123</u>	<u>44,867</u>	<u>45,272</u>
<b>110</b>	<b>140430</b>	<b>Veterans Services</b>					
		Total Salaries	62,378	63,310	67,265	67,265	69,284
		Total Fringe Benefits	13,558	26,131	31,807	33,620	34,975
		Total Operating Expenses	15,200	12,870	12,972	13,850	13,845
		Total Capital Outlay	651	0	0	0	0
		Departmental Total	<u>91,787</u>	<u>102,311</u>	<u>112,044</u>	<u>114,735</u>	<u>118,104</u>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>110</b>	<b>140440</b>	<b>Civil Defense</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	17,138	19,399	23,216	23,150	23,150
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>17,138</u>	<u>19,399</u>	<u>23,216</u>	<u>23,150</u>	<u>23,150</u>
<b>110</b>	<b>140870</b>	<b>911 Addressing</b>					
		Total Salaries	49,954	54,879	56,000	56,000	58,500
		Total Fringe Benefits	10,681	26,193	11,537	22,025	23,040
		Total Operating Expenses	4,322	14,717	10,115	13,652	14,115
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>64,957</u>	<u>95,789</u>	<u>77,652</u>	<u>91,677</u>	<u>95,655</u>
<b>110</b>	<b>140880</b>	<b>Health Department</b>					
		Total Salaries	318,489	324,300	310,226	327,101	330,172
		Total Fringe Benefits	142,348	139,145	153,678	185,925	191,290
		Total Operating Expenses	1,040,277	990,737	1,014,366	499,808	512,282
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>1,501,114</u>	<u>1,454,182</u>	<u>1,478,270</u>	<u>1,012,834</u>	<u>1,033,744</u>
<b>110</b>	<b>140936</b>	<b>Historical Commission</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,019	679	2,131	13,200	13,500
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>2,019</u>	<u>679</u>	<u>2,131</u>	<u>13,200</u>	<u>13,500</u>
<b>110</b>	<b>140950</b>	<b>Contract Service Organizations</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	987,869	935,208	743,458	570,358	632,858
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>987,869</u>	<u>935,208</u>	<u>743,458</u>	<u>570,358</u>	<u>632,858</u>
<b>110</b>	<b>150466</b>	<b>ADA Compliance</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	50,000	50,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b>110</b>	<b>150570</b>	<b>Courthouse Building</b>					
		Total Salaries	496,995	508,626	531,415	392,587	407,523
		Total Fringe Benefits	263,064	243,695	268,243	188,435	195,515
		Total Operating Expenses	696,887	540,694	523,553	605,900	620,900
		Total Capital Outlay	5,416	3,550	9,637	0	0
		Departmental Total	<u>1,462,362</u>	<u>1,296,565</u>	<u>1,332,848</u>	<u>1,186,922</u>	<u>1,223,938</u>
<b>110</b>	<b>150575</b>	<b>Housekeeping</b>					
		Total Salaries	0	0	0	166,824	172,162
		Total Fringe Benefits	0	0	0	108,725	112,740
		Total Operating Expenses	0	0	0	32,750	36,150
		Total Capital Outlay	0	0	0	0	4,000

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Departmental Total	0	0	0	308,299	325,052
<b>110</b>	<b>150585</b>	<b>Jail Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	366,463	356,277	345,002	368,124	370,800
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	366,463	356,277	345,002	368,124	370,800
<b>110</b>	<b>150590</b>	<b>Service Center Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	41,614	28,348	29,612	43,500	81,350
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	41,614	28,348	29,612	43,500	81,350
<b>110</b>	<b>150610</b>	<b>Longview Whaley St. Community Bldg</b>					
		Total Salaries	72,617	75,834	72,138	81,243	82,741
		Total Fringe Benefits	23,695	23,762	23,477	27,125	27,590
		Total Operating Expenses	39,961	33,797	31,810	38,397	39,417
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	136,273	133,393	127,425	146,765	149,748
<b>110</b>	<b>150611</b>	<b>Judson Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	5,209	5,384	4,691	5,810	5,750
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	5,209	5,384	4,691	5,810	5,750
<b>110</b>	<b>150620</b>	<b>Greggton Community Building</b>					
		Total Salaries	1,828	1,257	2,433	2,678	0
		Total Fringe Benefits	545	432	441	505	0
		Total Operating Expenses	22,213	54,160	22,652	34,479	38,640
		Total Capital Outlay	0	3,500	0	0	0
		Departmental Total	24,586	59,349	25,526	37,662	38,640
<b>110</b>	<b>150630</b>	<b>Garfield Hill Community Building</b>					
		<b>Deeded to City of Gladewater in FY16</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,851	1,210	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	3,851	1,210	0	0	0
<b>110</b>	<b>150632</b>	<b>Gladewater Commerce St. Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	15,597	11,332	11,514	14,450	14,450
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	15,597	11,332	11,514	14,450	14,450



## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>110</b>	<b>150633</b>	<b>Liberty City Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,801	11,245	6,468	8,189	4,575
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>11,801</u>	<u>11,245</u>	<u>6,468</u>	<u>8,189</u>	<u>4,575</u>
<b>110</b>	<b>150634</b>	<b>Hugh Camp Memorial Park</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	25,401	21,202	26,480	27,857	45,210
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>25,401</u>	<u>21,202</u>	<u>26,480</u>	<u>27,857</u>	<u>45,210</u>
<b>110</b>	<b>150635</b>	<b>Olivia R. Hilburn Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	12,274	11,196	10,428	13,044	14,690
		Total Capital Outlay	4,217	0	0	0	0
		Departmental Total	<u>16,491</u>	<u>11,196</u>	<u>10,428</u>	<u>13,044</u>	<u>14,690</u>
<b>110</b>	<b>150636</b>	<b>Kilgore Community Building</b>					
		Total Salaries	32,633	33,723	33,467	33,708	34,694
		Total Fringe Benefits	16,117	15,986	16,690	17,740	18,420
		Total Operating Expenses	20,733	17,329	26,097	23,002	21,950
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>69,483</u>	<u>67,038</u>	<u>76,254</u>	<u>74,450</u>	<u>75,064</u>
<b>110</b>	<b>150640</b>	<b>Kilgore South Street Building</b>					
		<b>Leased to City of Kilgore in FY09</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	204	202	203	250	250
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>204</u>	<u>202</u>	<u>203</u>	<u>250</u>	<u>250</u>
<b>110</b>	<b>150641</b>	<b>Elderville Community Building</b>					
		Total Salaries	2,010	0	0	0	0
		Total Fringe Benefits	491	100	0	0	0
		Total Operating Expenses	13,513	15,783	14,224	22,028	22,060
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>16,014</u>	<u>15,883</u>	<u>14,224</u>	<u>22,028</u>	<u>22,060</u>
<b>110</b>	<b>150642</b>	<b>Easton Community Building</b>					
		<b>Deeded to City of Easton in FY16</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	209	207	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>209</u>	<u>207</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110</b>	<b>150643</b>	<b>Longview Eastman Rd Bldg</b>					
		Total Salaries	3,209	4,681	0	0	0
		Total Fringe Benefits	717	979	0	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Operating Expenses	9,184	6,588	10,016	16,900	18,400
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>13,110</u>	<u>12,248</u>	<u>10,016</u>	<u>16,900</u>	<u>18,400</u>
<b>110</b>	<b>150644</b>	<b>Purchasing Surplus Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,775	1,889	1,556	2,320	2,155
		Total Capital Outlay	0	0	0	4,100	0
		Departmental Total	<u>2,775</u>	<u>1,889</u>	<u>1,556</u>	<u>6,420</u>	<u>2,155</u>
<b>110</b>	<b>150645</b>	<b>Civil Air Patrol</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	10,500	10,500
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>10,500</u>
<b>110</b>	<b>150700</b>	<b>MA Smith Criminal Justice Ctr</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	48,039	42,325	48,804	43,700	44,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>48,039</u>	<u>42,325</u>	<u>48,804</u>	<u>43,700</u>	<u>44,000</u>
<b>110</b>	<b>150725</b>	<b>Youth Detention Center</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	33,905	0	0	0	0
		Total Capital Outlay	0	4,000	0	0	0
		Departmental Total	<u>33,905</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>SUB-TOTAL MAINTENANCE 150447 - 150725:</b>							
		Total Salaries	609,292	624,121	639,453	677,040	697,120
		Total Fringe Benefits	304,629	284,954	308,851	342,530	354,265
		Total Operating Expenses	1,369,833	1,159,168	1,113,110	1,361,200	1,441,247
		Total Capital Outlay	9,633	11,050	9,637	4,100	4,000
		Maintenance Dept Grand Total	<u>2,293,387</u>	<u>2,079,293</u>	<u>2,071,051</u>	<u>2,384,870</u>	<u>2,496,632</u>
		Sub-Total General Fund	37,192,637	38,238,470	37,875,000	39,598,777	41,839,875
<b>110</b>	<b>180911-2</b>	<b>Debt - Capital Lease</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	853	1,500	1,500
		Departmental Total	<u>0</u>	<u>0</u>	<u>853</u>	<u>1,500</u>	<u>1,500</u>
<b>298</b>	<b>110100</b>	<b>E-Filing (Subsidiary of General Fund)</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Operating Expenses	356	0	0	0	0
		Total Capital Outlay	18,395	0	0	0	0
		<b>E-Filing (Subsidiary of General Fund)</b>	<b>18,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL EXPENSES</b>							
		Total Salaries	17,773,986	18,979,882	18,787,092	18,942,514	19,620,359
		Total Fringe Benefits	7,343,291	7,565,404	7,931,288	8,773,147	9,421,267
		Total Operating Expenses	11,657,166	11,540,003	11,026,325	11,788,273	12,700,749
		Total Capital Outlay	436,945	153,181	129,442	93,343	96,000
		Total Debt Service/Capital Lease	0	0	853	1,500	1,500
		<b>General Fund Total Expenses</b>	<b>37,211,388</b>	<b>38,238,470</b>	<b>37,875,000</b>	<b>39,598,777</b>	<b>41,839,875</b>
110	300000	Other Financing Uses	6,888,094	4,525,016	4,037,921	3,941,580	606,750
<b>Total General Fund Exp. &amp; Other Financing Uses (OFU)</b>			<b>44,099,482</b>	<b>42,763,486</b>	<b>41,912,921</b>	<b>43,540,357</b>	<b>42,446,625</b>
<b>ROAD AND BRIDGE FUND (by Department)</b>							
<b>215</b>	<b>160790</b>	<b>Road &amp; Bridge - Administration</b>					
		Total Salaries	260,691	260,691	260,691	260,811	266,684
		Total Fringe Benefits	86,620	86,455	86,390	98,336	102,240
		Total Operating Expenses	49,324	50,237	55,563	62,252	62,000
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>396,635</b>	<b>397,383</b>	<b>402,644</b>	<b>421,399</b>	<b>430,924</b>
<b>215</b>	<b>160800</b>	<b>Road &amp; Bridge - General</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	51,600	51,600
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,600</b>	<b>51,600</b>
<b>215</b>	<b>160810</b>	<b>Road &amp; Bridge - Precinct #1</b>					
		Total Salaries	648,514	687,290	636,034	671,403	692,384
		Total Fringe Benefits	259,536	265,126	275,618	288,085	333,189
		Total Operating Expenses	266,389	704,588	576,304	247,100	399,225
		Total Capital Outlay	25,620	66,748	153,171	0	0
		<b>Departmental Total</b>	<b>1,200,059</b>	<b>1,723,752</b>	<b>1,641,127</b>	<b>1,206,588</b>	<b>1,424,798</b>
<b>215</b>	<b>160820</b>	<b>Road &amp; Bridge - Precinct #2</b>					
		Total Salaries	35,071	36,077	35,871	36,485	37,521
		Total Fringe Benefits	15,552	15,482	16,129	17,185	17,890
		Total Operating Expenses	22,540	15,323	5,703	28,215	47,900
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>73,163</b>	<b>66,882</b>	<b>57,703</b>	<b>81,885</b>	<b>103,311</b>
<b>215</b>	<b>160830</b>	<b>Road &amp; Bridge - Precinct #3</b>					
		Total Salaries	652,200	670,124	657,177	685,854	699,914
		Total Fringe Benefits	269,966	264,637	279,487	303,750	313,885
		Total Operating Expenses	397,487	764,322	528,197	372,930	421,280
		Total Capital Outlay	3,984	29,706	12,860	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Departmental Total	1,323,637	1,728,789	1,477,721	1,362,534	1,435,079
<b>215</b>	<b>160840</b>	<b>Road &amp; Bridge - Precinct #4</b>					
		Total Salaries	549,136	572,926	575,300	585,552	582,754
		Total Fringe Benefits	243,021	262,828	265,945	280,415	284,520
		Total Operating Expenses	165,131	374,476	257,488	190,655	236,655
		Total Capital Outlay	8,960	11,255	2,965	11,500	0
		Departmental Total	966,248	1,221,485	1,101,698	1,068,122	1,103,929
<b>ROAD &amp; BRIDGE FUND TOTALS</b>							
		Total Salaries	2,145,612	2,227,108	2,165,073	2,240,105	2,279,257
		Total Fringe Benefits	874,695	894,528	923,569	987,771	1,051,724
		Total Operating Expenses	900,871	1,908,946	1,423,255	952,752	1,218,660
		Total Capital Outlay	38,564	107,709	168,996	11,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		<b>Road &amp; Bridge Fund Total</b>	<b>3,959,742</b>	<b>5,138,291</b>	<b>4,680,893</b>	<b>4,192,128</b>	<b>4,549,641</b>
215	300000	Other Financing Uses	482,179	643,054	0	0	0
<b>Total R &amp; B Fund Exp. &amp; Other Financing Uses (OFU)</b>			<b>4,441,921</b>	<b>5,781,345</b>	<b>4,680,893</b>	<b>4,192,128</b>	<b>4,549,641</b>
<b>AIRPORT MAINTENANCE FUND (by Department)</b>							
<b>218</b>	<b>100691</b>	<b>Airport - Administration</b>					
		Total Salaries	167,418	155,550	149,167	156,540	161,124
		Total Fringe Benefits	62,042	58,048	57,544	63,435	65,120
		Total Operating Expenses	186,562	183,695	195,850	184,555	230,350
		Total Capital Outlay	18,751	0	0	0	0
		Departmental Total	434,773	397,293	402,561	404,530	456,594
<b>218</b>	<b>100693</b>	<b>Airport - Terminal Building</b>					
		Total Salaries	54,022	53,612	52,016	53,694	55,223
		Total Fringe Benefits	30,063	28,926	30,213	33,140	33,625
		Total Operating Expenses	55,359	56,075	70,671	74,150	132,350
		Total Capital Outlay	0	5,100	0	0	0
		Departmental Total	139,444	143,713	152,900	160,984	221,198
<b>218</b>	<b>100694</b>	<b>Airport Operations</b>					
		Total Salaries	95,005	107,287	97,345	105,205	110,995
		Total Fringe Benefits	29,499	39,829	37,457	43,370	44,515
		Total Operating Expenses	6,235	5,734	4,737	5,970	12,725
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	130,739	152,850	139,539	154,545	168,235
<b>218</b>	<b>100695</b>	<b>Airport - Airfield</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,738	14,075	8,212	8,535	15,935
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	8,738	14,075	8,212	8,535	15,935

