



GREGG COUNTY, TEXAS

FY15 ADOPTED BUDGET

**For the Period
Beginning October 1, 2014 and
Ending September 30, 2015**

This budget will raise more revenue from property taxes than last year's budget by \$290,510, 1.36%, and of that amount \$357,093 is tax revenue to be raised from new property added to the tax roll this year.

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

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

Section 111.008(d)(1)(A), LGC: This budget will raise more revenue from property taxes than last year's budget by an amount of \$290,510, which is a 1.36% increase from last year's budget. The property to be raised from new property added to the tax roll this year is \$357,093.

Section 111.008(d)(3), LGC:

	Last Year	This Year
A. Property Tax Rates Adopted		
General Fund	0.18970	0.22120
Airport Maintenance Fund	0.02230	0.01700
Permanent Improvements Fund	0.01300	0.01200
Special Road and Bridge Fund	0.03220	0.00700
Farm to Market/Flood Control Fund	0.00530	0.00530
Total Tax Rate	<u>0.26250</u>	<u>0.26250</u>
B. Effective Tax Rate:		
General Fund	0.22804	0.22664
Special Road & Bridge Fund	0.03261	0.03230
Farm to Market/Flood Control Fund	0.00537	0.00533
Total effective tax rate	<u>0.26602</u>	<u>0.26427</u>
C. Effective Maintenance and Operations Tax Rate:		
General Fund	0.44975	0.42363
Special Road & Bridge Fund	0.03262	0.03231
Farm to Market/Flood Control Fund	0.00537	0.00534
Total effective M&O tax rate	<u>0.48774</u>	<u>0.46128</u>
D. Rollback Rate		
General Fund	0.48573	0.45752
Special Road & Bridge Fund	0.03522	0.03489
Farm to Market/Flood Control Fund	0.00579	0.00576
Total effective tax rate	<u>0.52674</u>	<u>0.49817</u>
E. Debt Rate		
General Fund	0.00000	0.00000
Special Road & Bridge Fund	0.00000	0.00000
Farm to Market/Flood Control Fund	0.00000	0.00000
Total effective tax rate	<u>0.00000</u>	<u>0.00000</u>

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



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Bill Stoudt
Gregg County Judge

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

DATE: September 19, 2014

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

RE: FY15 Adopted Budget Overview

The FY15 Adopted Budget was prepared and submitted in accordance with the Local Government Code in order to assure public confidence. The vote to adopt the FY15 Budget was held after the required public hearing on Monday, September 15, 2014 during the 9:00 a.m. meeting. After the budget was adopted, the Commissioners' Court adopted the 2014 tax rate to fund the FY15 Budget.

Overview

As presented, this budget will meet departmental needs and address aging infrastructure of county facilities. Overall operating costs and capital purchases were evaluated for necessity, resulting in a total reduction of expenses from last year. The FY15 budget does not include cost of living adjustments for employees or elected officials.

Budget discussions included policies for adopting a Base Compensation and Grade Policy, and an updated Capital Improvement Plan (CIP) resolution. Both policies were adopted by Commissioners' Court on September 15, 2014. To correspond with the CIP resolution, revisions to the Policy for Road and Bridge Functions are forthcoming.

The FY15 Budget does not include plans to incur long term debt and strictly adheres to Gregg County's pay-as-you-go policy for all expenditures including capital projects and equipment. Operating expenditures do not exceed operating revenue. Gregg County's financial status is stable as shown on the recapitulation schedules on pages 29-30 depicting revenue, expenditures, other financing sources/uses and estimated beginning and ending fund balances for each of the County's funds.

Tax Rate and Tax Revenue

The 2014 tax rate, which funds the FY14-15 budget, was adopted at the rate of \$.2625 per \$100 valuation, the same rate as last year. This rate is below the effective and rollback tax rates.

Revenue

Revenue consists of \$47,085,694 in operating revenue, and \$4,480,728 revenue in capital and restricted funds. Estimated revenue includes property tax at 44%, sales and other tax 32%; and the remaining 24% is comprised of fees, fines, licenses, intergovernmental and miscellaneous revenue. Changes in intergovernmental revenue are due to fluctuations in state grants and federal funding for capital airport grants projects. All other revenue categories experienced smaller variances from last year. Thankfully, Gregg County has experienced less economic decline than other areas of the nation.

Expenditures

For comparative purposes, the expenditures budget includes four years of historical year-to-date expenses and two years of budget data (FY14 and FY15). Adopted operating expenditures are \$47,079,662 and capital project and restricted fund expenditures are \$14,135,065. Expenditures are approved categorically as salaries, fringe benefits, operating expenses, capital outlay and debt/capital lease.

To conform to governmental accounting practices, the County's Capital Improvement Plan includes airport projects, county facility projects, county road and bridge projects, capital acquisition projects, and interagency transportation and facility projects. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Outstanding Obligations (Debt & Capital Lease)

Gregg County does not currently have long term debt. All outstanding bonds were paid in full in FY08. The Commissioners' Court does not plan to seek any form of long term debt in the near future.

In 2014, Gregg County received the Texas State Comptroller's Platinum Award for Transparency in Government, by creating a transparency page on the county's website and disclosing county financial information. Please visit our transparency webpage, located at <http://www.co.gregg.tx.us/FinancTrans/default.asp> for disclosure of county financial reports, including the FY15 Budget. The FY15 Budget provides accountability and transparency and serves as a management control tool to ensure taxpayers' dollars are kept safely and spent legally and wisely.

Linda Bailey
Budget Director

Bill Stoudt
County Judge

GREGG COUNTY COMMISSIONERS COURT



Bill Stoudt
County Judge



Ronnie McKinney
Precinct #1



R. Darryl Primo
Precinct #2



Gary Boyd
Precinct #3



John Mathis
Precinct #4

COUNTY LEADERSHIP

County Clerk.....	Connie Wade
County Sheriff.....	Maxey Cerliano
County Tax Assessor-Collector	Kirk Shields
District Clerk.....	Barbara Duncan
District Attorney	Carl Dorrough
County Auditor	Laurie Woloszyn
County Purchasing Agent	Kelli Davis

OPERATIONS AND PROCEDURES

BUDGET OPERATIONS

As in most Texas counties, the annual budget process is the core planning process for Gregg County. Planning processes for budget operations continue year-round in the form of five-year plans, capital needs assessments, and debt reduction plans.

Budget Calculations. Revenue calculations are based on several factors. Historical appraisal data is gathered to determine annual percentage of increase to property values and ultimately determine property tax collections. State Comptroller information is reviewed for various tax collections patterns for sales, motor vehicle, and mixed beverage taxes. Licensing and fees of office are reviewed after each state Legislative session and incorporated into the revenue planning process. Other sources of revenue are evaluated to determine stability as a viable source of income.

Expenditures estimates are based on historical trends and investigation of variances from year to year. The purpose of county government is to provide services to the constituents. Like most service-driven organizations, salaries and fringe benefits form the majority of the expenses. After all other expenditures are considered, scenarios are created for providing no raises and various cost of living adjustments. The FY15 Adopted Budget does not include cost of living adjustments for county officials or county employees. Operating costs are estimated at current growth patterns, or at levels of growth acceptable to the Commissioners' Court. Above all operating costs do not exceed available revenue.

Capital Expenditures. Ideas for capital expenditures are provided to the county at various levels: through citizens groups, other governmental entities, department officials, and emergency situations. Although these ideas are presented throughout the year, Texas statutes forbid spending not included in the budget. When issues appear throughout the course of the year the statutes allow for transfers within the existing budget, or if the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend the budget. Grant funding is sought whenever possible and, when funding is not available, issues are noted and addressed during the next annual budget process.

Capital equipment purchases (such as vehicles, tractors, copiers, etc.) are addressed during the budget process. All equipment with a cost of \$25,000 or more is budgeted in the capital section of the budget and capitalized at year end to conform to Generally Accepted Accounting Principles (GAAP). Items costing less than \$25,000 are considered operating costs and are not shown in the capital improvement plan.

The Commissioners' Court approved the County's first Capital Improvement Plan (CIP) and designated reserves for capital improvement expenditures in FY09. The CIP provides a map of major projects the County will face during the next five years. This plan is reviewed annually for modification and approval of specific projects. The FY15 Budget includes revisions to the Capital Improvement Plan to account for capitalized equipment and capital road and bridge projects.

Capital projects requested, or mandated, by other governmental entities are presented to the county through the involved department. In each case, all commitments to capital projects are brought in the form of an idea or request to Commissioners' Court and committee recommendations are either accepted, declined, or tabled by Commissioners' Court prior to incurring expenditures.

Capital improvements at the East Texas Regional Airport are recommended and/or mandated by the Federal Aviation Administration (FAA). The airport follows a master plan approved by the FAA, first, then approved by Commissioners' Court. The auditor and purchasing agent work with the airport director to ensure appropriate accounting principles, budget and purchasing statutes are followed. The importance of the airport to the community is discussed on page 24.

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

Debt Reduction Plan. The County's debt policy is to reduce debt whenever possible and not incur future debt. To adhere to this plan, the County called outstanding Certificates of Obligations and eliminated all long term debt in 2008. Gregg County is currently free from long-term debt obligations.

The Budget Process

The formal budget process begins in April with the formulation of the budget instruction manual. The manual includes a tentative calendar of budget activity for the year and serves as a guide for county departments in the budget process.

Budget requests are due in May or early June. These are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical trend.

Revenue estimates are received throughout the budget process from the county auditor. The revenue estimates provide the necessary parameters for evaluating budgetary requests. Meetings are conducted between the budget office and the department officials by appointment. A preliminary review packet is prepared combining the latest revenue estimates with the budget requests and program statistics for review by the Commissioners' Court.

Budget workshops with the Commissioners' Court are held, as needed, to discuss funding levels, requests, and policy issues. By July 31st, a proposed budget is prepared by the budget office and filed with the county clerk and posted to the county website. Required public hearings are held prior to the adoption of the budget by Commissioners' Court in late August or early September. The adopted budget is filed with the county clerk and placed on the county website in adherence to the statutes.

Basis of Budgeting

The FY15 Budget is prepared on a modified accrual basis consistent with generally accepted accounting principles (GAAP) and budgetary control takes place at the categorical level. This is the same basis that is used for the audited Comprehensive Annual Financial Report prepared by the County Auditor. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received and become measurable and expenditures are recognized when the related fund liability is incurred, such as with a purchase order. Estimated purchase amounts are encumbered through the requisition process, prior to the release of purchase orders to vendors. When requisitioned encumbrances indicate an overrun of the departmental or project budget, purchase orders are not created until appropriations are available. The county maintains this encumbrance accounting system as a method of budgetary control. All operating encumbrances are closed at the fiscal year end by county policy. Budget policies are shown on page 17.

Basis of Accounting

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

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

Comparison of the Budget and Financial Reports

Similarities include:

- Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period (within 60 days of the end of the current fiscal period). Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.
- Expenditures generally are recorded when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
- Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements other financing sources and uses are shown in the budget.
- The same chart of accounts structure is used for both reports.

Differences include:

- The budget document and financial reports serve two corresponding purposes. The budget relates to planning for future operations and the means to fund those operations.
 - The financial statements are to report on the County's adherence to the plan and its financial stability.
- The budget only includes operating, discretionary and capital funds under the direct oversight of Commissioners' Court.
 - Financial statements include all budgeted funds and all other fund types: internal service, trust and agency, enterprise, grants and component units.
- The budget focus is estimated revenue and appropriations, beginning and ending fund balances.
 - Financial statements focus on a broader picture including cash, assets, depreciation and liabilities.

Budget Administration

The adopted budget serves as a fiscal plan and legal appropriation for county spending. State law forbids overall spending above the amount specified in the adopted budget. **Gregg County defines a balanced budget as one in which the total expenditures do not exceed the total resources or total estimated revenues plus reserves.**

Level of Control. The County Budget is adopted in categorical format allowing elected and appointed officials to operate within the categorical budget amounts for salaries, fringes, operating and capital expenses. Operating budgets are enforced through pooled budgeting, and purchasing and accounting policies. Department heads are authorized to manage their operating budget at an efficient and effective level according to approved policies.

The salaries and fringes categories included in the budget adoption process are directly tied to departmental positions budgets that are enforced by the County Auditor through the payroll process. Budgets are adopted for each job/position during the annual budget process. All changes to payroll-related budgets must be approved individually by Commissioners' Court.

Capital expenditures items are listed in detail in the budget document. The Commissioners' Court approves the purchase of capital items listed upon adopted of the budget. Controls are in place through the purchasing agent and auditor's offices to ensure adherence to the approved purchases. During the year unplanned capital requests are individually approved by Commissioners' Court prior to making the purchase.

Budget Changes. Changes to the budget are submitted to the County Judge's office in the form of budget transfers or budget amendments. **Budget transfers** are changes that have corresponding budget reductions and increases between categories, departments, or funds. **Budget amendments** are changes that will increase the total, or 'bottom line,' of the budget. Expenditure budget amendments are considered only in emergency situations as allowed by

Texas Vernon’s Statutes, Local Government Code 111.010 (c). All budget amendment and transfer requests are submitted to the County Judge’s office with comments regarding the necessity of the request. The County Judge’s office is responsible for placing the request on the Commissioners’ Court agenda and the court has the authority to grant or deny the request.

Special Budgets

Funds compiled in this document form the County’s operation budget. Throughout the course of the year, departments seek grant and other funding sources for specific programs or departmental functions. In keeping the Texas statutes, the Commissioners’ Court reviews and approves or denies these grants or special funding that are external to the county’s operating budget. Upon their approval, individual budgets are created for each grant. As the grant budgets are usually available for different fiscal years, they are not included in the operating budget figures; however, they are included in the Comprehensive Annual Financial Report.

FY15 Budget Calendar

Date	Activity
April 30, 2014	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
April 30, 2014	Budget Instructions sent to departments
May 23, 2014	Deadline for departments to enter and return all budget forms <i>Please call our office to schedule appointments in the event you need to discuss budget requests</i>
June – July, 2014	Budget workshops may be held immediately after Commissioners’ Court; please see agenda posting
July 25, 2014	Deadline for Chief Appraiser to deliver certified appraisal rolls
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
July 30, 2014	Written notice provided to elected county officials of the official’s salary and personal expenses to be included in the budget
July 31, 2014	Notice provided to departments of proposed budget to be filed
July 31, 2014	FY15 Proposed Budget work papers to Commissioners’
July 31, 2014	FY15 Proposed Budget filed with County Clerk
Aug. 7, 2014	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners’ Court required schedules, statements and notices of effective and rollback tax rates.
Aug. 11, 2014	Budget workshop during Commissioners’ Court 10:00 a.m. meeting.
Aug. 18, 2014	Budget workshop during Commissioners’ Court 9:00 a.m. meeting
Sep. 9, 2014	Final revisions for FY15 Budget completed and filed with County Clerk and posted to the county website
Sep. 15, 2014	Commissioners’ Court holds public hearing on budget immediately following the Commissioners’ Court meeting at 9:00 a.m. After public hearing, Commissioners’ Court will a) vote to adopt the FY15 Budget; b) vote to adopt the tax rate; c) vote to ratify the tax revenue increase

OUTSTANDING DEBT OBLIGATIONS

Gregg County is one of the few Texas counties that are not encumbered with major debt obligations. Over the years, the Commissioners' Court has aggressively sought refinancing and early retirement of debt obligations to build a strong financial foundation for the County. As a result, Gregg County is currently free from long term debt obligations.

The County does not have any outstanding bonds or long term obligations at this time. Short-term obligations, such as capital lease purchases are paid from current revenue and are recorded according to GAAP on all documentation. Existing capital lease plans include purchase of dump trucks through a buy-back program, resulting in savings to the county.

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

CASH MANAGEMENT

The Commissioners' Court established strong financial policies to avoid dependency on economic fluctuation. One policy is to maintain a minimum reserve of 25% of the budgeted operating expenditures. The current operating ratio is 67.60%, while the combined reserve ratio for FY15 is estimated at 51.99%. 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 FY14 and FY15.

County trend shows actual revenue exceeds budgeted revenue and actual expenditures are less than budgeted expenditures. It is anticipated that actual fund balances will again exceed those estimated for FY14 and FY15.

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

Thus far, Gregg County's strategic investment and reserve policies and increased ad valorem taxable values have enabled the county to pay for capital improvement projects with cash and without tax increases or additional debt; establish a self-insurance plan; and pay for early retirement of the 1993 bond series in FY04. Accumulated reserves will be used to fund

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

FUND BALANCE PROJECTIONS

Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY14 audited figures are expected to be provided in spring of calendar year 2015, well into the new budget year.

The estimated FY15 beginning balance for all funds is \$61,637,415; estimated revenue is \$51,566,422; appropriations are \$61,214,727; other financing sources and uses are (\$143,750). Ending reserved fund balance is estimated at \$19,834,361 and unrestricted fund balance is estimated at \$32,010,999.

2014 TAX DATA

NOTE: The 2014 taxable valuations and 2014 tax rate funds the FY15 budget.

Tax Base - The tax base was at \$5.15 billion in 1992, dropped to \$4.30 billion in 1996, and rose to \$5.46 billion in 2004. The 2014 tax base valuations used for the FY15 Budget are \$8,668,365,415, a 1.36% increase from 2013 valuations. Fluctuations in the tax base have primarily been due to changes in mineral valuations, primarily oil and gas and a slight economic decline.

<u>Tax Year</u>	<u>General / Constitutional</u>	<u>Road & Bridge</u>
2001	4,871,178,974	4,805,482,470
2002	5,037,482,905	4,990,858,887
2003	5,086,924,217	5,040,323,846
2004	5,465,177,943	5,418,567,589
2005	5,526,592,457	5,480,215,806
2006	6,550,741,951	6,505,069,785
2007	7,160,169,022	7,114,195,666
2008	7,977,911,558	7,931,805,404
2009	8,248,860,399	8,203,079,515
2010	8,093,971,573	8,048,237,756
2011	8,274,304,580	8,228,881,990
2012	8,531,427,424	8,487,523,138
2013	8,551,471,159	8,508,856,500
2014	8,668,365,415	8,626,111,231

Tax Freezes – On January 12, 2004, the Commissioners' Court adopted Proposition 13, a constitution amendment to Article VIII, Section 1-b(h) of the Texas Constitution. This Proposition authorizes a county to establish an ad valorem tax freeze on residence homesteads of the disabled and of the elderly and their spouses. Simply put, the total amount taxed to qualifying residents is fixed from the point of eligibility until certain criterion affects the eligibility. This Commissioners' Court action resulted in sending \$ 2.93 million dollars back to the disabled and elderly residents of the County.

Mineral Values -

Overall mineral values have significantly declined over the last 20 years. In 1992, mineral taxable valuations were \$1.9 billion, today they are less than one half million at \$407,009,120. Values decreased by 83% from 2008 to 2013. During the last three years production decreased significantly as companies moved their activity to west and southwest Texas oil and gas fields. Past experience reveals that decreased production adversely affects other areas of economy and ultimately the local tax base.

Average Home Values - Since 1996, the sustained increase in home values have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases, and rising property values are crucial to the recovery and stabilization of Gregg County's tax base.

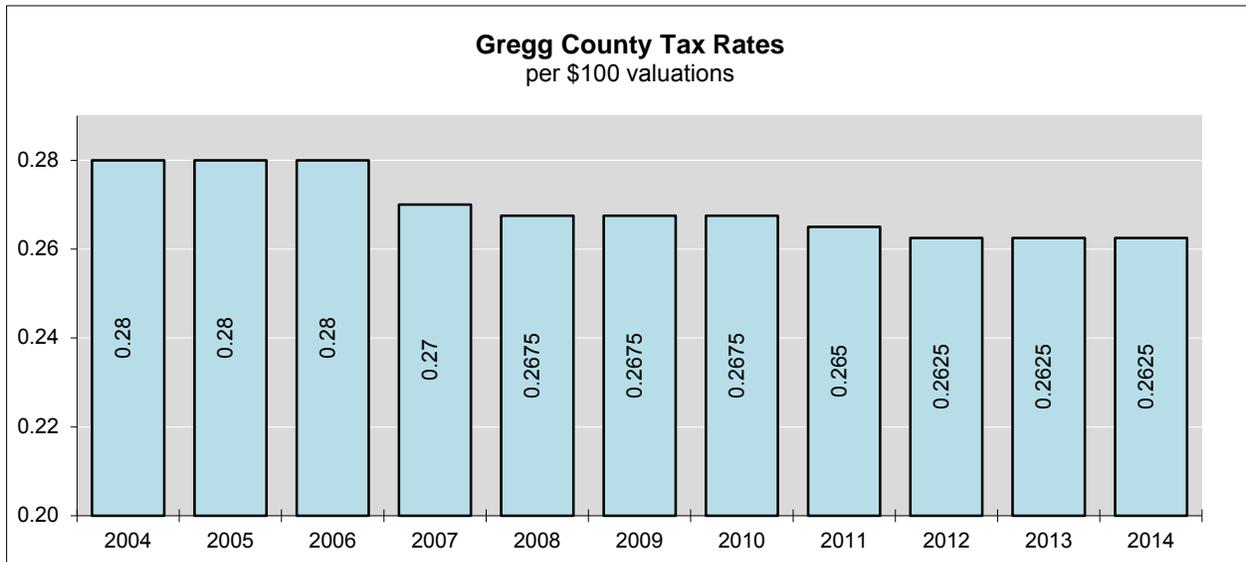
As the nation's housing trends spiral downward, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 2% from \$139,447 to \$142,404.

