

FY15 Adopted Budget Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/14	Revenues FY15	Expenditures FY15	OF Sources FY15	OF Uses FY15	Estimated Restricted Fund Balance at 9/30/15	Estimated Unrestricted Fund Balance at 9/30/15
Operating Funds							
General Fund	\$32,440,166	\$42,411,825	(\$40,699,575)	\$20,000	(\$6,323,750)	\$811,865	\$27,036,801
Road & Bridge Fund	5,817,394	2,928,130	(4,107,953)	105,000	(472,179)	237,092	\$4,033,300
Airport Maintenance Fund	1,523,819	1,745,739	(2,272,134)	0	(236,251)	6,526	\$754,647
Sub-Total	\$39,781,379	\$47,085,694	(\$47,079,662)	\$125,000	(\$7,032,180)	\$1,055,483	\$31,824,748
Debt Service Funds (see Note 1)							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$39,781,379	\$47,085,694	(\$47,079,662)	\$125,000	(\$7,032,180)	\$1,055,483	\$31,824,748
				<i>Operating Reserve Ratio:</i>			<i>67.60%</i>
Discretionary Funds							
Oilfield Theft Prosecution	6,952	0	(3,552)			3,400	
Sezures Awarded Constable #3	5,085	0	0			5,085	
Dis. Court Technology Fund	1,949	650	0			2,599	
Co. Court Technology Fund	21,393	4,800	0			26,193	
Co. Court Records Preservation	43,415	9,100	0			52,515	
Dist Court Records Preservation	76,521	16,250	(41,000)			51,771	
Co. Clerk Records Management	441,650	118,000	(112,061)		(1,700)	445,889	
Law Library Fund	77,448	51,220	(68,868)			59,800	
Family Protection	22,943	10,000	(8,000)			24,943	
Social Security Incentive	30,078	25,000	(50,000)			5,078	
County-Wide Records Mgmt	146,985	49,000	(101,243)	5,400		100,142	
Building Security Fund	28,847	60,000	(64,906)			23,941	
Workforce Investment Fund	200,000	0	(300,000)	100,000		0	
Justice Court Technology Fund	137,155	22,900	(102,300)			57,755	
Dist. Clerk Records Mgmt	31,704	10,000	(26,590)		(1,700)	13,414	
Dist. Clerk Criminal Rec Mgmt	6,917	2,800	(2,500)			7,217	
Justice of the Peace Security	47,638	5,550	(8,000)			45,188	
Co. Clerk Criminal Rec Mgmt	11,015	3,200	(2,000)		(2,000)	10,215	
Health Care Fund	2,809,332	58,500	(20,000)			2,847,832	
Sub-Total	4,147,027	446,970	(911,020)	105,400	(5,400)	3,782,977	-
Total Operating & Discretionary	\$43,928,406	\$47,532,664	(\$47,990,682)	\$230,400	(\$7,037,580)	\$4,838,460	\$31,824,748
Capital Projects and Interagency							
Highway Projects (see Note 2)							
Interagency Highway Projects	176,962	0	(725,000)	725,000	0	176,962	
Capital Improvement Fund	12,822,554	50,000	(2,650,000)	6,191,251	(6,415,351)	9,998,454	
Capital Road & Bridge Project Fund	0	0	(2,371,671)	2,371,671		0	
Permanent Improvement Fund	4,299,557	1,043,758	(321,815)	0	(440,000)	4,581,500	
Airport Improvement Fund	192,781	2,940,000	(3,083,000)	308,300	0	358,081	
Parking Facility	150,000	0	(150,000)	0	0	0	
ADA Compliance Project	10	0	(440,000)	440,000	0	10	
Longview Whaley Comm Bldg.	67,145	0	(200,000)	200,000	0	67,145	
CCL #1 Courtroom Renovation	0	0	(60,000)	60,000	0	0	
Capital Energy Project	0	0	(2,353,214)	2,353,214	0	0	
Building Renovations & Acquisitions	0	0	(869,345)	869,345	0	0	
Sub-Total	\$17,709,009	\$4,033,758	(\$13,224,045)	\$13,518,781	(\$6,855,351)	\$15,182,152	\$0
Total - All Funds	\$61,637,415	\$51,566,422	(\$61,214,727)	\$13,749,181	(\$13,892,931)	\$20,020,612	\$31,824,748
				<i>Overall Reserve Ratio:</i>			<i>51.99%</i>

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

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

**FY15 Adopted Budget
Recapitulation by Category**

	General Fund	Road & Bridge	Other Special Revenue Funds	Health Care Fund	Capital Projects & Road Imp. Funds	Total All Funds
Est. Balance at 10/1/14	32,440,166	5,817,394	2,861,514	2,809,332	17,709,009	61,637,415
Revenues						
Property Taxes - Current	18,344,780	1,026,212	1,412,828	0	991,290	21,775,110
Property Taxes - Delinquent	553,167	110,418	65,311	0	42,468	771,364
Sales Tax	16,250,000	0	0	0	0	16,250,000
Other Taxes	302,000	0	0	0	0	302,000
Licenses & Permits	93,500	1,217,500	0	0	0	1,311,000
Intergovernmental	845,360	18,000	46,000	50,000	2,850,000	3,809,360
Fees of Office	3,040,720	0	378,750	0	90,000	3,509,470
Fines & Forfeitures	578,000	541,000	0	0	0	1,119,000
Interest	95,000	10,000	1,500	8,500	60,000	175,000
Rental Income	354,298	0	229,100	0	0	583,398
Miscellaneous	1,955,000	5,000	720	0	0	1,960,720
Total Revenues	42,411,825	2,928,130	2,134,209	58,500	4,033,758	51,566,422
Total Funds Available	74,851,991	8,745,524	4,995,723	2,867,832	21,742,767	113,203,837
Other Financing Sources	20,000	105,000	105,400	0	13,518,781	13,749,181
Total Available Resources	74,871,991	8,850,524	5,101,123	2,867,832	35,261,548	126,953,018
Expenditures by Category						
Salary Expense	18,246,089	2,215,505	1,320,987	0	0	21,782,581
Fringe Benefits	8,466,834	944,968	856,790	0	0	10,268,592
Operating Expenses	13,798,652	947,480	896,177	20,000	725,000	16,387,309
Capital Outlay & Interagency Proj.	188,000	0	89,200	0	12,499,045	12,776,245
Debt Service	0	0	0	0	0	0
Total Expenditures	40,699,575	4,107,953	3,163,154	20,000	13,224,045	61,214,727
Interbudget Transfers Out	6,323,750	472,179	241,651	0	6,855,351	13,892,931
Restricted Reserves	811,865	237,092	941,671	2,847,832	15,182,152	20,020,612
Unrestricted Reserves	27,036,801	4,033,300	754,647	0	0	31,824,748
Total Expenditures, Transfers Out & Reserves	74,871,991	8,850,524	5,101,123	2,867,832	35,261,548	126,953,018