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>218</b>	<b>100696</b>	<b>Airport - Maintenance Shop</b>					
		Total Salaries	166,743	179,933	162,525	202,794	204,255
		Total Fringe Benefits	73,122	94,272	71,244	93,390	95,815
		Total Operating Expenses	50,662	66,590	101,090	74,400	102,000
		Total Capital Outlay	25,545	7,360	0	16,547	44,400
		Departmental Total	<u>316,072</u>	<u>348,155</u>	<u>334,859</u>	<u>387,131</u>	<u>446,470</u>
<b>218</b>	<b>100698</b>	<b>Airport - Marketing</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	83,028	36,949	16,178	24,600	24,600
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>83,028</u>	<u>36,949</u>	<u>16,178</u>	<u>24,600</u>	<u>24,600</u>
<b>218</b>	<b>100699</b>	<b>Airport - Fire Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	47,722	44,347	64,383	61,012	61,012
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<u>47,722</u>	<u>44,347</u>	<u>64,383</u>	<u>61,012</u>	<u>61,012</u>
<b>218</b>	<b>130697</b>	<b>Airport - Security</b>					
		Total Salaries	595,801	638,400	635,191	658,044	679,038
		Total Fringe Benefits	237,446	243,148	265,206	275,475	282,470
		Total Operating Expenses	38,286	41,553	44,357	61,936	63,065
		Total Capital Outlay	9,670	17,241	0	0	0
		Departmental Total	<u>881,203</u>	<u>940,342</u>	<u>944,754</u>	<u>995,455</u>	<u>1,024,573</u>
<b>AIRPORT MAINTENANCE FUND TOTALS</b>							
		Total Salaries	1,078,989	1,134,782	1,096,244	1,176,277	1,210,635
		Total Fringe Benefits	432,172	464,223	461,664	508,810	521,545
		Total Operating Expenses	476,592	449,018	505,478	495,158	642,037
		Total Capital Outlay	53,966	29,701	0	16,547	44,400
		<b>Airport Maintenance FundTotal Exp.</b>	<u>2,041,719</u>	<u>2,077,724</u>	<u>2,063,386</u>	<u>2,196,792</u>	<u>2,418,617</u>
218	300000	Other Financing Uses	236,251	44,936	49,926	50,000	50,000
<b>Total Airport Maint. Exp. + Other Financing Uses</b>			<u>2,277,970</u>	<u>2,122,660</u>	<u>2,113,312</u>	<u>2,246,792</u>	<u>2,468,617</u>

### DISCRETIONARY FUNDS (by Fund )

<b>202</b>	<b>110500</b>	<b>Oilfield Theft Prosecution</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	3,552	3,552	3,552
		Total Capital Outlay	0	0	0	0	0
		<b>Oilfield Theft Prosecution Fund Total</b>	<u>0</u>	<u>0</u>	<u>3,552</u>	<u>3,552</u>	<u>3,552</u>
<b>203</b>	<b>120733</b>	<b>Constable Pct. #3 Seizure Awards</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Constable Pct #3 Seizure Awards Fund Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>204</b>	<b>110480</b>	<b>District Court Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,869	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>District Court Technology Fund Total</b>	<b>0</b>	<b>1,869</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>205</b>	<b>100423</b>	<b>County Court Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>County Court Technology Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>206</b>	<b>100448</b>	<b>County Court Records Preservation</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,781	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Co Court Records Preservation Total</b>	<b>0</b>	<b>1,781</b>	<b>0</b>	<b>0</b>	<b>0</b>
	300000	Other Financing Uses	0	0	0	5,100	5,100
		<b>Fund 206 Total Exp. + OFU</b>	<b>0</b>	<b>1,781</b>	<b>0</b>	<b>5,100</b>	<b>5,100</b>
<b>207</b>	<b>110485</b>	<b>District Court Records Preservation</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	24,671	23,983	26,000	26,000
		Total Capital Outlay	0	0	0	0	0
		<b>Dist Court Records Preservation Total</b>	<b>0</b>	<b>24,671</b>	<b>23,983</b>	<b>26,000</b>	<b>26,000</b>
<b>213</b>	<b>100448</b>	<b>County Clerk Records Mgmt</b>					
		Total Salaries	34,417	27,997	29,623	39,182	40,276
		Total Fringe Benefits	10,931	9,623	10,099	12,720	13,280
		Total Operating Expenses	47,245	49,545	53,075	64,774	64,259
		Total Capital Outlay	0	9,583	0	3,500	0
		<b>County Clerk Rec Mgmt Total Exp.</b>	<b>92,593</b>	<b>96,748</b>	<b>92,797</b>	<b>120,176</b>	<b>117,815</b>
	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		<b>Fund 213 Total Exp. + OFU</b>	<b>94,293</b>	<b>98,448</b>	<b>94,497</b>	<b>121,876</b>	<b>119,515</b>
<b>217</b>	<b>110510</b>	<b>Law Library Fund</b>					
		Total Salaries	13,327	15,060	14,945	14,946	15,394
		Total Fringe Benefits	6,537	6,472	7,181	8,055	8,375
		Total Operating Expenses	43,431	46,341	48,812	52,756	55,321
		Total Capital Outlay	0	0	0	0	2,400
		<b>Law Library Fund Total</b>	<b>63,295</b>	<b>67,873</b>	<b>70,938</b>	<b>75,757</b>	<b>81,490</b>
<b>224</b>	<b>140950</b>	<b>Family Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,000	20,000	7,200	7,200	7,200
		Total Capital Outlay	0	0	0	0	0
		<b>Family Protection Fund Total</b>	<b>8,000</b>	<b>20,000</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>230</b>	<b>120742</b>	<b>Social Security Incentive</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	5,024	3,430	0	55,000	55,000
		Total Capital Outlay	0	7,000	10,436	0	0
		<b>Social Security Incentive</b>	<b>5,024</b>	<b>10,430</b>	<b>10,436</b>	<b>55,000</b>	<b>55,000</b>
<b>232</b>	<b>100448</b>	<b>County-Wide Records Mgmt</b>					
		Total Salaries	40,802	46,275	42,161	47,388	48,630
		Total Fringe Benefits	16,413	17,360	16,942	19,495	20,245
		Total Operating Expenses	19,948	31,852	15,171	23,827	23,622
		Total Capital Outlay	8,916	0	0	9,000	0
		<b>County-Wide Rec Mgmt Total</b>	<b>86,079</b>	<b>95,487</b>	<b>74,274</b>	<b>99,710</b>	<b>92,497</b>
<b>233</b>	<b>120449</b>	<b>Building Security Fund</b>					
		Total Salaries	41,895	40,395	0	0	0
		Total Fringe Benefits	17,215	15,624	0	0	0
		Total Operating Expenses	2,654	2,800	0	7,560	6,760
		Total Capital Outlay	0	0	0	0	0
		<b>Building Security Fund Total</b>	<b>61,764</b>	<b>58,819</b>	<b>0</b>	<b>7,560</b>	<b>6,760</b>
<b>235</b>	<b>110475</b>	<b>Drug Court Program</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	115,000	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Drug Court Program Fund Total</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>272</b>	<b>100451</b>	<b>Workforce Investment Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Workforce Investment Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	300000	Other Financing Uses	40,659	0	0	0	0
		<b>Fund 272 Total Exp. + OFU</b>	<b>40,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>273</b>	<b>All JPs</b>	<b>Justice Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	952	9,430	5,727	35,300	35,300
		Total Capital Outlay	2,325	1,524	0	36,000	19,000
		<b>Justice Technology Fund Total</b>	<b>3,277</b>	<b>10,954</b>	<b>5,727</b>	<b>71,300</b>	<b>54,300</b>
<b>274</b>	<b>110485</b>	<b>District Clerk Civil Rec Mgmt</b>					
		Total Salaries	3,011	3,023	4,131	4,200	4,200
		Total Fringe Benefits	541	552	769	820	835
		Total Operating Expenses	0	780	1,350	5,000	5,000
		Total Capital Outlay	14,965	0	0	0	0
		<b>Dist Clerk Civil RM Total Exp.</b>	<b>18,517</b>	<b>4,355</b>	<b>6,250</b>	<b>10,020</b>	<b>10,035</b>
	300000	Other Financing Uses	1,700	1,700	1,700	2,700	2,000
		<b>Fund 274 Total Exp. + OFU</b>	<b>20,217</b>	<b>6,055</b>	<b>7,950</b>	<b>12,720</b>	<b>12,035</b>