Property Tax Rate – The chart shown below reflects historical tax rate changes. The chart depicts how the tax rate was reduced from 0.28 to 0.2625 per \$100 valuation from 2007 to 2014. These tax rate reductions send back to taxpayers \$10.3 million dollars.

The adopted property tax rate disbursement for FY2014-15 follows:

Fund	Rate	Tax Revenue @ 97%
General Fund	.22120	\$18,272,780
Airport Maintenance Fund	.01700	1,404,328
Road and Bridge	.00700	578,253
Permanent Improvement Fund	.01200	991,290
FM Lateral Road	<u>.0053</u>	<u>434,459</u>
Total Tax Rate & Distribution	<u>.2625</u>	<u>\$21,681,110</u>

Note: The 2014 tax distribution is for maintenance and operations (M&O) only. The County does not have interest and sinking (I&S) obligations.



PERSONNEL ISSUES

Several years ago, the Commissioners' Court established a position control policy to manage increasing employee costs. Commissioners' Court approval is required before a department is allowed to restructure positions. An appointed committee is currently reviewing the personnel policy manual to ensure compliance with laws, as well as evaluate the fairness of policy issues; their charge is to present this policy to the Commissioners' Court for adoption.

Merit, COLAs, and Longevity Pay

The FY15 budget does not include cost of living adjustments for employees or elected officials.

A tentative base pay policy will be presented separately to Commissioners' Court for adoption. Department heads will be included in assessments of positions under their purview. The final proposal will be submitted to Commissioners' Court for final approval and execution of the plan in January, 2015. Adoption of the policy will freeze the budget in vacated positions and require the vacancy be filled at the levels approved in the policy. If approved, the policy will not reduce current employees' salaries; however, when a tenured employee vacates a position the budget will be reduced for the incoming employee.

Longevity pay is \$4 per month of service and is awarded at 5, 10, 15, and 20 years of service. Longevity is paid annually as follows: \$240 for employees with 5-9 years of service, \$480 for 10-14 years, \$720 for 15 – 19 years, and \$960 for employees with 20+ years of service.

New Positions

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

To accommodate increased workloads the FY15 budget includes a part-time employee in the County Clerk Archive division and a full-time court clerk in the criminal misdemeanor division. A new full-time physician's assistant was added in the Sheriff's office. The county investment officer duties were moved from the county clerk's office to the auditor's office and an internal auditor position was added to accommodate the additional duties.

Deleted or Restructured Positions

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

Precinct #4 restructured department operations including re-alignment of road and bridge duties for a road superintendent and assistant road superintendent, and eliminating the administrative superintendent position through workforce reduction. A part-time office staff position was created as well as an operator position as part of the re-alignment of duties.

A community building maintenance staff was eliminated through attrition and duties were redistributed to the maintenance department who added a position.

Fringe Benefits

The County's medical insurance is a partially self-insured plan administered by a third party administrator. The county established an internal service fund to properly account for the fund's activity. As an accounting practice, internal service funds are not budgeted. The court contracts with an insurance consultant to evaluate and advise the county regarding the management of these funds. Data concerning this fund's activities is available to the public as analysis is provided on an ongoing basis. In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long term disability insurance.

Gregg County participates in the Texas District and County Retirement System (TCDRS) and the federal Social Security system. The TCDRS performs actuarial studies each year and present minimum required contribution rates to participating entities. The Commissioners' Court is required to annually review these schedules and approve at least the minimum required contribution rate for all employees of the County. The 2015 employer contribution rate is 10.94%. The employee contribution rate remained at 7%. The 79th Legislature passed bills requiring retirement contributions for all part-time employees. The retirement system operates on a calendar year.

Positions Budget

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

Personnel Positions by Department							%Change from FY11 to FY15
Department	FY11	FY12	FY13	FY14	Adopted FY15		
Airport Administration & Operations	3	3	3	5	5		
County Auditor	10	10	10	10	11		
County Clerk-incl.discretionary funds	23	23	23	22	23		
Co-Wide Records Mgmt	0.5	0.5	0.5	0.5	0.5		
County Judge	3	3	3	3	3		
Elections	4	4	4	4	4		
Extension Office	5	4	4	4	4		
Human Resources	3	3	3	3	3		
Information Services	6	6	7	8	8		
Purchasing	2	3	3	4	4		
Tax Assessor-Collector	30	29	29	29	29		
Total General Government	89.5	88.5	89.5	92.5	94.5	6%	
9-1-1 Addressing	2	2	2	1	1		
Health Department	10	10	10	9	9		
Veterans Service	2	2	2	2	2		
Total Health /Welfare	14	14	14	12	12	-14%	
124th District Court	2	2	2	2	2		
188th District Court	2	2	2	2	2		
307th District Court	2	2	2	2	2		
Collections	3	4	4	4	4		
County Court-at-Law #1	3.5	3.5	3.5	3.5	3.5		
County Court-at-Law #2	3.5	3.5	3.5	3.5	3.5		
District Attorney	31	31	32	32	32		
District Clerk	21	21	21	21	21		
Pre-Trial Services	-	1	1	1	1		
Justice of the Peace Precinct #1	6	6	7	7	7		
Justice of the Peace Precinct #2	3	3	3	3	3		
Justice of the Peace Precinct #3	4	4	4	4	4		
Justice of the Peace Precinct #4	3	3	3	3	3		
Juvenile Board	3	3	3	3	3		
Law Library	0.50	0.50	0.50	0.50	0.50		
Total Judicial	87.5	89.5	91.5	91.5	91.5	5%	
Airport Public Safety	13	13	13	13	13		
Building Security	1	1	1	1	1		
Constable #1	1	1	1	1	1		
Constable #2	1	1	1	1	1		
Constable #3	1	1	1	1	1		
Constable #4	1	1	1	1	1		
Contract Jail Operations	50	50	46	46	46		
Department of Public Safety	1	1	1	1	1		
MAS Criminal Justice Center	8	8	8	8	8		
Sheriff	183	185	186	187	188		
Total Public Safety	260	262	259	260	261	0%	
Airport Maintenance and Terminal	8	8	8	8	8		
Community Buildings	2	3	3	3	2		
Courthouse Building	16	16	16	16	17		
Total Public Facilities	26	27	27	27	27	4%	
Road & Bridge Administration	4	4	4	4	4		
Road & Bridge Precinct #1	16	15	15	15	15		
Road & Bridge Precinct #2	1	1	1	1	1		
Road & Bridge Precinct #3	18	16	16	15	15		
Road & Bridge Precinct #4	13	12	12	12	13		
Total Transportation	52	48	48	47	48	-8%	
Grand Totals	529.0	529.0	529.0	530.0	534.0	1%	

CAPITAL EQUIPMENT AND PROJECTS

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

To avoid redundancy the further detail can be found as follows. Capital Acquisition and Capital Improvement Policies are on page 20 and a summary of the approved Capital Asset Guide is on page 22. The FY15 Detail for Capital Outlay is on page 23, followed by discussion of the Capital Improvement Plan (CIP) and schedule.

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

The Impact of Capital Projects - Projects scheduled for FY15 will not impact the county's labor force through either reduction or addition of job positions or operation expenses. Capital projects are awarded according to statutes and managed by contractors, therefore data concerning impact to regional economy, such as job creation data, etc. is unavailable.

Projects completed during the past few years include courtroom renovations; upgrades for computer software and hardware; upgrades for elevators, ADA compliance, energy efficiency at the courthouse; projects at the airport and a historic community building; and numerous County and State road projects.

Through its prudent management of funds, Gregg County annually dedicates reserves to Capital Improvement Funds and adheres to the pay-as-you-go policy adopted by the Commissioners' Court. **Unfunded state mandates affect the ability to plan for additional capital projects.**

COUNTY POLICY AND LONG RANGE GOALS

Mission Statement

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

Vision

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

Gregg County Goals

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

Budget Policies

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

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

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

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

Texas Local Government Code section 111.007 requires that the county hold a public hearing on the proposed budget. Budget hearings with the Commissioners' Court are held during the budget process and the hearings are subject to the Texas Open Meetings Act. In the event of a tax revenue increase, counties are required to have a separate vote on the proposed tax increase, two additional public hearings, and public notification in budget documents, local newspapers, and on the County's website.
- **The budget shall be prepared in such a manner to support GASB reporting requirements.**

A goal of the budget department is to corroborate the financial reporting requirements of GASB by coordinating budget documentation with financial reports provided through the County Auditor's office.
- **Gregg County shall maintain a budgetary control system for adherence to the adopted budget.**

The county maintains an encumbrance accounting system as a method of budgetary control. All approved appropriations in the annual budget are expended only through the issuance and approval of purchase orders. All purchase orders are cancelled at year end according to county policy.

Accounting Policies

(Including Revenue & Expenditures)

◆ **Financial statements will be prepared and 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 (\$500.00 to \$4,999.99) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
- ◇ Payroll-related changes for wages must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.

Cash Management: Investments and Reserves Policies

- The County's most recent bond rating with Standards and Poor was A+ and, should the County seek debt obligations, it is the county's goal to maintain this rating or improve it.
- The Commissioners' Court established an Investment Committee comprised of the County Judge, one Commissioner, the County Auditor, the County Clerk (serving as County Investment Officer*) and two citizens involved in the financial market. This committee recommends policy for adoption by the Commissioners' Court.

**Effective October 1st, 2014, the County Auditor's office will assume all investment responsibilities and the County Auditor and lead internal auditor will serve as Co-Investment Officers for the county. The Investment Committee members will be revised accordingly.*

Investment Policy

Gregg County's investment policy is to:

- 1) Ensure the security of its principal in the overall portfolio as the foremost objective;
- 2) Structure the investment portfolio in a manner which will provide the liquidity necessary to pay its obligations as they come due;
- 3) Optimize return on investments within the constraints of safety and liquidity;
- 4) Diversify its investments and restrict its investment vehicles to only those high grade instruments which qualify under the law;
- 5) Maintain accountability of investments, subjecting them to internal controls, quarterly reporting and independent audit.
- 6) To pursue an active versus a passive portfolio management philosophy, securities may be sold or exchanged before they mature if market conditions present an opportunity for Gregg County to benefit from the trade or if necessary to meet the cash needs of Gregg County. Under this investment policy, all investments will be made with the intent of pursuing, at the time of the purchase, the best rate of return on securities held until maturity, and not with the intent of speculative trading; and
- 7) To maintain the highest professional and ethical standards, with capable and high quality investment management, as custodians of public trust.

Fund Balance / Reserve Policy

- **Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover.**

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

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

Debt Policies

- **The county seeks to maintain a level of indebtedness within available resources.**
- **The county shall not exceed legal debt limitations.**

Article III, Section 52 of the Texas Constitution states that debt cannot exceed \$.080 per \$100 valuation, with the exception of road bonds.

Article XI, Section 7 of the Texas Constitution required a county to set aside a minimum of two percent (2%) of the principal balance in the interest and sinking fund each year.

- **The county adheres to its goals of early retirement of all of its callable bonds and plans to continue this policy for future debt service.**

Capital Acquisition and Capital Improvement Policies*

- ◆ **The county will adhere to the Capital Asset Guide as approved by commissioners' court in August, 2003.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process for modifications to the plan and to approve specific projects.**

Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short term and long term financial impact on operating funds.

**The FY15 Adopted Budget includes reclassification of capital equipment and capital road and bridge projects from the operating funds to the Capital Project Funds, pending final policy approval by Commissioners' Court*

Economic Development Policies

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**

The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.

The Commissioners' Court is committed to building and maintaining a strong infrastructure, which includes maintaining roads and bridges, to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.

- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**

The Gregg County Industrial Airpark is a 300 acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The Commissioners' Court developed and

funded an airport economic development board to oversee the development of this industrial airpark. This area has been designated as a foreign trade zone and widespread interest is being cultivated. The long range goal of the commissioners' court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community. In addition to the foreign trade zone designation, the aeronautics school for LeTourneau University is a tenant.

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

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

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

Community Involvement Policies

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

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

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

- ◆ **To address the overpopulation of stray animals in the unincorporated areas of Gregg County, the FY15 Capital Improvement Plan includes a construction budget of \$2.5 million for a regional animal shelter facility under an interlocal agreement with the City of Longview.**

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

Summary of Capital Asset Guide

The Commissioners Court approved updates to 2003 Capital Asset Guide in May, 2014 as presented and recommended by the County Auditor and Purchasing Department. This guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), Statement No. 34. *The following summarization is not intended to replace the complete Capital Asset Guide, which may be obtained in the County Auditor's office.*

According to the Gregg County Purchasing Policies and Procedure Manual, the Gregg County Purchasing department is responsible for maintaining a county inventory list. All non-consumable items purchased exceeding \$250.00 are tagged and recorded in the list.

Capital Asset Definitions and Guidelines

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

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

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the Commissioners' Court and all departments regarding the capitalization process. Routine capital expenditures are defined as ongoing projects with phases for completion but no final project completion date. Non-routine capital expenditures are defined as projects that are scheduled for a specific completion date.

FY15 Detail Capital Expenditures

Fund	Org	Dept Name	Total	Description
Capital Projects Funds				
410	150999	Buildings	\$150,000	Other facility improvements
410	150999	Buildings	\$2,500,000	Longview Animal Shelter (Interagency)
420	160810	Precinct #1	\$597,471	Road Projects
420	160820	Precinct #2	\$53,000	Road Projects
420	160830	Precinct #3	\$488,900	Road Projects
420	160840	Precinct #4	\$232,300	Road Projects
420	new	Prct #1 - Tryon Rd Proj	\$1,000,000	Tryon Rd/Hawkins parkway project
450	150999	Buildings	\$300,000	Other facility improvements
450	150570	Courthouse Maintenance	\$21,815	Courthouse Water Pumps
460	100692	Airport Improvements	\$753,000	Airport Terminal Remodel
460	100692	Airport Improvements	\$2,330,000	Taxiway Mike Phase 1
465	150465	Parking Lot Project	\$150,000	Parking Lot Project
466	150999	Buildings (Various)	\$500,000	ADA Compliance Project
468	150610	Longview Whaley Comm Bldg	\$200,000	Facility Improvements
new	new	Capital Energy Projects	\$2,163,214	Energy Project
new	new	Capital Energy Projects	\$190,000	Ceiling Project
		Sub-Total Capital Projects	\$11,629,700	
753000 - Capital Acquisitions (over \$25,000)				
476	120742		\$38,000	Sheriff - Jail skillets
476	150700		\$70,000	MAS Crim Justice Center - Jail Control System
476	160810		\$131,625	Pct #1 Dump Truck - Buy Back Program
476	160830		\$263,250	Pct #3 Dump Trucks (2) - Buy Back Program
476	160830		\$214,100	Pct #3 Drott Excavator
476	160830		\$26,920	Pct #3 Crew Cab Pick up
476	160840		\$125,450	Pct #4 Large Asphalt Roller
		Sub-Total Capital Acquisitions over \$25,000	\$869,345	
753000 - Furnishings & Equipment (\$5,000 to \$24,999)				
232	100448	Co Wide Records Management	\$9,200	Shelving
274	110485	District Clerk Rec Mgmt	\$17,000	Shelving
		Sub-Total Furnishings/Equip (\$5,000 to \$24,999)	\$26,200	
754000 - Furnishings & Equipment (\$500 to \$4,999.99):				
110	100560	Information Technology	\$60,000	Computers- incl. laptops and servers printers, scanners etc.
110	120742	Sheriff	\$116,000	25 APX 7000 Multiband Portable Radios
110	120742	Sheriff	\$12,000	20 Bullet Proof Vests
273	110491	JP #1 Technology Fund	\$22,000	Replace computers and printers as they fail
273	110492	JP #2 Technology Fund	\$4,000	Replace computers and printers as they fail
273	110493	JP #3 Technology Fund	\$25,000	Replace computers and printers as they fail
273	110494	JP #4 Technology Fund	\$12,000	Replace computers and printers as they fail
		Sub-Total Acct 754000	\$251,000	
TOTAL CAPITAL & NON-CAPITAL EXPENDITURES			\$12,776,245	

Capital Improvement Plan

The Capital Improvement Plan (CIP) contains an approved five-year plan for airport projects, capital improvements (including infrastructure), capital road and bridge projects, intergovernmental capital projects, and capital acquisitions and is approved as part of the FY15 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 FY15 Capital Improvement Plan includes all approved major infrastructure projects, major road projects and major equipment. All subsequent year estimates are for planning purposes only and will be reevaluated for approval during the annual budget process. *To reiterate, the CIP serves as a map for planning purposes. During the fiscal year, and after review for legal compliance and adherence to purchasing statutes each project is approved individually by Commissioners Court. Approved capital equipment items are procured through the county purchasing agent who ensures all purchases are legally compliant.*

The CIP is organized by project type with descriptions and estimated initial cost to Gregg County for each fiscal year and the intended sources of funding. The project totals shown are estimates of the cost of the entire project and do not necessarily reflect Gregg County's portion of the project.

Airport Projects

The FY15 Budget provides for \$3,083,000 in capital expenditures at the East Texas Regional Airport. All airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration (FAA) at a rate of 80-95%. The County's portion of the projects that begin in FY15 is \$308,300.

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

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

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

Interagency Transportation and Other Projects

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

In keeping with its community policy, the County seeks to minimize duplication to taxpayers by assisting in various state highway projects. Projects approved in recent years include

- SH135 from IH20 to US271
- SH42 between I20 and SH31
- George Richey Road / FM2275 project
- Improvements at FM349 in Kilgore
- Improvements at SH 149 and SH322

FM2275 – George Richey Road Project – The scope of work includes construction of a five (5) lane divided roadway on FM 2275 from McCann Road east to US 259 at Henderson in North Longview. Phase 2 and Phase 3 of this project is funded with state funds and local funds from Gregg County, the City of Longview, and Longview Economic Development Corporation (LEDSCO). The City and County adopted resolutions to participate in this funding in December, 2011. Gregg County's cost in FY11 was \$980,000; in FY13, \$5 million; in FY14 \$850,000; and the FY15 budget includes \$500,000 for completion of the project

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

The FY15 budget includes \$1 million dollars for safety improvements at the Tryon Road/Hawkins Parkway intersection. The widening of Tryon road is inevitable and there will be numerous traffic issues the County will be responsible for. As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. The County may share costs to widen the intersection of SH80/SH42 for a turn lane in White Oak. County involvement may be in the form of like-kind services and/or project funding. Estimated costs for these projects are unknown at this time.

Because state highway projects are for state roads and the roads do not belong to the county at the end of the project, the county does not capitalize these roads. The County continues to partner with TxDOT and other government agencies for other transportation improvements on a cash basis, pay as we go approach.

Other County Projects

Major County Road and Bridge Projects are capitalized at year end to conform with GAAP. The Policy for Road & Bridge Functions was updated and is pending approval by Commissioners' Court. Due to statutes and State funding for County Energy Transportation Reinvestment Zones (CETRZ), the County is tasked with classifying the condition of each county road and developing

a multi-year plan for road repairs and major road projects. Road projects costing under \$25,000, are considered operating expense. Projects costing over \$25,000 will be capitalized.

Longview Community Center – Built in 1939, this facility (located on Whaley Street) is a state designated historical landmark. The FY15 Budget provides for \$200,000 in capital expenditures to address the aging infrastructure, air conditioning, plumbing, upgrading stage technology and repainting and flooring replacement. This Community Center is one of 14 county owned facilities used for community activities.

Project priority for construction phases is determined by a contracted architect who coordinates the work with the Texas Historical Commission to remain compliant with State Historic Landmark preservation and restoration guidelines.

This restoration project is ongoing and project completion is unknown at this time. The facility is still being used for community events and continued use is considered in the planning process.

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

The County recently let Requests For Proposals (RFPs) to evaluate the parking requirements in the downtown Longview area surrounding the and evaluate the space in the Courthouse. Part of the RFP includes possible solutions and plans for a parking facility and moving or remodeling courthouse and north jail offices to maximize space. The FY15 budget includes \$150,000 for associated costs.

Regional Animal Shelter Facility - To address the overpopulation of stray animals in the unincorporated areas of Gregg County, the FY15 Capital Improvement Plan includes a construction budget of \$2.5 million for a regional animal shelter facility under an interlocal agreement with the City of Longview.

Other Improvements –The 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 project is expected to span two years , the FY15 budget includes \$2,163,214 and remaining \$1 million will be budgeted in FY16. Scarcity of replacement parts and state mandates for energy cost controls are two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities.

Four of 6 courtrooms have been renovated in the last 15 years. Renovation of the County Court at Law #1 Courtroom will continue in FY15 the estimated cost is \$540,000, (including ADA modifications). Unspent budget will roll forward into FY15 to complete the project.

