

# **ANNUAL OPERATING BUDGET**

**FOR FISCAL YEAR**

**OCTOBER 1, 2015 TO SEPTEMBER 30, 2016**



**GALVESTON COUNTY,  
TEXAS**

Photograph on front cover:

The old Galveston County Courthouse, erected in 1965, located on Moody and Ball, is still used as a courthouse. The office of the Tax Assessor, County Judge and various other county departments are located there.

The courthouse is highly regarded for its modern architecture. Governor John Connally proclaimed it the most beautiful courthouse in the state of Texas.

Photograph provided by Galveston County.

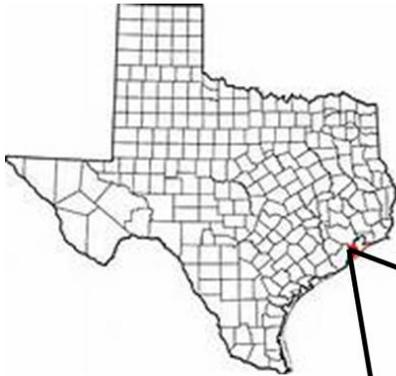
# Galveston County, Texas

## B. Introduction

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# Galveston County, Texas

## Program Budget in Brief

**The Table of Contents** provides the reader with an outline of the main sections of this document. A Table of Contents is provided for lengthy sections with multiple subsections.

**The Introduction Section** includes a wide variety of information on Galveston County, the overall economy, policies and procedures, and the budget process which the reader will find useful in understanding the internal and external environment impacting the development of the budget.

**The Revenue Summary Section** provides summary data and analysis on revenues by fund, fund type, and revenue category. Historical data and analysis is included for key factors impacting revenue.

**The Expenditure Summary Section** provides summary data and analysis on expenditures by fund, funding source, and expenditure category. Historical data and analysis is included for key factors impacting revenue.

**The Capital Improvements Program Section** provides summary data on capital funding included in the operating budgets, capital project funds funded by operating budgets in prior years, and capital project funds funded by debt or other sources.

**The Debt Service Funds Section** provides the long-term debt service schedule, an analysis of resources funding debt service for the next fiscal year and future fiscal years, current debt levels by fund and debt issuance, an analysis of the legal debt margin and arbitrage calculations.

**The Budgeted Fund Balance Reserves Section** provides the budget for excess fund balance that is included in the budget that can be used for unexpected needs that develop during the course of the fiscal year.

**The General Fund Section** includes program budget reports for each department.

**The Special Revenue Funds Section** includes program budget reports for each special revenue fund and the departments budgeted by each fund.

**The Internal Service Funds Section** includes program budget reports for each internal service fund and the divisions budgeted by each fund.

**The Appendices Section** includes a Glossary of Terms, an Acronyms section and a Resources section providing sources for analytical information and data.

## S. B. 656 Required Information

The Fiscal Year 2015-2016 budget will raise more revenue from property taxes than last year's budget by an amount of \$3,363,265, which is a 2.5815% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,797,565.

As of October 1, 2016 the total future debt service will be \$390,070,034 consisting of debt obligations as defined by Section 1201.002 of the Texas Government Code totaling \$259,588,434 in principal payments and scheduled interest payments totaling \$130,481,600.

Fund Description	Fund	FY 2015 Tax Rate	FY 2016 Tax Rate	Change from Prior Year Tax Rate
General Fund	1101	0.461378	0.454931	(0.006447)
Road & Bridge Fund	2301	0.003800	0.005800	0.002000
Right-of-Way/Farm to Market	2303	0.000000	0.000000	0.000000
Flood Control	2370	0.005956	0.005753	(0.000203)
Mosquito Control Fund	2410	0.004000	0.004000	0.000000
Debt Service	4XXX	0.109666	0.096516	(0.013150)
<b>Total Tax Rate</b>		<b>0.584800</b>	<b>0.567000</b>	<b>(0.017800)</b>
<b>Effective Maintenance &amp; Operation Rate</b>		<b>0.464105</b>	<b>0.451901</b>	<b>(0.012204)</b>
<b>Rollback Rate</b>				
Rollback Rate		0.617331	0.600894	(0.016437)
Amount Above/(Below) Rollback Rate:		(0.032531)	(0.033894)	(0.066425)
<b>Effective Rate</b>				
Effective Rate		0.586298	0.567144	(0.019154)
Amount Above/(Below) Effective Rate:		(0.001498)	(0.000144)	(0.00164)

Commissioners Court Vote on Adopted Budget		
County Judge	Mark Henry	Yes
Commissioner Precinct 1	Ryan Dennard	Yes
Commissioner Precinct 2	Joe Giuisti	Yes
Commissioner Precinct 3	Stephen Holmes	No
Commissioner Precinct 4	Ken Clark	Yes



# Galveston County, Texas

## *Mission Statement*

“To provide efficient and effective services for the people of Galveston County, Texas.”

**GALVESTON COUNTY, TEXAS  
ELECTED OFFICIALS**

**COUNTY JUDGE**

Mark A. Henry

**COUNTY COMMISSIONER PRECINCT 1**

Ryan Dennard

**COUNTY SHERIFF**

Henry Trochesset

**COUNTY COMMISSIONER PRECINCT 2**

Joe Giusti

**DISTRICT CLERK**

John Kinard

**COUNTY COMMISSIONER PRECINCT 3**

Stephen D. Holmes

**10TH DISTRICT JUDGE**

Kerry L. Neves

**COUNTY COMMISSIONER PRECINCT 4**

Kenneth D. Clark

**56TH DISTRICT JUDGE**

Lonnie Cox

**COUNTY CLERK**

Dwight D. Sullivan

**122ND DISTRICT JUDGE**

John A. Ellisor

**COUNTY TREASURER**

Kevin Walsh

**212TH DISTRICT JUDGE**

Patricia Grady

**DISTRICT ATTORNEY**

Jack Roady

**306TH DISTRICT JUDGE**

Anne Darring

**COUNTY TAX ASSESSOR-COLLECTOR**

Cheryl E. Johnson

**405TH DISTRICT JUDGE**

Michelle M. Slaughter

**PROBATE COURT JUDGE**

Kim Sullivan

**CONSTABLE PRECINCT 1 - A**

Rick Sharp

**COUNTY COURT 1**

John Grady

**CONSTABLE PRECINCT 1 - B**

Michael Montez

**COUNTY COURT 2**

Barbara Roberts

**CONSTABLE PRECINCT 2 - A**

James Fullen

**COUNTY COURT 3**

Jack Ewing

**CONSTABLE PRECINCT 2 - B**

Clint Wayne Brown

**JUSTICE OF THE PEACE PRECINCT 1**

Alison Cox

**CONSTABLE PRECINCT 3 - A**

Derrick Rose

**JUSTICE OF THE PEACE PRECINCT 2**

Jim Schweitzer

**CONSTABLE PRECINCT 3 - B**

Terry Petteway

**JUSTICE OF THE PEACE PRECINCT 3**

Penny L. Pope

**CONSTABLE PRECINCT 3 - C**

William Comeaux

**JUSTICE OF THE PEACE PRECINCT 4**

Kathleen McCumber

**CONSTABLE PRECINCT 4 - A**

Jerry Fisher

# GALVESTON COUNTY, TEXAS NON-ELECTED OFFICIALS

**CHIEF FINANCIAL OFFICER**

David M. Delac

**COUNTY PURCHASING AGENT**

Rufus Crowder

**CHIEF HUMAN RESOURCES OFFICER**

Peri Bluemer

**DIRECTOR OF PARKS & CULTURAL SERVICES**

Julie Diaz

**VETERAN'S SERVICE OFFICER**

Frank Furleigh

**DIRECTOR OF FACILITIES MGMT**

Mike Bell

**DIRECTOR OF JUVENILE JUSTICE**

Brent Norris

**DIRECTOR OF EMERGENCY MANAGEMENT**

Garret Foskit

**COUNTY AUDITOR**

Paul R. Rice

**DIRECTOR OF COUNTY LEGAL**

Bob Boemer

**COUNTY ARCHITECT**

Dudley Anderson

**ROAD ADMINISTRATOR**

Layne Harding

**CHIEF INFORMATION OFFICER**

Matt Votaw

**COUNTY ENGINEER**

Mike Shannon

**MOSQUITO CONTROL MANAGER**

John Marshall

**DIRECTOR OF ECONOMIC DEVELOPMENT**

Bix Rathburn

---

## ACKNOWLEDGEMENTS

A special thanks is due to those who assisted with the development and preparation of the budget and this document.

**PROFESSIONAL SERVICES**

Amber Shelley     Debbie Riggs  
Rachel Wynslow     McKayla Powell

**COUNTY JUDGE**

Tyler Drummond     Dianna Martinez  
Linda Liechty

**HUMAN RESOURCES**

Peri Bluemer

**COUNTY AUDITOR**

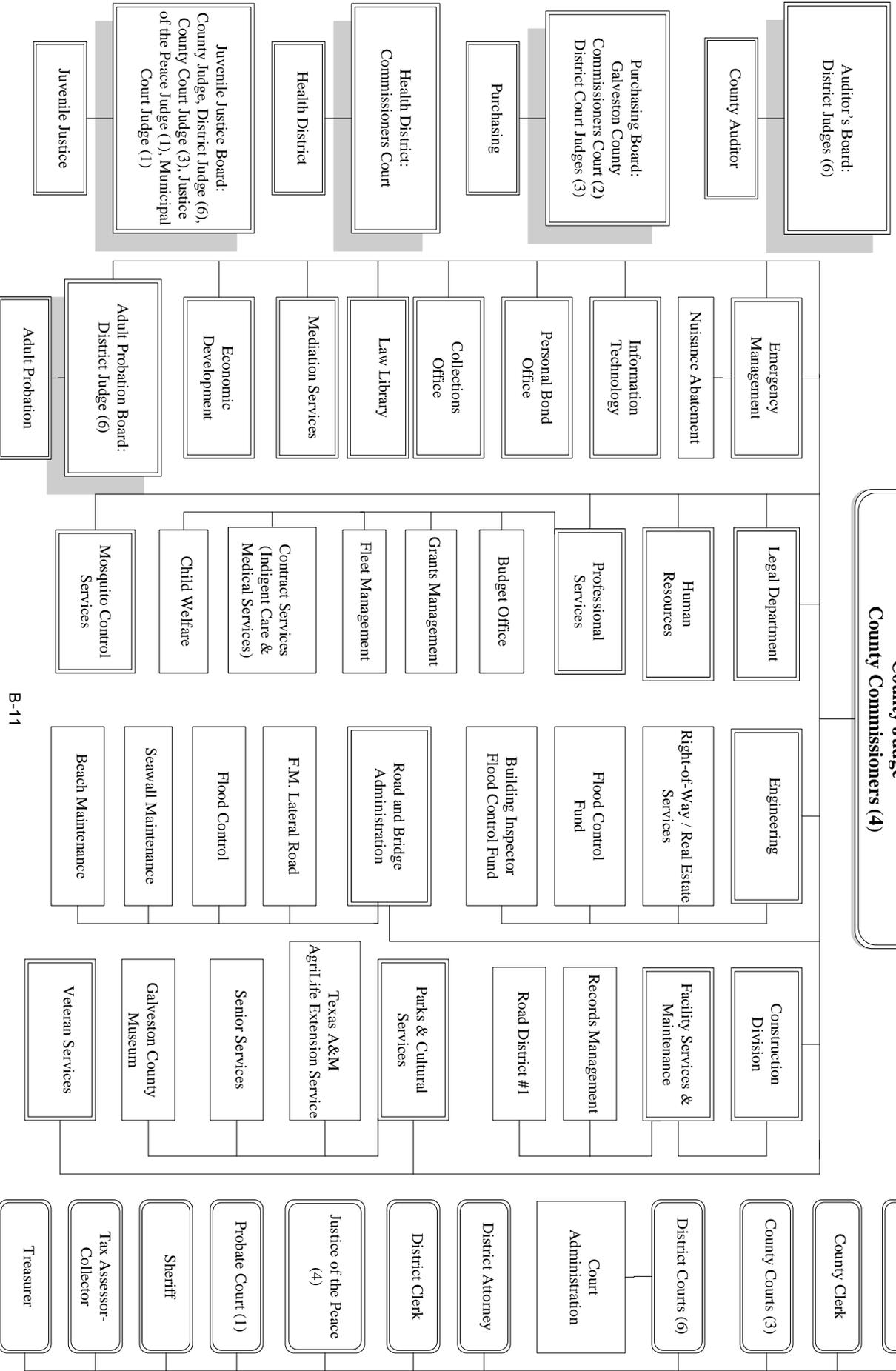
Jeff Modzelewski     Denise Yearnd  
Lauren Swift     Troy Stringer  
Kristin Bulanek     Diane Manning



# Galveston County Citizens

FY2016  
Galveston County Organizational  
Chart

## Commissioners Court: County Judge County Commissioners (4)





Galveston County  
Department of  
Finance & Administration

McKayla Powell  
Professional Services  
Administrative Assistant  
Phone: (409) 770-5545

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Budget Officer  
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Budget Analyst  
Phone: (409) 765-5363

September 8, 2015

To: All Elected Officials, Appointed Officials and Department Heads

Re: Consideration of Adopting the Fiscal Year 2015/2016 County Budget

As a result of sound fiscal leadership and the outstanding efforts of many throughout County government, Galveston County is a desired destination for residents, businesses and visitors. Galveston County is flourishing with opportunities because of a thriving petrochemical industry, workforce and economic development options, top-ranked universities and junior colleges, and a strong tourism industry. Galveston County is well positioned to meet community needs and our future challenges.

Our fundamental goal in developing this budget is to minimize the burden on County taxpayers by funding state and federally mandated programs and those discretionary services most beneficial to the community. The primary focus is the health, safety, and welfare of citizens and visitors to Galveston County.

### Budget Highlights

- **For the fifth year in a row, the ad valorem tax rate has been reduced below the effective rate.** The proposed ad valorem tax rate has been reduced from the current tax rate of \$0.5848 to \$0.5670 for a \$0.0178 reduction. Since Fiscal Year 2011 the tax rate has been reduced a total of \$0.06175 per \$100 of assessed value (based on 2011 tax rate of \$0.62875). **This represents a 9.82% reduction over a five year period.**
- The proposed ad valorem tax rate is \$0.000144 below the 2015 Effective Tax Rate of \$0.567144 and \$0.033009 below the 2015 Rollback Rate of \$0.600894 making this, by every definition, a tax decrease for the taxpayers of Galveston County.
- Property tax revenue is projected to be \$133.65 million in Fiscal Year 2015 which would be approximately \$3.3 million higher than the current fiscal year. This increase is attributable to new construction in Galveston County. While population growth and development creates new demand for

county government services, prudent management has allowed us to achieve service efficiencies and limit the growth in service cost, which in turn enables real reductions in the tax rate.

- The number of employees for all funds has increased by a total of approximately 11.00 for Fiscal Year 2016. Some of these positions are necessary for efficient implementation of changes in state law and may not be continued beyond a one or two year period.
- **The trend toward a smaller, higher paid staff continues**, with significant merit and market based salary increases this year throughout the government organization, and staffing levels remaining well below population growth.
- **Galveston County continues to add significant funds to its self-insurance reserves.** Each year we are better positioned to manage a natural disaster event. We also continue to move toward developing a self-insurance fund balance that may eventually enable the County to phase out some third-party casualty insurance, which would have a further positive impact on future budgets.
- The operating budget in Galveston County continues to be effectively managed to avoid short-term borrowing to fund operations during the fiscal year.
- Galveston County continues to fund capital needs with operating revenues avoiding the cost of additional long-term borrowing. **The principal balance of Galveston County's long-term debt continues to decrease at a significant rate.**
- The following is included in the Fiscal Year 2016 Budget:
  - ✓ A second year of significant salary increases for law enforcement positions in the Sheriff's Department to address market conditions in the region, with a budgetary impact of \$540,000 annually.
  - ✓ Funding to transition deputy constables to an equal salary scale with Sherriff's Department personnel, to be implemented over a two-year period.
  - ✓ Approximately \$575,000 for merit increases and position upgrades for numerous individuals in various other departments.
  - ✓ A raise of 2% plus a \$500 one-time payment for all County employees. The 2% raise will be effective early January 2016. This represents an increase in the salary scale of approximately 8% from Fiscal Years 2013 through 2016, in addition to many individual merit increases and position upgrades over that period.
  - ✓ Continued county funding of the employee pension at the current rate of 200% of the employee's contribution.
  - ✓ The addition of an Economic Development Department, building upon the Director position established in FY2015.
  - ✓ The addition of staff to upgrade county facilities to ensure full accessibility for people with disabilities.
  - ✓ Continued general fund support in the amount of \$2.5 million for indigent healthcare.

- ✓ A total debt service budget of \$31.7 million.
- ✓ \$4.6 million for equipment and capital expenditures, a majority for information technology and law enforcement.
- ✓ In addition to the expenditure budget, approximately \$42,000,000 in budgeted reserves across all funds have been made available to fund unanticipated expenditures.

The County maintains an “AA+” rating from Fitch Ratings and an “Aa1” from Moody’s Investors Services, Inc. on its general-obligation debt.

The accompanying reports and summaries provide detailed information related to the Fiscal Year 2016 Budget.

Development of the annual budget is a team effort relying on the knowledge and expertise of individuals on all levels of County government and valuable input from the public.

I would like to thank Commissioners Court and the many fine public servants who put forth their very best effort to serve the Galveston County taxpayers throughout this budget process.

This Budget is hereby presented for adoption for Fiscal Year 2016.

Respectfully Submitted,



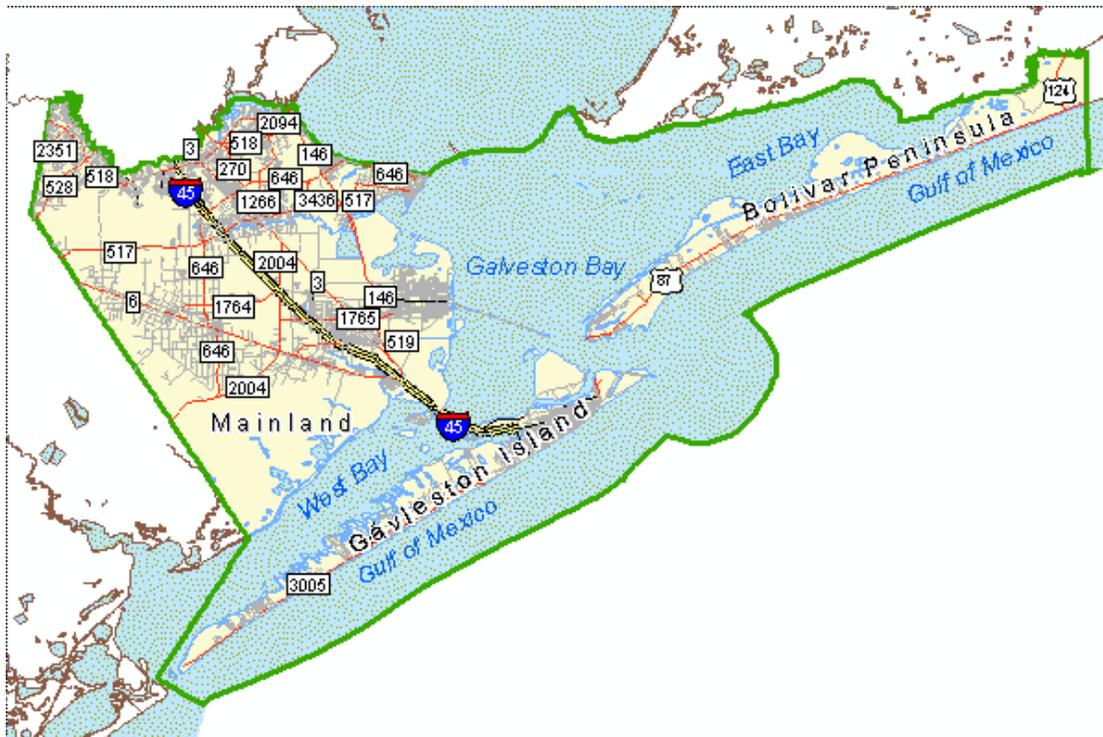
David M. Delac  
Chief Financial Officer  
Budget Officer



# Galveston County, Texas

## *County in Brief*

Galveston County is located on the southeastern Texas Gulf Coast with an estimated population of 314,198, in 2014 according to the US Census Bureau. The county nearly surrounds Galveston Bay. It includes The Mainland, Galveston Island and Bolivar Peninsula. The county has approximately 400 miles of beaches surrounding much of Galveston Bay and is on the Gulf of Mexico. It comprises a total area of 873.8 (378.4 land, 495.5 water) square miles with a population density of 769.93 residents per mile.



Galveston County is included in the Houston–Sugar Land–Baytown 10-county Metropolitan Statistical Area (MSA) which is the fifth-largest metropolitan area in the United States with a population of 6,086,538, according to the July 1, 2011 U.S. Census estimate.

Mainland Galveston County has contributed to this growth while the coastal areas have proven to be incredibly resilient having rebounded from several devastating hurricanes since the early 1900's.

**Communities:** Galveston County consists of several growing, resilient and diverse communities. There are 12 cities, one village, 6 unincorporated areas and 3 census designated places within the county.



Galveston County Administration Building (Originally the County Court House built in 1966)

### **History:**

Much of the following historical information can be found on the Galveston County Historical Museum webpage and/or the Texas State Historical Association website.

Originally the area was settled by two different groups of Native Americans, the Akokisa and Karankawa. They remained settled in the area until European settlers arrived. With the advancement of the settlers, most Native Americans had left the area by 1850.

Starting in 1519, Spanish expeditions allowed Spain to lay claim to the entire Gulf Coast, including Galveston. Despite these Spanish expeditions, pirates were actually the original settlers to the island. The Spanish and Mexican governments tried to install pirates of their own choosing onto Galveston in order to legitimize their claim to the island. Eventually, the pirates were driven out in an effort to claim the island and surrounding area for legitimate settlers.

American settlement of the area began in 1815 when Bolivar Peninsula was settled by about 200 people who arrived on ships. Other settlers came as a result of land grants. As Mexico and the United States struggled over control of Texas, the City of Galveston and its developing port became more and more important. Each side took steps to establish a presence on the island. In the end, during the war, many families fleeing the fighting took up residence on the island only to depart as soon as the fighting ended as the infrastructure of the island did not lend itself to such a high population.

Galveston County was formed in 1838 under the republic from Harrisburg, Liberty, and Brazoria counties. The county was fully organized in 1839. Shortly afterwards, and throughout the 1840's and 1850's, Galveston became a port of entry for thousands of fleeing European immigrants who either settled in the area or moved out. The immigration waves ended due to an outbreak of yellow fever and other illnesses.

When Texas joined the Union in 1845 Galveston was the largest city in the state with a population of 3,500 people. However, by the time of the Civil War, Houston was starting to surpass Galveston both in population and as a major developed port.

Galveston had the only deep water port between New Orleans and Tampico, Mexico and this port was vital to the development of the southwest. Major rail traffic, both freight and passenger continued from Galveston to the Houston area and beyond as Galveston maintained a strong foothold in industry. However, the vitality of the Galveston port was further damaged by the 1900 Storm which greatly impacted the economy of Galveston. Galveston remains an important and developing port to this day with an increasing emphasis on tourism, especially the development of cruise ship terminals.



**Source: Galveston Bay, Galveston, Houston and Vicinity inset in The Century Atlas, 1897, The Century Co., New York**

## *Economic and Demographic Overview*

**Industry and Infrastructure:** The economy of Galveston County, like other parts of the Texas Gulf Coast region, has been historically linked to the oil and gas industry. Though

<b>Leading Galveston County Employers</b>	
<b>Employer</b>	<b>Employees</b>
UTMB	8,719
Clear Creek ISD	4,850
Landry's INC.	4,044
Marathon: Galveston Bay Refinery	1,900
ANICO	1,573
Walmart	1,490
Galveston County	1,310
Dickinson ISD	1,300
Galveston ISD	1,100
Moody Gardens	1,027
Source: GEDP Employer survey, County CAFR	

employment and tax revenue are still heavily weighted towards oil and gas, the County has continued to grow in other areas such as tourism, shipping, manufacturing, retail and fishing. The northern part of the county has grown from a predominantly rice farming region to becoming a “bedroom community” of the Houston metropolitan area.

Galveston County has one of the largest concentrations of chemical and refined petroleum product manufacturers in the world, mainly located in the Southern half of the County. The lion’s share of Galveston County manufacturing is centered on the refineries and

petrochemical plants in Texas City. They include such names as Union Carbide Corporation, Valero Petroleum, Inc., Sterling Chemicals, Inc., BP Amoco Chemical Company, and International Specialty Products. While the oil and gas industry’s dominance has diminished somewhat in recent economic cycles, it remains very important to the economic health of the Gulf Coast Region.

Accredited for its 32 miles of beaches, there is abundant leisure and recreational activities, tourism, thriving residential developments, restored historic neighborhoods with active cultural organizations and historic downtown areas.

The Ports of Galveston, Texas City, Houston and Freeport are all linked by the Gulf Intracoastal Waterway, playing a major role in Gulf Coast shipping and international trade.

Established in 1893, the Port of Texas City is one of the ten largest ports in the country and in the top five just within Texas. The Port of Texas City is also the largest privately owned petrochemical port facility in the United States. The U.S. Department of Commerce has designated parts of the City of Texas City as a Foreign Trade Zone (FTZ), thereby, allowing companies within the zone to process trade goods exempt from most U.S. Customs duties. The port and city are negotiating the details to extend FTZ status to other sections of the port.

The City of Texas City signed a long-term agreement with the Stevedoring Services of America (and partner Americana Ships) to develop Shoal Point. Upon completion, it will generate 1,900 new jobs and an estimated \$5.5 million in new taxes. This came as a result of the fact that Texas City is further inland than Galveston and is in close proximity to Interstate 45 which leads directly into Houston. In addition, Texas City is on the edge of the Gulf of Mexico and is the only governmental entity with a permit to deepen its channel to 50 feet. This facility will be identical to the one the Stevedoring Services of America operates in Oakland California and will remain a private port, not dependent upon public funds for further development. With a 50 ft channel, this port will cater to the next generation of deeper cargo vessels.

Galveston Wharves, a deep-water port, and one of the largest dry cargo ports in the United States, is located at the entrance of Galveston Bay. The wharves comprise a large portion of the Galveston port complex which is located along the Galveston Channel access waterway lying between Galveston and Pelican Island, and leading from Galveston Bay to the open sea, which is 9.3 miles away. The port is Texas' gateway for cruise sailings and international trade making it a self-supporting enterprise fund with operating revenues of approximately \$21 million. In addition, the Port has undertaken a project to deepen the ports channel from 40 to 45 feet, allowing the port to handle and berth larger capacity ships, thereby leading to increased revenue.

Owned by the City of Galveston, but run by its own board, the Galveston Wharves owns and operates for hire transit sheds, public wharves, open and covered storage facilities, warehouses, and various freight handling facilities, including a container terminal and an export grain elevator. During the past several years, the Wharves have become primarily a landlord port entity as opposed to an operating entity. Most of the operating functions of the Wharves' facilities are performed by lessees or third party operators.

The Port has, at times, found it difficult to compete effectively with the Port of Houston due to higher rail transportation costs from the port into the Houston market. One area in which they have successfully competed is the cruise industry. The Port of Galveston serves as the primary point of embarkation for cruises to the Western Caribbean. In 2015 three cruise lines will have ships sailing from the Port of Galveston including Carnival, Royal Caribbean, and Disney. Carnival

<b>Galveston Wharves Owned Facilities Short Tons Handled</b>		
<b>Year</b>	<b>Tons</b>	<b>% Change</b>
1994	5,969,590	
1995	7,307,838	22.4%
1996	8,060,393	10.3%
1997	6,080,568	-24.6%
1998	6,113,772	0.5%
1999	8,194,824	34.0%
2000	6,899,059	-15.8%
2001	4,270,734	-38.1%
2002	3,356,568	-21.4%
2003	3,429,084	2.2%
2004	3,384,776	-1.3%
2005	4,550,014	34.4%
2006	6,217,668	36.7%
2007	6,191,430	-0.4%
2008	5,911,882	-4.5%
2009	5,849,777	-1.1%
2010	8,219,660	40.5%
2011	3,906,428	-52.5%
2012	4,786,576	22.5%
2013	4,464,309	-6.7%

Source:  
 "Port Statistics by Fiscal Year." Port of Galveston, TX-Official Website. January 1, 2013. Accessed October 24, 2014.

will be adding additional ships and cruise destinations to its schedule, and Disney will have a ship in Galveston starting in the fall.

Success in the cruise industry builds on a historically relatively large service industry employment largely fueled by tourism. Traditionally, tourism and recreation have drawn millions of visitors to Galveston County.

Major tourist attractions on Galveston Island include numerous museums, the restored 1877 iron barque, the Elissa, the Center for Transportation and Commerce, the Texas Seaport Museum, Lone Star Flight Museum, Rosenberg Library, Mary Moody Northern Museum, the Colonel (a Victorian-style paddle wheel boat), the Bishop's Palace, Ashton Villa, the Grand 1894 Opera House, Moody Gardens, the Historic Strand and a collection of numerous restored homes known as the East End and Silk Stocking Historical Districts. Through the Galveston Historical Foundation, Galveston Island ranks second in the nation in its restoration efforts. The renovated National Historical Landmark district, known as "The Strand", exhibits one of the nation's finest collections of Victorian architecture. Special annual festivities also draw thousands of visitors to Galveston Island including Galveston Historical Foundations' Homes Tour, Dickens Festival on the Strand, Mardi Gras, Oktoberfest and the Jazz Festival.

A convention center, opened in 2003, is located on Seawall Boulevard, close to the San Luis Resort and the Galveston Island Hilton Hotel. The Convention Center, a two-story facility, contains an exhibit hall of over 43,000 square feet and a grand ballroom with 15,500 square feet.

Galveston County continues to add new tourist attractions. Moody Gardens, on Galveston Island, is home to a 10 story glass pyramid, which contains one of the world's largest rainforest displays of exotic plants and animals. The Discovery Pyramid hosts traveling exhibits from around the world. Additionally, Moody Gardens has an IMAX 3D theatre, a private beach, a 4D special FX Theater, a 75,000 square foot convention center, 418 hotel rooms, restaurants, and a 15 story aquatic pyramid featuring aquatic animals from around the world. More than a million people have visited Moody Gardens to date.



Moody Gardens – Rainforest Pyramid (Wikimedia Commons)

Another major investor in Galveston County has been the Landry’s corporation and Fertitta Hospitality. They manage the Galveston Island Convention Center, own the Hilton and San Luis Resorts on Galveston Island and various individual hotel and restaurant establishments. They continue to purchase and develop major pockets of tourism throughout the gulf coast area such as the Kemah Boardwalk. They recently opened an amusement pier known as Pleasure Pier on Galveston Island offering rides, carnival attractions, and food.

In 2006, Schlitterbahn completed a new water park facility located near Moody Gardens. It operates 200 days a year with an estimated “ripple effect” on the local economy of between \$30 to \$35 million dollars a year.

Though Galveston Island remains the primary tourist destination in Galveston County, the mainland continues to see increased tourist activity as well;

Texas City boasts the “world’s longest manmade fishing pier,” the Texas City Dike. A 600-foot pier at the end of the dike offers some of the deepest water pier fishing on the Texas Coast and attracts large numbers of visitors.

Kemah’s Boardwalk overlooking Galveston Bay and 20 miles from Houston is one of the attractions for visitors to the county providing hotel accommodations, various theme restaurants, shopping, and family oriented entertainment including a mini-amusement park. This 60-acre development includes a 36-foot carousel, a 65-foot Ferris wheel and more. It receives about 3 million visitors annually. It additionally boasts a 424 slip marina and aquarium. The South End Historic District of the Kemah Boardwalk features many local, family owned businesses. The businesses range from bed and breakfasts to shopping.

In addition, the Galveston Bay/Clear Lake area is the boating capital of Texas and harbors one of the largest fleets of pleasure craft in the United States.

The local water abounds with a variety of fish, including Spanish mackerel, red snapper, flounder, pompano, spotted sea trout, redfish, tarpon, oysters, and shrimp.

Galveston Island is home to the University of Texas Medical Branch (UTMB). UTMB is the oldest and largest medical school in the state, enrolling more than 2,800 students and employing more than 3,500 faculty. The campus includes seven hospitals and the affiliated Shriners Burn Institute, as well as more than 100 outpatient clinics. It is the only multi-categorical health referral facility in Texas, and one of the principal centers in the Southwest. The main general care hospital is John Sealy Hospital with other on-campus hospitals specializing in women, children, burn victims, geriatrics and psychiatrics. Currently, UTMB is certified as a Level I Trauma Center and serves as the lead trauma facility for the nine-county region in southeast Texas, including the Greater Houston area.

UTMB has completed a new \$150 million Bio Level 4 containment facility, to be used to research countermeasures to pathogens that terrorists might use as weapons, or that naturally occur in nature such as Ebola. It is expected to contribute an additional \$75 million a year to Galveston Island's economy.

Galveston Island is also home to the Texas A&M University maritime campus, which is the only U.S. maritime academy that grants both Bachelor of Science degrees and commissions in the Merchant Marine. Texas A&M University at Galveston is located on Galveston Island and has an estimated enrollment of 2,050. Galveston is the only city in Texas to host campuses of both the UT and A&M systems.

The Mainland Medical Center, 233 bed, private, for-profit, hospital operates in Texas City.

Three community colleges also serve the area: College of the Mainland, Galveston College and San Jacinto College. College of the Mainland is located in Texas City and has an estimated enrollment of 4,100. Galveston College is located on Galveston Island and has an estimated enrollment of 2,300.

Scholes International Airport is the county's only publicly owned airport, it is a two-runway airport located on Galveston Island primarily used for general aviation, offshore energy transportation, and some limited military operations. Privately-owned airports in the County include Creasy Airport and Kami-Kazi Airport.

Private heliports for private use include: University of Texas Medical Branch in Galveston has two heliports: one for Ewing Hall and one for its emergency room. Republic Helicopters Heliport is in an unincorporated area, adjacent to Hitchcock.

All rail traffic is currently industrial-related. Regularly scheduled passenger rail service in Galveston County ceased on April 11, 1967.

The City of Galveston is served by Island Transit, a public transportation agency.

The Galveston County Central Appraisal District is made up of over 70 taxing units.

**Economic Data:** Total wages for those working in Galveston County have increased by nearly \$1.6 billion since 2002. These changes have been driven by an increase both in the number of jobs to 105,760 in 2013 and an increase in the average wage per job.

**Jobs in Galveston County**

<b>Year</b>	<b>Wages</b>	<b># Jobs</b>	<b>Ave. Wage Per Job</b>
2002	\$2,943,197,000	93,415	\$31,507
2003	\$3,070,573,000	94,038	\$32,652
2004	\$3,177,519,000	94,356	\$33,676
2005	\$3,303,008,000	94,161	\$35,078
2006	\$3,776,534,000	98,676	\$38,272
2007	\$4,170,366,000	102,594	\$40,649
2008	\$4,367,065,000	103,147	\$42,338
2009	\$4,256,753,000	99,066	\$42,969
2010	\$4,315,980,000	100,866	\$42,789
2011	\$4,421,064,000	102,188	\$43,264
2012	\$4,511,993,000	103,663	\$43,526
2013	\$4,610,933,000	105,760	\$43,598

Source: U.S. Bureau of Economic Analysis

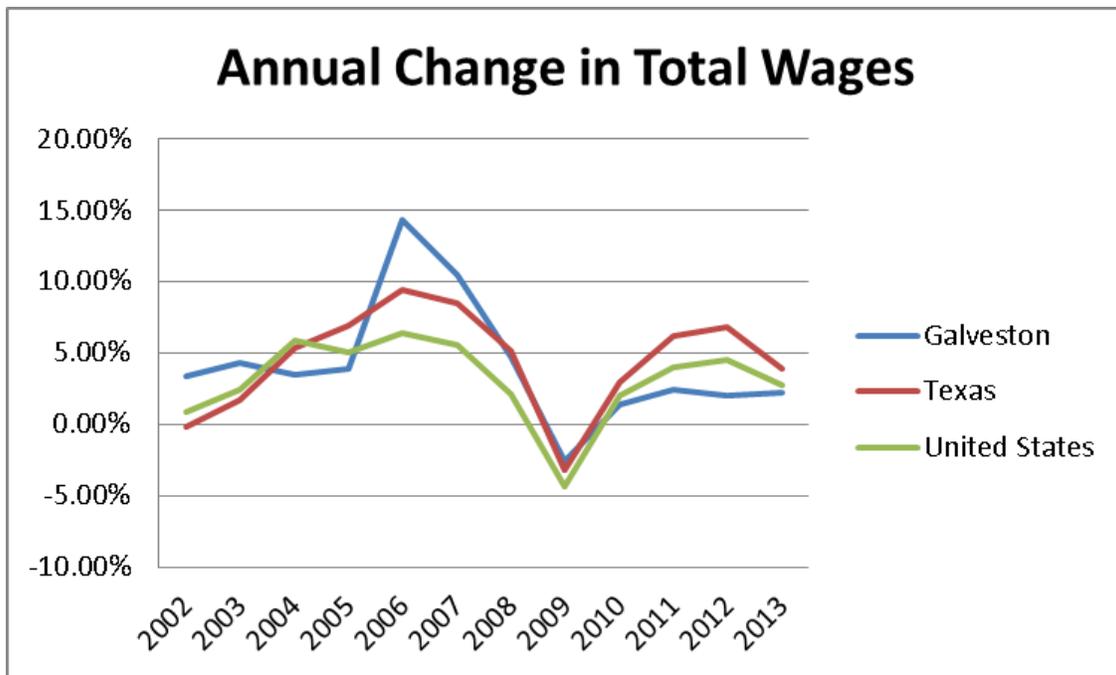
Data from the U.S. Bureau of Economic Analysis suggests that there has been an increase in income for those employed in Galveston County across most industries from 2003 to 2013 with governmental and manufacturing still ranking first and second. Since 2002 income for the governmental sector has increased by 34%. The highest increases were seen in transportation and warehousing although several other industries also saw high increases.

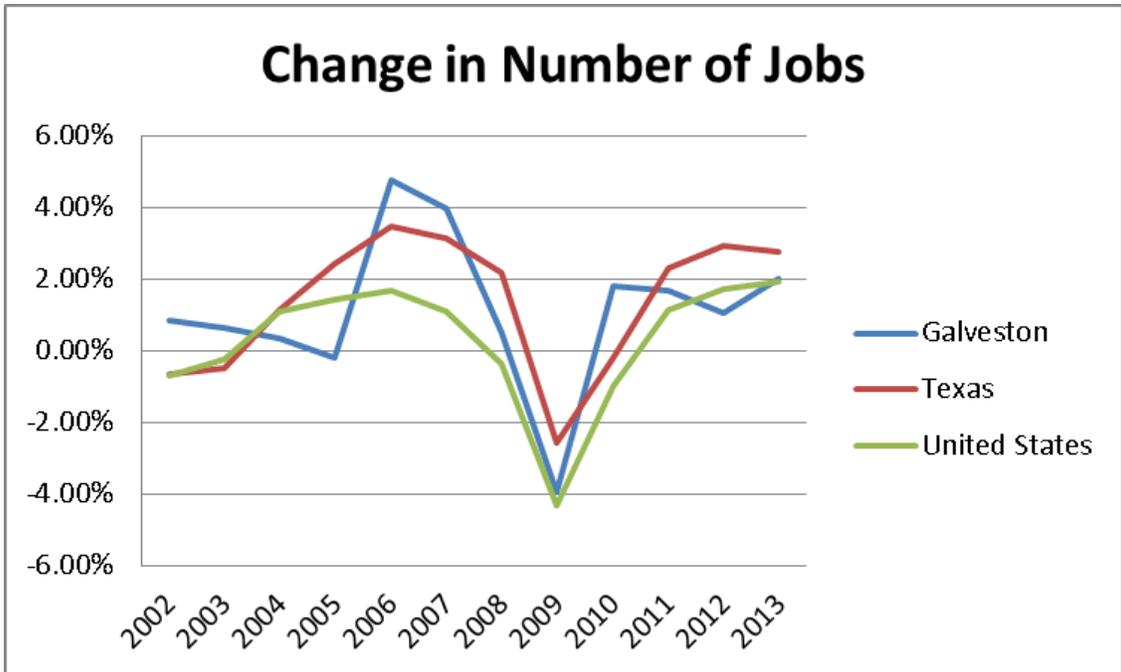
<b>Income by Industry (Employed in Galveston County) \$ Thousands</b>						
<b>Industry</b>	<b>2003</b>	<b>% of total</b>	<b>2013</b>	<b>% of Total</b>	<b>\$ Change</b>	<b>% Change</b>
Government and government enterprises	\$ 1,381,446	31.34%	\$ 1,848,114	27.78%	\$ 466,668	33.78%
Manufacturing	\$ 682,687	15.49%	\$ 918,368	13.80%	\$ 235,681	34.52%
Health care and social assistance	\$ 284,787	6.46%	\$ 459,957	6.91%	\$ 175,170	61.51%
Retail trade	\$ 303,743	6.89%	\$ 485,211	7.29%	\$ 181,468	59.74%
Construction	\$ 288,625	6.55%	\$ 499,588	7.51%	\$ 210,963	73.09%
Finance and insurance	\$ 251,170	5.70%	\$ 367,372	5.52%	\$ 116,202	46.26%
Other services, except public administration	\$ 207,863	4.72%	\$ 318,859	4.79%	\$ 110,996	53.40%
Professional, scientific, and technical services	\$ 219,667	4.98%	\$ 383,726	5.77%	\$ 164,059	74.69%
Accommodation and food services	\$ 190,271	4.32%	\$ 317,881	4.78%	\$ 127,610	67.07%
Wholesale trade	\$ 108,192	2.45%	\$ 182,013	2.74%	\$ 73,821	68.23%
Transportation and warehousing	\$ 115,790	2.63%	\$ 247,520	3.72%	\$ 131,730	113.77%
Real Estate and rental and leasing	\$ 88,047	2.00%	\$ 113,764	1.71%	\$ 25,717	29.21%
Administrative and waste management services	\$ 95,855	2.17%	\$ 183,634	2.76%	\$ 87,779	91.57%
Arts, entertainment, and recreation	\$ 40,246	0.91%	\$ 72,005	1.08%	\$ 31,759	78.91%
Information	\$ 41,592	0.94%	\$ 49,160	0.74%	\$ 7,568	18.20%
Utilities	\$ 29,103	0.66%	\$ 29,311	0.44%	\$ 208	0.71%
Mining	\$ 32,617	0.74%	\$ 109,565	1.65%	\$ 76,948	235.91%
Educational Services	\$ 25,650	0.58%	\$ 43,557	0.65%	\$ 17,907	69.81%
Management of companies and enterprises	\$ 8,862	0.20%	\$ 15,439	0.23%	\$ 6,577	74.22%
Forestry, fishing and related activities	\$ 9,176	0.21%	\$ 9,173	0.14%	\$ (3)	-0.03%
Farm Earnings	\$ 2,810	0.06%	\$ (516)	-0.01%	\$ (3,326)	-118.36%
<b>Totals</b>	\$ 4,408,199		\$ 6,653,701		\$ 2,245,502	

<b>Galveston County Jobs by Industry</b>						
<b>Industry</b>	<b>2003</b>	<b>% of Total</b>	<b>2013</b>	<b>% of Total</b>	<b>Change</b>	<b>% Change</b>
Government, and government enterprises	29,617	24.42%	27,319	18.77%	-2,298	-7.76%
Retail trade	14,053	11.59%	17,158	11.79%	3,105	22.09%
Accommodation and food services	11,534	9.51%	15,425	10.60%	3,891	33.74%
Health care and social assistance	8,513	7.02%	11,256	7.73%	2,743	32.22%
Other services, except public administration	8,231	6.79%	9,695	6.66%	1,464	17.79%
Manufacturing	6,874	5.67%	7,317	5.03%	443	6.44%
Construction	7,305	6.02%	8,488	5.83%	1,183	16.19%
Finance and insurance	5,898	4.86%	8,679	5.96%	2,781	47.15%
Professional, scientific, and technical services	5,992	4.94%	7,734	5.31%	1,742	29.07%
Real estate and rental and leasing	4,939	4.07%	7,563	5.20%	2,624	53.13%
Administrative and waste management services	4,941	4.07%	7,278	5.00%	2,337	47.30%
Arts, entertainment, and recreation	3,163	2.61%	3,871	2.66%	708	22.38%
Transportation and warehousing	3,027	2.50%	4,284	2.94%	1,257	41.53%
Wholesale trade	2,101	1.73%	2,688	1.85%	587	27.94%
Educational services	1,291	1.06%	1,992	1.37%	701	54.30%
Information	1,150	0.95%	1,038	0.71%	-112	-9.74%
Forestry, fishing and related activities	637	0.53%	683	0.47%	46	7.22%
Mining	841	0.69%	1,765	1.21%	924	109.87%
Farm Employment	655	0.54%	661	0.45%	6	0.92%
Utilities	378	0.31%	325	0.22%	-53	-14.02%
Management of companies and enterprises	162	0.13%	349	0.24%	187	115.43%
<b>Totals</b>	121,302		145,568		24,266	

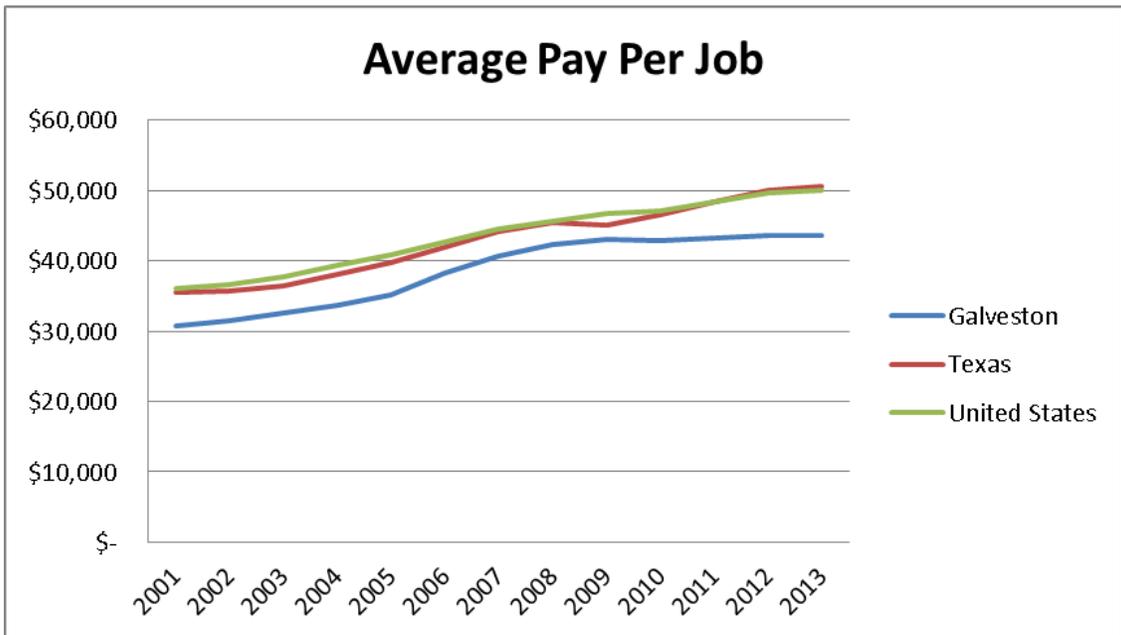
Since 2003 the number of jobs in Galveston County has increased by 24,266. Increases in jobs were primarily seen in management of companies and enterprises, retail, administrative and waste management services, and finance and insurance. The industries that saw decreases in jobs were information, utilities, and governmental. Overall job growth and wage growth in Galveston County has been strong.

Overall the wage and job trends reflect the income of residents of Galveston County which has also increased over time from 2003 to 2013. Per Capita income has increased by \$15,346 over that period. Between 2012 and 2013 Galveston County saw an increase 2.19% in total wages. This was lower than both the national growth of wages during this period which was 2.74% and lower than the growth in Texas which was 3.89%. Galveston County has seen an increase in jobs and wages since 2010 which is in line with the state and national trends, even though it continues to see lower increases.





The change in total jobs in the county has increased since 2010. Galveston County saw a recovery before the nation or the state which saw only minor decreases in 2010, but did not see any increases until 2011. In 2013 Galveston County saw an increase in jobs of 2%. However, the average pay per job is significantly lower than the national or state average.

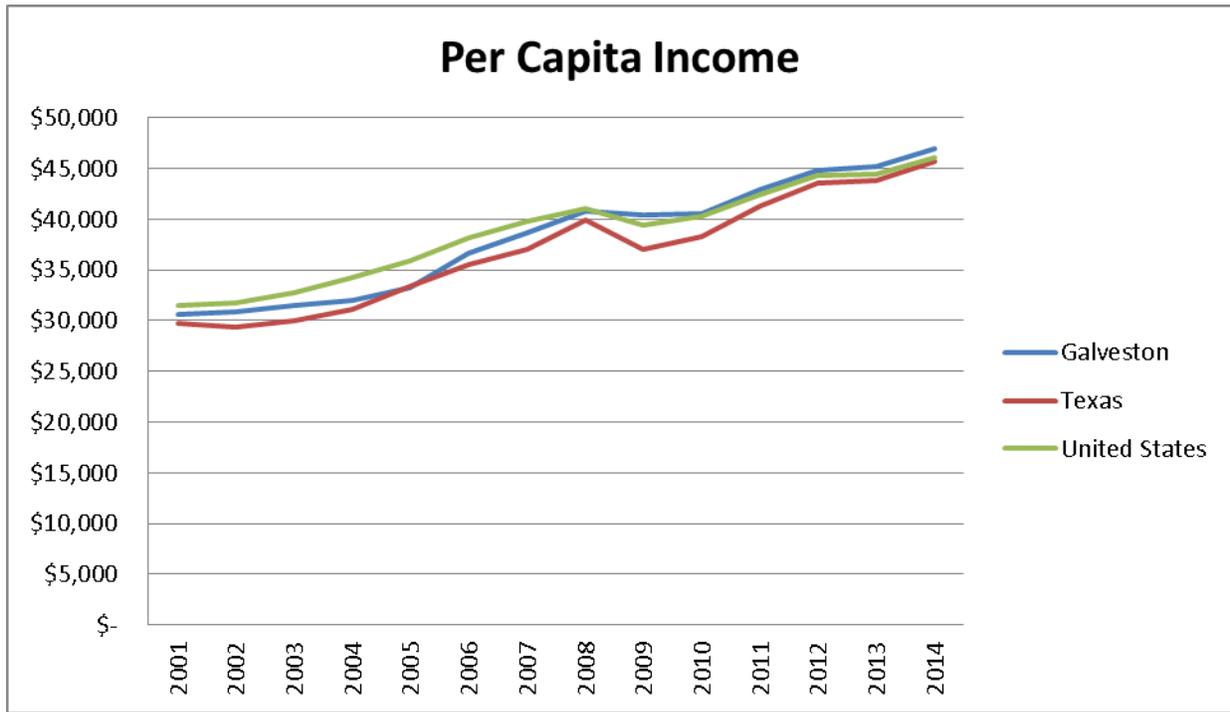


Personal income in Galveston County has seen increases since 2010. There were several years of strong growth over 5% annually. However, in the most recent two years personal income growth has varied 2013 saw weaker than normal growth in personal income and per capita income. The trends in Galveston County have followed the state and national trends in the same.

### Income-Residents of Galveston County

Year	Personal Income	% Change	Population	Per Capita Income	% Change
2003	\$ 8,366,937,000		265,269	\$ 31,541	
2004	\$ 8,644,203,000	3.3%	269,760	\$ 32,044	1.6%
2005	\$ 9,120,865,000	5.5%	274,806	\$ 33,190	3.6%
2006	\$ 10,235,756,000	12.2%	279,182	\$ 36,663	10.5%
2007	\$ 11,056,305,000	8.0%	283,770	\$ 38,962	6.3%
2008	\$ 11,762,646,000	6.4%	288,643	\$ 40,752	4.6%
2009	\$ 11,609,523,000	-1.3%	287,428	\$ 40,391	-0.9%
2010	\$ 11,860,239,000	2.2%	292,574	\$ 40,538	0.4%
2011	\$ 12,677,499,000	6.9%	295,673	\$ 42,877	5.8%
2012	\$ 13,525,847,000	6.7%	301,469	\$ 44,866	4.6%
2013	\$ 13,873,877,000	2.6%	307,465	\$ 45,123	0.6%
2014	\$ 14,741,197,000	6.3%	314,198	\$ 46,917	4.0%

Source: U.S Census Bureau  
U.S. Bureau of Economic Analysis



In 2013 Galveston County had an unemployment rate of 7.6% which represented the second year of decreases in unemployment. Galveston trends higher on unemployment than the state or national average on a consistent basis. However, the unemployment trend in Galveston trends to follow the national and state trends it increases and decreases for the most part in correspondence to state and national unemployment rates.

Population & Demographics: Galveston County is the 17<sup>th</sup> largest county in the state of Texas with a current census estimate of 314,198 people for 2014. This is an increase of 22,889 people since the 2010 census and also represents an 8% increase.

### **Texas County Populations**

<b>County</b>	<b>2010 Census</b>	<b>2014 Estimate</b>
Harris County	4,092,459	4,441,370
Dallas County	2,368,139	2,518,638
Tarrant County	1,809,034	1,945,360
Bexar County	1,714,773	1,855,866
Travis County	1,024,266	1,151,145
El Paso County	800,647	833,487
Collin County	782,341	885,241
Hidalgo County	774,769	831,073
Denton County	662,614	753,363
Fort Bend County	585,375	685,345
Montgomery County	455,746	518,947
Williamson County	422,679	489,250
Cameron County	406,220	420,392
Nueces County	340,223	356,221
Brazoria County	313,166	338,124
Bell County	312,946	329,140
Galveston County	291,309	314,198

In the aftermath of Hurricane Ike in 2008 there was a decrease in the county population primarily along the coast on Galveston Island and Bolivar Peninsula. However, the population decrease only covered one year, and rebounded quickly as mainland populations grew primarily in northern part of the county.

The greatest population increase has been in The City of League City which grew an estimated 13% since the 2010 census. Kemah a small coastal town saw growth of 11% for a total estimated population of 1,962. Although multiple cities had a decrease between the 2000 and 2010 census there has been growth in all communities since the 2010 census.

## Galveston County Population

	2000	2010	Change #	Change %	2014		
					(Estimate)	Change #	Change %
Bayou Vista	1,644	1,537	(107)	-7%	1,568	31	2%
Clear Lake Shores	1,205	1,063	(142)	-12%	1,138	75	7%
Dickinson	17,093	18,680	1,587	9%	19,595	915	5%
Friendswood	21,237	25,510	4,273	20%	27,153	1,643	6%
Galveston	57,247	47,743	(9,504)	-17%	49,608	1,865	4%
Hitchcock	6,386	6,961	575	9%	7,442	481	7%
Jamaica Beach	1,075	983	(92)	-9%	1,030	47	5%
Kemah	2,330	1,773	(557)	-24%	1,962	189	11%
La Marque	13,682	14,509	827	6%	15,521	1,012	7%
League City	45,444	81,998	36,554	80%	92,619	10,621	13%
Santa Fe	9,548	12,222	2,674	28%	12,860	638	5%
Texas City	41,521	45,099	3,578	9%	46,639	1,540	3%
Tiki Island	1,016	968	(48)	-5%	1,007	39	4%
Unincorporated	14,992	32,263	17,271	115%	36,056	3,793	12%
<b>Total County Population</b>	<b>234,420</b>	<b>291,309</b>	<b>56,889</b>	<b>24%</b>	<b>314,198</b>	<b>22,889</b>	<b>8%</b>

The population distribution by race and ethnicity was gathered from 2014 census estimate by the U.S. Census Bureau. It is expected to remain the same over the next several years. The overall distribution is similar to the state distribution with a lower percent of the population identifying as Hispanic or Latino.

### Population by Race 2014 Estimate % of Population

	Galveston	
	County	Texas
White alone	80.1%	80.0%
Black or African American alone	13.6%	12.5%
American Indian and Alaska Native alone	0.8%	1.0%
Asian alone	3.4%	4.5%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.1%
Two or More Races	1.9%	1.8%
Hispanic or Latino	23.7%	38.6%
White alone, not Hispanic or Latino	58.1%	43.5%

# Galveston County, Texas

## Accounting System

The accounts of the County are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

## Governmental Funds

Governmental Funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, and interest are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental Funds include the following fund types:

The ***General Fund and Related Funds***, the County's primary operating funds, account for all financial resources except those required to be accounted for in another fund.

***Special Revenue and Dedicated Funds*** account for the revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

***Debt Service Funds*** account for the servicing of general long-term debt not being financed by proprietary funds.

**Capital Project Funds** account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary funds. Unless labeled as "annually budgeted", capital projects funds reported herein reflect appropriations made on a project length basis rather than on an annual basis and remaining appropriations are carried forward until the projects are completed.

Except for capital project, grant and federal and state entitlement appropriations, or for encumbrances outstanding in any fund, unused appropriations lapse at the end of each fiscal year.

### **Proprietary Funds**

Proprietary Funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The County proprietary funds consist only of Internal Service Fund types.

**Internal Service Funds** account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Certain individual Special Revenue, Trust, Agency and Capital Project Funds accounted for in the County's ledgers have not been reported herein since such funds do not operate under annual budgets duly approved by the Commissioners Court.

The fiscal year 2016 adopted budget appropriates expenditures into the following functional groups: Personal Services, Supplies, Other Services and Charges, Other Expenses, Capital Outlay, Debt Service and Other Financing Uses. Each group is the sum of individual line item allocations, which have been input into the County's interactive financial accounting system for the purpose of managerial information and control.

Budgetary control is facilitated through incorporating appropriations in the County's accounting system (general ledger for revenues and expenditures/expenses). Through budgetary policy adopted by Commissioners Court budgetary control is exercised on a line item basis for Personal Services and for Capital Outlay, and on functional group basis (major classification) for Supplies, Other Services and Charges, Other Expenses, Debt Service and Other Financing Uses.

### **Basis for Budgeting**

The Basis for Budgeting revenues and expenditure/expense items for the annual budget is the same as that defined as the basis of accounting as set forth above. Governmental Funds consisting of the General Fund (Fund 1101), Related Funds (Funds 1201-1207), Special Revenue Funds (Funds 2101-2601), Capital Project Funds (Funds 3100-3373), and Debt Service Funds (Funds 4020-4999) are governmental funds and as such use the modified accrual basis of accounting for budgeting and accounting.

Only the Internal Service Funds (Funds 6123-6130) are proprietary funds which are budgeted and accounted for on the accrual basis of accounting.

All County funds which incorporate annually approved budgets are listed and reported in the Comparative Summary of Revenues and Appropriations in this budget.

## **Galveston County – Fund Descriptions & Structure**

### **Governmental Funds:**

Governmental Funds consist of the following fund types:

#### **The General Fund and Related Funds**

The General Fund is the County’s primary operating fund. It is used to account for all financial transactions not properly included in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County. The Related Funds are those whose primary source of revenue is a transfer of funds from the General Fund, but whose activities are segregated to facilitate special accounting and accumulation of resources.

#### **Special Revenue and Dedicated Funds**

Special and dedicated funds are generally county monies, but the revenues are set aside to be used for specific expenditures as detailed in statute. The funds can be organized into three categories: (1) funds under the control of a specific elected official, rather than the Commissioners Court; (2) funds under the shared authority of an elected official and the Commissioners Court, and (3) funds that are managed by Commissioners Court but which may only be spent on certain specified purposes.

#### **Debt Service Funds**

This fund is used to account for the debt service transactions related to all bond issues of the County.

#### **Capital Project Funds**

These funds are used to account for the receipts and disbursements related to the construction or purchase of a property or facility of the County, or for other types of long-lived assets or whose funding requires multi-year commitments.

### **Proprietary Funds:**

Proprietary Funds consist of the following fund types;

**Internal Service Funds** Internal Service Funds may be used to report separately any activity that provides goods or services to other funds, departments, or agencies of the primary government or its component units, or to other governments, on a cost-reimbursement basis.

#### **Capital Project Funds**

Capital Project Funds, under Proprietary Funds, account for the acquisition or construction of major capital facilities financed by Proprietary Funds. These projects are typically budgeted during the annual budget process.

**Major and Nonmajor Funds:**

Major Funds of Galveston County are funds who's Revenues or Expenditures represent more than 10% of either Total Revenues or Total Appropriations in the 2016 Budget.

**The General Fund – Governmental (Major Fund):**

The General Fund is defined as a Major fund, and is the chief operating fund of the county. It is generally funded by a combination of Ad Valorem Tax Revenues and Charges for Services. Its scope includes nearly all aspects of county business including the Court System, Law Enforcement, Parks, Senior Services, Facilities, etc.... The General Fund is also the main source of funding for many special revenue funds including Public Health and Juvenile Justice. In addition, the General Fund provides funding for all internal service funds including Group Insurance, Self-Insurance Reserve, Unemployment Insurance and Workers' Compensation.

The General Fund is the only fund that meets the definition of a Major Fund in the 2016 County Budget.

Nonmajor Funds of Galveston County are funds who's Revenues or Expenditures represent less than 10% of either Total Revenues or Total Appropriations in the 2016 Budget.

**Internal Service Funds- Proprietary (All Nonmajor Funds):**

These funds are established separately to account for various insurance related activities servicing all divisions in the county. These funds are funded through Charges for Services and transfers from the General Fund. These funds include;

- Group Insurance
- Unemployment Insurance Fund
- Self Insurance Reserve
- Workers Compensation

**Special Revenue Funds (All Nonmajor Funds):**

These funds are established separately to account for specific revenues (typically either Ad Valorem Taxes or Charges for Services) which are legally restricted to expenditure for a specific purpose as dictated by statute. These include;

- Records Management funds (various)
- District Clerk Child Welfare
- Election Services Contract
- District Clerk Child Support IV-D
- Voter Registration Revenue
- Tax Assessor Collector Special Inventory Tax Escrow
- Donations to Galveston County
- District Attorney Check Collection Fees
- Courthouse/Court Security Funds
- Appellate Judicial System
- Law Library
- Mediation Services
- Justice Court Technology
- Probate Court Contribution
- Pretrial Intervention Program
- Sheriff Seizures After 10/89

- Law Enforcement Education
- Constable Seizures
- Emergency Management
- Road and Bridge
- FM/Lateral Road/Road, Bridges & ROW
- Road District #1
- Beach and Parks

**Capital Project Funds – Governmental (All Nonmajor Funds):**

These funds account for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds. All currently active Capital Project Funds have been funded through debt issuance for specific project uses. These are typically multi-year project budgets and are not budgeted on an Annual basis during the regular budget process. These funds include:

- County Capital Projects Fund
- Capital Replenishment Fund
- Limited Tax County Building Bonds Series 2009
- Limited Tax Criminal Justice Bonds Series 2003A
- 1987 Road Bonds
- Unlimited Tax Road Bonds Series 2003B
- Unlimited Tax Road Bonds Series 2001
- Pass-Through Toll Revenue Limited Tax Bond Series 2007
- Unlimited Tax Road Bonds Series 2009
- County Road and Bridge Projects
- Limited Tax Flood Control Bonds Series 2009
- Galveston County COB Series 2008

**Capital Project Funds – Proprietary (All Nonmajor Funds):**

These funds account for the acquisition or construction of major capital facilities financed by proprietary funds. All currently active Proprietary Capital Project Funds have been funded through transfers from the General Fund. These are budgeted annually during the Annual budget process. These funds include:

- County Capital Project Fund
- County Capital Replenishment Fund

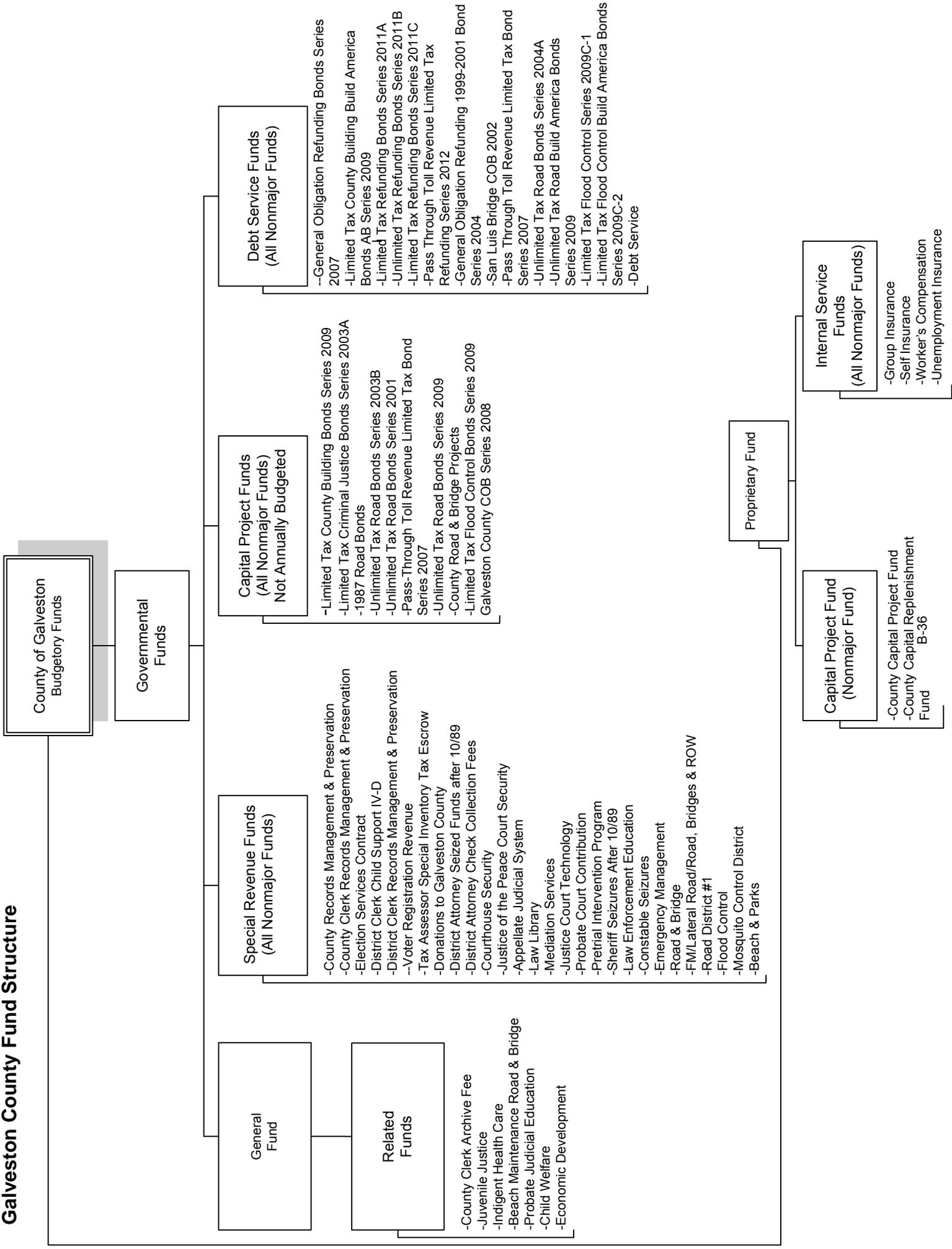
**Debt Service Funds – Governmental (All Nonmajor Funds):**

These funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. These are generally funded through Ad Valorem Tax Revenue with the rates and expenditures established during the annual budgeting process. These funds include;

- General Obligation Refunding Bonds Series 2007
- Limited Tax County Building Build America Bonds AB Series 2009
- Limited Tax Refunding Bonds Series 2011A
- Unlimited Tax Refunding Bonds Series 2011B

- Limited Tax Refunding Bonds Series 2011C
- Pass-Through Toll Revenue Limited Tax Refunding Series 2012
- General Obligation Refunding 1999-2001 Bond Series 2004
- San Luis Pass Bridge COB 2002
- Pass Thru Toll Revenue Limited Tax Bd Srs 2007
- Unlimited Tax Road Bonds Series 2004A
- Unlimited Tax Road Build America Bonds Series 2009
- Limited Tax Flood Control Series 2009C-1
- Limited Tax Flood Control Build America Bonds Series 2009C-2
- Debt Service Fund

# Galveston County Fund Structure



**COUNTY OF GALVESTON, TEXAS**

**FY 2015 to FY 2016 Changes in Fund Balances**

Fund Description	Fund	Estimated Beginning Fund Balance 10/1/2015	Revenue Estimate & Other Sources	Requested Expenditure Budget	Projected FY16 Ending Fund Balance	\$ Change in Fund Balance	% Change in Fund Balance
General Fund	1101	\$ 48,764,956	\$ 124,881,345	\$ 125,299,559	\$ 48,346,742	\$ (418,214)	-0.9%
County Clerk Archive Fund	1201	1,764,159	706,500	603,852	1,866,807	102,648	5.8%
Juvenile Justice	1202	2,764,692	4,848,000	4,562,141	3,050,551	285,859	10.3%
Indigent Health Care Fund	1203	8,603,118	2,555,200	2,500,000	8,658,318	55,200	0.6%
Beach Maintenance - Rd & Bridge	1204	498,699	589,400	627,357	460,742	(37,957)	-7.6%
Probate Judicial Education Fund	1205	63,936	68,800	4,300	128,436	64,500	100.9%
Child Welfare	1206	174,010	189,900	280,845	83,065	(90,945)	-52.3%
Economic Development Fund	1207	-	379,220	359,220	20,000	20,000	0.0%
County Records Management	2101	361,864	107,200	60,900	408,164	46,300	12.8%
County Clerk Mgt & Preservation	2102	1,711,667	888,500	621,981	1,978,186	266,519	15.6%
Elections Services Contract Fund	2103	502,013	292,000	242,000	552,013	50,000	10.0%
District Clerk-Child Support	2105	109,481	4,200	46,600	67,081	(42,400)	-38.7%
District Clerk- Records Mgt.	2106	105,637	61,000	20,000	146,637	41,000	38.8%
Voter Registration Fund	2107	9,836	60,020	38,345	31,511	21,675	220.4%
Tax Assessor Special Inv Tx Fund	2111	64,679	17,500	9,350	72,829	8,150	12.6%
Donations to Galveston Co.	2121	19,054	10,000	10,000	19,054	-	0.0%
District Attorney Contraband Aft 10/89	2131	305,364	75,600	76,213	304,751	(613)	-0.2%
District Attorney Check Collection Fees	2132	17,513	500	2,000	16,013	(1,500)	-8.6%
Courthouse Security	2205	166,178	167,135	191,300	142,013	(24,165)	-14.5%
JP Court Security	2206	35,654	15,000	-	50,654	15,000	42.1%
Appellate Judicial Fund	2207	34,736	34,000	-	68,736	34,000	97.9%
Law Library	2211	72,882	207,400	178,000	102,282	29,400	40.3%
Mediation Services Program	2212	1,102,858	117,500	75,000	1,145,358	42,500	3.9%
Justice Courts Technology Fund	2215	107,826	44,100	81,000	70,926	(36,900)	-34.2%
Probate Court Contribution Fund	2216	295,856	40,000	53,500	282,356	(13,500)	-4.6%
Supplemental Court Initiated Guardianship	2217	126,020	89,000	30,000	185,020	59,000	46.8%
Pretrial Intervention Program Fund	2218	25,000	25,000	-	50,000	25,000	100.0%
Sheriff Seizure After 10/89	2242	317,443	26,500	-	343,943	26,500	8.3%
Task Force Seizures Pre 10/89	2245	6,231	-	-	6,231	-	0.0%
Law Enforcement Education Fund	2250	161,988	48,500	-	210,488	48,500	29.9%
Constable Seizures Fund	2255	3,478	15	-	3,493	15	0.4%
Emergency Management Fund	2260	2,037,263	9,800	800,000	1,247,063	(790,200)	-38.8%
Road & Bridge Fund	2301	1,205,612	4,661,877	5,594,258	273,231	(932,381)	-77.3%
Right-Of-Way / Farm to Market	2303	1,251,952	84,600	142,493	1,194,059	(57,893)	-4.6%
Road District #1	2341	955,035	484,000	236,500	1,202,535	247,500	25.9%
Flood Control	2370	1,450,867	1,723,334	1,995,625	1,178,576	(272,291)	-18.8%
Mosquito Control Fund	2410	880,063	976,180	1,190,592	665,651	(214,412)	-24.4%
Beach & Parks	2601	2,267,499	370,000	225,737	2,411,762	144,263	6.4%
Galveston County Museum	2621	17,909	17,500	17,500	17,909	-	0.0%
County Capital Project Fund	3100	2,472,163	300,000	-	2,772,163	300,000	12.1%
County Capital Replenishment Fund	3101	1,190,138	315,000	-	1,505,138	315,000	26.5%
Debt Service	4XXX	5,833,600	30,917,406	31,767,967	4,983,039	(850,561)	-14.6%
Group Health/Worker's Comp/Unemployment	6123/ 6124/6125	3,644,850	15,061,171	13,791,826	4,914,195	1,269,345	34.8%
Self-Insured Fund	6130	3,454,044	3,100,000	2,498,500	4,055,544	601,500	17.4%
<b>Total All Funds:</b>		<b>\$ 94,957,823</b>	<b>\$ 194,569,903</b>	<b>\$ 194,234,461</b>	<b>\$ 95,293,265</b>	<b>\$ 335,442</b>	<b>0.4%</b>

# Galveston County, Texas

## Key Financial Policies and Goals

**Balanced Budget Philosophy:** The Commissioners Court will maintain a “pay-as-you-go” philosophy when making decisions that affect the finances of Galveston County. It is imperative that the County matches reoccurring revenues with reoccurring expenditures in order to ensure financial strength and enhance its bond rating.