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
275	110485	<b>District Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	780	2,341	1,560	2,250	2,250
		Total Capital Outlay	0	0	0	0	0
		<b>Dist Clerk Criminal RM Total</b>	<b>780</b>	<b>2,341</b>	<b>1,560</b>	<b>2,250</b>	<b>2,250</b>
275	300000	Other Financing Uses	0	0	0	3,300	1,500
		<b>Fund 275 Total Exp. + OFU</b>	<b>780</b>	<b>2,341</b>	<b>1,560</b>	<b>5,550</b>	<b>3,750</b>
276	All JPs	<b>Justice of the Peace Security</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	661	17,250	11,250
		Total Capital Outlay	0	0	0	0	0
		<b>JP Security Total</b>	<b>0</b>	<b>0</b>	<b>661</b>	<b>17,250</b>	<b>11,250</b>
277	100448	<b>Co Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	900
		Total Capital Outlay	0	0	0	0	0
		<b>Co Clerk Criminal RM Total Exp.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>
277	300000	Other Financing Uses	2,000	1,000	0	0	0
		<b>Fund 277 Total Exp. + OFU</b>	<b>2,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>900</b>
282	140950	<b>Health Care Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	22,000	20,000	8,000	20,000
		Total Capital Outlay	0	0	0	0	0
		<b>Health Care Fund Total</b>	<b>20,000</b>	<b>22,000</b>	<b>20,000</b>	<b>8,000</b>	<b>20,000</b>
<b>TOTAL DISCRETIONARY FUNDS</b>							
		Total Salaries	133,452	132,750	90,860	105,716	108,500
		Total Fringe Benefits	51,637	49,631	34,991	41,090	42,735
		Total Operating Expenses	148,034	331,840	181,091	308,469	316,414
		Total Capital Outlay	26,206	18,107	10,436	48,500	21,400
		<b>Total Expenditures Other Funds</b>	<b>359,329</b>	<b>532,328</b>	<b>317,378</b>	<b>503,775</b>	<b>489,049</b>
		Total Other Financing Uses	46,059	4,400	3,400	12,800	10,300
<b>Total Discretionary Funds Exp. + Other Financing Uses</b>			<b>405,388</b>	<b>536,728</b>	<b>320,778</b>	<b>516,575</b>	<b>499,349</b>

### DEBT SERVICE FUNDS

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



## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS</b>							
Note: Unexpended Capital Project budgets roll forward each year until project completion.							
<b>208</b>	<b>various</b>	<b>Interagency Projects</b>					
		Total Operating Expenses	3,225,000	200,000	2,399,910	70,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Expenditures	<u>3,225,000</u>	<u>200,000</u>	<u>2,399,910</u>	<u>70,000</u>	<u>0</u>
208	300000	Other Financing Uses	0	0	860,000	0	0
		Fund 208 Expenditures + OFU	<u>3,225,000</u>	<u>200,000</u>	<u>3,259,910</u>	<u>70,000</u>	<u>0</u>
<b>410</b>	<b>various</b>	<b>Capital Improvement Project Fund</b>					
		Capital Expenditures	0	0	0	1,219,526	150,000
		Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,219,526</u>	<u>150,000</u>
410	300000	Other Financing Uses	8,857,265	4,526,352	2,084,035	5,491,650	3,380,657
		Fund 410 Expenditures + OFU	<u>8,857,265</u>	<u>4,526,352</u>	<u>2,084,035</u>	<u>6,711,176</u>	<u>3,530,657</u>
<b>420</b>		<b>Capital Road &amp; Bridge Project Fund</b>					
160810		Precinct #1 Projects	298,880	46,444	933,035	0	93,290
160820		Precinct #2 Projects	0	0	0	30,264	156,000
160830		Precinct #3 Projects	325,291	117,863	579,743	527,598	761,849
160840		Precinct #4 Projects	149,626	93,448	366,477	612,855	188,800
		Total Expenditures	<u>773,797</u>	<u>257,755</u>	<u>1,879,255</u>	<u>1,170,717</u>	<u>1,199,939</u>
420	300000	Other Financing Uses	434,600	147,398	120,892	0	0
		Fund 420 Expenditures + OFU	<u>1,208,397</u>	<u>405,153</u>	<u>2,000,147</u>	<u>1,170,717</u>	<u>1,199,939</u>
<b>450</b>	<b>various</b>	<b>Permanent Improvement Fund</b>					
		Capital Expenditures	0	0	0	250,000	250,000
		Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
450	300000	Other Financing Uses	628,305	1,395,000	500,000	0	917,395
		Fund 450 Expenditures + OFU	<u>628,305</u>	<u>1,395,000</u>	<u>500,000</u>	<u>250,000</u>	<u>1,167,395</u>
<b>460</b>	<b>100692</b>	<b>Airport Improvements Fund</b>					
		Capital Projects	4,184,298	3,436,073	3,737,116	6,961,649	947,000
		Capital Acquisitions - ARFF Vehicle	0	0	0	800,000	0
		Total Expenditures	<u>4,184,298</u>	<u>3,436,073</u>	<u>3,737,116</u>	<u>7,761,649</u>	<u>947,000</u>
460	300000	Other Financing Uses	0	0	0	0	0
		Fund 460 Expenditures + OFU	<u>4,184,298</u>	<u>3,436,073</u>	<u>3,737,116</u>	<u>7,761,649</u>	<u>947,000</u>
<b>465</b>	<b>150465</b>	<b>Parking Facility</b>					
		Capital Expenditures	124,405	0	25,595	25,595	0
		Total Expenditures	<u>124,405</u>	<u>0</u>	<u>25,595</u>	<u>25,595</u>	<u>0</u>
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + OFU	<u>124,405</u>	<u>0</u>	<u>25,595</u>	<u>25,595</u>	<u>0</u>
<b>466</b>	<b>150466</b>	<b>ADA Compliance Project</b>					
		Capital Projects	62,406	1,307,243	285,352	0	0
		Capital Acquisitions - equipment	0	193,407	87,817	0	0