As building repairs are performed, compliance with the Americans with Disability Act (ADA) is mandatory. Over 60% of the County's buildings/facilities were built prior to 1990, when the ADA was enacted by congress; renovations are being slated consecutively - one facility or project after the next. The FY15 Budget contains funding to continue this process of construction, repairs and modification for compliance. The County owns eleven (11) community buildings and one park, all were built prior to 1990. Due to structural issues and major ADA compliance requirements, these facilities are being evaluated for feasibility of continued operations.

In conjunction with the approved Capital Improvement Plan, the FY15 budget includes professional services funding for an evaluation of all county structures and development of a multi-year plan for major upgrades to address aging roofs and other structural issues.

Gregg County Capital Improvement Plan for Fiscal Years 2015 through 2019

Overview of 5 Year Capital Improvement Plan

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

Estimated County Funding Required:

Sources of Funding:

Project Type / Project Description	Estimated County Funding Required:					Project Total (All Agencies)	Sources of Funding:					
	2014-15	2015-16	2016-17	2017-18	2018-19		Current Revenue	Federal Grants	Cash Reserves	Debt	Like-Kind Services	Inter-governmental Funds
Airport Projects (see note 1)												
Capital Improvements Other than Buildings												
Terminal Improvements Construction	\$753,000					\$790,650		\$715,350	\$75,300			
TWY Lighting Impr. Phase 1 (Design/Const.) (Twy Mike)	\$2,330,000					\$2,330,000		\$2,097,000	\$233,000			
Airfield Drainage Improvements (Design/Const.)		\$2,000,000				\$2,000,000		\$1,800,000	\$200,000			
Airport Master Plan			\$600,000			\$600,000		\$540,000	\$60,000			
Taxiway Utilization Study			\$284,600			\$284,600		\$270,370	\$14,230			
Design Runway 13/31 Structural Overlay			\$800,000			\$800,000		\$720,000	\$80,000			
TWY Lighting Impr. Phase 2 (Design/Const.) Twy Bravo, Charlie, Delta, Echo, Kilo & Golf)			\$5,745,000			\$5,745,000		\$5,170,500	\$574,500			
Construct Runway 13/31 Structural Overlay				\$12,056,263		\$12,056,263		\$10,850,637	\$1,205,626			
Rehab Terminal Apron (Joint Seal) (Design/Const.)				\$59,060		\$59,060		\$53,154	\$5,906			
Rehab Rwy 18/36 & TWY Bravo, Charlie, Echo, & Foxtrot (Design Only)				\$150,000		\$150,000		\$135,000	\$15,000			
Rehab Rwy 18/36 & TWY Bravo, Charlie, Echo, & Foxtrot (Design/Const.)					\$1,542,889	\$1,542,889		\$1,388,600	\$154,289			
ARFF Station (Design/Construct)					\$2,600,000	\$2,600,000		\$2,340,000	\$260,000			
County Infrastructure Projects												
Capital Improvement - General	\$150,000					\$150,000			\$150,000			
Permanent Improvements - General	\$300,000					\$300,000			\$300,000			
Courthouse Water Pumps	\$21,815					\$21,815			\$21,815			
ADA Compliance Improvements	\$500,000					\$1,075,000			\$1,075,000			
Capital Energy Project - Trane	\$2,163,214	\$1,041,504				\$3,204,718			\$3,204,718			
Capital Energy Project - Ceilings	\$190,000					\$190,000			\$190,000			
Longview Community Building (Whaley St.)	\$200,000					\$200,000			\$200,000			
Additional parking facilities and infrastructure	\$150,000	\$2,500,000	\$2,500,000			\$5,150,000			\$5,150,000			
County Road and Bridge Projects												
Precinct #1 Major Road Projects	\$408,865					\$597,471			\$597,471			
Precinct #2 Major Road Projects	\$53,000					\$53,000			\$53,000			
Precinct #3 Major Road Projects	\$488,900					\$488,900			\$488,900			
Precinct #4 Major Road Projects	\$232,300					\$232,300			\$232,300			
Other Road Projects	\$188,606											
Tryon Road/Hawkins Parkway Intersection Safety Upgrades - Precinct #1	\$1,000,000					\$1,000,000			\$1,000,000			
County Acquisitions Projects												
Jail - Commercial Kitchen Skilllets	\$38,000					\$38,000			\$38,000			
Control System - MAS Criminal Justice Center	\$70,000					\$70,000			\$70,000			
Pct #1 Dump Truck - Buy Back Program (see note 3)	\$131,625					\$131,625			\$131,625			
Pct #3 Two Dump Trucks - Buy Back Program (see note 3)	\$263,250					\$263,250			\$263,250			
Pct #3 Excavator	\$214,100					\$214,100			\$214,100			
Pct #3 Crew Cab Pick up	\$26,920					\$26,920			\$26,920			
Prct #4 Large Asphalt Roller	\$125,450					\$125,450			\$125,450			
Other Intergovernmental Partnership Projects (see note 2)												
FM2275 - George Richey Road Project (project began in FY10)	\$500,000					\$20,317,674			\$7,330,000			\$12,987,674
Regional Animal Shelter - City of Longview	\$2,500,000					Unknown			\$2,500,000			unknown
Widening of 42, South of I-20 - TxDOT/KEDCO/City of Kilgore/Gregg County						Unknown						\$2,660,000
SH80/SH42 turn lane in White Oak						Unknown						

Note (1) Airport Projects are budgeted in full, then reimbursed at a 80-95% rate from the FAA.

Note (2) For Transportation projects, intergovernmental funding includes Texas Department of Transportation (TxDOT), municipalities, and/or economic development corporations

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

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	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

2014 Adopted Property Tax Distribution
For the FY14-15 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue@ 97%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.22120	18,272,780
Airport	218-531100	0.01700	1,404,328
Permanent Improvements	450-531100	0.01200	991,290
Road & Bridge	215-531100	0.00700	578,253
FM Lateral Road*	215-531100	0.00530	434,459
Total Maintenance & Operations (M&O)		0.26250	21,681,110
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	21,681,110

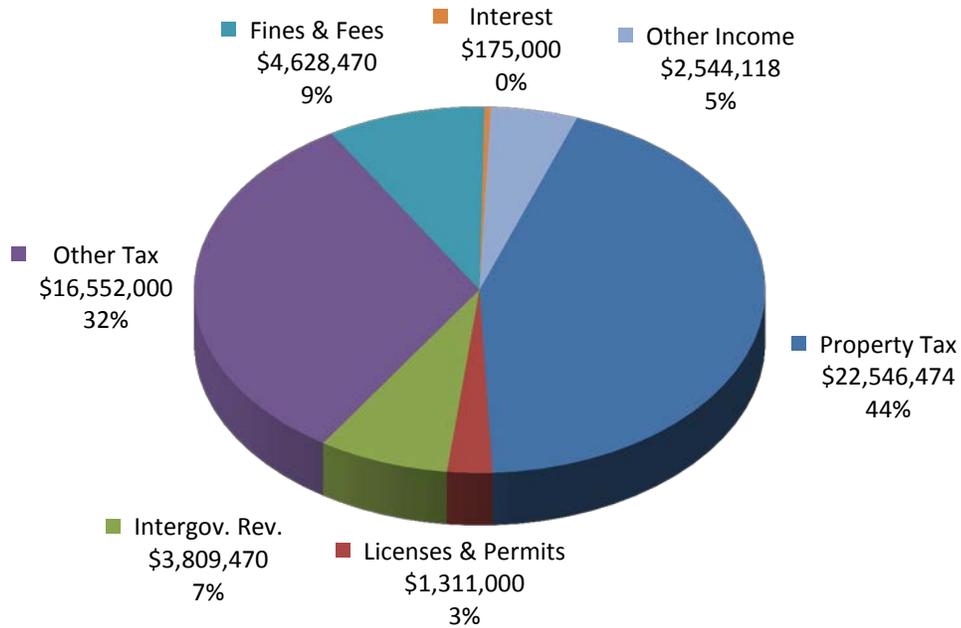
DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.5%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.18970	478,167
Airport	218-531200	0.02230	56,211
Permanent Improvements	450-531200	0.01300	32,768
Road & Bridge	215-531200	0.03220	81,165
FM Lateral Road*	215-531200	0.00530	13,254
Total Maintenance & Operations (M&O)		0.26250	661,565
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	661,565

NOTE:

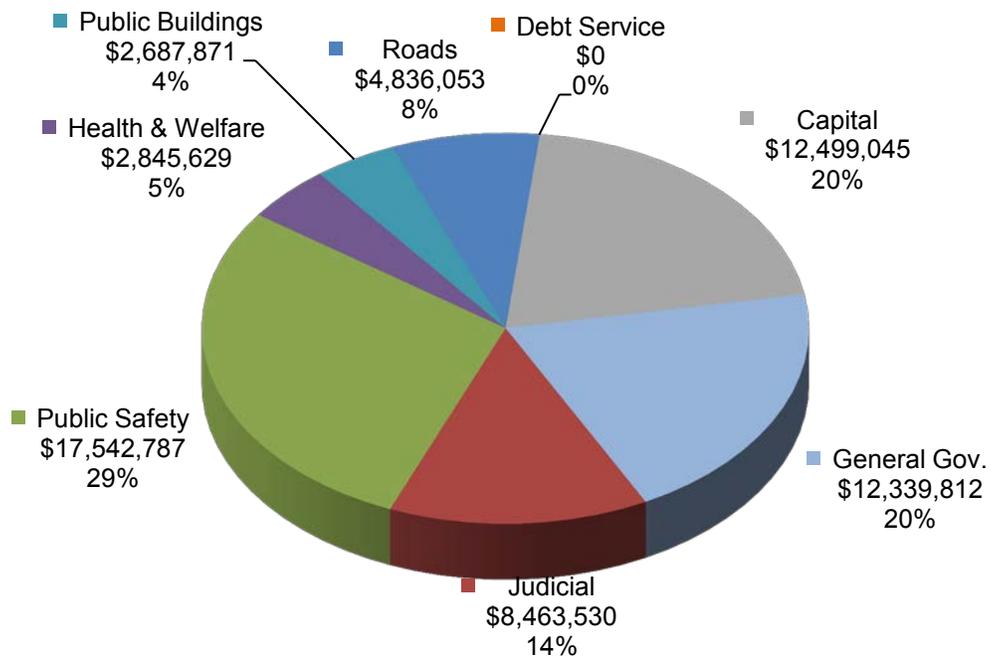
The 2014 Tax rate funds the FY14-15 Budget
 2014 Certified Taxable Valuations are provided by GAD
 Current Tax revenue is based on 97% collection base
 Net taxable value = 2014 taxable value less frozen taxes

FY15 ADOPTED BUDGET

WHERE THE MONEY COMES FROM...



WHAT THE MONEY IS USED FOR...



FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
110 GENERAL FUND								
100000 Revenue								
	Current Property Taxes		531100	14,807,323	15,169,075	15,154,579	15,460,748	18,272,780
	Current Penalty & Interest		531199	78,327	77,279	72,385	72,000	72,000
	Delinquent Property Taxes		531200	346,220	302,135	307,552	397,622	478,167
	Delinquent Penalty & Interest		531299	95,188	85,252	82,866	75,000	75,000
	Alcoholic Beverage tax		534400	203,001	189,867	190,613	175,000	210,000
	Bingo Tax		537700	77,912	112,333	116,369	98,000	92,000
	Sales Tax		539800	15,359,393	15,152,603	17,066,298	14,900,000	14,400,000
	Motor Vehicle Sales Tax		550400	765,610	1,032,305	1,311,831	1,150,000	1,850,000
	Taxes:			31,732,974	32,120,849	34,302,493	32,328,370	35,449,947
	Interest Income		538100	48,306	92,727	94,000	70,000	95,000
	Unrealized gains on securities held		538150	70,240	1,124	(14,272)	0	0
	Intergovernmental Rev:			118,546	93,851	79,728	70,000	95,000
	S/T 100000			31,851,520	32,214,700	34,382,221	32,398,370	35,544,947
100100 General Government Revenue								
	Alcoholic Beverage Licenses		532100	32,755	66,626	29,150	38,000	38,000
	License/Permits:			32,755	66,626	29,150	38,000	38,000
	Fiscal Service Fee		537554	14,033	14,215	14,271	14,215	14,500
	Child Welfare Board Reimbursement		537960	29,615	15,763	23,422	18,000	14,000
	Intergovernmental Rev:			43,648	29,978	37,693	32,215	28,500
	County Clerk		535400	868,246	884,131	895,750	860,000	860,000
	County Clerk Archival Fees		535425	109,850	112,450	118,190	104,000	108,000
	Tax Assessor / Collector		535500	610,572	646,455	653,348	620,000	642,000
	Tax Collection Contract Fees		535502	262,697	257,246	269,751	240,000	245,000
	Computer Services		539106	6,500	6,500	7,043	6,500	6,000
	Charges for Services:			1,857,865	1,906,782	1,944,082	1,830,500	1,861,000
	Borg Warner contract		538202	34,098	34,098	34,098	34,098	34,098
	A&M Tower, Inc.		538205	10,262	3,592	11,987	9,500	9,500
	Other rent		538209	129,017	9,700	9,835	9,200	9,200
	Royalties		539102	107,220	64,095	48,157	72,000	36,000
	Rent/Commissions:			280,597	111,485	104,077	124,798	88,798
	Miscellaneous		599000	64,771	57,131	64,877	45,000	50,000
	Misc:			64,771	57,131	64,877	45,000	50,000
	S/T 100100			2,279,636	2,172,002	2,179,879	2,070,513	2,066,298
100110 Judicial Revenue								
	Bail Bond Applications		535450	7,500	2,000	1,000	500	500
	License/Permits:			7,500	2,000	1,000	500	500
	Juvenile Salary Supplement		533700	5,000	5,000	0	5,000	5,000
	State Supplement - County Courts at Law		534900	150,000	150,000	150,000	150,000	150,000
	State Supplement - Assistant Prosecutors		535999	9,990	12,120	21,067	11,500	18,000
	State - Title IV-E Legal Reimb.		537640	22,720	23,974	40,521	20,000	35,000
	State - Indigent Defense Funding		537650	87,454	82,192	122,946	92,000	120,000
	State - Juror Reimbursement		537660	44,982	46,904	40,140	41,000	30,000
	Intergovernmental Rev:			320,146	320,190	374,674	319,500	358,000
	County Clerk - Bond Adm Fee		535401	9,752	9,591	139	0	0
	Sheriff - Bond Admin Fee		535402	2,983	2,119	466	0	0
	District Clerk - Bond Admin Fee		535403	50	10	0	0	0
	District Clerk - Archival Fee		535426	13,354	11,952	12,167	10,000	12,500
	District Attorney		535600	44,439	41,513	41,308	40,000	38,000
	District Clerk		535700	422,997	322,255	331,370	300,000	310,000
	Justice of the Peace #1		535801	19,625	19,741	16,863	17,500	15,200

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Justice of the Peace #2		535802	12,795	14,173	15,832	14,000	14,000
	Justice of the Peace #3		535803	9,551	8,352	9,375	7,800	11,000
	Justice of the Peace #4		535804	10,735	13,245	15,676	12,500	14,800
	Trial fees		536100	52	15	42	20	20
	Jury		536200	12,184	7,582	7,062	6,500	5,000
	Probate judges education		536500	2,734	2,990	2,720	2,600	2,600
	Other arrest fees		536600	80,257	91,642	91,515	85,000	85,000
	Judges Fee - Probate		536820	3,319	3,107	3,161	2,800	3,200
	State Fees - County Clerk		536850	97,762	106,195	99,567	80,000	93,500
	State Fee -TP - Judicial Efficiency		536851	3,801	6,284	6,422	5,200	6,300
	State Fee - Drug Court Program		536852	20,578	18,146	19,626	18,000	18,500
	Court Reporter Services		536900	45,408	41,318	42,724	39,000	40,500
	DRO - filing fees		537402	6,181	1,152	898	0	0
	Guardianship Fee		537670	7,696	7,580	7,700	7,100	9,500
	Defensive Driving Fees		539107	44,942	41,589	39,181	42,000	37,500
	Child Safety Fees		539110	2,650	1,631	2,675	2,300	2,300
	Traffic Fees		539111	10,448	9,918	8,839	9,300	7,800
	Video Fees		550600	7,436	6,600	7,280	6,500	6,500
	Charges for Services:			891,729	788,700	782,608	708,120	733,720
	Justice of the Peace #1		537101	198,610	185,431	155,153	150,000	148,000
	Justice of the Peace #2		537102	63,965	98,295	128,626	100,000	142,000
	Justice of the Peace #3		537103	241,364	268,293	221,134	235,000	218,000
	Justice of the Peace #4		537104	89,802	96,993	73,477	75,000	70,000
	Fines & Forfeitures:			593,741	649,012	578,390	560,000	578,000
	Donations		539112	0	0	0	0	0
	Miscellaneous			0	0	0	0	0
	S/T 100110			1,813,116	1,759,902	1,736,672	1,588,120	1,670,220
	100120 Law Enforcement / Corrections Revenue							
	Sexually oriented businesses		532200	39,900	44,000	31,500	30,000	25,000
	License/Permits:			39,900	44,000	31,500	30,000	25,000
	Federal grant-DEA		534100	4,652	0	0	0	0
	Juvenile Salary Supplement		533700	0	0	5,000	0	0
	Social Security Incentive Payment		536000	0	79,480	0	40,000	0
	Grant-HIDTA		537555	245	0	248	0	0
	Drug Enforcement Task Force		537556	12,433	10,538	16,551	10,500	10,500
	Reimbursement: CSCD Deputy Salary		537557	23,511	0	0	0	0
	Reimb: Sabine Valley - MH Deputies		537558	103,374	103,374	103,374	105,000	110,000
	Reimb: Sabine ISD Resource Officer		537559	39,452	39,452	39,452	39,452	39,452
	City of Longview - Prisoner Care		537800	250,743	251,458	247,125	357,608	297,608
	Intergovernmental Rev:			434,410	484,302	411,750	552,560	457,560
	County Sheriff		535200	337,046	313,957	316,070	305,000	310,000
	Constable Fees - Pct #1		535301	34,575	29,455	30,590	26,000	30,000
	Constable Fees - Pct #2		535302	27,209	29,700	34,625	28,000	34,000
	Constable Fees - Pct #3		535303	22,535	18,210	19,105	17,000	22,000
	Constable Fees - Pct #4		535304	31,510	34,055	40,415	25,000	38,000
	Charges for Services:			452,875	425,377	440,805	401,000	434,000
	Hangar & Other Ground Rentals		538400	0	15,018	18,009	18,000	18,000
	Rent and Commissions:			0	15,018	18,009	18,000	18,000
	Donations		539112	0	2,848	2,848	2,848	0
	Federal - Jail Lease		539122	0	0	0	0	0
	Inmate Reimbursement		550750	27,697	15,723	16,643	2,500	5,000
	Miscellaneous:			27,697	18,571	19,491	5,348	5,000
	S/T 100120			954,882	987,268	921,555	1,006,908	939,560

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue		Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100140 Health & Human Services Revenue								
	Sewage disposal systems		533200	24,400	24,900	35,000	23,500	30,000
	License/Permits:			24,400	24,900	35,000	23,500	30,000
	City of Longview-Litter Abatement		533600	0	0	0	0	0
	State Grant		534300			5,880		
	State - Commercial Waste Management		537550	286	364	375	200	300
	City of Lakeport - Sewer Fees		537551	1,200	800	1,200	700	1,000
	Intergovernmental Rev:			1,486	1,164	7,455	900	1,300
	Family Protection Fees		536950	0	55,670	0	13,000	0
	Charges for Services:			0	55,670	0	13,000	0
	S/T 100140			25,886	81,734	42,455	37,400	31,300
100150 Public Buildings Revenue								
	FEMA Reimb-Direct Expenditures		534199	0	21,096	0	0	0
	Intergovernmental Rev:			0	21,096	0	0	0
	Parking Lot Fees		539104	7,259	5,720	5,306	5,600	5,000
	Charges for Services:			7,259	5,720	5,306	5,600	5,000
	Community Buildings		538206	28,430	31,640	26,635	38,000	32,500
	Telephone coin stations		539108	274,838	240,654	232,581	220,000	215,000
	Concession commissions		539113	700	0	0	0	0
	Rent & Commissions:			303,968	272,294	259,216	258,000	247,500
	Federal - Jail Lease		539122	1,804,606	1,884,122	2,311,038	2,000,000	1,900,000
	Contract Jail Revenue		539123	1,237,040	611,280	105,037	400,000	0
	Miscellaneous:			3,041,646	2,495,402	2,416,075	2,400,000	1,900,000
	S/T 100150			3,352,873	2,794,512	2,680,597	2,663,600	2,152,500
298 E-Filing Fund (subsidiary of General Fund)								
100110 Judicial								
	District Clerk Electronic Trans Fee		535710	0	0	0	0	6,000
	County Clerk Electronic Trans Fee		535720	0	0	0	0	1,000
	Charges for Services:			0	0	0	0	7,000
	S/T 110100			0	0	0	0	7,000
Total Revenue - General Fund				40,277,913	40,010,118	41,943,379	39,764,911	42,411,825
200000 Other Financing Sources								
	Sale of fixed assets		539200	0	30,706	2,376	20,000	20,000
	Insurance proceeds - Loss of fixed assets		539300	19,972	30,156	22,137	48,299	0
	Right of Way		539400	0	0	0	0	0
	Miscellaneous:			19,972	60,862	24,513	68,299	20,000
	<i>Transfer in - Capital Improvement Fund</i>		841410	5,500	0	0	0	0
	<i>Transfer in - Permanent Improvement</i>		841450	9,063	121,300	0	0	0
	<i>Transfer in - Computer Upgrade Projects</i>		841472	83,255	0	0	0	0
	<i>Transfer in - Building Renovation Fund</i>		841476	0	0	143,273	0	0
	Operating Transfers In:			97,818	121,300	143,273	0	0
	S/T 200000			117,790	182,162	167,786	68,299	20,000
Total Revenue + Other Fin. Sources				40,395,703	40,192,280	42,111,165	39,833,210	42,431,825
General Fund - Summary of Revenues by Function								
				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100000 Revenue				31,851,520	32,214,700	34,382,221	32,398,370	35,544,947
100100 General Government				2,279,636	2,172,002	2,179,879	2,070,513	2,066,298
100110 Judicial				1,813,116	1,759,902	1,736,672	1,588,120	1,677,220
100120 Law Enforcement/Corrections				954,882	987,268	921,555	1,006,908	939,560
100140 Health & Human Services				25,886	81,734	42,455	37,400	31,300
100150 Public Buildings				3,352,873	2,794,512	2,680,597	2,663,600	2,152,500