**Expenditure Priorities:** The Commissioners Court intends to fund countywide issues before committing resources for specific departmental programs. Such issues include, but are not limited to:

- a) Legally mandated requirements;
- b) Issues that have a substantial impact on the community;
- c) Funding needs that affect every County department; and
- d) Needs that impact the County’s overall financial strength

The budget will provide for the adequate maintenance and the orderly replacement of capital equipment and facilities in order to avoid deterioration of the County’s basic infrastructure. Expenditures and contractual obligations in excess of the amount authorized at the Category level of the adopted annual budget are prohibited. If increased amounts are desired or required, departments must acquire a budget amendment or transfer in accordance with this policy.

**Revenue:** Ad valorem taxes levied on Galveston County property provide a majority of the County’s revenue. In order to reduce the County’s reliance on tax supported revenue, the Commissioners Court will actively pursue non-tax revenue opportunities. The Court will positively receive departmental programs that utilize non-tax revenues. Individual departments should strive to maximize non-tax revenue where appropriate.

**Budgeted & Unreserved Fund Balances:** Galveston County recognizes fund balances that are both “Budgeted” and “Unreserved”. Budgeted Fund Balances is essentially contingency funding to meet unforeseen expenditures that develop throughout the year.

The goal of Commissioners Court is to maintain a combined budgeted and unallocated fund balance in each operating tax fund (General, Road & Bridge, Flood Control, Mosquito Control, and Right-of-Way) of 25% of total budgeted expenditures.

**Debt Ratios:** The County will not issue debt to fund ongoing governmental operations. It will only rely on debt to fund major capital projects or significant one-time expenditures that cannot be funded through continuing revenues.

The Commissioners Court has established the following target debt ratios which will be used when the Court considers the issuance of debt:

- a) Debt as a Percentage of Net Assessed Value: The ratio of bonded debt to net assessed valuation shall not exceed 1.0%.
- b) Debt per Capita: Total bonded debt shall not exceed \$1,700 per capita.
- c) Debt Service as a Percentage of Total Expenditures: The ratio of debt service funded by ad valorem tax revenue to total expenditures (operating expenditures and debt service combined) shall not exceed 15%.

**Debt Service Fund Reserves:** Debt Service funds represent a unique reserve situation and require a higher level of funding. Unless bond covenants require higher reserve levels, Commissioners Court will attempt to maintain an unallocated reserve of 30% of the County's debt service for the next fiscal year.

**County Bond Rating:** The County's bond rating is an important reflection of the County's financial strength to the national credit markets. The County will avoid budgetary decisions which negatively affect the County's bond rating.

# Galveston County, Texas

## POLICY AND PROCEDURES MANUAL

<b>Policy Number:</b> 2.01	<b>Original Approval:</b> February 26, 1998
<b>Policy Name:</b> Financial Management Policies	<b>Last Revision:</b> August 16, 2012

### Background

In 1995, the Commissioners Court began formalizing operational procedures that will improve efficiency and strengthen internal controls. Formalized financial and budget policies are needed to help County Commissioners develop sound financial plans.

### Purpose

Galveston County Commissioners Court establishes these policies as a business-planning framework for the overall financial management of the County. The Commissioners Court will use these guidelines to establish a foundation for public discourse, not as a rigid set of rules which must be followed in every instance.

### Scope

These guidelines will be followed during the Commissioners Court deliberations on all budget issues affecting the County.

### Modification

These guidelines may be modified, from time to time, as circumstances or conditions dictate.

### Guidelines

#### A. General Financial & Budget Guidelines

##### 1. Financial Philosophy

The Commissioners Court will maintain a “pay-as-you-go” philosophy when making decisions that affect the finances of Galveston County. It is imperative that the County matches its reoccurring revenues with reoccurring expenditures in order to ensure financial strength and enhance its bond rating.

**2. County Bond Rating**

The County’s bond rating is an important reflection of the County’s financial strength to the national credit markets. The County will avoid budgetary decisions which negatively affect the County’s bond rating.

**3. Investments**

Investments made by the County shall comply with the Galveston County Investment Policy and the State of Texas Public Funds Investment Act. Such investments shall be governed by the following objectives, in order of priority: safety of principal, maintenance of adequate liquidity, and return on investment.

**4. Physical Assets**

The County will maintain its physical assets at a level that is sufficient to protect the County’s capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital equipment and facilities in order to avoid deterioration of the County’s basic infrastructure.

**5. Criteria for Budget Evaluations**

The Commissioners Court has established criteria for its budget staff to use in evaluating requests for funding. These criteria are outlined in the “Operating Budget Policy” and the “Capital Budget Policy”. These policies will be reviewed and approved at least annually by Commissioners Court when the County budget is adopted.

**6. Countywide Issues**

The Commissioners Court intends to fund countywide issues before committing resources for specific departmental programs. Such issues include, but are not limited to:

- a) Legally mandated requirements;
- b) Issues that have a substantial impact on the community;
- c) Funding needs that affect every County department; and
- d) Needs that impact the County’s overall financial strength.

## **7. Annual Budget Process**

The Commissioners Court will formally begin the annual budget process during the Spring of each year. Departments will be asked to provide detailed budget documentation for the annual budget at this time. This early start will provide the Commissioners Court with enough lead-time to fully evaluate all budget requests. The Budget Office will coordinate the annual budget process.

## **8. Departmental Budget Increases**

As a general rule, departmental budget increases proposed after the beginning of the fiscal year will not be considered prior to the next fiscal year budget. In order to be considered prior to the next annual budget process, a funding proposal must meet the following criteria:

- a) The expenditure is mandated by law or is of an emergency nature;
- b) Funding cannot be identified internally;
- c) The expenditure cannot be delayed until the next fiscal year without a significant negative impact on the public or operations of a department; and,
- d) The Budget Office can verify direct cost-to-benefit savings.

## **9. Budget Adherence**

County Commissioners are accountable to taxpayers for the budget and require all departments to live within the constraints of the approved County budget. By state law Commissioners' Court must declare an emergency to increase the overall expenditure budget for a fund. Departments may not obligate the County to spend more money than budgeted and must process all budget amendments through the Budget Office. The Budget Office will facilitate the appropriate reviews and necessary approvals consistent with budget rules that are adopted annually by the Commissioners Court.

## **10. Contract Review and Approval**

Commissioners Court is signatory on all contracts in which the County is a party. Because contracts may obligate the County to risks or expenses, state law requires that the Commissioners Court must approve all contracts. The Commissioners Court will not approve contracts that have not been reviewed and approved as to form, in advance, by the County Purchasing Agent, County Legal Department, the Budget Office and the County Auditor for those contracts involving county funds. Contracts

include all agreements between the County or County entities and third parties. Included are agreements, memorandum of understanding and letters of commitment.

**11. Grant Review and Approval**

The Commissioners Court is responsible for all grants in which the County is a party. Grants may obligate the County to risks or expenses that County Commissioners find unacceptable. Therefore, all grant submissions and awards must be approved in advance by the Commissioners Court. Commissioners will not approve grants that have not been reviewed and approved as to form, in advance, by the Budget Officer, the County Legal Department, the County Auditor, and the Grant Manager. The Commissioners Court will establish a grant policy guided by these departments.

**12. Public Access**

The Commissioners Court encourages public input into the annual budget process. All meetings are posted at the Courthouse and on the Internet and are open to the general public. The Budget Office will assist citizens in their efforts to understand the financial issues faced by the County.

**13. Collaboration**

The Commissioners Court fosters county-wide collaboration to help guide resource decisions, and wishes to review innovative proposals that involve multiple departments, measurable outcomes, and agreed-upon multi-year plans. Departments are strongly encouraged to collaborate with the Court and other partner agencies inside and outside the County to gain mutual agreement on future plans. Funding requests that demonstrate such collaboration are much more likely to be approved than those that are isolated from such collaborative efforts.

**14. Procurement**

Galveston County has a centralized purchasing office to ensure compliance with Local Government Code and other statutory requirements. County departments are required to purchase all goods through the Purchasing Department. Departments are strongly encouraged to plan their procurement in advance to allow Purchasing adequate time to complete the procurement process so that tax dollars are saved.

**15. Investments in Training and Development**

The Commissioners Court recognizes the long-term value of providing training and development opportunities for its employees. The Court commits to provide taxpayers with a well-trained and highly motivated workforce to effectively manage County business. The Court places a priority on training and development activities and funds personnel management related programs through the Human Resources Department budget. Each department is provided travel and education budgets to assist in employee development programs aimed at improving specific job-related skills.

**16. Non-Tax Revenue Enhancement Programs**

Ad valorem taxes levied on Galveston County property provide a majority of the County's revenue. In order to reduce the County's reliance on tax supported revenue, the Commissioners Court will actively pursue non-tax revenue opportunities. The Court will positively receive departmental programs that utilize non-tax revenues. Individual departments should strive to maximize non-tax revenue where appropriate.

**17. Fund Raising Activities and Donations**

To assist the County in monitoring its assets, all fund raising activities which are held for the benefit of a County department or County sponsored program must be pre-approved by the Commissioners Court. Fund raising requests must be reviewed with Commissioners in a workshop setting and formally approved on an action agenda.

The Commissioners Court on behalf of the County must accept donations of money, goods or services from individuals, groups, or outside community organizations. Donations may be made to benefit a specific County asset, such as a park, or a specific County department, such as the Sheriff's Office. Any such donation, if accepted, will not confer or imply ownership in that asset by the donating organization, or the receiving department.

**B. Debt Guidelines**

The following guidelines summarize Galveston County's approach to debt management:

**1. Debt Policy**

The Commissioners Court is developing a formal debt policy which provides detailed guidelines to determine when the County should issue additional debt and what the County should do to keep debt issuance within established limits. This debt management policy will guide the County's actions in all potential debt situations.

**2. Financing Activities**

The County will not issue debt to fund ongoing governmental operations. The County will maintain a "pay-as-you-go" philosophy when funding operational expenditures and will only rely on debt to fund major capital projects or significant one-time expenditures that cannot be funded through continuing revenues.

**3. Long Term Debt**

The Commissioners Court will, in most instances, refrain from issuing long term bonded indebtedness in an amount over \$10 million without the approval of such a bond issue by the Voters of Galveston County. Exceptions may occur when:

- a) The expenditure is legally required of the County;
- b) Where penalties or fines could be imposed on the County if the expenditure is not made; or,
- c) The issuance of debt results in actual overall tax savings to the Taxpayers during, at least, the life of the debt instruments.

**4. Short Term Debt**

The Commissioners Court will, in most instances, refrain from using short-term debt to fund County projects. It is the intent of the Commissioners Court to provide ongoing capital and non-recurring budget needs annually through the budget process. Commissioners will consider the use of short-term debt in the same situations as highlighted in paragraph 3 above.

**5. Debt Ratios**

There are several key debt ratios that investors and financial analysts use when rating the County's relative financial strength. The Commissioners Court has established the following target debt ratios which will be used when the Court considers the issuance of debt:

Policy Number: 2.01

Original Approval: February 26, 1998

**Policy Name: Financial Management Policies**

**Last Revision: August 16, 2012**

- a) Debt as a Percentage of Net Assessed Value: The ratio of bonded debt to net assessed valuation shall not exceed 1.0%.
- b) Debt per Capita: Total bonded debt shall not exceed \$1,700 per capita.
- c) Debt Service funded by Ad Valorem taxes as a Percentage of Total Expenditures: The ratio of debt service funded by Ad Valorem taxes to total expenditures (operating expenditures and debt service combined) shall not exceed 15%.

## **6. Bond Fund Analysis and Disposition**

The Commissioners Court will, at least annually during the budget process, review remaining balances in projects funded through bonded indebtedness to determine whether such balances will:

- a) Become undesignated and identified as available for future use within the scope of purposes for which the bond was issued;
- b) Be rolled over into the next fiscal year for the same purpose;
- c) Be used to retire principal, or;
- d) Be transferred to the appropriate Debt Service Fund for future use.

## **C. Reserve and Fund Balance Guidelines**

### **1. Budgeted & Unreserved Fund Balances**

Galveston County's budget includes both budgeted and unreserved fund balances on its books. The total of these two balances is available to meet any unexpected funding issues that should occur during the fiscal year. The goal of Commissioners Court is to maintain a combined budgeted and unallocated fund balance for operating funds that adopt an ad valorem tax rate (General, Road & Bridge, Flood Control, Mosquito Control, and Right-of-Way) of 25% of total budgeted expenditures.

### **2. Budgeted Reserves**

Commissioners Court recognizes the special needs of the County by budgeting reserves to fund unique risks or opportunities. Annually during the budget process, the Commissioners Court will evaluate County risks, liabilities, and capital requirements in order to set budget allocations for the coming fiscal year. As a rule, budgeted reserves in the General Fund will be set for disasters, general liability, capital projects and technology. Budgeted reserves may also be set annually in the Health Insurance and Workers' Compensation Funds to meet potential liabilities.

Policy Number: 2.01	Original Approval: February 26, 1998
<b>Policy Name: Financial Management Policies</b>	<b>Last Revision: August 16, 2012</b>

**3. Debt Service Fund Reserves**

Debt Service funds represent a unique reserve situation and require a higher level of funding. Unless bond covenants require higher reserve levels, Commissioners Court will attempt to maintain an unallocated fund balance of 30% of the County’s debt service for the next fiscal year.

**D. Personnel Guidelines**

**1. Compensation Philosophy**

The County’s employees are its most important asset and should be provided with a salary commensurate with job responsibilities. The County will endeavor to provide “market” wages in order to attract and retain quality employees. The County will use the following entities when conducting salary surveys. Additional entities may be surveyed to corroborate salary data.

- a. Private Industry: American National Insurance Company  
Union Carbide - Texas City
- b. Governmental: Fort Bend County                      Brazoria County  
Montgomery County                      Jefferson County
- c. State Agencies: The University of Texas Medical Branch at Galveston

**2. Cost of Living Philosophy**

Inflation has a negative impact on employees. Galveston County will review inflationary trends on an annual basis and determine if cost of living adjustments are needed. It is the goal of Commissioners Court to provide cost of living adjustments on an annual basis.

**3. Merit Compensation Philosophy**

The Commissioners Court believes in rewarding employees who exhibit a high level of performance. Depending on the financial status of the County, merit awards may be granted based upon performance appraisals and guidelines set by Court. Merit compensation may be in the form of a one-time lump-sum merit award or an increase to an employee’s base salary. The Court will consider the merit pool annually during budget deliberations.

**4. Employee Performance Evaluation**

Properly completed employee performance evaluations will be used as the basis for allocating merit raises to County employees. Departments utilizing this important performance management tool will be included in the County merit pool allocations.

**5. Personnel Movements**

Commissioners Court wishes to restrict personnel movements that permanently increase the County budget to the annual budget process. As a general rule, the Commissioners Court will only consider personnel movements that are budget neutral outside of the annual budget process. Galveston County’s Salary Administration Guidelines outline the Court’s posture on all personnel movements.

**E. Capital Guidelines**

**1. Capital Planning**

The County encourages departments to submit long-term capital plans for approval by the Commissioners Court. Approved plans shall be given priority during the annual budget process.

**2. Capital Budgeting Philosophy**

Commissioners Court approves a capital budget annually. In order for capital requests to receive favorable consideration by the Commissioners Court, departments must present detailed capital budgets and justifications for all proposed expenditures.

Commissioners will only receive capital requests during the annual budget process. Capital requests outside of this time frame will generally be deferred unless they represent a life safety issue or emergency capital expenditure. Once approved by the Court, capital budgets can only be amended through action of Commissioners Court. Galveston County’s “Capital Budget Policy” further delineates the County’s stance on capital expenditures.

**3. Capital Reserves**

Commissioners Court recognizes that major capital projects may not be developed to the extent necessary to provide a detailed line item budget prior to budget adoption. Commissioners Court will review these projects

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and set budgeted capital project reserves for anticipated projects during the year.

Once detailed plans and cost estimates have been developed, Commissioners Court requires a formal workshop to review project cost prior to the release of funds.

# Galveston County, Texas

## POLICY AND PROCEDURES MANUAL

<b>Policy Number:</b> 2.03	<b>Original Approval:</b> February 26, 1998
<b>Policy Name:</b> Capital Budget Policy	<b>Last Revision:</b> August 30, 1999

### Background

Galveston County originally adopted this capital budget policy on February 26, 1998, in order to formalize the capital budgeting process.

### Authority

The Commissioners Court has sole authority to adopt and to amend the County's budget and these policies. Any authority herein being granted may be modified or revoked as determined necessary by the Commissioners Court.

### Purpose

The guidelines established in this document serve to reinforce the Court's previously approved capital budgeting rules. This Capital Budget Policy will establish a framework for the development and implementation of the County's capital budget. It is the Court's intention to use this policy to guide the County through the capital budgeting process and provide more accountability for the expenditure of County Funds.

### Scope

This policy will be followed during the Commissioners Court deliberations on all capital budget expenditures. The policy applies to all County departments.

### Guidelines

The County will maintain its physical assets at a level that is sufficient to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital equipment and facilities in order to avoid deterioration of the County's basic infrastructure.

Detailed procedures are attached as Exhibit A of this policy.

The capital budget includes fixed assets or capital investments that add value to the County. Galveston County has set the minimum capital asset value at \$5,000 per item. Purchases of less than \$5,000 per item are to be budgeted in a Departmental Supplies account. This is true even if the combined total value of the individual items exceeds \$5,000.

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**Original Approval: February 26, 1998**

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The capital outlay accounts in each fund of the budget, and each individual capital item within the budget, with the exception of those approved by appropriate authorities (grant contracts or agencies, bond indentures, statutory restrictions, etc.), are budgeted and expended at the discretion of the Galveston County Commissioners Court.

#### **A. Categories of Capital**

Galveston County has several categories of Capital that are budgeted annually. These include Furniture, Fixtures, and Equipment; Vehicles; Technology; and Capital Projects (both Parks and General).

1. Furniture, Fixtures, and Equipment (FF&E): This category covers a wide array of capital assets. Included are many large non-routine major equipment purchases such as tractors, grade-alls, and mowers.
2. Vehicles: This category includes all of the County's mobile equipment purchases. It includes cars, vans, sport utility vehicles, and both lightweight and heavy trucks.
3. Technology: The technology needs of the County are included in this category. This category includes items such as mainframe and mid-range computer hardware, personal computers, large printers, and software.
4. Capital Projects: This category of capital spending is reserved for major renovation, building, or road and bridge related projects that are planned for the fiscal year.

#### **B. Capital Planning**

The County encourages departments to submit two to five year capital plans for approval by the Commissioners Court. Approved plans shall be given priority during the annual budget process.

#### **C. Countywide Capital Needs**

The Commissioners Court intends to fund countywide capital needs before committing resources for specific departmental capital requests. Such issues include, but are not limited to:

1. Legally mandated requirements;
2. Issues that have a substantial impact on the community;
3. Funding needs that affect every County department; and
4. Needs that impact the County's overall fiscal strength.

**Policy Number: 2.03**

**Original Approval: February 26, 1998**

**Policy Name: Capital Budget Policy**

**Last Revision: August 30, 1999**

**D. Capital Reserves**

Annually during the budget process, the Commissioners Court will evaluate County capital requirements and determine if budgeted capital reserves are required. As a rule, budgeted capital reserves will be set to fund the following:

1. Large capital projects where total costs cannot be developed in time for budget adoption.
2. Technology related capital costs which will be developed through the year.
3. Major capital purchases or projects which the County must fund over several budget periods.

**E. Procurement**

Galveston County has a centralized purchasing office to ensure compliance with Local Government Code requirements. County departments are required to purchase all non-technology capital through the Purchasing Department.

The County Commissioners have set technology standardization as a goal for Galveston County. Standardization will improve operating efficiencies in County operations. To ensure this goal is met, the Court requires that all technology capital purchases be initiated through, or approved by, the Information Technology Department. Purchases made outside of this process may not be supportable by Information Technology personnel. Departments should plan their procurement in advance to allow Purchasing time to complete the procurement process.

**F. Capital Bond Fund Analysis and Disposition**

The Commissioners Court will, at least annually during the budget process, review remaining balances in capital projects funded through bonded indebtedness to determine whether such balances will:

1. Become undesignated for use by a particular department and identified as available for future use within the scope of purposes for which the bond was issued;
2. Be rolled over into the next fiscal year for the department to use for the same purpose;
3. Be used to retire debt principal for the issuance of bonds financing the capital project; or,
4. Be transferred to the Debt Service Fund - Unappropriated Fund Balance for future disposition.

**Policy Number: 2.03**

**Original Approval: February 26, 1998**

**Policy Name: Capital Budget Policy**

**Last Revision: August 30, 1999**

**G. Budget Adherence**

The County Commissioners are accountable to taxpayers for the budget and require departments to live within the constraints of the approved County budget. Departments may not obligate the County to spend more money than budgeted and must process all budget transfers through the Budget Office. This office will help facilitate the appropriate reviews and necessary approvals consistent with Budget Rules that are adopted annually by the Commissioners Court.

**H. Capital Budget Surplus**

The Commissioners Court budgets capital funds for specific County needs according to their priority to the County's operation. As a rule, surpluses in specific capital outlay accounts will be unavailable to a department for capital needs that were not approved with the annual budget. Department Heads who wish the Court to consider redirecting capital funds must submit requests through the Budget Office.

A budget surplus in a capital bond fund is to be handled according to the guidelines set out in Section F above.

**Policy Number: 2.03**

**Original Approval: February 26, 1998**

**Policy Name: Capital Budget Policy**

**Last Revision: August 30, 1999**

## **EXHIBIT A**

### **Capital Budget Procedures**

The Commissioners Court of Galveston County for the purpose of developing and maintaining a capital budget will use the following procedures.

#### **A. Capital Requests**

The Commissioners Court has set the calendar for requesting capital expenditures to coincide with the County's annual budget review. Departments are required to identify and prioritize capital needs for the next budget year during this time. Capital request forms (attached) are provided to Department Heads as a part of the Annual Budget Review Manual. They must be completed and returned to the Budget Office at this time in order to be considered by the Commissioners Court. Capital requests that are identified outside of this time period will generally be deferred from consideration in the ensuing annual budget. Exceptions will be made for life/safety or emergency requirements.

Departmental capital requests will be compiled by the Budget Office and provided to the Commissioners Court for review. Capital workshops will be held to discuss capital requests and set funding priorities.

#### **B. Capital Review Process**

1. FF&E and Capital Projects Requests: The Commissioners Court will review FF&E and capital projects requests in a workshop setting. The Budget Office will provide an initial recommendation for the Commissioners to consider. The Commissioners will finalize the capital budget for inclusion in the annual budget by adding or deleting specific capital items presented in the capital workshop.
2. Vehicle Capital Requests: Galveston County has developed an inventory of the County's mobile equipment and established an annual vehicle replacement program. The Budget Office and the Fleet Manager will review vehicle requests to determine if replacements or an increase in the fleet size are warranted. The Commissioners Court will review Fleet Manager and Budget Office recommendations and make modifications during a scheduled capital workshop.
3. Technology Hardware/Software Requests: The Commissioners Court will set the overall funding level for technology related capital expenditures in the capital workshop. Technology related hardware and software requests will be reviewed and prioritized by the Information Technology Department with input from Department Heads and elected officials. The Information Technology department's recommendation as to how these funds are to be distributed to the County's many technology needs will be reviewed and approved or modified by Commissioners

**Policy Number: 2.03**

**Original Approval: February 26, 1998**

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**Last Revision: August 30, 1999**

Court.

**C. Approved Capital Budget**

The Commissioners Court approves a detailed capital budget which specifies each approved capital item with the annual budget. The Budget Office provides a copy of the approved detailed capital budget to the Purchasing Agent, County Auditor, and each affected Department Head no later than one week after adopting the annual budget.

**D. Capital Purchases**

The individual listed capital items approved by the Commissioners Court must be purchased through the offices of the Purchasing Agent, or one of his designated representatives in other departments, as provided by law. The Purchasing Agent will use the approved line item capital budget to guide purchasing decisions. It is the intent of the Commissioners Court to purchase each budgeted item as soon as practical after the budget has been approved.

**E. Capital Budget Modifications**

Since the Commissioners Court budgets specific capital assets utilizing cost estimates, it may become necessary, due to changing prices, to modify funds appropriated for a specific capital line item. The Commissioners Court will handle these as follows:

1. The Purchasing agent and Department Head may amend the purchase as originally presented to the Commissioners Court at budget time, provided the change involves no more than 10% or \$2,500, whichever is lower, of the total line item capital budget for the department.
2. Modifications in excess of 10% or \$2,500 of the total line item capital budget for a department must be: a) recommended by the Purchasing Agent; b) reviewed and approved by the Budget Office; and, c) approved by the Commissioners Court, before the Purchasing Agent may acquire the asset. Department Heads should locate funds to cover increased costs within their departmental budget.

**F. Capital Budget Surplus**

As a rule, surpluses in specific capital outlay accounts will be unavailable for departmental use. If a Department Head wishes to redirect surplus capital monies, he/she must formally request a capital budget amendment through the Budget Office. The Commissioners Court must ultimately approve the request.

# Galveston County, Texas

## POLICIES AND PROCEDURES MANUAL

<b>Policy Number:</b> 2.02	<b>Original Approval:</b> February 26, 1998
<b>Policy Name:</b> Operating Budget Policy	<b>Last Revision:</b> August 30, 1999

### Background

For many years, the Galveston County Commissioners Court has operated under informal policies and rules that have been used to produce the annual County budget. As the budget process becomes more complex, it is necessary to memorialize Commissioners Court policies and procedures and set out the parameters for budget expenditures.

### Authority

The Commissioners Court has sole authority to adopt and to amend the County's budget and these policies. The Budget Office is delegated authority to amend the County's budget for items in full compliance with county policies so long as the total county annual budget is not increased. Commissioners Court must approve any budget amendment that increases the total county budget. Any authority herein being granted may be modified or revoked as determined necessary by the Commissioners Court.

### Purpose

This document contains the budget policies and procedures adopted by the Galveston County Commissioners Court. They have been adopted to continue the ethical and lawful use of the County's fiscal resources.

### Scope

These policies and rules will be followed during the Commissioners Court deliberations on all budget issues, including expenditures, hearing processes, financial planning, capital expenditures, and personnel costs. The guidelines apply to all County departments.

### General Policy Statements

The Galveston County Budget constitutes the sole and complete authority during the fiscal year for expenditures of those funds, and for the use of those County resources, which are subject to appropriation by the Galveston County Commissioners Court. In adopting the annual budget, the Commissioners Court has relied upon representations made by County departments in their requests for budgets, and has determined that County funds should be spent in accordance with those representations.

**Policy Number: 2.02**

**Original Approval: February 26, 1998**

**Policy Name: Operating Budget Policy**

**Last Revision: August 30, 1999**

### **Budget Guidelines**

Galveston County prepares and approves its annual budget on a line item basis. This policy authorizes the Budget Office to maintain the legal level of budgetary control at the department level. In addition, administrative budgetary control is designated at the Category level. Within a category, individual line items may be exceeded as long as the total category budget does not exceed its budgeted level. All personnel movements during a fiscal year are governed by the Salary Administration Policy. The Court approves specific Capital Outlay and Departmental Supplies items annually. Departments may not deviate from these approved budgets without approval from the Budget Office.

#### **A. Primary Budget Guideline**

Expenditures and contractual obligations in excess of the amount authorized at the Category level of the adopted annual budget are prohibited. If increased amounts are desired or required, departments must submit a request for a budget amendment or transfer in accordance with this policy.

#### **B. Budget Amendments/Transfers**

Budget amendments are required to increase the overall amount of the expenditure budget for a fund or to transfer available expenditure budget from an account to another account in the same cost center (department) or to another cost center.

By state law a budget amendment to increase the overall amount of the expenditure budget for a fund requires that Commissioners Court declare an emergency situation.

Budget amendments to transfer available expenditure budget from one fund to another fund is not permissible. State laws set out the rules for transfers between funds. The County Auditor must approve requests for variances from this guideline.

1. Departments may not transfer expenditure budget authority to or from departmental salary/benefits or capital line items without approval from the Budget Office. All personnel movements during a fiscal year are governed by the Salary Administration Policy. The Court approves specific Capital Outlay requests annually. Departments may not deviate from these approved budgets without approval from the Budget Office.
2. All proposed changes require the submission of a signed budget adjustment form to the Budget Office. Either an elected or appointed official, Department Head or an authorized employee must sign the form.
3. Procedures set forth in Exhibit 1 must be followed for budget transfers

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between accounts in different categories of a department or fund. The Budget Office is authorized to approve routine transfers within the same category and department. This guideline operates under the following limitations:

- a. The budget transfer cannot create an increase in County's total budgetary commitment in the current or future fiscal years;
  - b. The budget transfer cannot create permanent positions in the County budget.
4. Departments are allowed to overspend specific line items in an expense category without the need of a budget transfer as long as the category budget is not overspent. Budget transfers are not required unless the category is overspent.

### **C. Personnel**

The Commissioners Court has established personnel policies and procedures for County employees. These are detailed in the Salary Administration Policy and Personnel Policies and Procedures Manual.

1. All personnel adjustments must conform to the regulations approved in the County Salary Administration Policy and the Personnel Policies and Procedures Manual.
2. Departments must not allow employees to work unbudgeted overtime, except when the County Judge formally declares an emergency as required by law. In addition, any emergency overtime must be reported to the County Auditor, Budget Officer and the Commissioners Court within 30 days of its occurrence.
3. If a department's "Salaries" or "Overtime" line items are projected or become negative, the affected Department Head must obtain a budget transfer to correct the account. If necessary, the Budget Office is granted authority to develop a budget transfer from within the department's current budget to correct the projected or negative balance. This transfer may be submitted to the Commissioners Court for approval if deemed necessary by the Budget Office.

**Policy Number: 2.02**

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#### **D. Encumbrances**

Encumbrances are legal claims to County funds. They are made with requisitions, purchase orders, contracts or salary commitments and must be covered by an appropriation. Encumbrances are released upon payment, or by notification that the encumbrance is no longer valid by the person who requested the requisition/purchase order.

1. Department Heads must keep track of and ensure that encumbrances are processed timely. Department Heads do this by reviewing the status of requisitions and purchase orders throughout the year. If encumbrances are not kept timely, departmental resources will be tied up unnecessarily.
2. By the end of each fiscal year, Departments should encumber all contractual obligations for goods and services that will be provided in the current fiscal year, but paid in the new fiscal year. This action will allow the County Auditor to roll encumbered funds to the new fiscal year budget as an automatic budget appropriation. If this is done, Department Heads will not need to re-appropriate these funds in the new fiscal year annual budget.
3. All prior year carry-forward encumbrances that become unencumbered are not available for use by departments during the current fiscal year. These amounts will be swept from each department as necessary by the Budget Office.

#### **E. Capital Funds**

The County invests in capital assets through appropriations in the General Fund, Operating Tax Funds, and Special Revenue Funds. Capital Projects Funds are set up for a specific purpose and are usually supported by revenue generated through the sale of bonds. The County's Capital Budget Policy sets detailed guidelines for these expenditures.

1. Budget amendments for bond funded capital projects must be approved by the Commissioners Court on a line item basis. Capital budgets for these projects are usually established in accordance with provisions specified in a bond indenture and must be controlled at the line item level.
2. All capital expenditures funded through the annual budget are appropriated for specific needs highlighted by Department Heads during budget hearings

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with the Commissioners Court. Departments may not voluntarily spend capital funds for items not specifically approved during the budget process.

3. Funds remaining in a capital line item after a capital project is completed, or after a capital asset is purchased, may not be automatically re-appropriated by a Department Head for new capital purchases. The Commissioners Court must approve all re-appropriations of capital funds.

## **F. Grants**

The County, acting through its Commissioners Court, is responsible for all grants in which the County is a party. Grants may obligate the County to risks or expenses that the Commissioners Court finds unacceptable. The following guidelines will assist the Court in managing the wide array of grants that are presented each year.

1. All grant submissions on behalf of Galveston County, or which require the use of any funds or resources subject to appropriation by the Commissioners Court, must be approved in advance by the Commissioners Court. The Commissioners Court must also approve Grant awards.
2. In order for the Commissioners Court to consider the approval of a grant submission, the grant must have been reviewed and approved as to form, in advance by the Budget Officer, the County Legal Department, the County Auditor's Office, and the County's Grant Manager.
3. Grants awarded to Galveston County will only be approved and budgeted by the Commissioners Court if the County Auditor certifies grant revenues.
4. Each grant contract has specific budgetary requirements. Depending on the grant contract, budgets may be controlled at the line item, category, or fund level. The Commissioners Court will approve and control grant contracts at budgetary level required in the grant award.

**EXHIBIT 1**  
**Budget Amendment/Transfer Procedures**

1. All budget amendment/transfer forms and documentation must be received in the Budget Office at least 11 business days prior to the next regularly scheduled Commissioners Court meeting. A “Request for Budget Amendment/Transfer” form is included as Attachment 1.
2. The Budget Office will assign a control number and log in the budget amendment/transfer when received.
3. The Budget Office will review the budget amendment/transfer request for the following:
  - a. Purpose and nature of the budget request and verification of supporting documents;
  - b. Validity of the accounts, account balances, and existing budget;
  - c. Necessity of the transfer/amendment.
4. If the amendment/transfer request is unclear, the Budget Office will contact the Department Head for clarification.
5. If the Budget Office does not approve the amendment/transfer, the Department Head will be contacted with an explanation.
6. If approved by the Budget Office, the proposed amendment/transfer will be forwarded to the Auditor’s Office for further review.
7. Upon receipt of the budget amendment/transfer, the Auditor’s Office will verify the validity of the accounts and existing budget.
8. If the Auditor’s Office finds a discrepancy, they will work with the Budget Office to perfect the amendment. The perfected amendment will then be processed.
9. All budget amendments/transfers will be placed on the Commissioners Court agenda for approval.
10. If the Commissioners Court approves the amendment/transfer, the County Clerk will note the amendment in the adopted budget as required by law.
11. Once action has been taken by the Commissioners Court (to approve, disapprove, or defer action) on the amendment/transfer, the Budget Office will relay the Court’s decision to the appropriate Department Head.
12. A certified copy of the amendment may be obtained from the County Clerk.

**ATTACHMENT 1**  
**COUNTY OF GALVESTON**  
**REQUEST FOR BUDGET AMENDMENT/TRANSFER**

**DEPARTMENT:** \_\_\_\_\_  
**DATE SUBMITTED:** \_\_\_\_\_

**AMENDMENT #:** \_\_\_\_\_  
**(Assigned by the Budget Office)**

Please fill in the following information, in its entirety, and submit to the Budget Office at least 11 days prior to the first regularly scheduled Commissioners Court meeting date each month. Emergency amendments will be processed at the earliest available Court meeting date. If information on this form is incomplete, the amendment will be returned to your office for additional information.

<b>Transfer From</b>	<b>Account Description</b>	<b>Amount</b>	<i>Auditor Use Only</i> <b>Acct Balance Sufficient? (Y/N)</b>
Acct No.		\$	
Acct No.			
Acct No.			
Acct No. ___			
<b>TOTAL – Transfer Amount</b>		\$	
<b>Transfer To</b>	<b>Account Description</b>	<b>Amount</b>	<i>Auditor Use Only</i> <b>Acct Balance Sufficient? (Y/N)</b>
Acct No. ___		\$	
Acct No.			
Acct No.			
Acct No.			
<b>TOTAL – Transfer Amount</b>		\$	

**THIS PORTION MUST BE FILLED OUT**

Justification:

\_\_\_\_\_  
 Departmental Authorization                      Date

\_\_\_\_\_  
 Budget Office Authorization                      Date

**AUDITOR'S REVIEW**

This budget amendment has been reviewed for validity of accounts and sufficiency of account balances used for budget transfer.

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

Auditor's Remarks:  
 \_\_\_\_\_

**COMMISSIONERS COURT APPROVAL**

Date Submitted: \_\_\_\_\_

Date Approved: \_\_\_\_\_

## **BUDGET PROCESS DEFINITION AND AUTHORITY**

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the citizens of Galveston County based on the established budget policy. Galveston County has a fiscal year of October 1, through September 30. The Budget Officer must file a copy of the proposed budget with the County Clerk and the County Auditor. Upon receipt of the proposed budget, the Commissioners Court is required to set a date and place for a public hearing “*within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year*” (LGC Sec. 111.067b) to discuss the budget. According to the Texas Local Government Code:

### **Sec. 111.067. Public Hearing on Proposed Budget**

*“The Commissioners Court shall publish notice that it will consider the proposed budget on the date of the budget hearing. The notice must be published once in a newspaper of general circulation in the County and must state the date, time, and location of the hearing.”*

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard for, or against, any expenditure account or revenue estimate. At the conclusion of the public hearing the Commissioners Court shall take action on the proposed budget. The Commissioners Court may approve the tax rate for the coming fiscal year prior to adopting the budget, but approving the tax rate fixes the revenue. Once the budget is approved and adopted by Commissioners Court, the Budget Office shall file a copy of the budget with the County Clerk and the County Auditor.

## **BUDGET AMENDMENT PROCESS**

Amendments to the budget can be made after adoption. According to Section 111.070. of the Texas Local Government Code:

*(b) The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the Court shall file a copy of its order amending the budget with the County Clerk and the clerk shall attach the copy to the original budget.*

According to local government code, the Commissioners Court is authorized to make interdepartment and inter-fund transfers during the fiscal year, if necessary. Section 111.070c says,

*“the Commissioners Court may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.”*

In a case where the County receives grant or aid money, the budget may be amended to show receipt of the grant funds Texas Local Government Code Section 111.0706 states:

*The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.*

The same holds true for any revenues received from intergovernmental contracts such as contract deputy agreements the County has with some master planned communities. In the event that a contract is formed with the County after the budget has been adopted, the budget may be amended to reflect the special revenues. Section 111.0707 of the Texas Local Government Code states:

*The County Auditor shall certify to the Commissioners Court the receipt of all revenue from intergovernmental contract that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the Court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.*

## **BUDGET PREPARATION**

Galveston County's budget process begins in February when the Budget Office updates departmental Base Budgets, taking into account any changes which have occurred in the current operating year as a result of departmental requests or adjustments, and actual expenditures at the close of the previous year.

The Base Budget is intended to fund a division with enough money to sustain current operations at the same level of operations during the following fiscal year. All nonrecurring budget items are excluded from the Base Budget such as vehicles, non-capitalized equipment, new projects, and new programs.

The initial Base Budget totals are then presented to Commissioners Court along with a general discussion of the county's economy, growth, demand for services, financial plans and budgetary challenges for the next fiscal year. Once guidance has been received from court, base budgets are distributed to departments along with a guidance letter from the County Judge, personnel listings, basic price lists of non-capitalized and capitalized equipment. At this point, the budget office begins a first round of individualized workshops with departments to help them form their budget request.

Departments have until late April to submit their budget requests for the following fiscal year. This is done directly into the county's financial system through a Triad Budget Module. The Budget Office makes available four days of training in how to use the Triad Budget Module. Even if a department wants to hold its costs flat, it is required to enter the Base Budget figures into this module to affirm its decision to hold everything at status quo.

Once entered, the department receives a completed printout of their budget entry from the Budget Office. Departments then review their budget for accuracy, make corrections, sign and forward back to the budget office. The budget office then assembles all requests into binders for submission to members of Commissioners Court and the County Auditor for review.

Meanwhile, the Budget Office starts individual workshops with departments to collect additional information and clarify needs. Once complete, the Budget Office prioritizes requests with Safety and Health issues being of highest priority. Once prioritized, the budget office compiles a recommended budget under multiple scenarios for discussion with Commissioners Court.

Commissioners Court then proceeds to have its own meetings with individual departments over a two week period to discuss departmental requests. During this period the Commissioners Court will make alterations to the Recommended Budget according to responses received.

By July 31st, the Certified Tax Role is received from the Galveston Central Appraisal District which usually occurs during the Commissioners Court's two week period of meetings. At the end of the two weeks, a tax rate is considered and recommended, and budgets are distributed to departments for review and comment in writing.

Departments have one week to review and comment on the recommended departmental budgets that they receive. In some cases, this may entail an appeal for reconsideration of a budget line item not recommended for approval. After review by the Budget Office and the collection of any additional data required, the Commissioners Court meets again to discuss any appeals and decides upon the final Tentative Budget and related tax rate to be considered.

The Commissioners Court then begins a series of publications and meetings related to budget adoption, and tax rate adoption, both of which run concurrently. All filings and publications must be posted on the County's website.

**Budget Adoption Process:**

For budget adoption, the Notice of Proposed Salaries for Elected Officials must be published in newspapers of general circulation at least 10 days prior to the adoption of the budget.

A Notice of Public Hearing on the budget is published no sooner than 30 days and no later than 10 days before the public hearing on the budget. This hearing may occur on the same day as the vote to adopt.

The Tentative budget is filed with the County Clerk's Office no more than 10 days before the public hearing on the fiscal year budget.

The court then holds the Public Hearing on the budget and afterwards adopts the proposed budget.

**Tax Rate Process:**

The Tax Office publishes, in a newspaper of general circulation, the Effective Tax Rate Calculations and Tax Rate Schedules.

Commissioners Court then holds a meeting to Propose and Discuss the proposed FYXX Tax Rate and record a vote to place a proposal to adopt a tax rate on the Agenda of a future meeting. They then consider setting a date for two Public Hearings on the proposed Tax Rate.

The Tax Office publishes, in a newspaper of general circulation, the Notice of Tax Rate Hearing not less than 7 days before the first scheduled hearing.

The Public Hearings on the Tax Rate are then held with at least 3 days passing between the 1st and 2nd hearings.

The Tax Office publishes the Notice of Vote on Tax Rate in a newspaper of general circulation. This must be published after the second hearing and between 3 and 14 days before the scheduled vote.

Commissioners Court then votes to adopt the Tax Rate, which may be on the same day, but must occur before the Public Hearing on the Budget, and adoption of the Budget. If the Tax Rate generates more revenue than received in the year previous, the court must further vote to Ratify the Property Tax Increase reflected in the adopted budget.

## Budgetary Controls

The County maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners Court. Activities of the general fund, certain special revenue funds, certain capital project funds, debt service funds, and proprietary funds are included in the annual appropriated budget. Project length budgets are prepared for several special revenue funds and for certain capital project funds.

*“The Commissioners Court may spend county funds only in strict compliance with the budget. On proper application, the Commissioners Court may transfer an existing budget surplus during the fiscal year to a budget of a similar kind and fund. However, the transfer may not increase the total of the budget.”* (Acts 1987, 70th Leg., c. 149 & 1, effective September 1, 1987.)

The level of budgetary control (i.e., the level at which expenditures cannot exceed the category appropriate) is the major expenditure object category within a department’s budget. These categories are classified as personal services, supplies, other services and charges and capital outlay. When the need arises, the Commissioners Court may transfer available funds between major expenditure object categories.

The County also maintains an encumbrance accounting system as one method of maintaining budget controls. Encumbered amounts lapse at year-end. Outstanding encumbrances are recorded in the fund balance as a reserve at fiscal year-end and generally re-appropriated to the subsequent year’s budget.

The level of budgetary control is the major object categories that are classified as personal services, supplies, other services and charges, and capital outlay, within each departmental budget. Over expenditures and transfers of appropriations must be approved by Commissioners Court at this level.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

Source: Comprehensive Annual Financial Report.

**2016 BUDGET CALENDAR**  
**2015 Action Dates for Fiscal Year 2016 Budget**

<b>Date</b>	<b>Department(s) Responsible</b>	<b>Event</b>
Monday, February 2, 2015	County Judge/Budget Office	Develop Proposed Budget Schedule
Friday, March 6, 2015	Budget Office/IT	Develop Base Budgets and Update Personnel Spreadsheet
Thursday, March 12, 2015	County Judge/Budget Office	Develop budget letter to departments
Friday, March 13, 2015	Budget Office	Send budget packets to departments
Friday, March 13, 2015	Budget Office	Provide Proposed Budget Schedule to Commissioners
Friday, March 27, 2015	All Department(s)	Deadline to submit personnel requests to HR
Friday, April 3, 2015	Human Resources	Responses to Personnel Requests Due to Departments
Monday, April 6, 2015	Budget Office/IT	Meet to Review Entry of Budget
Monday, April 6, 2015	Budget Office/Engineer	Meet to Review Capital Budget Funding
Monday, April 6, 2015	All Department(s)	Department non-capitalized IT requests provided to IT
Friday, April 17, 2015	All Department(s)	IFAS Open for Budget Entry
Friday, April 24, 2015	All Department(s)	IFAS Closed for Budget Entry - Entry of budgets in IFAS must be completed and budget requests submitted to Budget Office
Friday, April 24, 2015	Budget Office	Update system to automatically calculate TCDRS, Health Benefits, Alternate Plan, Medicare and Unemployment benefits
Tuesday, April 28, 2015	Budget Office	List of vehicles requested sent to Fleet Manager
Monday, May 4, 2015	Budget Office/Auditor's Office	Initial Revenue Projection Due
Monday, May 11, 2015	County Legal/Budget Office	County Legal to begin drafting Exemptions Resolution (Budget Office must compute exemptions spreadsheet for attachment to resolution.)
Thursday, May 14, 2015	IT	IT report on Department non-capitalized IT requests due to Commissioners Court
Friday, May 22, 2015	Fleet Management	Fleet Manager report due to Commissioners Court.
Tuesday, May 26, 2015	Commissioners Court	Schedule Budget Workshops as needed
TBD	Budget Office/HR	Budget Workshop – Health Benefits
Wednesday, July 8, 2015	Commissioners Court	Last date for Commissioners Court Budget Workshops for Recommended Budgets
Friday, July 24, 2015	Commissioners Court	Commissioners Court review responses; "Preliminary Salary" letter to Elected Officials
Friday, July 24, 2015	Galveston Central Appraisal District	Deadline for Chief Appraiser/Galveston Galveston Central Appraisal District to certify appraisal roll.
Monday, August 3, 2015	Budget Office/Auditor's Office	Update revenue projections; Update revenue projections
Monday, August 3, 2015	Budget Office/Auditor's Office	Provides Tax Office Debt Report, TIRZ, Payment Info, Indigent Health Care
Wednesday, August 5, 2015	Budget Office	Status of Tentative Budget provided to Commissioners Court

**2016 BUDGET CALENDAR**  
**2015 Action Dates for Fiscal Year 2016 Budget**

<b>Date</b>	<b>Department(s) Responsible</b>	<b>Event</b>
Friday, August 7, 2015	Tax Office	Receives Certified Tax Roll file from Galveston Central Appraisal District
Monday, August 10, 2015	Tax Office/Auditor's Office	Tax Office notifies Auditor's Office of the Effective Tax Rate Calculations. Calculations verified by Auditor's Office
Tuesday, August 11, 2015	Tax Office/Budget Office	Tax Office provides audited Effective Tax Rate Calculations to Budget Office.
Friday, August 14, 2015	Auditor's Office	Final Revenue projections and financial schedules due from Auditor's Office
Friday, August 14, 2015	Commissioners Court	Meet, if necessary, to finalize budget
Wednesday, August 24, 2015	Budget Office	Budget Office sends Notice of Elected Officials Salaries to The Post for future publication, LGC §152.013 (b), notice of salaries, expenses, etc. must be published at least 10 days before the meeting setting the salaries, post notice on the County website
Friday, August 28, 2015	Budget Office	Departments provided Recommended Budgets
Friday, August 28, 2015	Budget Office	Final "Salary" letter to Elected Officials; [LGC§152.013(c). Before filing budget with County Clerk, CC shall give written notice to all elected county and precinct officers of the officer's salary and personal expenses to be included in the budget.] Must allow time for response before appears in papers
Friday, August 28, 2015	Budget Office	Ensure Notice of Proposed Tax Rate (and hearing notice) published in newspapers and posted to County website. Notices must be published at least 7 days before first hearing date, post notices on County website
Friday, August 28, 2015	Budget Office	Ensure that Notice of Elected Officials Salaries and Notice of Budget Hearing appears in newspapers
Friday, August 28, 2015	Budget Office	Compile Tentative Budget Document
Friday, August 28, 2015	Budget Office	Final "Salary" letter to Elected Officials; [LGC§152.013(c). Before filing budget with County Clerk, CC shall give written notice to all elected county and precinct officers of the officer's salary and personal expenses to be included in the budget.] Must allow time for response before appears in papers
Tuesday, September 1, 2015	All	Responses due from departments on Recommended Budgets
Wednesday, September 2, 2015	Tax Office/Budget Office	Tax Office prepares Notice of Proposed Tax Rate; if increasing rate, include notice of public hearing. If not increasing rate but holding public hearings, draft additional ad. Budget Office approves ads. Tax Office releases to GDN before 10 am for publication and requests IT to post notice on homepage of county website.
Friday, September 4, 2015	Budget Office	File FY2016 Tentative Budget with County Clerk and County Auditor (LGC) 111.066, 111.067). (Budget Hearing must be held within 10 days.) Post on County's website.
Friday, September 4, 2015	County Judge/Budget Office	County Judge to post 72 hr meeting notice for 09/08/15

**2016 BUDGET CALENDAR**  
**2015 Action Dates for Fiscal Year 2016 Budget**

<b>Date</b>	<b>Department(s) Responsible</b>	<b>Event</b>
Tuesday, September 08, 2015	Commissioners Court	Commissioners' Court Meeting Agenda Items: * Adoption of the 2016 Tax Rate * Budget Hearing on the FY2016 Budget * Adoption of the FY2016 Budget (LGC 111.0385, 111.039 as modified in 2007 by HB 3195 - Tax Rate & Budget Adoption can be on the same date) If the budget is not adopted must publish a notice at least 10 but no more than 30 days prior to budget hearing and file the proposed budget again within 10 days of the hearing.
Thursday, September 10, 2015	Budget Office	Send Adopted Budget to printer, release on CD to departments, post on County website
Wednesday, September 30, 2015	Commissioners Court	Last Date To Adopt FY16 Budget

**Schedule of Proposed Changes in Salaries & Allowances for Elected Officials**

The proposed changes in salaries and allowances for elected officials are recommended in the FY 2016 Galveston County Budget scheduled for public hearing on *Tuesday, September 8, 2015, at 11:00 A.M.* in the first floor Commissioners' Courtroom of the County Courthouse located at 722 Moody, Galveston, Texas.

Title	FY 2015		FY 2016		FY 2016 Max Increase	Auto Allowance	Footnotes
	Salary	State Paid	Salary	State Paid			
10th District Judge	\$158,000	\$140,000	\$158,000	\$140,000	\$0	\$0	(1)*
56th District Judge	\$163,000	\$145,000	\$163,000	\$145,000	\$0	\$0	(1)(2)*
122nd District Judge	\$158,000	\$140,000	\$158,000	\$140,000	\$0	\$0	(1)*
212th District Judge	\$158,000	\$140,000	\$158,000	\$140,000	\$0	\$0	(1)*
306th District Judge	\$158,000	\$140,000	\$158,000	\$140,000	\$0	\$0	(1)*
405th District Judge	\$158,000	\$140,000	\$158,000	\$140,000	\$0	\$0	(1)*
Criminal District Attorney	\$158,000	\$140,000	\$161,640	\$143,640	\$3,640	\$0	(1)*(12)
County Judge	\$157,200	\$15,000	\$167,400	\$25,200	\$10,200	\$12,000	(5)(6)(8)(11)*
Commissioner - Precinct 1	\$98,352	\$0	\$100,319	\$0	\$1,967	\$12,000	(8)*
Commissioner - Precinct 2	\$98,352	\$0	\$100,319	\$0	\$1,967	\$12,000	(8)*
Commissioner - Precinct 3	\$98,352	\$0	\$100,319	\$0	\$1,967	\$12,000	(8)*
Commissioner - Precinct 4	\$98,352	\$0	\$100,319	\$0	\$1,967	\$12,000	(8)*
Tax Assessor-Collector	\$97,009	\$0	\$98,949	\$0	\$1,940	\$0	*
County Clerk	\$97,009	\$0	\$98,949	\$0	\$1,940	\$0	*
County Treasurer	\$97,009	\$0	\$98,949	\$0	\$1,940	\$0	*
District Clerk	\$97,009	\$0	\$98,949	\$0	\$1,940	\$0	*
County Sheriff	\$131,161	\$0	\$136,800	\$0	\$5,639	\$0	*
County Court #1 Judge	\$158,000	\$0	\$158,000	\$0	\$0	\$0	(3)*
County Court #2 Judge	\$163,000	\$0	\$163,000	\$0	\$0	\$0	(3)(4)*
County Court #3 Judge	\$158,000	\$0	\$158,000	\$0	\$0	\$0	(3)*
Probate Court Judge	\$158,000	\$0	\$158,000	\$0	\$0	\$0	(3)*
J.P. - Precinct 1	\$13,787	\$0	\$0	\$0	(\$13,787)	\$0	(9)*
J.P. - Precinct 2	\$13,787	\$0	\$0	\$0	(\$13,787)	\$0	(9)*
J.P. - Precinct 3	\$13,787	\$0	\$0	\$0	(\$13,787)	\$0	(9)*
J.P. - Precinct 4	\$16,651	\$0	\$0	\$0	(\$16,651)	\$0	(9)*
J.P. - Precinct 5	\$16,651	\$0	\$0	\$0	(\$16,651)	\$0	(9)*
J.P. - Precinct 6	\$13,787	\$0	\$0	\$0	(\$13,787)	\$0	(9)*
J.P. - Precinct 7	\$17,434	\$0	\$0	\$0	(\$17,434)	\$0	(9)*
J.P. - Precinct 8-1	\$17,434	\$0	\$0	\$0	(\$17,434)	\$0	(9)*
J.P. - Precinct 8-2	\$13,787	\$0	\$0	\$0	(\$13,787)	\$0	(9)*
J.P. - Precinct 1-a	\$55,962	\$0	\$81,000	\$0	\$25,038	\$1,500	(10)*
J.P. - Precinct 2-a	\$55,962	\$0	\$81,000	\$0	\$25,038	\$3,000	(10)*
J.P. - Precinct 3-a	\$55,962	\$0	\$81,000	\$0	\$25,038	\$4,000	(10)*
J.P. - Precinct 4-a	\$55,962	\$0	\$81,000	\$0	\$25,038	\$0	(10)*
Constable - Precinct 1	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 2	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 3	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 4	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 5	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 6	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 7	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*
Constable - Precinct 8	\$58,405	\$0	\$60,863	\$0	\$2,458	\$12,000	(8)*

(1) Districts Court Judges can receive up to a maximum salary match from the county of \$18,000 per Government Code 659.012 and 32.001. The District Attorney is compensated per Government Code 46.003

(2) The District Court Judges elected a District Local Administrative Judge in January 2013 who receives a \$5,000 supplement.

(3) County Court and Probate Court Judges receive salaries at the same rate as District Court Judges, \$158,000.

(4) The County Court Judges elected a County Court at Law Local Administrative Judge who receives a \$5,000 annual supplement.

(5) The County Judge Per Government Code 152.904.(c) must be paid 90% of the total salary of District Judges.

(6) The County Judge receives an additional \$15,000 supplement from the state for judicial functions (2015).

(7) The Galveston County Sheriff is assigned a County Sheriff's vehicle for transportation. No allowance is given.

(8) The auto allowance remains at \$12,000 per fiscal year.

(9) Salary from October 2014 - December 2014

(10) Salary from January 2015 - September 2015

(11) The County Judge receives a supplement from the state equal to 18% annual compensation of a District Judge (SB1025). (2016)

(12) House Bill 9 effective September 1, 2015. The bill raises the Employee's Retirement Contribution by 2.6% for the next biennium

\* Based on 26 bi-weekly pay periods.

**Galveston County, Texas  
Personnel Counts**

<b>COUNTY EMPLOYEES BY FUND TYPE</b>								
<b>Function</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
General Fund	1,067.2	1,048.1	1,051.0	1,049.0	1,026.0	1,010.4	994.4	1007
Other Funds	173.5	183.0	179.0	173.0	174.0	174.0	168.5	168.7
Grant Fund	31.0	35.0	46.0	49.0	50.0	43.0	42.2	42.2
<b>Total</b>	<b>1271.7</b>	<b>1266.1</b>	<b>1276.0</b>	<b>1271.0</b>	<b>1250.0</b>	<b>1227.4</b>	<b>1205.1</b>	<b>1217.9</b>

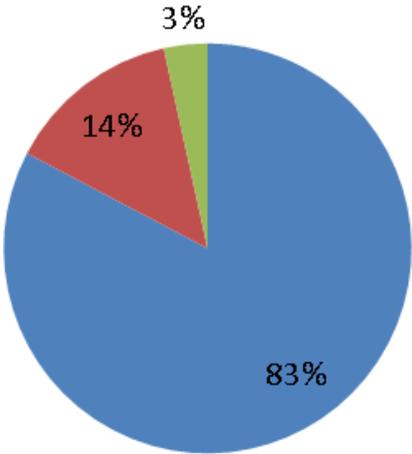
<b>COUNTY EMPLOYEES BY FUNCTION EXCLUDING GRANT FUNDED POSITIONS</b>										
<b>Function</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Public Safety	535.0	454.7	554.2	557.6	554.5	556.5	555.5	555.6	555.6	556.7
General Government	551.0	584.0	504.6	494.1	497.1	491.1	479.8	480.9	472.3	482.4
Road & Bridges/Rights-	51.0	59.0	64.4	64.4	62.9	62.9	62.4	53.5	53.5	53.5
Health & Social Services	74.0	56.5	57.0	55.0	54.5	50.0	41.0	32.4	24.6	23.0
Culture & Recreation	47.0	45.0	50.0	49.5	51.5	50.5	52.0	51.5	46.5	48.0
Conservation	11.0	11.0	10.5	10.5	10.5	10.5	9.5	10.5	10.5	10.5
<b>Total</b>	<b>1,269.0</b>	<b>1,210.2</b>	<b>1,240.7</b>	<b>1,231.1</b>	<b>1,231.0</b>	<b>1,221.5</b>	<b>1,200.2</b>	<b>1,184.4</b>	<b>1,163.0</b>	<b>1,174.1</b>

<b>COUNTY EMPLOYEES BY FUNCTION BUDGETED FTE - ALL FUNDS</b>										
<b>Function</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Public Safety	535.0	474.7	574.2	578.6	584.5	587.5	585.8	576.6	579.1	580.2
General Government	551.0	586.0	506.6	497.1	503.1	498.1	488.1	493.9	481.5	491.6
Road & Bridges/Rights-	51.0	59.0	64.4	64.4	62.9	66.9	62.4	53.5	53.5	53.5
Health & Social Services	74.0	71.5	66.0	66.0	64.5	57.0	52.0	41.4	34.1	34.1
Culture & Recreation	47.0	45.0	50.0	49.5	51.5	50.5	52.0	51.5	46.5	48
Conservation	11.0	11.0	10.5	10.5	10.5	10.5	9.5	10.5	10.5	10.5
<b>Total</b>	<b>1,269.0</b>	<b>1,247.2</b>	<b>1,271.7</b>	<b>1,266.1</b>	<b>1,277.0</b>	<b>1,270.5</b>	<b>1,249.8</b>	<b>1,227.4</b>	<b>1,205.2</b>	<b>1,217.9</b>

**Galveston County, Texas  
Personnel Counts**

**Employees by Fund Type FY 2016 FTE**

■ General Fund ■ Other Fund ■ Grant Fund



## Summary of Changes (Prior to Raise and Supplement) - 2016 Adopted

Description of Change	Fund	Number of Positions	FTE	2015 Adopted Budget Annually (including COLA and supplement)	Current Salary and Certification Pay - Annually	2016 Adopted Budget - Salary and Certification Pay - Annually	Variation between 2016 Adopted Budget and Current Salary
New Positions	General Fund	12	11.10	-	-	472,793	472,793
New Positions	Road and Bridge	2	2.00			70,432	70,432
<b>Total New Positions</b>		<b>14</b>	<b>13.10</b>	\$ -	\$ -	\$ 543,225	\$ 543,225
Deletion of Positions	General Fund	-3	-3.00	129,739	127,748	-	(127,748)
	District Clerk Records			15,623	15,563	-	(15,563)
Deletion of Positions	Management	-1	0.50			-	
Deletion of Positions	Road and Bridge	-1	1.00	35,526	31,904	-	(31,904)
Deletion of Positions	Flood Control	-1	1.00	42,522	41,861	-	(41,861)
<b>Total Deletions of Positions</b>		<b>-6</b>	<b>-0.5</b>	\$ 223,410	\$ 217,076	\$ -	\$ (217,076)
Increases in Salaries	General Fund	--	--	6,540,453	6,680,176	6,961,991	281,815
Increases in Salaries	Road and Bridge	--	--	48,044	42,907	45,080	2,173
Increases in Salaries	Galveston County Flood Control	--	--	29,515	28,903	31,126	2,223
<b>Total Increases In Salaries</b>		<b>--</b>	<b>--</b>	\$ 6,618,012	\$ 6,751,986	\$ 7,038,197	\$ 286,211
Decreases in Salaries	General Fund	--	--	85,070	83,747	75,088	(8,659)
	Galveston County Beach and Parks	--	--	19,544	20,446	-	(20,446)
<b>Total Decreases in Salaries</b>		<b>--</b>	<b>--</b>	\$ 104,614	\$ 104,193	\$ 75,088	\$ (29,105)
Increases in Temporary Help	Beach Maintenance	--	--	19,884	19,808	42,000	22,192
<b>Total Increases in Temporary Help</b>		<b>0</b>	<b>0</b>	\$ 19,884	\$ 19,808	\$ 42,000	\$ 22,192
Decreases in Temporary Help	General Fund	0	0.00	30,907	33,241	16,000	(17,241)
Decreases in Temporary Help	Tax Assessor/Collector Voter Registration	--	--	31,414	32,526	28,000	(4,526)
<b>Total Decreases in Temporary Help</b>		<b>0</b>	<b>0.00</b>	\$ 62,321	\$ 65,767	\$ -	\$ (21,767)
Transfers	General Fund	2	1.00	152,250	130,348	35,216	(95,132)
Transfers	Economic Development	1	1.00	-	-	150,000	150,000
Transfers	Road and Bridge	-1	1.00	32,526	31,904	-	(31,904)
<b>Total Transfers</b>		<b>2</b>	<b>3.00</b>	\$ 184,776	\$ 162,252	\$ 185,216	\$ 22,964
<b>Totals</b>		<b>10</b>	<b>15.60</b>	\$ 7,213,017	\$ 7,321,082	\$ 7,905,726	\$ 606,644

**ALLOWANCE SUMMARY**  
**FY 2016 Adopted Allowances**

<b>Department</b>	<b>Position</b>	<b>Position Number</b>	<b>Allowance</b>	<b>Account #</b>	<b>Account Name</b>	<b>Monthly</b>
<b>County Judge</b>	County Judge	111000-1	Elected	1101-111000-5496201	Auto Allowance*	\$1,000
<b>County Commissioner, Precinct 1</b>	Commissioner Precinct #1	111101-1	Elected	1101-111101-5946201	Auto Allowance*	\$1,000
<b>County Commissioner, Precinct 2</b>	Commissioner Precinct #2	111102-1	Elected	1101-111102-5496201	Auto Allowance*	\$1,000
<b>County Commissioner, Precinct 3</b>	Commissioner Precinct #3	111103-1	Elected	1101-111103-5496201	Auto Allowance*	\$1,000
<b>County Commissioner, Precinct 4</b>	Commissioner Precinct #4	111104-1	Elected	1101-111104-5496201	Auto Allowance*	\$1,000
<b>Justice of the Peace 1</b>	Justice of the Peace	123111-1	Elected	1101-123111-5496201	Auto-Allowance*	\$125
<b>Justice of the Peace 2</b>	Justice of the Peace	123201-1	Elected	1101-123201-5496201	Auto-Allowance*	\$250
<b>Justice of the Peace 3</b>	Justice of the Peace	123301-1	Elected	1101-123201-5496201	Auto-Allowance*	\$333
<b>Constable, Precinct 2-B</b>	Constable-Precinct 2-B	223110-1	Elected	1101-223110-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 3-B</b>	Constable-Precinct 3-B	223200-1	Elected	1101-223200-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 3-A</b>	Constable-Precinct 3-A	223300-1	Elected	1101-223300-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 2-A</b>	Constable-Precinct 2-A	223400-1	Elected	1101-223400-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 1-B</b>	Constable-Precinct 1-B	223500-1	Elected	1101-223500-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 3-C</b>	Constable-Precinct 3-C	223900-1	Elected	1101-223900-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 1-A</b>	Constable-Precinct 1-A	223700-1	Elected	1101-223700-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 4-A</b>	Constable-Precinct 4-A	223800-1	Elected	1101-223800-5496201	Auto Allowance**	\$1,000
<b>Constable, Precinct 2-B</b>	Deputy Constable-Pct 2-B	223110-2	Full-time	1101-223110-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 2-B</b>	Deputy Constable-Pct 2-B	223110-3	Full-time	1101-223110-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 3-B</b>	Deputy Constable-Pct 3-B	223200-2	Full-time	1101-223200-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 3-B</b>	Deputy Constable-Pct 3-B	223300-2	Full-time	1101-223300-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 3-A</b>	Deputy Constable-Pct 3-A	223300-3	Full-time	1101-223300-5496201	Auto Allowance**	\$800

**ALLOWANCE SUMMARY**  
**FY 2016 Adopted Allowances**

<b>Department</b>	<b>Position</b>	<b>Position Number</b>	<b>Allowance</b>	<b>Account #</b>	<b>Account Name</b>	<b>Monthly</b>
<b>Constable, Precinct 3-A</b>	Part Time Deputy Constable-Pct 3-A	223300-6	Part-Time	1101-223300-5496201	Auto Allowance**	\$400
<b>Constable, Precinct 2-A</b>	Part Time Deputy Constable-Pct 2-A	223400-5	Part-Time	1101-223400-5496201	Auto Allowance**	\$400
<b>Constable, Precinct 2-A</b>	Deputy Constable-Pct 2-A	223400-7	Full-time	1101-223400-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 2-A in General Government</b>	Deputy Constable-Pct 2-A	110000-500	Full-time	1101-110000-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 1-B</b>	Chief Deputy Constable-Pct 1-B	223500-3	Full-time	1101-223500-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 1-B</b>	Deputy Constable-Pct 1-B	223500-NEW	Full-time	1101-223500-5496201	Auto-Allowance**	\$800
<b>Constable, Precinct 1-A</b>	Deputy Constable-Pct 1-A	223700-4	Full-time	1101-223700-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 4-A</b>	Chief Deputy Constable-Pct 4-A	223800-2	Full-time	1101-223800-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 4-A</b>	Deputy Constable-Pct 4-A	223800-3	Full-time	1101-223800-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 4-A</b>	Deputy Constable-Pct 4-A	223800-4	Full-time	1101-223800-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 4-A</b>	Deputy Constable-Pct 4-A	223800-8	Full-time	1101-223800-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 4-A</b>	Deputy Constable-Pct 4-A	223800-10	Full-time	1101-223800-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 3-C</b>	Chief Deputy Constable-Pct 3-C	223900-2	Full-time	1101-223900-5496201	Auto Allowance**	\$800
<b>Constable, Precinct 3-C</b>	Deputy Constable-Pct 3-C	223900-3	Full-time	1101-223900-5496201	Auto Allowance**	\$800
<b>County Engineer</b>	Engineering Specialist	190100-6	Full-time	1101-190100-5496201	Auto Allowance**	\$536
<b>Chief Right of Way Agent</b>	Right of Way Agent	314300-1	Full-time	2303-314300-5496201	Auto Allowance**	\$536
<b>Constable, Precinct 1-A</b>	Deputy Constable-Pct 1-A	223700-2	Full-time	n/a	County Owned Vehicle	\$0

**ALLOWANCE SUMMARY**  
**FY 2016 Adopted Allowances**

<b>Department</b>	<b>Position</b>	<b>Position Number</b>	<b>Allowance</b>	<b>Account #</b>	<b>Account Name</b>	<b>Monthly</b>
<b>Constable, Precinct 1-A</b>	Chief Deputy Constable-Pct 1-A	223700-3	Full-time	n/a	County Owned Vehicle	\$0
<b>Constable, Precinct 1-A</b>	Constable Clerk- Pct 1-A	223700-5	Full-Time	n/a	County Owned Vehicle	\$0
<b>Constable, Precinct 1-A</b>	Deputy Constable- Pct 1-A	223700-7	Full-Time	n/a	County Owned Vehicle	\$0
<b>Constable, Precinct 4-A</b>	Deputy Constable- Pct 4-A	223800-7	Full-time	n/a	County Owned Vehicle	\$0
<b>Total Allowances:</b>						<b>\$29,180</b>

\*A Full Auto Allowance for elected officials is budgeted at \$1,000/month for FY 16, and was based upon a fuel price range of \$3.46-\$3.80/gallon. Auto Allowances paid to elected officials are fixed for the duration of the fiscal year. Elected Officials Allowances are set annually by Commissioners Court and can be found in the published list of Elected Official Salaries.