## FY19 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
		Total Expenditures	62,406	1,500,650	373,169	0	0
466	300000	Other Financing Uses	0	0	773,596	0	0
		Fund 466 Expenditures + OFU	62,406	1,500,650	1,146,765	0	0
<b>468</b>	<b>150610</b>	<b>Longview Whaley Community Bldg</b>					
		Capital Expenditures	231,993	0	0	0	0
		Total Expenditures	231,993	0	0	0	0
468	300000	Other Financing Uses	0	0	265,418	0	0
		Fund 468 Expenditures + OFU	231,993	0	265,418	0	0
<b>472</b>	<b>100570</b>	<b>Computer Upgrade Project</b>					
		Capital Expenditures	40,775	95,659	63,042	191,560	92,000
		Total Expenditures	40,775	95,659	63,042	191,560	92,000
472	300000	Other Financing Uses	0	0	0	134,500	0
		Fund 472 Expenditures + OFU	40,775	95,659	63,042	326,060	92,000
<b>474</b>	<b>150474</b>	<b>CCL #1 Courtroom Renovation</b>					
		Capital Projects	545,341	0	0	0	0
		Capital Acquisitions - equipment	25,719	0	0	0	0
		Total Expenditures	571,060	0	0	0	0
474	300000	Other Financing Uses	129,345	0	0	0	0
		Fund 474 Expenditures + OFU	700,405	0	0	0	0
<b>476</b>	<b>various</b>	<b>Building Renovations &amp; Acquisitions</b>					
		Land	0	0	0	1,369,000	0
		Projects - Building Renovations	261,585	563,502	1,383,453	2,714,290	798,450
		Acquisitions (vehicles, equipment, etc.)	777,623	859,260	523,950	1,355,740	1,177,507
		Debt/Capital Lease	0	399,541	0	660,000	575,000
		Total Expenditures	1,039,208	1,822,303	1,907,403	6,099,030	2,550,957
476	300000	Other Financing Uses	0	0	59,000	0	0
		Fund 476 Expenditures + OFU	1,039,208	1,822,303	1,966,403	6,099,030	2,550,957
<b>477</b>	<b>150570</b>	<b>Capital Energy Project</b>					
		Capital Expenditures	2,246,327	1,378,899	0	0	0
		Total Expenditures	2,246,327	1,378,899	0	0	0
477	300000	Other Financing Uses	7,990	761,322	0	0	0
		Fund 477 Expenditures + OFU	2,254,317	2,140,221	0	0	0
<b>478</b>	<b>150750</b>	<b>Juvenile Building Renovation</b>					
		Capital Expenditures	0	0	22,183	1,286,335	0
		Total Expenditures	0	0	22,183	1,286,335	0
		Fund 478 Expenditures + OFU	0	0	22,183	1,286,335	0

## FY19 Categorical Expenditure Budget

Fund Org	Expenditures	Audited Expenditures FY14/15	Audited Expenditures FY15/16	Audited Expenditures 16/17	Amended Budget 17/18	Adopted Budget 18/19
<b>ALL CAPITAL &amp; INTERAGENCY PROJECTS</b>						
	Total Interagency Projects	3,225,000	200,000	2,399,910	70,000	0
	Total Capital Road Projects	773,797	257,755	1,879,255	1,170,717	1,199,939
	Total Capital Land	0	0	0	1,369,000	0
	Total Capital Projects (renovations, buildings)	7,656,355	6,685,717	5,453,699	12,457,395	2,145,450
	Total Acquisitions (vehicles, equipment, etc.)	844,117	1,148,326	674,809	2,347,300	1,269,507
	Total Debt/Capital Lease	0	399,541	0	660,000	575,000
	Total Direct Expense	<u>12,499,269</u>	<u>8,691,339</u>	<u>10,407,673</u>	<u>18,074,412</u>	<u>5,189,896</u>
	Total Other Financing Uses - Transfers	10,057,505	6,830,072	4,662,941	5,626,150	4,298,052
<b>Total Capital/Interagency Projects Exp. + OFU</b>		<b>22,556,774</b>	<b>15,521,411</b>	<b>15,070,614</b>	<b>23,700,562</b>	<b>9,487,948</b>

Total Categorical Expenditures - All Budgeted Funds:						
	Total Salaries	21,132,039	22,474,522	22,139,269	22,464,612	23,218,751
	Total Fringe Benefits	8,701,795	8,973,786	9,351,512	10,310,817	11,037,271
	Total Operating Expenses	13,182,663	14,229,806	13,136,149	13,544,652	14,877,860
	Total Capital /Highway Projects	13,054,950	8,600,496	10,716,547	17,584,302	4,776,696
	Total Debt Service/Capital Lease	0	399,541	853	661,500	576,500
	Grand Total Expenditures	<u>56,071,447</u>	<u>54,678,151</u>	<u>55,344,330</u>	<u>64,565,883</u>	<u>54,487,078</u>
	Total Other Financing Uses	17,710,088	12,047,478	8,754,188	9,630,530	4,965,102
	<b>Total Direct Exp + Other Financing Uses</b>	<u>73,781,535</u>	<u>66,725,629</u>	<u>64,098,518</u>	<u>74,196,413</u>	<u>59,452,180</u>
	<b>Total Direct Expenses</b>	<b>56,071,447</b>	<b>54,678,151</b>	<b>55,344,330</b>	<b>64,565,883</b>	<b>54,487,078</b>