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated		
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue		
Revenue				Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100160 Transportation & Roads						0	0	0	0	0
100170 Capital Project Revenue						0	0	0	0	0
200000 OFS Revenue						19,972	60,862	24,513	68,299	20,000
200000 OFS Transfers						97,818	121,300	143,273	0	0
Total Revenue + Other Financing Sources						40,395,703	40,192,280	42,111,165	39,833,210	42,431,825
General Fund - Summary of Revenues by Type						FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Property Taxes - Current:						14,885,650	15,246,354	15,226,964	15,532,748	18,344,780
Property Taxes - Delinquent:						441,408	387,387	390,418	472,622	553,167
Sales Tax:						16,125,003	16,184,908	18,378,129	16,050,000	16,250,000
Other Taxes:						280,913	302,200	306,982	273,000	302,000
Licenses & Permits:						104,555	137,526	96,650	92,000	93,500
Intergovernmental Rev:						799,690	856,730	831,572	905,175	845,360
Charges for Services:						3,209,728	3,182,249	3,172,801	2,958,220	3,040,720
Fines & Forfeitures:						593,741	649,012	578,390	560,000	578,000
Interest:						118,546	93,851	79,728	70,000	95,000
Rental Income:						584,565	398,797	381,302	400,798	354,298
Miscellaneous:						3,134,114	2,571,104	2,500,443	2,450,348	1,955,000
Other Financing Sources (all)						117,790	182,162	167,786	68,299	20,000
Total Revenue + Other Financing Sources						40,395,703	40,192,280	42,111,165	39,833,210	42,431,825
						-	-	-	-	-
Figures provided for contract lease were provided by the Sheriff's office and were budgeted conservatively and are contingent on obtaining contracts. If the County does not obtain contract(s) the expense budget will be void as well.										
215 ROAD & BRIDGE FUND										
100000 Revenue										
Property taxes - current				531100	2,926,114	2,802,878	2,997,625	3,052,865	1,012,712	
Current Penalty & Interest				531199	14,999	14,099	14,505	13,500	13,500	
Property taxes - delinquent				531200	76,381	57,926	56,838	78,510	94,418	
Delinquent Penalty & Interest				531299	21,547	16,472	15,324	18,500	16,000	
Motor vehicle sales tax				550400	787,106	717,366	602,908	500,000	0	
Taxes:					3,826,147	3,608,741	3,687,200	3,663,375	1,136,630	
Interest income				538100	(723)	8,128	8,653	2,000	10,000	
Unrealized gains on securities held					10,302	1,620	(162)	0	0	
Interest income:					9,579	9,748	8,491	2,000	10,000	
S/T 100000					3,835,726	3,618,489	3,695,691	3,665,375	1,146,630	
100160 Transportation & Roads Revenue										
Motor vehicle registration				533100	1,121,677	1,243,129	1,225,149	1,100,000	1,200,000	
Federal Grant				534100	0	1,100	0	0	0	
FEMA Reimb-Direct Expenditures				534199	0	15,416	0	0	0	
State weight permits				534200	11,612	17,384	20,839	10,000	17,500	
License/Permits					1,133,289	1,277,029	1,245,988	1,110,000	1,217,500	
State - Lateral Road				534800	24,439	24,343	18,982	18,000	18,000	
Intergovernmental Revenue					24,439	24,343	18,982	18,000	18,000	
Misdemeanor Fines				537201	422,978	420,151	407,490	400,000	385,000	
Felony Fines				537202	124,624	111,238	117,359	108,000	118,000	
Civil / BF Fines				537203	26,678	26,181	32,239	21,000	38,000	
Fines & Forfeitures					574,280	557,570	557,088	529,000	541,000	
Miscellaneous				599000	10,018	7,529	8,493	5,000	5,000	
Reimburse Capital Project Overhead				550800	0	20,159	29,885	50,000	0	
Miscellaneous					10,018	27,688	38,378	55,000	5,000	
S/T 100160					1,742,026	1,886,630	1,860,436	1,712,000	1,781,500	
Total Revenue - Road & Bridge Fund					5,577,752	5,505,119	5,556,127	5,377,375	2,928,130	
200000 Other Financing Sources										
Sale of fixed assets				539200	22,256	3,894	106,266	25,000	5,000	

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Type	Acct #							
		Ins Proceeds - Loss of Fixed Assets	539300	4,694	20,419	0	0	0
		Gain/Loss-Disposal of Fixed Assets Pct #3	539500	0	0	0	0	0
		Other Financing Sources-Capital Lease P#3	830000	0	0	0	0	0
		Other Financing Sources-Capital Lease P#4	830000	0	0	0	0	0
		Miscellaneous		26,950	24,313	106,266	25,000	5,000
		Transfer in - General Fund	841010	300,000	100,000	100,000	140,712	100,000
		Transfer in - Airport	841218	0	0	960	0	0
		Transfer in - Capital Improvement Fund	841410	0	0	82,850	0	0
		Transfer in - Permanent Improvement Fund	841450	0	0	0	112,265	0
		Operating Transfers In		300,000	100,000	183,810	252,977	100,000
		S/T 200000		326,950	124,313	290,076	277,977	105,000
		Total Revenue + Other Fin. Sources		5,904,702	5,629,432	5,846,203	5,655,352	3,033,130
Road & Bridge Fund - Summary of Revenues by Function				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		100000 Revenue		3,835,726	3,618,489	3,695,691	3,665,375	1,146,630
		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		1,742,026	1,886,630	1,860,436	1,712,000	1,781,500
		100170 Capital Project Revenue		0	0	0	0	0
		200000 OFS Revenue		26,950	24,313	106,266	25,000	5,000
		200000 OFS Transfers		300,000	100,000	183,810	252,977	100,000
		Total Revenue + Other Financing Sources		5,904,702	5,629,432	5,846,203	5,655,352	3,033,130
Road & Bridge Fund - Summary of Revenues by Type				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Property Taxes - Current:		2,941,113	2,816,977	3,012,130	3,066,365	1,026,212
		Property Taxes - Delinquent:		97,928	74,398	72,162	97,010	110,418
		Sales Tax:		787,106	717,366	602,908	500,000	0
		Other Taxes:		0	0	0	0	0
		Licenses & Permits:		1,133,289	1,277,029	1,245,988	1,110,000	1,217,500
		Intergovernmental Rev:		24,439	24,343	18,982	18,000	18,000
		Charges for Services:		0	0	0	0	0
		Fines & Forfeitures:		574,280	557,570	557,088	529,000	541,000
		Interest:		9,579	9,748	8,491	2,000	10,000
		Rental Income:		0	0	0	0	0
		Miscellaneous:		10,018	27,688	38,378	55,000	5,000
		Other Financing Sources (all)		326,950	124,313	290,076	277,977	105,000
		Total Revenue + Other Financing Sources		5,904,702	5,629,432	5,846,203	5,655,352	3,033,130
218 Airport Maintenance Fund								
		100000 Revenue						
		Property taxes - current	531100	1,644,782	1,683,654	1,782,995	1,817,473	1,404,328
		Current Penalty & Interest	531199	9,051	8,567	8,623	7,900	8,500
		Property taxes - delinquent	531200	32,633	33,534	34,135	46,742	56,211
		Delinquent Penalty & Interest	531299	8,570	9,462	9,186	8,000	9,100
		Taxes:		1,695,036	1,735,217	1,834,939	1,880,115	1,478,139
		Interest Income	538100	404	1,274	2,290	1,000	1,500
		Unrealized gains on securities held		56	129	402	0	0
		Interest Income:		460	1,403	2,692	1,000	1,500
		S/T 100000		1,695,496	1,736,620	1,837,631	1,881,115	1,479,639
		100100 General Government Revenue						
		Federal Grant	534100	46,810	11,028	0	0	0
		Terminal Security Agreement	534150	23,959	25,243	21,900	25,000	21,000

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Intergovernmental Rev:				70,769	36,271	21,900	25,000	21,000
Landing fees		538700		37	0	0	0	0
Water service		538900		9,475	9,380	9,480	7,500	9,000
Sewer service		539000		6,840	7,320	7,080	6,500	6,500
Charges for Services:				16,352	16,700	16,560	14,000	15,500
Terminal Building Rental Space		538300		9,171	8,101	7,650	8,100	7,100
Hangar & Other Ground Rentals		538400		129,314	132,435	134,432	115,000	132,000
Rental commissions		538500		33,675	36,782	36,883	30,000	35,000
Fuel flowage		538600		47,072	55,712	55,644	48,000	55,000
Rent/Commissions:				219,232	233,030	234,609	201,100	229,100
Miscellaneous		599000		6	8,285	3,076	2,000	500
Miscellaneous:				6	8,285	3,076	2,000	500
S/T 100100				306,359	294,286	276,145	242,100	266,100
Total Revenue - Airport Maintenance Fund				2,001,855	2,030,906	2,113,776	2,123,215	1,745,739
200000 Other Financing Sources								
Sale of fixed assets		539200		0	10,058	0	0	0
Insurance Proceeds - fixed assets		539300		946	3,840	0	13,109	0
Miscellaneous				946	13,898	0	13,109	0
Transfer in - General Fund		841110		0	0	68,999	8,305	0
Transfer in - Permanent Improvements		841450		0	0	0	0	0
Operating Transfers In				0	0	68,999	8,305	0
S/T 200000				946	13,898	68,999	21,414	0
Total Revenue + Other Fin. Sources				2,002,801	2,044,804	2,182,775	2,144,629	1,745,739
Airport Maint. Fund - Summary of Revenues by Function				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100000 Revenue				1,695,496	1,736,620	1,837,631	1,881,115	1,479,639
100100 General Government				306,359	294,286	276,145	242,100	266,100
100110 Judicial				0	0	0	0	0
100120 Law Enforcement/Corrections				0	0	0	0	0
100140 Health & Human Services				0	0	0	0	0
100150 Public Buildings				0	0	0	0	0
100160 Transportation & Roads				0	0	0	0	0
100170 Capital Project Revenue				0	0	0	0	0
200000 OFS Revenue				946	13,898	0	13,109	0
200000 OFS Transfers				0	0	68,999	8,305	0
Total Revenue + Other Financing Sources				2,002,801	2,044,804	2,182,775	2,144,629	1,745,739
Airport Maint. Fund - Summary of Revenues by Type				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Property Taxes - Current:				1,653,833	1,692,221	1,791,618	1,825,373	1,412,828
Property Taxes - Delinquent:				41,203	42,996	43,321	54,742	65,311
Sales Tax:				0	0	0	0	0
Other Taxes:				0	0	0	0	0
Licenses & Permits:				0	0	0	0	0
Intergovernmental Rev:				70,769	36,271	21,900	25,000	21,000
Charges for Services:				16,352	16,700	16,560	14,000	15,500
Fines & Forfeitures:				0	0	0	0	0
Interest:				460	1,403	2,692	1,000	1,500
Rental Income:				219,232	233,030	234,609	201,100	229,100
Miscellaneous:				6	8,285	3,076	2,000	500
Other Financing Sources (all)				946	13,898	68,999	21,414	0
Total Revenue + Other Financing Sources				2,002,801	2,044,804	2,182,775	2,144,629	1,745,739
DISCRETIONARY FUND(S) REVENUE (by fund)								
202 Oilfield Theft Prosecution								

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100110 Judicial Revenue								
	Donations		539112	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
203 Constable Seizures Awarded								
100120 Public Safety								
	Seizures Awarded		539101	0	0	260	0	0
				0	0	260	0	0
				0	0	260	0	0
204 District Court Technology Fund								
100110 Judicial Revenue								
	District Court Technology Fee		537856	217	438	638	500	650
				217	438	638	500	650
				217	438	638	500	650
205 County Court Technolgy Fund								
100100 General Government								
	County Court Technology Fee		537857	4,557	5,213	5,246	4,800	4,800
				4,557	5,213	5,246	4,800	4,800
				4,557	5,213	5,246	4,800	4,800
206 County Court Records Preservation								
100100 General Government								
	County Court Records Preservation Fee		537301	9,045	9,229	9,072	11,500	9,100
				9,045	9,229	9,072	11,500	9,100
				9,045	9,229	9,072	11,500	9,100
207 District Court Records Preservation								
100110 Judicial Revenue								
	District Court Records Pres. Fee		537951	19,048	17,079	17,963	16,000	16,250
				19,048	17,079	17,963	16,000	16,250
				19,048	17,079	17,963	16,000	16,250
212 Election Services Fund - NO LONGER BUDGETED								
100000 Revenue								
	Interest income		538100	2	0	0	0	0
				2	0	0	0	0
100100 General Government Revenue								
	Contract services		536700	7,240	0	0	0	0
	Miscellaneous Revenue - AP		599100	0	0	0	0	0
				7,240	0	0	0	0
				7,242	0	0	0	0
213 County Clerk Records Management								
100000 Revenue								
	Interest income		538100	25	0	0	0	0
				25	0	0	0	0
100100 General Government Revenue								
	Records Management		537300	118,440	121,165	126,965	115,000	118,000
				118,440	121,165	126,965	115,000	118,000
				118,465	121,165	126,965	115,000	118,000
217 Law Library Fund								
100000 Revenue								
	Interest Income		538100	8	0	0	0	0
				8	0	0	0	0
100110 Judicial Revenue								

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Law Library Fees		536300		57,986	54,250	55,109	51,000	51,000
Charges for Services:				57,986	54,250	55,109	51,000	51,000
Miscellaneous		599000		213	301	209	250	220
Miscellaneous:				213	301	209	250	220
S/T 100110				58,199	54,551	55,318	51,250	51,220
Total Revenue - Law Library Fund				58,207	54,551	55,318	51,250	51,220
224 Family Protection Fund								
100140 Health & Human Service Revenue								
Family Protection Fees		536950		0	0	10,868	10,000	10,000
S/T 100140				0	0	10,868	10,000	10,000
Total Revenue - Family Protection Fund				0	0	10,868	10,000	10,000
230 Social Security Incentive								
100200 Public Safety Revenue								
Social Security Incentive Payments		536000		0	0	25,400	40,000	25,000
S/T 100200				0	0	25,400	40,000	25,000
Total Revenue - Social Security Incentive Fund				0	0	25,400	40,000	25,000
232 County-Wide Records Management								
100000 Revenue								
Interest income		538100		12	0	0	0	0
S/T 100000				12	0	0	0	0
100100 General Government Revenue								
County-Wide Records Management Fees		537900		60,292	54,617	52,947	51,000	49,000
Reimbursement for Building overhead		550900		0	0	0	2,000	0
Miscellaneous		550900		0	0	99	0	0
S/T 100100				60,292	54,617	53,046	53,000	49,000
Total Revenue - County-Wide Records Mgmt.				60,304	54,617	53,046	53,000	49,000
200000 Other Financing Sources								
Transfer in - General Fund		841010		0	21,425	0	0	0
Transfer in - Co Clk Rec Mgmt		841213		1,700	1,700	1,700	1,700	1,700
Transfer in - Dist Clk Civil Rec Mgmt		841274		1,700	1,700	1,700	1,700	1,700
Transfer in - Co Clk Criminal Rec Mgmt		841277		2,000	2,000	2,000	2,000	2,000
S/T 200000				5,400	26,825	5,400	5,400	5,400
Total Revenue + Other Fin. Sources				65,704	81,442	58,446	58,400	54,400
233 Building Security Fund								
100120 Public Safety Revenue								
Security fees		550100		65,751	65,087	65,113	62,000	60,000
S/T 100120				65,751	65,087	65,113	62,000	60,000
Total Revenue - Building Security Fund				65,751	65,087	65,113	62,000	60,000
272 Workforce Investment Fund								
200000 Other Financing Sources								
Transfer in - General Fund		841010		0	0	200,000	0	100,000
S/T 200000				0	0	200,000	0	100,000
Total Revenue + Other Fin. Sources				0	0	200,000	0	100,000
273 Justice Court Technology Fund								
100000 Revenue								
Interest income		538100		8	0	0	0	0
S/T 100000				8	0	0	0	0
100110 Judicial Revenue								
JP 1 - Justice Court Technology		537851		8,076	6,962	6,335	6,000	5,800
JP 2 - Justice Court Technology		537852		2,943	4,058	5,318	4,300	5,900
JP 3 - Justice Court Technology		537853		10,198	10,316	9,035	9,400	8,200
JP 4 - Justice Court Technology		537854		4,169	4,506	3,183	3,400	3,000
S/T 100110				25,386	25,842	23,871	23,100	22,900

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Total Revenue - Justice Court Technology			25,394	25,842	23,871	23,100	22,900
274 District Clerk Civil Records Management								
100110 Judicial Revenue								
	District Clerk Records Mgmt Fees		537950	11,209	9,625	10,404	9,300	10,000
	S/T 100110			11,209	9,625	10,404	9,300	10,000
	Total Revenue - DC Civil Rec Mgmt			11,209	9,625	10,404	9,300	10,000
275 District Clerk Criminal Records Management								
100110 Judicial Revenue								
	District Clerk Records Mgmt Fees		537950	1,247	1,992	2,712	2,100	2,800
	S/T 100110			1,247	1,992	2,712	2,100	2,800
	Total Revenue - DC Criminal Rec Mgmt			1,247	1,992	2,712	2,100	2,800
276 Justice of the Peace Security								
100110 Judicial Revenue								
	JP Security Fees - Pct 1		550151	2,016	1,740	1,583	1,600	1,400
	JP Security Fees - Pct 2		550152	731	1,006	1,323	900	1,400
	JP Security Fees - Pct 3		550153	2,529	2,564	2,243	2,200	2,000
	JP Security Fees - Pct 4		550154	1,033	1,113	787	900	750
	S/T 100110			6,309	6,423	5,936	5,600	5,550
	Total Revenue - JP Security			6,309	6,423	5,936	5,600	5,550
277 County Clerk Criminal Records Management								
100100 General Government Revenue								
	County Clerk Records Mgmt Fees		537300	4,034	3,748	3,654	3,700	3,200
	S/T 100100			4,034	3,748	3,654	3,700	3,200
	Total Revenue - CC Criminal Rec Mgmt			4,034	3,748	3,654	3,700	3,200
282 Health Care Fund								
100000 Revenue								
	Interest Income		538100	7,458	8,002	7,399	7,000	8,500
	Unrealized gains on securities held		538150	4,916	1,700	548	0	0
	S/T 100000			12,374	9,702	7,947	7,000	8,500
100140 Health & Human Services Revenue								
	State - Tobacco Settlement		534500	46,228	54,289	50,116	48,000	50,000
	S/T 100140			46,228	54,289	50,116	48,000	50,000
	Total Revenue - Health Care Fund			58,602	63,991	58,063	55,000	58,500
ALL SPECIAL REVENUE FUNDS								
	Total Revenue			449,631	439,000	474,529	462,850	446,970
	Total Other Financing Sources			5,400	26,825	205,400	5,400	105,400
	Grand Total Special Revenue Funds			455,031	465,825	679,929	468,250	552,370
All Discretionary Fund Revenue - Summary by Function				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	100000 Revenue			12,429	9,702	7,947	7,000	8,500
	100100 General Government			203,608	193,972	197,983	188,000	184,100
	100110 Judicial			121,615	115,950	116,842	107,850	109,370
	100120 Public Safety			65,751	65,087	90,773	102,000	85,000
	100140 Health & Human Services			46,228	54,289	60,984	58,000	60,000
	100150 Public Buildings			0	0	0	0	0
	100160 Transportation & Roads			0	0	0	0	0
	100170 Capital Project Revenue			0	0	0	0	0
	200000 OFS Revenue			0	0	0	0	0
	200000 OFS Transfers			5,400	26,825	205,400	5,400	105,400
	Total Revenue + Other Financing Sources			455,031	465,825	679,929	468,250	552,370
All Discretionary Fund Revenue - Summary of Revenues by Type				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Property Taxes - Current:			0	0	0	0	0
	Property Taxes - Delinquent:			0	0	0	0	0
	Sales Tax:			0	0	0	0	0