\*\*The Auto Allowance paid to Employees will vary throughout the fiscal year and is dependent upon the surveyed price of regular grade gasoline in Galveston County, which is monitored by the Professional Services Department. Employees in the Constables offices (excluding Constables) will be paid auto allowances for the months of October 2015 and November 2015 only. As the price of gasoline changes, auto allowances may be increased or decreased according to the schedule below:

The current average price of unleaded gasoline county wide for the last 6 months is \$3.40766/gallon.

<b>Full Auto Allowance Guidelines:</b>
----------------------------------------

\$4.86-5.20/gallon	\$	1,200	
\$4.51-4.85/gallon	\$	1,150	
\$4.16-4.50/gallon	\$	1,100	
\$3.81-4.15/gallon	\$	1,050	
\$3.46-3.80/gallon	\$	1,000	<b>FY16 Budget</b>
\$3.11-3.45/gallon	\$	950	
\$2.76-3.10/gallon	\$	900	
\$2.41-2.75/gallon	\$	850	
\$2.06-2.40/gallon	\$	800	
Base Auto	\$	750	

(Partial Auto Allowances will be adjusted proportionately)

Uniforms are budgeted as Uniform Expense 5312101, they are not budgeted as allowances.

# Galveston County, Texas

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## Galveston County Office of County Auditor



**Final Estimate of Available Resources  
Fiscal Year 2016 (Oct. 1, 2015 – Sept. 30, 2016)**



Galveston County – Office of County Auditor  
 Final Estimate of Available Resources  
 FY 2016

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6123 Galveston County Group Insurance

6124 Workers' Compensation Fund

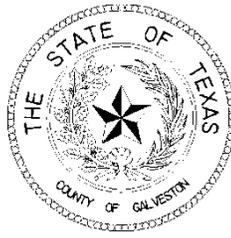
6125 Unemployment Insurance Fund

6130 Self Insurance Fund

## **Section 1**

### **Transmittal Letter and Analysis**

### **With Certification and Required Statements**



## THE COUNTY OF GALVESTON

COUNTY AUDITOR'S OFFICE

722 Moody Avenue 4<sup>th</sup> Floor

P.O. Box 1418

GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**

CITP CISA CIO CBM DABFA CGMA

**Jeff Modzelewski, CPA**  
**First Assistant, Director of Accounting**

**Kristin Bulanek, CIA**  
**First Assistant, Director of Auditing**

September 1, 2015

Honorable Members of Commissioners Court  
Galveston County, Texas

### **Final Statement of Estimated Available Resources** **Fiscal Year 2016**

In accordance with the Texas Local Government Code (LGC) §111.063, Subchapter C, the County Auditor has prepared a "Final Statement of Estimated Available Resources" to be used in developing the Fiscal Year 2016 Appropriations Budget for Galveston County. The estimated of available resources is comprised of estimated available cash and cash equivalents at the beginning of the fiscal year, plus estimated revenues and transfers-in for the upcoming fiscal year.

The available beginning cash balances for FY2016 have been adjusted for the projected collection of the County's ending accounts receivable and payment of the County's ending liabilities. The "Final Statement of Estimated Available Resources" includes, as addenda, all information as required by Chapter 111.063 (b) of the Local Government Code:

1. Outstanding Obligations of the county
2. Cash on hand to the credit of each fund of the county government
3. Funds received from all sources during the preceding year
4. Funds and revenue estimated to be received from all sources during the preceding fiscal year
5. Funds and revenue estimated to be received during the ensuing year
6. A statement of all accounts and contracts on which sums are due to or owed by the County as of the last day of the preceding fiscal year, except for taxes or court costs.

Other than the audited prior year ending fund balances, the amounts and estimates used in the preparation of this statement and presented in this report are unaudited and subject to revision. Changes that might occur are not anticipated to materially affect any estimate.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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The accuracy of this forecast of available resources depends upon the input from many other sources, including the Galveston County Appraisal District, the Galveston County Tax Assessor-Collector, the staff of several departments, including the Budget Office, and the assistance of a number of auditing and accounting staff of the County Auditor office.

From the estimates and forecasts provided, the County Auditor reviewed and analyzed the details, including an examination of the statutory requirements, and established the trends and assumptions relatives to the County’s revenues. The final result was then tested as to reasonableness and accuracy of the estimates.

**ALL OPERATING FUNDS – SUMMARY OF REVENUES**

The following table represents revenues by sources for all governmental funds. The amounts listed for 2014 are the actual amounts of revenue that was received for each category. The second data column shows the adopted revenues for 2015. The third data column shows an estimated amount to be received in 2015, and finally the fourth data column shows the amount certified for 2016.

**Revenues by Type - Summary All Funds**

<b>All Funds</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015</b>		<b>% Change</b>
			<b>Estimated</b>	<b>2016</b>	<b>2015 Adopted vs 2016</b>
				<b>Estimated</b>	<b>Estimated</b>
Ad Valorem Taxes - Net	\$123,943,817	\$126,108,798	\$130,266,762	\$133,605,843	5.76%
Licenses and Permits	2,739,894	2,802,000	2,702,200	2,802,700	0.03%
Intergovernmental Revenues	16,918,563	14,915,357	15,036,772	15,155,648	1.60%
Charges for Services	10,056,732	10,530,800	9,746,207	9,948,270	-5.98%
Fines and Forfeitures	2,990,269	3,092,253	2,456,277	2,195,717	-36.50%
Other Revenues	5,451,343	4,599,120	3,728,730	3,686,434	-24.48%
Other Financing Sources	8,501,218	9,167,100	11,797,625	9,150,220	-0.14%
	<u>\$170,601,836</u>	<u>\$171,215,428</u>	<u>\$175,734,572</u>	<u>\$176,544,832</u>	3.03%

Revenues by sources are presented for the General and Related Funds, the Special Revenue Funds, the Capital Project Funds and the Debt Service Funds.

**Revenue Derived by Tax Rate**

The table on the next page traces the increase in property tax values, reduction in the overall tax rate, collection history, and the collection rate. For collections in the upcoming fiscal year, the county continues to be conservative in its estimate of the collection rate. The collection rate used for the past several years for property taxes collected is set at 97.25%. The actual collection rate varies each year but for the past several years the rate has been above the estimated amount.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Galveston County, Texas  
Adopted Budget for FY 2006-2015  
Analysis of Revenue Derived by Tax Rate**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Fiscal Year										
Assessed Value	\$22,919,442	\$23,444,128	\$25,663,846	\$25,405,120	\$23,858,987	\$24,638,557	\$25,245,042	\$26,103,585	\$26,399,353	\$26,838,959	\$27,218,814
Total Taxable Value (000)*	\$15,411,260	\$17,535,404	\$18,534,485	\$20,303,793	\$18,559,066	\$18,786,088	\$19,257,001	\$20,018,250	\$20,478,403	\$21,570,266	\$24,238,573
% Increase Over Prior Year	NA	13.78%	5.70%	9.55%	-8.59%	1.22%	2.51%	3.95%	2.30%	5.33%	12.37%
Tax Rate per \$100.00 Valuation <sup>1</sup>	\$ 0.62880	\$ 0.59880	\$ 0.58000	\$ 0.57000	\$ 0.63000	\$ 0.62875	\$ 0.62180	\$ 0.60877	\$ 0.58980	\$ 0.58480	\$ 0.56700
Total Adjusted Tax Levy (000)	\$ 96,906	\$ 105,002	\$ 109,690	\$ 117,297	\$ 120,802	\$ 121,859	\$ 123,922	\$ 126,290	\$ 125,568	\$ 126,203	\$ 137,425
Collected in Fiscal Year of Levy	\$ 94,764	\$ 103,081	\$ 107,656	\$ 114,712	\$ 118,563	\$ 119,744	\$ 121,996	\$ 124,528	\$ 123,805	\$ 130,282	\$ 133,645
Collected Subsequent Years	1,817	1,555	1,594	1,984	1,511	1,546	211	838	1,595	1,937	2,047
Total Collected to Date	96,581	104,636	109,250	116,696	120,074	121,290	122,207	125,366	125,400	132,219	135,693
Actual Collection Rate**	99.66%	99.65%	99.60%	99.49%	99.40%	99.53%	98.62%	99.27%	99.87%	104.77%	98.74%

<sup>1</sup> FY 2016 Rate is estimate; final will be set by Commissioners Court.

\*Total Taxable Value is slightly different for Flood Control and Lateral Road Funds

\*\*FY 2015 and FY 2016 is estimated collections for all delinquent periods; not broken down by year.

The primary source of the County's revenue is obtained from ad valorem taxes. Ad valorem taxes support several activities, including the General Fund, Road and Bridge Fund, Flood Control District and other funds. The assumptions used to project the FY 2016 estimate of current ad valorem property tax revenue is based on the tax rate of \$0.5670 per \$100 valuation, which is below both the effective tax rate and the rollback tax rate. It is an estimate for purposes of this presentation only, as the actual rate will be determined by vote of Commissioners Court.

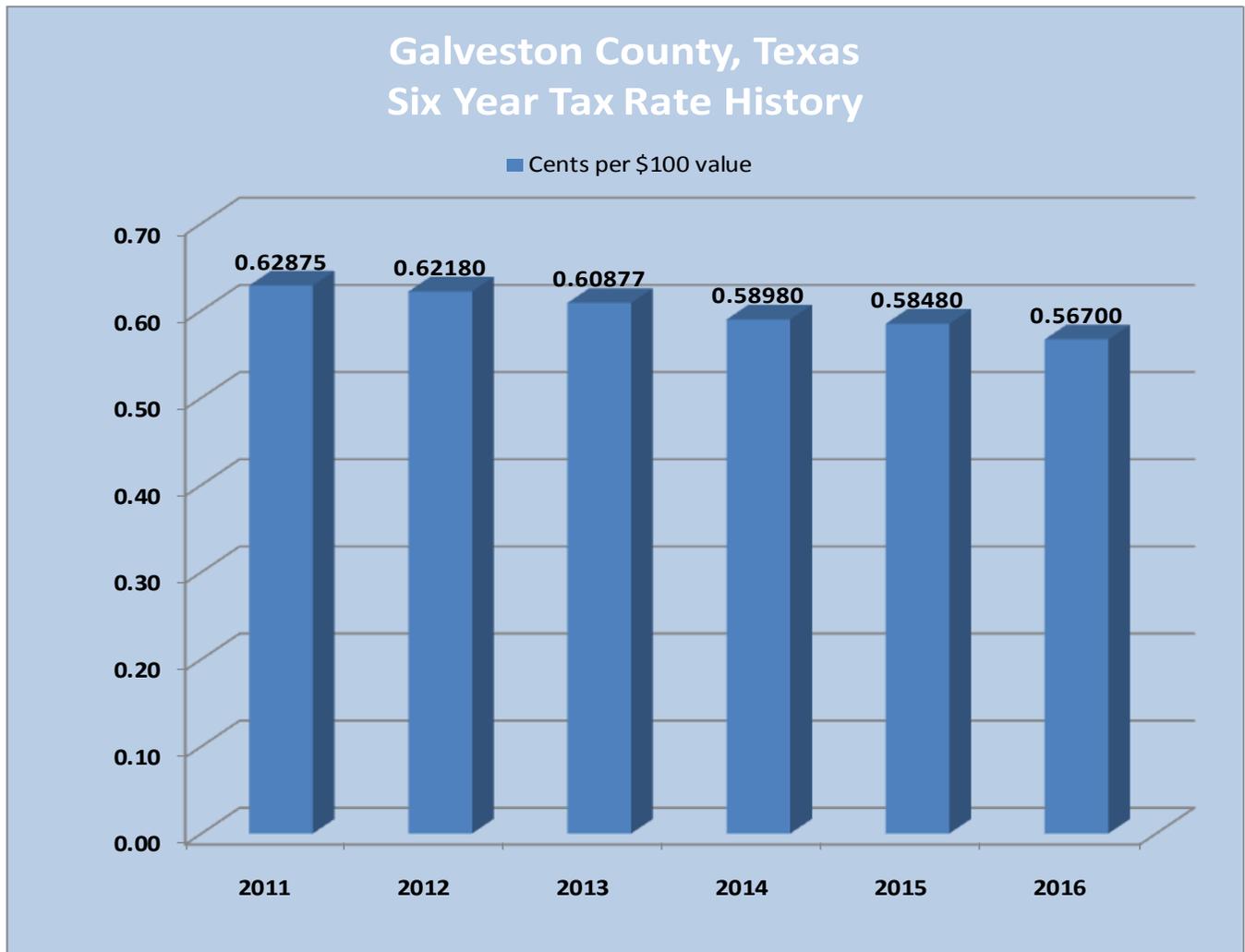
For comparative analysis the tax rate by fund which uses property taxes to pay a portion of its expenditures is shown below. The table details how the tax rate has dropped over the past eleven years, from FY 2006 to FY 2016. The total drop is approximately a 9.8% reduction in the property tax rate.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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An historical perspective of the last six years of rates is shown below. A graph of the change in the total rate is shown below.

Tax Rate By Fund - Comparative Analysis	Tax Rate FY 2011	Tax Rate FY 2012	Tax Rate FY 2013	Tax Rate FY 2014	Tax Rate FY 2015	Tax Rate FY 2016
General Fund	0.467036	0.463544	0.456703	0.457988	0.461378	0.454931
Road and Bridge	0.007000	0.010498	0.015216	0.003800	0.003800	0.005800
Flood Control	0.009000	0.008855	0.008855	0.006100	0.005956	0.005753
Mosquito Control District	0.005300	0.006777	0.007500	0.005000	0.004000	0.004000
Debt Service	0.140414	0.132126	0.120496	0.116912	0.109666	0.096516
	0.628750	0.621800	0.608770	0.589800	0.584800	0.567000



The County Auditor does not make any assumptions during the preparation of the “Final Estimate of Available Resources” regarding changes made by Commissioners Court in setting the tax rate at a later time. This draft of the presentation will be changed to reflect the actual tax rate established.

**Fiscal Year 2016 Final Statement of Estimated Available Resources**  
**September 1, 2015**

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Using the \$0.5670 tax rate, the total proposed tax would be lower than the FY 2015 tax rate of \$0.5848 (\$0.0178 lower). The lower rate is due to the increased property values in the County as determined by the Galveston County Central Appraisal District. The total taxes to be collected take into account a collection rate of 97.25%; which has been the county standard for several years and reflects the conservative nature of the County Auditor in preparing this presentation using the estimated rate of \$0.5670.

Effective tax rates are calculated each year in accordance with Chapter 25 of the Property Tax Code. These calculations are the responsibility of the Galveston County Tax Assessor-Collector. To ensure the effective tax rates are reasonable and accurate, the County Auditor's Office performs a review of the respective calculations.

Due to the complex nature of the calculation and allocation of the tax rate, a model has been developed to permit development and recommendation of the proposed tax rate. The actual tax rate to be levied is the responsibility of the Commissioners Court; however, in order to develop a working basis for the total amount of revenue and other resources available for the expenditure budget, a proposed amount is generated.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Galveston County, Texas  
Tax Rate Model**

	Rollback Rate	Effective Rate	General Fund Taxable Property Value (000)			
<b>Rate/\$100 per Tax A/C (Line 25)</b>	\$ 0.6008940	\$ 0.5671440				
<b>CY General Effective Tax Rate (Line 24)</b>	<u>\$ 0.5946810</u>	<u>\$ 0.5613910</u>	FY 2015	\$ 21,570,266,168		
General Rate to be allocated:	\$ 0.4782728	\$ 0.4550752	FY 2016	\$ 24,238,572,529		
Adjustment for Rounding	\$ -	\$ (0.0001440)	Increase (Decrease)	\$ 2,668,306,361		
Allocated to General Fund	\$ 0.4782728	\$ 0.4549312	Total Tax Rate			
Allocated to General Road and Bridge	\$ 0.0058000	\$ 0.0058000	FY 2015 Adopted	\$ 0.5848		
Allocated to Mosquito Control	\$ 0.0040000	\$ 0.0040000	FY 2016 Proposed	\$ 0.5670		
Allocated to Lateral Road/FM System	\$ -	\$ -	Increase (Decrease)	\$ (0.0178)		
Allocated to Road and Flood	\$ 0.0062162	\$ 0.0057530				
General Rate Allocated-Total	\$ 0.4942890	\$ 0.4704842				
<b>CY Debt Effective Tax Rate (line 38)</b>	\$ 0.1066050	\$ 0.0965158				
<b>Allocated Rates/\$100</b>	<u>\$ 0.6008940</u>	<u>\$ 0.5670000</u>				
			<b>Road &amp;</b>			
			<b>Mosquito</b>			
			<b>Control</b>			
			<b>Debt Service</b>			
			<b>Bridge</b>			
			<b>Lateral Rd</b>			
			<b>Flood Control</b>			
FY15 Adopted Tax Rate	\$ 0.4613780	\$ 0.0040000	\$ 0.0038000	\$ 0.0059560		
FY16 Proposed Tax Rate	\$ 0.4549312	\$ 0.0040000	\$ 0.0058000	\$ 0.0057530		
Est. Taxable Value (000)	<u>\$ 24,238,573</u>	<u>\$ 24,238,573</u>	<u>\$ 24,238,573</u>	<u>\$ 24,098,010</u>		
Est. Taxes Collected @	\$ 107,236,436	\$ 942,880	\$ 1,367,177	\$ 1,348,234		
Other Tax Revenues	\$ 2,700,000	\$ 30,700	\$ 42,500	\$ 49,500		
			\$ 1,409,677	\$ 1,397,734		
Less TRIZ Reductions	\$ 109,936,436	\$ 973,580	\$ -	\$ (38,700)		
	<u>\$ (3,578,000)</u>	<u>\$ -</u>	<u>\$ 1,409,677</u>	<u>\$ 1,359,034</u>		
Total Net Tax Revenues	\$ 106,358,436	\$ 973,580	\$ 23,495,716	\$ 23,495,716		
Other Revenues:						
Licenses and Permits	\$ 2,700	\$ -	\$ -	\$ 2,800,000		
Intergovernmental	\$ 7,616,440	\$ -	\$ 7,270,708	\$ 50,000		
Charges for Services	\$ 7,093,735	\$ -	\$ -	\$ -		
Fines and Forfeitures	\$ 1,660,917	\$ -	\$ -	\$ 391,200		
Other Revenue	\$ 3,015,917	\$ 2,600	\$ 150,982	\$ 11,000		
Other Financing Sources	\$ 8,470,220	\$ -	\$ -	\$ -		
Total Non-Tax Revenues	\$ 27,859,929	\$ 2,600	\$ 7,421,690	\$ 3,252,200		
Total All Revenues	<u>\$ 134,218,365</u>	<u>\$ 976,180</u>	<u>\$ 30,917,406</u>	<u>\$ 4,661,877</u>		

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Revenue from Governmental Funds**

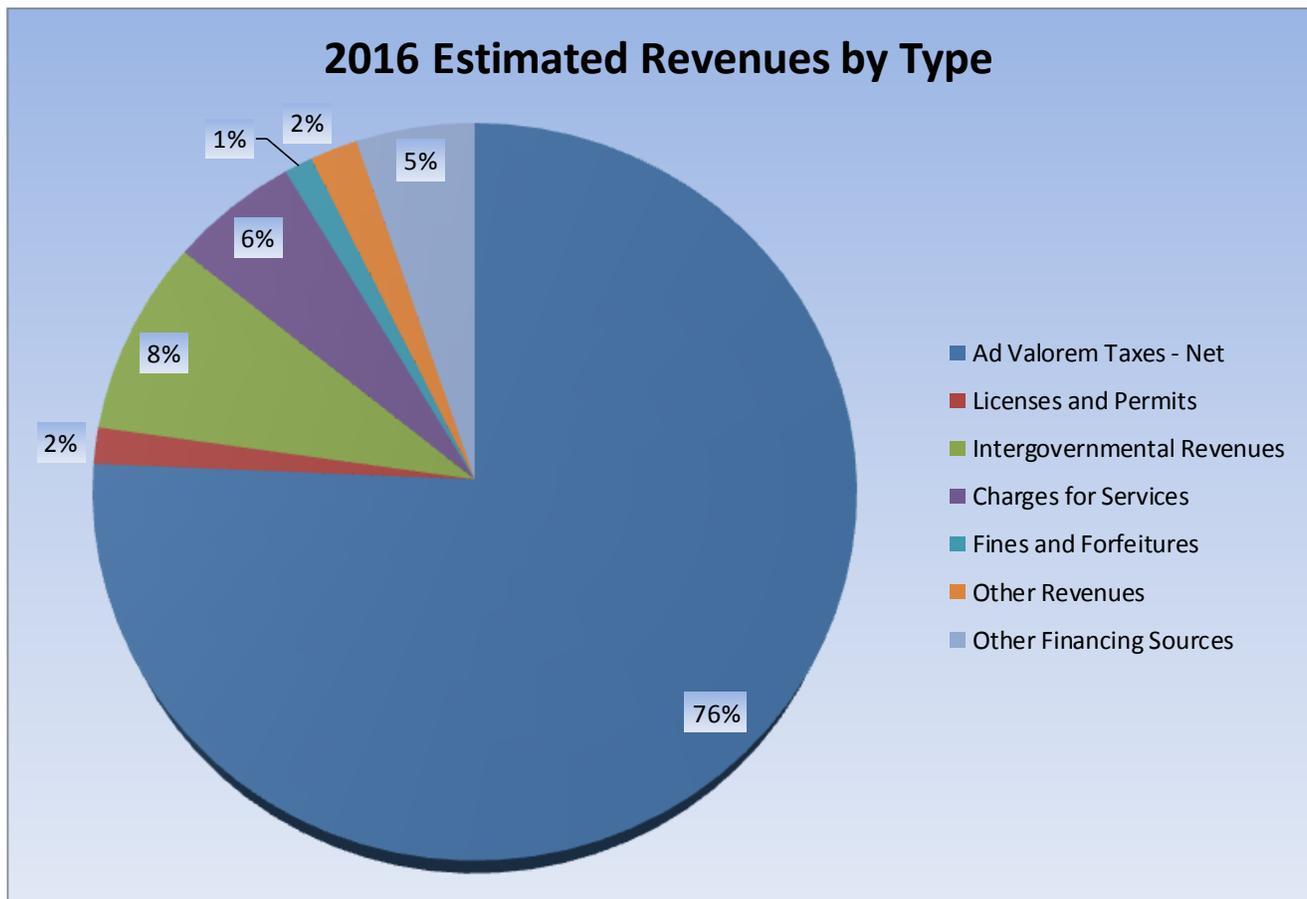
The County uses a modified accrual basis of accounting for its governmental funds, which includes the General and Related Funds, the Special Revenue Funds, the Capital Project Funds and the Debt Service Funds.. The revenue for the governmental funds is shown in the table below.

**Revenue for Governmental and Proprietary Fund Types**

All Funds	2014 Actual	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final	% Change FY2016
				Estimated Revenues	Estimate Less FY2015 Estimated
<b>Governmental Fund Types:</b>					
General and Related Funds	\$126,860,243	\$129,252,696	\$129,881,733	\$134,218,365	3.82%
Special Revenue Funds	10,343,101	10,015,222	10,101,281	10,640,461	6.19%
Capital Project Funds	1,045,734	800,275	3,054,686	768,600	-1.04%
Debt Service Funds	32,352,758	31,147,235	32,696,872	30,917,406	-0.70%
	<u>\$170,601,836</u>	<u>\$171,215,428</u>	<u>\$175,734,572</u>	<u>\$176,544,832</u>	3.03%

**Proprietary Fund Types:**

**Where the Money Comes From**



**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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This chart clearly shows the single largest source of revenue comes from Ad Valorem Taxes (76%) levied annually. The second largest source of revenues is from other governmental entities (8%), continuing to reflect the assistance from other agencies in repairing the damage from Hurricane Ike. Fees and Charges for Services, together with Fines and Forfeitures, make up another 8% of revenues.

**Outstanding Debt**

The County continues to pay down outstanding debt, with FY 2016 payments for principal and interest at \$31,762,966. Principal remaining on outstanding debt at September 30, 2016 is \$238,628,434. The table on the following page shows the breakdown of the debt by issuance name and type.

Below is a table of the outstanding debt by type for the period from 2006 to 2015. The amounts are expressed in thousands, except the per capita amount.

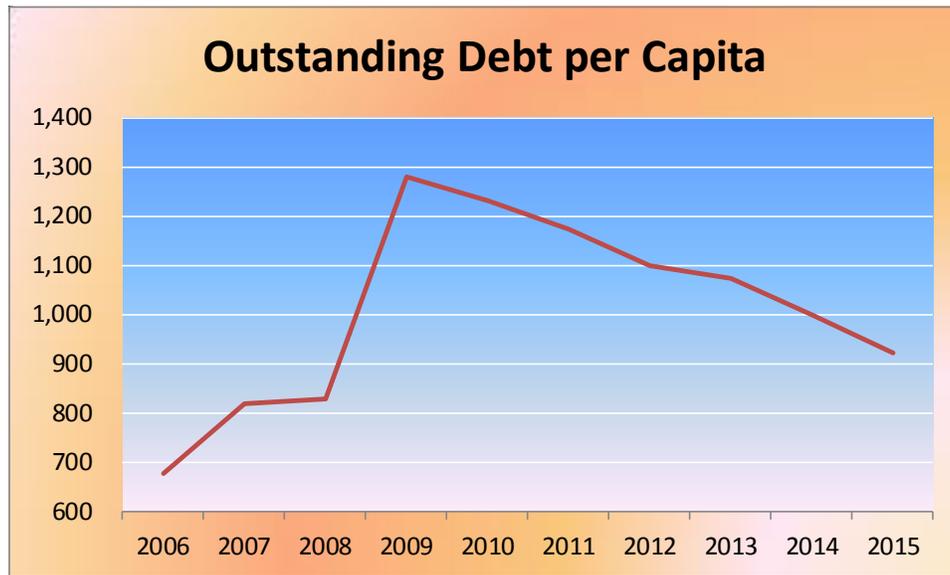
**Galveston County, Texas  
Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years  
(amounts expressed in thousands, except per capita amount)**

Fiscal Year	General Obligation Bonds	Notes Payable	Capital Leases	Total	Per Capita
2006	191,128	-	1,193	192,321	678
2007	232,163	-	609	232,772	820
2008	239,003	-	-	239,003	829
2009	364,318	5,000	-	369,318	1,280
2010	353,908	5,000	-	358,908	1,232
2011	338,288	5,000	-	343,288	1,173
2012	319,793	5,000	-	324,793	1,098
2013	317,319	5,000	-	322,319	1,073
2014	307,441	-	-	307,441	1,000
2015	289,438	-	-	289,438	921

Following is a chart of the outstanding debt per capita, reflecting a continuing decline in paying off the debt and not incurring any additional debt during the last several years.

**Galveston County, Texas**  
**Outstanding Obligations of the County**  
**Statement of Bonded Indebtedness**  
**as of 9/30/2015 and projected for 09/30/2016**  
**(Unaudited)**

	<u>BONDED DEBT, 9/30/2015</u>			<u>FY 2016 RETIREMENTS</u>			<u>BONDED DEBT, 9/30/2016</u>		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
<b>Constitutional Bonds:</b>									
Justice Cntr/Public Safety Bldg '01	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000	\$ -	\$ -	\$ -	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000
Genl Obligtn 1999/2001 Ref '04	3,680,000	101,200	3,781,200	3,680,000	101,200	3,781,200	-	-	-
Genl Obligtn Refunding '07	79,605,000	24,895,750	104,500,750	3,715,000	3,068,075	6,783,075	75,890,000	21,827,675	97,717,675
Ltd Tax County Building '09B	36,675,000	16,910,330	53,585,330	1,820,000	2,008,930	3,828,930	34,855,000	14,901,401	49,756,401
Ltd Tax Flood Control '09C-1	2,750,000	189,650	2,939,650	655,000	79,775	734,775	2,095,000	109,875	2,204,875
Ltd Tax Flood Control '09C-2	9,215,000	5,438,527	14,653,527	-	571,791	571,791	9,215,000	4,866,737	14,081,737
Ltd Tax Refunding '11A	2,765,000	194,400	2,959,400	610,000	89,850	699,850	2,155,000	104,550	2,259,550
Unltd Tax Refunding '11B	3,360,000	572,225	3,932,225	370,000	123,725	493,725	2,990,000	448,500	3,438,500
Pass-Thru Toll/Ltd. Tax Ref '12	34,325,000	5,901,250	40,226,250	4,250,000	1,364,100	5,614,100	30,075,000	4,537,150	34,612,150
<b>Total Constitutional Bonds</b>	<b>185,767,062</b>	<b>81,466,271</b>	<b>267,233,333</b>	<b>15,100,000</b>	<b>7,407,445</b>	<b>22,507,445</b>	<b>170,667,062</b>	<b>74,058,825</b>	<b>244,725,888</b>
<b>Road Bonds:</b>									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	-	-	-	10,066,372	20,493,628	30,560,000
Unltd Tax Road Refunding '04A	2,790,000	76,725	2,866,725	2,790,000	76,725	2,866,725	-	-	-
Unltd Tax Road '09A	60,965,000	28,444,976	89,409,976	3,070,000	3,318,796	6,388,796	57,895,000	25,126,180	83,021,180
<b>Total Road Bonds</b>	<b>73,821,372</b>	<b>49,015,329</b>	<b>122,836,701</b>	<b>5,860,000</b>	<b>3,395,521</b>	<b>9,255,521</b>	<b>67,961,372</b>	<b>45,619,808</b>	<b>113,581,180</b>
<b>Total All Bonded Debt</b>	<b>\$259,588,434</b>	<b>\$130,481,600</b>	<b>\$390,070,034</b>	<b>\$20,960,000</b>	<b>\$10,802,966</b>	<b>\$31,762,966</b>	<b>\$238,628,434</b>	<b>\$119,678,633</b>	<b>\$358,307,068</b>



**Receivables and Payables**

Receivables and payables play a part in the development of the overall economic resources available. The highest amount of receivable in the General Fund is for delinquent property taxes, but the largest receivable affects the grant funds. A number of grants require the County to pay expenditures up front and then seek reimbursement from the grantor.

**County of Galveston, Texas**  
**Statement of Receivables and Payables**  
**July 31, 2015**

Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type		
General and Related Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Trust and Agency Funds	Total	

**RECEIVABLES:**

Receivables (Net of Allowances for Uncollectibles):

Taxes	7,063,994	388,551	1,432,700	-	-	-	8,885,245
Accounts and Other	852,276	27,989,784	-	-	36,424	(20,201)	28,858,283
<b>TOTAL RECEIVABLES</b>	<b>\$ 7,916,270</b>	<b>\$ 28,378,335</b>	<b>\$ 1,432,700</b>	<b>\$ -</b>	<b>\$ 36,424</b>	<b>\$ (20,201)</b>	<b>\$ 37,743,528</b>

**PAYABLES:**

Accounts Payable	2,077,856	1,276,053	-	27,638	100,637	1,447,323	4,929,507
Salaries Payable	2,302,640	234,763	-	-	11,105	-	2,548,508
Compensated Absences Payable	-	105	-	-	-	-	105
Retainage Payable	-	320,172	-	101,441	-	-	421,613
Est Liab-Claims/Jdgmts Payable	-	16,667	117,949	-	2,749,500	65,788	2,949,904
Due to Others	261,477	345,009	-	1,281,719	-	111,099	1,999,304
Payable From Restr. Assets:							
Due to Other Entities	-	-	-	-	-	16,365,798	16,365,798
Escrow Deposits/Deposits Held	583,855	383,293	-	-	-	1,334,707	2,301,855
Due to Other Funds	-	1,954	-	-	-	-	1,954
<b>TOTAL PAYABLES</b>	<b>\$ 5,225,828</b>	<b>\$ 2,578,016</b>	<b>\$ 117,949</b>	<b>\$ 1,410,798</b>	<b>\$ 2,861,242</b>	<b>\$ 19,324,715</b>	<b>\$ 31,518,548</b>

**Revenues Not Budgeted at the Beginning of the Year**

In a case where the County receives grant or aid money, regardless of the source, the budget may be amended to show receipt of the funds; Texas Local Government Code Section 111.0706 states:

*The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.*

In the event of revenue received from intergovernmental contracts such as funds earned by the County from an agreement with a local city, the County Auditor shall inform the Commissioners Court of the receipt of the funds and certify the funds as available to be budgeted; Section 111.0707 of the Texas Local Government Code states:

*The County Auditor shall certify to the Commissioners Court the receipt of all revenue from intergovernmental contract that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the Court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.*

**Governmental Fund Accounting**

The main purpose of governmental accounting is to provide a consistent and reliable base for recording, summarizing and analyzing financial information. Revenues are a key portion of the overall record of financial results, with all participants striving for a stable tax rate and appropriate levels for fees and charges for services as prescribed by approved and formalized financial objectives. The annual audit, internal audits and review of periodic financial reports assure the accomplishment of financial objectives.

All County accounts are organized on the basis of funds; each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts.

Using these accounts, the revenues and expenditures/expenses are approved before the beginning of each fiscal year by a budget adopted by the Commissioners Court. Currently, all county funds are grouped by two types, general governmental and special revenue fund types. Examples of general governmental funds include the general fund, debt service fund and capital projects fund. Examples of special revenue funds are the road and bridge and county records management fund.

**Accounting System**

The County's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis, with the revenues being recorded when available and measurable, and expenditures recorded when the services or goods are received and the liabilities are incurred.

In addition, encumbrances are recorded during the year. Property tax revenues are susceptible to accrual, and are considered available to the extent collected within sixty days after the end of the fiscal year. Proprietary/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred.

**Account Structure**

A "fund" is a balanced set of accounts with identifiable revenue sources and expenditures. A fund is segregated for the purposes of measuring a specific activity. There are four types of funds used for governmental activities:

- General and Related Funds
- Special Revenue and Dedicated Funds
- Capital Projects Funds
- Debt Service Funds

**General Governmental Fund Section**

**General and Related Funds** – The General Fund is the County’s primary operating fund. It is used to account for all financial transactions not properly included in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County. The Related Funds are those funds whose primary source of revenue is a transfer of funds from the General Fund, but whose activities are segregated to facilitate special accounting and accumulation of resources.

**Special Revenue and Dedicated Funds** – Special and dedicated funds are generally county monies, but the revenues are set aside to be used for specific expenditures as detailed in statute. The funds can be organized into three categories: (1) funds under the control of a specific elected official, rather than the Commissioners Court; (2) funds under the shared authority of an elected official and the Commissioners Court, and (3) funds that are managed by Commissioners Court but which may only be spent on certain specified purposes.

**Capital Projects Funds** –These funds are used to account for the receipts and disbursements related to the construction or purchase of a property or facility of the County, or for other types of long-lived assets or whose funding requires multi-year commitments.

**Debt Service Fund** – This fund is used to account for the debt service transactions related to all bond issues of the County.

On the following pages are the detailed estimates of revenue for each type of governmental fund, with the detailed estimate of the internal service funds to follow:

**General Fund Revenues**

The County’s revenue sources are sound, with property taxes increasing from the growing tax bases, especially in the northern and western areas of the County. The tax base has been recovering nicely since Hurricane Ike in 2008; however, this year the County experienced an increase of 12.37% in taxable property values. For Fiscal Year 2016, General Fund revenues are estimated to increase above the estimated 2015 revenues by \$4.3 million (\$134,218,365 vs. \$129,881,733).

Other categories of revenues have experienced slower growth or, in some cases, a contraction in revenues, including charges for services, fines and forfeitures, and other revenues. The category “Other Revenues” includes interest earned on deposits, a continuing reflection of the low interest rate environment experienced for the past several years.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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As part of the annual revenue estimate process, an estimated of total available resources must be provided. The resources takes into account the beginning cash, the estimated actual revenues for FY 2015 and the FY 2016 estimated of revenues to determine a final balance for total available resources. The table is presented below for the General Fund.

<b>General Fund Summary of Available Resources</b>					
	<b>FY 2015 Adopted Estimate of Resources</b>	<b>FY 2015 Estimated Actuals</b>	<b>Final FY 2016 Estimate of Resources</b>	<b>Increase/ (Decrease) FY15 Estimated Actuals to FY15 Adopted</b>	<b>Increase/ (Decrease) FY16 Estimate to FY15 Est. Actuals</b>
Available Beginning Cash	\$ 25,097,669	\$ 25,097,669	\$ 29,434,301		
Taxes	98,680,474	101,871,517	106,358,436	3,191,043	4,486,919
Licenses and Permits	2,000	2,200	2,700	200	500
Intergovernmental	7,887,977	7,459,449	7,616,440	(428,528)	156,991
Fees and Charges for Services	7,820,200	7,042,333	7,093,735	(777,867)	51,402
Fines and Forfeitures	2,346,100	1,798,952	1,660,917	(547,148)	(138,035)
Other Revenues	3,948,845	3,071,249	3,015,917	(877,596)	(55,332)
Other Financing Sources	8,567,100	8,636,033	8,470,220	68,933	(165,813)
Total Revenues & Transfers-In	<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>629,037</u>	<u>4,336,632</u>
<b>Total Available Resources</b>	<u>154,350,365</u>	<u>154,979,402</u>	<u>163,652,666</u>		

The total estimated available resources for the General and Managed Funds for FY 2016 is \$163.7 million. Compared to FY 2015 estimated actual amounts, available resources have increased by \$4.3 million, or 3.34%, for FY 2016.

**Addenda**

Information as required by Chapter 111.063 (b) of the Local Government Code:

1. Outstanding Obligations of the county
2. Cash on hand to the credit of each fund of the county government
3. Funds received from all sources during the preceding year
4. Funds and revenue estimated to be received from all sources during the preceding fiscal year, by fund type (governmental and proprietary)
5. Funds and revenue estimated to be received during the ensuing year, by fund type
6. A statement of all accounts and contracts on which sums are due to or owed by the County as of the last day of the preceding fiscal year, except for taxes or court costs.

**Conclusion**

I wish to express my appreciation to the County officials, especially the Budget Officer, for their invaluable assistance in providing information for the "Final Statement of Estimated Available Resources." I also want to thank Kristin Bulanek and Lori McWhirter for their assistance in evaluating the ad valorem tax information provided by the Tax Assessor/Collector and Jeff Modzelewski for his assistance in generating various schedules and information presented in this report.

**Fiscal Year 2016 Final Statement of Estimated Available Resources**

**September 1, 2015**

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Questions concerning the schedules, tables, graphs, and data presented in or contained within this report may be addressed to the County Auditor's Office.

Sincerely,

Randall Rice CPA  
County Auditor

**Galveston County, Texas**  
**Outstanding Obligations of the County**  
**Statement of Bonded Indebtedness**  
**as of 9/30/2015 and projected for 09/30/2016**  
**(Unaudited)**

	<u>BONDED DEBT, 9/30/2015</u>			<u>FY 2016 RETIREMENTS</u>			<u>BONDED DEBT, 9/30/2016</u>		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
<b>Constitutional Bonds:</b>									
Justice Cntr/Public Safety Bldg '01	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000	\$ -	\$ -	\$ -	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000
Genl Oblign 1999/2001 Ref '04	3,680,000	101,200	3,781,200	3,680,000	101,200	3,781,200	-	-	-
Genl Oblign Refunding '07	79,605,000	24,895,750	104,500,750	3,715,000	3,068,075	6,783,075	75,890,000	21,827,675	97,717,675
Ltd Tax County Building '09B	36,675,000	16,910,330	53,585,330	1,820,000	2,008,930	3,828,930	34,855,000	14,901,401	49,756,401
Ltd Tax Flood Control '09C-1	2,750,000	189,650	2,939,650	655,000	79,775	734,775	2,095,000	109,875	2,204,875
Ltd Tax Flood Control '09C-2	9,215,000	5,438,527	14,653,527	-	571,791	571,791	9,215,000	4,866,737	14,081,737
Ltd Tax Refunding '11A	2,765,000	194,400	2,959,400	610,000	89,850	699,850	2,155,000	104,550	2,259,550
Unltd Tax Refunding '11B	3,360,000	572,225	3,932,225	370,000	123,725	493,725	2,990,000	448,500	3,438,500
Pass-Thru Toll/Ltd. Tax Ref '12	34,325,000	5,901,250	40,226,250	4,250,000	1,364,100	5,614,100	30,075,000	4,537,150	34,612,150
<b>Total Constitutional Bonds</b>	<b>185,767,062</b>	<b>81,466,271</b>	<b>267,233,333</b>	<b>15,100,000</b>	<b>7,407,445</b>	<b>22,507,445</b>	<b>170,667,062</b>	<b>74,058,825</b>	<b>244,725,888</b>
<b>Road Bonds:</b>									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	-	-	-	10,066,372	20,493,628	30,560,000
Unltd Tax Road Refunding '04A	2,790,000	76,725	2,866,725	2,790,000	76,725	2,866,725	-	-	-
Unltd Tax Road '09A	60,965,000	28,444,976	89,409,976	3,070,000	3,318,796	6,388,796	57,895,000	25,126,180	83,021,180
<b>Total Road Bonds</b>	<b>73,821,372</b>	<b>49,015,329</b>	<b>122,836,701</b>	<b>5,860,000</b>	<b>3,395,521</b>	<b>9,255,521</b>	<b>67,961,372</b>	<b>45,619,808</b>	<b>113,581,180</b>
<b>Total All Bonded Debt</b>	<b>\$ 259,588,434</b>	<b>\$ 130,481,600</b>	<b>\$ 390,070,034</b>	<b>\$ 20,960,000</b>	<b>\$ 10,802,966</b>	<b>\$ 31,762,966</b>	<b>\$ 238,628,434</b>	<b>\$ 119,678,633</b>	<b>\$ 358,307,068</b>

**Galveston County, Texas**  
**Cash on Hand to the Credit of Each Fund of the County**  
**As Of July 31, 2015**  
**(Unaudited)**

Fund	Description	Beginning			Ending Balance
		Balance	Debit	Credit	
		10/1/2014			07/31/2015
1101	General Fund	\$ 13,119,373	\$ 162,474,781	\$ 109,036,550	\$ 66,945,027
1201	Cnty Clk Records Archive Fund	1,540,212	2,151,721	392,227	1,759,494
1202	Juvenile Justice Fund	2,394,160	6,143,656	3,384,870	2,758,786
1203	Indigent Health Care Fund	7,628,905	10,023,031	1,696,855	8,326,176
1204	Beach Maintenance-Rd & Bridge	220,589	798,423	302,923	495,500
1205	Probate Judicial Education Fnd	-	49,368	53	49,315
1206	Child Welfare Fund	194,430	330,734	164,443	166,290
2101	Cnty Records Mgt & Preservatio	285,355	88,019	22,648	350,726
2102	Co Clerk Rec Mgt & Pres Fund	1,095,110	665,174	205,723	1,554,561
2103	Election Srvs Contract Fund	495,039	189,164	182,691	501,512
2104	Cnty Clerk Records Archive Fd	1,540,212	1,370	1,541,581	-
2105	Dist Clrk Chld Support IV-D	130,255	3,182	19,321	114,116
2106	Distr Clerk Records Mgmt Fund	53,176	47,518	3,680	97,014
2107	Election Code Chapter 19 Fund	7,442	50,470	53,824	4,088
2108	Veteran's Court Fund	900	-	-	900
2111	Tx Assess/Coll Sp Inv Tx Fund	51,815	13,529	5,003	60,341
2121	Donations To Galveston County	18,947	5,000	8,655	15,292
2131	DA Seized Funds Afte Aft 10/89	239,352	159,045	93,191	305,206
2132	DA Check Collection Fees	17,198	315	4,256	13,257
2205	Courthouse Security Fund	193,530	138,545	162,818	169,257
2206	Justice Court Bldg Security	28,107	9,163	4,606	32,664
2207	Appellate Judicial Fund	38,956	27,378	37,548	28,786
2211	Law Library	93,270	172,417	199,955	65,732
2212	Mediation Services Prog Fund	1,072,606	97,241	75,722	1,094,125
2215	Justice Court Technology Fund	64,203	36,910	92	101,021
2216	Probate Court Contributions Fd	290,433	40,605	29,700	301,338
2217	Suppl Crt-Initiatd Guardianshp	-	139,009	17,118	121,891
2218	Pretrial Intervention Program	-	30,894	1,000	29,894
2230	Juvenile Justice Fund	2,394,160	70,327	2,464,487	-
2240	Sheriff's Commissary Fund	318,124	190,750	177,887	330,988
2242	Sheriff's Seizure Aft 10/89	602,318	23,253	22,780	602,791
2245	Task Force Seizure Pre 10/89	20,451	115	11	20,554
2246	CID Seizure After 10/89	5,919	-	-	5,919
2250	Law Enforcement Education Fund	123,452	31,038	20,100	134,390
2255	Constables' Seizures	3,465	13	-	3,478
2260	Emergency Management Fund	2,037,728	5,925	-	2,043,654
2301	Road & Bridge Fund	2,203,321	3,919,797	4,574,326	1,548,792
2303	Farm to Market Lateral Road	1,196,456	138,076	77,696	1,256,836
2341	Road District #1	699,724	437,643	190,538	946,830
2370	Flood Control Fund	1,427,152	1,815,857	1,543,630	1,699,379
2410	Mosquito Control District Fund	486,734	910,020	857,436	539,319
2420	Indigent Health Care Fund	7,628,905	-	7,628,905	-

**Galveston County, Texas**  
**Cash on Hand to the Credit of Each Fund of the County**  
**As Of July 31, 2015**  
**(Unaudited)**

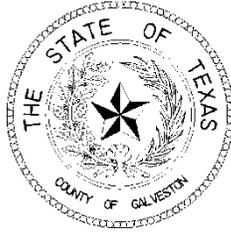
Fund	Description	Beginning	Debit	Credit	Ending Balance
		Balance 10/1/2014			07/31/2015
2501	Child Welfare Fund	196,510	440	196,950	-
2601	Beach & Parks Fund	1,984,226	570,201	251,547	2,302,880
2602	Beach Maintenance-Rd & Bridge	220,589	91,667	312,257	-
2621	Galveston County Museum	17,909	-	-	17,909
3100	County Capital Projects Fund	1,183,462	2,375,175	1,103,053	2,455,585
3101	Capital Replenishment	827,376	350,000	18,615	1,158,761
3120	Limited Tax Cnty Bldg Bds Sr09	2,517,958	1,545,088	2,694,329	1,368,718
3206	Comb Tax/Revenue COB Sr 2003C	914,034	-	755,138	158,896
3222	Ltd Tax Crim Jst Bds Sr 2003A	8,290	31	-	8,322
3271	Parks Dept Capital Projects	2,901,061	-	69,548	2,831,513
3306	Road Capital Project Fund-1987	34,113	129	-	34,243
3307	Unltd Tax Road Bonds Sr 2003B	1,877,075	10,473	-	1,887,548
3308	Unlimited Tax Rd Bds Ser 2001	1,348,891	5,362	-	1,354,253
3310	Pass Thru Toll Rv Lt Tx BdSr07	3,748,623	28,016	17,205	3,759,434
3312	Unltd Tax Road Bonds Sr 2009	9,824,550	1,375,748	1,507,402	9,692,896
3315	Galv Causeway RR Bridge Proj	154,599	-	-	154,599
3316	Cnty Road & Bridge Projects	257,272	975	-	258,248
3370	Ltd Tax Flood Control Bds Sr09	8,146,262	45,810	-	8,192,073
3373	Gal Cnty Cert of Oblig Sr 2008	323,211	16,012	28,460	310,763
4999	Debt Service Funds	7,737,001	44,903,584	39,186,144	13,454,441
6123	Employee Benefits	5,482,261	20,431,326	21,326,044	4,587,543
6124	Workers Compensation Fund	-	1,360,914	1,264,966	95,948
6125	Unemployment Insurance Fund	-	17	204,773	(204,756)
6130	Self Insurance Reserve Fund	2,701,317	2,361,086	1,509,958	3,552,444

## Revenue for Governmental and Proprietary Fund Types

All Funds	2014 Actual	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	% Change FY2016 Estimate Less FY2015 Estimated
<b>Governmental Fund Types:</b>					
General and Related Funds	\$ 126,860,243	\$ 129,252,696	\$ 129,881,733	\$ 134,218,365	3.82%
Special Revenue Funds	10,343,101	10,015,222	10,101,281	10,640,461	6.19%
Capital Project Funds	1,045,734	800,275	3,054,686	768,600	-1.04%
Debt Service Funds	32,352,758	31,147,235	32,696,872	30,917,406	-0.70%
	<u>\$ 170,601,836</u>	<u>\$ 171,215,428</u>	<u>\$ 175,734,572</u>	<u>\$ 176,544,832</u>	3.03%
<b>Proprietary Fund Types:</b>					
Internal Service Funds	<u>\$ 15,898,679</u>	<u>\$ 17,169,240</u>	<u>\$ 17,041,857</u>	<u>\$ 18,461,171</u>	7.58%

**County of Galveston, Texas**  
**Statement of Receivables and Payables**  
**July 31, 2015**

	Governmental Fund Types					Proprietary Fund Type	Fiduciary Fund Type	Total
	General and Related Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds			
<b>RECEIVABLES:</b>								
Receivables (Net of Allowances for Uncollectibles):								
Taxes	7,063,994	388,551	1,432,700	-	-	-	-	8,885,245
Accounts and Other	852,276	27,989,784	-	-	36,424	(20,201)		28,858,283
<b>TOTAL RECEIVABLES</b>	<b>\$ 7,916,270</b>	<b>\$ 28,378,335</b>	<b>\$ 1,432,700</b>	<b>\$ -</b>	<b>\$ 36,424</b>	<b>\$ (20,201)</b>	<b>\$ -</b>	<b>\$ 37,743,528</b>
<b>PAYABLES:</b>								
Accounts Payable	2,077,856	1,276,053	-	27,638	100,637	1,447,323		4,929,507
Salaries Payable	2,302,640	234,763	-	-	11,105	-		2,548,508
Compensated Absences Payable	-	105	-	-	-	-		105
Retainage Payable	-	320,172	-	101,441	-	-		421,613
Est Liab-Claims/Jdgmts Payable	-	16,667	117,949	-	2,749,500	65,788		2,949,904
Due to Others	261,477	345,009	-	1,281,719	-	111,099		1,999,304
Payable From Restr. Assets:								
Due to Other Entities	-	-	-	-	-	16,365,798		16,365,798
Escrow Deposits/Deposits Held	583,855	383,293	-	-	-	1,334,707		2,301,855
Due to Other Funds	-	1,954	-	-	-	-		1,954
<b>TOTAL PAYABLES</b>	<b>\$ 5,225,828</b>	<b>\$ 2,578,016</b>	<b>\$ 117,949</b>	<b>\$ 1,410,798</b>	<b>\$ 2,861,242</b>	<b>\$ 19,324,715</b>	<b>\$ -</b>	<b>\$ 31,518,548</b>



## THE COUNTY OF GALVESTON

COUNTY AUDITOR'S OFFICE

P.O. Box 1418

GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**

CITP CISA CIO CBM DABFA CGMA

**Jeff Modzelewski, CPA**  
**First Assistant, Director of Accounting**

**Kristin Bulanek, CIA**  
**First Assistant, Director of Auditing**

September 3, 2015

Mr. David Delac  
Director of Finance  
Galveston County, Texas

Re: Projected Ending Fund Balances for FY 2015 and Available Resources for FY 2016

Dear Mr. Delac:

Attached please find the schedule of projected fund balance for various county funds for the fiscal year ending September 30, 2015. The projected fund balance is added to the FY2016 estimated revenues to provide the total available resources for budgeted spending. This schedule is required by § 111.068(b) of the *Texas Local Government Code*, "Adoption of Budget." These amounts are intended to assist the Commissioners Court in its consideration of the proposed budget for the fiscal year ending September 30, 2016.

Projections were made for funds receiving tax allocations (i.e., General and related managerial funds, Road and Bridge, Flood Control, Mosquito Control and Debt Service), as well as for operating funds (i.e., Special Revenue Funds). Projections were not made for Capital Project Funds, other than non-project associated revenues (budgeted on a project-length basis), or for Internal Service Funds, as those funds account for expenditures made from tax-allocated or operating revenues.

The use of the ending fund balance in any year to provide additional resources beyond next year estimated revenues is permitted, provided the amounts thus used do not result in a negative ending fund balance in the next year.

If you have any questions, please do not hesitate to ask. As always, I am available for any help I can offer.

Sincerely,

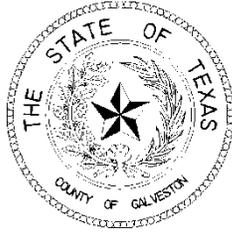
Randall Rice CPA  
Galveston County Auditor

Galveston County, Texas  
 Governmental Funds for FY 2015 and FY 2016  
 Summary of Tax Levies, Non-Tax Revenues and Funds Available

	Audited		Estimated		Tax Levy @		Funds Available for Budget
	09/30/2014 Fund Balance	CY Estimated Revenues	CY Estimated Expenditures	9/30/2015 Fund Balance	97.25% plus Other Taxes	Estimated Other Revenues	
General Fund	\$ 41,585,984	\$ 120,984,400	\$ 113,805,428	\$ 48,764,956	\$ 106,358,436	\$ 27,859,929	\$ 182,983,321
County Clerk Archive Fee	1,489,169	706,500	431,510	1,764,159		706,500	2,470,659
Juvenile Justice Fund	2,159,669	4,805,450	4,200,427	2,764,692		4,848,000	7,612,692
Indigent Health Care	6,961,356	2,555,470	913,708	8,603,118		2,555,200	11,158,318
Beach Maintenance - Road & Bridge Fund	290,968	578,485	370,754	498,699		589,400	1,088,099
Probate Judicial Education Fund	-	64,000	64	63,936		68,800	132,736
Child Welfare Fund	193,238	187,428	206,656	174,010		189,900	363,910
Economic Development Fund	-	-	-	-		376,720	376,720
County Records Mgmt & Preserv	285,922	105,179	29,237	361,864		107,200	469,064
County Clerk Records Mgmt & Preserv	1,085,762	861,500	235,595	1,711,667		888,500	2,600,167
Election Services Contract	523,501	178,000	199,488	502,013		292,000	794,013
District Clerk Child Support Iv-d	130,255	4,200	24,974	109,481		4,200	113,681
District Clerk Records Management	50,987	56,000	1,350	105,637		61,000	166,637
Election Code Chapter 19 Fund	5,576	60,020	55,760	9,836		60,020	69,856
Tax A/C Spec Inv Tax Escrow	52,323	17,500	5,144	64,679		17,500	82,179
Donations To Galveston County	16,361	10,000	7,307	19,054		10,000	29,054
DA Seized Funds After 10/89	94,712	210,652	-	305,364		75,600	380,964
DA Check Collection Fees	17,198	315	-	17,513		500	18,013
Courthouse Security	185,571	173,062	192,455	166,178		167,135	333,313
Justice Court Building Security	28,162	13,000	5,508	35,654		15,000	50,654
Appellate Judicial	1,736	33,000	-	34,736		34,000	68,736
Law Library	42,868	206,516	176,502	72,882		207,400	280,282
Mediation Services Program	1,068,204	119,045	84,391	1,102,858		117,500	1,220,358
Justice Court Technology	64,426	43,400	-	107,826		44,100	151,926
Probate Court Contributions	287,387	40,000	31,531	295,856		40,000	335,856
Supplmntl Crt-Initiated Guardnshp	20	126,000	-	126,020		89,000	215,020
Pretrial Intervention Program	-	25,000	-	25,000		25,000	50,000
Sheriff Seizures Post-10/89	291,952	25,491	-	317,443		26,500	343,943
Task Force Seizures Pre-10/89	6,231	-	-	6,231		-	6,231
Law Enforcement Continued Education	123,372	38,616	-	161,988		48,500	210,488
Constables' Seizures	3,465	13	-	3,478		15	3,493
Emergency Management	2,027,463	9,800	-	2,037,263		9,800	2,047,063
Road and Bridge	2,279,620	4,057,730	5,131,738	1,205,612	1,409,677	3,252,200	5,867,489
Farm-to- Market Lateral Road	1,193,985	149,778	91,811	1,251,952	400	84,200	1,336,552

Galveston County, Texas  
 Governmental Funds for FY 2015 and FY 2016  
 Summary of Tax Levies, Non-Tax Revenues and Funds Available

	Audited		CY Estimated Revenues	CY Estimated Expenditures	Estimated		Tax Levy @ 97.25% plus Other Taxes	Estimated Other Revenues	Funds Available for Budget
	09/30/2014 Fund Balance	9/30/2015 Fund Balance							
Road District #1	691,061	484,000	220,026	955,035	-	484,000	1,439,035		
Flood Control	1,357,405	1,731,577	1,638,115	1,450,867	1,359,034	364,300	3,174,201		
Mosquito Control District	870,623	921,938	912,498	880,063	973,580	2,600	1,856,243		
Beach And Parks	1,957,881	399,950	90,332	2,267,499	-	370,000	2,637,499		
Galveston County Museum	17,909	-	-	17,909	-	-	17,909		
Debt Service	11,252,287	32,696,872	38,115,559	5,833,600	23,495,716	7,421,690	36,751,005		
County Capital Projects	1,229,111	2,515,886	1,272,834	2,472,163	-	300,000	2,772,163		
Capital Replenishment	827,376	385,000	22,338	1,190,038	-	315,000	1,505,038		
	\$ 80,751,096	\$ 175,580,772	\$ 168,473,041	\$ 87,858,827	\$ 133,596,843	\$ 52,128,909	\$ 273,584,579		



## THE COUNTY OF GALVESTON

COUNTY AUDITOR'S OFFICE

P.O. Box 1418

GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**

CITP CISA CIO CBM DABFA CGMA

**Jeff Modzelewski, CPA**  
**First Assistant, Director of Accounting**

**Kristin Bulanek, CIA**  
**First Assistant, Director of Auditing**

September 3, 2015

Mr. David Delac  
Director of Finance  
Galveston County, Texas

Re: Revenue Projections for the Fiscal Year Ending September 30, 2016

Dear Mr. Delac:

Attached please find the revenue projections for the fiscal year ending September 30, 2016, for inclusion in the budget to be adopted by Commissioners Court for t Fiscal Year 2016.

If you have any questions or need further informaiton, please do not hesitate to ask. As always, I am available for any help I can offer.