## FY19 Elected Officials Compensation

Dept	FY18 and FY19 Base Salary	COLA / Adjustment	600250 Travel All.	600230 Cell Phone	Other Supp.	Total Supp. /Allow.	Total FY19 Adopted	Total Benefits	Total Salary & Benefits
County Clerk	64,729	1,942	0	0		0	66,671	24,055	90,726
County Judge	66,507	1,996	0	0		0	68,503	24,440	92,943
Tax Assessor/Collector	70,123	2,104	0	0	1,950 (a)	1,950	74,177	25,575	99,752
County Court at Law #1	140,000	0	0	0		0	140,000	38,895	178,895
County Court at Law #2	140,000	0	0	0		0	140,000	38,895	178,895
District Clerk	64,729	1,942	0	0		0	66,671	24,055	90,726
Justice of Peace #1	47,642	1,430	9,300	480		9,780	58,852	22,480	81,332
Justice of Peace #2	46,435	1,394	9,300	480		9,780	57,609	22,235	79,844
Justice of Peace #3	46,435	1,394	9,300	0		9,300	57,129	22,135	79,264
Justice of Peace #4	46,435	1,394	9,300	480		9,780	57,609	22,235	79,844
District Attorney	21,640	0	0	0		0	21,640	14,895	36,535
Constable #1	44,626	1,339	0	600		600	46,565	20,780	67,345
Constable #2	44,626	1,339	0	480		480	46,445	20,755	67,200
Constable #3	44,626	1,339	0	600		600	46,565	20,780	67,345
Constable #4	44,626	1,339	0	0		0	45,965	20,660	66,625
Sheriff	67,854	3,393	0	0	4,200 (b)	4,200	75,447	27,260	102,707
Sheriff - Jail Administrator	0	0	0	0	7,500 (c)	7,500	7,500	1,500	9,000
Co Judge-Juv Bd Chairman	26,613	0	0	0		0	26,613	5,365	31,978
124th Judge-Juv Bd	18,000	0	0	0		0	18,000	14,245	32,245
188th Judge-Juv Bd	18,000	0	0	0		0	18,000	14,245	32,245
307th Judge-Juv Bd	18,000	0	0	0		0	18,000	14,245	32,245
CCL #1 - Juv Bd	18,000	0	0	0		0	18,000	3,655	21,655
CCL #2 - Juv Bd	18,000	0	0	0		0	18,000	3,655	21,655
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
Ct Appeals	2,668	0	0	0		0	2,668	205	2,873
<b>General Fund Subtotals</b>	<b>1,133,654</b>	<b>22,345</b>	<b>37,200</b>	<b>3,120</b>	<b>13,650</b>	<b>53,970</b>	<b>1,209,969</b>	<b>448,270</b>	<b>1,658,239</b>
Commissioner Pct#1	64,729	1,942	0	0		0	66,671	24,185	90,856
Commissioner Pct#2	64,729	1,942	0	0		0	66,671	24,185	90,856
Commissioner Pct#3	64,729	1,942	0	0		0	66,671	24,185	90,856
Commissioner Pct#4	64,729	1,942	0	0		0	66,671	24,185	90,856
Road & Bridge Fund S/T	258,916	7,768	0	0	0	0	266,684	96,740	363,424
<b>Grand Total</b>	<b>1,392,570</b>	<b>30,113</b>	<b>37,200</b>	<b>3,120</b>	<b>13,650</b>	<b>53,970</b>	<b>1,476,653</b>	<b>545,010</b>	<b>2,021,663</b>

Note: Judicial statutes mandate compensation for District Attorney and District and CCL Judges.

All figures are rounded.

**FY19 Positions Summary Budget**

Fund	Org	Dept	650110 Salaries	Employee Suppl. (2)	650120 Overtime	650130 Part-Time	650140 & 650180 Temp	650173 Longevity	650230 Cell Allow.	650240 Uniform	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk	623,985	0	4,000	0	0	7,920	0	0	635,905	20	375,306	1,011,211
110	100425	Co Clerk - Archives Pres.	29,027	0	0	31,950	0	480	0	0	61,457	1	22,715	84,172
110	100445	Telecommunications	0	0	500	48,450	2,500	0	0	0	51,450	0	9,770	61,220
110	100446	Purchasing	216,382	1,300	0	0	0	240	0	0	217,922	5	96,270	314,192
110	100447	Human Resources	134,968	0	4,400	19,050	0	1,680	600	0	160,698	3	63,580	224,278
110	100460	Co Judge	118,880	0	0	0	4,500	1,200	0	0	124,580	2	45,430	170,010
110	100520	Elections	142,150	3,000	5,184	0	34,286	2,160	0	0	186,780	4	94,605	281,385
110	100530	Auditor	572,206	0	0	21,112	0	6,960	0	0	600,278	11	273,950	874,228
110	100550	Tax A/C	950,076	13,650	5,000	0	0	9,120	0	0	977,846	28	505,235	1,483,081
110	100560	Inf Tech	406,660	15,300	0	0	0	2,400	1,280	0	425,640	8	191,375	617,015
110	100900	AgriLife Extension Svc	28,698	0	0	0	6,000	0	0	0	34,698	1	16,775	51,473
110	100900	AgriLife Ext - Agents	50,864	0	0	0	0	0	0	0	50,864	0	4,045	54,909
110	110467	CCL #1	140,173	0	0	0	2,000	2,400	0	0	144,573	2.5	54,985	199,558
110	110468	CCL #2	122,893	0	0	0	2,000	1,200	0	0	126,093	2.5	51,335	177,428
110	110471	Dist Ct 124th	109,067	0	0	0	3,500	1,680	0	0	114,247	2	43,500	157,747
110	110472	Dist Ct 188th	104,727	0	0	0	3,500	1,440	0	0	109,667	2	42,585	152,252
110	110473	Dist Ct 307th	96,326	0	0	0	3,500	1,200	0	0	101,026	2	40,865	141,891
110	110480	Dist Clerk	571,522	0	4,000	0	0	2,640	0	0	578,162	19	336,545	914,707
110	110491	JP #1	208,055	0	0	0	12,500	1,440	0	0	221,995	7	122,970	344,965
110	110492	JP #2	64,064	0	0	16,000	0	480	0	0	80,544	2	50,275	130,819
110	110493	JP #3	94,503	0	0	17,500	0	1,200	0	0	113,203	3	54,220	167,423
110	110494	JP #4	87,391	0	0	0	0	0	0	0	87,391	3	49,170	136,561
110	110500	Dist Atty	1,804,926	39,960	0	27,581	5,000	8,640	0	0	1,886,107	31	709,905	2,596,012
110	110660	Bail Bond Board	0	3,000	0	0	0	0	0	0	3,000	0	580	3,580
110	110800	Collections	157,368	0	0	0	0	720	0	0	158,088	5	84,415	242,503
110	120733	Const #3	0	0	0	17,200	5,000	0	0	0	22,200	0.0	3,760	25,960
110	120742	Sheriff	3,313,746	144,500	10,000	0	0	28,320	22,360	0	3,518,926	75	1,670,390	5,189,316
110	120750	Sheriff Jail Operations	5,926,624	55,600	165,000	0	0	14,160	8,360	0	6,169,744	162	2,962,890	9,132,634
110	120760	Sher-Criminal Justice Ctr	249,368	0	15,000	0	0	0	0	0	264,368	8	140,930	405,298
110	130774	Pre-Trial Services	27,862	0	0	0	0	0	0	0	27,862	1	16,150	44,012
110	140430	Veterans Service Ofc.	69,284	0	0	0	0	0	0	0	69,284	2	34,975	104,259
110	140870	9-1-1 Addressing	52,500	5,400	0	0	0	0	600	0	58,500	1	23,040	81,540
110	140880	Health	327,292	0	0	0	0	1,920	960	0	330,172	9	191,290	521,462
110	150570	Maintenance	381,883	0	7,500	14,000	2,100	1,200	840	0	407,523	10	195,515	603,038
110	150575	Maint. Housekeeping	166,702	0	1,200	0	2,100	1,680	480	0	172,162	7	112,740	284,902
110	150610	Longview Comm Center	41,121	0	5,000	33,800	1,500	720	600	0	82,741	1	27,590	110,331
110	150636	Maint - Kilgore	33,854	0	0	0	0	480	360	0	34,694	1	18,420	53,114
		<b>General Fund</b>	<b>17,425,147</b>	<b>281,710</b>	<b>226,784</b>	<b>246,643</b>	<b>89,986</b>	<b>103,680</b>	<b>36,440</b>	<b>0</b>	<b>18,410,390</b>	<b>441</b>	<b>8,738,096</b>	<b>27,148,486</b>
215	160810	R & B #1	625,379	1,500	30,000	0	27,000	5,040	840	2,625	692,384	14	333,189	1,025,573
215	160820	R & B #2	35,541	0	0	0	1,500	480	0	0	37,521	1	17,890	55,411
215	160830	R & B #3	674,004	1,500	15,000	0	0	5,040	1,920	2,450	699,914	15	313,885	1,013,799
215	160840	R & B #4	557,234	1,000	10,000	0	9,000	4,080	1,440	0	582,754	13	284,520	867,274
		Road & Bridge	1,892,158	4,000	55,000	0	37,500	14,640	4,200	5,075	2,012,573	43	949,484	2,962,057
218	100691	Airport Administration	157,354	0	1,500	0	0	720	1,200	350	161,124	3	65,120	226,244
218	100693	Airport Terminal	52,483	0	2,500	0	0	240	0	0	55,223	2	33,625	88,848
218	100694	Airport Operations	83,630	0	5,000	19,800	0	240	1,800	525	110,995	2	44,515	155,510
218	100696	Airport Maintenance	175,080	500	5,000	0	21,120	720	960	875	204,255	5	95,815	300,070
218	130697	Airport Public Safety	589,278	65,800	20,000	0	0	3,360	600	0	679,038	13	282,470	961,508
		Airport	1,057,825	66,300	34,000	19,800	21,120	5,280	4,560	1,750	1,210,635	25	521,545	1,732,180
213	100448	Co Clk Rec Mgmt	27,276	0	0	13,000	0	0	0	0	40,276	0.50	13,280	53,556
217	110510	Law Lib	15,394	0	0	0	0	0	0	0	15,394	0.50	8,375	23,769
232	100448	Co Wide Rec Mgmt	42,670	0	5,000	0	0	960	0	0	48,630	1.00	20,245	68,875
274	110485	Dist Clk Civil Rec Mgmt	0	4,200	0	0	0	0	0	0	4,200	0.00	835	5,035
		Other Funds	85,340	4,200	5,000	13,000	0	960	0	0	108,500	2.00	42,735	151,235
		<b>Total Other Employees</b>	<b>20,460,470</b>	<b>356,210</b>	<b>320,784</b>	<b>279,443</b>	<b>148,606</b>	<b>124,560</b>	<b>45,200</b>	<b>6,825</b>	<b>21,742,098</b>	<b>511</b>	<b>10,251,860</b>	<b>31,993,958</b>
		<b>Total Elected Officials</b>	<b>1,422,683</b>	<b>50,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,120</b>	<b>0</b>	<b>1,476,653</b>	<b>23</b>	<b>545,010</b>	<b>2,021,663</b>
		<b>Total Budgeted Funds:</b>	<b>21,883,153</b>	<b>407,060</b>	<b>320,784</b>	<b>279,443</b>	<b>148,606</b>	<b>124,560</b>	<b>48,320</b>	<b>6,825</b>	<b>23,218,751</b>	<b>534</b>	<b>10,796,870</b>	<b>34,015,621</b>