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Other Taxes:			0	0	0	0	0
	Licenses & Permits:			0	0	0	0	0
	Intergovernmental Rev:			46,228	54,289	75,516	88,000	75,000
	Charges for Services:			390,761	374,708	390,498	365,600	363,250
	Fines & Forfeitures:			0	0	0	0	0
	Interest:			12,429	9,702	7,947	7,000	8,500
	Rental Income:			0	0	0	0	0
	Miscellaneous:			213	301	568	2,250	220
	Other Financing Sources (all)			5,400	26,825	205,400	5,400	105,400
	Total Revenue + Other Financing Sources			455,031	465,825	679,929	468,250	552,370
DEBT SERVICE FUNDS								
Gregg County does not have long term debt obligations.								
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)								
208 Interagency Highway Projects								
100160 Transportation								
	Miscellaneous		599000	0	147,826	0	0	0
	S/T 100160			0	147,826	0	0	0
200000 Other Financing Sources								
	Transfer In - General Fund		841010	0	0	0	350,000	0
	Transfer In - Capital Improvement Funds		841410	3,731,079	0	6,480,000	1,850,000	725,000
	S/T 200000			3,731,079	0	6,480,000	2,200,000	725,000
	Total Revenue + Other Fin. Sources			3,731,079	0	6,480,000	2,200,000	725,000
410 Capital Improvement Fund								
100000 Revenue								
	Interest income		538100	55,459	50,709	41,906	25,000	50,000
	Unrealized gains/losses		538150	44,677	(5,160)	(10,809)		
	S/T 100000			100,136	45,549	31,097	25,000	50,000
	Total Revenue - Capital Impr. Fund			100,136	45,549	31,097	25,000	50,000
200000 Other Financing Sources								
	Transfer in - General Fund		841010	700,000	0	0	7,000,000	6,005,000
	Transfer in - Airport Maintenanac Fund		841218	0	0	0	0	186,251
	Transfer in - CCL #1 Courtroom Renovation		841410	0	0	0	0	0
	Transfer in - Communications Project		841475	0	0	16,711	0	0
	S/T 200000			700,000	0	16,711	7,000,000	6,191,251
	Total Revenue + Other Fin. Sources			800,136	45,549	47,808	7,025,000	6,241,251
420 Capital Road & Bridge Project Fund								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
	Unrealized gains/losses		538150	0	0	0	0	0
	S/T 100000			0	0	0	0	0
	Total Revenue - Capital R&B Project Fund			0	0	0	0	0
200000 Other Financing Sources								

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Transfer in - General Fund		841010	0	0	0	0	0
	Transfer in - Road & Bridge Fund		841215	0	0	0	0	472,179
	Transfer in - Capital Improvement Fund		841410	0	0	0	0	1,899,492
	Transfer in - Permanent Improvement Fund		841475	0	0	0	0	0
	S/T 200000			0	0	0	0	2,371,671
	Total Revenue + Other Fin. Sources			0	0	0	0	2,371,671
450 Permanent Improvement Fund								
100000 Revenue								
	Property Tax - Current		531100	1,070,274	1,096,357	1,037,929	1,059,514	991,290
	Current Penalty & Interest		531199	5,654	5,581	4,907	4,700	4,700
	Property Tax - Delinquent		531200	25,142	21,837	22,228	27,249	32,768
	Delinquent Penalty & Interest		531299	6,920	6,161	5,989	5,000	5,000
	Taxes:			1,107,990	1,129,936	1,071,053	1,096,463	1,033,758
	Interest income		538100	1,832	6,540	7,601	3,500	10,000
	Unrealized gains/losses		538150	1,034	903	(134)	0	0
	Interest Income:			2,866	7,443	7,467	3,500	10,000
	S/T 100000			1,110,856	1,137,379	1,078,520	1,099,963	1,043,758
	Total Revenue - Permanent Impr. Fund			1,110,856	1,137,379	1,078,520	1,099,963	1,043,758
200000 Other Financing Sources								
	Transfer in - General Fund		841010	0	0	0	0	0
	Transfer in - Capital Improvement Fund		841410	0	0	0	0	0
	Transfer in - Building Renovations		841476	0	0	15,013	0	0
	S/T 200000			0	0	15,013	0	0
	Total Revenue + Other Fin. Sources			1,110,856	1,137,379	1,093,533	1,099,963	1,043,758
460 Airport Improvement Fund								
100000 Revenue								
	Interest income		538100	6	0	0	0	0
	Interest Income:			6	0	0	0	0
	S/T 100000			6	0	0	0	0
100170 Capital Projects Revenue								
	Federal grant - airport projects		534100	1,263,850	380,331	2,312,910	6,686,321	2,850,000
	County Portion -FAA Grant		534299	0	0	0	0	0
	Intergovernmental Rev:			1,263,850	380,331	2,312,910	6,686,321	2,850,000
	Passenger facility charge		539120	63,396	48,531	82,062	55,000	90,000
	Charges for Services:			63,396	48,531	82,062	55,000	90,000
	S/T 100170			1,327,246	428,862	2,394,972	6,741,321	2,940,000
	Total Revenue - Airport Imp. Fund			1,327,252	428,862	2,394,972	6,741,321	2,940,000
200000 Other Financing Sources								
	Transfer In - Airport Maintenance		841218	0	0	0	0	0
	Transfer in - Capital Improvement Fund		841410	75,000	53,875	210,913	1,260,691	308,300
	S/T 200000			75,000	53,875	210,913	1,260,691	308,300
	Total Revenue + Other Fin. Sources			\$1,402,252	\$482,737	\$2,605,885	8,002,012	3,248,300
465 Parking Facility								
100000 Revenue								
	Interest income		538100	11	0	0	0	0
	S/T 100000			11	0	0	0	0
	Total Revenue - Parking Facility			11	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Funds		841410	0	0	150,000	0	0

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	S/T 200000			0	0	150,000	0	0
	Total Revenue + Other Fin. Sources			11	0	150,000	0	0
466 ADA Compliance Project								
100000 Revenue								
	Interest income		538100	10	0	0	0	0
				10	0	0	0	0
	S/T 100000			10	0	0	0	0
	Total Revenue - ADA Compliance Project			10	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Permanent Imp Fund		841450	0	0	165,000	575,000	440,000
	S/T 200000			0	0	165,000	575,000	440,000
	Total Revenue + Other Fin. Sources			10	0	165,000	575,000	440,000
468 Longview Community Center Renovation								
100000 Revenue								
	Interest income		538100	11	0	0	0	0
				11	0	0	0	0
	S/T 100000			11	0	0	0	0
	Total Revenue - Longview Comm Ctr			11	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Fund		841410	155,000	0	150,000	200,000	200,000
	S/T 200000			155,000	0	150,000	200,000	200,000
	Total Revenue + Other Fin. Sources			155,011	0	150,000	200,000	200,000
474 CCL #1 Courtroom Renovation								
200000 Other Financing Sources								
	Transfer in - Capital Imp Fund		841410	0	0	0	540,000	60,000
	Transfer in - Permanent Improvement Funds		841450	0	0	0	99,785	0
	S/T 200000			0	0	0	639,785	60,000
	Total Revenue + Other Fin. Sources			0	0	0	639,785	60,000
475 Courthouse Communications Project - FUND CLOSED								
100000 Revenue								
	Interest income		538100	20	0	0	0	0
				20	0	0	0	0
	S/T 100000			20	0	0	0	0
	Total Revenue - Courthouse Communications Project			20	0	0	0	0
200000 Other Financing Sources								
	Transfer in - Capital Imp Funds		841410	395,000	0	0	0	0
	S/T 200000			395,000	0	0	0	0
	Total Revenue + Other Fin. Sources			395,020	0	0	0	0
xxx Capital Energy Projects								
100000 Revenue								
	Interest income		538100	0	0	0	0	0
				0	0	0	0	0
	S/T 100000			0	0	0	0	0
	Total Revenue - Courthouse Communications Project			0	0	0	0	0
200000 Other Financing Sources								

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
Org # and Function				Revenue	Revenue	Revenue	Revenue	Revenue
Revenue	Type	Acct #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Transfer in - Capital Imp Funds		841410		0	0	0	0	2,353,214
Transfer in - Permanent Improvement Funds		841450		0	0	0	0	0
S/T 200000				0	0	0	0	2,353,214
Total Revenue + Other Fin. Sources				0	0	0	0	2,353,214
476 Building Renovations and Acquisitions								
200000 Other Financing Sources								
Sale of Assets		539200		0	0	0	0	
Insurance Proceeds - Loss of Fixed Assets		539300		0	41,475	34,817	0	0
Gain/Loss-Disposal of Fixed Assets		539500		0	0	0	0	0
Other Financing Sources-Capital Lease		830000		0	0	0	0	0
Miscellaneous:				0	41,475	34,817	0	0
Transfer In - General Fund		841010		0	235,000	0	0	0
Transfer In - Airport Fund		841218		0	135,000	45,000	0	0
Transfer In - Capital Improvement Fund		841410		0	0	0	0	869,345
Transfer In - Permanent Improvement		841450		0	135,000	0	150,000	0
Operating Transfers In:				0	505,000	45,000	150,000	869,345
S/T 200000				0	546,475	79,817	150,000	869,345
Total Revenue + Other Fin. Sources				0	546,475	79,817	150,000	869,345
ALL CAPITAL PROJECT FUNDS								
Total Revenue				2,538,296	1,801,091	3,539,406	7,866,284	4,033,758
Total Other Financing Sources				5,056,079	600,350	7,267,454	12,025,476	13,518,781
Grand Total Capital Project Funds				7,594,375	2,401,441	10,806,860	19,891,760	17,552,539
All Capital Project Funds - Summary by function				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
100000 Revenue				1,211,050	1,182,928	1,109,617	1,124,963	1,093,758
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	147,826	0	0	0
100170 Capital Project Revenue				1,327,246	428,862	2,394,972	6,741,321	2,940,000
200000 OFS Revenue				0	41,475	34,817	0	0
200000 OFS Transfers				5,056,079	558,875	7,232,637	12,025,476	13,518,781
Total Revenue + Other Financing Sources				7,594,375	2,359,966	10,772,043	19,891,760	17,552,539
All Capital Project Funds - Summary of Revenues by Type				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Property Taxes - Current:				1,070,274	1,096,357	1,037,929	1,059,514	991,290
Property Taxes - Delinquent:				37,716	33,579	33,124	36,949	42,468
Sales Tax:				0	0	0	0	0
Other Taxes:				0	0	0	0	0
Licenses & Permits:				0	0	0	0	0
Intergovernmental Rev:				1,263,850	380,331	2,312,910	6,686,321	2,850,000
Charges for Services:				63,396	48,531	82,062	55,000	90,000
Fines & Forfeitures:				0	0	0	0	0
Interest:				103,060	52,992	38,564	28,500	60,000
Rental Income:				0	0	0	0	0
Miscellaneous:				0	147,826	0	0	0
Other Financing Sources (all)				5,056,079	558,875	7,232,637	12,025,476	13,518,781
Total Revenue + Other Financing Sources				7,594,375	2,318,491	10,737,226	19,891,760	17,552,539

FY15 Estimated Revenue

Fund # and Name				Audited	Audited	Audited	Estimated	Estimated
	Org # and Function			Revenue	Revenue	Revenue	Revenue	Revenue
	Revenue	Type	Acct #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
Total Revenues - All Funds								
Summary of Revenues by Function				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	100000 Revenue			38,606,221	38,762,439	41,033,107	39,076,823	39,273,474
	100100 General Government			2,789,603	2,660,260	2,654,007	2,500,613	2,516,498
	100110 Judicial			1,934,731	1,875,852	1,853,514	1,695,970	1,786,590
	100120 Law Enforcement/Corrections			1,020,633	1,052,355	1,012,328	1,108,908	1,024,560
	100140 Health & Human Services			72,114	136,023	103,439	95,400	91,300
	100150 Public Buildings			3,352,873	2,794,512	2,680,597	2,663,600	2,152,500
	100160 Transportation & Roads			1,742,026	2,034,456	1,860,436	1,712,000	1,781,500
	100170 Capital Project Revenue			1,327,246	428,862	2,394,972	6,741,321	2,940,000
	200000 Other Financing Sources Revenue			47,868	140,548	165,596	106,408	25,000
	200000 Operating Transfers In			5,459,297	807,000	7,834,119	12,292,158	13,724,181
	Total Revenue + Other Financing Sources			56,352,612	50,692,307	61,592,115	67,993,201	65,315,603
	Total Revenue + OFS All Funds			56,352,612	50,692,307	61,592,115	67,993,201	65,315,603
	<i>Less Other Financing Sources</i>			<i>(5,507,165)</i>	<i>(947,548)</i>	<i>(7,999,715)</i>	<i>(12,398,566)</i>	<i>(13,749,181)</i>
	Total Revenue			50,845,447	49,744,759	53,592,400	55,594,635	51,566,422
Summary of Revenues by Type				FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	Property Taxes - Current:			20,550,870	20,851,909	21,068,641	21,484,000	21,775,110
	Property Taxes - Delinquent:			618,255	538,360	539,025	661,323	771,364
	Sales Tax:			16,912,109	16,902,274	18,981,037	16,550,000	16,250,000
	Other Taxes:			280,913	302,200	306,982	273,000	302,000
	Licenses & Permits:			1,237,844	1,414,555	1,342,638	1,202,000	1,311,000
	Intergovernmental Rev:			2,204,976	1,351,964	3,260,880	7,722,496	3,809,360
	Charges for Services:			3,680,237	3,622,188	3,661,921	3,392,820	3,509,470
	Fines & Forfeitures:			1,168,021	1,206,582	1,135,478	1,089,000	1,119,000
	Interest:			244,074	167,696	137,422	108,500	175,000
	Rental Income:			803,797	631,827	615,911	601,898	583,398
	Miscellaneous:			3,144,351	2,755,204	2,542,465	2,509,598	1,960,720
	Other Financing Sources (all)			5,507,165	906,073	7,964,898	12,398,566	13,749,181
	Total Revenue + Other Financing Sources			56,352,612	50,650,832	61,557,298	67,993,201	65,315,603
	<i>Less Other Financing Sources(all funds)</i>			<i>(5,507,165)</i>	<i>(906,073)</i>	<i>(7,964,898)</i>	<i>(12,398,566)</i>	<i>(13,749,181)</i>
	Total Revenue			50,845,447	49,744,759	53,592,400	55,594,635	51,566,422

Summary of Changes From FY14 to FY15 (by Department and Fund)

Department	FY14 Total Amended Budget	FY15 Total Adopted Budget	Variance Amount	Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
General Fund								
County Clerk	1,031,942	1,088,738	56,796	26,776	29,747	5,423	(5,150)	0
County Clerk Archive Restoration	181,307	196,034	14,727	17,735	4,075	1,823	(8,906)	0
Telecommunications	59,340	59,330	(10)	0	(10)	0	0	0
Purchasing	268,808	249,564	(19,244)	(8,668)	(8,786)	(1,055)	(735)	0
Human Resources	211,421	210,619	(802)	(3,000)	1,895	303	0	0
Non -Departmental	3,262,328	3,825,920	563,592	0	84,285	479,307	0	0
County Judge	259,551	260,832	1,281	240	2,185	0	0	(1,144)
Postal Service	43,500	43,500	0	0	0	0	0	0
Elections	399,720	360,120	(39,600)	(20,324)	(500)	(4,849)	(13,927)	0
Auditor	738,454	798,756	60,302	39,756	24,745	(1,550)	(1,500)	(1,149)
Tax Assessor-Collector	1,732,447	1,752,544	20,097	10,395	9,702	1,500	(1,500)	0
Information Services	1,539,551	1,490,141	(49,410)	(5,072)	4,945	54,363	(103,646)	0
Extension Service	180,202	176,255	(3,947)	(5,883)	300	2,436	(800)	0
Court of Appeals	18,988	18,988	0	0	0	0	0	0
County Court-at-Law #1	369,453	372,298	2,845	240	2,605	0	0	0
County Court-at-Law #2	353,534	356,099	2,565	0	2,565	2,150	(2,150)	0
Attorney General Master	12,200	12,200	0	0	0	0	0	0
124th District Court	185,516	186,976	1,460	0	1,460	1,705	(1,705)	0
188th District Court	175,516	176,976	1,460	0	1,460	0	0	0
307th District Court	147,927	150,819	2,892	0	1,460	1,432	0	0
Judicial Expenses	1,846,000	1,931,000	85,000	0	0	85,000	0	0
District Clerk	1,097,998	1,087,989	(10,009)	(23,954)	10,845	3,100	0	0
District Clerk Archive Restoration	15,000	15,000	0	0	0	0	0	0
Justice of the Peace #1	406,773	414,893	8,120	240	5,180	2,700	0	0
Justice of the Peace #2	203,071	205,381	2,310	0	2,210	100	0	0
Justice of the Peace #3	274,262	267,212	(7,050)	0	2,950	(10,000)	0	0
Justice of the Peace #4	194,569	215,348	20,779	(1,440)	2,369	19,850	0	0
District Attorney	2,543,796	2,558,588	14,792	16,420	4,799	500	(6,927)	0
Bail Bond Board	6,840	6,740	(100)	0	0	(100)	0	0
Collections	212,798	218,213	5,415	240	2,975	2,200	0	0
Constable #1	69,445	69,973	528	0	770	(242)	0	0
Constable #2	75,313	76,083	770	0	770	0	0	0
Constable #3	102,222	102,992	770	0	770	0	0	0
Constable #4	76,313	77,083	770	0	770	0	0	0
Sheriff - Corrections	12,632,192	12,676,953	44,761	107,644	161,859	132,067	(356,809)	0
Contract Jail Operations	2,659,699	2,708,029	48,330	3,680	34,650	10,000	0	0
Criminal Justice Operations	453,053	459,123	6,070	0	6,070	0	0	0
Department of Public Safety	76,193	76,933	740	0	740	0	0	0
DPS Hangar	8,200	8,200	0	0	0	0	0	0
Texas Parks & Wildlife	1,100	1,100	0	0	0	0	0	0
Texas Alcohol-Beverage Com.	250	250	0	0	0	0	0	0
Juvenile Board	166,305	168,579	2,274	0	2,274	0	0	0
Community Supervision	2,558	0	(2,558)	0	0	(2,558)	0	0
Pre-Trial Officer	43,874	44,604	730	0	730	0	0	0
Veterans Service	105,707	92,020	(13,687)	(4,198)	(12,769)	3,280	0	0
Civil Defense	24,500	24,500	0	0	0	0	0	0
Environmental Protection	0	28,000	28,000	0	0	28,000	0	0
911 Addressing	89,549	102,369	12,820	0	600	12,220	0	0
Health Department	1,572,450	1,590,871	18,421	(5,759)	5,180	19,000	0	0
Historical Commission	9,000	19,000	10,000	0	0	10,000	0	0
Contract Service Organizations	897,108	960,869	63,761	0	0	63,761	0	0
Courthouse Building	1,629,963	1,680,600	50,637	35,229	20,808	(1,589)	(3,811)	0
Jail Building	394,000	378,000	(16,000)	0	0	(16,000)	0	0
Service Center Building	56,250	55,750	(500)	0	0	(500)	0	0
Community Buildings Maint.	63,945	10,000	(53,945)	(36,560)	(16,885)	(500)	0	0
Comm. Bldg. - Longview Whaley St.	0	153,524	153,524	84,434	26,420	42,670	0	0
Comm. Bldg. - Judson	9,700	9,700	0	0	0	0	0	0
Comm. Bldg. - Greggton	35,763	44,840	9,077	527	100	8,450	0	0
Comm. Bldg. - Garfield Hill	6,975	6,975	0	0	0	0	0	0
Gladewater Sr. Citizens Building	5,350	350	(5,000)	0	0	(5,000)	0	0
Gladewater Commerce - Offices	17,700	17,700	0	0	0	0	0	0
Comm. Bldg. - Liberty City	17,600	17,600	0	0	0	0	0	0
Comm. Bldg. - Hugh Camp Park	33,000	33,000	0	0	0	0	0	0
Comm. Bldg. - Olivia Hilburn	16,025	16,025	0	0	0	0	0	0
Comm. Bldg. - Kilgore	78,685	79,440	755	0	755	0	0	0
Comm. Bldg. - Kilgore South St.	250	250	0	0	0	0	0	0
Comm. Bldg. - Elderville	24,847	24,777	(70)	0	(70)	2,975	(2,975)	0
Comm. Bldg. - Easton	250	250	0	0	0	0	0	0
Longview Eastman Rd Offices	19,945	19,840	(105)	0	(105)	0	0	0
Pct #1 Maintenance Shop	2,600	3,100	500	0	0	500	0	0
MAS Criminal Justice Center	51,500	51,500	0	0	0	0	0	0
Youth Detention Building	87,750	87,750	0	0	0	0	0	0
E-Filing (subsidiary -General Fund)	28,767	14,000	(14,767)	0	0	(5,784)	(8,983)	0
Total General Fund (110)	39,618,708	40,699,575	1,080,867	228,698	426,898	947,088	(519,524)	(2,293)