Sincerely,

Randall Rice CPA  
Galveston County Auditor

## **Section 2**

### **Governmental Funds**

#### **General Fund and Related Funds Group**

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>1101 General Fund</b>						
000000	4111010	Ad Valorem Taxes Current	99,520,463	102,707,177	107,236,436	4,529,259
000000	4111011	Ad Valorem Taxes VIT Property	50,011	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	1,500,000	1,500,000	1,600,000	100,000
000000	4191010	Interest and Penalties-Current	500,000	525,000	600,000	75,000
000000	4191011	Interest and Penalties-Delinq	450,000	450,000	500,000	50,000
		<b>Ad Valorem Taxes</b>	<b>102,020,474</b>	<b>105,182,177</b>	<b>109,936,436</b>	<b>4,754,259</b>
000000	4113014	Reinv Zone Galveston #11	(407,000)	(430,256)	(460,000)	(29,744)
000000	4113015	Reinv Zone Galveston #12	(140,000)	(130,390)	(154,000)	(23,610)
000000	4113016	Reinv Zone Galveston #13	(160,000)	(178,717)	(184,000)	(5,283)
000000	4113020	Reinv Zone Galveston #14	(650,000)	(602,559)	(667,000)	(64,441)
000000	4113023	Reinv Zone League City #2	(660,000)	(659,033)	(705,000)	(45,967)
000000	4113024	Reinv Zone League City #3	(309,000)	(296,367)	(304,000)	(7,633)
000000	4113025	Reinv Zone League City #4	(64,000)	(113,271)	(122,000)	(8,729)
000000	4113030	Reinv Zone Hitchcock #1	(350,000)	(319,434)	(396,000)	(76,566)
000000	4113035	Reinv Zone Texas City #1	(600,000)	(580,633)	(586,000)	(5,367)
		<b>Tax Reinvestment Zones</b>	<b>(3,340,000)</b>	<b>(3,310,660)</b>	<b>(3,578,000)</b>	<b>(267,340)</b>
		<b>Taxes</b>	<b>98,680,474</b>	<b>101,871,517</b>	<b>106,358,436</b>	<b>4,486,919</b>
211101	4213010	Bonding License Fees	1,000	1,000	1,200	200
314300	4226010	License and Other Fees	1,000	1,200	1,500	300
		<b>Licenses and Permits</b>	<b>2,000</b>	<b>2,200</b>	<b>2,700</b>	<b>500</b>
126100	4300010	Intergovernmental Revenues	-	4,000	4,000	-
159100	4301026	Interlocal Agrmt-Santa Fe	4,800	4,800	4,800	-
159100	4301027	Interlocal Agrmt-La Marque	4,800	4,800	4,800	-
159100	4301028	Interlocal Agrmt-Hitchcock	4,800	4,800	4,800	-
159100	4301029	Interlocal Agrmt-Kemah	4,800	4,800	4,800	-
170100	4301100	Justice Cntr Lease Income	230,000	200,000	200,000	-
211101	4301101	Justice Cntr Jail Usage Income	300,000	265,000	330,000	65,000
170100	4301104	Rental Income Galv Fire/EMS	59,000	59,000	59,000	-
127100	4302006	State Rmb-Asst Prosec Longevit	48,000	48,000	48,000	-
122100	4302013	Cnty Crt at Law State Sal Supp	252,000	252,000	252,000	-
111000	4302018	Cnty Judge-Salary Suppl 26.006	15,000	17,700	25,000	7,300
126100	4302025	Rmb frm State for Juror pymts	270,000	265,000	270,000	5,000
121000	4302035	Reimb frm St-Indigent Defense	400,000	270,000	305,000	35,000
211101	4303110	Reimb salary/benefits DA	10,000	10,000	10,000	-
211101	4303111	Reimb Salary/benefits FBI	11,000	11,000	11,000	-
211101	4303112	Reimb Sexual Assault Examinati	11,000	11,000	11,000	-
000020	4303118	Federal Reimb-SCAAP Grant	-	51,740	51,740	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
211101	4303119	Incentive Pay SSA	55,000	48,000	52,000	4,000
000010	4304017	Annex-Public Health District	1,094,573	900,000	900,000	-
170100	4304018	Lease Mid County Annex-CAD	145,200	88,772	120,000	31,228
000010	4315018	Supplemental IV E	60,000	60,000	60,000	-
000020	4342020	Adult Prob Admin Fees	9,000	9,000	9,000	-
151500	4352011	State Shared Liquor Taxes	1,450,000	1,350,000	1,350,000	-
151500	4353010	RTS Retainage	850,000	850,000	850,000	-
000000	4361101	Paymt in Lieu of Taxes-GHA	48,000	48,000	48,000	-
000000	4361111	Payment in Lieu of Taxes Fed	14,200	12,852	13,500	648
211101	4372011	Reimb Sheriff Srvs ISD's	2,406,304	2,500,000	2,506,800	6,800
211101	4372012	Reimb for Drug Enf Analyst	43,500	60,000	60,000	-
		<b>Intergovernmental Revenues</b>	<b>7,800,977</b>	<b>7,410,264</b>	<b>7,565,240</b>	<b>154,976</b>
000010	4401010	Parking Fees	8,000	7,000	7,500	500
223700	4401016	Out of County Fee		35	35	-
151300	4401022	Greyhound Track Fees	16,000	12,000	13,500	1,500
151500	4401023	TABC Permit Fees	195,000	130,000	130,000	-
151600	4401030	ATM Fees	3,600	3,600	3,600	-
440100	4401044	Reimbursmnt for Medical Record	1,100	1,200	1,200	-
114000	4411015	Court Reporter Service	50,000	50,000	50,000	-
126100	4411016	Court Reporter Service	45,000	45,000	45,000	-
000010	4411018	Court-Related Support Fee	10,000	-	-	-
121000	4411018	Court-Related Support Fee	-	2,000	2,000	-
123110	4411018	Court-Related Support Fee	-	149	-	(149)
123111	4411018	Court-Related Support Fee	-	1,600	1,600	-
123200	4411018	Court-Related Support Fee		6	-	(6)
123201	4411018	Court-Related Support Fee		747	1,000	253
123300	4411018	Court-Related Support Fee		31	-	(31)
123301	4411018	Court-Related Support Fee		492	-	(492)
123400	4411018	Court-Related Support Fee		262	-	(262)
123401	4411018	Court-Related Support Fee		1,400	1,400	-
123500	4411018	Court-Related Support Fee		252	-	(252)
123600	4411018	Court-Related Support Fee		400	-	(400)
123700	4411018	Court-Related Support Fee		306	-	(306)
123800	4411018	Court-Related Support Fee		15	-	(15)
123900	4411018	Court-Related Support Fee		127	-	(127)
211101	4411018	Court-Related Support Fee		11	-	(11)
126100	4411025	Distr Crt Jury Fee CCP102.004	18,000	16,000	16,000	-
114000	4411026	Cnty Crt Jury Fee	3,400	5,000	5,000	-
000010	4411030	Suppl Court Guardianship Fee	22,000	-	-	-
000010	4411050	General/Time Payments (TP)	46,000	40	-	(40)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
121000	4411050	General/Time Payments (TP)		17,000	18,000	1,000
123110	4411050	General/Time Payments (TP)		46	-	(46)
123111	4411050	General/Time Payments (TP)		3,000	3,500	500
123200	4411050	General/Time Payments (TP)		40	-	(40)
123201	4411050	General/Time Payments (TP)		769	-	(769)
123300	4411050	General/Time Payments (TP)		104	-	(104)
123301	4411050	General/Time Payments (TP)		447	-	(447)
123400	4411050	General/Time Payments (TP)		383	-	(383)
123401	4411050	General/Time Payments (TP)		5,800	6,200	400
123500	4411050	General/Time Payments (TP)		295	-	(295)
123600	4411050	General/Time Payments (TP)		2,400	2,600	200
123700	4411050	General/Time Payments (TP)		1,100	1,200	100
123800	4411050	General/Time Payments (TP)		140	-	(140)
123900	4411050	General/Time Payments (TP)		130	-	(130)
211101	4411050	General/Time Payments (TP)		168	-	(168)
255100	4411050	General/Time Payments (TP)		44	-	(44)
000010	4411051	Gen Time Pymt Judcl Efficiency	12,000	10	-	(10)
121000	4411051	Gen Time Pymt Judcl Efficiency		4,200	4,300	100
123110	4411051	Gen Time Pymt Judcl Efficiency		12	-	(12)
123111	4411051	Gen Time Pymt Judcl Efficiency		577	-	(577)
123200	4411051	Gen Time Pymt Judcl Efficiency		10	-	(10)
123201	4411051	Gen Time Pymt Judcl Efficiency		192	-	(192)
123300	4411051	Gen Time Pymt Judcl Efficiency		26	-	(26)
123301	4411051	Gen Time Pymt Judcl Efficiency		112	-	(112)
123400	4411051	Gen Time Pymt Judcl Efficiency		96	-	(96)
123401	4411051	Gen Time Pymt Judcl Efficiency		1,500	1,600	100
123500	4411051	Gen Time Pymt Judcl Efficiency		74	-	(74)
123600	4411051	Gen Time Pymt Judcl Efficiency		457	-	(457)
123700	4411051	Gen Time Pymt Judcl Efficiency		210	-	(210)
123800	4411051	Gen Time Pymt Judcl Efficiency		35	-	(35)
123900	4411051	Gen Time Pymt Judcl Efficiency		33	-	(33)
211101	4411051	Gen Time Pymt Judcl Efficiency		42	-	(42)
255100	4411051	Gen Time Pymt Judcl Efficiency		11	-	(11)
211101	4411053	Extradition Cost	-	2,000	2,200	200
126100	4411054	Dstr Crt Rrds ArchFee GC51.305	25,000	40,000	42,000	2,000
127100	4412008	Witness Fees	-	30	-	(30)
000010	4412009	DC Crt Appointed Atty Fees	65,000	-	-	-
121000	4412009	DC Crt Appointed Atty Fees		2,500	2,500	-
126100	4412009	DC Crt Appointed Atty Fees		62,000	62,000	-
121000	4412010	Pre-Trial Release Agency	260,000	260,000	260,000	-
256100	4412011	Court Appointed Atty-Juv Pro	25,000	18,000	20,000	2,000

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4412012	Court Appointed Attorney Fee	140,000	6,500	7,000	500
114000	4412012	Court Appointed Attorney Fee		3,200	3,500	300
121000	4412012	Court Appointed Attorney Fee		42,000	43,000	1,000
255100	4412012	Court Appointed Attorney Fee		15,000	16,000	1,000
211101	4412018	Accident Report Fees	1,000	3,400	3,400	-
211101	4412020	Ad Litem Fees	4,800	6,400	6,400	-
000010	4412021	Master's Fees	9,000	-	-	-
114000	4412021	Master's Fees		6,200	6,200	-
121000	4412021	Master's Fees		4,100	4,300	200
000010	4412022	Prosecutor's Fees	87,000	-	-	-
121000	4412022	Prosecutor's Fees		1,000	1,200	200
127100	4412022	Prosecutor's Fees		63,000	65,000	2,000
121000	4412313	DWI Supervision Fee CCP17.441	16,000	24,000	24,000	-
114000	4412320	E-Filing Trns Fee GC72.031	10,000	25,000	25,000	-
126100	4412320	E-Filing Trns Fee GC72.031	44,000	56,000	56,000	-
126100	4413010	District Clerk Fees	675,000	550,000	575,000	25,000
126100	4413012	Dst Clrk Fees to Adm/Acct Trst	14,000	14,000	16,000	2,000
126100	4413013	District Clk Passport Fees	175,000	240,000	240,000	-
126100	4413014	Family Protect Fee-GvCd51.961	14,000	14,000	14,000	-
126100	4413556	Chld Advcy Ctr GC103-021(7)	-	31	-	(31)
114000	4414010	County Clerk Fees	2,300,000	1,800,000	1,800,000	-
114000	4414012	County Clerk Refund of Fees	1,000	11,000	11,000	-
114000	4414013	Cnty Clrk Credit Card Svc Fees	-	3,600	3,600	-
114000	4414030	Notary Services Fee	9,000	2,000	2,000	-
000010	4415001	Fees of Office - Justice Crt 1-A	10,000	-	-	-
123110	4415001	Fees of Office-Justice Crt 1-A		1,800	1,800	-
123201	4415001	Fees of Office-Justice Crt 1-A		12,000	12,000	-
000010	4415003	Fees of Office - Justice Crt 3	6,000	-	-	-
123300	4415003	Fees of Office-Justice Crt 3		475	-	(475)
123301	4415003	Fees of Office-Justice Crt 3		179	-	(179)
000010	4415004	Fees of Office - Justice Crt 4	48,000	-	-	-
123201	4415004	Fees of Office-Justice Crt 4		8,500	9,000	500
123400	4415004	Fees of Office-Justice Crt 4		6,500	6,800	300
000010	4415005	Fees of Office - Justice Crt 5	50,000	-	-	-
123111	4415005	Fees of Office-Justice Crt 5		6,000	6,100	100
123500	4415005	Fees of Office-Justice Crt 5		13,500	13,800	300
000010	4415006	Fees of Office - Justice Crt 8-1	48,000	-	-	-
123401	4415006	Fees of Office-Justice Crt 8-1		52,000	53,000	1,000
123600	4415006	Fees of Office-Justice Crt 8-1		25,000	26,000	1,000
000010	4415007	Fees of Office - Justice Crt 7	38,000	-	-	-
123111	4415007	Fees of Office-Justice Crt 7		20,000	21,000	1,000

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
123700	4415007	Fees of Office-Justice Crt 7		15,000	15,000	-
151519	4415022	Fees of Office - County Crt #2	-	25,000	26,300	1,300
000010	4415043	Just Pct#3 Jury Fee	-	44	-	(44)
000010	4415044	Just Pct#4 Jury Fee	-	22	-	(22)
000010	4415046	Just Pct#8-1 Jury Fee	-	44	-	(44)
123600	4415046	Just Pct#8-1 Jury Fee		44	-	(44)
000010	4415047	Just Pct#7 Jury Fee	-	44	-	(44)
000010	4415048	Just Pct#8-2 Jury Fee	-	71	-	(71)
123900	4415049	Just Pct#6 (Prev 9) Jury Fee		22	-	(22)
000010	4415101	Civil Srv Fees-Jst Crt 1	80,000	44	-	(44)
123110	4415101	Civil Srv Fees-Jst Crt 1		25,000	26,000	1,000
123201	4415101	Civil Srv Fees-Jst Crt 1		52,000	53,000	1,000
000010	4415102	Civil Srv Fees-Jst Crt 2	42,000	-	-	-
123200	4415102	Civil Srv Fees-Jst Crt 2		12,000	13,000	1,000
123301	4415102	Civil Srv Fees-Jst Crt 2		24,000	25,000	1,000
000010	4415103	Civil Srv Fees-Jst Crt 3	66,000	-	-	-
123300	4415103	Civil Srv Fees-Jst Crt 3		15,000	16,000	1,000
123301	4415103	Civil Srv Fees-Jst Crt 3		48,000	49,000	1,000
000010	4415104	Civil Srv Fees-Jst Crt 4	35,000	-	-	-
123201	4415104	Civil Srv Fees-Jst Crt 4		50,000	51,000	1,000
123400	4415104	Civil Srv Fees-Jst Crt 4		7,500	7,500	-
000010	4415105	Civil Srv Fees-Jst Crt 5	106,000	-	-	-
123111	4415105	Civil Srv Fees-Jst Crt 5		50,000	50,000	-
123500	4415105	Civil Srv Fees-Jst Crt 5		24,000	24,000	-
000010	4415106	Civil Srv Fees-Jst Crt 8-1	76,000	-	-	-
123401	4415106	Civil Srv Fees-Jst Crt 8-1		49,000	50,000	1,000
123600	4415106	Civil Srv Fees-Jst Crt 8-1		26,000	27,000	1,000
000010	4415107	Civil Srv Fees-Jst Crt 7	100,000	-	-	-
123111	4415107	Civil Srv Fees-Jst Crt 7		54,000	55,000	1,000
123700	4415107	Civil Srv Fees-Jst Crt 7		26,000	26,000	-
000010	4415108	Civil Srv Fees-Jst Crt 8	18,000	-	-	-
123401	4415108	Civil Srv Fees-Jst Crt 8		20	-	(20)
123800	4415108	Civil Srv Fees-Jst Crt 8		2,400	2,400	-
000010	4415109	Civil Srv Fee-Jst Crt 6(prev9)	3,400	-	-	-
123301	4415109	Civil Srv Fee-Jst Crt 6(prev9)		2,400	2,400	-
123900	4415109	Civil Srv Fee-Jst Crt 6(prev9)		1,200	1,200	-
151519	4416013	Replacement Stickers	19,000	17,000	17,000	-
151500	4416014	Title Fees	265,000	300,000	300,000	-
151519	4416020	Duplicate Receipts	-	358	600	242
151500	4416021	Friendswood Reim	4,800	3,600	3,600	-
151519	4416022	RTS Commission	530,000	500,000	500,000	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
151519	4416023	Transfer Fees	85,000	95,000	95,000	-
151519	4416024	Misc/Mail Fees	75,000	64,000	64,000	-
151500	4416025	TABC 5% Comm	5,000	2,000	2,000	-
151500	4416026	Misc Fees & Over	10,000	18,000	18,000	-
151500	4416027	Collect Contract	-	126	-	(126)
151553	4416027	Collect Contract	165,000	130,000	130,000	-
151519	4416028	Special Plates	3,000	2,500	2,500	-
151554	4416029	Publication Fees	23,000	11,000	11,000	-
000020	4421010	Sheriff Fees	470,000	370	600	230
121000	4421010	Sheriff Fees		273	600	327
211101	4421010	Sheriff Fees		400,000	400,000	-
211101	4421014	Vehicle Tow & Disposal Fees		1,000	1,000	-
211101	4421015	State Transportation-TDCJ		20,000	20,000	-
211101	4421016	D.C. Sheriff Fees	195,000	180,000	180,000	-
211101	4421020	Arrest Fees CCP102.011	12,000	9,000	9,000	-
223110	4422101	Civil Srv Fees-Constable 1	13,000	12,000	12,000	-
223200	4422102	Civil Srv Fees-Constable 2	12,000	12,000	12,000	-
223300	4422103	Civil Srv Fees-Constable 3	13,000	15,000	15,000	-
223400	4422104	Civil Srv Fees-Constable 4	8,000	8,500	8,500	-
223500	4422105	Civil Srv Fees-Constable 5	17,000	15,000	15,000	-
223700	4422107	Civil Srv Fees-Constable 7	13,000	15,000	15,000	-
223800	4422108	Civil Srv Fees-Constable 8	17,000	15,000	15,000	-
223900	4422109	Civil Srv Fees-Const 6 (Prv 9)	-	2,000	2,000	-
000010	4462010	Soc Serv Guardianshp PC Sec665	4,200	-	-	-
529210	4471010	User Fees - W.H. Park	60,000	70,000	70,000	-
529211	4471011	User Fees - Carbide Park	37,000	40,000	40,000	-
529212	4471012	User Fees - Runge Park	11,000	14,000	14,000	-
529213	4471013	User Fees - Ft Travis Park	13,000	1,000	1,000	-
529214	4471014	User Fees - Lobit Park	1,600	1,500	1,500	-
529215	4471015	User Fee - J.B. Park	6,000	4,200	4,200	-
529216	4471025	User Fees-JBrks Prk Arena	1,000	-	-	-
529217	4471030	User Fees-Bayshore Park Pavln	4,000	1,600	1,600	-
529218	4471031	User Fee - Gregory Park Pavln	1,500	7,000	7,000	-
529219	4471050	User Fees - Bacliff C.C.	2,600	1,600	1,600	-
529220	4471052	User Fees- Paul Hopkins Prk	2,000	2,400	2,400	-
000050	4472030	Galv Co Fair/Rodeo Concession	1,600	1,900	1,900	-
529223	4472031	J.B.Prk Ballfield Concession	7,000	7,000	7,000	-
529224	4472033	Concession-Hitchcock Bt Ramp	4,800	4,800	4,800	-
000050	4473011	Overtime Park Permits	1,800	-	-	-
529225	4473025	Rental Fee Dickson Sr Center	9,000	13,000	13,000	-
522020	4474023	Sr Transp Enrich Prgam	3,000	5,500	5,500	-
		<b>Fees and Charges for Services</b>	<b>7,157,200</b>	<b>6,271,133</b>	<b>6,320,735</b>	<b>49,602</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4511011	Defensive Driving Course	77,000	-	-	-
121000	4511011	Defensive Driving Course		32	-	(32)
123110	4511011	Defensive Driving Course		1,800	1,800	-
123111	4511011	Defensive Driving Course		11,000	11,000	-
123200	4511011	Defensive Driving Course		40	-	(40)
123201	4511011	Defensive Driving Course		8,800	8,800	-
123300	4511011	Defensive Driving Course		600	1,000	400
123301	4511011	Defensive Driving Course		6,500	6,500	-
123400	4511011	Defensive Driving Course		3,200	3,200	-
123401	4511011	Defensive Driving Course		16,500	16,500	-
123500	4511011	Defensive Driving Course		3,200	3,200	-
123600	4511011	Defensive Driving Course		5,200	5,200	-
123700	4511011	Defensive Driving Course		3,500	3,500	-
123800	4511011	Defensive Driving Course		300	450	150
123900	4511011	Defensive Driving Course		1,900	1,900	-
000010	4511012	Traffic Fee County	23,000	-	-	-
121000	4511012	Traffic Fee County		400	400	-
123110	4511012	Traffic Fee County		500	500	-
123111	4511012	Traffic Fee County		3,000	3,000	-
123201	4511012	Traffic Fee County		2,900	2,900	-
123300	4511012	Traffic Fee County		180	180	-
123301	4511012	Traffic Fee County		1,800	1,800	-
123400	4511012	Traffic Fee County		700	700	-
123401	4511012	Traffic Fee County		4,500	4,500	-
123500	4511012	Traffic Fee County		1,000	1,000	-
123600	4511012	Traffic Fee County		2,000	2,000	-
123700	4511012	Traffic Fee County		1,400	1,400	-
123800	4511012	Traffic Fee County		6	6	-
123900	4511012	Traffic Fee County		500	500	-
211101	4511012	Traffic Fee County		6	6	-
151300	4511013	Cnty Portion State Fees Coll	138,000	118,000	124,000	6,000
000010	4512001	Justice Court 1 Fees Coll	60,000	-	-	-
123110	4512001	Justice Court 1 Fees Coll		9,000	9,000	-
123201	4512001	Justice Court 1 Fees Coll		35,000	35,000	-
000010	4512002	Justice Court 2 Fees Coll	4,000	-	-	-
123200	4512002	Justice Court 2 Fees Coll		3,600	3,600	-
123301	4512002	Justice Court 2 Fees Coll		9,600	9,600	-
000010	4512003	Justice Court 3 Fees Coll	50,000	-	-	-
123300	4512003	Justice Court 3 Fees Coll		7,500	7,500	-
123301	4512003	Justice Court 3 Fees Coll		25,000	25,000	-
000010	4512004	Justice Court 4 Fees Coll	92,000	-	-	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
123201	4512004	Justice Court 4 Fees Coll		49,000	49,000	-
123400	4512004	Justice Court 4 Fees Coll		25,000	25,000	-
000010	4512005	Justice Court 5 Fees Coll	122,000	-	-	-
123111	4512005	Justice Court 5 Fees Coll		65,000	65,000	-
123500	4512005	Justice Court 5 Fees Coll		32,000	32,000	-
000010	4512006	Justice Court 8-1 Fees Coll	242,000	-	-	-
123401	4512006	Justice Court 8-1 Fees Coll		180,000	180,000	-
123600	4512006	Justice Court 8-1 Fees Coll		62,000	62,000	-
000010	4512007	Justice Court 7 Fees Coll	208,000	-	-	-
123111	4512007	Justice Court 7 Fees Coll		122,000	122,000	-
123700	4512007	Justice Court 7 Fees Coll		48,000	48,000	-
000010	4512008	Justice Court 8-2 Fees Coll	42,000	57	100	43
123401	4512008	Justice Court 8-2 Fees Coll		20,000	20,000	-
123800	4512008	Justice Court 8-2 Fees Coll		7,500	7,500	-
123301	4512009	Jst Crt 6 (prev 9) Fees Coll	170,000	100,000	100,000	-
123900	4512009	Jst Crt 6 (prev 9) Fees Coll	-	30,000	30,000	-
114000	4514010	County Court Fines	810,000	580,000	580,000	-
000010	4514011	District Court Fines	45,000	2,500	2,500	-
126100	4514011	District Court Fines		32,000	32,000	-
000010	4514014	Child Safety Fee	5,500	-	-	-
123111	4514014	Child Safety Fee		441	600	159
123201	4514014	Child Safety Fee		40	-	(40)
123301	4514014	Child Safety Fee		320	400	80
123400	4514014	Child Safety Fee		20	-	(20)
123401	4514014	Child Safety Fee		2,000	2,000	-
123500	4514014	Child Safety Fee		40	-	(40)
123600	4514014	Child Safety Fee		226	300	74
123700	4514014	Child Safety Fee		207	300	93
114000	4514015	Child Abuse Prv Fee CC102.0186	1,500	1,600	1,600	-
255100	4514016	Restitution Fees	60,000	899	1,200	301
000010	4514018	Child Safety Sch Zn CCP102.014	4,600	-	-	-
123110	4514018	Child Safety Sch Zn CCP102.014		59	75	16
123111	4514018	Child Safety Sch Zn CCP102.014		1,800	1,800	-
123201	4514018	Child Safety Sch Zn CCP102.014		52	100	48
123300	4514018	Child Safety Sch Zn CCP102.014		25	-	(25)
123401	4514018	Child Safety Sch Zn CCP102.014		328	400	72
123600	4514018	Child Safety Sch Zn CCP102.014		4	-	(4)
123700	4514018	Child Safety Sch Zn CCP102.014		897	1,100	203
123900	4514018	Child Safety Sch Zn CCP102.014		27	-	(27)
121000	4514020	Restitution Fees-Adult Prob	1,500	246	300	54
000010	4521010	Bond Forfeitures	190,000	-	-	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
114000	4521010	Bond Forfeitures		135,000	-	(135,000)
123600	4521010	Bond Forfeitures		500	-	(500)
126100	4521010	Bond Forfeitures		9,500	-	(9,500)
211101	4521010	Bond Forfeitures		500	-	(500)
		<b>Fines and Forfeitures</b>	<b>2,346,100</b>	<b>1,798,952</b>	<b>1,660,917</b>	<b>(138,035)</b>
000000	4801001	Miscellaneous Revenue	-	15,000	15,000	-
000010	4801001	Miscellaneous Revenue	22,000	-	-	-
000040	4801001	Miscellaneous Revenue	1,000	-	-	-
000010	4801004	Tobacco Settlement	300,000	297,082	275,000	(22,082)
000000	4801014	Voided Checks	-	603	1,000	397
000050	4801014	Voided Checks	-	348	500	152
114000	4801014	Voided Checks	-	541	700	159
121000	4801014	Voided Checks	-	2,500	2,500	-
122400	4801014	Voided Checks	-	1,500	1,500	-
123301	4801014	Voided Checks	-	30	100	70
123401	4801014	Voided Checks	-	200	200	-
127100	4801014	Voided Checks	-	72	100	28
153000	4801014	Voided Checks	-	428	600	172
155000	4801014	Voided Checks	-	1,500	1,800	300
223200	4801014	Voided Checks	-	25	-	(25)
291010	4801014	Voided Checks	-	25	-	(25)
440100	4801014	Voided Checks	-	100	-	(100)
522020	4801014	Voided Checks	-	615	1,000	385
000010	4801015	Texas Sportfishing Piers	2,400	-	-	-
000000	4801021	Prg Rev-Misc Rev	-	4,000	4,000	-
000010	4801021	Prg Rev-Misc Rev	6,500	62	-	(62)
000020	4801021	Prg Rev-Misc Rev	4,000	-	-	-
121000	4801021	Prg Rev-Misc Rev	-	4,900	5,100	200
123111	4801021	Prg Rev-Misc Rev	-	30	-	(30)
123200	4801021	Prg Rev-Misc Rev	-	28	-	(28)
123201	4801021	Prg Rev-Misc Rev	-	413	600	187
123300	4801021	Prg Rev-Misc Rev	-	1	-	(1)
123301	4801021	Prg Rev-Misc Rev	-	41	-	(41)
123400	4801021	Prg Rev-Misc Rev	-	13	-	(13)
123401	4801021	Prg Rev-Misc Rev	-	347	500	153
123600	4801021	Prg Rev-Misc Rev	-	72	-	(72)
123800	4801021	Prg Rev-Misc Rev	-	31	-	(31)
126100	4801021	Prg Rev-Misc Rev	-	1,800	1,800	-
211101	4801050	Telephone Commissions	245,000	215,000	215,000	-
170100	4803302	Recycling	6,200	4,000	4,000	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4804010	State Bingo Tax	56,000	35,000	35,000	-
127100	4804015	District Attorney Supplement	1,600	18,000	18,000	-
126100	4804016	Procds-Rsle of Foreclsd Prop	36,000	9,000	9,000	-
000010	4804100	Waste Management Fees	76,000	85,000	85,000	-
000000	4805010	FTZ-BP(Amoco) Products	532,000	200,000	183,830	(16,170)
000000	4805011	FTZ-Marathon Asland	185,000	-	-	-
000000	4805012	FTZ-Valero	708,000	708,000	680,042	(27,958)
000000	4811010	Interest Revenue	700,000	480,000	480,000	-
211101	4811012	Interest on Stipend Acct-Banks	-	85	-	(85)
000000	4811020	Program Interest Revenue	-	236	-	(236)
000010	4811020	Program Interest Revenue	2,400	-	-	-
151500	4811022	Interest	96,000	105,000	110,000	5,000
126100	4811305	Dist Clrk Int-Bail Bond forfei	36,000	9,000	9,000	-
114000	4811306	Cnty Clrk Int-Bail Bond forfei	6,000	7,600	7,600	-
170100	4831015	Lease North County Annex	31,000	21,000	21,000	-
170100	4831016	NOAA 646 Rent	33,047	33,047	33,047	-
170100	4831018	Lease GC Emergy Comm Distr	18,198	18,198	18,198	-
170100	4831024	Horne, LLP Lease 6th Floor	16,800	16,800	16,800	-
000010	4832010	Leases and Royalties	75,000	-	-	-
000010	4832011	Oil & Gas Royalties	16,000	6,500	6,500	-
000050	4832013	Oil/Gas Royalties-Jk Brks Prk	3,000	-	-	-
170100	4852019	Bolivar Chamber of Commerce	1,200	1,200	1,200	-
000010	4860102	P Card Rebates	46,000	-	-	-
211101	4861017	Gulf Coast Ctr Salary Reimb	28,000	28,000	28,000	-
522020	4862028	Interlocal-Santa Fe	90,000	48,000	48,000	-
151400	4863013	Shearn Mdy Plz Rnt 5th Flr	200,000	300,000	300,000	-
211101	4863015	Reimb Advert Costs-Sherif Sals	140,000	110,000	110,000	-
153000	4863021	Reimb Nuisance Abatement Exp	14,000	4,000	4,000	-
000010	4864300	Reimb St Trns/Wtns Per Diem Ex	1,000	-	-	-
211101	4864303	Reimb Jail Inmates	-	6,200	6,200	-
291010	4864305	Reimb from State Emg Mgmt	-	467	600	133
211101	4864500	Jail Inmates (Federal Reimb)	196,000	200,000	200,000	-
000010	4864501	Reimb from IRS 941	-	161	300	139
<b>Other Revenues</b>			<b>3,931,345</b>	<b>3,001,801</b>	<b>2,942,317</b>	<b>(59,484)</b>
000000	4902011	Sale of Assets	1,000	3,981	1,000	(2,981)
211101	4902020	Abandoned Vehicle Proceeds	-	3,233	-	(3,233)
000000	4912893	Transfer from HMGP Grant	-	598,095	-	(598,095)
000000	4921010	Sale of Capital Assets	55,000	23,224	30,000	6,776
000020	4902020	Abandoned Vehicle Proceeds	1,100	-	-	-
<b>Other Financing Sources</b>			<b>57,100</b>	<b>628,533</b>	<b>31,000</b>	<b>(597,533)</b>
<b>Total Revenues - Fund 1101</b>			<b>119,975,196</b>	<b>120,984,400</b>	<b>124,881,345</b>	<b>3,896,945</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>1201 County Clerk Archive Fee</b>						
114021	4412308	Records archive fee	650,000	700,000	700,000	-
		<b>Fees and Charges for Services</b>	650,000	700,000	700,000	-
000000	4811010	Interest Revenue	-	6,500	6,500	-
		<b>Other Revenues</b>	-	6,500	6,500	-
		<b>Total Revenues - Fund 1201</b>	650,000	706,500	706,500	-
<b>1202 Juvenile Justice Fund</b>						
000020	4342101	Probation Supervisory Fees	42,000	33,000	35,000	2,000
		<b>Intergovernmental Revenue</b>	42,000	33,000	35,000	2,000
256105	4801014	Voided Checks	-	400	-	(400)
256118	4801014	Voided Checks	-	23	-	(23)
256130	4801014	Voided Checks	-	127	-	(127)
000020	4811020	Program Interest Revenue	13,000	13,000	13,000	-
		<b>Other Revenues</b>	13,000	13,550	13,000	(550)
000020	4911101	Transfer from General Fund	4,758,900	4,758,900	4,800,000	41,100
		<b>Other Financing Sources</b>	4,758,900	4,758,900	4,800,000	41,100
		<b>Total Revenues - Fund 1202</b>	4,813,900	4,805,450	4,848,000	42,550
<b>1203 Indigent Health Care</b>						
440110	4345014	Medicaid Reimbursements	25,000	11,000	11,000	-
		<b>Intergovernmental Revenue</b>	25,000	11,000	11,000	-
440110	4801014	Voided Checks	-	270	-	(270)
000000	4861304	Misc Reimbursement	-	9,200	9,200	-
000000	4811010	Interest Revenue	-	35,000	35,000	-
		<b>Other Revenues</b>	-	44,470	44,200	(270)
000000	4911101	Transfer from General Fund	3,000,000	2,500,000	2,500,000	-
		<b>Other Revenue</b>	3,000,000	2,500,000	2,500,000	-
		<b>Total Revenues - Fund 1203</b>	3,025,000	2,555,470	2,555,200	(270)
<b>1204 Beach Maintenance - Road &amp; Bridge Fund</b>						
544042	4302014	State Reimb - Beach Maintenance	-	3,185	3,200	15
		<b>Intergovernmental Revenue</b>	-	3,185	3,200	15
000050	4473010	Beach Vending Permit Fees	13,000	7,200	9,000	1,800
		<b>Fees and Charges for Service</b>	13,000	7,200	9,000	1,800

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000000	4811010	Interest Revenue	-	2,000	2,200	200
		<b>Other Revenue</b>	-	2,000	2,200	200
000000	4911101	Transfer from General Fund	566,100	566,100	575,000	8,900
000050	4912601	Trsf from Beach & Parks Fund	2,500	-	-	-
		<b>Other Financing Sources</b>	568,600	566,100	575,000	8,900
		<b>Total Revenues - Fund 1204</b>	581,600	578,485	589,400	10,915
<b>1205 Probate Judicial Education Fund</b>						
000040	4315018	Supplemental IV E	20,000	-	-	-
		<b>Intergovernmental Revenue</b>	20,000	-	-	-
122322	4514012	Probate & Judicial Educ Fees	-	64,000	64,000	-
		<b>Fees and Charges for Services</b>	-	64,000	64,000	-
000040	4852017	Juror Donations to Chd Welfare	4,500	-	4,800	4,800
		<b>Other Revenue</b>	4,500	-	4,800	4,800
000000	4911101	Transfer from General Fund	182,500	-	-	-
		<b>Other Revenues</b>	182,500	-	-	-
		<b>Total Revenues - Fund 1205</b>	207,000	64,000	68,800	4,800
<b>1206 Child Welfare Fund:</b>						
443300	4315018	Supplemental IV E	-	2,000	2,000	-
		<b>Intergovernmental Revenue</b>	-	2,000	2,000	-
443300	4801014	Voided Checks	-	28	-	(28)
443300	4852017	Juror Donations to Chd Welfare	-	2,900	2,900	-
		<b>Other Revenue</b>	-	2,928	2,900	(28)
000000	4911101	Transfer from General Fund	-	182,500	185,000	2,500
		<b>Other Financing Sources</b>	-	182,500	185,000	2,500
		<b>Total Revenues - Fund 1206</b>	-	187,428	189,900	2,472
<b>1207 Economic Development Fund:</b>						
000000	4911101	Transfer from General Fund	-	-	379,220	379,220
		<b>Other Financing Sources</b>	-	-	379,220	379,220
		<b>Total Revenues - Fund 1206</b>	-	-	379,220	379,220
<b>Total Revenues - General &amp; Related</b>			129,252,696	129,881,733	134,218,365	4,336,632

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>General and Related Funds</u></b>						
<b><u>Ad Valorem Taxes</u></b>						
1101	General Fund		102,020,474	105,182,177	109,936,436	4,754,259
<b><u>Tax Reinvestment Zones</u></b>						
1101	General Fund		(3,340,000)	(3,310,660)	(3,578,000)	(267,340)
			<u>98,680,474</u>	<u>101,871,517</u>	<u>106,358,436</u>	<u>4,486,919</u>
<b><u>Licenses and Permits</u></b>						
1101	General Fund		2,000	2,200	2,700	500
			<u>2,000</u>	<u>2,200</u>	<u>2,700</u>	<u>500</u>
<b><u>Intergovernmental Revenues</u></b>						
1101	General Fund		7,800,977	7,410,264	7,565,240	154,976
1202	Juvenile Justice Fund		42,000	33,000	35,000	2,000
1203	Indigent Health Care		25,000	11,000	11,000	-
1204	Beach Maintenance - Road & Bridge Fund		-	3,185	3,200	15
1205	Probate Judicial Education Fund		20,000	-	-	-
1206	Child Welfare Fund		-	2,000	2,000	-
			<u>7,887,977</u>	<u>7,459,449</u>	<u>7,616,440</u>	<u>156,991</u>
<b><u>Fees and Charges for Services</u></b>						
1101	General Fund		7,157,200	6,271,133	6,320,735	49,602
1201	County Clerk Archive Fee		650,000	700,000	700,000	-
1204	Beach Maintenance - Road & Bridge Fund		13,000	7,200	9,000	1,800
1205	Probate Judicial Education Fund		-	64,000	64,000	-
			<u>7,820,200</u>	<u>7,042,333</u>	<u>7,093,735</u>	<u>51,402</u>
<b><u>Fines and Forfeitures</u></b>						
1101	General Fund		2,346,100	1,798,952	1,660,917	(138,035)
			<u>2,346,100</u>	<u>1,798,952</u>	<u>1,660,917</u>	<u>(138,035)</u>
<b><u>Other Revenues</u></b>						
1101	General Fund		3,931,345	3,001,801	2,942,317	(59,484)
1201	County Clerk Archive Fee		-	6,500	6,500	-
1202	Juvenile Justice Fund		13,000	13,550	13,000	(550)
1203	Indigent Health Care		-	44,470	44,200	(270)
1204	Beach Maintenance - Road & Bridge Fund		-	2,000	2,200	200
1205	Probate Judicial Education Fund		4,500	-	4,800	4,800
1206	Child Welfare Fund		-	2,928	2,900	(28)
			<u>3,948,845</u>	<u>3,071,249</u>	<u>3,015,917</u>	<u>(55,332)</u>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Other Financing Sources</b>						
1101	General Fund		57,100	628,533	31,000	(597,533)
1202	Juvenile Justice Fund		4,758,900	4,758,900	4,800,000	41,100
1203	Indigent Health Care		3,000,000	2,500,000	2,500,000	-
1204	Beach Maintenance - Road & Bridge Fund		568,600	566,100	575,000	8,900
1205	Probate Judicial Education Fund		182,500	-	-	-
1206	Child Welfare Fund		-	182,500	185,000	2,500
1207	Economic Development Fund		-	-	379,220	379,220
			<u>8,567,100</u>	<u>8,636,033</u>	<u>8,470,220</u>	<u>(165,813)</u>
Total - All Funds Above			<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>4,336,632</u>
<b>Total All Funds</b>						
1101	General Fund		119,975,196	120,984,400	124,881,345	3,896,945
1201	County Clerk Archive Fee		650,000	706,500	706,500	-
1202	Juvenile Justice Fund		4,813,900	4,805,450	4,848,000	42,550
1203	Indigent Health Care		3,025,000	2,555,470	2,555,200	(270)
1204	Beach Maintenance - Road & Bridge Fund		581,600	578,485	589,400	10,915
1205	Probate Judicial Education Fund		207,000	64,000	68,800	4,800
1206	Child Welfare Fund		-	187,428	189,900	2,472
1207	Economic Development Fund		-	-	379,220	379,220
			<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>4,336,632</u>

## Section 2 General and Related Funds Group

**1101 General Fund**

The General Fund is the chief operating fund of the county. It accounts for all financial resources except those required to be accounted for in another fund.

**1201 County Clerk Archive Fee Fund**

The County Clerk Records Archive Fund was established under Chapter 118, section 025(b) of the *Local Government Code*. The fees collected by the County Clerk are deposited with the County Treasurer into a fund known as the County Clerk Records Archive Fund. These fees are to be used for the specific purpose of preservation and restoration services in connection with maintaining a county clerk's records archive.

**1202 Juvenile Justice Fund**

Chapter 152.0901 of the *Human Resources Code* authorizes the creation of a Juvenile Justice Board in Galveston County. Its purpose is to provide for the care, protection, supervision, instruction and alternative placement of children coming within its provisions. It also assists juveniles in obtaining admission to vocational training institutions, completion of G.E.D. requirements, and gainful employment plus individual/family counseling.

**1203 Indigent Health Care**

The Indigent Health Care Fund is a dedicated fund intended to support the Galveston County Indigent Health Care Program and the Galveston County UPL Program in support of the general health and well-being of eligible citizens. The eligibility of citizens is established in Chapter 61 of the Health and Safety Code and by the Commissioners Court in the "Optional Services Resolution" approved each year preceding the State Fiscal Year.

**1204 Beach Maintenance – Road & Bridge Fund**

The Beach Maintenance - Road & Bridge fund was created in fiscal year 2013 to account for funds appropriated to the County annually by the Texas General Land Office to offset beach road and maintenance expenses. The allocation varies each year based on the State funding budget availability.

**1205 Probate Judicial Education Fund**

The Probate Judicial Education Fee is a \$5.00 fee required by Texas Local Government Code 118.064(b)(1) to be paid for each original action filed in a probate court and is in addition to any other fees. The fee is used for continuing education of the probate court judge and staff. A judge may not expend funds for continuing education without the approval of the Commissioners Court.

**1206 Child Welfare Fund**

Chapter 264, section 264.005 of the *Family Code* grants each commissioners court the authority to create a Child Welfare Board. The purpose of the board is to provide coordinated state and local public welfare services to the children and their families. The Commissioners Court may

appropriate the necessary funds from the General Fund or any of the other funds to carry out this program.

1207 **Economic Development Fund**

The Economic Development Fund is used to account for unclaimed electric coop capital credits provided from the State and restricted for economic development or to fund a child's advocacy center.

## **Section 3**

### **Governmental Funds**

#### **Special Revenue Funds Group**

## Section 3

### Special Revenue Funds Group

**2101 County Records Management and Preservation Fund**

On May 30, 1993, Chapter 203, section 203.003-(6.) of the *Local Government Code* was amended by the Texas Legislature establishing a Records Management and Preservation Fund. Fees for this fund are authorized under Sections 51.317, 118.052, 118.0546, and 118.0645 of the *Local Government Code* and Article 102.005(d), of the *Code of Criminal Procedure*. This fund is under the direction of Commissioners' Court and the fees collected may only be used for the purpose of preserving county records and for county records' automation projects.

**2102 County Clerk Records Management and Preservation Fund**

The County Clerk Records Management and Preservation Fund was established under Chapter 203, section 203.003(5) of the *Local Government Code*. Fees collected by the County Clerk are deposited with the County Treasurer into a fund known as the County Clerk Records Management and Preservation Fund. These fees are to be used for the specific purpose of County Clerk records management and automation projects.

**2103 Election Services Contract Fund**

The Election Services Contract Fund was established pursuant to Texas Election Code Chapter 123 Subchapter B. The County of Galveston and the lessee enter into a lease agreement to use electronic voting equipment and other related supplies and administrative fees incurred in the election services under Section 31.100(b), Texas Election Code. Fees collected by the County Clerk for the county equipment are deposited with the County Treasurer into the Election Services Contract Fund.

**2105 District Clerk Child Support IV-D Fund**

The District Clerk Child Support IV-D Fund was created under the authority of *Texas Family Code* Chapter 231, Section 231.002. The Office of the Attorney General and Galveston County entered into an agreement to reimburse the County for processing child support payments sent to the County as part of the Cooperative Agreement for Title IV, Part-D of the Federal Social Security Act (IV-D) child support enforcement program. The purpose of this program is to provide the Galveston County child support registry with a mechanism for supporting and improving the IV-D child support case services provided by the County.

**2106 District Clerk Records Management and Preservation Fund**

The District Clerk Records Management Fund was established under the authority of Section 51.317 of the *Government Code* as amended by House Bill 1905 passed by the 78<sup>th</sup> Legislature of the State of Texas. The fees collected by the District Clerk are deposited with the County Treasurer into the District Clerk Records Management Fund. These fees are to be used for the specific purpose of District Clerk records management and automation projects.

- 2107 **Voter Registration Revenue Fund**  
Pursuant to Election Code §19.002, this revenue is paid by the secretary of state to the voter registrar and must be used to defray the cost of voter registration, and may be used to pay for any item or service designed to increase the number of registered voters in the state, maintain and report an accurate list of the number of registered voters, or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel. These monies may not be used to pay for the normal day to day operation of the office. They must be used within a two-year period or else lapse to the state for distribution to counties with limited technological resources to upgrade voter registration technology.
- 2111 **Tax Assessor Special Inventory Tax Escrow Fund**  
Chapter 23.12 of the *Property Tax Code* states certain taxpayers of inventory held for sale in a trade or business must prepay their property taxes. The Tax Assessor-Collector Special Inventory Tax Escrow Fund accounts for any interest earned and any fines or penalties assessed for non-payment on these property taxes.
- 2121 **Donations to Galveston County Fund**  
The Donations to Galveston County Fund was approved by the Galveston County Commissioners' Court on February 2, 1995. The fund was created to account for all donations that are made to Galveston County.
- 2131 **District Attorney Seized Funds after 10/89 Fund**  
Forfeitures after October 1989 collected by the District Attorney under *Code of Criminal Procedure* Chapter 59.06 regulations are accounted for in this fund. Forfeitures are used to defray expenses of the District Attorney's office.
- 2132 **District Attorney Check Collection Fees Fund**  
Fees collected in connection with processing checks issued or passed in violation of the *Code of Criminal Procedure* Chapter 102.007 are deposited in this fund and are used to defray expenses of the District Attorney's office. Forfeitures are used for law enforcement purposes.
- 2205 **Courthouse Security Fund**  
The Courthouse Security Fund was created by Senate Bill 243 and became effective September 9, 1993, to finance security services for buildings housing a county court at law or a district court. The clerks of the respective courts collect fees and court costs as stated in Article 102.017 of the *Code of Criminal Procedure* and remit them to the County Treasurer to be deposited into a fund known as the Courthouse Security Fund.
- 2206 **Justice of the Peace Court Security Fund**  
The Justice Court Building Security Fund was created under Chapter 102.017 of the Code of Criminal Procedure to finance security personnel, services and items related to buildings that house the operations of the justice courts. The clerks of the respective courts are to collect a \$4.00 security fee as a cost of court and remit them to the County Treasurer. The County Treasurer is to deposit one-fourth of the court cost into a fund known as the Justice Court Building Security Fund, with the remaining three-fourths being remitted to the Courthouse Security Fund. This fund is under the direction of the Commissioners Court.

2207 **Appellate Judicial System Fund**

The Appellate Judicial Fund was established as required under Government Code 22.2021 for use by any Commissioners Court in the First or Fourteenth Court of Appeals District. A court cost of not more than \$5.00 is collected for each civil suit filed in county court, county court at law, probate court or district court in the county and remitted to the County Treasurer to deposit into this fund. The fees collected and deposited into the Appellate Judicial Fund are only to be used to defray costs and expenses incurred for the operation of the courts of appeals. The Commissioners Court shall administer this fund to maintain the system in cooperation with the chief justice of the courts of appeals.

2211 **Law Library Fund**

Under *Local Government Code* Chapter 323, sections 323.021-323.025, the Commissioners Court of a County may establish and maintain a law library at the county seat. A sum set by Commissioners Court, not to exceed \$20, shall be collected on each civil case filed in the County or District Court. The clerks of the respective court shall collect these fees and pay them to the County Treasurer to be deposited into a separate fund known as the Law Library Fund. The Law Library Fund is under the direction of the Commissioners Court.

2212 **Mediation Services Fund**

The Mediation Services Program, established under the authority of Chapter 152 of the *Civil Practice and Remedies*, was approved by the Galveston County Commissioners Court January 27, 1992. The program was created to address the needs of both the civil and family courts by providing financially-aided mediation to those families who cannot afford to pay. Funding for the program comes from an additional fee of \$10.00 collected on each civil case filed.

2215 **Justice Court Technology Fund**

Subchapter A, Chapter 102, of the *Code of Criminal Procedure* was amended September 1, 2001 by adding Article 102.0173. This article allows Commissioners Court of a county to create a Justice Court Technology Fund and charge an additional court cost technology fee not to exceed \$4.00. The fund designated by this article may be used to finance the purchase of technological enhancements for a justice court. The Justice Court Technology Fund is under the direction of the Commissioners Court.

2216 **Probate Court Contribution Fund**

Effective September 1, 2001, *Government Code* Chapter 25, Section 25.00213 establishes a Contributions Fund under the direction of the Probate Court Judge in a county that collects additional fees under Chapter 51, Section 51.704 of the *Government Code*. Deposited into this fund is a State annual compensation of \$40,000 plus any excess state mandated fees. These state fees are pro-rated at year-end and returned to the counties. Expenditures for this fund are to be used for court-related purposes.

2218 **Pretrial Intervention Program Fund**

This fund is to account for receipt of pretrial release fees and related expenditures in accordance with state statutes. "Sec. 4. (a) If a court releases an accused on personal bond on the recommendation of a personal bond office, the court shall assess a personal bond fee of \$20 or three percent of the amount of the bail fixed for the accused, whichever is greater. The court

may waive the fee or assess a lesser fee if good cause is shown. (c) Cost of monitoring may be assessed as court costs or ordered paid directly by the defendant as a condition of bond. Added by Acts 1989, 71st Leg., ch. 374, Sec. 4, eff. Sept. 1, 1989."

**2242 Sheriff Seizures after 10/89 Fund**

Funds collected in connection with drug seizures and forfeitures for the Sheriff's office after *Code of Criminal Procedure* Chapter 59.06 was passed in October 1989. Forfeitures are used to defray expenses of the Sheriff's office.

**2250 Law Enforcement Education Fund**

The Law Enforcement Continued Education Fund consists of annual allocation of payments by the Comptroller of Public Accounts from the Law Enforcement agencies as directed by Senate Bill 1135, passed by the 74<sup>th</sup> Texas Legislature. These funds are for expenses related to the continued education of persons licensed under *Occupation Code*, Title 10, and Chapter 1701.157.

**2255 Constable Seizures Fund**

Seizures and forfeitures collected by the Constables after *Code of Criminal Procedure* Chapter 59.06 was passed in October 1989 are accounted for in this fund. Forfeitures are used to defray expenses of the Constables.

**2260 Emergency Management Fund**

The Emergency Management Fund was created in May 2003 by Commissioners Court in order to establish better control and accountability of the various Office of Emergency Management projects.

**2301 Road & Bridge Fund**

This is the primary fund responsible for maintaining County roads. Money in the road and bridge fund of a county may be used only for working public roads or building bridges, except as otherwise provided by law. (AG Opinion V-349 Interpretation): Taxes collected may be expended for construction and maintenance of roads in the county as the commissioners court may determine in its sound discretion, based on consideration of the condition and necessity of roads of county. Money in the fund may be spent only by order of the commissioners court of the county. The court may make the necessary orders for using the money for the purposes provided by this section.

**2303 FM/Lateral Road/Road, Bridges & ROW Fund**

Chapter 256, Section 256.005 of the *Texas Transportation Code*, states these funds are to be used only for construction and maintenance of farm-to-market and lateral roads within the county. This fund is under the jurisdiction and control of the Commissioners Court.

**2341 Road District #1 Fund**

The Galveston County Road District #1 was created under Article 3, Section 52 of the *Texas Constitution* to construct, maintain and operate macadamized, graveled, or paved roads and turnpikes. The Road District #1 is a corporate body and a taxing entity and is authorized from time to time to issue bonds. Commissioners Court acts as the governing body.

2370 **Flood Control Fund**

Chapter 256, Section 256.006 of the *Texas Transportation Code*, states these funds are to be used only for flood control purposes in the county. This fund is under the jurisdiction and control of the Commissioners Court.

2410 **Mosquito Control District Fund**

On November 7, 1953, in accordance with Chapter 344, section 344.001 of *the Texas Health and Safety Code*, an election was held to create a Mosquito Control District and authorized the levy and collection of taxes of \$ .15 per \$100 valuation for the purpose of eradicating mosquitoes in Galveston County. This fund is under the jurisdiction and control of the Commissioners Court.

2601 **Beach and Parks Fund**

Chapter 62 of the *Texas Natural Resource Code* authorizes the Commissioners Court to create a board to operate the Beach Parks program. This board administers through a staff an extensive County Beach Parks System for the citizens of Galveston County.

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>2101 County Records Management &amp; Preservation Fund</b>						
000010	4411012	RMPF County Courts CCP 102.005	90,000	179	200	21
116020	4411012	RMPF County Courts CCP 102.005	-	70,000	70,000	-
000010	4411013	RMPF District Crts CCP102.005	32,000	-	-	-
116020	4411013	RMPF District Crts CCP102.005	-	33,000	35,000	2,000
<b>Charges for Services</b>			<b>122,000</b>	<b>103,179</b>	<b>105,200</b>	<b>2,021</b>
000010	4803300	Recycling Rev Paper	2,000	-	-	-
116020	4803300	Recycling Rev Paper	-	2,000	2,000	-
<b>Other Revenue</b>			<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total Revenues - Fund 2101</b>			<b>124,000</b>	<b>105,179</b>	<b>107,200</b>	<b>2,021</b>
<b>2102 County Clerk Records Mgmt &amp; Presvtn Fund</b>						
114020	4412307	Records Mgmt & Preservatn Fee	760,000	825,000	850,000	25,000
114020	4412310	Cnty Crt Rrds Prsv Fe GC51.708	23,000	25,000	25,000	-
114020	4414020	Fee for Vital Statistics RMP	2,300	2,500	2,500	-
114020	4414556	Cnty Crt Tech Csts-CCP102.0169	11,000	9,000	11,000	2,000
<b>Charges for Service</b>			<b>796,300</b>	<b>861,500</b>	<b>888,500</b>	<b>27,000</b>
<b>Total Revenues - Fund 2102</b>			<b>796,300</b>	<b>861,500</b>	<b>888,500</b>	<b>27,000</b>
<b>2103 Election Services Contract Fund</b>						
114030	4401040	Election Srv Contract Fees	30,000	8,000	22,000	14,000
114030	4401041	Election Equipment Charges	80,000	70,000	70,000	-
114030	4401042	Election General	99,000	100,000	200,000	100,000
<b>Charges for Service</b>			<b>209,000</b>	<b>178,000</b>	<b>292,000</b>	<b>114,000</b>
<b>Total Revenues - Fund 2103</b>			<b>209,000</b>	<b>178,000</b>	<b>292,000</b>	<b>114,000</b>
<b>2105 District Clerk Child Support IV-D Fund</b>						
000010	4302030	IV-D C.S. Reimb from OAG	9,000	4,200	4,200	-
<b>Intergovernmental Revenue</b>			<b>9,000</b>	<b>4,200</b>	<b>4,200</b>	<b>-</b>
<b>Total Revenues - Fund 2105</b>			<b>9,000</b>	<b>4,200</b>	<b>4,200</b>	<b>-</b>
<b>2106 District Clerk Record Management Fund</b>						
000010	4412309	Dist Crt RrdsPrsv Fee-GC51.708	32,000	29,000	32,000	3,000
000010	4413550	Distr Clerk Records Mgmt Fee	27,000	25,000	27,000	2,000
000010	4413589	Dist Crt Tech Csts-CCP1020169	1,500	2,000	2,000	-
<b>Charges for Service</b>			<b>60,500</b>	<b>56,000</b>	<b>61,000</b>	<b>5,000</b>
<b>Total Revenues - Fund 2106</b>			<b>60,500</b>	<b>56,000</b>	<b>61,000</b>	<b>5,000</b>
<b>2107 Voter Registration Revenue Fund</b>						
151552	4302303	Ch19 Voter Registration Rev	60,000	60,000	60,000	-
<b>Intergovernmental Revenue</b>			<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
151552	4811022	Interest	-	20	20	-
		<b>Other Revenue</b>	-	20	20	-
		<b>Total Revenues - Fund 2107</b>	60,000	60,020	60,020	-
<b><u>2111 Tx Assess Spec Inv Tax Escrow Fund</u></b>						
151551	4151012	Penalty-Tax Cd Sec 23.12BN 5%	4,000	9,000	9,000	-
		<b>Taxes</b>	4,000	9,000	9,000	-
151551	4811022	Interest	7,500	8,500	8,500	-
		<b>Other Revenue</b>	7,500	8,500	8,500	-
		<b>Total Revenues - Fund 2111</b>	11,500	17,500	17,500	-
<b><u>2121 Donations to Galveston County Fund</u></b>						
000040	4851019	Contrib Reliant Energy	10,000	10,000	10,000	-
451116	4852018	Donations to Sr Citizens	4,000	-	-	-
		<b>Other Revenue</b>	14,000	10,000	10,000	-
		<b>Total Revenues - Fund 2121</b>	14,000	10,000	10,000	-
<b><u>2131 DA Seized Funds After 10/89 Fund</u></b>						
127100	4522010	Contraband Funds Forfeited	62,000	210,000	75,000	(135,000)
		<b>Fines and Forfeitures</b>	62,000	210,000	75,000	(135,000)
000010	4801014	Voided Checks	-	166	-	(166)
000010	4811020	Program Interest Revenue	1,300	486	600	114
		<b>Other Revenue</b>	1,300	652	600	(52)
		<b>Total Revenues - Fund 2131</b>	63,300	210,652	75,600	(135,052)
<b><u>2132 DA Check Collection Fees Fund</u></b>						
000010	4412304	Check Collection Fees	2,400	315	500	185
		<b>Charges for Service</b>	2,400	315	500	185
		<b>Total Revenues - Fund 2132</b>	2,400	315	500	185
<b><u>2205 Courthouse Security Fund</u></b>						
295100	4401018	I.D. Card Fees	2,400	2,900	2,900	-
295100	4411021	Security Fees	-	235	235	-
295100	4413551	District Clrk Filng Fee LGC291	22,000	22,000	22,000	-
295100	4414551	Co Clrk Filing Fee/LGC291.007D	93,000	97,000	97,000	-
295100	4414552	Co Clrk Sec Fee/CC/MISD/CCP102	10,500	8,000	8,000	-
295100	4415060	Courthouse Sec Jst Crt Sec Fee	35,000	37,000	37,000	-
		<b>Charges for Service</b>	162,900	167,135	167,135	-

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000000	4911101	Transfer from General Fund	-	5,927	-	(5,927)
		<b>Other Financing Sources</b>	-	5,927	-	(5,927)
		<b>Total Revenues - Fund 2205</b>	162,900	173,062	167,135	(5,927)
<b>2206 JP Court Security Fund</b>						
295100	4415060	Courthouse Sec Jst Crt Sec Fee	18,000	13,000	15,000	2,000
		<b>Charges for Service</b>	18,000	13,000	15,000	2,000
		<b>Total Revenues - Fund 2206</b>	18,000	13,000	15,000	2,000
<b>2207 Appellate Judicial System Fund</b>						
125400	4514010	County Court Fines	19,000	17,000	18,000	1,000
125400	4514011	District Court Fines	16,000	16,000	16,000	-
		<b>Charges for Service</b>	35,000	33,000	34,000	1,000
		<b>Total Revenues - Fund 2207</b>	35,000	33,000	34,000	1,000
<b>2211 Law Library Fund</b>						
129100	4412302	Law Library Fee	5,600	4,400	4,400	-
129100	4413011	Law Library Fees-District Clrk	112,000	117,000	118,000	1,000
129100	4414011	Law Library Fees - County Clrk	85,000	85,000	85,000	-
		<b>Charges for Service</b>	202,600	206,400	207,400	1,000
000000	4801001	Miscellaneous Revenue	-	116	-	(116)
		<b>Other Revenue</b>	-	116	-	(116)
		<b>Total Revenues - Fund 2211</b>	202,600	206,516	207,400	884
<b>2212 Mediation Services Fund</b>						
125300	4401020	Program fees	9,000	7,000	9,000	2,000
125300	4413588	Med Srv Dst Clrk CPR Sec152004	48,000	47,000	48,000	1,000
125300	4414550	Med Srv Fee/Co Clrk/CPR Sec152	47,000	51,000	48,000	(3,000)
125300	4415071	Justice Crt #1 Mediation Fee	-	735	-	(735)
125300	4415072	Justice Crt #2 Mediation Fee	3,600	735	-	(735)
125300	4415073	Justice Crt #3 Mediation Fee	-	295	-	(295)
125300	4415074	Justice Crt #4 Mediation Fee	1,000	780	1,000	220
125300	4415075	Justice Crt #5 Mediation Fee	2,000	3,000	3,000	-
125300	4415076	Justice Crt #8-1 Mediation Fe	1,800	2,000	2,000	-
125300	4415077	Justice Crt #7 Mediation Fee	1,500	1,300	1,300	-
		<b>Fees and Charges for Service</b>	113,900	113,845	112,300	(1,545)
000010	4811020	Program Interest Revenue	7,200	5,200	5,200	-
		<b>Other Revenue</b>	7,200	5,200	5,200	-
		<b>Total Revenues - Fund 2212</b>	121,100	119,045	117,500	(1,545)

Galveston County, Texas

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Special Revenue Funds

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Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>2215 Justice Court Technology Fund</b>						
000000	4512106	Jst Crt Pct 8-1 Technology Fee	2,200	-	-	-
000010	4512101	Jst Crt Pct 1-Technology Fee	4,800	-	-	-
000010	4512102	Jst Crt Pct 2-Technology Fee	6,300	-	-	-
000010	4512103	Jst Crt Pct 3-Technology Fee	1,500	-	-	-
000010	4512104	Jst Crt Pct 4-Technology Fee	7,200	-	-	-
000010	4512105	Jst Crt Pct 5-Technology Fee	2,153	-	-	-
000010	4512106	Jst Crt Pct 8-1 Technology Fee	9,000	-	-	-
000010	4512107	Jst Crt Pct 7-Technology Fee	9,000	-	-	-
000010	4512109	Jst Crt 6 (Prev 9) Tech Fee	7,000	-	-	-
123110	4512101	Jst Crt Pct 1-Technology Fee	-	1,400	1,400	-
123111	4512105	Jst Crt Pct 5-Technology Fee	-	2,800	2,800	-
123111	4512107	Jst Crt Pct 7-Technology Fee	-	4,800	5,200	400
123200	4512102	Jst Crt Pct 2-Technology Fee	-	43	100	57
123201	4512101	Jst Crt Pct 1-Technology Fee	-	3,600	3,600	-
123201	4512104	Jst Crt Pct 4-Technology Fee	-	3,200	3,200	-
123300	4512103	Jst Crt Pct 3-Technology Fee	-	212	300	88
123301	4512102	Jst Crt Pct 2-Technology Fee	-	176	200	24
123301	4512103	Jst Crt Pct 3-Technology Fee	-	694	700	6
123301	4512109	Jst Crt 6 (Prev 9) Tech Fee	-	4,000	4,000	-
123400	4512104	Jst Crt Pct 4-Technology Fee	-	2,500	2,500	-
123401	4512106	Jst Crt Pct 8-1 Technology Fee	-	10,000	10,000	-
123401	4512108	Jst Crt Pct 8-2 Tech Fee	-	364	400	36
123500	4512105	Jst Crt Pct 5-Technology Fee	-	2,500	2,500	-
123600	4512106	Jst Crt Pct 8-1 Technology Fee	-	3,500	3,500	-
123700	4512107	Jst Crt Pct 7-Technology Fee	-	2,500	2,500	-
123800	4512108	Jst Crt Pct 8-2 Tech Fee	-	131	200	69
123900	4512109	Jst Crt 6 (Prev 9) Tech Fee	-	980	1,000	20
<b>Fines and Forfeitures</b>			<b>49,153</b>	<b>43,400</b>	<b>44,100</b>	<b>700</b>
<b>Total Revenues - Fund 2215</b>			<b>49,153</b>	<b>43,400</b>	<b>44,100</b>	<b>700</b>
<b>2216 Probate Court Contribution Fund</b>						
122300	4302022	Prb Crt St Contrib-GC25.00213	40,000	40,000	40,000	-
<b>Intergovernmental Revenue</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Total Revenues - Fund 2216</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>2217 Suppl Crt-Initiatd Guardianshp Fund</b>						
122321	4411030	Prb Crt St Contrib-GC25.00213	-	19,000	24,000	5,000
<b>Intergovernmental Revenue</b>			<b>-</b>	<b>19,000</b>	<b>24,000</b>	<b>5,000</b>

Galveston County, Texas

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Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

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000000	4911101	Transfer from General Fund	-	107,000	65,000	(42,000)
		<b>Other Financing sources</b>	-	107,000	65,000	(42,000)
		<b>Total Revenues - Fund 2217</b>	-	126,000	89,000	(37,000)
<b>2218 Pretrial Intervention Program Fund</b>						
127100	4851600	Participant Contributions	-	25,000	25,000	-
		<b>Other Revenue</b>	-	25,000	25,000	-
		<b>Total Revenues - Fund 2218</b>	-	25,000	25,000	-
<b>2242 Sheriff Seizure after 10/89 Fund</b>						
000020	4521503	Contraband Funds Forfeited	85,000	-	-	-
000020	4522053	Asset Share Dept of Treas	50,000	-	-	-
211101	4521503	Contraband Funds Forfeited	-	15,331	16,000	669
211101	4522053	Asset Share Dept of Treas	-	2,610	2,700	90
211124	4521503	Contraband Funds Forfeited	-	5,750	5,800	50
		<b>Fines and Forfeitures</b>	135,000	23,691	24,500	809
000020	4811020	Program Interest Revenue	3,100	1,800	2,000	200
		<b>Other Revenue</b>	3,100	1,800	2,000	200
		<b>Total Revenues - Fund 2242</b>	138,100	25,491	26,500	1,009
<b>2250 Law Enforcement Education Fund</b>						
211510	4302201	Constable PCT #1-St ProRata Sh	1,000	785	1,000	215
211510	4302202	Constable Pct #2-ProRata Share	-	722	1,000	278
211510	4302205	Constable PCT #5-St ProRata Sh	1,000	849	1,000	151
211510	4302206	Constable PCT #6-St ProRata Sh	1,000	-	-	-
211510	4302207	Constable PCT #7-St ProRata Sh	1,000	975	1,000	25
211510	4302208	Constable PCT #8-St ProRata Sh	1,100	1,500	1,500	-
211510	4302209	Const Pct 9 - St ProRata Share	-	785	10,000	9,215
211510	4302301	Sheriff Dept-St ProRata Share	35,000	33,000	33,000	-
		<b>Intergovernmental Revenue</b>	40,100	38,616	48,500	9,884
		<b>Total Revenues - Fund 2250</b>	40,100	38,616	48,500	9,884
<b>2255 Constable Seizures Fund</b>						
000020	4811020	Program Interest Revenue	-	13	15	2
		<b>Other Revenue</b>	-	13	15	2
		<b>Total Revenues - Fund 2255</b>	-	13	15	2

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<b>2260 Emergency Management Fund</b>						
000020	4303114	GOMESA Revenue Sharing	8,300	8,300	8,300	-
291047	4372010	Local Emergency Planning Comm	12,000	1,500	1,500	-
		<b>Intergovernmental Revenue</b>	20,300	9,800	9,800	-
		<b>Total Revenues - Fund 2260</b>	20,300	9,800	9,800	-
<b>2301 Road and Bridge Fund</b>						
000000	4111010	Ad Valorem Taxes Current	819,670	840,000	1,367,177	527,177
000000	4111020	Ad Valorem Taxes Delinquent	33,000	27,000	29,000	2,000
000000	4191010	Interest and Penalties-Current	16,000	4,200	5,000	800
000000	4191011	Interest and Penalties-Delinq	12,000	7,000	8,500	1,500
		<b>Taxes</b>	880,670	878,200	1,409,677	531,477
151519	4222010	Mtr Veh Lic Fee TC 502.172	2,800,000	2,700,000	2,800,000	100,000
		<b>Licenses and Permits</b>	2,800,000	2,700,000	2,800,000	100,000
312110	4353011	Tx Dp Trnsp Grs Wt/Axl Wt Fee	41,000	46,000	50,000	4,000
		<b>Intergovernmental Revenue</b>	41,000	46,000	50,000	4,000
000010	4511010	Highway Fines	500,000	-	-	-
123110	4511010	Highway Fines		2,500	3,000	500
123111	4511010	Highway Fines		80,000	82,000	2,000
123201	4511010	Highway Fines		52,000	53,000	1,000
123300	4511010	Highway Fines		2,500	2,700	200
123301	4511010	Highway Fines		43,000	44,000	1,000
123400	4511010	Highway Fines		13,000	13,500	500
123401	4511010	Highway Fines		98,000	99,000	1,000
123500	4511010	Highway Fines		18,000	19,000	1,000
123600	4511010	Highway Fines		32,000	33,000	1,000
123700	4511010	Highway Fines		26,000	27,000	1,000
123800	4511010	Highway Fines		234	-	(234)
123900	4511010	Highway Fines		13,000	15,000	2,000
		<b>Fines and Forfeitures</b>	500,000	380,234	391,200	10,966
000000	4801014	Voided Checks	-	482	-	(482)
000000	4811010	Interest Revenue	30,000	10,000	11,000	1,000
		<b>Other Revenue</b>	30,000	10,482	11,000	518
000000	4902011	Sale of Assets	-	186	-	(186)
000000	4921010	Sale of Capital Assets	-	42,628	-	(42,628)
		<b>Other Financing Sources</b>	-	42,814	-	(42,814)
		<b>Total Revenues - Fund 2301</b>	4,251,670	4,057,730	4,661,877	604,147

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<b>2303 FM/Lateral Road/Road, Bridges &amp; ROW Fund</b>						
000000	4111020	Ad Valorem Taxes Delinquent	-	114	150	36
000000	4191011	Interest and Penalties-Delinq	-	228	250	22
		<b>Taxes</b>	-	342	400	58
314300	4302010	State Reimb For Spec Lat Rd Wk	26,000	32,000	32,000	-
		<b>Intergovernmental Revenue</b>	26,000	32,000	32,000	-
000031	4811020	Program Interest Revenue	9,500	6,000	6,000	-
314300	4831011	Lease of Seawall ROW B.Davis	3,300	5,200	5,200	-
000031	4831015	Lease of North County Annex	-	7,500	7,500	-
314300	4831017	Lse of ROW Pier Properties,Inc	1,500	366	500	134
314300	4831019	Lease of 500 Seawall & LTD	32,400	32,400	33,000	600
000031	4831025	Lease of ROW-Sandpiper Add	6,000	-	-	-
		<b>Other Revenue</b>	52,700	51,466	52,200	734
000000	4921039	Sale of Surplus Seawall ROW	-	65,970	-	(65,970)
		<b>Other Financing Sources</b>	-	65,970	-	(65,970)
		<b>Total Revenues - Fund 2303</b>	78,700	149,778	84,600	(65,178)
<b>2341 Road District #1</b>						
313100	4481010	Revenue from Tolls	475,000	480,000	480,000	-
		<b>Charges for Service</b>	475,000	480,000	480,000	-
000000	4811020	Program Interest Revenue	3,500	4,000	4,000	-
		<b>Other Revenue</b>	3,500	4,000	4,000	-
		<b>Total Revenues - Fund 2341</b>	478,500	484,000	484,000	-
<b>2370 Flood Control Fund</b>						
000000	4111010	Ad Valorem Taxes Current	1,345,288	1,345,000	1,348,234	3,234
000000	4111020	Ad Valorem Taxes Delinquent	42,000	30,000	32,000	2,000
000000	4191010	Interest and Penalties-Current	8,500	7,000	7,500	500
000000	4191011	Interest and Penalties-Delinq	11,000	9,000	10,000	1,000
		<b>Ad Valorem Taxes</b>	1,406,788	1,391,000	1,397,734	6,734

Galveston County, Texas

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000000	4113014	Reinv Zone Galveston #11	(4,200)	(4,424)	(4,900)	(476)
000000	4113015	Reinv Zone Galveston #12	(2,000)	(1,342)	(1,700)	(358)
000000	4113016	Reinv Zone Galveston #13	(2,100)	(1,839)	(2,000)	(161)
000000	4113020	Reinv Zone Galveston #14	(7,000)	(6,177)	(7,400)	(1,223)
000000	4113023	Reinv Zone League City #2	(7,000)	(6,740)	(7,500)	(760)
000000	4113024	Reinv Zone League City #3	(5,600)	(3,019)	(3,300)	(281)
000000	4113025	Reinv Zone League City #4	(700)	-	(1,300)	(1,300)
000000	4113030	Reinv Zone Hitchcock #1	(3,800)	(3,283)	(4,300)	(1,017)
000000	4113035	Reinv Zone Texas City #1	(6,700)	(5,974)	(6,300)	(326)
		<b>Taxes - Reinvestment Zone</b>	<b>(39,100)</b>	<b>(32,798)</b>	<b>(38,700)</b>	<b>(5,902)</b>
		<b>Taxes</b>	<b>1,367,688</b>	<b>1,358,202</b>	<b>1,359,034</b>	<b>831</b>
190100	4401035	Dicknsn Bayou Wtrshd Steer Com	4,000	6,000	6,000	-
190100	4412030	Engineering Fees	4,000	5,500	5,500	-
296100	4412303	Building Inspector Fees	120,000	120,000	120,000	-
		<b>Charges for Service</b>	<b>128,000</b>	<b>131,500</b>	<b>131,500</b>	<b>-</b>
000000	4801001	Miscellaneous Revenue	-	30	-	(30)
000000	4811010	Interest Revenue	11,000	7,800	7,800	-
190145	4860022	Corp Reviews Reimb	45,000	25,000	25,000	-
296100	4863020	Reimb Material Culverts	180,000	200,000	200,000	-
		<b>Other Revenue</b>	<b>236,000</b>	<b>232,830</b>	<b>232,800</b>	<b>(30)</b>
000000	4902010	Sale of Road Maps	-	45	-	(45)
000000	4921010	Sale of Capital Assets	-	9,000	-	(9,000)
		<b>Other Financing Sources</b>	<b>-</b>	<b>9,045</b>	<b>-</b>	<b>(9,045)</b>
		<b>Total Revenues - Fund 2370</b>	<b>1,731,688</b>	<b>1,731,577</b>	<b>1,723,334</b>	<b>(8,244)</b>
<b>2410 Mosquito Control District Fund</b>						
000000	4111010	Ad Valorem Taxes Current	862,811	890,000	942,880	52,880
000000	4111020	Ad Valorem Taxes Delinquent	20,000	20,000	21,000	1,000
000000	4191010	Interest and Penalties-Current	5,000	4,300	4,400	100
000000	4191011	Interest and Penalties-Delinq	7,500	5,200	5,300	100
		<b>Taxes</b>	<b>895,311</b>	<b>919,500</b>	<b>973,580</b>	<b>54,080</b>
000040	4811020	Program Interest Revenue	5,600	2,438	2,600	162
		<b>Other Revenue</b>	<b>5,600</b>	<b>2,438</b>	<b>2,600</b>	<b>162</b>
		<b>Total Revenues - Fund 2410</b>	<b>900,911</b>	<b>921,938</b>	<b>976,180</b>	<b>54,242</b>

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<b>2601 Beach and Parks Fund</b>						
522020	4473015	Bolivar Parking Sticker Fees	385,000	360,000	360,000	-
		<b>Charges for Service</b>	<b>385,000</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>
000050	4811020	Program Interest Revenue	11,500	10,000	10,000	-
		<b>Other Revenue</b>	<b>11,500</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
000000	4921010	Sale of Capital Assets	-	29,950	-	(29,950)
		<b>Other Financing Sources</b>	<b>-</b>	<b>29,950</b>	<b>-</b>	<b>(29,950)</b>
		<b>Total Revenues - Fund 2601</b>	<b>396,500</b>	<b>399,950</b>	<b>370,000</b>	<b>(29,950)</b>
<b>Total Revenues - Special Revenue Fund</b>			<b>10,015,222</b>	<b>10,101,281</b>	<b>10,640,461</b>	<b>539,179</b>

## Special Revenue Funds

**Ad Valorem Taxes**

2111	Tx Assess Spec Inv Tax Escrow Fund	4,000	9,000	9,000	-	
2301	Road and Bridge Fund	880,670	878,200	1,409,677	531,477	
2303	FM/Lateral Road/R, B & ROW Fund	-	342	400	58	
2370	Flood Control Fund	1,406,788	1,391,000	1,397,734	6,734	
2410	Mosquito Control District Fund	895,311	919,500	973,580	54,080	
<b>Tax Reinvestment Zones</b>						
2370	Flood Control Fund	(39,100)	(32,798)	(38,700)	(5,902)	
		<b>3,147,669</b>	<b>3,165,244</b>	<b>3,751,691</b>	<b>586,446</b>	

**Licenses and Permits**

2301	Road and Bridge Fund	2,800,000	2,700,000	2,800,000	100,000
		<b>2,800,000</b>	<b>2,700,000</b>	<b>2,800,000</b>	<b>100,000</b>

**Intergovernmental Revenues**

2106	DC Child Support IV-D Fund	9,000	4,200	4,200	-
2107	Voter Registration Revenue Fund	60,000	60,000	60,000	-
2216	Probate Court Contribution Fund	40,000	40,000	40,000	-
2217	Suppl Crt-Initiatd Guardianshp Fund	-	19,000	24,000	5,000
2250	Law Enforcement Education Fund	40,100	38,616	48,500	9,884
2260	Emergency Management Fund	20,300	9,800	9,800	-
2301	Road and Bridge Fund	41,000	46,000	50,000	4,000
2303	FM/Lateral Road/R, B & ROW Fund	26,000	32,000	32,000	-
		<b>236,400</b>	<b>249,616</b>	<b>268,500</b>	<b>18,884</b>

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<b><u>Fees and Charges for Services</u></b>						
2101	County RMP Fund		122,000	103,179	105,200	2,021
2102	County Clerk RMP Fund		796,300	861,500	888,500	27,000
2103	Election Services Contract Fund		209,000	178,000	292,000	114,000
2106	District Clerk RMP Fund		60,500	56,000	61,000	5,000
2132	DA Check Collection Fees Fund		2,400	315	500	185
2205	Courthouse Security Fund		162,900	167,135	167,135	-
2206	JP Court Security Fund		18,000	13,000	15,000	2,000
2207	Appellate Judicial System Fund		35,000	33,000	34,000	1,000
2211	Law Library Fund		202,600	206,400	207,400	1,000
2212	Mediation Services Fund		113,900	113,845	112,300	(1,545)
2341	Road District #1		475,000	480,000	480,000	-
2370	Flood Control Fund		128,000	131,500	131,500	-
2601	Beach and Parks Fund		385,000	360,000	360,000	-
			<u>2,710,600</u>	<u>2,703,874</u>	<u>2,854,535</u>	<u>150,661</u>
<b><u>Fines and Forfeitures</u></b>						
2131	DA Seized Funds After 10/89 Fund		62,000	210,000	75,000	(135,000)
2215	Justice Court Technology Fund		49,153	43,400	44,100	700
2242	Sheriff Seizure after 10/89 Fund		135,000	23,691	24,500	809
2301	Road and Bridge Fund		500,000	380,234	391,200	10,966
			<u>746,153</u>	<u>657,325</u>	<u>534,800</u>	<u>(122,525)</u>
<b><u>Other Revenues</u></b>						
2101	County Records Mangement & Pres. Fund		2,000	2,000	2,000	-
2107	Voter Registration Revenue Fund		-	20	20	-
2111	Tx Assess Spec Inv Tax Escrow Fund		7,500	8,500	8,500	-
2121	Donations to Galveston County Fund		14,000	10,000	10,000	-
2131	DA Seized Funds After 10/89 Fund		1,300	652	600	(52)
2211	Law Library Fund		-	116	-	(116)
2212	Mediation Services Fund		7,200	5,200	5,200	-
2218	Pretrial Intervention Program Fund		-	25,000	25,000	-
2242	Sheriff Seizure after 10/89 Fund		3,100	1,800	2,000	200
2255	Constable Seizures Fund		-	13	15	2
2301	Road and Bridge Fund		30,000	10,482	11,000	518
2303	FM/Lateral Road/R, B & ROW Fund		52,700	51,466	52,200	734
2341	Road District #1		3,500	4,000	4,000	-
2370	Flood Control Fund		236,000	232,830	232,800	(30)
2410	Mosquito Control District Fund		5,600	2,438	2,600	162
2601	Beach and Parks Fund		11,500	10,000	10,000	-
			<u>374,400</u>	<u>364,517</u>	<u>365,935</u>	<u>1,418</u>

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<b>Other Financing Sources</b>						
2205		Courthouse Security Fund	-	5,927	-	(5,927)
2217		Suppl Crt-Initiatd Guardianshp Fund	-	107,000	65,000	(42,000)
2301		Road and Bridge Fund	-	42,814	-	(42,814)
2303		FM/Lateral Road/R, B & ROW Fund	-	65,970	-	(65,970)
2370		Flood Control Fund	-	9,045	-	(9,045)
2601		Beach and Parks Fund	-	29,950	-	(29,950)
			-	260,706	65,000	(195,706)
Total - All Funds Above			10,015,222	10,101,281	10,640,461	539,179

## **Section 4**

### **Governmental Funds**

#### **Capital Projects Funds Group**

## Section 4

### Capital Projects Fund Group

**3100 County Capital Projects Fund**

This fund was created in the fiscal year ended September 30, 2008 to account for various project-length County capital projects funded by resources other than bond proceeds.