**FY19 Positions Summary Budget**

Fund	Org	Dept	650110 Salaries	Employee Suppl. (2)	650120 Overtime	650130 Part-Time	650140 & 650180 Temp	650173 Longevity	650230 Cell Allow.	650240 Uniform	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
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.														
<b>Supplementary Data for Enterprise and Juvenile Funds:</b>														
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	27,372	0	0	0	0	0	0	0	27,372	1	16,255	43,627
091	130726	Juvenile Detention	746,460	0	60,000	70,000	0	1,680	960	0	879,100	18	315,000	1,194,100
091	130760	Juvenile Probation	883,101	0	0	0	0	0	0	0	883,101	19	375,000	1,258,101
80217	100110	Victims Asst. Grant	34,505	0	0	0	0	0	0	0	34,505	1	17,400	51,905
876	100110	VAWA Grant	104,256	0	0	0	0	720	0	0	104,976	2	41,850	146,826
			1,795,694	0	60,000	70,000	0	2,400	960	0	1,929,054	41	765,505	2,694,559
add Total Budgeted Funds			21,883,153	407,060	320,784	279,443	148,606	124,560	48,320	6,825	23,218,751	534	10,796,870	34,015,621
Total Court approved positions			23,678,847	407,060	380,784	349,443	148,606	126,960	49,280	6,825	25,147,805	575	11,562,375	36,710,180

## FY19 Capital Road Projects - Fund 420

Fund	Org.*	Acct.	Prog.	Location	Account Description	FY19 Proposed Budget
420	160914	756000	170	P1: Airline Rd	Road Construction	93,290
420	160915	756000	170	P2: Cherokee St.	Road Construction	156,000
420	160907	756000	170	P3: Goforth	Road Construction	60,422
420	160907	756000	170	P3: W Goforth Rd	Road Construction	281,400
420	160917	756000	170	P3: Harvey	Road Construction	169,546
420	160920	756000	170	P3: Old Hwy 135-Country Club to Swamp City	Road Construction	135,966
420	160916	756000	170	P3: West Wilkens Road	Road Construction	114,515
420	160919	756000	170	P4: Stanley Road	Road Construction	85,800
420	160918	756000	170	P4: GreenBriar	Road Construction	78,000
420	160840	740400	160	P4: Striping 19.97 miles	Road Construction	25,000
<i>Total Capital Projects Fund 420</i>						<u><u>1,199,939</u></u>

\* All new projects will be assigned organization numbers after adoption of budget

## FY19 Non-Capital Projects - Fund 215

Fund	Org	Acct	Prog.	Location	Account Description	Other Services
215	160810	740400	160	P1: Wood Lane North	Road Materials	29,900
215	160810	740400	160	P1: Wood Lane South	Road Materials	29,535
215	160810	740400	160	P1: Windsock Lane	Road Materials	29,535
215	160810	740400	160	P1: Hollybrook Dr	Road Materials	23,330
215	160810	740200	160	P1: Road Maintenance	Pipe & Culverts	10,000
215	160810	740300	160	P1: Road Maintenance	Gravel,Sand,etc	10,000
215	160810	740400	160	P1: Road Maintenance	Road Materials	40,000
<u>S/T Precinct #1</u>						<u>\$172,300</u>
215	160820	740200	160	P2: Road Maintenance	Pipe & Culverts	4,500
215	160820	740400	160	P2: Road Maintenance	Road Materials	38,000
<u>S/T Precinct #2</u>						<u>\$42,500</u>
215	160830	740200	160	P3: Road Maintenance	Pipe & Culverts	35,000
215	160830	740300	160	P3: Road Maintenance	Gravel,Sand,etc	30,000
215	160830	740400	160	P3: Road Maintenance	Road Materials	70,000
<u>S/T Precinct #3</u>						<u>\$135,000</u>
215	160840	740200	160	P4: Road Maintenance	Pipe & Culverts	5,000
215	160840	740300	160	P4: Road Maintenance	Gravel,Sand,etc	9,000
215	160840	740400	160	P4: Road Maintenance	Road Materials	30,000
215	160840	740400	160	P4: Striping 19.97 miles	Road Materials	25,000
<u>S/T Precinct #4</u>						<u>\$69,000</u>
<i>Total Non-Capital Projects Fund 215</i>						<u><u>\$418,800</u></u>