Summary of Changes From FY14 to FY15 (by Department and Fund)

Department	FY14 Total Amended Budget	FY15 Total Adopted Budget	Variance Amount		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
Road & Bridge Fund									
Administration	392,774	395,864	3,090		0	3,090	0	0	0
General	4,900	4,900	0		0	0	0	0	0
Precinct #1	1,796,848	1,249,834	(547,014)		2,984	(2,253)	(335,052)	(212,693)	0
Precinct #2	128,107	64,165	(63,942)		(230)	(10,712)	(53,000)	0	0
Precinct #3	1,905,991	1,349,683	(556,308)		3,084	(1,492)	(557,900)	0	0
Precinct #4	1,197,608	1,043,507	(154,101)		44,004	28,395	(214,629)	(11,871)	0
Old Hwy 135 Culvert	132,500	0	(132,500)		0	0	(132,500)	0	0
Tryon Rd/Hawkins Pkwy Intersection	29,765	0	(29,765)		0	0	(29,765)	0	0
Total Road & Bridge Fund (215)	5,588,493	4,107,953	(1,480,540)		49,842	17,028	(1,322,846)	(224,564)	0
Airport Fund									
Administration	464,965	453,444	(11,521)		0	(8,266)	15,500	(18,755)	0
Terminal Building	182,978	185,938	2,960		995	465	3,500	(2,000)	0
Operations	150,625	154,905	4,280		120	1,360	2,800	0	0
Airfield	29,700	36,500	6,800		0	0	6,800	0	0
Maintenance Shop	370,223	380,538	10,315		0	315	10,000	0	0
Marketing	39,754	54,000	14,246		0	0	14,246	0	0
Fire Protection	49,730	48,830	(900)		0	0	(900)	0	0
Security	936,673	957,979	21,306		15,360	13,326	7,120	(14,500)	0
Total Airport Fund (21)	2,224,648	2,272,134	47,486		16,475	7,200	59,066	(35,255)	0
Total Operations	47,431,849	47,079,662	(352,187)	47	295,015	451,126	(316,692)	(779,343)	(2,293)
Discretionary Funds									
Oilfield Theft Prosecution	3,552	3,552	0		0	0	0	0	0
Constable #3 Seizure Awards	0	0	0		0	0	0	0	0
District Court Technology Fund	0	0	0		0	0	0	0	0
Co. Court Technology Fund	0	0	0		0	0	0	0	0
Co. Court Records Preservation	0	0	0		0	0	0	0	0
Dist Court Records Preservation	50,000	41,000	(9,000)		0	0	0	(9,000)	0
County Clerk Rec Mgmt	110,710	112,061	1,351		0	360	991	0	0
Law Library Fund	66,798	68,868	2,070		0	370	1,700	0	0
Family Protection Fund	54,000	8,000	(46,000)		0	0	(46,000)	0	0
Social Security Incentive	50,000	50,000	0		0	0	0	0	0
County-Wide Rec Mgmt	90,533	101,243	10,710		240	770	500	9,200	0
Building Security	63,876	64,906	1,030		240	790	0	0	0
Workforce Investment Fund	200,000	300,000	100,000		0	100,000	0	0	0
Justice Court Technology Fund	102,300	102,300	0		0	0	0	0	0
Dist. Clerk Civil Rec Mgmt	36,290	26,590	(9,700)		0	0	(26,700)	17,000	0
Dist. Clerk Criminal Rec Mgmt	2,000	2,500	500		0	0	500	0	0
Justice of the Peace Security	8,000	8,000	0		0	0	0	0	0
Co. Clerk Criminal Rec Mgmt	2,000	2,000	0		0	0	0	0	0
Health Care Fund	20,000	20,000	0		0	0	0	0	0
Total Discretionary Funds	860,059	911,020	50,961		480	102,290	(69,009)	17,200	0
Capital Project & Road Project Funds									
Interagency Highway Projects	2,200,000	725,000	(1,475,000)		0	0	(1,475,000)	0	0
Capital Improvements Funds	2,781,000	2,650,000	(131,000)		0	0	0	(131,000)	
Capital Road and Bridge Projects	0	2,371,671	2,371,671		0	0	0	2,371,671	
Permanent Improvement Fund	522,950	321,815	(201,135)		0	0	0	(201,135)	0
Airport Improvements	8,007,013	3,083,000	(4,924,013)		0	0	0	(4,924,013)	0
Parking Facility	150,000	150,000	0		0	0	0	0	0
ADA Compliance Project	747,832	440,000	(307,832)		0	0	0	(307,832)	0
Longview Whaley Comm Bldg	266,365	200,000	(66,365)		0	0	0	(66,365)	0
CCL #1 Courtroom Renovation	639,785	60,000	(579,785)		0	0	0	(579,785)	0
Capital Energy Projects	0	2,353,214	2,353,214		0	0	0	2,353,214	0
Building Renovations	345,000	869,345	524,345		0	0	0	524,345	0
Total Capital Project Funds	15,659,945	13,224,045	(2,435,900)		0	0	(1,475,000)	(960,900)	0
Total All Funds	63,951,853	61,214,727	(2,737,126)		295,495	553,416	(1,860,701)	(1,723,043)	(2,293)

Comparison of FY14 Budget to FY15 Budget

Department	FY14 Amended						Budget Inc. or (Decrease)	FY15 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Maintenance Shop	196,333	90,590	83,300	0	0	370,223	10,315	196,333	90,905	93,300	0	0	380,538
Marketing	0	0	39,754	0	0	39,754	14,246	0	0	54,000	0	0	54,000
Fire Protection	0	0	49,730	0	0	49,730	(900)	0	0	48,830	0	0	48,830
Airport Public Safety	621,929	246,564	53,680	14,500	0	936,673	21,306	637,289	259,890	60,800	0	0	957,979
Total Road & Bridge Fund (215)	1,164,344	492,185	532,864	35,255	0	2,224,648	47,486	1,180,819	499,385	591,930	0	0	2,272,134
Other Funds													
Oilfield Theft Prosecution	0	0	3,552	0	0	3,552	0	0	0	3,552	0	0	3,552
Constable P#3 Seizure Awards	0	0	0	0	0	0	0	0	0	0	0	0	0
District Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Technology Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Court Records Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist Court Records Preservation	0	0	41,000	9,000	0	50,000	(9,000)	0	0	41,000	0	0	41,000
County Clerk Rec Mgmt	38,306	12,015	60,389	0	0	110,710	1,351	38,306	12,375	61,380	0	0	112,061
Law Library Fund	12,848	7,060	46,890	0	0	66,798	2,070	12,848	7,430	48,590	0	0	68,868
Family Protection	0	0	54,000	0	0	54,000	(46,000)	0	0	8,000	0	0	8,000
Social Security Incentive	0	0	50,000	0	0	50,000	0	0	0	50,000	0	0	50,000
County-Wide Rec Mgmt	44,038	17,670	28,825	0	0	90,533	10,710	44,278	18,440	29,325	9,200	0	101,243
Building Security	41,496	17,780	4,600	0	0	63,876	1,030	41,736	18,570	4,600	0	0	64,906
Workforce Investment Fund	0	200,000	0	0	0	200,000	100,000	0	300,000	0	0	0	300,000
Justice Court Technology Fund	0	0	39,300	63,000	0	102,300	0	0	0	39,300	63,000	0	102,300
Dist. Clerk Civil Rec Mgmt	3,000	590	32,700	0	0	36,290	(9,700)	3,000	590	6,000	17,000	0	26,590
Dist. Clerk Criminal Rec Mgmt	0	0	2,000	0	0	2,000	500	0	0	2,500	0	0	2,500
Justice of the Peace Security	0	0	8,000	0	0	8,000	0	0	0	8,000	0	0	8,000
Co. Clerk Criminal Rec Mgmt	0	0	2,000	0	0	2,000	0	0	0	2,000	0	0	2,000
Health Care Fund	0	0	20,000	0	0	20,000	0	0	0	20,000	0	0	20,000
Interagency Highway Projects	0	0	0	2,200,000	0	2,200,000	(1,475,000)	0	0	0	725,000	0	725,000
Capital Improvement Fund	0	0	0	2,781,000	0	2,781,000	(131,000)	0	0	0	2,650,000	0	2,650,000
Capital Road Projects	0	0	0	0	0	0	2,371,671	0	0	0	2,371,671	0	2,371,671
Permanent Improvement Fund	0	0	0	522,950	0	522,950	(201,135)	0	0	0	321,815	0	321,815
Airport Improvements	0	0	0	8,007,013	0	8,007,013	(4,924,013)	0	0	0	3,083,000	0	3,083,000
Parking Facility	0	0	0	150,000	0	150,000	0	0	0	150,000	0	0	150,000
ADA Compliance	0	0	0	747,832	0	747,832	(307,832)	0	0	0	440,000	0	440,000
Longview Whaley Comm Bldg	0	0	0	266,365	0	266,365	(66,365)	0	0	0	200,000	0	200,000
CCL #1 Courtroom Renovations	0	0	0	639,785	0	639,785	(579,785)	0	0	0	60,000	0	60,000
Capital Energy Project	0	0	0	0	0	0	2,353,214	0	0	0	2,353,214	0	2,353,214
Building Renovations	0	0	0	345,000	0	345,000	524,345	0	0	0	869,345	0	869,345
Total Other Funds	139,688	255,115	393,256	15,731,945	0	16,520,004	(2,384,939)	140,168	357,405	324,247	13,313,245	0	14,135,065
Total All Funds	21,487,086	9,715,176	16,048,010	16,699,288	2,293	63,951,853	(2,737,126)	21,782,581	10,268,592	15,662,309	13,501,245	0	61,214,727

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	611,815	634,973	644,874	623,593	650,369
		Total Fringe Benefits	268,200	281,607	312,676	329,286	359,033
		Total Operating Expenses	73,175	69,027	52,761	73,913	79,336
		Total Capital Outlay	0	0	12,087	5,150	0
		Total Debt Service/Capital Lease	1,776	1,776	1,628	0	0
		Departmental Total	954,966	987,383	1,024,026	1,031,942	1,088,738
110	100425	County Clerk Archive Restoration					
		Total Salaries	0	26,043	27,167	27,601	45,336
		Total Fringe Benefits	0	12,823	13,711	14,480	18,555
		Total Operating Expenses	146,533	15,370	456,479	130,320	132,143
		Total Capital Outlay	0	0	0	8,906	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	146,533	54,236	497,357	181,307	196,034
110	100445	Telecommunications					
		Total Salaries	42,035	44,022	44,285	48,910	48,910
		Total Fringe Benefits	7,598	8,073	8,296	9,430	9,420
		Total Operating Expenses	769	0	57	1,000	1,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	50,402	52,095	52,638	59,340	59,330
110	100446	Purchasing Agent					
		Total Salaries	130,963	161,504	165,185	168,452	159,784
		Total Fringe Benefits	38,940	53,789	57,258	79,316	70,530
		Total Operating Expenses	5,867	8,832	11,523	20,305	19,250
		Total Capital Outlay	0	0	0	735	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	175,770	224,125	233,966	268,808	249,564
110	100447	Human Resources					
		Total Salaries	126,921	133,023	137,324	143,151	140,151
		Total Fringe Benefits	44,481	47,652	50,806	54,830	56,725
		Total Operating Expenses	11,976	11,677	13,387	13,440	13,743
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	183,378	192,352	201,517	211,421	210,619
110	100451	Non-Departmental					
		Total Salaries	0	0	4,314	6,000	6,000
		Total Fringe Benefits	46,611	78,812	0	131,070	215,355
		Total Operating Expenses	2,819,615	2,526,539	2,637,609	3,125,258	3,604,565
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,866,226	2,605,351	2,641,923	3,262,328	3,825,920
110	100460	County Judge					
		Total Salaries	175,771	179,571	173,065	175,660	175,900
		Total Fringe Benefits	55,093	63,437	56,162	61,472	63,657
		Total Operating Expenses	8,505	6,442	7,142	21,275	21,275
		Total Capital Outlay	2,805	44,589	1,089	0	0
		Total Debt Service/Capital Lease	2,285	2,286	2,288	1,144	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Departmental Total	244,459	296,325	239,746	259,551	260,832
110	100470	Postal Services					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,794	0	7,077	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	8,794	0	7,077	43,500	43,500
110	100520	Elections					
		Total Salaries	161,409	174,255	187,501	196,281	175,957
		Total Fringe Benefits	56,352	58,874	63,261	69,395	68,895
		Total Operating Expenses	48,823	115,463	94,820	120,117	115,268
		Total Capital Outlay	0	0	0	13,927	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	266,584	348,592	345,582	399,720	360,120
110	100530	County Auditor					
		Total Salaries	458,545	480,236	503,174	516,710	556,466
		Total Fringe Benefits	155,151	166,805	181,011	191,745	216,490
		Total Operating Expenses	22,031	26,844	26,626	27,350	25,800
		Total Capital Outlay	0	0	3,490	1,500	0
		Total Debt Service/Capital Lease	2,295	2,295	2,295	1,149	0
		Departmental Total	638,022	676,180	716,596	738,454	798,756
110	100550	Tax Assessor / Collector					
		Total Salaries	945,423	980,205	1,004,102	1,022,792	1,033,187
		Total Fringe Benefits	385,659	419,000	431,443	475,805	485,507
		Total Operating Expenses	194,480	143,467	187,043	232,350	233,850
		Total Capital Outlay	0	886	4,124	1,500	0
		Total Debt Service/Capital Lease	1,650	0	0	0	0
		Departmental Total	1,527,212	1,543,558	1,626,712	1,732,447	1,752,544
110	100560	Information Technology					
		Total Salaries	296,733	282,946	324,998	379,027	373,955
		Total Fringe Benefits	110,954	100,907	121,873	146,560	151,505
		Total Operating Expenses	551,230	730,233	769,334	850,318	904,681
		Total Capital Outlay	71,103	105,059	370,697	163,646	60,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,030,020	1,219,145	1,586,902	1,539,551	1,490,141
110	100900	Agriculture Extension Service					
		Total Salaries	73,282	79,560	93,949	102,993	97,110
		Total Fringe Benefits	31,077	30,542	45,013	57,690	57,990
		Total Operating Expenses	14,572	17,490	21,306	18,719	21,155
		Total Capital Outlay	0	1,450	0	800	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	118,931	129,042	160,268	180,202	176,255
110	110465	Court of Appeals					
		Total Salaries	16,008	13,008	13,238	16,008	16,008
		Total Fringe Benefits	999	995	1,017	2,980	2,980
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	17,007	14,003	14,255	18,988	18,988
110	110467	County Court at Law #1					

FY15 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures FY10/11	Expenditures FY11/12	Expenditures FY12/13	Budget FY13/14	Budget FY14/15
		Total Salaries	239,830	246,892	253,501	270,441	270,681
		Total Fringe Benefits	67,302	71,215	75,542	84,187	86,792
		Total Operating Expenses	11,748	13,879	12,712	14,825	14,825
		Total Capital Outlay	2,703	0	1,300	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	321,583	331,986	343,055	369,453	372,298
110	110468	County Court at Law #2					
		Total Salaries	226,929	233,882	239,986	257,477	257,477
		Total Fringe Benefits	65,812	68,016	72,227	81,587	84,152
		Total Operating Expenses	13,113	13,134	8,316	12,320	14,470
		Total Capital Outlay	2,294	0	2,205	2,150	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	308,148	315,032	322,734	353,534	356,099
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,400	9,438	3,619	12,200	12,200
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,400	9,438	3,619	12,200	12,200
110	110471	124th District Court					
		Total Salaries	91,407	97,282	102,377	105,846	105,846
		Total Fringe Benefits	31,670	34,220	36,719	38,680	40,140
		Total Operating Expenses	10,350	12,626	13,241	39,285	40,990
		Total Capital Outlay	0	0	0	1,705	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	133,427	144,128	152,337	185,516	186,976
110	110472	188th District Court					
		Total Salaries	87,753	93,245	98,112	99,916	99,916
		Total Fringe Benefits	31,105	33,413	35,853	37,700	39,160
		Total Operating Expenses	10,948	26,929	13,823	37,900	37,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	129,806	153,587	147,788	175,516	176,976
110	110473	307th District Court					
		Total Salaries	91,144	92,856	90,078	94,017	94,017
		Total Fringe Benefits	31,209	32,304	34,183	36,260	37,720
		Total Operating Expenses	14,560	11,812	7,492	17,650	19,082
		Total Capital Outlay	1,100	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	138,013	136,972	131,753	147,927	150,819
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,258,630	1,498,053	1,610,013	1,846,000	1,931,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,258,630	1,498,053	1,610,013	1,846,000	1,931,000
110	110475	District Court Drug Program					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,503	0	0	0	0
		Total Capital Outlay	0	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,503	0	0	0	0
110	110480	District Clerk					
		Total Salaries	618,483	639,913	632,623	690,456	666,502
		Total Fringe Benefits	260,361	284,496	288,545	335,642	346,487
		Total Operating Expenses	62,605	70,071	59,473	71,900	75,000
		Total Capital Outlay	0	886	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	941,449	995,366	980,641	1,097,998	1,087,989
110	110483	District Clerk Archive Restoration					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	2,745	15,000	15,000
		Total Capital Outlay	0	0	9,572	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	12,317	15,000	15,000
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	186,354	192,371	218,934	224,049	224,289
		Total Fringe Benefits	72,057	82,301	98,613	107,147	112,327
		Total Operating Expenses	49,655	54,574	62,342	75,577	78,277
		Total Capital Outlay	0	10,075	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	308,066	339,321	379,889	406,773	414,893
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	106,274	108,716	110,733	113,259	113,259
		Total Fringe Benefits	49,552	44,293	46,871	49,212	51,422
		Total Operating Expenses	22,650	18,298	20,794	40,600	40,700
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	178,476	171,307	178,398	203,071	205,381
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	137,810	140,453	149,163	156,480	156,480
		Total Fringe Benefits	54,635	55,988	62,384	66,672	69,622
		Total Operating Expenses	29,331	42,843	33,789	51,110	41,110
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	221,776	239,284	245,336	274,262	267,212
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	104,744	107,015	108,824	112,996	111,556
		Total Fringe Benefits	40,622	43,101	45,609	48,718	51,087
		Total Operating Expenses	25,187	30,575	19,240	32,855	52,705
		Total Capital Outlay	0	0	4,572	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	170,553	180,691	178,245	194,569	215,348
110	110500	District Attorney					
		Total Salaries	1,551,156	1,663,294	1,693,655	1,774,711	1,791,131
		Total Fringe Benefits	510,160	568,783	561,180	664,008	668,807
		Total Operating Expenses	210,335	86,486	95,746	98,150	98,650
		Total Capital Outlay	0	0	0	6,927	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,271,651	2,318,563	2,350,581	2,543,796	2,558,588

FY15 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
110	110600	Bail Bond Board					
		Total Salaries	341	0	80	3,600	3,600
		Total Fringe Benefits	93	0	15	690	690
		Total Operating Expenses	79	26	836	2,550	2,450
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	513	26	931	6,840	6,740
110	110800	Court Collections					
		Total Salaries	109,557	127,221	132,478	134,593	134,833
		Total Fringe Benefits	41,651	53,777	59,233	62,605	65,580
		Total Operating Expenses	10,233	10,236	11,320	15,600	17,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	161,441	191,234	203,031	212,798	218,213
110	120731	Constable - Precinct #1					
		Total Salaries	42,476	42,476	42,476	43,926	43,926
		Total Fringe Benefits	15,677	16,244	16,998	18,132	18,902
		Total Operating Expenses	3,920	4,281	3,904	7,387	7,145
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,073	63,001	63,378	69,445	69,973
110	120732	Constable - Precinct #2					
		Total Salaries	42,476	42,476	42,476	43,806	43,806
		Total Fringe Benefits	15,809	16,374	17,155	18,107	18,877
		Total Operating Expenses	4,587	3,186	4,632	13,400	13,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,872	62,036	64,263	75,313	76,083
110	120733	Constable - Precinct #3					
		Total Salaries	60,576	61,090	60,325	63,226	63,226
		Total Fringe Benefits	18,816	19,527	20,059	21,577	22,347
		Total Operating Expenses	12,412	11,142	15,099	17,419	17,419
		Total Capital Outlay	0	4,135	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	91,804	95,894	95,483	102,222	102,992
110	120734	Constable - Precinct #4					
		Total Salaries	42,476	42,476	42,476	43,806	43,806
		Total Fringe Benefits	15,396	15,962	16,691	18,107	18,877
		Total Operating Expenses	7,974	7,822	8,343	14,400	14,400
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	65,846	66,260	67,510	76,313	77,083
110	120742	Sheriff's Office					
		Total Salaries	6,273,600	6,629,505	7,106,591	7,336,512	7,444,156
		Total Fringe Benefits	2,479,782	2,688,867	2,904,033	3,292,138	3,453,997
		Total Operating Expenses	1,178,872	1,340,415	1,514,487	1,518,733	1,650,800
		Total Capital Outlay	268,752	287,205	296,744	484,809	128,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,201,006	10,945,992	11,821,855	12,632,192	12,676,953
110	120750	Contract Jail Operation					
		Total Salaries	1,392,062	1,463,032	1,524,328	1,555,149	1,558,829
		Total Fringe Benefits	591,787	625,031	635,360	741,450	776,100