**3101 Capital Replenishment Fund**

This fund was created in the fiscal year ended September 30, 2011. The Capital Replenishment Fund is funded by resources other than bond proceeds to accumulate reserves for major repairs of County owned facilities.

**3120 Limited Tax County Building Bonds Series 2009**

This fund was created in fiscal year 2009 to account for the financial resources used to purchase, construct, reconstruct, improve and/or equip buildings or rooms for the housing of offices, courts, records or equipment and to pay for professional services rendered in connection with the projects.

**3222 Limited Tax Criminal Justice Bonds Series 2003A**

Issued September 4, 2003 in the amount of \$57,245,000; proceeds used to build, improve and equip buildings, jails and court facilities and to pay the costs associated with the issuance of the bonds.

**3306 1987 Road Bonds**

These bonds were Issued for the purpose of constructing and improving county roads.

Original issue	\$ 6,300,000 Refunding Bonds
	<u>13,000,000</u> Road Bonds
	<u>\$ 19,300,000</u>

The following funds (with the appropriate amounts given) were consolidated into Fund 3306, Road Bond Fund, 1987:

Road Bond Fund, 1977	\$ 694,526
Road Bond Fund, 1978	3,056,306
Road Bond Fund, 1982	550,043
Road & Bridge Bond Fund, 1970	314,000

**3307 Unlimited Tax Road Bonds Series 2003B**

Issued September 4, 2003 in the amount of \$9,625,000 to be used to build and improve roads within the County and to pay the costs associated with the issuance of the Road Bonds.

**3308 Unlimited Tax Road Bonds Series 2001**

Issued in March 2001 in the amount of \$26,151,371.95, as the initial installment of the total authorization of \$36,300,000 (\$35,000,000 for road and \$1,300,000 for the Grand Parkway)

approved by voters in November 2000. Proceeds used to build and improve roads within the County.

**3310 Pass-Through Toll Revenue Limited Tax Bond Series 2007**

Fund created in fiscal year 2007 to account for the financial resources used to design, develop, finance, construct, extend, expand and improve a non-toll project or facility for Farm-to-Market Road 646, a part of the state highway system located in the county.

**3312 Unlimited Tax Road Bonds Series 2009**

Fund created in fiscal year 2009 to account for the financial resources used to construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes, and to pay for professional services rendered in connection with the aforementioned projects. These projects were funded by a dedicated bond issue.

**3316 County Road and Bridge Projects**

This fund was created in fiscal year 2005 to account for various County road and bridge projects. The fund is used to account for the road repair project on Texas City Seawall associated with the Grand Cay Harbor development.

**3370 Limited Tax Flood Control Bonds Series 2009**

Issued In September 2009, in the amount of \$15,000,000 to be used to: 1) establish, construct, extend, maintain, or improve a seawall, breakwater, levee, floodway, and/or drainage; 2) pay for the professional services rendered in connection with the aforementioned projects; 3) pay the costs associated with the issuance of the Series 2009C Bonds; and 4) pay a portion of the interest on the Series 2009C Bonds.

**3373 Galveston County COB Series 2008**

Issued in March 2008, in the amount of \$7,000,000 to be used to pay all or part of the contractual obligations to be incurred for the construction of public works: 1) levee improvements and improvements to various pump stations; 2) improvements to the Texas City Dike and the Texas City Dike road; 3) improvements to various City of Texas City roads in the San Leon portion of the County; and 4) for the professional services rendered in connection with the above listed projects.

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Capital Project Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>3100 County Capital Projects Fund</u></b>						
000000	4911101	Transfer from General Fund	300,000	2,515,886	300,000	(2,215,886)
		<b>Other Financing Sources</b>	300,000	2,515,886	300,000	(2,215,886)
		<b>Total Revenues - Fund 3100</b>	300,000	2,515,886	300,000	(2,215,886)
<b><u>3101 Capital Replenishment Fund</u></b>						
000000	4911101	Transfer from General Fund	300,000	385,000	315,000	(70,000)
		<b>Other Financing Sources</b>	300,000	385,000	315,000	(70,000)
		<b>Total Revenues - Fund 3101</b>	300,000	385,000	315,000	(70,000)
<b><u>3120 Limited Tax Cnty Bldg Bds Sr09</u></b>						
000000	4811010	Interest Revenue	28,000	-	-	-
		<b>Other Revenue</b>	28,000	-	-	-
		<b>Total Revenues - Fund 3120</b>	28,000	-	-	-
<b><u>3222 Ltd Tax Crim Jst Bd Sr 2003A</u></b>						
000000	4811010	Interest Revenue	275	40	-	(40)
		<b>Other Revenue</b>	275	40	-	(40)
		<b>Total Revenues - Fund 3222</b>	275	40	-	(40)
<b><u>3306 Road Capital Project - 1987 Road Bonds</u></b>						
000000	4811010	Interest Revenue	225	160	-	(160)
		<b>Other Revenue</b>	225	160	-	(160)
		<b>Total Revenues - Fund 3306</b>	225	160	-	(160)
<b><u>3307 Unltd Tx Road Bonds Sr 2003B</u></b>						
000000	4811010	Interest Revenue	13,800	13,500	13,500	-
		<b>Other Revenue</b>	13,800	13,500	13,500	-
		<b>Total Revenues - Fund 3307</b>	13,800	13,500	13,500	-
<b><u>3308 Unltd Tax Rd Bds Ser 2001</u></b>						
000000	4811010	Interest Revenue	9,075	7,300	7,300	-
		<b>Other Revenue</b>	9,075	7,300	7,300	-
		<b>Total Revenues - Fund 3308</b>	9,075	7,300	7,300	-
<b><u>3310 Pass Thru Toll Rv LtTxBdSr07</u></b>						
000000	4811010	Interest Revenue	27,200	27,000	27,000	-
		<b>Other Revenue</b>	27,200	27,000	27,000	-
		<b>Total Revenues - Fund 3310</b>	27,200	27,000	27,000	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Capital Project Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>3312 Unltd Tax Road Bonds Sr 2009</u></b>						
000000	4811010	Interest Revenue	40,300	37,000	37,000	-
		<b>Other Revenue</b>	40,300	37,000	37,000	-
		<b>Total Revenues - Fund 3312</b>	40,300	37,000	37,000	-
<b><u>3316 Cnty Road and Bridge Projects</u></b>						
000000	4811010	Interest Revenue	1,700	1,400	1,400	-
		<b>Other Revenue</b>	1,700	1,400	1,400	-
		<b>Total Revenues - Fund 3316</b>	1,700	1,400	1,400	-
<b><u>3370 Ltd Tax Flood Control Bds Sr09</u></b>						
000000	4811010	Interest Revenue	77,350	65,000	65,000	-
		<b>Other Revenue</b>	77,350	65,000	65,000	-
		<b>Total Revenues - Fund 3370</b>	77,350	65,000	65,000	-
<b><u>3373 Gal Cnty COB Series 2008</u></b>						
000000	4811010	Interest Revenue	2,350	2,400	2,400	-
		<b>Other Revenue</b>	2,350	2,400	2,400	-
		<b>Total Revenues - Fund 3373</b>	2,350	2,400	2,400	-
<b>Total Revenues - Capital Projects F</b>			800,275	3,054,686	768,600	(2,286,086)

## **Section 5**

### **Governmental Funds**

#### **Debt Service Funds Group**

## **Section 5**

### **Debt Service Funds Group**

These funds are to account for the payment of principal, interest, and fiscal charges for previously issued bonds.

- 4020 General Obligation Refunding Bonds Series 2007
- 4021 Limited Tax County Building Build America Bonds AB Series 2009
- 4022 Limited Tax Refunding Bonds Series 2011A
- 4023 Unlimited Tax Refunding Bonds Series 2011B
- 4024 Limited Tax Refunding Bonds Series 2011C
- 4026 Pass-Through Toll Revenue Limited Tax Refunding Series 2012
- 4284 General Obligation Refunding 1999-2001 Bond Series 2004
- 4358 Pass Thru Toll Revenue Limited Tax Bd Srs 2007
- 4370 Unlimited Tax Road Bonds Series 2004A
- 4371 Unlimited Tax Road Build America Bonds Series 2009
- 4390 Limited Tax Flood Control Series 2009C-1
- 4393 Limited Tax Flood Control Build America Bonds Series 2009C-2
- 4999 Debt Service Fund

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4020 General Obligation Refund Bond Services 2007 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	5,629,671	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	3,288	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	91,090	-	-	-
000000	4191010	Interest and Penalties-Current	55,588	-	-	-
		<b>Taxes</b>	<b>5,779,637</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	16,000	1,000	1,000	-
		<b>Other Revenue</b>	<b>16,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
		<b>Total Revenues - Fund 4020</b>	<b>5,795,637</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>4021 Limited Tax County Building BAB Series 2009 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	3,019,626	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	1,760	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	48,755	-	-	-
000000	4191010	Interest and Penalties-Current	43,753	-	-	-
		<b>Taxes</b>	<b>3,113,894</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4303115	Build America Bonds Subsidy	673,012	673,012	651,797	(21,215)
		<b>Intergovernmental Revenue</b>	<b>673,012</b>	<b>673,012</b>	<b>651,797</b>	<b>(21,215)</b>
000000	4811010	Interest Revenue	3,000	-	-	-
000000	4860104	Reimb From CAD	-	58,000	61,480	3,480
		<b>Other Revenue</b>	<b>3,000</b>	<b>58,000</b>	<b>61,480</b>	<b>3,480</b>
		<b>Total Revenues Fund 4021</b>	<b>3,789,906</b>	<b>731,012</b>	<b>713,277</b>	<b>(17,735)</b>
<b>4022 Ltd Tax Refund Bonds Sr 2011A Fund</b>						
000000	4111010	Ad Valorem Taxes Current	439,529	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	340	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	9,419	-	-	-
000000	4191010	Interest and Penalties-Current	3,000	-	-	-
		<b>Taxes</b>	<b>452,288</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4301102	Debt Srv Rmb frm City of Galv	318,000	318,000	318,000	-
		<b>Intergovernmental Revenue</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>-</b>
000000	4811010	Interest Revenue	100	25	-	(25)
		<b>Other Revenue</b>	<b>100</b>	<b>25</b>	<b>-</b>	<b>(25)</b>
		<b>Total Revenues - Fund 4022</b>	<b>770,388</b>	<b>318,025</b>	<b>318,000</b>	<b>(25)</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4023 UnLtd Tx Refunding Bonds Sr 2011B Fund</b>						
000000	4111010	Ad Valorem Taxes Current	488,658	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	325	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	9,011	-	-	-
000000	4191010	Interest and Penalties-Current	3,000	-	-	-
		<b>Taxes</b>	<b>500,994</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	100	27	27	-
		<b>Other Revenue</b>	<b>100</b>	<b>27</b>	<b>27</b>	<b>-</b>
		<b>Total Revenues - Fund 4023</b>	<b>501,094</b>	<b>27</b>	<b>27</b>	<b>-</b>
<b>4024 Ltd Tax Refunding Bonds Sr 2011C Fund</b>						
000000	4111010	Ad Valorem Taxes Current	997,331	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	637	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	17,648	-	-	-
000000	4191010	Interest and Penalties-Current	6,000	-	-	-
		<b>Taxes</b>	<b>1,021,616</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	-	20	25	5
		<b>Other Revenue</b>	<b>-</b>	<b>20</b>	<b>25</b>	<b>5</b>
		<b>Total Revenues - Fund 4024</b>	<b>1,021,616</b>	<b>20</b>	<b>25</b>	<b>5</b>
<b>4026 Pass Thr Toll Rv Ltd Tx Rf 2012 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	397,569	-	-	-
		<b>Taxes</b>	<b>397,569</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4301102	Debt Srv Rmb frm City of Galv	-	238,610	238,610	-
000000	4302008	Reimb fm TxDot - 646	4,501,883	4,800,000	4,800,000	-
		<b>Intergovernmental Revenue</b>	<b>4,501,883</b>	<b>5,038,610</b>	<b>5,038,610</b>	<b>-</b>
000000	4811010	Interest Revenue	1,500	700	700	-
		<b>Other Revenue</b>	<b>1,500</b>	<b>700</b>	<b>700</b>	<b>-</b>
		<b>Total Revenues - Fund 4026</b>	<b>4,900,952</b>	<b>5,039,310</b>	<b>5,039,310</b>	<b>-</b>
<b>4284 General Obligation Refund 99-01 Bd Series 2004 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	3,665,261	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	2,479	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	68,684	-	-	-
000000	4191010	Interest and Penalties-Current	20,000	-	-	-
		<b>Taxes</b>	<b>3,756,424</b>	<b>-</b>	<b>-</b>	<b>-</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000000	4811010	Interest Revenue	9,000	800	900	100
		<b>Other Revenue</b>	9,000	800	900	100
		<b>Total Revenues - Fund 4284</b>	3,765,424	800	900	100
<b>4358 Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund</b>						
000000	4111011	Ad Valorem Taxes VIT Property	1,349	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	37,383	-	-	-
000000	4191010	Interest and Penalties-Current	11,000	-	-	-
		<b>Taxes</b>	49,732	-	-	-
000000	4811010	Interest Revenue	5,000	-	-	-
		<b>Other Revenue</b>	5,000	-	-	-
		<b>Total Revenues - Fund 4358</b>	54,732	-	-	-
<b>4370 Unlimited Tax Road Bonds Series 2004A Fund</b>						
000000	4111010	Ad Valorem Taxes Current	2,846,791	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	1,112	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	30,798	-	-	-
000000	4191010	Interest and Penalties-Current	18,794	-	-	-
		<b>Taxes</b>	2,897,495	-	-	-
000000	4811010	Interest Revenue	5,500	325	350	25
		<b>Other Revenue</b>	5,500	325	350	25
		<b>Total Revenues - Fund 4370</b>	2,902,995	325	350	25
<b>4371 Unlimited Tax Road BAB Series 2009 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	5,083,159	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	3,012	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	83,430	-	-	-
000000	4191010	Interest and Penalties-Current	25,000	-	-	-
		<b>Taxes</b>	5,194,601	-	-	-
000000	4303115	Build America Bonds	1,112,567	1,112,567	1,076,783	(35,784)
		<b>Intergovernmental Revenue</b>	1,112,567	1,112,567	1,076,783	(35,784)
000000	4811010	Interest Revenue	35,000	6,268	6,500	232
		<b>Other Revenue</b>	35,000	6,268	6,500	232
		<b>Total Revenues - Fund 4371</b>	6,342,168	1,118,835	1,083,283	(35,552)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4390 Limited Tax Flood Control Series 2009C-1 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	724,217	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	11,520	-	-	-
000000	4191010	Interest and Penalties-Current	6,500	-	-	-
		<b>Taxes</b>	<b>742,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Fund 4390</b>	<b>742,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4393 Limited Tax Flood Control BAB Srs 2009C-2 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	363,437	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	235	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	6,518	-	-	-
000000	4191010	Interest and Penalties-Current	3,978	-	-	-
		<b>Taxes</b>	<b>374,168</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4303115	Build America Bonds	185,518	185,518	185,518	-
		<b>Intergovernmental Revenue</b>	<b>185,518</b>	<b>185,518</b>	<b>185,518</b>	<b>-</b>
000000	4811010	Interest Revenue	400	-	-	-
		<b>Other Revenue</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Revenues - Fund 4393</b>	<b>560,086</b>	<b>185,518</b>	<b>185,518</b>	<b>-</b>
<b>4999 Debt Service</b>						
000000	4111010	Ad Valorem Taxes Current	-	24,500,000	22,750,716	(1,749,284)
000000	4111020	Ad Valorem Taxes Delinquent	-	360,000	365,000	5,000
000000	4191010	Interest and Penalties-Current	-	280,000	285,000	5,000
000000	4191011	Interest and Penalties-Delinq	-	90,000	95,000	5,000
		<b>Taxes</b>	<b>-</b>	<b>25,230,000</b>	<b>23,495,716</b>	<b>(1,734,284)</b>
000000	4811010	Interest Revenue	-	72,000	80,000	8,000
		<b>Other Revenue</b>	<b>-</b>	<b>72,000</b>	<b>80,000</b>	<b>8,000</b>
		<b>Total Revenues - Fund 4999</b>	<b>-</b>	<b>25,302,000</b>	<b>23,575,716</b>	<b>(1,726,284)</b>
		<b>Total Revenues - Debt Service Funds</b>	<b>31,147,235</b>	<b>32,696,872</b>	<b>30,917,406</b>	<b>(1,779,466)</b>

**Galveston County, Texas**

**Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year**

**Debt Service Funds**

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Ad Valorem Taxes</b>						
4020		Gen Obligation Refund Bd Ser 2007 Fund	5,779,637	-	-	-
4021		Ltd Tax County Building BAB Ser 2009 Fund	3,113,894	-	-	-
4022		Ltd Tax Refund Bonds Ser 2011A Fund	452,288	-	-	-
4023		UnLtd Tx Refunding Bonds Ser 2011B Fund	500,994	-	-	-
4024		Ltd Tax Refunding Bonds Ser 2011C Fund	1,021,616	-	-	-
4026		Pass Thr Toll Rev Ltd Tx Rf 2012 Fund	397,569	-	-	-
4284		Gen Obligation Ref 99-01 Bd Ser 2004 Fund	3,756,424	-	-	-
4358		Pass Thru Toll Rev Ltd Tx Bd Ser 2007 Fund	49,732	-	-	-
4369		Unltd Tax Road Bonds Ser 2003B Fund	-	-	-	-
4370		Unltd Tax Road Bonds Ser 2004A Fund	2,897,495	-	-	-
4371		Unltd Tax Road BAB Ser 2009 Fund	5,194,601	-	-	-
4390		Ltd Tax Flood Control Ser 2009C-1 Fund	742,237	-	-	-
4393		Ltd Tax Flood Control BAB Ser 2009C-2 Fund	374,168	-	-	-
4999		Debt Service Combined	-	25,230,000	23,495,716	(1,734,284)
<b>Total Taxes</b>			<b>24,280,655</b>	<b>25,230,000</b>	<b>23,495,716</b>	<b>(1,734,284)</b>
<b>Intergovernmental Revenues</b>						
4021		Limited Tax County Building BAB Series 2009 Fund	673,012	673,012	651,797	(21,215)
4022		Ltd Tax Refund Bonds Sr 2011A Fund	318,000	318,000	318,000	-
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	4,501,883	5,038,610	5,038,610	-
4371		Unlimited Tax Road BAB Series 2009 Fund	1,112,567	1,112,567	1,076,783	(35,784)
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	185,518	185,518	185,518	-
			<b>6,790,980</b>	<b>7,327,707</b>	<b>7,270,708</b>	<b>(56,999)</b>
<b>Other Revenues</b>						
4020		General Obligation Refund Bond Services 2007 Fund	16,000	1,000	1,000	-
4021		Limited Tax County Building BAB Series 2009 Fund	3,000	58,000	61,480	3,480
4022		Ltd Tax Refund Bonds Sr 2011A Fund	100	25	-	(25)
4023		UnLtd Tx Refunding Bonds Sr 2011B Fund	100	27	27	-
4024		Ltd Tax Refunding Bonds Sr 2011C Fund	-	20	25	5
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	1,500	700	700	-
4284		General Obligation Refund 99-01 Bd Series 2004 Fund	9,000	800	900	100
4358		Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund	5,000	-	-	-
4370		Unlimited Tax Road Bonds Series 2004A Fund	5,500	325	350	25
4371		Unlimited Tax Road BAB Series 2009 Fund	35,000	6,268	6,500	232
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	400	-	-	-
4999		Debt Service Combined	-	72,000	80,000	8,000
			<b>75,600</b>	<b>139,165</b>	<b>150,982</b>	<b>11,817</b>
<b>Total - All Funds Above</b>			<b>31,147,235</b>	<b>32,696,872</b>	<b>30,917,406</b>	<b>(1,779,466)</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Total Revenues - Debt Service Funds</b>						
<b>Total All Funds</b>						
4020		General Obligation Refund Bond Services 2007 Fund	5,795,637	1,000	1,000	-
4021		Limited Tax County Building BAB Series 2009 Fund	3,789,906	731,012	713,277	(17,735)
4022		Ltd Tax Refund Bonds Sr 2011A Fund	770,388	318,025	318,000	(25)
4023		UnLtd Tx Refunding Bonds Sr 2011B Fund	501,094	27	27	-
4024		Ltd Tax Refunding Bonds Sr 2011C Fund	1,021,616	20	25	5
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	4,900,952	5,039,310	5,039,310	-
4284		General Obligation Refund 99-01 Bd Series 2004 Fund	3,765,424	800	900	100
4358		Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund	54,732	-	-	-
4370		Unlimited Tax Road Bonds Series 2004A Fund	2,902,995	325	350	25
4371		Unlimited Tax Road BAB Series 2009 Fund	6,342,168	1,118,835	1,083,283	(35,552)
4390		Limited Tax Flood Control Series 2009C-1 Fund	742,237	-	-	-
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	560,086	185,518	185,518	-
4999		Debt Service Combined	-	25,302,000	23,575,716	(1,726,284)
			<u>31,147,235</u>	<u>32,696,872</u>	<u>30,917,406</u>	<u>(1,779,466)</u>

## **Section 6**

### **Proprietary Funds**

#### **Internal Service Funds Group**

## **Section 6**

### **Internal Service Funds Group**

**6123 Galveston County Group Insurance Fund**

The Galveston County Group Insurance Fund accounts for the administration of the health insurance benefits that are provided current and former county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6124 Workers' Compensation Fund**

The Workers' Compensation Fund accounts for the administration of the workers' compensation insurance benefits that are provided current county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6125 Unemployment Insurance Fund**

The Unemployment Insurance Fund accounts for the administration of the unemployment insurance benefits that are provided current county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6130 Self Insurance Fund**

The Self-Insurance Reserve Fund provides for general liability and casualty loss coverage.

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>6123 Galveston County Group Insurance</b>						
155021	4302012	Reimb Frm DISD - CareHere	39,400	39,400	40,000	600
155021	4302017	Reimb Frm League City - CareHere	25,950	25,950	26,000	50
155021	4302026	Reimb Frm City Galv - CareHere	65,200	65,200	66,000	800
155021	4302028	Reimb Frm GISD - CareHere	26,600	26,600	27,000	400
151600	4303010	Medicare Prt D Retiree Subsidy	200,000	212,000	215,000	3,000
		<b>Intergovernmental Revenues</b>	<b>357,150</b>	<b>369,150</b>	<b>374,000</b>	<b>4,850</b>
151600	4412311	No-Show Charges	6,000	4,800	5,500	700
000010	4433010	Premium Paid by Employee	2,215,000	2,400,000	2,751,192	351,192
000010	4433011	Premiums Paid by County	8,617,200	8,000,000	8,969,112	969,112
151600	4433012	Premiums Paid by Retirees	432,000	525,000	478,752	(46,248)
151600	4433013	Premium Paid by COBRA	72,000	72,000	96,021	24,021
000010	4433020	Premium for HAS vision	41,000	41,000	54,936	13,936
000010	4433021	Premium for HAS dental	312,000	320,000	462,108	142,108
000010	4433030	Premium-Alternate vision	1,700	700	700	-
000010	4433031	Premium-Alternate dental	8,400	3,000	3,000	-
		<b>Fees and Charges for Services</b>	<b>11,705,300</b>	<b>11,366,500</b>	<b>12,821,321</b>	<b>1,454,821</b>
000010	4811201	Interest Health Admin Serv	-	350	350	-
155021	4872026	Prescription Drug Rebate	159,000	185,000	185,000	-
155021	4872036	Claim Overpayment-Insurance	800,000	800,000	800,000	-
		<b>Other Revenues</b>	<b>959,000</b>	<b>985,350</b>	<b>985,350</b>	<b>-</b>
000000	4911101	Transfer from General Fund	125,000	-	-	-
		<b>Other Financing Sources</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Revenues - Fund 6123</b>	<b>13,146,450</b>	<b>12,721,000</b>	<b>14,180,671</b>	<b>1,459,671</b>
<b>6124 Workers' Compensation Fund</b>						
000010	4434010	Premiums Pd by County-WC	824,290	-	-	-
155020	4434010	Premiums Pd by County-WC	-	824,000	830,000	6,000
		<b>Fees and Charges for Services</b>	<b>824,290</b>	<b>824,000</b>	<b>830,000</b>	<b>6,000</b>
000000	4811020	Program Interest Revenue	-	350	500	150
256100	4872036	Claim Overpayment Insurance	-	48,000	50,000	2,000
		<b>Other Revenue</b>	<b>-</b>	<b>48,350</b>	<b>50,500</b>	<b>2,150</b>
		<b>Total Revenues - Fund 6124</b>	<b>824,290</b>	<b>872,350</b>	<b>880,500</b>	<b>8,150</b>
<b>6125 Unemployment Insurance Fund</b>						
155015	4433011	Premiums Paid by County	125,000	205,000	300,000	95,000
		<b>Fees and Charges for Services</b>	<b>125,000</b>	<b>205,000</b>	<b>300,000</b>	<b>95,000</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
155015	4871501	Refunds Premium Prior Year	-	97,499	-	(97,499)
		<b>Other Revenue</b>	-	97,499	-	(97,499)
		<b>Total Revenues - Fund 6125</b>	125,000	302,499	300,000	(2,499)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>6130 Self Insurance Fund</b>						
000010	4433009	Self Insurance Revenue	3,073,500	3,100,000	3,100,000	-
		<b>Charges for Services</b>	<u>3,073,500</u>	<u>3,100,000</u>	<u>3,100,000</u>	<u>-</u>
000010	4871010	Recovery Sheriff's Autos	-	2,114	-	(2,114)
000010	4871012	Recovery Property	-	15,984	-	(15,984)
000010	4871401	Filing Fee for D.C. Self Ins	-	1,630	-	(1,630)
151431	4871501	Refunds Premium Prior Year	-	26,279	-	(26,279)
		<b>Other Revenue</b>	<u>-</u>	<u>46,008</u>	<u>-</u>	<u>(46,008)</u>
		<b>Total Revenues - Fund 6130</b>	<u>3,073,500</u>	<u>3,146,008</u>	<u>3,100,000</u>	<u>(46,008)</u>
<b>Total Revenues for Internal Service Funds</b>						
			<u>17,169,240</u>	<u>17,041,857</u>	<u>18,461,171</u>	<u>1,419,314</u>

# Galveston County, Texas

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### D. Expenditure Summary

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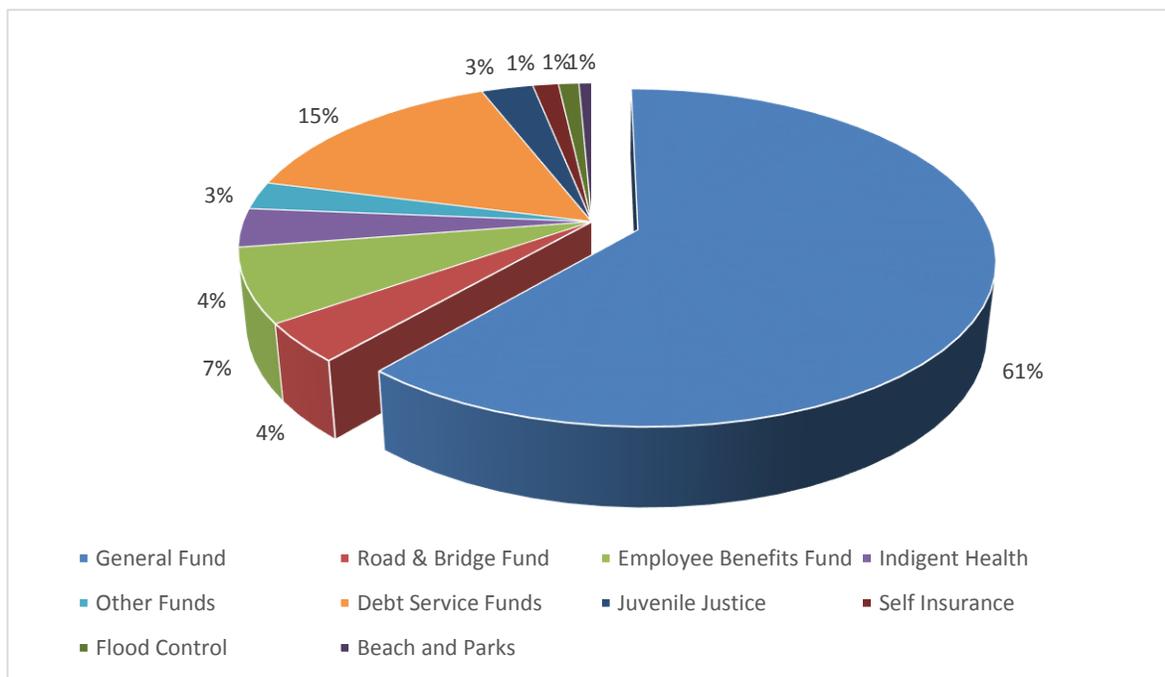
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# Galveston County, Texas

## Expenditure Summary

**Expenditures for all funds** are budgeted at a total of \$236,379,564 for Fiscal Year 2016. Of this total, 61% or \$145,299,559 is budgeted in the General Fund. The budget for the General Fund and Debt Service Funds combined account for approximately 76% of all expenditures.



**Expenditures For All Funds FY 2016**

Fund	General Fund	Road & Bridge Fund	Employee Benefits Fund	Indigent Health	Other Funds	Debt Service Funds	Juvenile Justice	Self Insurance	Flood Control	Beach and Parks	Total
1101	\$ 145,299,559	-	-	-	-	-	-	-	-	-	\$ 145,300,660
1201	-	-	-	-	\$ 1,228,852	-	-	-	-	-	\$ 1,230,053
1202	-	-	-	-	-	-	\$ 6,562,141	-	-	-	\$ 6,563,343
1203	-	-	-	\$ 8,900,000	-	-	-	-	-	-	\$ 8,901,203
1204	-	\$ 657,357	-	-	-	-	-	-	-	-	\$ 658,561
1205	-	-	-	-	\$ 4,300	-	-	-	-	-	\$ 5,505
1206	-	-	-	-	\$ 355,845	-	-	-	-	-	\$ 357,051
1207	-	-	-	-	\$ 359,220	-	-	-	-	-	\$ 360,427
2101	-	-	-	-	\$ 260,900	-	-	-	-	-	\$ 263,001
2102	-	-	-	-	\$ 871,984	-	-	-	-	-	\$ 874,086
2103	-	-	-	-	\$ 242,000	-	-	-	-	-	\$ 244,103
2105	-	-	-	-	\$ 121,600	-	-	-	-	-	\$ 123,705
2106	-	-	-	-	\$ 20,000	-	-	-	-	-	\$ 22,106
2107	-	-	-	-	\$ 38,345	-	-	-	-	-	\$ 40,452
2111	-	-	-	-	\$ 9,350	-	-	-	-	-	\$ 11,461
2121	-	-	-	-	\$ 10,000	-	-	-	-	-	\$ 12,121
2131	-	-	-	-	\$ 76,213	-	-	-	-	-	\$ 78,344
2132	-	-	-	-	\$ 2,000	-	-	-	-	-	\$ 4,132
2205	-	-	-	-	\$ 356,300	-	-	-	-	-	\$ 358,505
2211	-	-	-	-	\$ 178,000	-	-	-	-	-	\$ 180,211
2212	-	-	-	-	\$ 825,000	-	-	-	-	-	\$ 827,212
2215	-	-	-	-	\$ 81,000	-	-	-	-	-	\$ 83,215
2216	-	-	-	-	\$ 253,500	-	-	-	-	-	\$ 255,716
2217	-	-	-	-	\$ 30,000	-	-	-	-	-	\$ 32,217
2221	-	-	-	-	\$ 100	-	-	-	-	-	\$ 2,321
2260	-	-	-	-	-	\$ 1,800,000	-	-	-	-	\$ 1,802,260
2301	-	\$ 7,294,258	-	-	-	-	-	-	-	-	\$ 7,296,559
2303	-	\$ 1,142,493	-	-	-	-	-	-	-	-	\$ 1,144,796
2341	-	-	-	-	\$ 561,500	-	-	-	-	-	\$ 563,841
2370	-	-	-	-	-	-	-	-	\$ 2,595,625	-	\$ 2,597,995
2410	-	-	-	-	-	\$ 1,490,592	-	-	-	-	\$ 1,493,002
2601	-	-	-	-	-	-	-	-	-	\$1,625,737	\$ 1,628,338
2621	-	-	-	-	\$ 17,500	-	-	-	-	-	\$ 20,121
3100	-	-	-	-	\$ 500,000	-	-	-	-	-	\$ 503,100
3101	-	-	-	-	-	\$ 525,000	-	-	-	-	\$ 528,101
4020	-	-	-	-	-	\$ 6,783,575	-	-	-	-	\$ 6,787,595
4021	-	-	-	-	-	\$ 3,829,430	-	-	-	-	\$ 3,833,451
4022	-	-	-	-	-	\$ 700,350	-	-	-	-	\$ 704,372
4023	-	-	-	-	-	\$ 494,225	-	-	-	-	\$ 498,248
4026	-	-	-	-	-	\$ 5,614,600	-	-	-	-	\$ 5,618,626
4284	-	-	-	-	-	\$ 3,781,700	-	-	-	-	\$ 3,785,984
4370	-	-	-	-	-	\$ 2,867,225	-	-	-	-	\$ 2,871,595
4371	-	-	-	-	-	\$ 6,389,296	-	-	-	-	\$ 6,393,667
4390	-	-	-	-	-	\$ 735,275	-	-	-	-	\$ 739,665
4393	-	-	-	-	-	\$ 572,291	-	-	-	-	\$ 576,684
6123	-	-	\$ 15,891,826	-	-	-	-	-	-	-	\$ 15,897,949
6124	-	-	\$ 900,000	-	-	-	-	-	-	-	\$ 906,124
6125	-	-	\$ 275,000	-	-	-	-	-	-	-	\$ 281,125
6130	-	-	-	-	-	-	-	\$ 3,248,500	-	-	\$ 3,254,630
<b>Total</b>	<b>\$ 145,299,559</b>	<b>\$ 9,094,108</b>	<b>\$ 17,066,826</b>	<b>\$ 8,900,000</b>	<b>\$ 6,403,509</b>	<b>\$ 35,583,559</b>	<b>\$ 6,562,141</b>	<b>\$ 3,248,500</b>	<b>\$ 2,595,625</b>	<b>\$1,625,737</b>	<b>\$ 236,379,564</b>



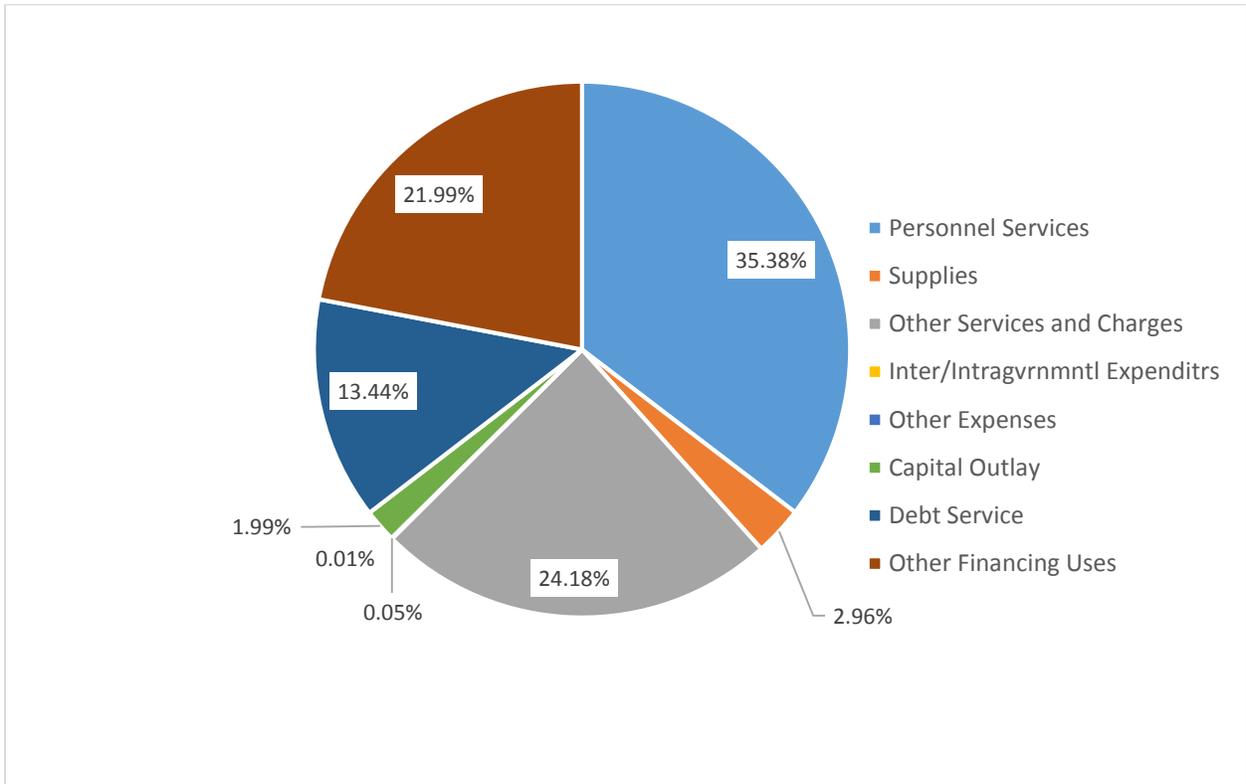
# Galveston County, Texas

## Expenditure Budget by Category

At nearly 36% of total expenditures, the \$83,639,051 personnel services budget for all funds are the largest expense followed by Other Services & Charges with a total budget of approximately \$457 million.

All Funds Combined by Major Class									
Galveston County, Texas									
FY2016 Adopted Budget									
Class	Title	2013 Actual	2014 Actual	2015 Budget	2016 Base	2016 Requested	2016 Approved	2016 % of Total	2016 vs. 2015
51	Personnel Services	\$ 74,426,364	\$ 78,978,888	\$ 80,330,344	\$ 80,398,333	\$ 84,344,661	\$ 83,639,051	35.38%	\$ 3,308,707
53	Supplies	\$ 6,493,386	\$ 6,746,909	\$ 6,736,384	\$ 6,855,281	\$ 6,873,549	\$ 7,001,369	2.96%	\$ 264,985
54	Other Services and Charges	\$ 54,389,948	\$ 55,500,690	\$ 54,471,230	\$ 55,946,936	\$ 55,418,519	\$ 57,150,086	24.18%	\$ 2,678,856
55	Inter/Intragvrnmntl Expenditrs	\$ 206,925	\$ 196,800	\$ 317,600	\$ 145,400	\$ 145,400	\$ 125,400	0.05%	\$ (192,200)
56	Other Expenses	\$ 4,785,285	\$ 17,745	\$ 12,500	\$ 36,500	\$ 12,500	\$ 12,500	0.01%	\$ -
57	Capital Outlay	\$ 21,066,627	\$ 4,920,356	\$ 5,361,625	\$ 8,258,918	\$ 7,753,815	\$ 4,707,453	1.99%	\$ (654,172)
58	Debt Service	\$ 34,088,219	\$ 37,386,339	\$ 31,743,700	\$ 31,743,700	\$ -	\$ 31,767,967	13.44%	\$ 24,267
59	Other Financing Uses	\$ 16,319,127	\$ 11,325,633	\$ 50,981,962	\$ 51,868,613	\$ 14,026,197	\$ 51,975,738	21.99%	\$ 993,776
<b>TOTAL - All Funds</b>		<b>\$ 211,775,885</b>	<b>\$ 195,073,362</b>	<b>\$ 229,955,345</b>	<b>\$ 235,253,681</b>	<b>\$ 168,574,641</b>	<b>\$ 236,379,564</b>	<b>100.00%</b>	<b>\$ 6,424,219</b>

# Where the Money Goes



## DIVISION TO FUND RELATIONSHIP

Fund	Function	Division
<i>General Fund</i>		
General Fund	General Administration	General Government
General Fund	General Administration	County Judge
General Fund	General Administration	Commissioners Precincts 1 to 4
General Fund	General Administration	County Clerk
General Fund	General Administration	Election Expense
General Fund	General Administration	Purchasing
General Fund	General Administration	Legal Department
General Fund	General Administration	Human Resources
General Fund	General Administration	Information Technology
General Fund	General Administration	Facilities and Maintenance Dept.
General Fund	General Administration	ADA Compliance
General Fund	General Administration	Fleet Management
General Fund	Financial Administration	County Auditor
General Fund	Financial Administration	Professional Services
General Fund	Financial Administration	County Tax Assessor Collector
General Fund	Financial Administration	County Treasurer
General Fund	Administration of Justice	Court Administration
General Fund	Administration of Justice	District Courts (6)
General Fund	Administration of Justice	County Courts (3)
General Fund	Administration of Justice	Probate Court
General Fund	Administration of Justice	Justice of the Peace (4)
General Fund	Administration of Justice	District Clerk
General Fund	Administration of Justice	District Attorney
General Fund	Administration of Justice	Collections Office
General Fund	Administration of Justice	Personal Bond Office
General Fund	Construction Maintenance	County Architect
General Fund	Construction Maintenance	County Engineer
General Fund	Health and Welfare	Public Health
General Fund	Health and Welfare	Animal Services
General Fund	Health and Welfare	Coastal Health and Wellness
General Fund	Health and Welfare	Contract Services
General Fund	Health and Welfare	Senior Citizens Program
General Fund	Cooperative Services	Veteran's Service
General Fund	Cooperative Services	AgriLife Extension
General Fund	Public Safety	Sheriff's Department
General Fund	Public Safety	Constables (8)
General Fund	Public Safety	Emergency Management
General Fund	Parks and Recreation	Parks Department
General Fund	Libraries and Education	Galveston County Museum
<i>Related Funds</i>		
County Clerk Archive Fee Fund	General Administration	County Clerk
Juvenile Justice Funds	Administration of Justice	Juvenile Justice
Indigent Healthcare Fund	Indigent Care	Contract Services
Beach Maintenance Road & Bridge Fund	Beach Maintenance	Road and Bridge Administration
Probate Judicial Education Fund	Education	Administration of Justice
Child Welfare Fund	Child Welfare	Contract Services
Economic Development Fund	Economic Development	General Administration

## DIVISION TO FUND RELATIONSHIP

Fund	Function	Division
<b><i>Special Revenue Funds</i></b>		
Records Management & Preservation Funds	General Administration	District & County Clerks
Election Services Funds	Election Services	General Administration
Child Support Title IV-D	Child Support	Administration of Justice
Tax Assessor Collector Chapter 19	Voter Registration Costs	Tax Assessor Collector
Courthouse Security	Security	Sheriff's Department
Law Library Fund	County Law Library	Administration of Justice
Mediation Services Fund	Mediation	Administration of Justice
Justice Court Technology Fund	Update Equipment	Information Technology
Probate Court Education Fund	Education	Administration of Justice
Probate Court Guardianship Program	Guardianship	Administration of Justice
Adult Probation Fund	Adult Probation	Administration of Justice
Road and Bridge Fund	Administration	Road and Bridge Administration
FM Lateral Road Fund	Right of Way	Road and Bridge Administration
Road District #1 Fund	Road District #1	Facilities and Maintenance Dept.
Flood Control Fund	Flood Control	County Engineer
Mosquito Control District Fund	Health and Welfare	Mosquito Control
Beach and Parks Fund	Beach Maintenance	Parks Department
<b><i>Debt Service Funds</i></b>		
Debt Service Funds	Debt	Debt Service Accounts
<b><i>Internal Service Funds</i></b>		
Employee Benefits Fund	Benefits	Human Resources
Worker's Comp. Fund	Insurance	Human Resources
Self Insurance Fund	Health Insurance	Human Resources