## FY19 Juvenile Budget

<b>Beginning Fund Balance (estimated)</b>	<b>\$1,056,854</b>
<b>REVENUE</b>	
Intergovernmental Revenue	
TJJD Contract Grant A	\$740,364
TJJD Contract Grant C	\$76,012
TJJD Contract Grant N	\$24,292
TJJD Special Placements	\$60,000
Charges for Services	
Contract services	\$200,000
Other Financing Sources	
Transfer in - General Fund	\$1,120,000
<b>Total Resources</b>	<b>\$3,277,522</b>
<b>EXPENDITURES</b>	
Probation Operations	
Salaries	\$883,101
Fringe Benefits	\$385,000
Operations	\$574,500
Capital-non-capital	\$20,000
Detention Operations	
Salaries	\$746,460
Fringe Benefits	\$325,000
Operations	\$167,000
Capital-non-capital	\$10,000
<b>Total Expenditures</b>	<b>\$3,111,061</b>
<b>Ending Fund Balance (estimated)</b>	<b>\$166,461</b>

The Gregg County Juvenile Probation Department is a Specialized Local Entity under the Local Government Code who reports directly to the Juvenile Board. The department receives funding from Gregg County as well as from state and federal grants.

The department's purpose is to facilitate the rehabilitation and reintegration of juvenile offenders back in to the community; to provide protection to the community; to ensure victims of crimes are afforded their rights; and to serve the Juvenile Court by providing supervision to the juveniles who come under the Court's jurisdiction.

For the FY19 budget, there are no new positions. The request for County Contribution is the same as for FY18 budget which was reduced by \$500,000.00 from the amount appropriated in the FY17 Budget.



**DISTRICT ATTORNEY  
SEIZED ASSET FORFEITURE FUND  
BUDGET—FY 2019**

<b>Balance as of 09/30/2018 (est.)</b>	<b>\$24,000.00</b>
<b>Income FY 2019 (est.)</b>	<b>\$ 5,000.00</b>
<b>Expenses FY 2019 (est.)</b> *Restricted donation to TDCAA Foundation Training Fund *Law Enforcement Officer Training *Law Enforcement equipment & supplies *Law Enforcement overtime pay *Child Advocacy Center donation	<b>\$ 5,000.00</b>
<b>Balance as of 09/30/2019 (est.)</b>	<b>\$24,000.00</b>

  
\_\_\_\_\_  
Elected Official

**AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL  
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2019**

§

**BE IT REMEMBERED** at a meeting of Commissioners Court of Gregg County, Texas held on the 10th day of September, 2018 on a motion made by Commissioner Boyd, and seconded by Commissioner 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, 2018 and ending September 30, 2019 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 September 10<sup>th</sup>, 2018 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 changes shown as Exhibit A, for Gregg County for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

DONE IN OPEN COURT this the 10<sup>th</sup> day of September, 2018.



Bill Stoudt, County Judge



Ronnie McKinney, R & B Precinct 1

R. Darryl Primo, R & B Precinct 2



Gary Boyd, R & B Precinct 3



Daryl Williams, R & B Precinct 4

Attest:



Connie Wade, County Clerk



AN ORDER OF THE COMMISSIONERS COURT OF  
GREGG COUNTY, TEXAS,  
TO ADOPT THE 2018 TAX YEAR LEVY

§

**BE IT REMEMBERED** at a regular meeting of Commissioners Court of Gregg County, Texas held on the 10th day of September, 2018 on a motion made by Judge Bill Stoudt, and seconded by Daryl Williams, Commissioner the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for Fiscal Year 2018-19 (FY19) beginning October 1, 2018; and

WHEREAS, the 2018 tax year levy will fund the FY19 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 2018 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

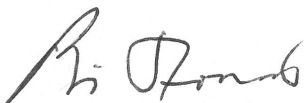
NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.2625 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

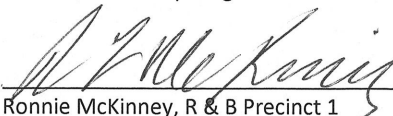
FOR MAINTENANCE AND OPERATIONS

\$ .23690 for General Fund  
.01800 for Airport Maintenance Fund  
.00230 for Road & Bridge Special  
.00530 for FM Lateral Road  
\$ .26250 Total Maintenance and Operations Tax

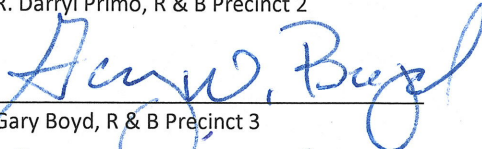
**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.**

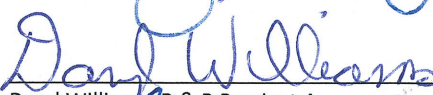
DONE IN OPEN COURT this the 10<sup>th</sup> day of September, 2018.


  
\_\_\_\_\_  
Bill Stoudt, County Judge

  
\_\_\_\_\_  
Ronnie McKinney, R & B Precinct 1

\_\_\_\_\_  
R. Darryl Primo, R & B Precinct 2

  
\_\_\_\_\_  
Gary Boyd, R & B Precinct 3

  
\_\_\_\_\_  
Daryl Williams, R & B Precinct 4

Attest:  
  
\_\_\_\_\_  
Connie Wade, County Clerk



## LGC140.0045 Cost of Required Public Notices by Line Item

The 84th Legislature passed S.B. 622 amending Local Government Code Chapter 140 and requiring political subdivisions to itemize expenditures for notices required by law and include a line item in their budgets indicating these expenses.

Gregg County created an account to itemize these expenditures by department; however, the adopted budget is not published at the line item level. The following summary schedule is provided to comply with LGC 140.0045 by identifying the cost of required public notices.

Dept	Fund #	Org #	Description of Public Notice	Amount
Purchasing	110	100446	Purchasing statutes: auctions, sealed bids, sealed proposals	\$5,663
Budget	110	100451	Budget statutes: public hearings, tax rate	\$2,604
Budget	110	100451	Clerk's Archival statutes: public hearings	\$143
LPPF	110	100451	LPPF: Hospitals public notice	\$230
Elections	110	100520	Election code: Election notice, machine test notice	\$2,113
Auditor	110	100530	Local Government Code: Public hearing for auditor's budget, salaries and court reporters salaries	\$96
Tax A/C	110	100550	Tax code: Tax rate	\$882
Sheriff	110	120742	Agriculture Code: Notice of Estray	\$17
			<b>Total Cost</b>	<b>\$11,749</b>