FY15 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Operating Expenses	322,513	335,909	333,451	363,100	373,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,306,362	2,423,972	2,493,139	2,659,699	2,708,029
110	120760	Criminal Justice Operation					
		Total Salaries	200,677	196,046	121,881	252,488	252,488
		Total Fringe Benefits	88,953	91,008	57,491	125,065	131,135
		Total Operating Expenses	58,891	36,332	29,042	75,500	75,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	348,521	323,386	208,414	453,053	459,123
110	120772	Department of Public Safety					
		Total Salaries	41,209	43,002	46,244	49,406	49,406
		Total Fringe Benefits	15,032	16,040	17,390	18,675	19,415
		Total Operating Expenses	6,422	6,161	8,017	8,112	8,112
		Total Capital Outlay	16,300	8,118	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	78,963	73,321	71,651	76,193	76,933
110	120773	DPS Hangar					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,200	7,314	4,428	8,200	8,200
		Total Capital Outlay	1,499	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	4,699	7,314	4,428	8,200	8,200
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	251	1,081	1,099	1,100	1,100
		Total Capital Outlay	684	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	935	1,081	1,099	1,100	1,100
110	120775	Texas Alcoholic Beverage Comm.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	250	250
110	130750	Juvenile Board					
		Total Salaries	98,613	98,613	98,613	116,613	116,613
		Total Fringe Benefits	40,203	42,500	46,710	49,692	51,966
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	138,816	141,113	145,323	166,305	168,579
110	130772	Community Supervision					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	3,627	2,674	2,558	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	3,627	2,674	2,558	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
110	130774	Pre-Trial Services					
		Total Salaries	0	24,849	23,594	26,174	26,174
		Total Fringe Benefits	0	11,063	12,070	14,200	14,930
		Total Operating Expenses	0	926	1,029	3,500	3,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	36,838	36,693	43,874	44,604
110	140430	Veterans Services					
		Total Salaries	69,305	72,720	75,414	66,438	62,240
		Total Fringe Benefits	12,734	13,506	14,302	25,469	12,700
		Total Operating Expenses	13,111	12,580	11,208	13,800	17,080
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	95,150	98,806	100,924	105,707	92,020
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,028	10,396	12,175	24,500	24,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	6,028	10,396	12,175	24,500	24,500
110	140781	Environmental Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	28,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	0	28,000
110	140870	911 Addressing					
		Total Salaries	84,489	60,647	51,396	57,764	57,764
		Total Fringe Benefits	39,893	14,208	10,915	20,610	21,210
		Total Operating Expenses	8,956	5,965	571	11,175	23,395
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	133,338	80,820	62,882	89,549	102,369
110	140880	Health Department					
		Total Salaries	329,841	302,166	297,503	319,485	313,726
		Total Fringe Benefits	144,177	128,905	130,021	144,695	149,875
		Total Operating Expenses	904,811	996,870	907,967	1,108,270	1,127,270
		Total Capital Outlay	2,088	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,380,917	1,427,941	1,335,491	1,572,450	1,590,871
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,639	1,610	95	9,000	19,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	2,639	1,610	95	9,000	19,000

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted	
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget	
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	
110	140950	Contract Service Organizations						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	766,414	868,358	924,108	897,108	960,869	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	766,414	868,358	924,108	897,108	960,869	
110	150447	CSCD Annex						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	3,680	2,500	0	0	0	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	3,680	2,500	0	0	0	
110	150570	Courthouse Building						
		Total Salaries	451,635	452,947	472,052	495,036	530,265	
		Total Fringe Benefits	224,457	213,768	225,111	258,877	279,685	
		Total Operating Expenses	661,403	768,059	759,074	872,239	870,650	
		Total Capital Outlay	0	6,299	2,532	3,811	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	1,337,495	1,441,073	1,458,769	1,629,963	1,680,600	
110	150585	Jail Building						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	304,303	317,694	360,425	394,000	378,000	
		Total Capital Outlay	0	0	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	304,303	317,694	360,425	394,000	378,000	
110	150590	Service Center Building						
		Total Salaries	0	0	0	0	0	
		Total Fringe Benefits	0	0	0	0	0	
		Total Operating Expenses	31,160	52,129	30,284	56,250	55,750	
		Total Capital Outlay	0	20,598	545	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	31,160	72,727	30,829	56,250	55,750	
110	150601	Community Building Maintenance						
		Total Salaries	32,482	34,098	35,216	36,560	0	
		Total Fringe Benefits	14,108	15,035	16,002	16,885	0	
		Total Operating Expenses	7,305	6,346	4,945	10,500	10,000	
		Total Capital Outlay	0	18,886	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	53,895	74,365	56,163	63,945	10,000	
110	150610	Longview Whaley St. Community Bldg						
		Total Salaries	18,082	62,814	74,175	0	84,434	
		Total Fringe Benefits	3,607	16,056	22,483	0	26,420	
		Total Operating Expenses	33,367	45,654	37,758	0	42,670	
		Total Capital Outlay	0	3,809	0	0	0	
		Total Debt Service/Capital Lease	0	0	0	0	0	
		Departmental Total	55,056	128,333	134,416	0	153,524	
		NOTE: The Longview Community Center was accounted for as an enterprise fund from FY12 to FY14.						
		Actual data for Fiscal Years 12 and 13 are provided for comparison purposes only						
110	150611	Judson Community Building						
		Total Salaries	0	0	0	0	0	

FY15 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,785	5,283	9,621	9,700	9,700
		Total Capital Outlay	2,569	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,354	5,283	9,621	9,700	9,700
110	150620	Greggton Community Building					
		Total Salaries	2,268	2,902	2,602	6,973	7,500
		Total Fringe Benefits	531	648	626	1,490	1,590
		Total Operating Expenses	23,612	16,662	19,919	27,300	35,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	26,411	20,212	23,147	35,763	44,840
110	150630	Garfield Hill Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,521	3,095	2,746	6,975	6,975
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	8,521	3,095	2,746	6,975	6,975
110	150631	Gladewater Senior Citizens Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	5,350	350
		Total Capital Outlay	0	42,570	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	42,570	0	5,350	350
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,607	11,053	10,791	17,700	17,700
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	11,607	11,053	10,791	17,700	17,700
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,181	25,907	10,050	17,600	17,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,181	25,907	10,050	17,600	17,600
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	14,912	10,530	45,010	33,000	33,000
		Total Capital Outlay	0	0	43,218	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	14,912	10,530	88,228	33,000	33,000
110	150635	Olivia R. Hilburn Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	25,238	9,469	10,545	16,025	16,025
		Total Capital Outlay	0	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	25,238	9,469	10,545	16,025	16,025
110	150636	Kilgore Community Building					
		Total Salaries	29,038	30,373	31,644	32,510	32,510
		Total Fringe Benefits	13,359	14,231	15,204	16,025	16,780
		Total Operating Expenses	20,475	15,898	21,255	30,150	30,150
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	62,872	60,502	68,103	78,685	79,440
110	150640	Kilgore South Street Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	213	176	190	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	213	176	190	250	250
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	4,000	4,000
		Total Fringe Benefits	0	0	0	930	860
		Total Operating Expenses	10,443	10,160	16,734	16,942	19,917
		Total Capital Outlay	0	0	765	2,975	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	10,443	10,160	17,499	24,847	24,777
110	150642	Easton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	218	180	194	250	250
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	218	180	194	250	250
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	2,500	2,500
		Total Fringe Benefits	0	0	0	645	540
		Total Operating Expenses	9,199	27,557	30,895	16,800	16,800
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	9,199	27,557	30,895	19,945	19,840
110	150644	Pct #1 Maintenance Shop					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,011	1,129	1,267	2,600	3,100
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,011	1,129	1,267	2,600	3,100
110	150645	Civil Air Patrol Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	0	0
110	150700	MA Smith Criminal Justice Ctr					

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	46,369	29,896	35,522	51,500	51,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	46,369	29,896	35,522	51,500	51,500
110	150725	Youth Detention Center					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	55,549	29,874	46,278	87,750	87,750
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	55,549	29,874	46,278	87,750	87,750
		SUB-TOTAL MAINTENANCE 150447 - 150725:					
		Total Salaries	533,505	583,134	615,689	577,579	661,209
		Total Fringe Benefits	256,062	259,738	279,426	294,852	325,875
		Total Operating Expenses	1,285,551	1,389,251	1,453,503	1,672,881	1,703,887
		Total Capital Outlay	2,569	92,162	47,060	6,786	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Maintenance Dept Grand Total	2,077,687	2,324,285	2,395,678	2,552,098	2,690,971
298	110100	E-Filing (Subsidiary of General Fund)					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	75,014	19,784	14,000
		Total Capital Outlay	0	0	8,410	8,983	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		E-Filing (Subsidiary of General Fund)	0	0	83,424	28,767	14,000
		GENERAL FUND TOTAL EXPENSES					
		Total Salaries	15,801,992	16,594,718	17,302,726	18,017,391	18,246,089
		Total Fringe Benefits	6,191,665	6,654,196	6,938,122	8,039,936	8,466,834
		Total Operating Expenses	10,235,249	10,613,590	11,571,511	12,851,564	13,798,652
		Total Capital Outlay	371,897	554,565	761,350	707,524	188,000
		Total Debt Service/Capital Lease	8,006	6,357	6,211	2,293	0
		General Fund Total Expenses	32,608,809	34,423,426	36,579,920	39,618,708	40,699,575
110	300000	Other Financing Uses	1,051,341	494,335	466,829	7,617,767	6,323,750
		General Fund Total Expenses					
		And Other Financing Uses	33,660,150	34,917,761	37,046,749	47,236,475	47,023,325

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	258,916	258,916	259,912	262,691	262,691
		Total Fringe Benefits	77,374	81,626	81,593	86,583	89,673
		Total Operating Expenses	20,468	35,205	38,055	43,500	43,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	356,758	375,747	379,560	392,774	395,864
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	250,812	392,215	378,896	4,900	4,900
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	250,812	392,215	378,896	4,900	4,900
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	638,141	609,279	645,323	678,380	681,364
		Total Fringe Benefits	241,327	226,978	245,895	296,723	294,470
		Total Operating Expenses	565,837	681,178	469,932	609,052	274,000
		Total Capital Outlay	6,182	253,718	198,063	212,693	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,451,487	1,771,153	1,559,213	1,796,848	1,249,834
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	34,022	34,251	36,611	35,970	35,740
		Total Fringe Benefits	13,475	14,406	15,330	27,292	16,580
		Total Operating Expenses	17,562	8,407	33,059	64,845	11,845
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	65,059	57,064	85,000	128,107	64,165
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	667,877	665,098	657,547	670,404	673,488
		Total Fringe Benefits	273,630	270,424	267,697	296,602	295,110
		Total Operating Expenses	861,218	734,401	687,355	938,985	381,085
		Total Capital Outlay	68,412	0	10,525	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,871,137	1,669,923	1,623,124	1,905,991	1,349,683
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	472,175	482,014	496,435	518,218	562,222
		Total Fringe Benefits	198,184	193,404	205,340	220,740	249,135
		Total Operating Expenses	311,381	236,008	266,686	446,779	232,150
		Total Capital Outlay	1,905	90,928	6,939	11,871	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	983,645	1,002,354	975,400	1,197,608	1,043,507
215	160910	TxDOT Bridge Project					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	82,751	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Departmental Total	0	0	82,751	0	0
215	160920	Old Hwy 135 Culvert					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	132,500	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	132,500	0
215	160930	Tryon Rd/Hawkins Pkwy Intersection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	29,765	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	0	29,765	0
215	160999	Transportation and Road Expense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,061,635	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	1,061,635	0	0	0	0
215		Debt Service/Capital Lease					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	516,255	146	0	0	0
		Departmental Total	516,255	146	0	0	0
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	2,071,131	2,049,558	2,095,828	2,165,663	2,215,505
		Total Fringe Benefits	803,990	786,838	815,855	927,940	944,968
		Total Operating Expenses	3,088,913	2,087,414	1,956,734	2,270,326	947,480
		Total Capital Outlay	76,499	344,646	215,527	224,564	0
		Total Debt Service/Capital Lease	516,255	146	0	0	0
		Road & Bridge Fund Total	6,556,788	5,268,602	5,083,944	5,588,493	4,107,953
215	300000	Other Financing Uses	156,768	0	0	0	472,179
Road & Bridge Fund Total Expenses And Other Financing Uses			6,713,556	5,268,602	5,083,944	5,588,493	4,580,132
AIRPORT MAINTENANCE FUND (by Department)							
218	100691	Airport - Administration					
		Total Salaries	346,899	358,363	411,850	169,994	169,994
		Total Fringe Benefits	155,201	167,086	165,735	70,216	61,950
		Total Operating Expenses	170,555	163,040	187,596	206,000	221,500
		Total Capital Outlay	1,576	41,700	43,496	18,755	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	674,231	730,189	808,677	464,965	453,444

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
218	100693	Airport - Terminal Building					
		Total Salaries	0	0	0	76,008	77,003
		Total Fringe Benefits	0	0	0	45,470	45,935
		Total Operating Expenses	38,046	37,226	42,970	59,500	63,000
		Total Capital Outlay	0	0	0	2,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	38,046	37,226	42,970	182,978	185,938
218	100694	Airport Operations					
		Total Salaries	0	0	0	100,080	100,200
		Total Fringe Benefits	0	0	0	39,345	40,705
		Total Operating Expenses	0	0	20,175	11,200	14,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	0	0	20,175	150,625	154,905
218	100695	Airport - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	13,462	26,267	20,175	29,700	36,500
		Total Capital Outlay	0	5,028	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	13,462	31,295	20,175	29,700	36,500
218	100696	Airport - Maintenance Shop					
		Total Salaries	0	0	0	196,333	196,333
		Total Fringe Benefits	0	0	0	90,590	90,905
		Total Operating Expenses	37,121	44,322	52,042	83,300	93,300
		Total Capital Outlay	0	37,566	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	37,121	81,888	52,042	370,223	380,538
218	100698	Airport - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	21,678	8,425	15,186	39,754	54,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	21,678	8,425	15,186	39,754	54,000
218	100699	Airport - Fire Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	17,028	31,217	43,009	49,730	48,830
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	17,028	31,217	43,009	49,730	48,830
218	100700	FAA Non-Capital Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	49,275	11,609	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Departmental Total	49,275	11,609	0	0	0
218	130697	Airport - Security					
		Total Salaries	522,701	556,294	599,265	621,929	637,289
		Total Fringe Benefits	191,592	208,054	239,857	246,564	259,890
		Total Operating Expenses	33,200	28,669	35,767	53,680	60,800
		Total Capital Outlay	0	5,015	45,590	14,500	0
		Total Debt Service/Capital Lease	0	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Departmental Total	747,493	798,032	920,479	936,673	957,979
AIRPORT TOTALS							
		Total Salaries	869,600	914,657	1,011,115	1,164,344	1,180,819
		Total Fringe Benefits	346,793	375,140	405,592	492,185	499,385
		Total Operating Expenses	380,365	350,775	416,920	532,864	591,930
		Total Capital Outlay	1,576	89,309	89,086	35,255	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Airport Maintenance Fund Total Exp.	1,598,334	1,729,881	1,922,713	2,224,648	2,272,134
218	300000	Other Financing Uses	0	0	93,986	50,000	236,251
		Fund 218 Total Exp. + Other Financing Uses	1,598,334	1,729,881	2,016,699	2,274,648	2,508,385
DISCRETIONARY FUNDS (by Fund)							
202	110500	Oilfield Theft Prosecution					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	13,080	0	0	3,552	3,552
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Oilfield Theft Prosecution Fund Total	13,080	0	0	3,552	3,552
203	120733	Constable Pct. #3 Seizure Awards					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Constable Pct #3 Seizure Awards Fund Total	0	0	0	0	0
204	110480	District Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		District Court Technology Fund Total	0	0	0	0	0
205	100423	County Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Court Technology Fund Total	0	0	0	0	0
206	100448	County Court Records Preservation					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Court Records Preservation Total	0	0	0	0	0
207	110485	District Court Records Preservation					

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	41,000	41,000
		Total Capital Outlay	0	0	0	9,000	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Court Records Preservation Total	0	0	0	50,000	41,000
212	100520	Elections Services Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	8,087	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	771	0	0	0	0
		Elections Services Fund Total	8,858	0	0	0	0
213	100448	County Clerk Records Mgmt					
		Total Salaries	54,380	36,702	36,972	38,306	38,306
		Total Fringe Benefits	22,896	14,658	11,423	12,015	12,375
		Total Operating Expenses	39,503	57,265	43,447	60,389	61,380
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		County Clerk Rec Mgmt Total Exp.	116,779	108,625	91,842	110,710	112,061
213	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 213 Total Exp. + Other Financing Uses	118,479	110,325	93,542	112,410	113,761
217	110510	Law Library Fund					
		Total Salaries	17,704	12,229	12,644	12,848	12,848
		Total Fringe Benefits	6,893	6,258	6,402	7,060	7,430
		Total Operating Expenses	56,616	36,619	39,616	46,890	48,590
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	2,896	1,229	0	0	0
		Law Library Fund Total	84,109	56,335	58,662	66,798	68,868
224	140950	Family Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	54,000	8,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Family Protection Fund Total	0	0	0	54,000	8,000
230	120742	Social Security Incentive					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	64,802	50,000	50,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Family Protection Fund Total	0	0	64,802	50,000	50,000
232	100448	County-Wide Records Mgmt					
		Total Salaries	23,396	24,711	38,427	44,038	44,278
		Total Fringe Benefits	7,917	8,562	15,485	17,670	18,440
		Total Operating Expenses	23,299	37,598	16,997	28,825	29,325
		Total Capital Outlay	0	0	113	0	9,200
		Total Debt Service/Capital Lease	0	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		County-Wide Rec Mgmt Total	54,612	70,871	71,022	90,533	101,243
233	120449	Building Security Fund					
		Total Salaries	37,922	39,642	40,897	41,496	41,736
		Total Fringe Benefits	14,328	15,945	16,960	17,780	18,570
		Total Operating Expenses	3,932	3,867	3,873	4,600	4,600
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Building Security Fund Total	56,182	59,454	61,730	63,876	64,906
272	100451	Workforce Investment Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	200,000	300,000
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Workforce Investment Fund Total	0	0	0	200,000	300,000
272	300000	Other Financing Uses	0	0	0	0	0
		Fund 272 Total Exp. + Other Financing Uses	0	0	0	200,000	300,000
273	All JPs	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,942	9,759	2,561	39,300	39,300
		Total Capital Outlay	6,713	12,449	6,851	63,000	63,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Justice Technology Fund Total	14,655	22,208	9,412	102,300	102,300
274	100448	District Clerk Civil Rec Mgmt					
		Total Salaries	1,973	2,769	3,007	3,000	3,000
		Total Fringe Benefits	348	492	652	590	590
		Total Operating Expenses	6,488	5,143	3,776	32,700	6,000
		Total Capital Outlay	0	0	0	0	17,000
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	8,809	8,404	7,435	36,290	26,590
274	300000	Other Financing Uses	1,700	1,700	1,700	1,700	1,700
		Fund 274 Total Exp. + Other Financing Uses	10,509	10,104	9,135	37,990	28,290
275	100448	District Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,192	1,612	2,318	2,000	2,500
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Dist Clerk Criminal RM Total	2,192	1,612	2,318	2,000	2,500
276	All JPs	Justice of the Peace Security					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	550	8,000	8,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		JP Security Total	0	0	550	8,000	8,000
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	5,845	0	0	0	0
		Total Fringe Benefits	2,792	0	0	0	0
		Total Operating Expenses	0	0	0	2,000	2,000
		Total Capital Outlay	0	0	0	0	0