**COUNTY EXPENDITURES BY FUND AND MAJOR CLASS**

Galveston County, Texas  
FY2016 Adopted Budget

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1101</b>	<b>General Fund</b>							
51	Personal Services	\$ 63,219,952	\$ 67,511,147	\$ 71,080,354	\$ 71,089,109	\$ 74,626,278	\$ 74,151,214	\$ 3,070,860
53	Supplies	\$ 3,090,336	\$ 2,975,606	\$ 2,789,359	\$ 2,845,686	\$ 3,067,244	\$ 2,901,889	\$ 112,530
54	Other Services and Charges	\$ 31,396,559	\$ 33,775,571	\$ 33,478,806	\$ 33,686,594	\$ 34,819,694	\$ 35,228,831	\$ 1,750,025
55	Inter/Intragvrnmntl Expenditrs	\$ 187,094	\$ 162,381	\$ 317,600	\$ 145,400	\$ 55,400	\$ 55,400	\$ (262,200)
56	Other Expenses	\$ 1,279,272	\$ 7,875	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
57	Capital Outlay	\$ 1,761,582	\$ 1,241,809	\$ 3,441,742	\$ 1,292,087	\$ 6,127,349	\$ 2,864,987	\$ (576,755)
58	Debt Service	\$ -	\$ 5,659,280	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 14,364,095	\$ 11,131,768	\$ 28,841,462	\$ 30,853,737	\$ 14,026,197	\$ 30,085,238	\$ 1,243,776
<b>TOTAL</b>	<b>General Fund</b>	<b>\$ 115,298,893</b>	<b>\$ 122,465,439</b>	<b>\$ 139,961,323</b>	<b>\$ 139,924,613</b>	<b>\$ 132,734,162</b>	<b>\$ 145,299,559</b>	<b>\$ 5,338,236</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1201</b>	<b>Cnty Clk Records Archive Fund</b>							
51	Personal Services	\$ -	\$ -	\$ 299,100	\$ 299,500	\$ 363,815	\$ 373,852	\$ 74,752
53	Supplies	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
57	Capital Outlay	\$ -	\$ -	\$ 400,000	\$ 634,011	\$ 900,000	\$ 200,000	\$ (200,000)
59	Other Financing Uses	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ 625,000	\$ -
<b>TOTAL</b>	<b>Cnty Clk Records Archive Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,324,100</b>	<b>\$ 1,558,511</b>	<b>\$ 1,293,815</b>	<b>\$ 1,228,852</b>	<b>\$ (95,248)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1202</b>	<b>Juvenile Justice Fund</b>							
51	Personal Services	\$ 301,995	\$ -	\$ 3,370,600	\$ 3,373,500	\$ 3,350,231	\$ 3,300,271	\$ (70,329)
53	Supplies	\$ -	\$ -	\$ 77,000	\$ 77,000	\$ 84,240	\$ 84,240	\$ 7,240
54	Other Services and Charges	\$ -	\$ -	\$ 1,279,840	\$ 1,279,840	\$ 1,177,630	\$ 1,177,630	\$ (102,210)
59	Other Financing Uses	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
<b>TOTAL</b>	<b>Juvenile Justice Fund</b>	<b>\$ 301,995</b>	<b>\$ -</b>	<b>\$ 6,727,440</b>	<b>\$ 6,730,340</b>	<b>\$ 4,612,101</b>	<b>\$ 6,562,141</b>	<b>\$ (165,299)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1203</b>	<b>Indigent Health Care Fund</b>							
54	Other Services and Charges	\$ -	\$ -	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000	\$ 2,500,000	\$ -
59	Other Financing Uses	\$ -	\$ -	\$ 6,400,000	\$ 5,900,000	\$ -	\$ 6,400,000	\$ -
<b>TOTAL</b>	<b>Indigent Health Care Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,900,000</b>	<b>\$ 8,900,000</b>	<b>\$ 3,000,000</b>	<b>\$ 8,900,000</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1204</b>	<b>Beach Maintenance-Rd &amp; Bridge</b>							
51	Personal Services	\$ -	\$ -	\$ 122,300	\$ 122,500	\$ 120,520	\$ 124,300	\$ 2,000
53	Supplies	\$ -	\$ -	\$ 39,110	\$ 39,110	\$ 30,240	\$ 30,240	\$ (8,870)
54	Other Services and Charges	\$ -	\$ -	\$ 339,500	\$ 339,500	\$ 339,500	\$ 339,900	\$ 400
57	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 132,917	\$ 132,917	\$ 132,917
59	Other Financing Uses	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
<b>TOTAL</b>	<b>Beach Maintenance-Rd &amp; Bridge</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 530,910</b>	<b>\$ 531,110</b>	<b>\$ 623,177</b>	<b>\$ 657,357</b>	<b>\$ 126,447</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1205</b>	<b>Probate Judicial Education Fnd</b>							
54	Other Services and Charges	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,300	\$ 4,300	\$ 4,300
<b>TOTAL</b>	<b>Probate Judicial Education Fnd</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,300</b>	<b>\$ 4,300</b>	<b>\$ 4,300</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1206</b>	<b>Child Welfare Fund</b>							
51	Personal Services	\$ 37,023	\$ -	\$ 46,100	\$ 46,100	\$ 45,340	\$ 46,600	\$ 500
53	Supplies	\$ 49,138	\$ -	\$ 71,500	\$ 71,500	\$ 71,500	\$ 71,500	\$ -
54	Other Services and Charges	\$ 128,442	\$ -	\$ 153,700	\$ 157,700	\$ 157,700	\$ 162,745	\$ 9,045
59	Other Financing Uses	\$ -	\$ -	\$ 75,000	\$ 71,000	\$ -	\$ 75,000	\$ -
<b>TOTAL</b>	<b>Child Welfare Fund</b>	<b>\$ 214,604</b>	<b>\$ -</b>	<b>\$ 346,300</b>	<b>\$ 346,300</b>	<b>\$ 274,540</b>	<b>\$ 355,845</b>	<b>\$ 9,545</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>1207</b>	<b>Economic Development</b>							
51	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400	\$ 191,400
53	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,375	\$ 3,375
54	Other Services and Charges	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 94,445	\$ 94,445
55	Inter/Intragvrnmntl Expenditrs	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 70,000	\$ 70,000
<b>TOTAL</b>	<b>Economic Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,000</b>	<b>\$ 359,220</b>	<b>\$ 359,220</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>2101</b>	<b>Cnty Records Mgt &amp; Preservation</b>							
51	Personal Services	\$ -	\$ -	\$ 51,600	\$ 51,600	\$ 52,540	\$ 55,900	\$ 4,300
53	Supplies	\$ 188	\$ -	\$ 1,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 4,000
54	Other Services and Charges	\$ 120,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
56	Other Expenses	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
<b>TOTAL</b>	<b>Cnty Records Mgt &amp; Preservation</b>	<b>\$ 135,188</b>	<b>\$ 30,000</b>	<b>\$ 252,600</b>	<b>\$ 252,600</b>	<b>\$ 57,540</b>	<b>\$ 260,900</b>	<b>\$ 8,300</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>2102</b>	<b>Co Clerk Rec Mgt &amp; Pres Fund</b>							
51	Personal Services	\$ 146,839	\$ 158,915	\$ 207,046	\$ 206,346	\$ 205,775	\$ 209,834	\$ 2,788
53	Supplies	\$ 15,173	\$ 11,923	\$ 16,400	\$ 16,400	\$ 37,950	\$ 37,950	\$ 21,550
54	Other Services and Charges	\$ 85,617	\$ 109,392	\$ 92,200	\$ 93,000	\$ 106,200	\$ 106,200	\$ 14,000
57	Capital Outlay	\$ 53,220	\$ 97,098	\$ 359,000	\$ 359,000	\$ 268,000	\$ 268,000	\$ (91,000)
59	Other Financing Uses	\$ 49,700	\$ -	\$ 250,000	\$ 249,200	\$ -	\$ 250,000	\$ -
<b>TOTAL</b>	<b>Co Clerk Rec Mgt &amp; Pres Fund</b>	<b>\$ 350,551</b>	<b>\$ 377,330</b>	<b>\$ 924,646</b>	<b>\$ 923,946</b>	<b>\$ 617,925</b>	<b>\$ 871,984</b>	<b>\$ (52,662)</b>
<b>2103</b>	<b>Election Svcs Contract Fund</b>							
51	Personal Services	\$ 25,545	\$ 158,214	\$ 186,200	\$ 180,600	\$ 197,700	\$ 200,500	\$ 14,300
53	Supplies	\$ 12,118	\$ 27,444	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ (50,000)
54	Other Services and Charges	\$ 7,258	\$ 18,112	\$ 25,000	\$ 41,500	\$ 41,500	\$ 41,500	\$ 16,500
57	Capital Outlay	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ (50,000)
<b>TOTAL</b>	<b>Election Svcs Contract Fund</b>	<b>\$ 44,922</b>	<b>\$ 203,771</b>	<b>\$ 311,200</b>	<b>\$ 322,100</b>	<b>\$ 239,200</b>	<b>\$ 242,000</b>	<b>\$ (69,200)</b>
<b>2104</b>	<b>Cnty Clerk Records Archive Fund</b>							
51	Personal Services	\$ 206,281	\$ 277,124	\$ -	\$ -	\$ -	\$ -	\$ -
53	Supplies	\$ 3,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 236,831	\$ 206,041	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 20,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Cnty Clerk Records Archive Fund</b>	<b>\$ 467,750</b>	<b>\$ 483,165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2105</b>	<b>District Clerk Chld Support IV-D</b>							
51	Personal Services	\$ -	\$ 3,107	\$ 45,500	\$ 45,600	\$ 45,340	\$ 46,600	\$ 1,100
59	Other Financing Uses	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
<b>TOTAL</b>	<b>District Clerk Chld Support IV-D</b>	<b>\$ -</b>	<b>\$ 3,107</b>	<b>\$ 120,500</b>	<b>\$ 120,600</b>	<b>\$ 45,340</b>	<b>\$ 121,600</b>	<b>\$ 1,100</b>
<b>2106</b>	<b>District Clerk Records Mgmt Fund</b>							
51	Personal Services	\$ -	\$ 166,830	\$ 21,800	\$ 21,800	\$ -	\$ -	\$ (21,800)
54	Other Services and Charges	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 40,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
<b>TOTAL</b>	<b>District Clerk Records Mgmt Fund</b>	<b>\$ 40,000</b>	<b>\$ 181,830</b>	<b>\$ 41,800</b>	<b>\$ 41,800</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ (21,800)</b>
<b>2107</b>	<b>Election Code Chapter 19 Fund</b>							
51	Personal Services	\$ -	\$ 40,210	\$ 33,300	\$ 32,200	\$ 29,700	\$ 30,200	\$ (3,100)
53	Supplies	\$ -	\$ 5,630	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
54	Other Services and Charges	\$ -	\$ -	\$ 10,590	\$ 10,590	\$ 5,645	\$ 5,645	\$ (4,945)
<b>TOTAL</b>	<b>Election Code Chapter 19 Fund</b>	<b>\$ -</b>	<b>\$ 45,840</b>	<b>\$ 46,390</b>	<b>\$ 45,290</b>	<b>\$ 37,845</b>	<b>\$ 38,345</b>	<b>\$ (8,045)</b>
<b>2108</b>	<b>Veteran's Court Fund</b>							
53	Supplies	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Veteran's Court Fund</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2109</b>	<b>Economic Development Fund</b>							
54	Other Services and Charges	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Economic Development Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2111</b>	<b>Tax Assessor/Collector Special Inventory Tax Fund</b>							
51	Personal Services	\$ 9,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 4,384	\$ 5,655	\$ 5,700	\$ 10,710	\$ 6,300	\$ 9,350	\$ 3,650
<b>TOTAL</b>	<b>Tax Assessor/Collector Special Inventory Tax Fund</b>	<b>\$ 13,744</b>	<b>\$ 5,655</b>	<b>\$ 5,700</b>	<b>\$ 10,710</b>	<b>\$ 6,300</b>	<b>\$ 9,350</b>	<b>\$ 3,650</b>
<b>2121</b>	<b>Donations To Galveston County</b>							
53	Supplies	\$ 1,320	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 8,266	\$ 3,171	\$ -	\$ 13,336	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL</b>	<b>Donations To Galveston County</b>	<b>\$ 9,586</b>	<b>\$ 3,171</b>	<b>\$ -</b>	<b>\$ 13,436</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>2131</b>	<b>DA Seized Funds After 10/89</b>							
53	Supplies	\$ 5,902	\$ 212	\$ -	\$ 12,470	\$ -	\$ 8,000	\$ 8,000
54	Other Services and Charges	\$ 38,428	\$ 57,703	\$ 20,000	\$ 97,530	\$ -	\$ 68,213	\$ 48,213
<b>TOTAL</b>	<b>DA Seized Funds After 10/89</b>	<b>\$ 44,331</b>	<b>\$ 57,915</b>	<b>\$ 20,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 76,213</b>	<b>\$ 56,213</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
<b>2132 DA Check Collection Fees</b>								
51 Personal Services		\$ 1,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Other Services and Charges		\$ 15,152	\$ 10,833	\$ -	\$ 16,652	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL DA Check Collection Fees</b>		<b>\$ 16,631</b>	<b>\$ 10,833</b>	<b>\$ -</b>	<b>\$ 16,652</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>2205 Courthouse Security Fund</b>								
51 Personal Services		\$ -	\$ 169,878	\$ 176,700	\$ 184,806	\$ 183,520	\$ 191,300	\$ 14,600
54 Other Services and Charges		\$ 18,000	\$ -	\$ 25,500	\$ 25,500	\$ -	\$ -	\$ (25,500)
56 Other Expenses		\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Other Financing Uses		\$ 149,400	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ 165,000	\$ -
<b>TOTAL Courthouse Security Fund</b>		<b>\$ 229,900</b>	<b>\$ 169,878</b>	<b>\$ 367,200</b>	<b>\$ 375,306</b>	<b>\$ 183,520</b>	<b>\$ 356,300</b>	<b>\$ (10,900)</b>
<b>2206 Justice Court Bldg Security</b>								
53 Supplies		\$ 3,589	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
<b>TOTAL Justice Court Bldg Security</b>		<b>\$ 3,589</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2207 Appellate Judicial Fund</b>								
54 Other Services and Charges		\$ 38,309	\$ 37,504	\$ -	\$ 35,000	\$ -	\$ -	\$ -
<b>TOTAL Appellate Judicial Fund</b>		<b>\$ 38,309</b>	<b>\$ 37,504</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2211 Law Library</b>								
51 Personal Services		\$ 39,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Supplies		\$ 219,546	\$ 233,737	\$ 176,000	\$ 176,000	\$ 1,000	\$ 176,000	\$ -
54 Other Services and Charges		\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
59 Other Financing Uses		\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Law Library</b>		<b>\$ 262,278</b>	<b>\$ 233,737</b>	<b>\$ 178,000</b>	<b>\$ 178,000</b>	<b>\$ 3,000</b>	<b>\$ 178,000</b>	<b>\$ -</b>
<b>2212 Mediation Services Prog Fund</b>								
54 Other Services and Charges		\$ 48,617	\$ 92,114	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
56 Other Expenses		\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Other Financing Uses		\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 750,000	\$ (250,000)
57 Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 New Programs/Activities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Mediation Services Prog Fund</b>		<b>\$ 65,717</b>	<b>\$ 92,114</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>	<b>\$ 75,000</b>	<b>\$ 825,000</b>	<b>\$ (250,000)</b>
<b>2215 Justice Court Technology Fund</b>								
54 Other Services and Charges		\$ -	\$ 39,825	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ -
56 Other Expenses		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 New Programs/Activities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Justice Court Technology Fund</b>		<b>\$ 80,000</b>	<b>\$ 39,825</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ -</b>
<b>2216 Probate Court Contributions Fd</b>								
51 Personal Services		\$ -	\$ 6,300	\$ -	\$ -	\$ 6,200	\$ -	\$ -
53 Supplies		\$ 968	\$ 1,929	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
54 Other Services and Charges		\$ 23,197	\$ 25,487	\$ 59,914	\$ 59,914	\$ 51,500	\$ 51,500	\$ (8,414)
59 Other Financing Uses		\$ 7,945	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
57 Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 New Programs/Activities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Probate Court Contributions Fd</b>		<b>\$ 32,111</b>	<b>\$ 33,716</b>	<b>\$ 261,914</b>	<b>\$ 261,914</b>	<b>\$ 59,700</b>	<b>\$ 253,500</b>	<b>\$ (8,414)</b>
<b>2217 Suppl Cr-Initiatd Guardianshp</b>								
54 Other Services and Charges		\$ -	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
57 Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 New Programs/Activities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Suppl Cr-Initiatd Guardianshp</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>2220 Adult Probation Fund</b>								
51 Personal Services		\$ 2,272,813	\$ 2,405,416	\$ -	\$ -	\$ -	\$ -	\$ -
53 Supplies		\$ 27,487	\$ 37,764	\$ -	\$ -	\$ -	\$ -	\$ -
54 Other Services and Charges		\$ 249,787	\$ 157,958	\$ -	\$ -	\$ -	\$ -	\$ -
55 Inter/Intragvrnmntl Expenditrs		\$ -	\$ 6,947	\$ -	\$ -	\$ -	\$ -	\$ -
56 Other Expenses		\$ 938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Other Financing Uses		\$ 23,352	\$ 13,434	\$ -	\$ -	\$ -	\$ -	\$ -
57 Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 New Programs/Activities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL Adult Probation Fund</b>		<b>\$ 2,574,380</b>	<b>\$ 2,621,521</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2221	Occupational Driver License Pg							
51	Personal Services	\$ 2,934	\$ 2,912	\$ -	\$ -	\$ 100	\$ 100	\$ 100
53	Supplies	\$ 721	\$ 2,005	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Occupational Driver License Pg</b>	<b>\$ 3,655</b>	<b>\$ 4,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2230	Juvenile Justice Fund							
51	Personal Services	\$ 2,931,157.00	\$ 3,137,214.00	\$ -	\$ -	\$ -	\$ -	\$ -
53	Supplies	\$ 78,528.00	\$ 67,366.00	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 1,085,976.00	\$ 1,052,690.00	\$ -	\$ -	\$ -	\$ -	\$ -
56	Other Expenses	\$ 1,186,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ -	\$ 14,472.00	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 182,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Juvenile Justice Fund</b>	<b>\$ 5,463,963</b>	<b>\$ 4,271,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2240	Sheriff's Commissary Fund							
51	Personal Services	\$ 86,062	\$ 57,255	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 795,247	\$ 361,384	\$ -	\$ -	\$ -	\$ -	\$ -
56	Other Expenses	\$ 23,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Sheriff's Commissary Fund</b>	<b>\$ 909,309</b>	<b>\$ 418,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2242	Sheriff's Seizure Aft 10/89							
53	Supplies	\$ 15,903	\$ 33,261	\$ -	\$ 45,000	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 5,725	\$ 1,200	\$ -	\$ 12,500	\$ -	\$ -	\$ -
56	Other Expenses	\$ 11,773	\$ 9,870	\$ -	\$ 24,000	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 4,398	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Sheriff's Seizure Aft 10/89</b>	<b>\$ 37,800</b>	<b>\$ 44,331</b>	<b>\$ -</b>	<b>\$ 89,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2245	Task Force Seizure Pre 10/89							
59	Other Financing Uses	\$ 5,400	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Task Force Seizure Pre 10/89</b>	<b>\$ 5,400</b>	<b>\$ 1,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2250	Law Enforcement Education Fund							
55	Inter/Intragvrnmntl Expenditrs	\$ 19,831	\$ 27,472	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Law Enforcement Education Fund</b>	<b>\$ 19,831</b>	<b>\$ 27,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2255	Constables' Seizures							
53	Supplies	\$ 1,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Constables' Seizures</b>	<b>\$ 1,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2260	Emergency Management Fund							
51	Personal Services	\$ -	\$ 38,248	\$ -	\$ -	\$ -	\$ -	\$ -
53	Supplies	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 38,607	\$ 8,764	\$ -	\$ 433,636	\$ -	\$ -	\$ -
57	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
59	Other Financing Uses	\$ 44,500	\$ 176,581	\$ 1,000,000	\$ 566,364	\$ -	\$ 1,000,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Emergency Management Fund</b>	<b>\$ 83,107</b>	<b>\$ 223,746</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 800,000</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2301	Road & Bridge Fund							
51	Personal Services	\$ 2,527,928	\$ 2,356,184	\$ 2,221,900	\$ 2,223,600	\$ 2,470,708	\$ 2,229,301	\$ 7,401
53	Supplies	\$ 2,347,918	\$ 2,670,389	\$ 2,726,240	\$ 2,726,240	\$ 2,722,600	\$ 2,812,400	\$ 86,160
54	Other Services and Charges	\$ 377,112	\$ 321,281	\$ 409,600	\$ 409,600	\$ 410,550	\$ 411,050	\$ 1,450
56	Other Expenses	\$ 1,165,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 149,323	\$ 164,852	\$ 317,000	\$ 317,000	\$ 141,507	\$ 141,507	\$ (175,493)
59	Other Financing Uses	\$ 179,100	\$ -	\$ 1,700,000	\$ 1,698,800	\$ -	\$ 1,700,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Road &amp; Bridge Fund</b>	<b>\$ 6,746,483</b>	<b>\$ 5,512,707</b>	<b>\$ 7,374,740</b>	<b>\$ 7,375,240</b>	<b>\$ 5,745,365</b>	<b>\$ 7,294,258</b>	<b>\$ (80,482)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2303	Farm to Market Lateral Road							
51	Personal Services	\$ 77,272	\$ 82,400	\$ 84,100	\$ 84,400	\$ 83,298	\$ 85,593	\$ 1,493
53	Supplies	\$ 181	\$ 1,687	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
54	Other Services and Charges	\$ 8,663	\$ 9,864	\$ 13,900	\$ 13,900	\$ 13,900	\$ 13,900	\$ -
56	Other Expenses	\$ 21,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 4,798	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
59	Other Financing Uses	\$ 53,300	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Farm to Market Lateral Road</b>	<b>\$ 166,116</b>	<b>\$ 93,952</b>	<b>\$ 1,141,000</b>	<b>\$ 1,141,300</b>	<b>\$ 140,198</b>	<b>\$ 1,142,493</b>	<b>\$ 1,493</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2341	Road District #1							
51	Personal Services	\$ 238,380	\$ 223,359	\$ 238,400	\$ 237,600	\$ 223,460	\$ 229,500	\$ (8,900)
53	Supplies	\$ 4,983	\$ 3,039	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ (1,000)
54	Other Services and Charges	\$ 16,247	\$ 13,002	\$ 46,100	\$ 46,100	\$ 4,000	\$ 4,000	\$ (42,100)
56	Other Expenses	\$ 133,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 20,600	\$ -	\$ 325,000	\$ 325,000	\$ -	\$ 325,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Road District #1</b>	<b>\$ 413,511</b>	<b>\$ 239,401</b>	<b>\$ 613,500</b>	<b>\$ 612,700</b>	<b>\$ 230,460</b>	<b>\$ 561,500</b>	<b>\$ (52,000)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2370	Flood Control Fund							
51	Personal Services	\$ 1,025,549	\$ 1,057,730	\$ 1,165,900	\$ 1,217,128	\$ 1,272,054	\$ 1,201,357	\$ 35,457
53	Supplies	\$ 198,428	\$ 191,369	\$ 220,500	\$ 220,500	\$ 224,875	\$ 224,875	\$ 4,375
54	Other Services and Charges	\$ 225,636	\$ 244,507	\$ 295,780	\$ 354,234	\$ 296,900	\$ 308,851	\$ 13,071
56	Other Expenses	\$ 457,800	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
57	Capital Outlay	\$ 966,467	\$ 220,207	\$ 737,883	\$ 821,166	\$ 144,042	\$ 260,042	\$ (477,841)
59	Other Financing Uses	\$ 155,500	\$ -	\$ 600,000	\$ 448,512	\$ -	\$ 600,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Flood Control Fund</b>	<b>\$ 3,029,382</b>	<b>\$ 1,713,815</b>	<b>\$ 3,020,563</b>	<b>\$ 3,062,040</b>	<b>\$ 1,938,371</b>	<b>\$ 2,595,625</b>	<b>\$ (424,938)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2410	Mosquito Control District Fund							
51	Personal Services	\$ 607,121	\$ 562,198	\$ 571,175	\$ 573,575	\$ 673,076	\$ 592,892	\$ 21,717
53	Supplies	\$ 371,526	\$ 448,198	\$ 529,775	\$ 529,775	\$ 552,400	\$ 552,400	\$ 22,625
54	Other Services and Charges	\$ 40,744	\$ 61,751	\$ 56,800	\$ 72,800	\$ 45,300	\$ 45,300	\$ (11,500)
56	Other Expenses	\$ 312,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 58,049	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ (16,000)
59	Other Financing Uses	\$ 48,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Mosquito Control District Fund</b>	<b>\$ 1,437,642</b>	<b>\$ 1,072,148</b>	<b>\$ 1,473,750</b>	<b>\$ 1,476,150</b>	<b>\$ 1,270,776</b>	<b>\$ 1,490,592</b>	<b>\$ 16,842</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2420	Indigent Health Care Fund							
54	Other Services and Charges	\$ 3,918,354	\$ 2,317,908	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Indigent Health Care Fund</b>	<b>\$ 3,918,354</b>	<b>\$ 2,317,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2501	Child Welfare Fund							
51	Personal Services	\$ -	\$ 44,812	\$ -	\$ -	\$ -	\$ -	\$ -
53	Supplies	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ -	\$ 148,967	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Child Welfare Fund</b>	<b>\$ -</b>	<b>\$ 193,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2601	Beach & Parks Fund							
51	Personal Services	\$ 81,221	\$ 94,190	\$ 108,269	\$ 108,369	\$ 95,006	\$ 103,337	\$ (4,932)
53	Supplies	\$ 13,473	\$ 9,853	\$ 11,000	\$ 11,000	\$ 36,000	\$ 36,000	\$ 25,000
54	Other Services and Charges	\$ 32,310	\$ 51,945	\$ 53,800	\$ 58,300	\$ 86,400	\$ 86,400	\$ 32,600
56	Other Expenses	\$ 19,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 9,440	\$ 9,991	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 7,300	\$ 2,500	\$ 1,400,000	\$ 1,395,500	\$ -	\$ 1,400,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Beach &amp; Parks Fund</b>	<b>\$ 163,045</b>	<b>\$ 168,480</b>	<b>\$ 1,573,069</b>	<b>\$ 1,573,169</b>	<b>\$ 217,406</b>	<b>\$ 1,625,737</b>	<b>\$ 52,668</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2602	Beach Maintenance-Rd & Bridge							
51	Personal Services	\$ 99,169	\$ 95,594	\$ -	\$ -	\$ -	\$ -	\$ -
53	Supplies	\$ 30,792	\$ 25,093	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 301,615	\$ 322,448	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 107,289	\$ 39,852	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Beach Maintenance-Rd &amp; Bridge</b>	<b>\$ 539,181</b>	<b>\$ 482,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
2621	Galveston County Museum							
53	Supplies	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ -
59	Other Financing Uses	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Galveston County Museum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3100	County Capital Projects Fund							
54	Other Services and Charges	\$ -	\$ 158,722	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ -	\$ 51,765	\$ -	\$ 3,541,660	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 574,073	\$ -	\$ 500,000	\$ 470,000	\$ -	\$ 500,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>County Capital Projects Fund</b>	<b>\$ 574,073</b>	<b>\$ 210,487</b>	<b>\$ 500,000</b>	<b>\$ 4,011,660</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3101	Capital Replenishment							
57	Capital Outlay	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ -	\$ -	\$ 525,000	\$ 525,000	\$ -	\$ 525,000	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Capital Replenishment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 525,000</b>	<b>\$ 645,000</b>	<b>\$ -</b>	<b>\$ 525,000</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3120	Limited Tax Cnty Bldg Bds Sr09							
51	Personal Services	\$ 168,398	\$ 62,262	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 645,203	\$ 2,341,124	\$ -	\$ 375,000	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Limited Tax Cnty Bldg Bds Sr09</b>	<b>\$ 813,601</b>	<b>\$ 2,403,387</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3206	Comb Tax/Revenue COB Sr 2003C							
54	Other Services and Charges	\$ -	\$ 19,800	\$ -	\$ 30,000	\$ -	\$ -	\$ -
57	Capital Outlay	\$ 157,533	\$ 51,390	\$ -	\$ 701,494	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Comb Tax/Revenue COB Sr 2003C</b>	<b>\$ 157,533</b>	<b>\$ 71,190</b>	<b>\$ -</b>	<b>\$ 731,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3271	Parks Dept Capital Projects							
57	Capital Outlay	\$ -	\$ 16,610	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Parks Dept Capital Projects</b>	<b>\$ -</b>	<b>\$ 16,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3306	Road Capital Project Fund-1987							
57	Capital Outlay	\$ 16,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Road Capital Project Fund-1987</b>	<b>\$ 16,171</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
3307	Unltd Tax Road Bonds Sr 2003B							
57	Capital Outlay	\$ 145,016	\$ 12,768	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unltd Tax Road Bonds Sr 2003B</b>	<b>\$ 145,016</b>	<b>\$ 12,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3308	Unlimited Tax Rd Bds Ser 2001							
57	Capital Outlay	\$ 6,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unlimited Tax Rd Bds Ser 2001</b>	<b>\$ 6,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3310	Pass Thru Toll Rv Lt Tx BdSr07							
57	Capital Outlay	\$ 2,743,796	\$ 15,318	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Pass Thru Toll Rv Lt Tx BdSr07</b>	<b>\$ 2,743,796</b>	<b>\$ 15,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3312	Unltd Tax Road Bonds Sr 2009							
57	Capital Outlay	\$ 10,175,871	\$ 410,886	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unltd Tax Road Bonds Sr 2009</b>	<b>\$ 10,175,871</b>	<b>\$ 410,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3315	Galv Causeway RR Bridge Proj							
57	Capital Outlay	\$ 3,780,009	\$ 26,169	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Galv Causeway RR Bridge Proj</b>	<b>\$ 3,780,009</b>	<b>\$ 26,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3316	Cnty Road & Bridge Projects							
57	Capital Outlay	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Cnty Road &amp; Bridge Projects</b>	<b>\$ 21,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3373	Gal Cnty Cert of Oblig Sr 2008							
57	Capital Outlay	\$ 23,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Gal Cnty Cert of Oblig Sr 2008</b>	<b>\$ 23,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
4020	Gen Oblig Refnd Bd Sr 07							
58	Debt Service	\$ 3,853,575	\$ 5,759,275	\$ 5,759,200	\$ 5,759,200	\$ -	\$ 6,783,575	\$ 1,024,375
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Gen Oblig Refnd Bd Sr 07</b>	<b>\$ 3,853,575</b>	<b>\$ 5,759,275</b>	<b>\$ 5,759,200</b>	<b>\$ 5,759,200</b>	<b>\$ -</b>	<b>\$ 6,783,575</b>	<b>\$ 1,024,375</b>
4021	Ltd Tx Cnty Bld Bd Series 2009							
58	Debt Service	\$ 3,830,151	\$ 3,830,021	\$ 3,829,900	\$ 3,829,900	\$ -	\$ 3,829,430	\$ (470)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Ltd Tx Cnty Bld Bd Series 2009</b>	<b>\$ 3,830,151</b>	<b>\$ 3,830,021</b>	<b>\$ 3,829,900</b>	<b>\$ 3,829,900</b>	<b>\$ -</b>	<b>\$ 3,829,430</b>	<b>\$ (470)</b>
4022	Ltd Tax Rfd Bonds Series 2011A							
58	Debt Service	\$ 158,050	\$ 840,650	\$ 749,100	\$ 749,100	\$ -	\$ 700,350	\$ (48,750)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Ltd Tax Rfd Bonds Series 2011A</b>	<b>\$ 158,050</b>	<b>\$ 840,650</b>	<b>\$ 749,100</b>	<b>\$ 749,100</b>	<b>\$ -</b>	<b>\$ 700,350</b>	<b>\$ (48,750)</b>
4023	Unltd Tx Rf Bds Sr 11B							
58	Debt Service	\$ 172,625	\$ 493,875	\$ 495,200	\$ 495,200	\$ -	\$ 494,225	\$ (975)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unltd Tx Rf Bds Sr 11B</b>	<b>\$ 172,625</b>	<b>\$ 493,875</b>	<b>\$ 495,200</b>	<b>\$ 495,200</b>	<b>\$ -</b>	<b>\$ 494,225</b>	<b>\$ (975)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4024	Ltd Tax Rfd Bnds Sr 2011C							
58	Debt Service	\$ 1,154,875	\$ 1,162,025	\$ 1,015,500	\$ 1,015,500	\$ -	\$ -	\$ (1,015,500)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Ltd Tax Rfd Bnds Sr 2011C</b>	<b>\$ 1,154,875</b>	<b>\$ 1,162,025</b>	<b>\$ 1,015,500</b>	<b>\$ 1,015,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,015,500)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4026	PassThr Toll Rv Ltd Tx Rf 2012							
58	Debt Service	\$ 1,633,750	\$ 3,836,500	\$ 5,604,300	\$ 5,604,300	\$ -	\$ 5,614,600	\$ 10,300
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>PassThr Toll Rv Ltd Tx Rf 2012</b>	<b>\$ 1,633,750</b>	<b>\$ 3,836,500</b>	<b>\$ 5,604,300</b>	<b>\$ 5,604,300</b>	<b>\$ -</b>	<b>\$ 5,614,600</b>	<b>\$ 10,300</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4214	Comb Tax/Rev COB Sr 2003							
58	Debt Service	\$ 760,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Comb Tax/Rev COB Sr 2003</b>	<b>\$ 760,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4216	Lmtd Tax Criminal Jst Sr 03A							
58	Debt Service	\$ 1,904,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 231,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Lmtd Tax Criminal Jst Sr 03A</b>	<b>\$ 2,136,444</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4284	GOblig Refunding '99-01 Bnds'04							
58	Debt Service	\$ 4,311,023	\$ 4,354,073	\$ 3,753,000	\$ 3,753,000	\$ -	\$ 3,781,700	\$ 28,700
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>GOblig Refunding '99-01 Bnds'04</b>	<b>\$ 4,311,023</b>	<b>\$ 4,354,073</b>	<b>\$ 3,753,000</b>	<b>\$ 3,753,000</b>	<b>\$ -</b>	<b>\$ 3,781,700</b>	<b>\$ 28,700</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4358	Pass Thru Toll Rv-Ltd TxBdSr07							
58	Debt Service	\$ 1,780,662	\$ 1,759,150	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Pass Thru Toll Rv-Ltd TxBdSr07</b>	<b>\$ 1,780,662</b>	<b>\$ 1,759,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4362	COB 2002 San Luis Pass Bridge							
59	Other Financing Uses	\$ 142,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>COB 2002 San Luis Pass Bridge</b>	<b>\$ 142,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4369	Unlimited Tax Road Bd Sr 2003B							
58	Debt Service	\$ 3,447,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unlimited Tax Road Bd Sr 2003B</b>	<b>\$ 3,447,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4370	Unlimited Tax Rd Ref Sr 2004A							
58	Debt Service	\$ 1,964,892	\$ 1,994,963	\$ 2,840,900	\$ 2,840,900	\$ -	\$ 2,867,225	\$ 26,325
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unlimited Tax Rd Ref Sr 2004A</b>	<b>\$ 1,964,892</b>	<b>\$ 1,994,963</b>	<b>\$ 2,840,900</b>	<b>\$ 2,840,900</b>	<b>\$ -</b>	<b>\$ 2,867,225</b>	<b>\$ 26,325</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4371	Unltd Tax Road Bonds Sr 2009							
58	Debt Service	\$ 6,388,900	\$ 6,387,833	\$ 6,389,600	\$ 6,389,600	\$ -	\$ 6,389,296	\$ (304)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Unltd Tax Road Bonds Sr 2009</b>	<b>\$ 6,388,900</b>	<b>\$ 6,387,833</b>	<b>\$ 6,389,600</b>	<b>\$ 6,389,600</b>	<b>\$ -</b>	<b>\$ 6,389,296</b>	<b>\$ (304)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4390	Ltd Tx FI Ctr BAB Sr 09C-1							
58	Debt Service	\$ 735,450	\$ 736,650	\$ 734,700	\$ 734,700	\$ -	\$ 735,275	\$ 575
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Ltd Tx FI Ctr BAB Sr 09C-1</b>	<b>\$ 735,450</b>	<b>\$ 736,650</b>	<b>\$ 734,700</b>	<b>\$ 734,700</b>	<b>\$ -</b>	<b>\$ 735,275</b>	<b>\$ 575</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4392	Gal Cnty Cert of Oblig Sr 2008							
58	Debt Service	\$ 1,419,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Other Financing Uses	\$ 10,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Gal Cnty Cert of Oblig Sr 2008</b>	<b>\$ 1,430,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
4393	Ltd Tx Fld Ctrl BAB Sr 09C-2							
51	Personal Services	\$ 10,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Debt Service	\$ 572,040	\$ 572,040	\$ 572,300	\$ 572,300	\$ -	\$ 572,291	\$ (9)
57	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	New Programs/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>Ltd Tx Fld Ctrl BAB Sr 09C-2</b>	<b>\$ 582,861</b>	<b>\$ 572,040</b>	<b>\$ 572,300</b>	<b>\$ 572,300</b>	<b>\$ -</b>	<b>\$ 572,291</b>	<b>\$ (9)</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
6123	Employee Benefits							
51	Personal Services	\$ 309,624	\$ 267,441	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)
54	Other Services and Charges	\$ 12,654,419	\$ 14,461,287	\$ 12,098,000	\$ 12,098,000	\$ 12,098,000	\$ 12,891,826	\$ 793,826
59	Other Financing Uses	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
<b>TOTAL</b>	<b>Employee Benefits</b>	<b>\$ 12,964,044</b>	<b>\$ 14,728,728</b>	<b>\$ 15,398,000</b>	<b>\$ 15,398,000</b>	<b>\$ 12,398,000</b>	<b>\$ 15,891,826</b>	<b>\$ 493,826</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
6124	Workers Compensation Fund							
54	Other Services and Charges	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 100,000	\$ 900,000	\$ -
<b>TOTAL</b>	<b>Workers Compensation Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 100,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
6125	Unemployment							
51	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
<b>TOTAL</b>	<b>Unemployment</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>				

Class	Title	Actual 2013	Actual 2014	Budget 2015	Base 2016	Requested 2015	GLBA Approved 2016	2016 vs. 2015
6130	Self Insurance Reserve Fund							
51	Personal Services	\$ -	\$ (62)	\$ -	\$ -	\$ -	\$ -	\$ -
54	Other Services and Charges	\$ 2,707,265	\$ 1,566,833	\$ 2,448,500	\$ 2,448,500	\$ 2,448,500	\$ 2,498,500	\$ 50,000
59	Other Financing Uses	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -
<b>TOTAL</b>	<b>Self Insurance Reserve Fund</b>	<b>\$ 2,707,265</b>	<b>\$ 1,566,771</b>	<b>\$ 3,198,500</b>	<b>\$ 3,198,500</b>	<b>\$ 2,448,500</b>	<b>\$ 3,248,500</b>	<b>\$ 50,000</b>

<b>TOTAL - All Funds</b>		<b>\$ 211,775,885</b>	<b>\$ 195,073,362</b>	<b>\$ 229,955,345</b>	<b>\$ 235,253,681</b>	<b>\$ 168,574,641</b>	<b>\$ 236,379,564</b>	<b>\$ 6,424,219</b>
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**Galveston County - Fund Balances - Actual (2009-2014) and Projected Year End 2015**

Fund Description	Fund Number	ACTUAL FUND BALANCES	PROJECTED FUND BALANCES	Change					
		END-FY 09 (CAFR)	End-FY 10 (CAFR)	End-FY 11 (CAFR)	End-FY 12 (CAFR)	End-FY 13 (CAFR)	End-FY 14 (CAFR)	FY15 (PROJECTED)	
General Fund	1101	29,861,707	30,381,296	32,862,571	43,191,481	45,836,068	41,585,986	47,524,332	5,938,346
County Records Management	2101	151,140	122,643	155,413	132,964	193,814	285,923	361,530	75,607
County Clerk Mgt & Preservation	2102	2,446,644	2,212,166	1,921,779	542,730	662,102	1,085,763	1,519,205	433,442
County Clerk Archive Fund	2104/1201	-	-	-	1,336,808	1,308,557	1,489,170	1,558,651	69,481
District Clerk-Child Support	2105	105,889	114,710	116,776	122,508	126,403	130,255	105,946	(24,309)
District Clerk- Records Mgt.	2106	33,633	88,548	118,477	147,951	177,147	50,987	47,221	(3,766)
Donations to Galveston Co.	2121	870	870	870	879	5,782	16,362	18,176	1,814
Courthouse Security	2205	350,250	319,437	278,058	241,359	196,145	185,571	155,415	(30,156)
JP Court Security	2206	-	-	-	-	11,045	28,163	33,163	5,000
Appellate Judicial Fund	2207	-	-	-	-	5,923	1,736	31,736	30,000
Law Library	2211	279,616	256,293	142,002	25,062	7,540	42,869	52,695	9,826
Mediation Services Program	2212	609,681	746,625	865,341	963,641	1,042,157	1,068,204	1,090,735	22,531
Justice Courts Technology Fund	2215	105,751	111,520	73,941	75,667	53,653	64,426	32,579	(31,847)
Probate Court Contribution Fund	2216	317,094	309,709	306,778	273,215	281,104	287,387	302,403	15,016
Supplemental Court Initiated Guardianship	2217	-	-	-	-	-	20	139,685	139,665
Juvenile Justice	2230/1202	1,155,155	2,051,981	2,415,385	1,264,957	1,608,135	2,159,668	2,380,928	221,260
Emergency Management Fund	2260	6,290,905	7,239,748	2,823,849	2,249,835	2,190,616	2,027,463	1,546,246	(481,217)
Road & Bridge Fund	2301	5,612,175	5,501,096	3,303,093	3,003,633	3,535,551	2,279,621	856,551	(1,423,070)
Right-Of-Way / Farm to Market	2303	2,013,422	1,726,244	1,501,291	1,207,008	1,178,676	1,193,983	1,192,344	(1,639)
Road District #1	2341	1,016,016	566,642	386,408	318,321	420,145	691,062	940,546	249,484
Flood Control	2370	2,201,644	2,577,979	2,513,274	2,312,668	1,435,307	1,357,405	1,044,682	(312,723)
Mosquito Control Fund	2410	867,781	624,997	684,865	711,799	852,748	870,624	678,942	(191,682)
Indigent Health Care Fund	2420/1203	1,525,857	11,249,006	10,841,832	7,799,875	6,860,947	6,961,356	8,607,950	1,646,594
Probate Judicial Education Fund	1205	-	-	-	-	-	-	63,936	63,936
Child Welfare	2501/1206	423,354	435,755	488,673	466,456	402,737	193,239	126,793	(66,446)
Beach & Parks	2601	850,515	906,964	1,071,671	1,407,339	1,708,207	1,957,881	2,236,441	278,560
Beach Maintenance - Rd & Bridge	2602	-	-	-	-	99,488	290,968	106,661	(184,307)
Galveston County Museum Fund	2621	-	19,953	17,909	17,909	17,909	17,909	17,909	-
County Capital Projects Fund	3100	2,235,791	1,597,512	2,524,509	1,218,023	1,093,949	1,229,111	1,498,988	269,877
County Capital Replenishment Fund	3101	-	-	277,376	527,376	527,376	827,376	1,141,498	314,122
Parks Capital Projects	3271	-	-	4,237,808	2,917,671	2,917,671	2,901,061	2,705,908	(195,153)
Group Health/Worker's Com/Unempl	6123	2,995,479	3,017,398	4,309,325	3,555,082	3,647,335	2,481,393	3,529,843	1,048,450
Workers Compensation	6124	1,336,959	914,378	647,019	-	-	-	115,007	115,007
Self-Insured Fund	6130	2,256,503	1,656,488	1,045,766	1,814,069	2,061,097	2,829,044	3,454,044	625,000
Debt Service	4XXX	15,380,974	9,474,603	11,041,951	10,342,448	10,626,314	11,252,292	10,655,827	(596,465)
<b>COMMISSIONER COURT FUND TOTALS</b>		<b>\$ 80,424,802</b>	<b>\$ 84,224,563</b>	<b>\$ 86,974,008</b>	<b>\$ 88,188,735</b>	<b>\$ 91,091,648</b>	<b>\$ 87,844,278</b>	<b>\$ 95,874,516</b>	<b>\$ 8,030,239</b>
Elections Services Contract Fund	2103	422,583	416,933	230,512	440,054	525,787	523,501	475,518	(47,983)
Voter Registration Fund	2107	-	-	-	-	-	5,576	17,866	12,290
Tax Assessor Special Inv Tx Fund	2111	99,225	38,496	44,425	50,886	46,510	52,323	55,202	2,879
District Attorney Contraband Aft 10/89	2131	51,661	54,601	43,334	74,225	82,270	94,712	193,153	98,441
District Attorney Check Collection Fees	2132	61,031	57,025	51,956	39,736	25,741	17,198	8,336	(8,862)
Sheriff's Commissary Fund	2240	1,009,443	1,013,624	960,508	920,553	472,871	556,399	556,399	-
Sheriff Seizure Pre 10/89	2241	-	-	-	-	-	-	-	-
Sheriff Seizure After 10/89	2242	50,979	81,246	118,531	70,429	137,513	291,952	341,052	49,100
Task Force Seizure Pre 10/89	2245	35,412	23,781	18,381	12,981	7,581	6,231	6,231	-
Law Enforcement Education Fund	2250	153,114	138,545	146,795	131,641	111,809	123,372	127,152	3,780
Constable Seizures	2255	3,500	3,500	3,500	3,500	3,443	3,465	3,480	15
<b>TOTALS</b>		<b>\$ 82,311,751</b>	<b>\$ 86,052,313</b>	<b>\$ 88,591,949</b>	<b>\$ 89,932,739</b>	<b>\$ 92,505,173</b>	<b>\$ 89,519,007</b>	<b>\$ 97,658,906</b>	<b>\$ 8,139,899</b>

**As of FY16 Adopted \$0.5670 Tax Rate**

**Ad Valorem Funded Operating Surplus/(Deficit)**

Fund Description	Fund	Revenue Estimate & Other Sources	Requested Expenditure Budget	Requested Transfer Budget	Requested Expenditure /Transfer Budget	Budget Surplus / (Deficit)
General Fund	1101	\$ 124,881,345	\$ 116,120,339	\$ 9,179,220	\$ 125,299,559	\$ (418,214)
Juvenile Justice	1202/ 2230	4,848,000	4,562,141	-	4,562,141	285,859
Emergency Management Fund	2260	9,800	800,000	-	800,000	(790,200)
Indigent Health Care Fund	1203/ 2420	2,555,200	2,500,000	-	2,500,000	55,200
Child Welfare	1206/ 2501	189,900	280,845	-	280,845	(90,945)
Beach Maintenance - Rd & Bridge	1204/ 2602	589,400	627,357	-	627,357	(37,957)
Group Health/Worker's Compensation/Unemployment Funds	6123/ 6124	15,061,171	13,791,826	-	13,791,826	1,269,345
Self-Insured Fund	6130	3,100,000	2,498,500	-	2,498,500	601,500
Road & Bridge Fund	2301	4,661,877	5,594,258	-	5,594,258	(932,381)
Right-Of-Way / Farm to Market	2303	84,600	142,493	-	142,493	(57,893)
Flood Control	2370	1,723,334	1,995,625	-	1,995,625	(272,291)
Mosquito Control Fund	2410	976,180	1,190,592	-	1,190,592	(214,412)
<b>Totals</b>		<b>\$ 158,680,807</b>	<b>\$ 150,103,976</b>	<b>\$ 9,179,220</b>	<b>\$ 159,283,196</b>	<b>\$ (602,389)</b>

**FUND BALANCE GOAL**

Fund Description	Fund	FY16 Expenditure Budget	Official Goal 25% of Expenditure Budget	Additional Contingency Fund Balance	Goal Fund Balance	FY15 Projected Ending Fund Balances	Excess Fund Balance
General Fund	1101	\$ 116,120,339	\$ 29,030,085	\$ 20,000,000	\$ 49,030,085	\$ 47,524,332	\$ (1,505,753)
Juvenile Justice	1202/2 230	4,562,141	1,140,535	-	1,140,535	2,380,928	1,240,393
Emergency Management Fund	2260	800,000	200,000	-	200,000	1,546,246	1,346,246
Indigent Health Care Fund	1203/2 420	2,500,000	625,000	-	625,000	8,607,950	7,982,950
Child Welfare	1206/2 501	280,845	70,211	-	70,211	126,793	56,582
Beach Maintenance - Rd & Bridge	1204/2 602	627,357	156,839	-	156,839	106,661	(50,178)
Group Health/Worker's Compensation	6123/ 6124	13,791,826	3,447,957	-	3,447,957	3,644,850	196,893
Self-Insured Fund	6130	2,498,500	624,625	-	624,625	3,454,044	2,829,419
Road & Bridge Fund	2301	5,594,258	1,398,565	-	1,398,565	856,551	(542,014)
Right-Of-Way / Farm to Market	2303	142,493	35,623	-	35,623	1,192,344	1,156,721
Flood Control	2370	1,995,625	498,906	-	498,906	1,044,682	545,776
Mosquito Control Fund	2410	1,190,592	297,648	-	297,648	678,942	381,294
<b>Totals</b>		<b>\$ 150,103,976</b>	<b>\$ 37,525,994</b>	<b>\$ 20,000,000</b>	<b>\$ 57,525,994</b>	<b>\$ 71,164,323</b>	<b>\$ 13,638,329</b>

**Galveston County Budget Analysis  
Funds Primarily Funded By Ad Valorem Taxes**

Fund Description	Fund	FY 16 Revenue Estimate & Other Sources	Requested Expenditure Budget	Requested Transfer Budget	FY16 Requested Expenditure /Transfer Budget	FY16 Budget Surplus / (Deficit)	FY15 Budget Surplus / (Deficit)	FY14 Budget Surplus / (Deficit)	FY13 Budget Surplus / (Deficit)	FY12 Budget Surplus / (Deficit)
General Fund	1101	\$ 124,881,345	\$ 116,120,339	\$ 9,179,220	\$ 125,299,559	\$ (418,214)	\$ 13,873	\$ 2,332,705	\$ 2,130,116	\$ 4,440,088
Juvenile Justice	1202/ 2230	4,848,000	4,562,141	-	4,562,141	285,859	86,460	182,728	(76,900)	(1,690,600)
Emergency Management Fund	2260	9,800	800,000	-	800,000	(790,200)	20,300	500	500	-
Indigent Health Care Fund	1203/ 2420	2,555,200	2,500,000	-	2,500,000	55,200	525,000	-	(139,300)	(2,550,000)
Child Welfare	1206/ 2501	189,900	280,845	-	280,845	(90,945)	(64,300)	(245,400)	-	(148,700)
Beach Maintenance - Rd & Bridge	1204/ 2602	589,400	627,357	-	627,357	(37,957)	80,690	118,680	3,100	-
Group Health/Worker's Compensation/ Unemployment	6123/ 6124	15,061,171	13,791,826	-	13,791,826	1,269,345	672,740	205,000	(117,600)	(827,400)
Self-insured Fund	6130	3,100,000	2,498,500	-	2,498,500	601,500	625,000	(807,305)	(500)	412,600
Road & Bridge Fund	2301	4,661,877	5,594,258	-	5,594,258	(932,381)	(1,423,070)	(898,803)	(614,769)	(1,509,956)
Right-Of-Way / Farm to Market	2303	84,600	142,493	-	142,493	(57,893)	(62,300)	(66,787)	(134,955)	(285,025)
Flood Control	2370	1,723,334	1,995,625	-	1,995,625	(272,291)	(688,875)	(281,981)	(523,533)	(605,539)
Mosquito Control Fund	2410	976,180	1,190,592	-	1,190,592	(214,412)	(272,839)	(15,458)	(55,599)	40,181
<b>Budgeted Operating Surplus/(Deficit):</b>						<b>\$ (602,389)</b>	<b>\$ (487,321)</b>	<b>\$ 523,879</b>	<b>\$ 470,560</b>	<b>\$ (2,724,351)</b>
<b>Actual/Projected Operating Surplus/(Deficit):</b>								<b>\$ (5,477,949) *</b>	<b>\$ 2,131,840</b>	<b>\$ 4,786,940</b>

\* Paid off a loan in the amount of \$5,652,280 from General Fund to cover Hurricane Ike Expenditures in FY14.

# Galveston County, Texas

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### E. Capital Improvements Program

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## Galveston County, Texas

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### Capital Improvements Program

*Capital expenditures* are defined as items that cost \$5,000 or more and which have a useful life exceeding one year. Capital expenditures are made to construct or significantly improve buildings and other major facilities and infrastructure, to purchase land, and to obtain vehicles and other equipment.

Funding for Capital expenditures is budgeted in the following funds:

- Operating funds
- Capital project funds funded by operating revenues
- Capital project funds funded by the issuance of debt and other non-operating revenue sources

The effect of funding capital expenditures from operating budgets on future operating budgets is expected to be minimal since many of the major county facilities are newer or have been recently renovated. Major road construction, flood control projects and building projects provided through the issuance of debt is expected to decrease maintenance costs for new facilities and roads budgeted in operating budgets for many years.

Any new maintenance expense for new roads or buildings will be provided through the operating budgets of appropriate departments without increasing personnel.

#### *Capital funding available for Fiscal Year 2016:*

Operating Funds	\$ 4,707,453
Capital Project Funds (Funded By Operating Revenue)	1,025,000
Capital Project Funds (Funded By Debt/Non-Operating Sources)	31,767,967
<hr/> Total	<hr/> \$37,500,420

*Fiscal Year 2016 capital budgets funded by operating funds:* It is a goal of Galveston County to be as cost effective as practicable by minimizing the cost of debt to fund capital expenditures.

## Vehicle Budget By Department and Fund

<b><u>General Fund (1101):</u></b>	
District Attorney	\$60,000
Parks	25,000
Sheriff	350,000
	<b>Fund Total: \$435,000</b>
<b><u>Road &amp; Bridge Fund (2301):</u></b>	
F.M Lateral Road	\$86,076
	<b>Fund Total: \$86,076</b>
	<b>Total FY 2016: \$521,076</b>

## Capital Equipment Budget By Department and Fund

<b><u>General Fund (1101):</u></b>	
District Clerk	\$30,000
Facilities Services	55,450
Beach and Parks	261,000
Information Technology	100,000
Sheriff	610,000
	<b>Fund Total \$1,056,450</b>
<b><u>Right of Way (1204):</u></b>	
Beach Maintenance – Road & Bridge	\$132,917
	<b>Fund Total: \$132,917</b>
<b><u>County Clerk Records Management &amp; Preservation Fund (2102):</u></b>	
County Clerk	\$268,000
	<b>Fund Total: \$268,000</b>
<b><u>Road &amp; Bridge Fund (2301):</u></b>	
Road Department	\$55,431
	<b>Fund Total: \$55,431</b>
<b><u>Flood Control Fund (2370):</u></b>	
Flood Control	\$260,042
	<b>Fund Total: \$260,042</b>
	<b>Total FY 2016: \$1,772,840</b>

## Capital Project Budget By Department and Fund

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<b><u>General Fund (1101):</u></b>	
District Attorney	\$20,000
Sheriff's Department	18,537
Information Technology	1,335,000
	<b>Fund Total: \$1,373,537</b>

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<b><u>County Clerk Records Archive Fund (1201):</u></b>	
County Clerk Records Archive	\$200,000
	<b>Fund Total: \$200,000</b>

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<b><u>Emergency Management Fund (2260):</u></b>	
Communications-Sheriff	\$800,000
	<b>Fund Total: \$800,000</b>

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<b><u>Farm to Market Lateral Road (2303):</u></b>	
Right of Way Dept.	\$40,000
	<b>Fund Total: \$40,000</b>

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**Total FY 2016: \$2,413,537**

*Fiscal Year 2016 capital budgets funded by operating revenues in capital project funds:*  
 These budgets are funded by sources other than debt. Multi-year projects are funded in the County Capital Projects Fund 3100 generally with transfers that are budgeted in the various county operating funds. Transfers to the Capital Replenishment Fund 3101 are budgeted in the various operating funds to provide for unanticipated and future major repairs to county facilities.

## Capital Project Budget By Department and Fund

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<b><u>County Projects (3100):</u></b>	
Budgeted Reserves	\$500,000
	<b>Fund Total: \$500,000</b>

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<b><u>County Replenishment Fund (3101):</u></b>	
Budgeted Reserves	\$525,000
	<b>Fund Total: \$525,000</b>

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**Total FY 2016: \$1,025,000**

***Fiscal Year 2016 capital budgets funded by debt and other non-operating revenue sources in capital project funds:*** Capital expenditures funded by debt are project-length budgets, rather than annually approved and funded budgets. Funding for the projects reported in this section are reported as the remaining appropriation (unexpended) as of the beginning of this budget year.

The county does not have a commercial paper program, therefore, bonds have typically been issued for the full amount authorized. The source of funds for the reported projects is General Obligations Bonds, Certificates of Obligation, and interest earnings on the unspent bond proceeds. Appropriations for capital projects are approved by action of the County's Commissioners Court.

The completion of these major capital improvements will enable the County to continue to serve the needs of its citizens through more efficient and timely operations of the operating departments. It is expected that these projects will also result in significant savings of expense for maintenance and repairs as well as insurance and medical expense.

### **Capital Project Remaining Appropriation By Type**

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Road Construction Projects	<b>\$9,256,521</b>
Flood Control Projects	<b>1,307,566</b>
Facility Projects	<b>21,203,880</b>

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**Debt Funded Total: \$31,767,967**



## Galveston County Adopted Budget FY16 Vehicles

Number	Division	Fund	Department	Adopted	Description
1101	127100	General Fund	District Attorney	\$ 30,000	2005 Ford F150
1101	127100	General Fund	District Attorney	\$ 30,000	2005 Ford F150
1101	311101	General Fund	Sheriff's Dept.	\$ 32,500	3104 4x4 Expedition
1101	311101	General Fund	Sheriff's Dept.	\$ 39,083	3802 F350 15 Passenger Van
1101	311101	General Fund	Sheriff's Dept.	\$ 39,083	3801 F350 15 Passenger Van
1101	311101	General Fund	Sheriff's Dept.	\$ 45,500	3201 F350 dually
1101	311101	General Fund	Sheriff's Dept.	\$ 39,906	3719 F250 4x4
1101	311101	General Fund	Sheriff's Dept.	\$ 39,906	3720 F250 4x4
1101	311101	General Fund	Sheriff's Dept.	\$ 39,906	3520 F350 4x4
1101	311101	General Fund	Sheriff's Dept.	\$ 74,116	3011 Jury Bus
1101	522020	General Fund	Beach & Parks Dept.	\$ 25,000	1500 Ford Crew Cab
			<b>Total - General Fund</b>	<b>\$ 435,000</b>	
2301	312120	Road & Bridge Fund	Road Department	\$ 44,678	F350 4X4 Diesel
2301	312120	Road & Bridge Fund	Road Department	\$ 41,398	F350 4X2 Diesel
			<b>Total - Road &amp; Bridge Fund</b>	<b>\$ 86,076</b>	
			<b>Total - All Funds</b>	<b>\$ 521,076</b>	



## Galveston County Adopted Budget FY16 Non-Capitalized Equipment

Fund Number	Division	Fund Description	Department	Total Adopted	Description
1101	127100	General	District Attorney	\$ 3,946	Furniture
1101	127100	General	District Attorney	\$ 2,200	Computer Monitors
1101	127100	General	District Attorney	\$ 470	CD/DVD Duplicator
1101	127100	General	District Attorney	\$ 13,000	Scanners
1101	127100	General	District Attorney	\$ 7,904	Computers
1101	151500	General	County Tax Assessor Collector	\$ 2,500	Chairs
1101	151500	General	County Tax Assessor Collector	\$ 2,545	
1101	153000	General	Legal Dept.	\$ 2,300	Adobe Software
1101	159100	General	Information Technology	\$ 221,000	Replacement Supplies & Equipment
1101	211121	General	Sheriff's Dept.	\$ 1,500	Chairs
1101	211133	General	Sheriff's Dept.	\$ 10,020	Chairs
1101	211143	General	Sheriff's Dept.	\$ 30,000	Replace TASER ECW's & in-car video systems
1101	451110	General	Senior Citizens	\$ 640	Tables
1101	451110	General	Senior Citizens	\$ 500	TV
1101	451110	General	Senior Citizens	\$ 750	Couch
1101	451110	General	Senior Citizens	\$ 200	Coffee Table
1101	451110	General	Senior Citizens	\$ 2,266	Treadmill
1101	451110	General	Senior Citizens	\$ 1,867	Bike
1101	451110	General	Senior Citizens	\$ 2,167	Elliptical
1101	513200	General	Galveston County Museum	\$ 9,400	Supplies
1101	522020	General	Beach & Parks Dept.	\$ 1,560	Phones
			<b>Total - General Fund</b>	<b>\$ 316,735</b>	
1201	114021	County Clerk Records Archive Fund	County Clerk	\$ 30,000	Chairs
			<b>Total - County Clerk Records Archive Fund</b>	<b>\$ 30,000</b>	
1202	256118	Juvenile Justice Fund	Juvenile Justice - Detention	\$ 1,600	Dome Cameras
1202	256118	Juvenile Justice Fund	Juvenile Justice - Detention	\$ 5,200	Mattresses
1202	256118	Juvenile Justice Fund	Juvenile Justice - Detention	\$ 1,230	Pipe Buttons
1202	256119	Juvenile Justice Fund	Juvenile Justice - Post Program	\$ 410	Pipe Buttons
			<b>Total - Juvenile Justice Fund</b>	<b>\$ 8,440</b>	
1204	544042	Beach Maintenance - Road & Bridge	Beach Maintenance - Road & Bridge	\$ 640	Chain Saw
			<b>Total - Beach Maintenance - Road &amp; Bridge</b>	<b>\$ 640</b>	
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 5,100	Scanners
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 750	Label Printers
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 8,000	Computers
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 5,000	Tables & Chairs
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 1,500	Video Conference Monitor
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 3,600	Scanners
			<b>Total - Co Clerk Rec Mgt &amp; Pres Fund</b>	<b>\$ 23,950</b>	
2301	312110	Road & Bridge Fund	Road Dept.	\$ 1,400	Desks & Chairs
			<b>Total - Road &amp; Bridge Fund</b>	<b>\$ 1,400</b>	
2370	296100	Flood Control Fund	Flood Control	\$ 3,895	Rhino Mowing Deck
2370	296121	Flood Control Fund	Flood Control	\$ 480	Brush Cutters/Weed Eaters
			<b>Total - Flood Control Fund</b>	<b>\$ 4,375</b>	
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 5,400	Insecticide Pump & GPS
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 3,000	Generator
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 3,300	Spray Nozzles
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 1,700	Spray Motor
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 4,200	Satellite Tracking Radio
2410	411100	Mosquito Control District Fund	Mosquito Control District	\$ 4,800	Mobile Weather Stations
			<b>Total - Mosquito Control District Fund</b>	<b>\$ 22,400</b>	
2601	522042	Beach & Parks Fund	Beach & Parks Dept.	\$ 20,000	Bolivar Beach Signage
			<b>Total - Beach &amp; Parks Fund</b>	<b>\$ 20,000</b>	
<b>Total - All Funds</b>				<b>\$ 427,940</b>	



**Galveston County  
Adopted Budget  
FY16 Capitalized Equipment**

<b>Fund Number</b>	<b>Division</b>	<b>Fund</b>	<b>Department</b>	<b>Total Adopted</b>	<b>Description</b>
1101	126100	General Fund	District Clerk	\$ 30,000	Build Out Conference Room
1101	159100	General Fund	Information Technology	\$ 100,000	Capitalized Equipment
1101	170100	General Fund	Facilities Services	\$ 19,264	Kitchen Equipment for Jail
1101	170100	General Fund	Facilities Services	\$ 14,764	Kitchen Equipment for Jail
1101	170100	General Fund	Facilities Services	\$ 15,763	Kitchen Equipment for Jail
1101	170100	General Fund	Facilities Services	\$ 5,659	Kitchen Equipment for Jail
1101	211133	General Fund	Sheriff's Dept.	\$ 610,000	Replace equipment, computers, cameras, doors & locks
1101	522020	General Fund	Beach & Parks Dept.	\$ 250,000	Walter Hall Repairs
1101	522020	General Fund	Beach & Parks Dept.	\$ 6,000	Pioneer House Flooring
1101	522020	General Fund	Beach & Parks Dept.	\$ 5,000	Mower
<b>Total - General Fund</b>				<b>\$ 1,056,450</b>	
1204	544042	Beach Maintenance - Rd & Bridge	Beach Maintenance - Rd & Bridge	\$ 11,000	Dump Trailers
1204	544042	Beach Maintenance - Rd & Bridge	Beach Maintenance - Rd & Bridge	\$ 121,917	Tractor Loader
<b>Total - Beach Maintenance - Rd &amp; Bridge</b>				<b>\$ 132,917</b>	
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 100,000	Odyssey Modules/Licenses
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 143,000	Back file Redaction of Court Records
2102	114020	Co Clerk Rec Mgt & Pres Fund	County Clerk	\$ 25,000	CourtSight Suite Additions
<b>Total - Co Clerk Rec Mgt &amp; Pres Fund</b>				<b>\$ 268,000</b>	
2301	312110	Road & Bridge Fund	Road Dept.	\$ 6,739	Electric Ice Machine
2301	312120	Road & Bridge Fund	Road Dept.	\$ 48,692	Broce Broom
<b>Total - Road &amp; Bridge Fund</b>				<b>\$ 55,431</b>	
2370	296100	Flood Control Fund	Flood Control	\$ 19,100	Mower Deck
2370	296100	Flood Control Fund	Flood Control	\$ 105,842	Mower
2370	296100	Flood Control Fund	Flood Control	\$ 60,000	Sewer Clean Machine
2370	296100	Flood Control Fund	Flood Control	\$ 56,000	Vermeer Brush Chipper
2370	296121	Flood Control Fund	Flood Control	\$ 19,100	Mower Deck
<b>Total - Flood Control Fund</b>				<b>\$ 260,042</b>	
<b>Total - All Funds</b>				<b>\$ 1,772,840</b>	



## Galveston County Adopted Budget FY16 Capital Projects

Fund Number	Division	Fund	Department	Total Adopted	Description
1101	127100	General Fund	District Attorney	\$ 20,000	Appellate Division Workstations
1101	159102	General Fund	IT-Sharepoint	\$ 362,000	Phase Two
1101	159103	General Fund	IT-Odyssey	\$ 60,000	ADA Discovery, Portal Projectors, API tool kit
1101	159104	General Fund	IT-OneSolution	\$ 32,000	Phase One OneSolution
1101	159104	General Fund	IT-OneSolution	\$ 268,000	Phase Two OneSolution
1101	159105	General Fund	IT-CIJS	\$ 222,000	Compliance Related Purchases
1101	159107	General Fund	IT-Wireless Connect	\$ 45,000	Improve Wireless for Multiple County Areas
1101	159107	General Fund	IT-Wireless Connect	\$ 10,000	Wireless Access Points
1101	159107	General Fund	IT-Wireless Connect	\$ 10,000	Replace Radio System
1101	159108	General Fund	IT-JCC AV	\$ 100,000	AV County Wide Upgrade Commissioner's Court
1101	159108	General Fund	IT-JCC AV	\$ 171,000	AV County Wide Upgrade Justice Center
1101	159109	General Fund	IT-DR Storage	\$ 55,000	Hardware Purchases
1101	211143	General Fund	Sheriff's Dept.	\$ 18,537	Boat
			<b>Total - General Fund</b>	<b><u>\$ 1,373,537</u></b>	
1201	114021	County Clerk Records Archive Fund	County Clerk	\$ 100,000	Imaging
1201	114021	County Clerk Records Archive Fund	County Clerk	\$ 100,000	Indexing
			<b>Total - County Clerk Records Archive Fund</b>	<b><u>\$ 200,000</u></b>	
2260	211171	Emergency Management Fund	Communications - Sheriff	\$ 800,000	
			<b>Total - Emergency Management Fund</b>	<b><u>\$ 800,000</u></b>	
2303	314300	Farm to Market Lateral Road	Right of Way Dept.	\$ 30,000	Odyssey Modules/Licenses
2303	314300	Farm to Market Lateral Road	Right of Way Dept.	\$ 10,000	Back file Redaction of Court Records
			<b>Total - Farm to Market Lateral Road</b>	<b><u>\$ 40,000</u></b>	
			<b>Total - All Funds</b>	<b><u>\$ 2,413,537</u></b>	

# Galveston County, Texas

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### F. Debt Service Funds

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**General Obligation Refunding Bonds Series 2007 (Fund 4020)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** General Obligation Refunding Bonds Series 2007, \$88,425,000

**Purpose** The Bonds are being issued to advance refund a portion of the County's outstanding Combination Tax and Revenue Certificates of Obligation, Series 2002, Combination Tax and Revenue Certificates of Obligation, Series 2002A, Limited Tax Criminal Justice Bonds, Series 2003A and Combination Tax and Revenue Certificates of Obligation, series 2003C.

<b>Principal amount outstanding as of October 1, 2015</b>	\$ 79,605,000.00
<b>Addition (Payments)</b>	\$ 3,715,000.00
<b>Principal amount outstanding as of October 1, 2016</b>	\$ 75,890,000.00

**Final Maturity Date** February 1, 2028

**Interest Rate** Varies between 4.375% and 3.500%

**Revenues Pledged** The Bonds constitute direct obligations of County payable both as principal and interest from an annual ad valorem tax levied, within the limits prescribed by law, against all taxable property within the County.

**Sources and Uses**

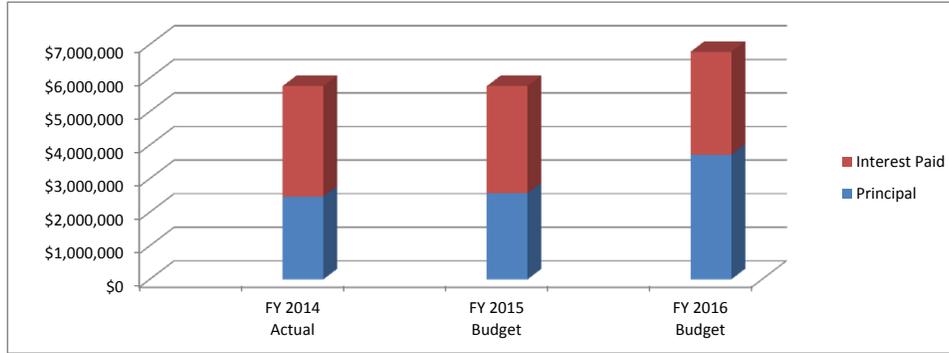
**Sources:**

The Bonds	\$ 88,425,000.00
Accrued Interest	184,467.57
Net Original Issue Premium	<u>(4,151,668.00)</u>
<b>Total Sources</b>	<b><u>\$ 84,457,799.57</u></b>

**Uses:**

Deposit to Escrow Fund	\$ 83,277,681.70
Deposit to Interest and Sinking Fund	184,467.57
Underwriters' Discount	530,550.00
Cost of Issuance	<u>465,100.30</u>
<b>Total Uses</b>	<b><u>\$ 84,457,799.57</u></b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	5,496,192	5,779,637	
Interest	15,443	16,000	1,000
	<u>\$ 5,511,635</u>	<u>\$ 5,795,637</u>	<u>\$ 1,000</u>
<b>Expenditures</b>			
Principal	2,465,000	2,565,000	3,715,000
Interest Paid	3,294,275	3,193,700	3,068,075
Paying Agent Fees	0	500	500
	<u>\$ 5,759,275</u>	<u>\$ 5,759,200</u>	<u>\$ 6,783,575</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.04000	3,715,000.00	1,571,187.50	1,496,887.50	3,068,075.00	6,783,075.00
2017	0.04000	3,870,000.00	1,496,887.50	1,419,487.50	2,916,375.00	6,786,375.00
2018	0.04000	2,870,000.00	1,419,487.50	1,362,087.50	2,781,575.00	5,651,575.00
2019	0.04000	4,605,000.00	1,362,087.50	1,269,987.50	2,632,075.00	7,237,075.00
2020	0.04000	4,900,000.00	1,269,987.50	1,171,987.50	2,441,975.00	7,341,975.00
2021	0.04125	5,015,000.00	1,171,987.50	1,068,553.13	2,240,540.63	7,255,540.63
2022	0.04250	5,135,000.00	1,068,553.13	959,434.38	2,027,987.51	7,162,987.51
2023	0.04250	5,285,000.00	959,434.38	847,128.13	1,806,562.51	7,091,562.51
2024	0.04250	5,430,000.00	847,128.13	731,740.63	1,578,868.76	7,008,868.76
2025	0.04375	5,575,000.00	731,740.63	609,787.50	1,341,528.13	6,916,528.13
2026	0.04500	5,740,000.00	609,787.50	480,637.50	1,090,425.00	6,830,425.00
2027	0.03500	13,490,000.00	480,637.50	244,562.50	725,200.00	14,215,200.00
2028	0.03500	13,975,000.00	244,562.50	-	244,562.50	14,219,562.50
<b>Totals</b>		<b>\$ 79,605,000.00</b>	<b>\$ 13,233,468.77</b>	<b>\$ 11,662,281.27</b>	<b>\$ 24,895,750.04</b>	<b>\$ 104,500,750.04</b>

The bonds maturing in 2027 through 2028 are Term Bonds.

The bonds refunded all of the maturities due in fiscal years 2016 and 2017 of the Combination Tax and Revenue Certificates of Obligation Series 2002 and Series 2002A (totaling \$1,250,000 and \$895,000, respectively).  
 The bonds refunded \$43,280,000 of principal of Limited Tax Criminal Justice Bonds Series 2003A (Fund 4216) (all of the maturities due in fiscal years 2014 through 2028).  
 The bonds refunded \$34,130,000 of principal of Comb Tax & Rev Certs of Obligation Series 2003C (Fund 4214) (all of the maturities due in fiscal years 2019 through 2028).

Statutory authority for issuance: Chap. 1207, Texas Government Code.

**Optional Redemption Provisions:**

The bonds maturing on or after February 1, 2018, are subject to redemption, at the option of the county, on February 1, 2017, or any date thereafter.

**Limited Tax County Building Bonds Series 2009B (Fund 4021) ("Build America Bonds")  
Debt Service Requirements  
At September 30, 2015**

**Original Issue Amount** Limited Tax County Building Bonds, Series 2009B \$45,000,000

**Purpose** The Series 2009B Bonds are being used to (i) purchase, construct, reconstruct, improve, and/or equip buildings or rooms for the housing of offices, courts, records or equipments, or for the conducting of other public business (ii) pay for professional services rendered in connection with the aforementioned projects, (iii) pay the costs associated with the issuance of the Series 2009B Bonds and (iv) pay a portion of the interest on the Series 2009B Bonds

<b>Principal amount outstanding as of October 1, 2015</b>	\$ 36,675,000.00
<b>Addition (Payments)</b>	\$ 1,820,000.00
<b>Principal amount outstanding as of October 1, 2016</b>	\$ 34,855,000.00

**Final Maturity Date** February 1, 2029

**Interest Rate** Varies between 1.248% and 5.905%

**Revenues Pledged** Principal of and interest on the Series 2009B Bonds is payable from the proceeds of a continuing, direct annual ad valorem tax levied, within the limits prescribed by law, against all taxable property located within the County.

**Sources and Uses**

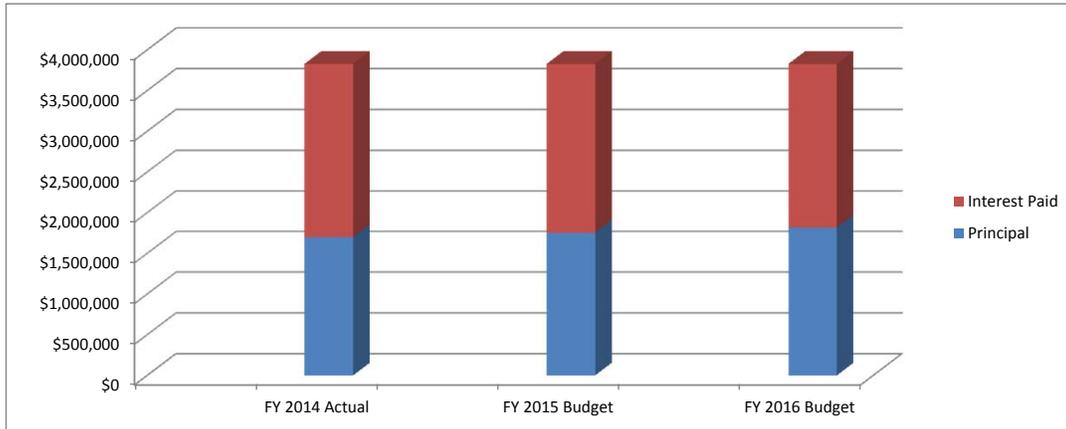
**Sources:**

The Bonds	\$ 45,000,000.00
Accrued Interest	174,579.28
<b>Total Sources</b>	<b>\$ 45,174,579.28</b>

**Uses:**

Capitalized Interest	\$ 2,044,857.05
Accrued Interest	174,579.28
Costs of Issuance	185,092.50
Underwriter's Discount	494,300.25
Additional Proceeds	42,275,750.20
<b>Total Uses</b>	<b>\$ 45,174,579.28</b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	2,935,399	3,113,894	-
Build America Bonds	691,750	673,012	651,797
Interest	1,745	3,000	-
Reimb From CAD	61,480	-	61,480
	<u>\$ 3,690,374</u>	<u>\$ 3,789,906</u>	<u>\$ 713,277</u>
<b>Expenditures</b>			
Principal	1,700,000	1,755,000	1,820,000
Interest Paid	2,129,772	2,074,400	2,008,930
Paying Agent Fees	250	500	500
	<u>\$ 3,830,022</u>	<u>\$ 3,829,900</u>	<u>\$ 3,829,430</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.03900	1,820,000.00	1,022,209.75	986,719.75	2,008,929.50	3,828,929.50
2017	0.04200	1,895,000.00	986,719.75	946,924.75	1,933,644.50	3,828,644.50
2018	0.04508	1,980,000.00	946,924.75	902,295.55	1,849,220.30	3,829,220.30
2019	0.04708	2,070,000.00	902,295.55	853,567.75	1,755,863.30	3,825,863.30
2020	0.05905	2,185,000.00	853,567.75	789,055.63	1,642,623.38	3,827,623.38
2021	0.05905	2,315,000.00	789,055.63	720,705.25	1,509,760.88	3,824,760.88
2022	0.05905	2,460,000.00	720,705.25	648,073.75	1,368,779.00	3,828,779.00
2023	0.05905	2,610,000.00	648,073.75	571,013.50	1,219,087.25	3,829,087.25
2024	0.05905	2,765,000.00	571,013.50	489,376.88	1,060,390.38	3,825,390.38
2025	0.05905	2,935,000.00	489,376.88	402,721.00	892,097.88	3,827,097.88
2026	0.05905	3,115,000.00	402,721.00	310,750.63	713,471.63	3,828,471.63
2027	0.05905	3,305,000.00	310,750.63	213,170.50	523,921.13	3,828,921.13
2028	0.05905	3,505,000.00	213,170.50	109,685.38	322,855.88	3,827,855.88
2029	0.05905	3,715,000.00	109,685.38	-	109,685.38	3,824,685.38
<b>Totals</b>		<b>\$ 36,675,000.00</b>	<b>\$ 8,966,270.07</b>	<b>\$ 7,944,060.32</b>	<b>\$ 16,910,330.39</b>	<b>\$ 53,585,330.39</b>

The bonds maturing in 2011 through 2019 are serial bonds; those maturing in 2020 through 2029 are term bonds.

Through the "Build America Bonds" program, the county is eligible to receive a rebate from the IRS of 35% of the interest paid to bondholders. The interest income to the bondholders is not tax-exempt.

Statutory authority for issuance: Art. VIII, Sec. 9 of the Texas Constitution; Chap. 1473 of the Texas Government Code.

**Optional Redemption Provisions:**

All of the bonds are subject to redemption, at the option of the county, on any date, at a redemption price equal to the "make-whole redemption price."

**Limited Tax Refunding Bonds Series 2011A (Fund 4022)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** Limited Tax Refunding Bonds Series 2011A, \$4,205,000

**Purpose** The Series 2011A Bonds are being issued to advance refund a portion of the County's outstanding Combination Tax and Revenue Certificates of Obligation, Series 2003C, and to pay the costs associated with issuance of Series 2011A Bonds.

<b>Principal amount outstanding as of October 1, 2015</b>	\$	2,765,000
<b>Addition (Payments)</b>	\$	610,000
<b>Principal amount outstanding as of October 1, 2016</b>	\$	2,155,000

**Final Maturity Date** February 1, 2018

**Interest Rate** Varies between 2.000% and 4.000%

**Revenues Pledged** The Bonds are direct obligations of the County. Principal and interest on the Series 2011A Bonds are payable from the proceeds of a continuing, direct ad valorem property tax levied, within the limits prescribed by law, against all taxable property located within the County.

**Sources and Uses**

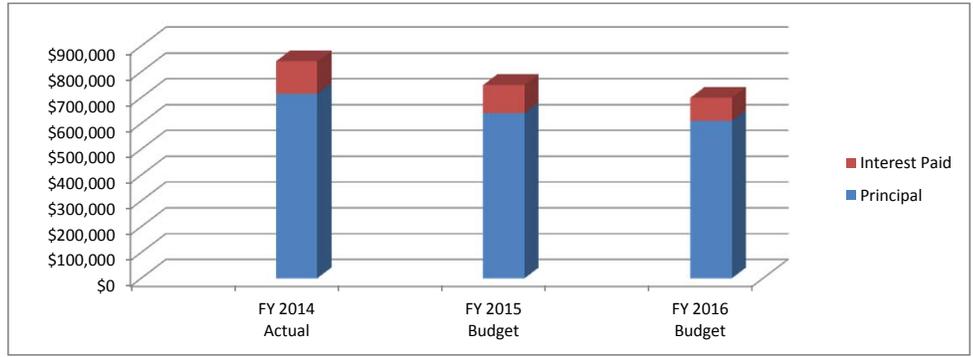
**Sources:**

The Bonds	\$	4,205,000.00
Original Issue Premium		308,708.80
Accrued Interest		7,828.33
		7,828.33
<b>Total Sources</b>	<b>\$</b>	<b><u>4,521,537.13</u></b>

**Uses:**

Deposit to Escrow Funds	\$	4,426,664.29
Accrued Interest		7,828.33
Costs of Issuance		55,248.56
Underwriter's Discount		27,319.91
Additional Proceeds		4,476.04
		4,476.04
<b>Total Uses</b>	<b>\$</b>	<b><u>4,521,537.13</u></b>

		<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>				
Ad Valorem Taxes		561,909	452,288	-
Debt Srv Rmb from City of Galveston		-	318,000	318,000
Interest		91	100	-
		<u>\$ 561,999</u>	<u>\$ 770,388</u>	<u>\$ 318,000</u>
<b>Expenditures</b>				
Principal		715,000	640,000	610,000
Interest Paid		125,350	108,600	89,850
Paying Agent Fees		300	500	500
		<u>\$ 840,650</u>	<u>\$ 749,100</u>	<u>\$ 700,350</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.03000	610,000.00	49,500.00	40,350.00	89,850.00	699,850.00
2017	0.03000	550,000.00	40,350.00	32,100.00	72,450.00	622,450.00
2018	0.04000	1,605,000.00	32,100.00	-	32,100.00	1,637,100.00
<b>Totals</b>		<b>\$ 2,765,000.00</b>	<b>\$ 121,950.00</b>	<b>\$ 72,450.00</b>	<b>\$ 194,400.00</b>	<b>\$ 2,959,400.00</b>

Statutory authority for issuance: Chap. 1207, Texas Government Code.

Optional Redemption Provisions:

The bonds are not subject to optional redemption prior to stated maturity.

**Unlimited Tax Refunding Bonds Series 2011B (Fund 4023)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** Unlimited Tax Refunding Bonds Series 2011B, \$4,145,000

**Purpose** The Series 2011B Bonds are being issued to advance refund a portion of the County's outstanding Unlimited Tax Road Bonds, Series 2003B, and to pay the costs associated with the issuance of the Series 2011B Bonds.

<b>Principal amount outstanding as of October 1, 2015</b>	\$ 3,360,000
<b>Addition (Payments)</b>	\$ 370,000
<b>Principal amount outstanding as of October 1, 2016</b>	\$ 2,990,000

**Final Maturity Date** February 1, 2023

**Interest Rate** Varies between 2.000% and 4.250%

**Revenues Pledged** Principal and interest on the Series 2011B Bonds are payable from the proceeds of a continuing, direct annual ad valorem property tax levied, without limit as to rate or amount, against all taxable property located within the County.

**Sources and Uses**

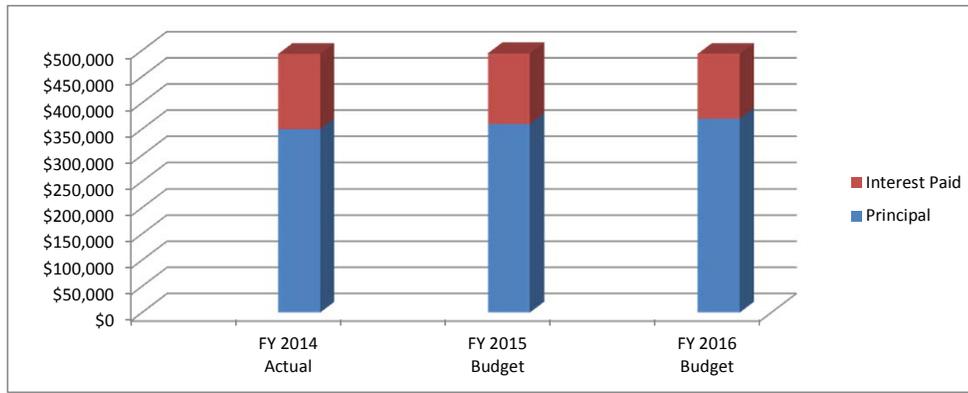
**Sources:**

The Bonds	\$ 4,145,000.00
Original Issue Premium	369,969.70
Accrued Interest	8,666.88
<b>Total Sources</b>	<b>\$ 4,523,636.58</b>

**Uses:**

Deposit to Escrow Funds	\$ 4,430,195.62
Accrued Interest	8666.88
Costs of Issuance	55060.67
Underwriter's Discount	26,930.59
Additional Proceeds	2,782.82
<b>Total Uses</b>	<b>\$ 4,523,636.58</b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	538,489	500,994	-
Interest	96	100	27
	<u>\$ 538,586</u>	<u>\$ 501,094</u>	<u>\$ 27</u>
<b>Expenditures</b>			
Principal	350,000	360,000	370,000
Interest Paid	143,575	134,700	123,725
Paying Agent Fees	300	500	500
	<u>\$ 493,875</u>	<u>\$ 495,200</u>	<u>\$ 494,225</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.03000	370,000.00	64,637.50	59,087.50	123,725.00	493,725.00
2017	0.03000	375,000.00	59,087.50	53,462.50	112,550.00	487,550.00
2018	0.04000	400,000.00	53,462.50	45,462.50	98,925.00	498,925.00
2019	0.04000	410,000.00	45,462.50	37,262.50	82,725.00	492,725.00
2020	0.04000	430,000.00	37,262.50	28,662.50	65,925.00	495,925.00
2021	0.04000	445,000.00	28,662.50	19,762.50	48,425.00	493,425.00
2022	0.04250	455,000.00	19,762.50	10,093.75	29,856.25	484,856.25
2023	0.04250	475,000.00	10,093.75	-	10,093.75	485,093.75
<b>Totals</b>		<b>\$ 3,360,000.00</b>	<b>\$ 318,431.25</b>	<b>\$ 253,793.75</b>	<b>\$ 572,225.00</b>	<b>\$ 3,932,225.00</b>

Statutory authority for issuance: Chap. 1207, Texas Government Code.

Optional Redemption Provisions:

The bonds maturing on and after February 1, 2022, are subject to optional redemption on February 1, 2021, or any date thereafter.

**Pass-Through Toll Revenue and Limited Tax Refunding Bonds Series 2012 (Fund 4026)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** Pass-Through Toll Revenue and Limited Tax Refunding Bonds Series 2012, \$40,910,000

**Purpose** The Bonds are being issued to advance refund a portion of the County's outstanding Pass-Through Toll Revenue and Limited Tax Bonds, Series 2007, and to pay the costs associated with the issuance of the Bonds.

<b>Principal amount outstanding as of October 1, 2015</b>	\$ 34,325,000
<b>Addition (Payments)</b>	\$ 4,250,000
<b>Principal amount outstanding as of October 1, 2016</b>	\$ 30,075,000

**Final Maturity Date** February 1, 2024

**Interest Rate** Varies between 3.506% and 5.000%

**Revenues Pledged** The Bonds are payable in whole or in part from a first lien on the Pledged Revenues. The Bonds are further secured by the county's pledge of an ad valorem tax, within the limits prescribed by law, upon all taxable property with the County to the extent that Pledged Revenues are not sufficient to pay principal and interest on the Bonds.

**Sources and Uses**

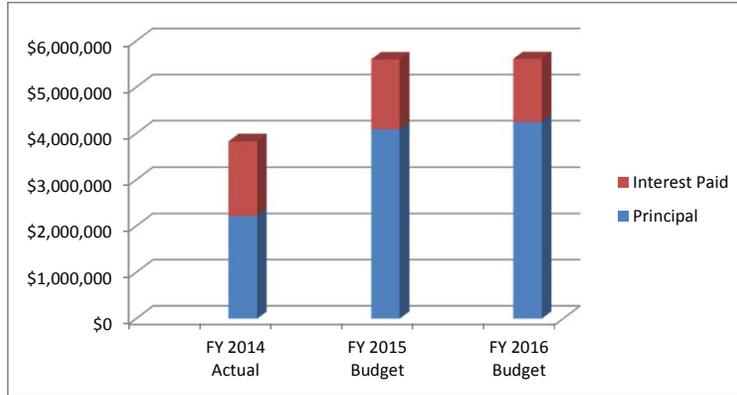
**Sources:**

The Bonds	\$ 40,910,000.00
Accrued Interest	95,520.83
Premium	5,681,431.60
<b>Total Sources</b>	<b><u>\$ 46,686,952.43</u></b>

**Uses:**

Deposit to the Escrow Fund	\$ 46,143,117.38
Accrued Interest	95,520.83
Cost of Issuance	200,000.00
Underwriters' Discount	245,460.00
Additional Proceeds	2,854.22
<b>Total Uses</b>	<b><u>\$ 46,686,952.43</u></b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	83,842	397,569	-
Debt Srv Rmb from City of Galv	318,147	-	238,610
Reimb From TxDot	4,784,767	4,501,883	4,800,000
Interest	3,951	1,500	700
	<u>\$ 5,190,707</u>	<u>\$ 4,900,952</u>	<u>\$ 5,039,310</u>
<b>Expenditures</b>			
Principal	2,225,000	4,090,000	4,250,000
Interest Paid	1,611,200	1,513,800	1,364,100
Paying Agent Fees	300	500	500
	<u>\$ 3,836,500</u>	<u>\$ 5,604,300</u>	<u>\$ 5,614,600</u>



Fiscal Year	Interest Rate	Principal	Interest			Total Debt Service
			February 1	August 1	Total Interest	
2016	0.03506	4,250,000.00	719,300.00	644,800.00	1,364,100.00	5,614,100.00
2017	0.03509	4,275,000.00	644,800.00	569,800.00	1,214,600.00	5,489,600.00
2018	0.03565	4,575,000.00	569,800.00	488,250.00	1,058,050.00	5,633,050.00
2019	0.03532	4,750,000.00	488,250.00	404,375.00	892,625.00	5,642,625.00
2020	0.05000	4,800,000.00	404,375.00	284,375.00	688,750.00	5,488,750.00
2021	0.05000	5,000,000.00	284,375.00	159,375.00	443,750.00	5,443,750.00
2022	0.05000	5,175,000.00	159,375.00	30,000.00	189,375.00	5,364,375.00
2023	0.04000	1,000,000.00	30,000.00	10,000.00	40,000.00	1,040,000.00
2024	0.04000	500,000.00	10,000.00	-	10,000.00	510,000.00
<b>Totals</b>		<b>\$ 34,325,000.00</b>	<b>\$ 3,310,275.00</b>	<b>\$ 2,590,975.00</b>	<b>\$ 5,901,250.00</b>	<b>\$ 40,226,250.00</b>

This issue refunded all of the post-fiscal-year 2014 debt service of the Pass-Through Toll Revenue and Limited Tax Bonds Series 2007 (Fund 4358).

Statutory authority for issuance: Chap. 1207, Texas Government Code.

Optional Redemption Provisions:

The bonds maturing on and after February 1, 2023, are subject to optional redemption on February 1, 2022, or any date thereafter.

**Justice Center and Public Safety Building Bonds Series 2001 (Fund 4215)**

**Basic Information**

**Original Issue Amount -** Unlimited Tax Road Bonds, Series 2001 - \$26,151,371.95  
 Justice Center and Public Safety Building, Series 2001 - \$34,822,062.35

**Purpose -** The proceeds of the Road Bonds, exclusive of accrued interest, will be used to build and improve roads within the County and to pay the costs associated with the issuance of the Road Bonds. The proceeds of the Building Bonds, exclusive of accrued interest, will be used to build, improve, and equip buildings, jails and court facilities within the County and the purchase and improvement of necessary sites therefore, together with related parking facilities, and to pay the costs associated with issuance of the Building Bonds.

**Principal amount outstanding as of October 1, 2015** \$13,392,062.35  
**Addition (Payments)**  
**Principal amount outstanding as of October 1, 2016** \$13,392,062.35

**Final Maturity date -** February 1, 2026

**Interest Rate -** Varies between 4.000% and 5.660%

**Revenues Pledged -** In the Orders, the County covenants to levy a tax sufficient to pay the principal and interest on the Bonds.

**Sources and Uses**

<b>Sources:</b>	<b>Road Bonds</b>	<b>Building Bonds</b>
The Bonds	\$ 26,151,371.95	\$ 34,822,062.35
Accrued Interest	47,152.15	62,820.55
Premium	<u>522,307.60</u>	<u>695,909.75</u>
<b>Total Sources</b>	<b><u>\$ 26,720,831.70</u></b>	<b><u>\$ 35,580,792.65</u></b>
<b>Uses:</b>		
Project Fund Deposits		
Construction Fund	\$ 26,297,520.49	\$ 35,014,917.28
Other Fund Deposits		
Debt Service Fund		
(Accrued Interest)	47,152.15	62,820.55
Delivery Date Expenses		
Cost of Issuance	117,000.00	158,000.00
Underwriters' Discount	169,983.92	226,343.41
Bond Insurance	<u>89,175.14</u>	<u>118,711.41</u>
<b>Total Uses</b>	<b><u>\$ 26,720,831.70</u></b>	<b><u>\$ 35,580,792.65</u></b>

Fiscal Year	Interest Rate or Yield (1)	Principal	Interest			Total Debt Service
			February 1	August 1	Total Interest	
2016						
2017	0.05380	1,673,968.80	2,211,031.20	-	2,211,031.20	3,885,000.00
2018	0.05450	1,585,464.50	2,339,535.50	-	2,339,535.50	3,925,000.00
2019	0.05500	1,504,638.20	2,460,361.80	-	2,460,361.80	3,965,000.00
2020	0.05570	1,421,174.25	2,583,825.75	-	2,583,825.75	4,005,000.00
2021	0.05600	1,350,787.30	2,694,212.70	-	2,694,212.70	4,045,000.00
2022	0.05620	1,285,631.20	2,799,368.80	-	2,799,368.80	4,085,000.00
2023	0.05630	1,225,578.75	2,899,421.25	-	2,899,421.25	4,125,000.00
2024	0.05630	1,170,656.55	2,994,343.45	-	2,994,343.45	4,165,000.00
2025	0.05650	1,112,895.30	3,092,104.70	-	3,092,104.70	4,205,000.00
2026	0.05660	1,061,267.50	3,188,732.50	-	3,188,732.50	4,250,000.00
	<b>Totals</b>	<b>\$ 13,392,062.35</b>	<b>\$ 27,262,937.65</b>	<b>\$ -</b>	<b>\$ 27,262,937.65</b>	<b>\$ 40,655,000.00</b>

(1) Interest rate for current-interest bonds; yield for capital-appreciation bonds.

The bonds maturing in 2017 through 2026 are Capital Appreciation Bonds.

The principal due in fiscal years 2012 through 2016 was refunded by the General Obligation 1999/2001 Refunding Bonds Series 2004 (Fund 4284) in August, 2004. See the detail for that debt issue in this report.

Statutory authority for issuance: Chaps. 1471 and 1473, Texas Government Code.

**Optional Redemption Provisions:**

The capital-appreciation bonds are not subject to redemption prior to maturity.

**Unlimited Tax Road Bonds Series 2001 (Fund 4368)**

**Basic Information**

**Original Issue Amount** Unlimited tax road bonds, series 2001-\$26,151,371.95

**Purpose** The proceeds of the Road Bonds, exclusive of accrued interest, will be used to build and improve roads within the County and to pay the costs associated with the issuance of the Road Bonds.

**Principal amount outstanding as of October 1, 2015** \$ 10,066,371.95  
**Addition (Payments)**  
**Principal amount outstanding as of October 1, 2016** \$ 10,066,371.95

**Final Maturity Date** February 1, 2026

**Interest Rate** Varies between 4.000% and 5.660%

**Revenues Pledged** Principal and interest on the road bonds are payable from the proceeds of a continuing, direct annual ad valorem tax, levied without legal limit as to rate or amount, against taxable property located within the County.

**Sources and Uses**

**Sources:**

The Bonds	\$ 26,151,371.95
Accrued Interest	47,152.15
Premium	<u>522,307.60</u>
<b>Total Sources</b>	<b><u>\$ 26,720,831.70</u></b>

**Uses:**

Project Fund Deposits	
Construction Fund	\$ 26,297,520.49
(Accrued Interest)	47,152.15
Delivery Date Expenses	
Cost of Issuance	117,000.00
Underwriters' Discount	169,983.92
Bond Insurance	<u>89,175.14</u>
<b>Total Uses</b>	<b><u>\$ 26,720,831.70</u></b>

Fiscal Year	Interest Rate or Yield (1)	Principal	Interest			Total Debt Service
			February 1	August 1	Total Interest	
2016	-	-	-	-	-	-
2017	0.05380	1,258,169.60	1,661,830.40	-	1,661,830.40	2,920,000.00
2018	0.05450	1,191,623.00	1,758,377.00	-	1,758,377.00	2,950,000.00
2019	0.05500	1,130,850.40	1,849,149.60	-	1,849,149.60	2,980,000.00
2020	0.05570	1,068,098.50	1,941,901.50	-	1,941,901.50	3,010,000.00
2021	0.05600	1,015,177.60	2,024,822.40	-	2,024,822.40	3,040,000.00
2022	0.05620	966,190.40	2,103,809.60	-	2,103,809.60	3,070,000.00
2023	0.05630	921,041.00	2,178,959.00	-	2,178,959.00	3,100,000.00
2024	0.05630	879,749.10	2,250,250.90	-	2,250,250.90	3,130,000.00
2025	0.05650	837,648.90	2,327,351.10	-	2,327,351.10	3,165,000.00
2026	0.05660	797,823.45	2,397,176.55	-	2,397,176.55	3,195,000.00
<b>Totals</b>		<b><u>\$ 10,066,371.95</u></b>	<b><u>\$ 20,493,628.05</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 20,493,628.05</u></b>	<b><u>\$ 30,560,000.00</u></b>

(1) Interest rate for current-interest bonds; yield for capital-appreciation bonds.

The bonds maturing in 2017 through 2026 are Capital Appreciation Bonds.

The principal due in fiscal years 2012 through 2016 was refunded by the Unlimited Tax Road Refunding Bonds Series 2004A (Fund 4370) in August, 2004. See the detail for that debt issue in this report.

Statutory authority for issuance: Chaps. 1471 and 1473, Texas Government Code.

**Optional Redemption Provisions:**

The capital-appreciation bonds are not subject to redemption prior to maturity.

**Unlimited Tax Road Refunding Bonds Series 2004A (Fund 4370)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** Unlimited Tax Road Refunding Bonds series 2004B \$10,129,988

**Purpose** The bonds are being issued to refund a portion of the county's outstanding Unlimited Tax Road Bonds, Series 2001.

**Principal amount outstanding as of October 1, 2015** \$ 2,790,000.00  
**Addition (Payments)** \$ 2,790,000.00  
**Principal amount outstanding as of October 1, 2016** \$ -

**Final Maturity Date** February 1, 2016

**Interest Rate** Varies between 3.000% and 5.500%

**Revenues Pledged** Principal and interest on the Bonds is payable from the proceeds of a continuing direct annual ad valorem tax levied, without legal limit as to rate or amount, against all taxable property in the County.

**Sources and Uses**

**Sources:**

The Bonds	\$	10,129,988.00
Original Issue Premium		114,522.55
Accrued Interest		30,529.51
<b>Total Sources</b>	<b>\$</b>	<b><u>11,275,040.06</u></b>

**Uses:**

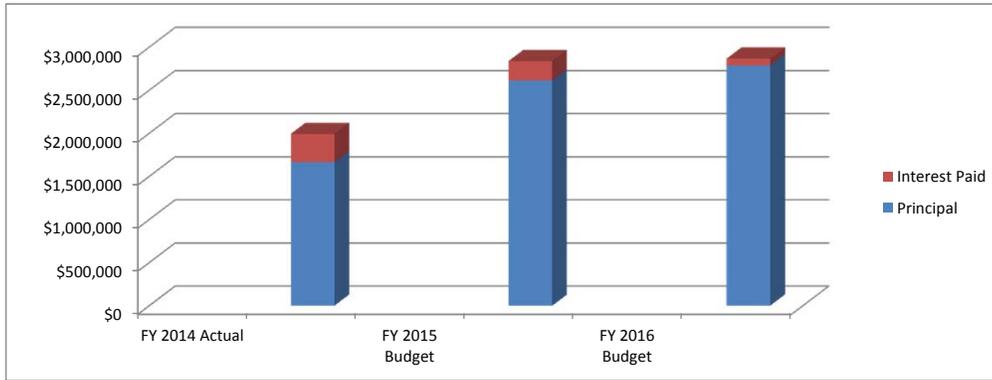
Deposit to Escrow Fund	\$	11,093,228.91
Underwriter's Discount		52,391.86
Deposit to Other Funds		30,529.51
Costs of Issuance		98,889.78
<b>Total Uses</b>	<b>\$</b>	<b><u>11,275,040.06</u></b>

**Revenues**

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
Ad Valorem Taxes	1,845,434	2,878,701	-
Interest	19,426	24,294	350
	<u>\$ 1,864,861</u>	<u>\$ 2,902,995</u>	<u>\$ 350</u>

**Expenditures**

Principal	1,665,000	2,615,000	2,790,000
Interest Paid	329,640	225,400	76,725
Paying Agent Fees	323	500	500
	<u>\$ 1,994,963</u>	<u>\$ 2,840,900</u>	<u>\$ 2,867,225</u>



Fiscal Year	Interest Rate or Yield (1)	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.05500	2,790,000.00	76,725.00	-	76,725.00	2,866,725.00
<b>Totals</b>		<b>\$ 2,790,000.00</b>	<b>\$ 76,725.00</b>	<b>\$ -</b>	<b>\$ 76,725.00</b>	<b>\$ 2,866,725.00</b>

(1) Interest rate for current-interest bonds; yield for capital-appreciation bonds.

The bonds maturing in 2012 are Capital Appreciation Bonds.

The bonds maturing in 2014 include \$1,165,000.00 at 3.625% and \$500,000.00 at 4.5%.

The bonds refunded the principal due in fiscal years 2012 through 2016 of the Unlimited Tax Road Bonds Series 2001 (a total of \$10,130,000 was refunded).

Statutory authority for issuance: Chap. 1207, Texas Government Code.

Optional Redemption Provisions:

The bonds are not subject to redemption prior to their scheduled maturity.

**Unlimited Tax Road Bonds Series 2009A (Fund 4371) ("Build America Bonds")  
Debt Service Requirements  
At September 30, 2015**

**Original Issue Amount** Unlimited Tax Road Bonds, Series 2009A \$75,000,000

**Purpose** The Series 2009A Bonds are being issued to (i) construct, purchase, maintain and/or operate macadamized, graveled, and paved roads and turnpikes, (ii) pay for professional services rendered in connection with the aforementioned projects, (iii) pay the costs associated with the issuance of the Series 2009A Bonds and (iv) pay a portion of the interest on the Series 2009A Bonds.

<b>Principal amount outstanding as of October 1, 2015</b>	\$ 60,965,000.00
<b>Addition (Payments)</b>	3,070,000
<b>Principal amount outstanding as of October 1, 2016</b>	\$ 57,895,000.00

**Final Maturity Date** February 1, 2029

**Interest Rate** Varies between 1.248% and 6.205%.

**Revenues Pledged** Principal and interest on the Series 2009A Bonds is payable from the proceeds of a continuing, direct annual ad valorem tax levied, without limit as to rate or amount, against all taxable property within the County.

**Sources and Uses**

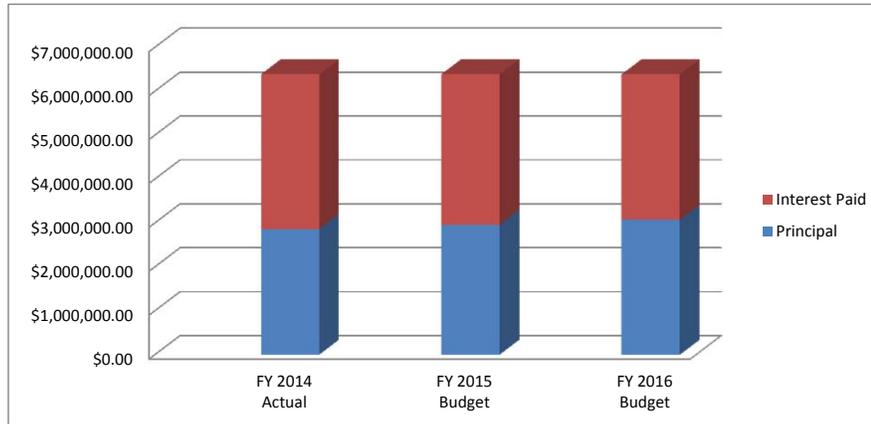
**Sources:**

The Bonds	\$ 75,000,000.00
Accrued Interest	289,032.17
<b>Total Sources</b>	<b>\$ 75,289,032.17</b>

**Uses:**

Capitalized Interest	\$ 3,408,095.08
Accrued Interest	289,032.17
Cost of Issuance	306,915.00
Underwriter's Discount	822,979.50
Additional Proceeds	70,462,010.42
<b>Total Uses</b>	<b>\$ 75,289,032.17</b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	5,046,987	5,194,601	-
Build America Bonds	1,144,135	1,112,567	1,076,783
Interest	32,933	35,000	6,500
	<u>\$ 6,224,054</u>	<u>\$ 6,342,168</u>	<u>\$ 1,083,283</u>
<b>Expenditures</b>			
Principal	2,865,000	2,960,000	3,070,000
Interest Paid	3,522,583	3,429,100	3,318,796
Paying Agent Fees	250	500	500
	<u>\$ 6,387,833</u>	<u>\$ 6,389,600</u>	<u>\$ 6,389,296</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.03900	3,070,000.00	1,689,330.50	1,629,465.50	3,318,796.00	6,388,796.00
2017	0.04200	3,195,000.00	1,629,465.50	1,562,370.50	3,191,836.00	6,386,836.00
2018	0.04508	3,340,000.00	1,562,370.50	1,487,086.90	3,049,457.40	6,389,457.40
2019	0.04708	3,495,000.00	1,487,086.90	1,404,814.60	2,891,901.50	6,386,901.50
2020	0.04908	3,665,000.00	1,404,814.60	1,314,875.50	2,719,690.10	6,384,690.10
2021	0.05108	3,855,000.00	1,314,875.50	1,216,418.80	2,531,294.30	6,386,294.30
2022	0.05308	4,060,000.00	1,216,418.80	1,108,666.40	2,325,085.20	6,385,085.20
2023	0.05408	4,285,000.00	1,108,666.40	992,800.00	2,101,466.40	6,386,466.40
2024	0.06205	4,540,000.00	992,800.00	851,946.50	1,844,746.50	6,384,746.50
2025	0.06205	4,835,000.00	851,946.50	701,940.63	1,553,887.13	6,388,887.13
2026	0.06205	5,140,000.00	701,940.63	542,472.13	1,244,412.76	6,384,412.76
2027	0.06205	5,470,000.00	542,472.13	372,765.38	915,237.51	6,385,237.51
2028	0.06205	5,820,000.00	372,765.38	192,199.88	564,965.26	6,384,965.26
2029	0.06205	6,195,000.00	192,199.88	-	192,199.88	6,387,199.88
<b>Totals</b>		<b>\$ 60,965,000.00</b>	<b>\$ 15,067,153.22</b>	<b>\$ 13,377,822.72</b>	<b>\$ 28,444,975.94</b>	<b>\$ 89,409,975.94</b>

The bonds maturing in 2011 through 2023 are serial bonds; those maturing in 2024 through 2029 are term bonds.

Through the "Build America Bonds" program, the county is eligible to receive a rebate from the IRS of 35% of the interest paid to bondholders. The interest income to the bondholders is not tax-exempt.

Statutory authority for issuance: Art. III, Sec. 52 of the Texas Constitution; Chap. 1471 of the Texas Government Code.

**Optional Redemption Provisions:**

The bonds maturing on and after February 1, 2020, are subject to redemption, at the option of the county, on February 1, 2019, or any date thereafter.

**Limited Tax Flood Control Bonds Series 2009C-1 (Fund 4390)**  
**Debt Service Requirements**  
**At September 30, 2015**

**Original Issue Amount** Limited Tax Flood Control Bonds, Series 2009 C-1, \$5,785,000

**Purpose** The Series 2009C Bonds are being used to (i) establish, construct, extend, maintain, or improve a seawall, breakwater, levee, floodway and/or drainway, (ii) pay for professional services rendered in connection with the aforementioned projects, (iii) pay the costs associated with the issuance of the Series 2009C Bonds and (iv) pay a portion of the interest on the Series 2009C Bonds.

**Principal amount outstanding as of October 1, 2015** \$ 2,750,000.00  
**Addition (Payments)** \$ 655,000.00  
**Principal amount outstanding as of October 1, 2016** \$ 2,095,000.00

**Final Maturity Date** February 1, 2019

**Interest Rate** Varies between 2.000% and 3.500%

**Revenues Pledged** Principal of and interest on the Series 2009C bonds is payable from the proceeds of a continuing, direct ad valorem tax levied, within the limits prescribed by law, against all taxable property located within the County.

**Sources and Uses**

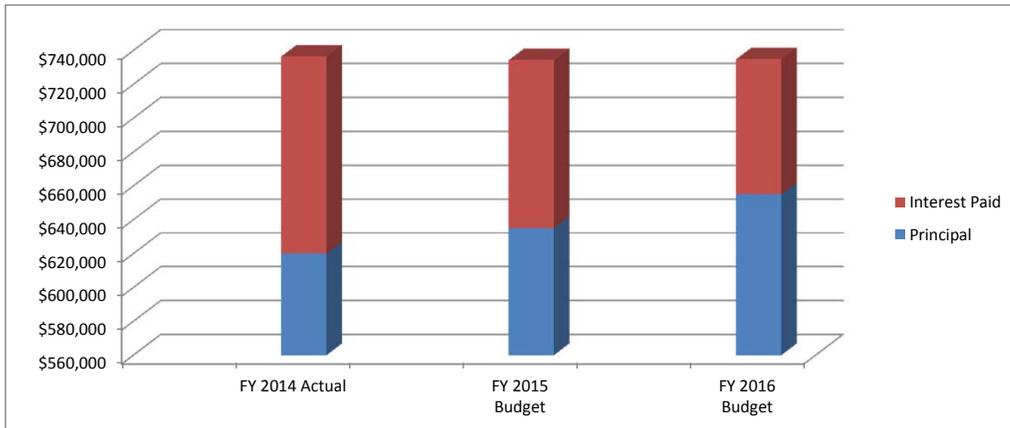
**Sources:**

The Bonds	\$ 5,785,000.00
Accrued Interest	12,425.00
Premium	75,780.70
<b>Total Sources</b>	<b>\$ 5,873,205.70</b>

**Uses:**

Capitalized Interest	\$ 262,877.73
Accrued Interest	12,425.00
Costs of Issuance	24,975.00
Underwriter's Discount	40,294.20
Additional Proceeds	5,532,633.77
<b>Total Uses</b>	<b>\$ 5,873,205.70</b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	696,023	742,237	-
Interest	183	-	-
	<u>\$ 696,206</u>	<u>\$ 742,237</u>	<u>\$ -</u>
<b>Expenditures</b>			
Principal	620,000	635,000	655,000
Interest Paid	116,400	99,200	79,775
Paying Agent Fees	250	500	500
	<u>\$ 736,650</u>	<u>\$ 734,700</u>	<u>\$ 735,275</u>



Fiscal Year	Interest Rate	Principal	Interest		Total Interest	Total Debt Service
			February 1	August 1		
2016	0.03000	655,000.00	44,800.00	34,975.00	79,775.00	734,775.00
2017	0.03000	675,000.00	34,975.00	24,850.00	59,825.00	734,825.00
2018	0.03500	700,000.00	24,850.00	12,600.00	37,450.00	737,450.00
2019	0.03500	720,000.00	12,600.00	-	12,600.00	732,600.00
<b>Totals</b>		<b>\$ 2,750,000.00</b>	<b>\$ 117,225.00</b>	<b>\$ 72,425.00</b>	<b>\$ 189,650.00</b>	<b>\$ 2,939,650.00</b>

All of these bonds are serial bonds.

Statutory authority for issuance: Art. XI, Sec. 7 of the Texas Constitution; Chap. 571 of the Texas Local Government Code.

Optional Redemption Provisions:

These bonds are not callable.

**Limited Tax Flood Control Bonds Series 2009C-2 (Fund 4393) ("Build America Bonds")  
Debt Service Requirements  
At September 30, 2015**

**Original Issue Amount** Limited Tax Flood Control Bonds Series 2009C-2, \$9,215,000

**Purpose** The Series 2009C Bonds are being used to (i) establish, construct, extend, maintain, or improve a seawall, breakwater, levee, floodway and/or drainway, (ii) pay for professional services rendered in connection with the aforementioned projects, (iii) pay the costs associated with the issuance of the Series 2009C Bonds and (iv) pay a portion of the interest on the Series 2009C Bonds.

**Principal amount outstanding as of October 1, 2015**  
**Addition (Payments)**  
**Principal amount outstanding as of October 1, 2016**

**Final Maturity Date** February 1, 2029

**Interest Rate** 6.205%

**Revenues Pledged** Principal of and interest on the Series 2009C bonds is payable from the proceeds of a continuing, direct ad valorem tax levied, within the limits prescribed by law, against all taxable property located within the County.

**Sources and Uses**

**Sources:**

The Bonds	\$	9,215,000.00
Accrued Interest		44,472.61
Premium		-
<b>Total Sources</b>	<b>\$</b>	<b><u>9,259,472.61</u></b>

**Uses:**

Capitalized Interest	\$	418,741.28
Accrued Interest		44,472.61
Costs of Issuance		38,017.50
Underwriter's Discount		101,284.00
Additional Proceeds		8,656,957.22
<b>Total Uses</b>	<b>\$</b>	<b><u>9,259,472.61</u></b>

	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>
<b>Revenues</b>			
Ad Valorem Taxes	393,249	647,168	-
Build America Bonds	185,718	185,518	185,518
Interest	375	400	-
	<u>\$ 579,342</u>	<u>\$ 833,086</u>	<u>\$ 185,518</u>
<b>Expenditures</b>			
Principal	-	-	-
Interest Paid	571,791	571,800	571,791
Paying Agent Fees	250	500	500
	<u>\$ 572,041</u>	<u>\$ 572,300</u>	<u>\$ 572,291</u>

Fiscal Year	Interest Rate	Principal	Interest			Total Debt Service
			February 1	August 1	Total Interest	
2016	-	-	285,895.38	285,895.38	571,790.76	571,790.76
2017	-	-	285,895.38	285,895.38	571,790.76	571,790.76
2018	-	-	285,895.38	285,895.38	571,790.76	571,790.76
2019	-	-	285,895.38	285,895.38	571,790.76	571,790.76
2020	0.06205	685,000.00	285,895.38	264,643.25	550,538.63	1,235,538.63
2021	0.06205	730,000.00	264,643.25	241,995.00	506,638.25	1,236,638.25
2022	0.06205	775,000.00	241,995.00	217,950.63	459,945.63	1,234,945.63
2023	0.06205	825,000.00	217,950.63	192,355.00	410,305.63	1,235,305.63
2024	0.06205	880,000.00	192,355.00	165,053.00	357,408.00	1,237,408.00
2025	0.06205	935,000.00	165,053.00	136,044.63	301,097.63	1,236,097.63
2026	0.06205	995,000.00	136,044.63	105,174.75	241,219.38	1,236,219.38
2027	0.06205	1,060,000.00	105,174.75	72,288.25	177,463.00	1,237,463.00
2028	0.06205	1,130,000.00	72,288.25	37,230.00	109,518.25	1,239,518.25
2029	0.06205	1,200,000.00	37,230.00	-	37,230.00	1,237,230.00
<b>Totals</b>		<b>\$ 9,215,000.00</b>	<b>\$ 2,862,211.41</b>	<b>\$ 2,576,316.03</b>	<b>\$ 5,438,527.44</b>	<b>\$ 14,653,527.44</b>

All of these bonds are term bonds.

Through the "Build America Bonds" program, the county is eligible to receive a rebate from the IRS of 35% of the interest paid to bondholders. The interest income to the bondholders is not tax-exempt.

Statutory authority for issuance: Art. XI, Sec. 7 of the Texas Constitution; Chap. 571 of the Texas Local Government Code.

Optional Redemption Provisions:

The bonds maturing on and after February 1, 2020, are subject to redemption, at the option of the county, on February 1, 2019, or any date thereafter.



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# Galveston County, Texas

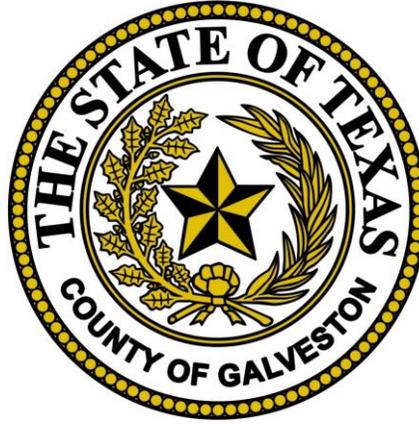
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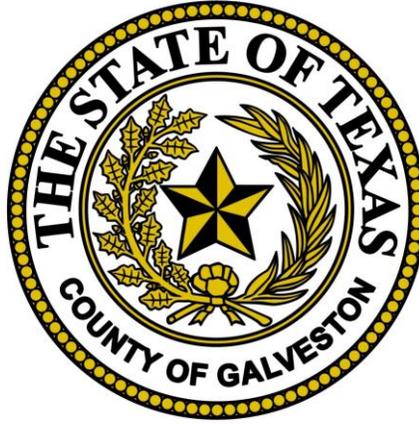
# Galveston County, Texas

## Budgeted Fund Balance Reserves

**Budgeted fund balance reserves:** A number of funds appear to indicate a budget greater than estimated revenues and fund balances. In all cases this is merely a reflection of budgeting Fund Balance reserves as an appropriation in the fund based upon estimates of available fund balance. Texas Statutes only allow for a mid-year increase in the total budget for a fund if new revenues can be identified, or an emergency can be declared requiring the expenditure. Though budgeting Fund Balance reserves allows for additional budget flexibility, the Galveston County Commissioners Court requires all departments to remain within their adopted budgets.

Fund	Description	Budgeted Fund Balance Reserves
1101	General Fund	\$19,404,977
1202	Juvenile Justice Fund	\$2,000,000
1203	Indigent Health Care Fund	\$6,400,000
1204	Beach Maintenance Road & Bridge	\$30,000
1206	Child Welfare Fund	\$75,000
2101	County Records Management Fund	\$200,000
2102	County Clerk Records Mgmt. Fund	\$231,000

2105	District Clerk Child Support IV-D	\$75,000
2106	District Clerk Records Mgmt Fund	\$20,000
2205	Courthouse Security Fund	\$165,000
2212	Mediation Services Program Fund	\$750,000
2216	Probate Fund	\$200,000
2260	Emergency Management Fund	\$1,000,000
2301	Road & Bridge Fund	\$1,631,432
2303	Farm to Market Lateral Road Fund	\$983,000
2341	Road District #1 Fund	\$325,000
2370	Flood Control Fund	\$466,711
2410	Mosquito Control District Fund	\$300,000
2601	Beach and Parks Fund	\$1,391,300
2621	Galveston County Museum	\$500
3100	County Capital Projects Fund	\$500,000
3101	Capital Replenishment	\$525,000
6123	Group Insurance Fund	\$3,000,000
6130	Self Insurance Reserve Fund	\$750,000
<b>Total Budgeted Fund Balance Reserves</b>		<b>\$40,423,920</b>



# Galveston County, Texas

## Inter-fund Transfers

**Inter-fund Transfers** are done as a means of providing support for another fund. The total inter-fund Transfers budgeted in Fiscal Year 2016 is \$9,179,220. The following funds are primarily funded by transfers from the General Fund:

- Juvenile Justice
- Indigent Health Care
- Beach Maintenance Road & Bridge
- Child Welfare
- Economic Development
- County Capital Projects
- Capital Replenishment

Internal Service Funds are funded by operating funds that are funded by ad valorem taxes (primarily the General Fund.)

# Galveston County, Texas

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# Galveston County, Texas

## General Fund

**The General Fund** is the County's primary operating fund, accounts for all financial resources except those required to be accounted for in another fund. The General Fund is defined as a Major fund, and is the chief operating fund of the county. It is generally funded by a combination of Ad Valorem Tax Revenues and Charges for Services. Its scope includes nearly all aspects of county business including the Court System, Law Enforcement, Parks, Senior Services, Facilities, etc.... The General Fund is also the main source of funding for many special revenue funds. In addition, the General Fund provides funding for all internal service funds including Group Insurance/Workers Compensation/Unemployment Fund and the Self-Insurance Fund.

The following section presents an overview of each department within the General Fund. Specific information relative to each department may include the following:

- Mission Statement
- Description of Services
- 3 Year – FY2014 to FY2016 Expenditure Budget Summary
- Workload Indicators
- Organizational Charts

# General Government

## Mission Statement

To provide budgetary control and accountability for a number of projects and programs, which benefit the County as a whole.

## Description of Services

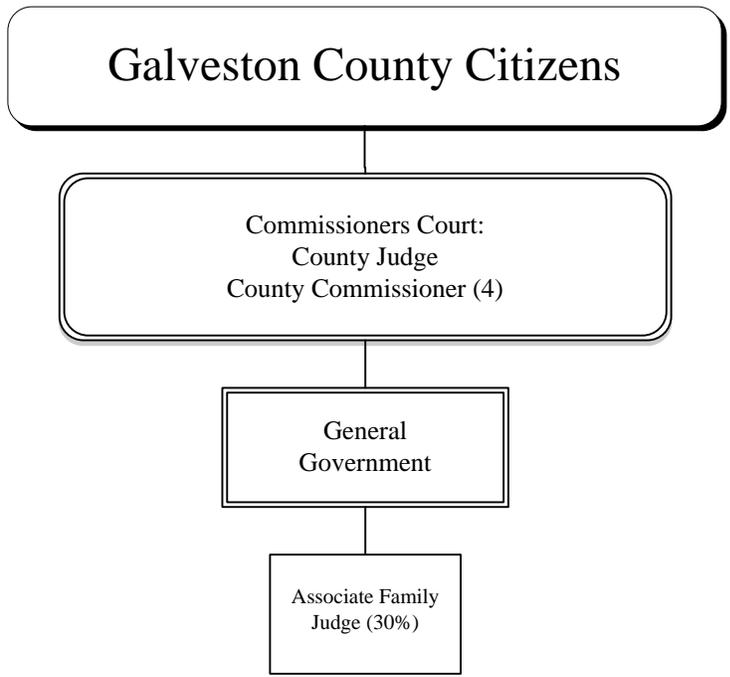
The General Government department is under the budgetary control and authority of the Director of Finance & Administration/Budget Officer. The General Government department contains appropriations for major areas of service delivery for the County, such as Group Health Insurance county employees in the General Fund, as well as Galveston County's proportionate membership of operating the Galveston County Central Appraisal District.

## Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>General Government</b>		
Fund/Department Number:	<b>1101-110000</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$4,966,595	\$5,885,880	\$7,021,175
Supplies:	\$22,916	\$27,827	\$27,900
Other Services and Charges:	\$3,144,708	\$2,473,054	\$2,942,603
Inter/Intragovernmental Expenses:	\$2,000	\$5,000	\$5,000
Other Expenses:	\$0	\$0	\$0
Capital Outlay:	\$0	\$11,186	\$0
Debt Service:	\$5,659,281	\$0	\$0
Other Financing Uses:	\$323,112	\$262,311	\$462,311
<b>Totals:</b>	<b>\$14,118,612</b>	<b>\$8,665,258</b>	<b>\$10,458,989</b>
Staffing (FTE):	5.0	3.0	1.3

**General Government**

**Organization Chart**



## County Judge

### Mission Statement

To provide effective leadership, planning and direction for all county departments.

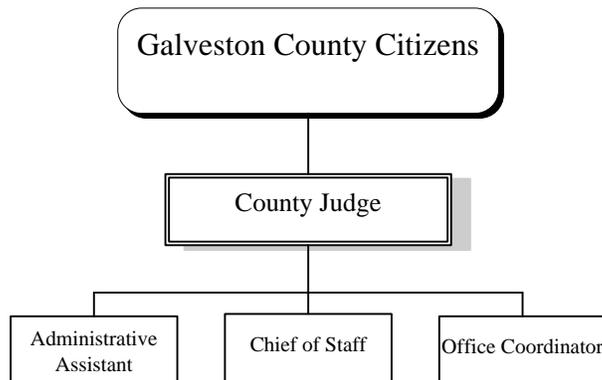
### Description of Service

The County Judge is elected countywide and provides oversight for all county departments through the statutory budget process. The County Judge also provides direction in the preparation of the county budget as well as the implementation, management and monitoring of the administrative functions of Commissioners' Court and the departments under their supervision.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>County Judge</b>		
Fund/Department Number:	<b>1101-111000</b>		
Description of Line Item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$375,450	\$400,100	\$410,800
Supplies:	\$3,384	\$3,600	\$4,600
Other Services and Charges:	\$13,330	\$18,000	\$17,000
<b>Totals:</b>	<b>\$392,164</b>	<b>\$421,700</b>	<b>\$432,400</b>
Staffing (FTE):	4.0	5.0	4.0

### Organization Chart



## County Commissioners Precincts 1, 2, 3 & 4

### Mission Statement

To aid the County Judge in providing effective leadership, planning and direction of County operations, while acting as the “voice” of their respective constituents.

### Description of Services

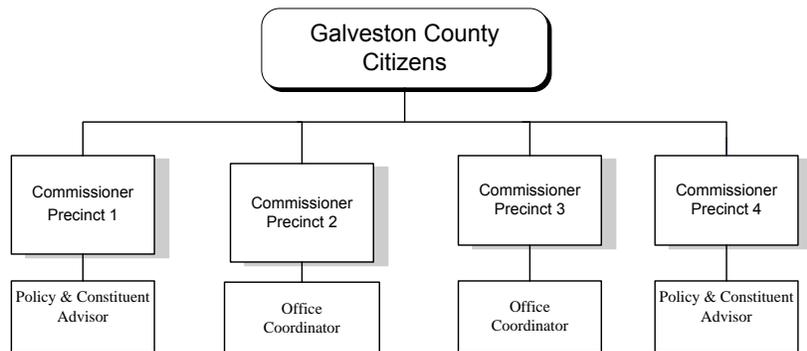
Commissioners’ Court is comprised of the County Judge and four Commissioners elected from individual precincts, which cover specific geographical land and wet areas within the county. County Commissioners working as a team with the County Judge provide overall management and governance of the departments of Galveston County charged with providing services involving public safety, health and social services, conservation, and cultural and recreation programs for the citizens of Galveston County. Commissioners provide input and direction for the annual budget as well as ongoing budgetary decisions, tax and revenue decisions, and personnel decisions that do not involve an elected or appointed official, other statutory boards or commissions throughout the fiscal year. The County Commissioners also provide input, direction, and approval of proposed county policies and procedures as presented to the full court from time-to-time by county executive, administrative, and financial management personnel. The constitutional and statutory duties of the Commissioners’ Court include dividing the county into constable and Justice of the Peace precincts, establishing and maintaining roads, providing necessary buildings and managing public lands held by the county.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Commissioners Court Precincts 1 - 4</b>		
Fund/Department Number:	<b>1101-111101, 111102, 111103 &amp; 111104</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$657,219	\$751,000	\$764,200
Supplies:	\$773	\$4,100	\$4,100
Other Services and Charges:	\$48,634	\$55,900	\$51,900
<b>Totals:</b>	<b>\$706,626</b>	<b>\$811,000</b>	<b>\$820,200</b>
Staffing (FTE):	8.0	8.0	8.0

## County Commissioners Precincts 1, 2, 3 & 4

### Organization Chart



## **County Clerk & Election Expense**

### **Mission Statement**

To provide the taxpayers of Galveston County and other agencies elected officials and departments with quality cost effective record keeping using the latest technology while maintaining and preserving the integrity and safekeeping of all records.

### **Description of Services County Clerk**

This department serves as the clerk for three County Courts, all hearing misdemeanor and civil dockets, a Probate Court and Commissioners' Court. The County Clerk records and keeps records pertaining to each of these courts. Other responsibilities include recording and record keeping of real and personal property records, vital statistics, issuing marriage licenses, business names and administering other miscellaneous licensing and recording requirements. The history of the county is also kept in the county records.

### **Description of Services Elections**

This division administers all county, state and federal elections. Elections division is responsible for processing applications for; ballots by mail, early voting procedures and general election procedures, including setting up and staffing voting locations. Other responsibilities include conducting training programs for election officers, tabulating unofficial returns, transmitting copy of returns after votes canvassed to the Secretary of State in certain elections. The Elections division also contracts out to entities to perform city, school, mud, water and bond elections.

### **Goals & Objectives**

- To continue to provide quality election services to local entities and all the tax payers of Galveston County.
- Conduct lessons learned conference post November 4<sup>th</sup>, 2014 election (for election workers and staff).
- Continue improvements to training for election workers.
- Prepare plan for disaster recovery.
- Conduct a process review in order to discover possible improvements to the ballot by mail process with an eye toward reducing staff intensive functions.
- Further improve the planning process, improving the preparedness and delivery of election services.

**County Clerk & Election Expense**

**Budget Summaries**

<b>Approved Budgets</b>			
Budget for:	<b>County Clerk</b>		
Fund/Department Number:	<b>1101-114000</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$2,051,589	\$2,082,300	\$2,015,400
Supplies:	\$25,421	\$29,500	\$29,500
Other Services and Charges:	\$10,218	\$7,510	\$10,120
<b>Totals:</b>	<b>\$2,087,228</b>	<b>\$2,119,310</b>	<b>\$2,055,020</b>
Staffing (FTE):	43.0	43.0	41.0

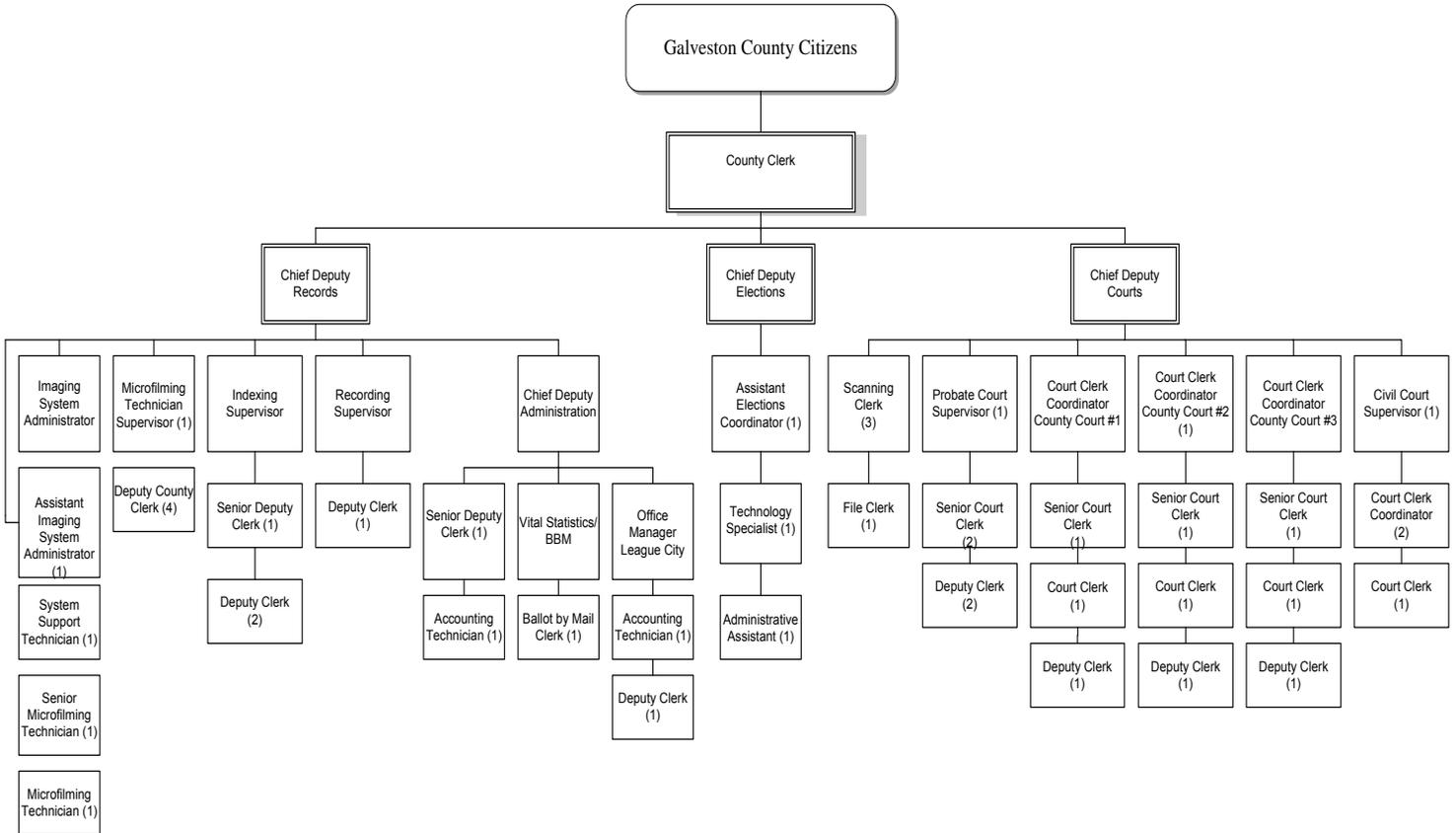
<b>Approved Budgets</b>			
Budget for:	<b>County Clerk Election Expense</b>		
Fund/Department Number:	<b>1101-114030</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$607,435	\$706,200	\$759,800
Supplies:	\$1,541	\$3,000	\$3,000
Other Services and Charges:	\$147,943	\$153,400	\$190,228
Capital Outlay:	\$0	\$25,000	\$0
<b>Totals:</b>	<b>\$756,919</b>	<b>\$887,600</b>	<b>\$953,028</b>
Staffing (FTE):	5.0	5.0	6.0

# County Clerk & Election Expense

## Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Total Marriage License	2,100	2,406	2,526
Marriage License	2,004	2,300	2,400
Informal Marriage License	96	106	126
Real Property Records (Real Records Property & Governmental)	72,843	74,050	75,213
Elections (State, County, Federal and other jurisdictions)	8	5	5

## Organization Chart



# Veterans Services

## Mission Statement

To provide assistance, counseling, and guidance to all Galveston County Veterans and their survivors in all matters pertaining to benefits and entitlements from the Department of Veterans Affairs and the State of Texas, and to discourage the submission of frivolous claims.

## Description of Services

Assist veterans and survivors in developing claims, obtaining supporting documents and representation before the Houston VA Regional Office and the Houston VA Medical Center.

## Goals & Objectives

- To promote a paperless environment whenever possible.
- To support VA initiatives for express lane and fully developed claims.
- To support VA initiatives and programs for paperless claims.
- To encourage and assist Veterans to establish premium accounts in the “ebenefits” portal enabling them to create and track their claims on line.
- To encourage and assist Veterans to establish premium accounts in the “myhealthyvet” web based program to enable them to track their VA health care appointments, reorder VA prescriptions, and use secure messaging to communicate with their primary care team.
- To disseminate as widely as possible new and changing information distributed by the Federal, State and County governments.
- To promote and support the Galveston County Veteran Treatment Court for Veterans suffering from Post-Traumatic-Stress-Disorder and Traumatic Brain Injury by providing a representative to the Veteran Treatment Court Team.
- To promote and support the Galveston County Drug Treatment Court by providing a representative on the steering committee.
- To promote the Galveston County Clerks “Thank a Veteran Program”.
- To promote the Galveston County Hurricane Ike Recovery Program’s salute to veterans initiative.
- To receive and forward to proper authority clients’ concerns and complaints regarding the Veterans Benefits Administration and the Veterans Health Administration.
- To provide a progressive and challenging team oriented work environment.
- To increase knowledge and professionalism of staff by increasing the quality, quantity and diversity of training and determining career goals.
- To provide counseling to Veterans, their widows, and orphans regarding their claims with the VA.

# Veterans Services

## Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Veterans Department</b>		
Fund/Department Number:	<b>1101-117500</b>		
Description of Line Item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$143,000	\$152,200	\$159,100
Supplies:	\$6,270	\$2,729	\$2,200
Other Services and Charges:	(\$432)	\$4,100	\$4,500
<b>Totals:</b>	<b>\$148,838</b>	<b>\$159,029</b>	<b>\$165,800</b>
Staffing (FTE):	3.0	3.0	3.0

## Performance Measures

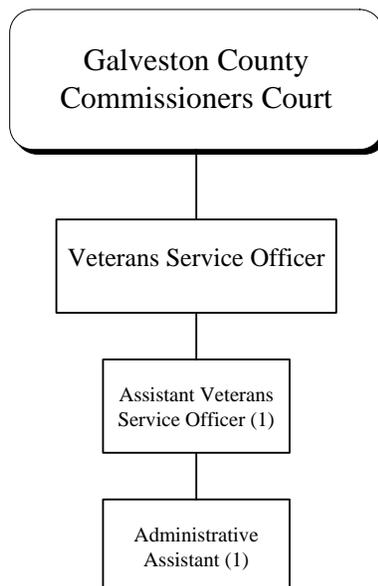
Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
New Client Contacts	512	400*	420
Existing Client Contacts	4,676	3,950**	4,000
Forms Prepared	2,226	1,730***	1,750

\*Actual count as of 05/31/2015= 260

\*\*Actual count as of 05/31/2015 = 2638

\*\*\*Actual count as of 05/31/2015 = 1154

## Organization Chart



## **District Courts 10th, 56th, 122nd, 212th, 306th & 405th**

### **Mission Statement**

To assure justice is carried out consistently and within the requirements of law by swift, fair, and effective resolution of civil, criminal, family, and juvenile actions.

### **Description of Services**

District courts are the trial courts of general jurisdiction of Texas. Galveston County is served by six district judges. District judges are elected and are employees of the State of Texas, although their staffs may be employees of specific counties in which they hear cases.

District courts have original jurisdiction in all felony criminal, civil and family law cases. The Legislature has authorized the appointment of associate judges to assist the district courts in a variety of cases, including civil, family, juvenile and criminal matters.

Generally, associate judges are appointed by the court or courts they serve and can be either county or state employees. Associate judges hear cases referred to them by district judges.

### **Goals & Objectives**

- Conduct Courts that are open to every person injured in their lands, goods, person or reputation so they will have a remedy by due course of law.
- Grant to all parties due process and a fair opportunity to be heard at a meaningful time, place and manner.
- Correctly apply the rules, statutes, common law, and Constitutions of this State and the United States.
- Duly and fairly administer the administrative duties of the District Courts.

**District Courts 10th, 56th, 122nd, 212th, 306th & 405th**

**Budget Summary / District Courts 10<sup>th</sup>, 56<sup>th</sup>, 122<sup>nd</sup>, 212<sup>th</sup>, 306<sup>th</sup> and 405<sup>th</sup>**

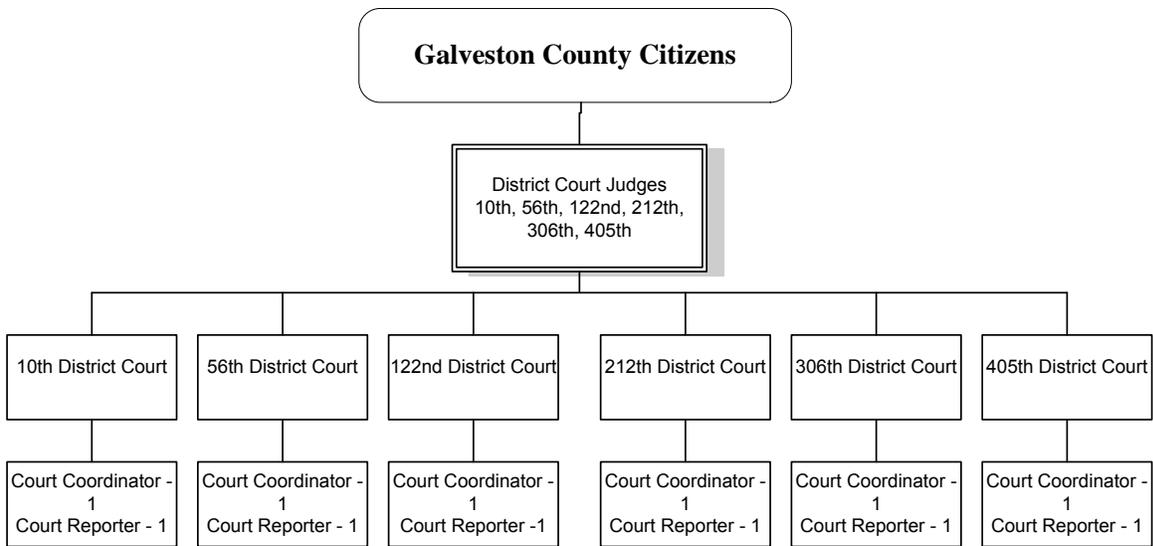
<b>Approved Budgets</b>			
Budget for:	<b>10th, 56th, 122nd, 212th, 306th &amp; 405th District Courts</b>		
Fund/Department Number:	<b>1101-121100, 121200, 121300, 121400, 121500, &amp; 121600</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$1,109,393	\$1,214,552	\$1,181,152
Supplies:	\$0	\$9,000	\$9,000
Other Services and Charges:	\$0	\$8,500	\$0
<b>Totals:</b>	<b>\$1,109,393</b>	<b>\$1,232,052</b>	<b>\$1,190,152</b>
Staffing (FTE):	19.0	24.2	18.5

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Civil Cases Filed	1,418	1,484	1,646
Civil Cases Closed	1,620	1,682	1,761
Criminal Cases Filed	4,730	5,137	5,338
Criminal Cases Closed	3,517	3,983	4,170
Tax Cases Filed	778	869	896
Tax Cases Closed	759	759	785
Juvenile Petitions Filed	181	164	200
Juvenile Dispositions	154	172	190
Family Cases Filed	2,632	2,500	1,700
Family Cases Closed	2,443	2,400	2,600

**District Courts 10th, 56th, 122nd, 212th, 306th & 405th**

**Organization Chart**



## Court Administration Office

### Mission Statement

The District and County Courts assure justice is done consistently and within the requirements of law by swift, fair, and effective resolution of civil, criminal, family and juvenile actions.

### Description of Services

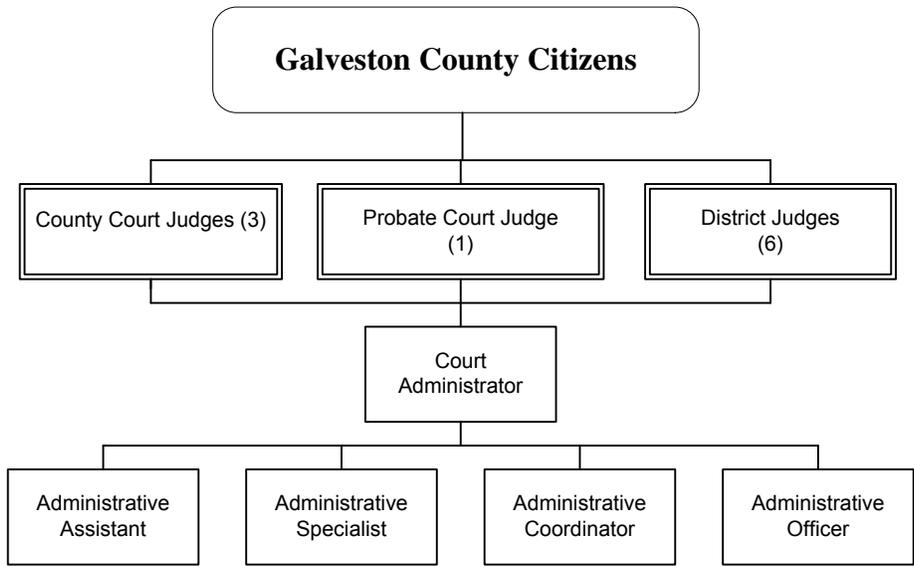
The Court Administration Office was established to assist District Courts, County Courts, Justice Courts and Pre-Trial Services in many areas including: budget, accounts payable, education, research, grant funding, implementation and supervision of required programs and overall daily operations and procedures.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Court Administration Office</b>		
Fund/Department Number:	<b>1101-121900</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$0	\$0	\$312,000
Supplies:	\$0	\$0	\$10,000
Other Services and Charges:	\$0	\$0	\$3,165,000
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,487,000</b>
Staffing (FTE):	0.0	0.0	5.0

**Court Administration Office**

**Organization Chart**



## County Courts 1, 2 & 3

### Mission Statement

To assure justice is done consistent with the requirements of law by swift, fair, and effective resolution of civil, criminal, family, and juvenile actions.

### Description of Services

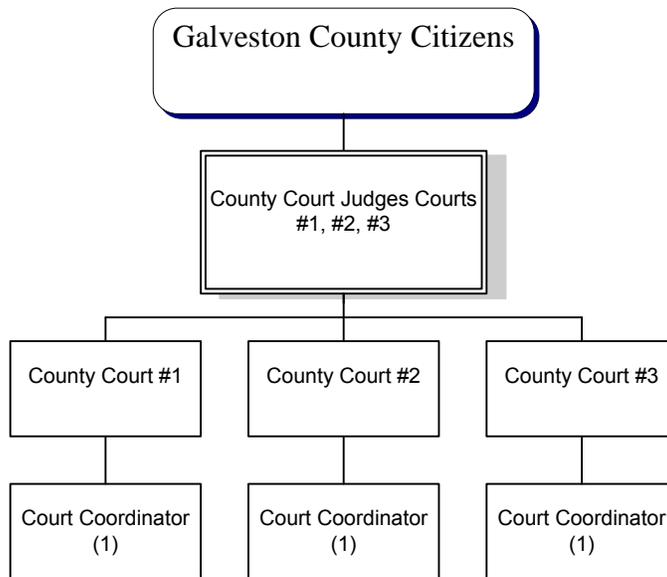
County Courts at Law have the most diverse caseloads of any courts in the County. Each court may hear civil, criminal, family, and juvenile matters. The task of scheduling these very different cases in an orderly manner is difficult at best. In addition, the complexity of many cases is similar to cases handled by the District Courts. The increased complexity, combined with the ever-increasing caseloads, has put a further burden on these courts.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>County Courts 1, 2 &amp; 3</b>		
Fund/Department Number:	<b>1101-122100, 122200 &amp; 122400</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$1,069,130	\$1,157,255	\$1,190,656
Supplies:	\$0	\$4,500	\$4,500
Other Services and Charges:	\$0	\$5,250	\$0
<b>Totals:</b>	\$1,069,130	\$1,167,005	\$1,195,156
Staffing (FTE):	3.0	3.2	3.2

**County Courts 1, 2 & 3**

**Organization Chart**



## Probate Court

### Mission Statement

To provide attorneys and the general public with courteous, professional and proficient services that facilitate proceedings for the administration of decedent's estates (testate and intestate), testamentary trusts, guardianships (minor and incompetent), civil mental health commitment proceedings (mental, alcohol, and drug), and any other related proceedings held in the Probate Court of Galveston County.

### Description of Services

The Probate Court has exclusive jurisdiction in Galveston County for all cases affecting persons involved in a decedents' estate, guardianship, or mental health commitment. The Court also oversees various trusts, applications for protective orders filed by Adult Protective Services, delayed birth and delayed death certificates. Additionally, any case involving an estate or guardianship, such as a divorce, personal injury, wrongful death, can be heard in the Probate Court.

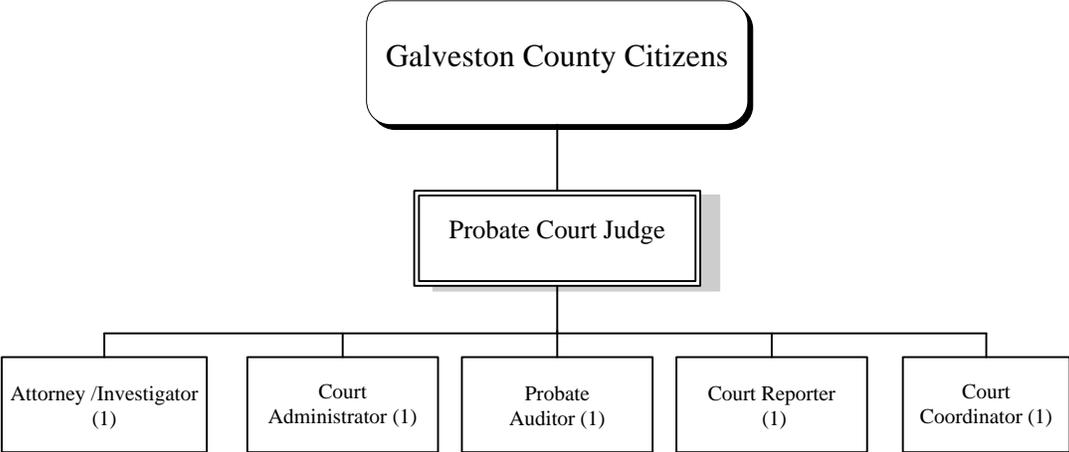
The Probate Court has the unique responsibility of auditing all guardianship cases, assuring the Wards finances are all accounted for and that the Ward lives in a safe environment. Dependent Administrators of Estate are also monitored through annual accountings. Distinctive from other types of cases, probate cases do not always conclude quickly. Estates are reviewed annually until the assets are distributed to the heirs or beneficiaries. Guardianship cases remain active for many years throughout the life of the Ward. Our goal is to assure justice is done consistent with the requirements of the law in a fair and effective manner.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Probate Court</b>		
Fund/Department Number:	<b>1101-122300</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$541,302	\$552,900	\$560,800
Supplies:	\$2,355	\$3,600	\$3,600
Other Services and Charges:	\$78,875	\$75,500	\$74,900
<b>Totals:</b>	<b>\$622,532</b>	<b>\$632,000</b>	<b>\$639,300</b>
Staffing (FTE):	6.0	6.0	6.0

**Probate Court**

**Organization Chart**



## Justice Courts Precincts 1, 2, 3 & 4

### Mission Statement

To provide citizens and businesses within the precinct with quality, cost efficient, civil, criminal and administrative due process, as well as, serve as a vital information source to the community.