FY15 Adopted Categorical Expenditures

Fund	Org. #	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Expenditures	Budget	Budget
			FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Total Debt Service/Capital Lease	0	0	0	0	0
		Co Clerk Criminal RM Total Exp.	8,637	0	0	2,000	2,000
277	300000	<i>Other Financing Uses</i>	2,000	2,000	2,000	2,000	2,000
		Fund 277 Total Exp. + Other Financing Uses	10,637	2,000	2,000	4,000	4,000
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	75,000	20,000	20,000	20,000	20,000
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	0	0	0	0	0
		Health Care Fund Total	75,000	20,000	20,000	20,000	20,000
TOTAL DISCRETIONARY FUNDS							
		Total Salaries	141,220	116,053	131,947	139,688	140,168
		Total Fringe Benefits	55,174	45,915	50,922	255,115	357,405
		Total Operating Expenses	236,139	171,863	197,940	393,256	324,247
		Total Capital Outlay	6,713	12,449	6,964	72,000	89,200
		Total Debt Service/Capital Lease	3,667	1,229	0	0	0
		Total Expenditures Other Funds	442,913	347,509	387,773	860,059	911,020
		<i>Total Other Financing Uses</i>	5,400	5,400	5,400	5,400	5,400
Discretionary Funds Total Expenses And Other Financing Uses			448,313	352,909	393,173	865,459	916,420
DEBT SERVICE FUNDS							
<p>Gregg County does not have long term debt obligations.</p> <p>FY14 Lease/purchase payments for copy machines total \$2,293 are shown in the originating department in General Fund. To adhere to the County's pay-as-you-go policy, the County does not anticipate future lease/purchase agreements. Future equipment will be leased with no purchase option or purchased outright.</p>							
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY HIGHWAY PROJECTS							
<i>Note: Unexpended Capital Project budgets roll forward each year until project completion.</i>							
208		Interagency Highway Projects					
		Total Operating Expenses	3,924,698	0	6,480,000	2,200,000	725,000
		Total Capital Outlay	0	0	0	0	0
		Interagency Highway Projects Total	3,924,698	0	6,480,000	2,200,000	725,000
410	various	Capital Improvement Project Fund					
		Capital Expenditures	798,674	209,300	0	2,781,000	2,650,000
410	300000	<i>Other Financing Uses</i>	4,361,579	53,875	7,073,763	3,541,100	6,415,351
		Fund 410 Expenditures + Other Financing Uses	5,160,253	263,175	7,073,763	6,322,100	9,065,351
420	various	Capital Road & Bridge Project Fund (Roads listed in Appendix)					

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
		Precinct #1 Projects	0	0	0	0	408,865
		Precinct #2 Projects	0	0	0	0	53,000
		Precinct #3 Projects	0	0	0	0	488,900
		Precinct #4 Projects	0	0	0	0	232,300
		Tryon Rd/Hawkins Parkway Imp	0	0	0	0	1,000,000
		Other Road Projects	0	0	0	0	188,606
		Capital Expenditures	0	0	0	0	2,371,671
420	300000	Other Financing Uses	0	0	0	0	0
		Fund 420 Expenditures + Other Financing Uses	0	0	0	0	2,371,671
450	various	Permanent Improvement Fund					
		Capital Expenditures	29,043	0	541,250	522,950	321,815
450	300000	Other Financing Uses	9,063	256,300	165,000	937,050	440,000
		Fund 450 Expenditures + Other Financing Uses	38,106	256,300	706,250	1,460,000	761,815
460	100692	Airport Improvements Fund					
		Capital Expenditures	1,431,775	482,736	2,578,467	8,007,013	3,083,000
460	300000	Other Financing Uses					
		Fund 460 Expenditures + Other Financing Uses	1,431,775	482,736	2,578,467	8,007,013	3,083,000
465	150465	Parking Facility					
		Capital Expenditures	0	0	0	150,000	150,000
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + Other Financing Uses	0	0	0	150,000	150,000
466	150466	ADA Compliance Project					
		Capital Expenditures	0	13,310	124,429	747,832	440,000
		Fund 466 Expenditures + Other Financing Uses	0	13,310	124,429	747,832	440,000
468	150610	Longview Whaley Community Bldg					
		Capital Expenditures	119,225	10,679	197,955	266,365	200,000
468	300000	Other Financing Uses	0	0	0	0	0
		Fund 468 Expenditures + Other Financing Uses	119,225	10,679	197,955	266,365	200,000
472	various	Computer Upgrade Project					
		Capital Expenditures	0	0	0	0	0
472	300000	Other Financing Uses	83,255	0	0	0	0
		Fund 472 Expenditures + Other Financing Uses	83,255	0	0	0	0
474	150474	CCL #1 Courtroom Renovation					
		Capital Expenditures	0	0	0	639,785	60,000
474	300000	Other Financing Uses	0	0	0	0	0
		Fund 474 Expenditures + Other Financing Uses	0	0	0	639,785	60,000
475	150475	Courthouse Phone System					
		Capital Expenditures	658,323	0	0	0	0

FY15 Adopted Categorical Expenditures

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Expenditures	Budget	Budget
Fund	Org. #		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
475	300000	Other Financing Uses	0	0	16,711	0	0
		Fund 475 Expenditures + Other Financing Uses	658,323	0	0	0	0
xxx	xxxxxxx	Capital Energy Project					
		Capital Expenditures	0	0	0	0	2,353,214
	300000	Other Financing Uses	0	0	0	0	0
		Fund Expenditures + Other Financing Uses	0	0	0	0	2,353,214
476	various	Building Renovations & Acquisitions					
		Building Renovations	0	119,879	168,127	345,000	0
		Acquisitions	0	0	0	0	869,345
		Debt/Capital Lease	0	0	0	0	0
		Capital Expenditures	0	119,879	168,127	345,000	869,345
476	300000	Other Financing Uses	0	0	0	0	0
		Fund 476 Expenditures + Other Financing Uses	0	119,879	168,127	345,000	869,345
ALL CAPITAL PROJECTS FUNDS and Interagency Highway Projects							
		Total Expenditures	6,961,738	835,904	10,090,228	15,659,945	13,224,045
		Total Other Financing Uses - Transfers	4,453,897	310,175	7,255,474	4,478,150	6,855,351
Capital Projects/Interagency Highway Projects Fund Total Expenses and Other Financing Uses			11,415,635	1,146,079	17,345,702	20,138,095	20,079,396
GRAND TOTALS:							
		Total Salaries	18,883,943	19,674,986	20,541,616	21,487,086	21,782,581
		Total Fringe Benefits	7,397,622	7,862,089	8,210,491	9,715,176	10,268,592
		Total Operating Expenses	13,940,666	13,223,642	14,143,105	16,048,010	15,662,309
		Total Capital /Highway Projects	7,418,423	1,836,873	11,163,155	16,699,288	13,501,245
		Total Debt Service/Capital Lease	527,928	7,732	6,211	2,293	0
		Grand Total Expenditures	48,168,582	42,605,322	54,064,578	63,951,853	61,214,727
		Total Other Financing Uses	5,667,406	809,910	7,821,689	12,151,317	13,892,931
		Total Direct Exp + Other Financing Uses	53,835,988	43,415,232	61,886,267	76,103,170	75,107,658
		Total Direct Expenses	48,168,582	42,605,322	54,064,578	63,951,853	61,214,727

FY15 Adopted Elected Officials' Compensation

Fund	Org	Dept	600110 Salary Budget	Total Supplements /Allowance	Total FY15 Proposed	Total Benefits	Total Salary & Benefits
110	100423	Co Clerk-Admin	60,616	0	60,616	21,502	82,118
110	100460	Co Judge	66,507	0	66,507	22,637	89,144
110	100550	Tax A/C	68,080	975	69,055	23,127	92,182
110	110467	CCL #1	140,000	0	140,000	36,822	176,822
110	110468	CCL #2	140,000	0	140,000	36,822	176,822
110	110480	Dist Clerk	60,616	0	60,616	21,502	82,118
110	110491	JP #1	46,254	9,780	56,034	20,622	76,656
110	110492	JP #2	45,082	9,780	54,862	20,392	75,254
110	110493	JP #3	45,082	9,300	54,382	20,297	74,679
110	110494	JP #4	45,082	9,780	54,862	20,392	75,254
110	110500	Dist Atty	18,000	0	18,000	13,207	31,207
110	120731	Const #1	43,326	600	43,926	18,902	62,828
110	120732	Const #2	43,326	480	43,806	18,877	62,683
110	120733	Const #3	43,326	600	43,926	18,902	62,828
110	120734	Const #4	43,326	480	43,806	18,877	62,683
110	120742	Sheriff	64,623	4,200	68,823	24,177	93,000
110	120750	Sheriff	0	7,500	7,500	1,435	8,935
110	130750	Co Judge-Juv Bd Chairman	0	26,613	26,613	5,130	31,743
110	130750	124th Judge-Juv Bd	0	18,000	18,000	13,282	31,282
110	130750	188th Judge-Juv Bd	0	18,000	18,000	13,282	31,282
110	130750	307th Judge-Juv Bd	0	18,000	18,000	13,282	31,282
110	130750	CCL #1 - Juv Bd	0	18,000	18,000	3,495	21,495
110	130750	CCL #2 - Juv Bd	0	18,000	18,000	3,495	21,495
		General Fund Subtotals	973,246	170,088	1,143,334	410,458	1,553,792
215	160790	Commissioner Pct#1	64,729	0	64,729	22,307	87,036
215	160790	Commissioner Pct#2	64,729	0	64,729	22,307	87,036
215	160790	Commissioner Pct#3	64,729	0	64,729	22,307	87,036
215	160790	Commissioner Pct#4	66,024	480	66,504	22,642	89,146
		Road & Bridge Fund Subtotals	260,211	480	260,691	89,563	350,254
		Payroll Accruals					8,000
		Grand Total	1,233,457	170,568	1,404,025	500,021	1,912,046

Cumulative Road and Bridge Projects Recap by Entity

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Four Years FY10 to FY13	Grand Total FY95 to FY13
<u>Precinct Work</u>					
County Equipment	416,810	365,973	442,728	507,392	1,732,902
County Roads	5,911,195	8,984,720	9,344,628	11,187,233	35,427,775
New Construction	0	0	225,168	0	225,168
General Overhead *	3,562,824	3,762,465	4,600,991	5,636,338	17,562,618
Shop Overhead	397,985	459,776	573,551	737,105	2,168,417
Pit Work - Total at various pits	50,870	38,415	120,131	422,379	631,794
Total Precinct Work	10,339,683	13,611,349	15,307,196	18,490,446	57,748,674
<u>Cities, Schools, and Other</u>					
<u>Schools - \$15,000 LIMIT</u>					
Gladewater ISD	7,804	40,224	18,123	12,958	79,108
Judson ISD	11,846	854	0	0	12,700
Kilgore College	19,702	51,807	27,437	0	98,946
Kilgore ISD	26,791	58,892	128,113	4,431	218,227
Longview ISD	9,829	30,972	0	3,431	44,232
Pine Tree ISD	12,604	10,724	37,400	33,963	94,691
Sabine ISD	14,133	32,732	26,707	19,156	92,729
Spring Hill ISD	25,765	44,866	41,614	19,270	131,515
UT Tyler @ Longview	0	11,279	25,952	6,753	43,984
White Oak ISD	15,726	30,774	16,010	11,573	74,083
City of Clarksville	31,018	27,659	52,675	11,151	122,504
City of Easton	24,444	62,893	48,813	14,434	150,583
City of Lakeport	38,014	71,921	88,640	149,961	348,535
City of Warren City	4,592	20,468	12,061	28,478	65,599
Covered by Interlocals				0	0
City of Gladewater	69,664	58,596	74,181	98	202,540
City of Kilgore	254,419	240,401	305,252	80,873	880,945
City of Longview	243,033	619,124	344,031	365,040	1,571,228
City of White Oak	36,248	81,293	64,521	52,996	235,059
Other				0	0
Sabine VFD	0	0	0		
Upshur County	0	0	10,818		
State of Texas Work	2,577	5,895	132,869	1,035	142,376
Hwy 349 Project			23,973	0	23,973
Total Cities, Schools and Other	848,210	1,501,376	1,468,373	815,599	4,633,559
<u>Non-Road & Bridge Expenditures</u>					
911 Addressing Systems	5,773	2,794	1,561	0	10,128
Airport	96,379	82,241	219,939	60,756	459,314
Airpark Improvement	0	0	172,451	19,675	192,126
Community Supervision Corr	0	2,324	4,068	0	6,392
Courthouse Parking Lot	724	0	1,028	0	1,752
Courthouse	19,619	2,440	3,584	3,443	29,086
Easton Community Building	3,309	0	14,015	991	18,315
Elderville Comm. Water	124	0	20,176	0	20,300
Elderville Community Bldg.	0	0	25,795	11,616	37,411
Fire Station (Pct #1)	0	42,726	4,118	462	47,306
Garfield Hill Community Bldg	0	0	646	5,076	5,723
General Community Bldg Maint.	0	0	0	19,022	
George Richey Expansion Project			150	0	150
Gladewater - Senior Citizens	479	20	0	0	499
Gladewater Commerce St Bldg	0	392	310	4,393	5,095
Grable Cemetery	0	0	5,648	0	5,648
Greggton Community Building	164	3,824	0	0	3,988
Harrison Street Community Lot	0	0	0	1,535	
Historical Commission	0	18,474	0	0	18,474
Holland Street Building	2,026	0	0	0	2,026
Hugh Camp Memorial Park	3,013	14,097	18,123	71,489	106,723
JP Precinct #4 Building	903	0	47,169	0	48,073
Judson Comm. Bldg	0	4,100	10,394	22,901	37,395
Kilgore MLK Comm. Bldg.	0	0	3,276	0	3,276
Kilgore Community Bldg	762	2,114	9,512	3,380	15,768
Liberty City & Olivia Hilburn	430	0	0	0	430
Liberty City Community Bldg	7,538	1,282	7,263	41	16,124
Marvin A Smith Correctional Unit	46,591	2,815	5,995	1,631	57,032
Mt. Moriah Cemetery	809	2,069	0	0	2,878

Cumulative Road and Bridge Projects Recap by Entity

Category Project	Five Years FY95 to FY99	Five Years FY00 to FY04	Five Years FY05 to FY09	Four Years FY10 to FY13	Grand Total FY95 to FY13
Mt. Pleasant Cemetery	0	0	12,224	0	12,224
Olivia Hilburn Memorial Center	212	2,618	8,936	5,258	17,025
Pleasant Hill Cemetery	0	5,054	196	0	5,250
Private Roads	0	0	281	0	281
Records Management Facility	0	0	47,456	0	47,456
Records Mgmt Bldg	0	0	19,567	0	19,567
Regional Corr Facilities (North Jail)	0	0	44	0	44
Sabine River Boat Ramp	7,118	119	253	0	7,490
Service Center - (Ext Svc, Health)	1,608	5,059	3,953	22,246	32,866
Sheriff 's Dept.	794	0	1,463	4,785	7,042
Road Signs	0	0	0	424	424
Veterans Office @ Alpine	0	0	0		
Voter/Registration Elections	93	0	0	0	93
Whaley Street Comm. Bldg	6,670	3,856	4,995	1,276	16,798
Wyche Cemetery	1,231	136,155	0	0	137,386
Youth Detention Center	567	0	14,323	453	15,343
Total Gregg County Work	206,934	334,576	688,912	260,855	1,470,721
 Grand Total - All Categories	 11,394,828	 15,447,300	 17,464,481	 19,566,901	 63,873,510

* General Overhead includes work performed at precinct facilities.

NOTE: Totals include cost of labor, machine hours, and materials as recorded by precincts. Data is compiled using annual reports generated from the former mainframe and current Cartegraph system.

FY15 Road and Bridge Capital Road Projects

Prct	Project	Activity	Pipe & Culvert	Sand, Gravel, Cement	Road Materials	Total Materials
Precinct #1						
	Maxey Road	Asphalting			22,815	22,815
	Mill Creek Road	Asphalting			40,900	40,900
	Summerfield Road	Asphalting			25,200	25,200
	Northridge Road	Asphalting			88,000	88,000
	Northridge Road	Oiling Road			4,800	4,800
	Adrian Road	Asphalting			76,000	76,000
	Settlers Rd	Asphalting			15,000	15,000
	L. Lee St.	Asphalting			14,000	14,000
	Floy Lee Road	Asphalting			11,500	11,500
	Peanut Circle	Asphalting			11,250	11,250
	General Road Maintenance		10,000.00	25,000.00	64,400	99,400
		Total Pct #1	10,000.00	25,000.00	373,865	408,865
Precinct #2						
	General Road Maintenance	Asphalting	3,000.00		50,000	53,000
		Total Pct #2	3,000.00	0.00	50,000	53,000
Precinct #3						
	Green-Blackmon Road	Asphalting	4,200.00		356,500	360,700
	General Road Maintenance		23,800.00	40,000.00	64,400	128,200
		Total Pct #3	28,000.00	40,000.00	420,900	488,900
Precinct #4						
	Diana	Asphalting			38,775	38,775
	Pittman Street	Asphalting			29,000	29,000
	Spinks Chapman Road	Asphalting			116,250	116,250
	General Road Maintenance		7,000.00	5,000.00	36,275	48,275
		Total Pct #4	7,000.00	5,000.00	220,300	232,300
	Tryon Road/ Hawkins Parkway Intersection Project Estimate					1,000,000
	Other Miscellaneous Projects					188,606
					Total Budget	2,371,671

FY15 Juvenile Budget

Beginning Fund Balance	\$260,000
 REVENUE	
Intergovernmental Revenue	
TJJD Contract Grant A	\$688,840
TJJD Contract Grant C	\$130,127
TJJD Contract Grant N	\$94,665
Charges for Services	
Contract services	\$135,000
Other Financing Sources	
Transfer in - General Fund	\$1,920,000
 Total Resources	 \$3,228,632
 EXPENDITURES	
Probation Operations	
Salaries	\$964,775
Fringe Benefits	\$395,353
Operations	\$552,992
Capital-non-capital	\$55,000
Detention Operations	
Salaries	\$752,295
Fringe Benefits	\$327,787
Operations	\$160,000
Capital-non-capital	\$12,000
Total Expenditures	\$3,220,202
 Ending Fund Balance	 \$8,430

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 FY15 budget, there are no new positions. Budget increase is for the increase in fringe benefits and technology upgrades.

FY15 Positions Budget Summary
for Internal Service, Enterprise and Specialized Local Entity Funds

Fund	Org	Dept	650110 Adopted Salaries	650120 Overtime	650130/650140 Part-Time	650173 Longevity	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
501	100501	Snack Bar	27,316	0	9,548	0	36,864	1	19,160	56,024
610	100800	Print Shop	25,965	0	0	240	26,205	1	17,145	43,350

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

091	130726	Juvenile Detention	632,295	50,000	70,000	0	752,295	20	327,787	1,080,082
091	130760	Juvenile Probation	964,775	0	0	0	964,775	21	395,353	1,360,128

Note: The Juvenile Department is a "Specialized Local Entity" who reports directly to the Juvenile Board per the Local Government Code. The department received funding from Gregg County as well as from state and federal grants.

DISTRICT ATTORNEY
DRUG FORFEITURE FUND BUDGET—FY 2015

Balance as of 09/30/2014 (est.)	\$24,000.00
Income FY 2015 (est.)	\$ 5,000.00
Expenses FY 2015 (est.) *Restricted donation to TDCAA Foundation Training Fund *Law Enforcement Officer Training *Law Enforcement equipment & supplies *Law Enforcement overtime pay *Child Advocacy Center donation	\$ 5,000.00
Balance as of 09/30/2015 (est.)	\$24,000.00



 Elected Official

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2015**

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 15th day of September, 2014 on a motion made by John Mathis, and seconded by Ronnie McKinney, the following Court Order was adopted:

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

WHEREAS, a budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 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, 2014 as prescribed by law.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget, including attached list of changes (if any), for Gregg County for the fiscal year beginning October 1, 2014 and ending September 30, 2015.

DONE IN OPEN COURT this the 15th day of September, 2014.

Bill Stoudt
Bill Stoudt, County Judge

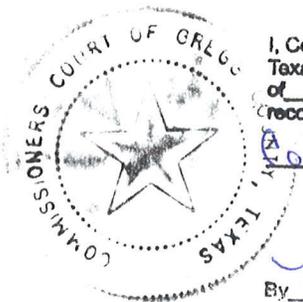
Ronnie McKinney
Ronnie McKinney, Precinct #1

R. Darryl Prime
R. Darryl Prime, Precinct #2

Gary Boyd
Gary Boyd, Precinct #3

John Mathis
John Mathis, Precinct #4

Connie Wade
Connie Wade, County Clerk



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

Commissioners' Court records.

9-17-2014 Date

Connie Wade, County Clerk
Gregg County, Texas

By Mary Johnson Deputy

Attest:



AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2014 TAX YEAR LEVY

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Gregg County, Texas held on the 15th day of September, 2014 on a motion made by Gary Boyd, and seconded by Ronnie McKinney, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for the fiscal year beginning October 1, 2014; 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 2014 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

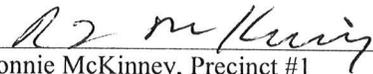
NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.2625 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

FOR MAINTENANCE AND OPERATIONS

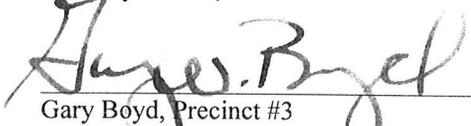
\$.22120 for General Fund
.01700 for Airport Maintenance Fund
.01200 for Permanent Improvement Fund
.00530 for FM Lateral Road
.00700 for Road & Bridge
\$.26250 Total Maintenance and Operations Tax

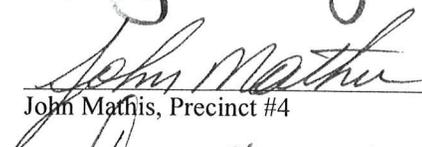
DONE IN OPEN COURT this the 15th day of September, 2014.


Bill Stoudt, County Judge


Ronnie McKinney, Precinct #1

R. Darryl Primo, Precinct #2


Gary Boyd, Precinct #3


John Mathis, Precinct #4

Attest:


Connie Wade, County Clerk