### Description of Services

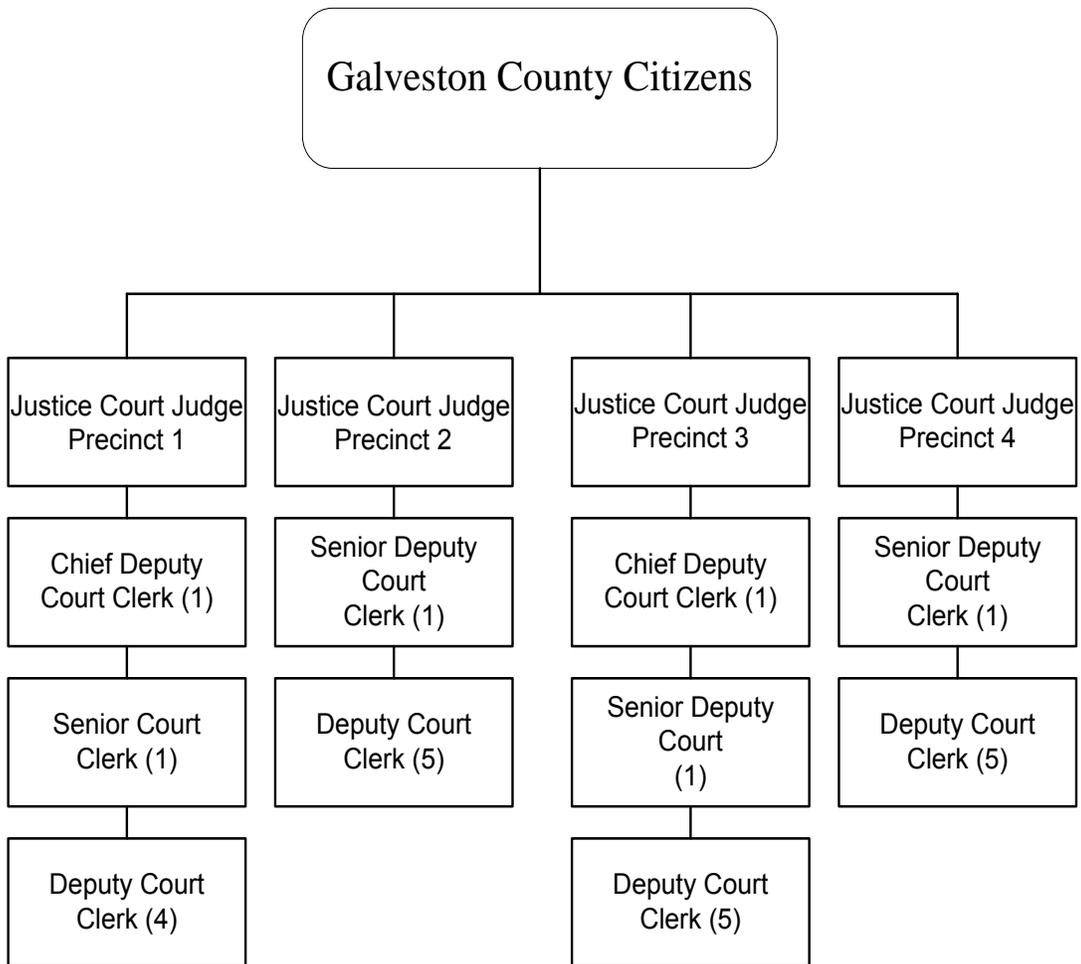
The Justice Court provides the residents, businesses, and law enforcement agencies with an accessible, professionally staffed precinct office, where they can file and have heard small claims and civil suits, bad checks, and other misdemeanors for prosecution, and file and process felony and higher misdemeanor charges that originate in Justice Court then are forwarded to higher courts for trial. The Justice Court maintains computerized and other vital records of all cases filed. An aggressive program in dealing with juvenile issues such as truancy and Class C misdemeanors is pursued. Justice Courts issue warrants and perform magistrate duties. Additionally, administrative hearings are held for suspension of driver's license, property seizure hearings, and juvenile issues such as failure to attend school. Emergency protective orders are issued as well as peace bonds when necessary. These services are performed in a professional and efficient manner.

### Budget Summary / Justice Court Precincts 1, 2, 3 & 4

<b>Approved Budgets</b>			
Budget for:	<b>Justice Court-Precincts 1, 2, 3 &amp; 4</b>		
Fund/Department Number:	<b>1101-123111, 123201, 123301 &amp; 123401</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$0	\$1,057,960	\$1,664,700
Supplies:	\$0	\$28,500	\$32,375
Other Services and Charges:	\$0	\$15,000	\$19,900
<b>Totals:</b>	<b>\$0</b>	<b>\$1,101,460</b>	<b>\$1,716,975</b>
Staffing (FTE):	0.0	25.0	28.5

**Justice Courts Precincts 1, 2, 3& 4**

**Organization Chart**



## District Clerk

### Mission Statement

The mission of the District Clerk's office of Galveston County, Texas is to support the functions of the judiciary, serve the citizens of Galveston County, preserve and protect court and historical records within its custody and control, and promote justice for all by efficiently fulfilling its Constitutional and statutory duties.

### Description of Services

The District Clerk is the registrar, recorder, and custodian of all court records that are part of any cause of action in every civil, family, juvenile, tax, and criminal court proceeding in Galveston County. The District Clerk files, indexes, collects fees and secures all court records, including child support as ordered by the court. As custodian of the court registry, the District Clerk handles funds held in litigation and money awarded to minors. Additional responsibilities include managing the selection, summoning, and payment of all jurors for all courts (Justice of the Peace, County and District). As a Passport Acceptance Facility, we provide a vital service to the community by offering this service in both Galveston and League City offices for the public's convenience.

### Budget Summary

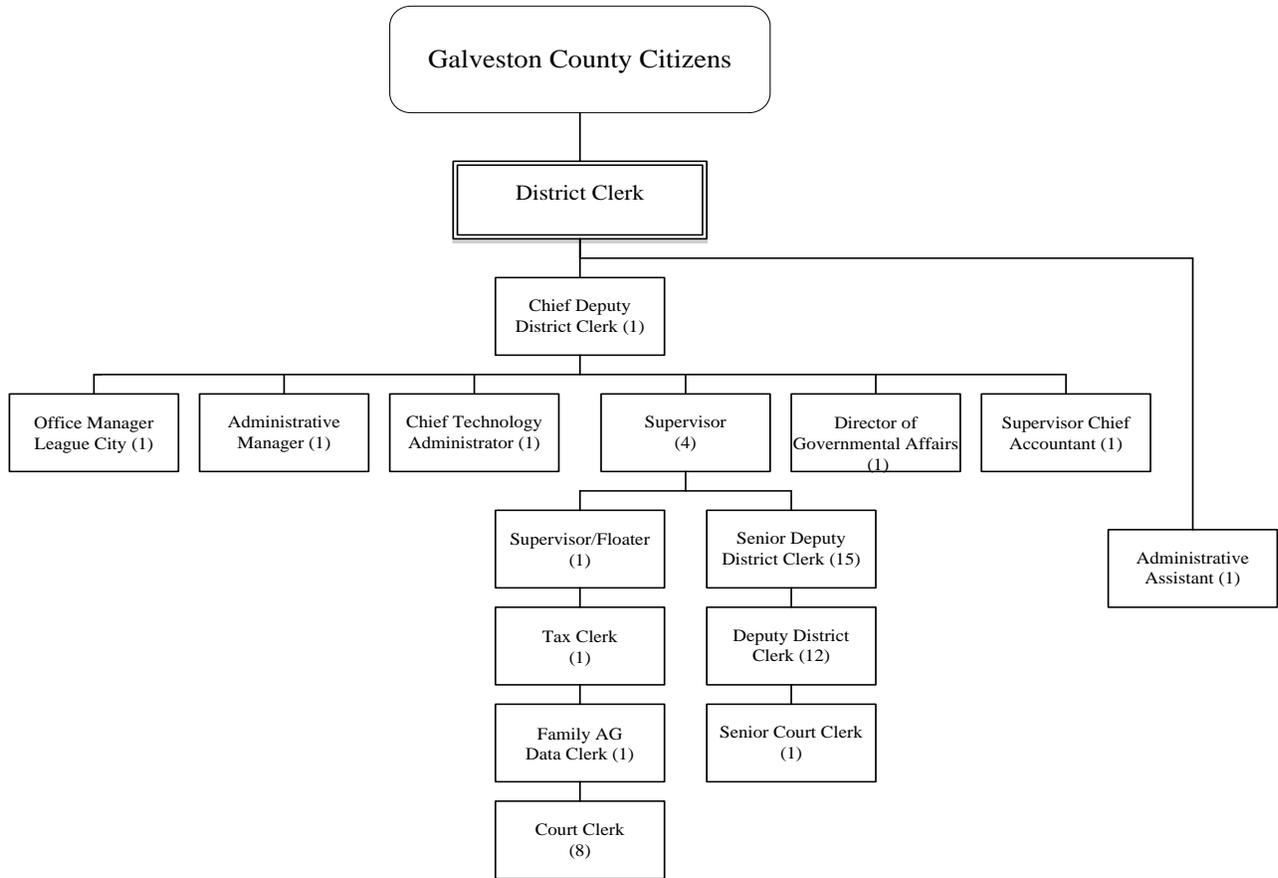
<b>Approved Budgets</b>			
Budget for:	<b>District Clerk</b>		
Fund/Department Number:	<b>1101-126100</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$2,635,559	\$2,605,100	\$2,733,909
Supplies:	\$89,459	\$89,000	\$82,000
Other Services and Charges:	\$410,656	\$397,400	\$463,955
Capital Outlay:	\$0	\$0	\$30,000
<b>Totals:</b>	<b>\$3,135,674</b>	<b>\$3,091,500</b>	<b>\$3,309,864</b>
Staffing (FTE):	50.5	50.5	52.0

# District Clerk

## Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Number of Cases Filed & Other Cases Reaching Docket	9,465	10,200	10,800
Number of Cases Disposed	8,337	9,200	10,000
Jurors Summoned	55,110	53,480	56,000

## Organization Chart



## District Attorney

### Mission Statement

The District Attorney (DA) is charged with preserving, protecting and defending the Constitution and laws of the United States and Texas. In doing so, they represent the State of Texas and its citizens in the prosecution of crimes committed in Galveston County. As prosecutors, they embrace the truth that their primary duty is not to convict, but to see that justice is done.

### Description of Services

The Galveston County Criminal District Attorney's Office is responsible for a number of duties in accomplishing their Mission Statement. Prosecution begins with the screening of all charges to determine if the elements of each offense are present to support probable cause for the charge. This Office prosecutes cases in the State Appellate Courts, six District Courts, three County Courts, one Family Law Court, all Juvenile Courts, and four Justice of the Peace Courts. The staff consists of the elected criminal district attorney, 41 assistant criminal district attorneys, 2 contract attorneys, 5 investigators, 3 victim assistance coordinators, 22 support staff and one grand jury bailiff.

At the felony level, the number of cases screened, investigated, filed, and prosecuted has risen from a consistent average of 2,400 per year from 1998-2001 to a current average of around 3,000 per year. Likewise, the misdemeanor caseload has risen from averaging 5,700-7,000 cases filed in the 1990's to a current average of almost 8,600 misdemeanors filed per year. The office also prosecutes both juvenile and CPS cases.

### Goals & Objectives for FY 2016

In addition to its continuing mission set forth above, the DA's Office also strives to accomplish the following in FY 2016:

- **Increase salaries for selected prosecutors and fraud examiner to remain competitive with surrounding counties.** The DA's Office has requested salary increases for many of their felony assistant district attorney positions and their fraud examiner position. Comparative salary studies show that these positions are paid significantly less than those in surrounding counties. Increasing their salaries is essential to retain these well-qualified, well-trained professionals in Galveston County.
- **Establish a civil paralegal position.** The DA's Office has renewed their request for a civil paralegal position to address the increasing civil workload in the office. Specifically, they have seen a dramatic increase in required CPS litigation to ensure the safety of children. Filings have increased steadily from 88 new petitions in 2011 to 138 in 2014. Year-to-date numbers for 2015 indicate that the

## District Attorney

annual total will more than double that of 2011, 2012, or 2013. A paralegal would greatly assist prosecutors in investigating, filing and resolving the increasing volume of these cases.

- **Establish an evidence analyst position.** This position has become necessary due to the ever-increasing volume of audio and video evidence generated by law enforcement in connection with criminal investigations. Recent legislation concerning body cameras is expected to further dramatically increase the volume of this evidence. Also, recent legislative changes (The Michael Morton Act) have increased the volume of documentation and audio/video evidence in criminal cases. Currently, five criminal investigators are responsible for obtaining, preparing, duplicating, redacting and managing audio/video evidence in all criminal cases; this consumes a tremendous amount of their time. Investigator resources would be better spent handling other aspects of case and trial preparation, including criminal investigation, locating and interviewing witnesses, process service, and coordinating efforts with other law enforcement agencies. Delegating audio/video evidence responsibilities to a support staff position such as this would save money and free up investigator resources for more appropriate work.
- **Establish Internal Human Trafficking Task Force.** In response to increased awareness of a present need and using existing staff and resources, the DA's Office has established an internal Human Trafficking Task Force designed to identify possible human trafficking victims early in the criminal justice process, coordinate law enforcement resources to develop evidence for successful human trafficking prosecutions, and coordinate community resources to provide services to victims quickly.
- **Continue success of Veterans' Court and Drug Court.** Veterans Court and Drug Court operations are progressing well in Galveston County and are producing successful results. The DA's Office will continue to work with the adult probation department and local judges toward the successful continuation of these worthwhile specialty diversion courts.
- **Continue success of Pretrial Diversion Program.** The misdemeanor pretrial diversion program is entering its second successful year. Under this program, eligible persons charged with misdemeanor crimes may enter into an agreement to comply with certain conditions within a specified period of time prior to trial, upon the court's approval. If the conditions are met prior to trial, then the criminal charge is dismissed according to the agreement. If the conditions are not met, then the case proceeds to trial as scheduled. Pretrial diversion programs provide numerous benefits, not the least of which are tax dollars saved through reduced incarceration rates and durations for the appropriate offenders.

## District Attorney

- **Prosecutor and Law Enforcement Training.** The DA’s Office continues to find ways to increase the quantity and quality of training provided to prosecutors and shared with law enforcement agencies. Several District Attorney Office prosecutors are now recognized leaders in prosecutor training and teach regularly across the State. The DA’s Office will continue working with State organizations to provide local training for law enforcement agencies and will also continue to hold regular in-house CLE approved training sessions and bring in subject matter experts from across the State. These training sessions will be open to other prosecutors’ offices and law enforcement agencies.
  
- **Domestic Violence.** The DA’s Office continues to work with various State and local agencies, including The Resource and Crisis Center, Children’s Protective Services, and Adult Protective Services, in an effort to assist crime victims with their protective order screenings and subsequent Court hearings.
  
- **Continued Benefits of Specialized Prosecutors.** The DA’s Office continues to see benefits from the work of the specialized prosecutor positions, namely major fraud, public integrity, intake, child abuse, major crimes and domestic violence.

### Budget Summary

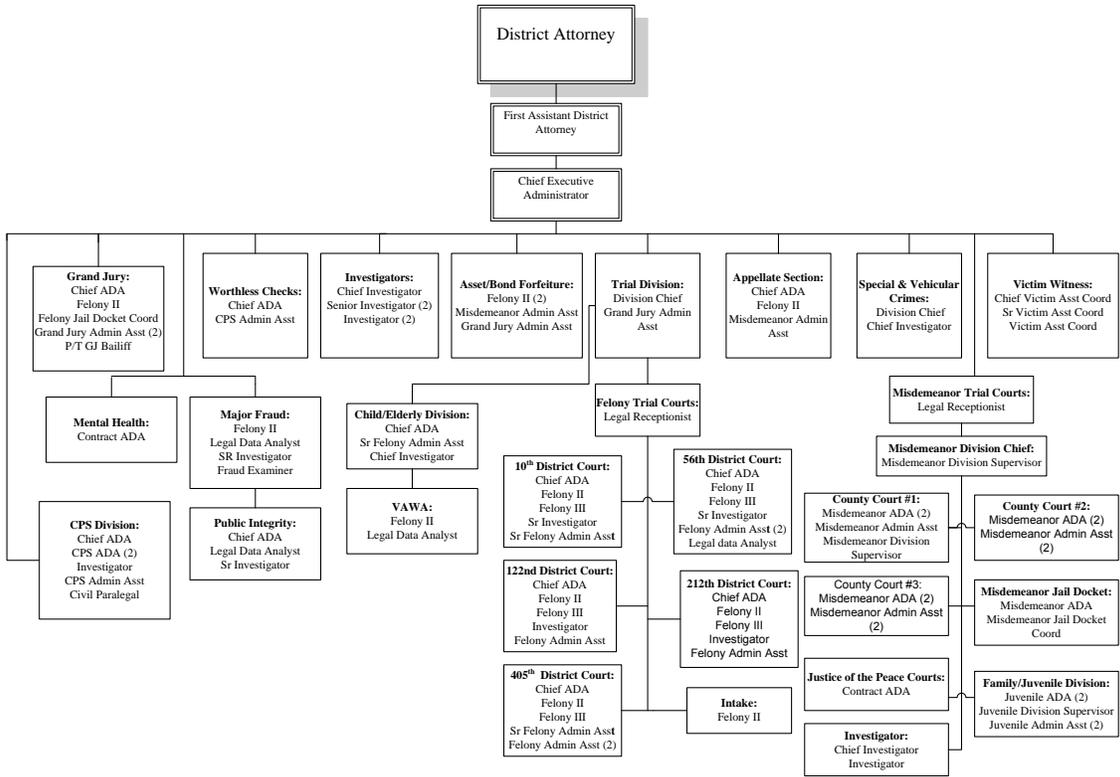
<b>Approved Budgets</b>			
Budget for:	<b>District Attorney</b>		
Fund/Department Number:	<b>1101-127100</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$5,495,030	\$5,614,510	\$5,740,550
Supplies:	\$42,741	\$46,746	\$85,820
Other Services and Charges:	\$104,436	\$216,200	\$208,200
Capital Outlay:	\$0	\$0	\$80,000
<b>Totals:</b>	<b>\$5,642,207</b>	<b>\$5,877,456</b>	<b>\$6,114,570</b>
Staffing (FTE):	70.0	71.0	72.0

# District Attorney

## Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Total Cases Presented to Grand Jury	3,260	3,300	3,400
Number of Cases True Billed	3,113	3,200	3,300
Number of Cases Filed, Misdemeanor, Felony and Juvenile	12,804	13,000	13,000
Total Disposed of Criminal Cases, Misdemeanor, Felony & Juvenile	12,811	13,000	13,000

## Organization Chart



## Collections Office

### Mission Statement

To remain in compliance with all applicable OCA rules and regulations as it relates to the Collections Improvement Program (CIP). To increase cash flow and receipts from current and pass due accounts through initiating strict and timely follow-up on all delinquent accounts. Finally, to pass all audit processes, both internal and external, budget and procedure.

### Description of Services

The Collections Office collects fines, fees and court costs from defendants adjudicated in justice courts, county courts at law and/or district courts of Galveston County as required by the Collections Improvement Program.

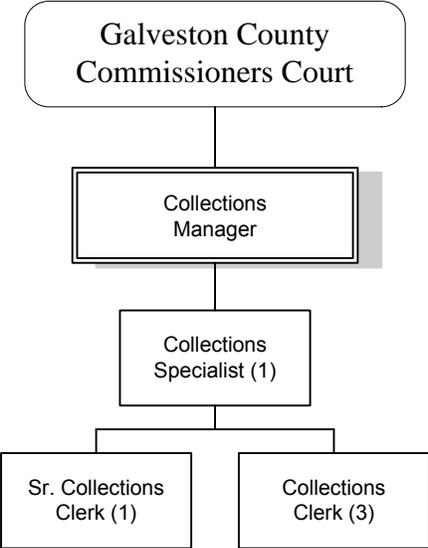
### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Collections Office</b>		
Fund/Department Number:	<b>1101-129200</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$0	\$362,000
Supplies:	\$0	\$0	\$4,500
Other Services and Charges:	\$0	\$0	\$34,800
<b>Totals:</b>	\$0	\$0	\$401,300
Staffing (FTE):	0.0	0.0	6.0

Note: Newly created department for FY2015-2016.

**Collections Office**

**Organization Chart**



## Personal Bond Office

### Mission Statement

To ensure that all eligible pretrial detainees are presented with the option of being bonded out by personal bond. To increase oversight and compliance within all applicable rules and regulations while at the same time reducing jail population for pretrial detainees.

### Description of Services

Personal Bond Office determines whether a pretrial detainee held in the Galveston County Jail is eligible for release and oversight through a personal bond. Upon the determination, if they are eligible, the office collects the money and writes the bond to release the detainee.

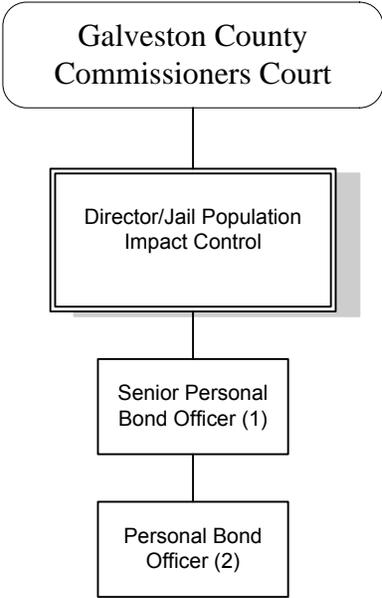
### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Personal Bond Office</b>		
Fund/Department Number:	<b>1101-129300</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$0	\$234,000
Supplies:	\$0	\$0	\$3,500
Other Services and Charges:	\$0	\$0	\$25,000
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$262,500</b>
Staffing (FTE):	0.0	0.0	4.0

Note: Newly created department for FY2015-2016.

**Personal Bond Office**

**Organization Chart**



# County Auditor

## Mission Statement

The mission of the Galveston County Office of County Auditor is:

- To see to the strict enforcement of the laws governing county finances
- To audit the orders of the Commissioners Court regarding county finances
- To provide financial leadership
- To ensure timely, accurate, and meaningful financial information
- To protect county assets
- To maintain accurate financial and accounting records
- To fulfill the statutory authority conferred on the County Auditor

## Statutory Authority

Under Texas statutes, the County Auditor operates under four separate but connected authorities - oversight, access, prescriptive, and verification.

**Oversight Authority** – Exercise watchful and responsible care and ensure strict enforcement of the laws governing county finances. Statutes imply a continuous audit process in this area.

**Access Authority** – Continuous access to all books, accounts, reports, vouchers, and other records of any officer of the county, elected and appointed, including access to all orders of Commissioners Court, as well as the right or authority to enter, inspect or review anything the County Auditor determines pertains to county finances.

**Prescriptive Authority** – Specifically authorized to prescribe the accounting systems for the county, as well as to prescribe the frequency, format and content of reports made by any office to the County Auditor. The County Auditor may adopt and enforce regulations necessary for speedy and proper collecting and accounting for revenues and other funds and fees.

**Verification Authority** – Must examine and approve all claims or bills before payment, including all county purchases, any service rendered, and all refund requests. The County Auditor may require an affidavit indicating correctness before payment. A continuous audit function is implied.

## Description of Services

The County Auditor is an independent official working in the best interests of the county taxpayers and is governed in most instances by express legislative enactment. The powers of the County Auditor reach into every corner of the county courthouse, including district officers, to the inclusion of virtually every other office including the Commissioners Court.

The County Auditor has financial oversight for all county offices and officers and may dictate the accounting procedures for all county officers, including the district clerk and district attorney. Texas Attorney General Opinion H-183 (1973), as well as Opinion M-579 (1970), confirmed the Auditor, and not Commissioners Court, has the authority to establish accounting procedures for all county officers.

The County Auditor may disapprove payment of claims against the county and the county Commissioners Court may not pay a claim without auditor approval. The auditor must counter-sign all warrants or checks and thus controls disbursements. While Commissioners Court is not required

## County Auditor

to pay a claim which has been approved by the auditor, they are absolutely without power to pay one which has been disallowed by the Auditor.

An officer who refuses to comply with a request for information by the Auditor may be convicted of a misdemeanor and removed from office. Unlike either the county judge or the Commissioners Court, the County Auditor may request an attorney general's opinion, and utilize that opinion to compel other county officials to comply with the law.

The County Commissioners Court has little power over the budget of the County Auditor. The 1<sup>st</sup> District, Texas Civil Appeals Court, held that, only if the County Auditor's budget request was found to be clearly unreasonable, the Commissioners Court deny the request, subject to review by the District Judges. This treats the County Auditor in an entirely different manner than any other county officer making a budget request. In regard to all other county officers, budget authority of the Commissioners Court is paramount, absent an abuse of discretion by the Commissioners Court in denying a requested budget.

The County Auditor is not appointed by or responsible to any elected officer or elected body charged with administration and policy determination for the County. The selection of the Auditor is vested upon the District Judge(s) whose district(s) include the county. District Judges are not primarily chosen with a view to their interest in, their knowledge of, or their policies toward local government. They are elected on the basis of technical competence and temperamental fitness to discharge the office of trial judge in a judicial court of general jurisdiction.

Within this context, it is clear the system of choosing a County Auditor is generally incompatible with the principal of local self-government and specifically with the doctrine of separation of powers. It is well established the county itself is an entity of limited authority, capable of exercising only those powers derived from constitutional or statutory enactment. There is little doubt the State has full power to establish such officers and agencies as it sees fit to assure local government authorities comply with the law. It is interesting to note, while the County Auditor is charged with the establishment of county accounting policy and practices, the County Auditor in turn is guided by standards and forms promulgated by the State Comptroller of Public Accounts, rather than any local authority.

# County Auditor

## Budget Summary

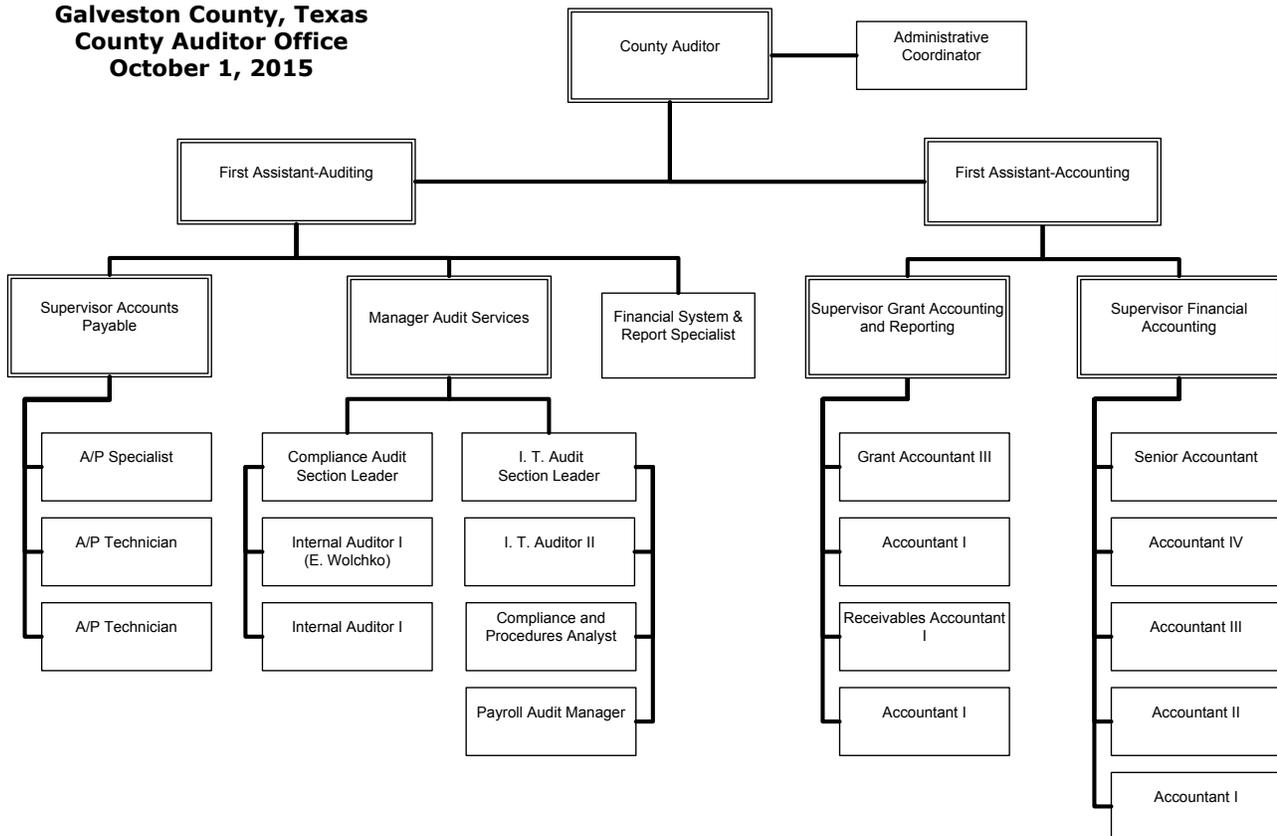
### Approved Budgets

Budget for: **County Auditor**  
 Fund/Department Number: **1101-151300**

Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$2,245,607	\$2,378,700	\$2,329,300
Supplies:	\$9,780	\$11,200	\$11,300
Other Services and Charges:	\$43,133	\$49,505	\$51,820
<b>Totals:</b>	<b>\$2,298,520</b>	<b>\$2,439,405</b>	<b>\$2,392,420</b>
Staffing (FTE):	33.0	29.0	28.0

## Organization Chart

**Galveston County, Texas**  
**County Auditor Office**  
**October 1, 2015**



## **Professional Services**

### **Mission Statement**

To facilitate the efficient and effective use of County resources by assisting County Officials with planning, researching, and evaluating budgetary and policy issues; integrating countywide spending and strategic plans; and developing and implementing the County Budget.

### **Description of Services**

This department encompasses many of the Budgetary, Finance and Grant functions of Galveston County. Identify possible grant sources to meet countywide needs, apply for and eventually establish the administrative structure for all grants received by the County. Act as Commissioners' Court liaison for County departments on all budgetary issues. Provide advice and counsel on all financial issues facing the Commissioners' Court and Department Heads. Coordinate the development of the County's \$100+ million budget. Facilitate operating efficiencies throughout the County.

### **Goals & Objectives**

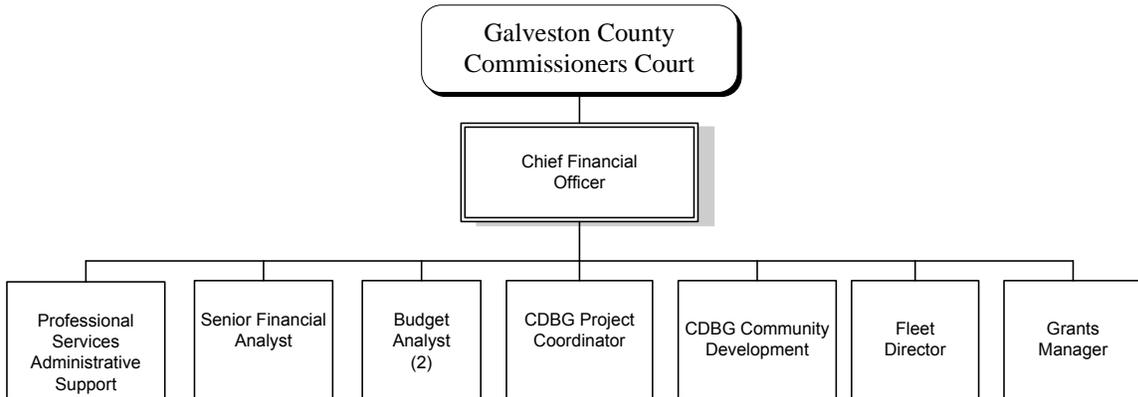
- Earn the Government Finance Officer's Association's Distinguished Budget Award.
- Coordinate, compile and review all departmental and agency requests for operating and capital budgets.
- Monitor all budgets throughout the year.
- Maintain a balanced budget and other measures to ensure long range fiscal stability.
- Develop innovative procedures and policies, which ensure compliance with applicable regulations, directives and deadlines while improving efficiency and productivity.
- Submit and process all Budget Amendments in a timely manner.

**Professional Services**

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:		<b>Finance and Administration</b>	
Fund/Department Number:		<b>1101-151400</b>	
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$379,576	\$373,361	\$574,700
Supplies:	\$11,022	\$3,500	\$3,500
Other Services and Charges:	\$327	\$8,750	\$9,250
<b>Totals:</b>	<b>\$390,925</b>	<b>\$385,611</b>	<b>\$587,450</b>
Staffing (FTE):	4.8	4.0	5.9

**Organization Chart**



# County Tax Assessor-Collector

## Mission Statement

To provide exemplary service in a cost efficient manner to all customers of the Galveston County Tax Assessor Collector's Office.

## Description of Services

### TAC Administration

The Office of Tax Assessor Collector collects and disburses current and delinquent property taxes and provides assessment services for 40 taxing entities, vehicle/special inventory tax assessment and billing for all taxing jurisdictions, billing and collecting beer and wine permitting for the County and League City and vending machine billing and permitting on behalf of the County. The Tax Assessor Collector serves as County Voter Registrar and is responsible for all duties associated with processing of applications, maintaining voter records and providing election support in partnership with the Texas Secretary of State and various governments throughout County.

### TAC TxDMV

The Office of Tax Assessor Collector processes vehicle registration renewals and titles on behalf of the Texas Department of Motor Vehicles and collects motor vehicle sales tax for the Comptroller of Public Accounts. These services are provided at four full-time and two satellite offices.

### TAC Collection Services

The Office of Tax Assessor Collector collects and disburses current and delinquent property taxes and provides assessment services for 40 taxing entities collecting in excess of \$400M each year.

### TAC Reimbursable

The Office of Tax Assessor Collector partners with the City of Friendswood (operating a satellite office each Thursday) and various full-service and limited-service deputies (automobile dealerships and grocery stores, respectively). It also publishes Truth in Taxation advertising and bills entities in order to reimburse the County general fund.

### TAC Vehicle Inventory Tax

The Office of Tax Assessor Collector collects and disburses Vehicle/Special Inventory taxes for all taxing jurisdictions in the County. Interest earned on these funds is for the discretionary use of the Tax Assessor Collector for the purpose intended.

### TAC Voter Registration

The Tax Assessor Collector serves as the County Voter Registrar and is responsible for processing voter registration applications, maintaining voter records and providing election support during elections in partnership with the Texas Secretary of State. Those costs designated in Chapter 19 of the Texas Election Code are submitted for reimbursement against fees earned from services provided.

## County Tax Assessor-Collector

### 2015-2016 Goals & Objectives - All Divisions

- Continue to improve quality of customer service
- Increase communication internally and externally including online promotions
- Insure performance of all functions in a timely manner
- Maintain accountability and strengthen systems of internal control continuing practice of being a model tax office operation
- Continue to develop audit tools to monitor compliance with laws and policies
- Continue to develop policies and procedures for all office functions
- Complete handbooks for all mid and upper management positions
- Continue to expand partnerships with other entities (scofflaw, TABC and coin operated machine collections and billing and property tax collections)
- Continue efforts to streamline operation through possible implementation of technologies (SIT/VIT online reporting and payments and RTS remote processing)
- Continue to validate cost allocation by function and determine adequacy of fees paid for services performed; identify unfunded mandates and seek funding
- Continue development and deploy Coin Operated Machine billing, collection and reporting system, create policies, procedures and training program for deployment
- Continue expanding webDEALER partnerships, train additional management team members to assist with implementations
- Continue cross and in-depth functions and leadership training throughout offices
- Continue to build team spirit across departments
- Develop implementation plan with Chase and ACT for online “shopping cart” and communicate to multiple property owners along with portfolio improvements
- In partnership with TxDMV, SOS and ACT, implement legislative changes
- Develop online voter registration validation

### Budget Summary / Tax Assessor Collector Administration

<b>Approved Budgets</b>			
Budget for:	<b>County Tax Assessor Collector</b>		
Fund/Department Number:	<b>1101-151500</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$1,385,079	\$1,337,500	\$1,408,760
Supplies:	\$10,185	\$7,000	\$18,202
Other Services and Charges:	\$34,960	\$36,145	\$36,570
Capital Outlay:	\$0	\$15,000	\$0
<b>Totals:</b>	<b>\$1,430,224</b>	<b>\$1,395,645</b>	<b>\$1,463,532</b>
Staffing (FTE):	29.0	26.0	25.9

## County Tax Assessor-Collector

### Budget Summary / Tax Assessor Collector TxDMV

<b>Approved Budgets</b>			
Budget for:	<b>Tax Collector TxDMV</b>		
Fund/Department Number:	<b>1101-151519</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$943,088	\$951,000	\$999,000
Supplies:	\$10,200	\$9,900	\$11,430
Other Services and Charges:	\$1,500	\$1,500	\$500
<b>Totals:</b>	<b>\$954,788</b>	<b>\$962,400</b>	<b>\$1,010,930</b>
Staffing (FTE):	22.0	23.0	23.0

### Budget Summary / Tax Assessor Collector Collection Services

<b>Approved Budgets</b>			
Budget for:	<b>Tax Collector / Collection</b>		
Fund/Department Number:	<b>1101-151553</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$138,834	\$198,910	\$126,340
Supplies:	\$3,719	\$1,250	\$1,321
<b>Totals:</b>	<b>\$142,553</b>	<b>\$200,160</b>	<b>\$127,661</b>
Staffing (FTE):	5.7	2.8	3.1

## County Tax Assessor-Collector

### Budget Summary / Tax Assessor Collector Reimbursable

<b>Approved Budgets</b>			
Budget for:	<b>Tax Collector / Reimbursement</b>		
Fund/Department Number:	<b>1101-151554</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$3,049	\$5,500	\$5,200
Other Services and Charges:	\$19,540	\$28,600	\$27,400
<b>Totals:</b>	<b>\$22,589</b>	<b>\$34,100</b>	<b>\$32,600</b>
Staffing (FTE):	0.0	0.0	0.0

### Budget Summary / Tax Assessor Collector Vehicle Inventory Tax

<b>Approved Budgets</b>			
Budget for:	<b>Special Inventory Tax</b>		
Fund/Department Number:	<b>2111-151551</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Other Services and Charges:	\$5,655	\$10,710	\$9,350
<b>Totals:</b>	<b>\$5,655</b>	<b>\$10,710</b>	<b>\$9,350</b>

### Budget Summary / Tax Assessor Collector Election Code Ch. 19 Fund

<b>Approved Budgets</b>			
Budget for:	<b>Election Code Chapter 19 Fund</b>		
Fund/Department Number:	<b>2107-151552</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$40,210	\$33,300	\$30,200
Supplies:	\$5,630	\$2,500	\$2,500
Other Services and Charges:	\$0	\$10,590	\$5,645
<b>Totals:</b>	<b>\$45,840</b>	<b>\$46,390</b>	<b>\$38,345</b>

# County Tax Assessor-Collector

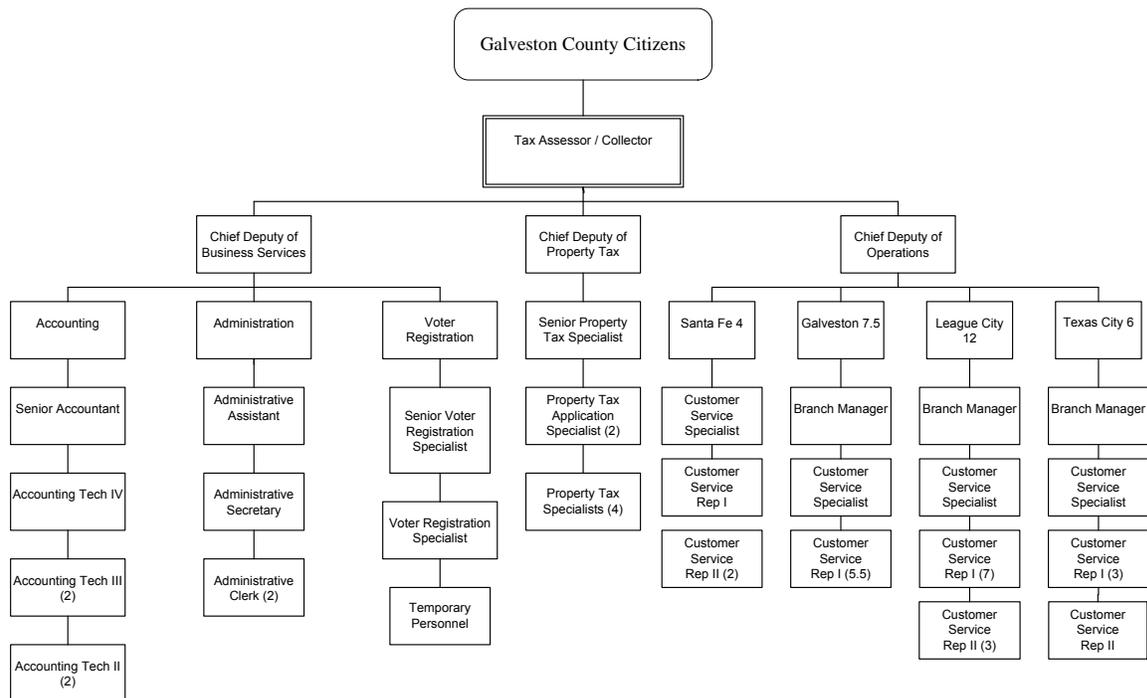
## Performance Measures

Workload Indicators	2014 Actual	2015 Estimated	2016 Projected
Property Tax Parcels	190,051	192,387*	186,533**
Special Inventory Tax Accounts	133	167	178
Motor Vehicle Registrations	277,521	290,458	300,000
Motor Vehicles Titles	58,064	60,328	62,000
Registered Voters	185,379	187,595	188,134
Alcohol Permits	883	1,092	1,537
Coin Operated Machine Permits	3,634	2,423	2,526
Number of Entities Collect Taxes for	39	40	40

\* Galveston County parcels only; FY 2016 HC Parcels 3,918

\*\*GCAD combined many mineral and industrial property accounts

## Organizational Chart (All Divisions)



## County Treasurer

### Mission Statement

To keep an account of the receipts and expenditures of all money that the county receives by virtue of the office and all debts due to and owed by the County.

### Description of Services

The County Treasurer and treasurer's office staff maintains accurate detailed accounts of all the transactions of the treasurer's office. The County Treasurer also invests county funds, which are not needed immediately to meet monthly obligations. Daily deposit of all monies received from departments and other sources into County bank accounts. Disburse funds for payment of County debts, payroll, and payroll liabilities. Invest funds in money market accounts or government backed securities or Certificates of Deposit. Reconcile all bank accounts daily. Move interest income from NOW accounts to Demand Account. Negotiate depository contracts. Monitor collateral for investments with depository and banks. Administer unclaimed property program. File various reports with federal and state agencies.

### Budget Summary

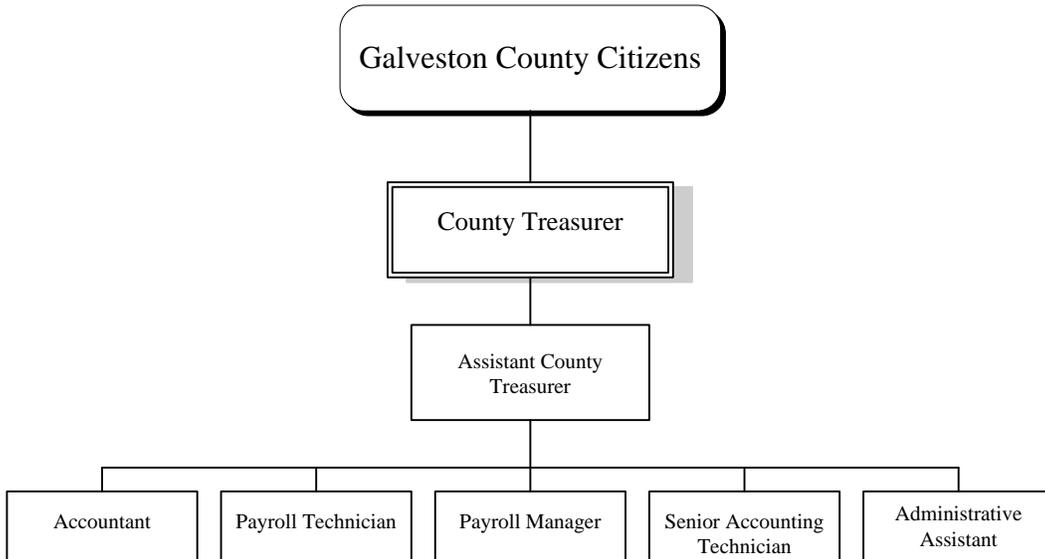
<b>Approved Budgets</b>			
Budget for:	<b>County Treasurer</b>		
Fund/Department Number:	<b>1101-151600</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$467,194	\$492,389	\$509,700
Supplies:	\$10,267	\$12,000	\$12,000
Other Services and Charges:	\$16,482	\$24,000	\$24,100
<b>Totals:</b>	<b>\$493,943</b>	<b>\$528,389</b>	<b>\$545,800</b>
Staffing (FTE):	7.0	7.0	7.0

## County Treasurer

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
EFT Funds Transfer Process	650	788	800
Deposit Warrants (Cash Receipts)	7,500	8,326	9,000
Payroll Checks & EFT Direct Deposits	32,000	34,838	35,500
A/P Check Disbursements	11,859	10,562	11,000
Jury Check Disbursements	13,842	13,331	14,000
Payroll A/P Disbursements (Payable to Vendors)	350	455	550
A/P EFT Direct Deposits	473	805	900

### Organization Chart



## Purchasing Department

### Mission Statement

To obtain quality goods and services, at the lowest reasonable cost, while operating at the highest standards of ethical conduct.

### Description of Services

Our focus as the “Purchasing Department” is to purchase all supplies, materials, and equipment required, contract for all repairs to property used by the County, and to request competitive bids and proposals as required by law. Purchasing must supervise all procurement transactions to ensure compliance with all statutes in effect pursuant to the Texas Local Government Code. Purchasing shall determine the most appropriate and effective method of acquisition for each assigned requisition, or request for purchase to be made through TBPC Contracts, CISV Vendors, catalog purchases, Galveston County contracts, or through the competitive bid process. The County Purchasing Agent shall supervise all purchases made on competitive bid and shall see that all purchased supplies, materials, and equipment are delivered to the proper County officer or department in accordance with the purchase contract. The County Purchasing Agent manages the County fixed asset reporting system. The County Purchasing Agent assists and consults County departments on requisition and purchasing order record keeping practices. The County Purchasing Agent furnishes information and extended services to officials, department heads, representatives, and grant project directors, through ongoing coordination, consultation, and conferences.

### Budget Summary

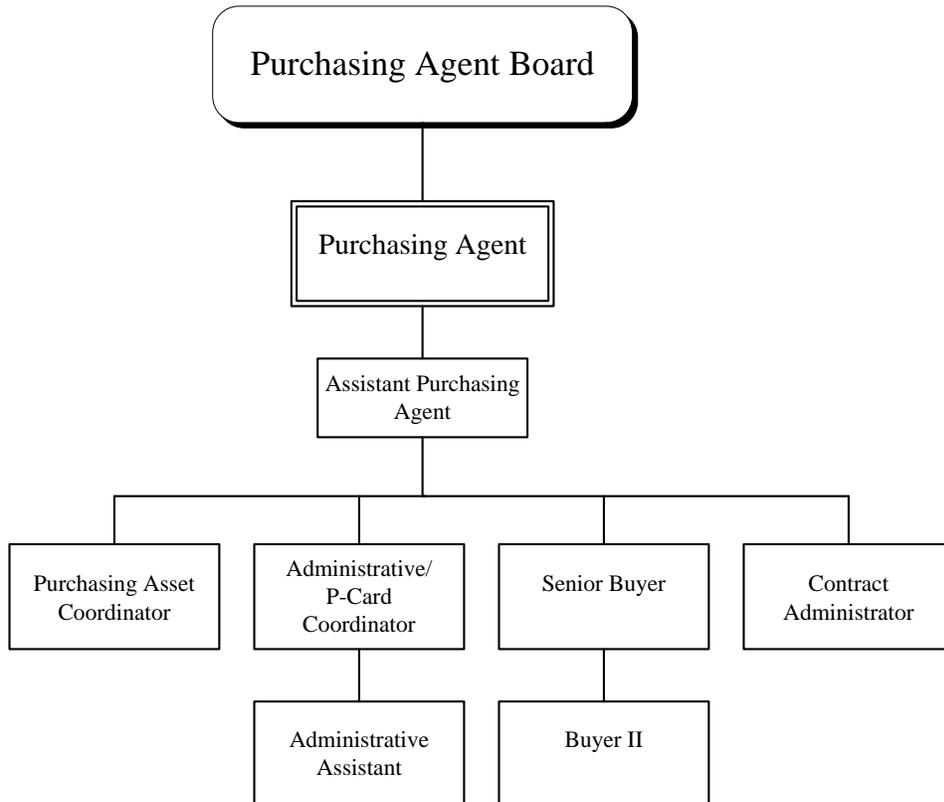
<b>Approved Budgets</b>			
Budget for:	<b>Purchasing</b>		
Fund/Department Number:	<b>1101-151800</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$534,770	\$555,900	\$569,800
Supplies:	\$5,318	\$6,450	\$4,000
Other Services and Charges:	\$17,048	\$27,231	\$26,595
<b>Totals:</b>	<b>\$557,136</b>	<b>\$589,581</b>	<b>\$600,395</b>
Staffing (FTE):	7.8	7.8	7.8

## Purchasing Department

### Performance Measures

Workload Indicators	2014	2015	2016
	Actual	Estimate	Projected
Purchase Orders Issued	10,724	8,947	10,000
Blanket Purchase Orders Issued	815	686	700
Bids and Request for Proposals Issued	57	52	60
Online Auction Transactions (GovDeals)	47	59	n/a

### Organization Chart



<b>Legal Department and Trial Expenses</b>
--------------------------------------------

**Mission Statement**

To provide a full range of legal services in an appropriate, timely and cost efficient manner to elected officials, appointed officials and department heads as authorized by Commissioners Court.

**Description of Services**

Legal department attorneys communicate with the County Judge, County Commissioners, Criminal District Attorney, Auditor, Purchasing Agent, Health District, Adult Probation and other elected and appointed officials, Directors, Department Heads, supervisors and employees regarding planning, scope of duties, potential liability and other topics. The County is self-insured for all general liability purposes, all claims against it are handled by the Legal Department. The Department provides planning input for county projects and participates in the execution of such project plans. The Department prepares, creates and reviews documents and contracts for compliance with the law, obtains the most fiscally advantageous arrangements for the county and guards against the possible creation of legal liability. The Department investigates employee and third party claims, settles appropriate ones through negotiation and defends those in which lawsuits have been filed. The areas of claims and litigation include: automobile accidents, suits on contracts, personal injuries, property damage, civil rights violations, EEOC complaints, right-of-way condemnations, workers' compensation disputes and health code violations. For claims assigned to outside counsel by Commissioners Court, the Department monitors and manages counsel. The Department handles real estate transactions involving the sale and lease of real property for the County. The Department also negotiates such transactions on behalf of the County. Engineering and Right of Way departments are assisted in acquiring or granting rights of entry, easements and disposal of surplus real property. The Department provides assistant to the Criminal District Attorney's Office in mental health and parental terminations appeals.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Legal Department</b>		
Fund/Department Number:	<b>1101-153000</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$601,672	\$794,100	\$954,100
Supplies:	\$8,141	\$5,500	\$7,800
Other Services and Charges:	\$533,565	\$295,000	\$380,500
<b>Totals:</b>	<b>\$1,143,378</b>	<b>\$1,094,600</b>	<b>\$1,342,400</b>
Staffing (FTE):	6.0	7.0	8.0

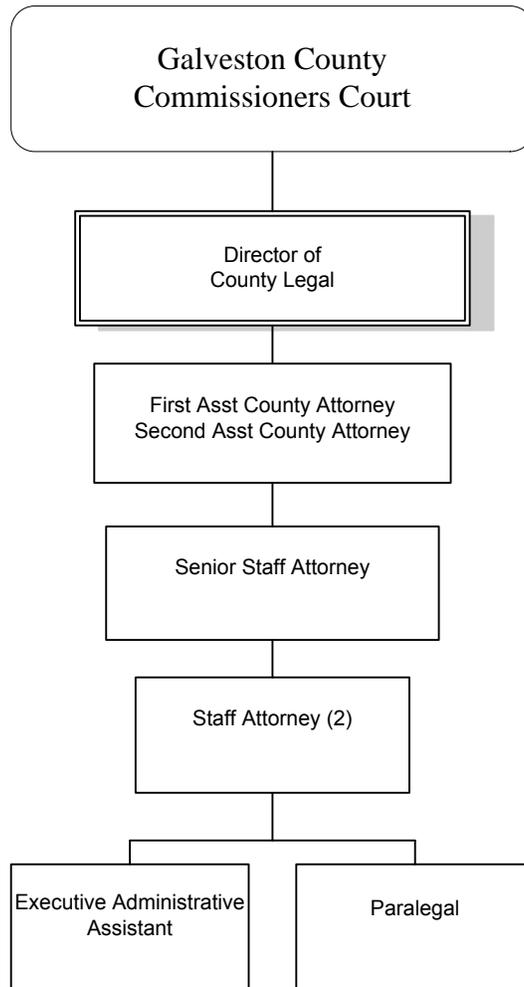
## Legal Department and Trial Expenses

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Claims & Litigation – Opened/Closed	76/44	80/29	85
Open Records Request – Opened/Closed	158/156	177/152	200
Contract Review	190	306	320

The above workload indicators are not exhaustive. The County Legal Department also performs, among other matters, extensive transactional legal drafting and review. The County Legal Department has established a tracking system for transactional duties it performs and is accumulating data. The County Legal Department is also consulted by various departments and officials on personnel matters – such work does not at present have a metric reporting system established.

### Organization Chart



<b>Human Resources</b>
------------------------

**Mission Statement**

Our core purpose is to be the best we can be in making people’s lives easier.

**Description of Services**

Services required of the Human Resources Department begin with employee and retiree benefits, recruitment, staffing, workers compensation, government reporting, budget and compensation, accounts payable, payroll, DOT Administration, drivers license background checks, employee relations, employee training and development, employee recognition/newsletter, creation and administration of policies and procedures, applicant testing, troubleshooting in all areas mentioned above and custodian of all employee personnel and confidential files, job classification and compensation.

**Goals & Objectives**

- Retool employee manual and Human Resource policies.
- Provide consistent warning & termination practices.
- Human Resources five year plan.
- Revitalize the culture through organizational health inter/intra department.
- Employee satisfaction index/survey.
- Increased training and “Manager University”.

**Budget Summary**

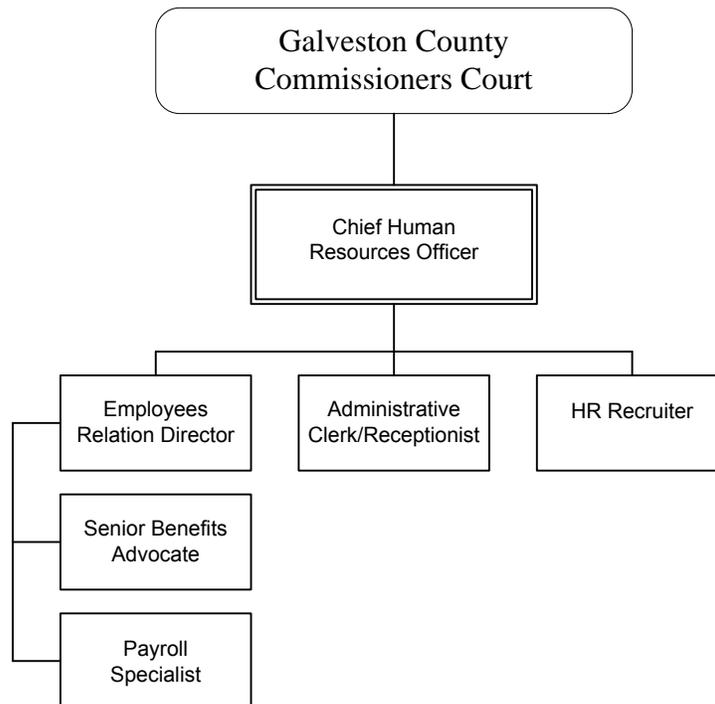
<b>Approved Budgets</b>			
Budget for:	<b>Human Resources</b>		
Fund/Department Number:	<b>1101-155000</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$294,255	\$456,700	\$485,600
Supplies:	\$4,935	\$7,800	\$11,500
Other Services and Charges:	\$50,578	\$50,300	\$46,800
<b>Totals:</b>	<b>\$349,768</b>	<b>\$514,800</b>	<b>\$543,900</b>
Staffing (FTE):	6.0	6.0	6.0

## Human Resources

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Driver's License Background Checks (new hires)	166	200	200
Orientation – Weekly	52	52	52
FMLA Leaves	93	n/a	n/a
COBRA Participants	15	n/a	n/a
Retirements	25	28	n/a
Employee Engagement Surveys	2	2	1
Employee Engagement Focus Groups	5	5	5
Workers Compensation Claims	151	90	n/a
Recruiter Interviews	n/a	296	600
Training Classes	9	7	12

### Organization Chart



# Information Technology

## Mission Statement

The Information Technology Department (IT) is dedicated to providing great customer service and technology solutions for the benefit of Galveston County and its citizens. Through the design of system life cycles IT is constantly looking for ways to improve business processes, ease of use, and integration. Consolidation of County information systems will improve the stewardship of taxpayer dollars.

## Description of Services

Information Technology understands as a service provider our role is to provide services that enhance the various departments' ability to service their clients. IT accomplishes this by applying best practice methodologies of project and service delivery in the following core service areas:

- Applications Management
- Project Management
- Process Management
- Desktop Computer user, software and hardware support
- Network Infrastructure
- Server & Data Infrastructure
- Business Services

These services form the foundation by which all County Departments deliver their services and conduct their business. IT also partners with the various offices and outside entities to investigate and evaluate new technologies for deployment into the County's technology portfolio. Each core area can be further broken down to very detailed levels. In order to give an overall view we will only provide an inventory of the things these core areas encompass. In addition to the above support, IT provides service to more than 1,200 County employees as well as several outside entities. This puts our service base greater than 1,300. All of this is accomplished with a staff of 46. With the number of staff members we have versus the support we provide generates a 30 to 1 ration.

## 2015 Key Accomplishments

Remote Misdemeanor Court	Remote Magistrate Court	Remote Bonding
Remote Blood Warrants	Remote MHMR	Phone System Upgrade
Microsoft Exchange Upgrade	Printech for CC, DA, & JA	IPlow implementation
Video Management for DA	OSSI Upgrade	OnBase Agenda Mgmt
Tablet Rollout to Judges	Jury system software Upgrade	RightFax Upgrade
Odyssey Upgrade	Server Hardware Upgrades	

## Information Technology

### Budget Summary

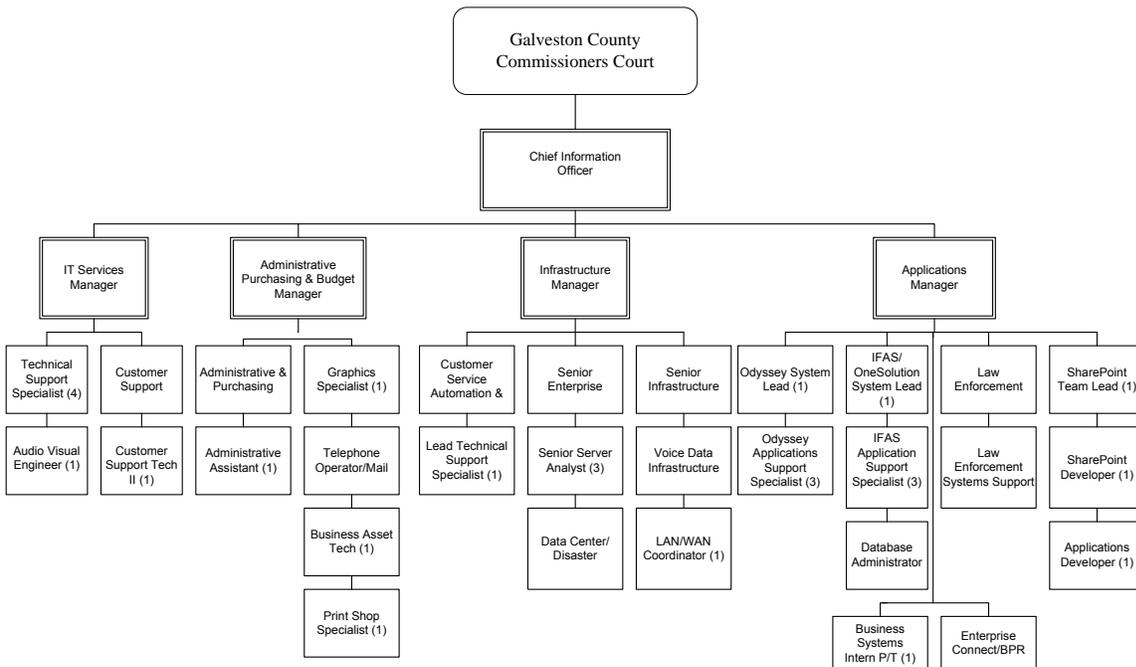
<b>Approved Budgets</b>			
Budget for:	<b>Information Technology</b>		
Fund/Department Number:	<b>1101-159100</b>		
Description of Line Item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$2,858,332	\$3,096,813	\$3,114,200
Supplies:	\$727,200	\$754,260	\$725,630
Other Services and Charges:	\$2,874,641	\$4,194,219	\$4,186,310
Capital Outlay:	\$70,669	\$277,688	\$100,000
<b>Totals:</b>	<b>\$6,530,842</b>	<b>\$8,322,980</b>	<b>\$8,126,140</b>
Staffing (FTE):	46.0	45.5	45.5

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Total Calls Administrative Support	1,591	1,750	1,950
Total Calls Law Enforcement	2,318	2,550	2,825
Total Calls Judicial	4,240	4,665	5,150
Total Calls Corrections	3,725	4,100	4,525
Total Calls Public Service	68	100	150
Total Calls Outside Agencies	1,591	1,750	1,950

# Information Technology

## Organization Chart



## Facilities Services & Maintenance

### Mission Statement

To provide a safe and comfortable environment for all the employees and visitors to the Galveston County facilities and to maximize the efficiency and life span of all the equipment and building systems associated with the facilities.

### Description of Services

Maintain all aspects of County buildings and repair all the electrical, plumbing, lighting and HVAC systems including all refrigeration systems and appliances in all Galveston County facilities.

### Goals & Objectives

- To meet the Comfort and Safety needs of the occupants of all Galveston County Buildings.
- Increase the operational efficiency and effectiveness of all Galveston County buildings and infrastructure.
- Incremental reductions of unscheduled outages/repairs, utility usage and eliminate occupational safety hazards.

### Budget Summary

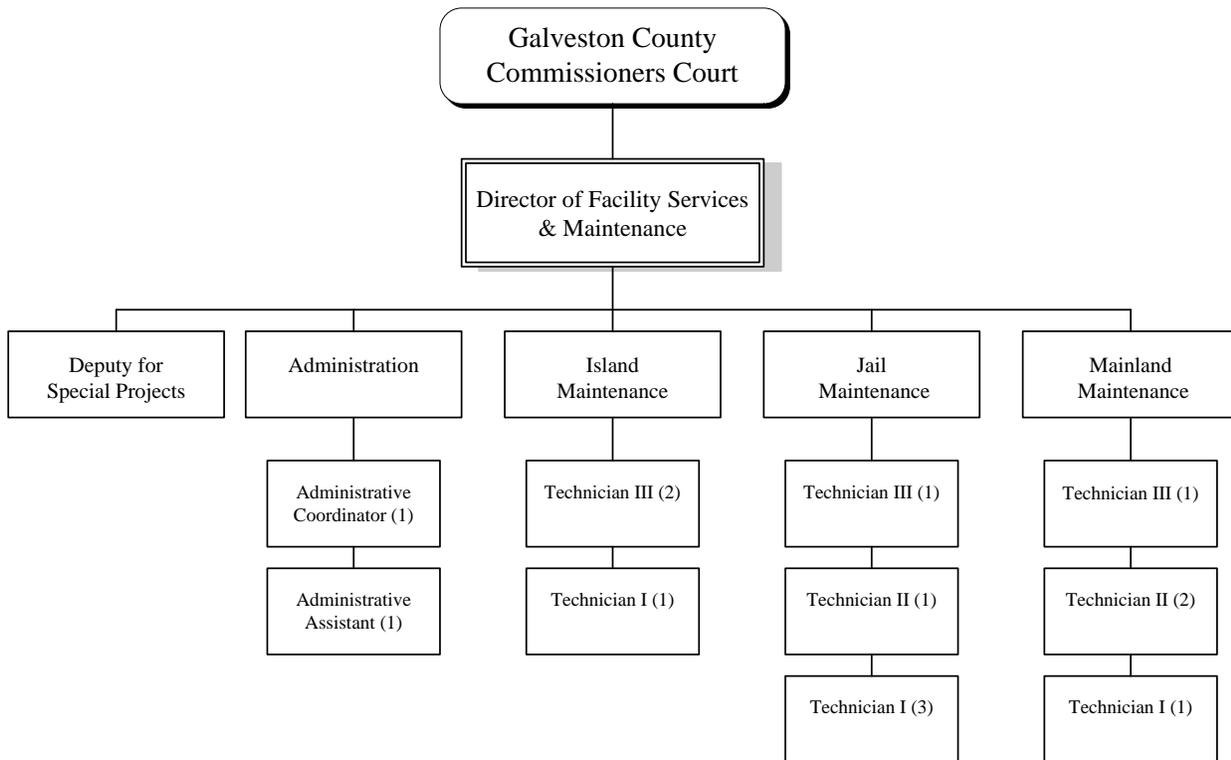
<b>Approved Budgets</b>			
Budget for:	<b>Facility Services &amp; Maintenance</b>		
Fund/Department Number:	<b>1101-170100</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$960,978	\$982,900	\$1,081,800
Supplies:	\$284,866	\$285,000	\$319,000
Other Services and Charges:	\$5,194,283	\$5,713,689	\$5,606,000
Capital Outlay:	\$0	\$0	\$55,450
<b>Totals:</b>	<b>\$6,440,127</b>	<b>\$6,981,589</b>	<b>\$7,062,250</b>
Staffing (FTE):	16.0	16.0	18.0

## Facilities Services & Maintenance

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Service & Repair Calls – Closed	4,979	5,655	6,000
Number of Facilities Serviced	26	28	29

### Organization Chart



<b>County Architect</b>
-------------------------

**Mission Statement**

To provide safe, secure, and efficient facilities for the benefit of the citizens of Galveston County including an ergonomic and efficient work environment for County employees while at the same time maximizing the long-term value of publically owned facilities for the taxpayer.

**Description of Services**

Manage and implement planning and design of all County architectural designs.

**Goals & Objectives**

Increase the accessibility of all County facilities. Provide a work environment for employees that maximizes their ability to perform their required function. Increase the efficiency of facility systems to lower overall maintenance efforts. Complete ongoing construction activity. Complete an accessibility review and make corrective actions to comply with recent Department of Justice requirements. Develop a space utilization data base to effectively plan work environments for County Departments and Staff. Create an effective tool to catalog all County facilities to assist with maintenance and effective space utilization. Monitor and or participate in the design of new projects. Manage existing and future construction contracts.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>County Architect</b>		
Fund/Department Number:	<b>1101-170101</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$40,500	\$125,200	\$126,800
Other Services and Charges:	\$0	\$0	\$2,000
<b>Totals:</b>	\$40,500	\$125,200	\$128,800
Staffing (FTE):	2.0	1.0	1.0

**County Architect**

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
GC ME new location		Begin	2017 completion
Plan for Calder Road Annex expansion		Begin	2017 completion
Various office moves and reallocate space	Ongoing	Ongoing	Ongoing
Facility planning	Ongoing	Ongoing	Ongoing
12-008 Bolivar toilet/showers – develop project 7 total over 3 year period	Begin	Complete	Construction through 2018
Facility catalog	Begin	Update	Ongoing
Space Utilization tool	Begin	Update	Ongoing

**Organization Chart**



## **Fleet Management**

### **Mission Statement**

To efficiently manage, monitor and maintain the County of Galveston's fleet of vehicles and equipment by providing our departments with safe, reliable, economically and environmentally sound transportation. To provide related support services that are responsive to the needs of the county while conserving vehicle values and equipment investment; further, to advise the Commissioners Court in all matters relating to the fleet operation.

**“If we're not customer driven, our vehicles won't be either”**

### **Description of Services**

Maintain and repair all vehicles and equipment for the County of Galveston. Our department also is responsible for the county's refueling points to include the monitoring, maintenance, security and repair of all associated equipment.

### **Goals & Objectives**

- To develop a “Driver's Guide” focusing on the following: Anti-idling (intended to reduce fuel consumption and wear and tear on non-emergency vehicles), and change habits such as speeding and rapid starts and stops.
- To complete 40% of all work order requests in-house. (Currently we are doing about 25%)
- To provide timely and periodic preventive maintenance of vehicles/equipment and the diligent inspection, detection and correction of potential equipment failure before a major defect occurs.
- To provide the County with the Fleet Policy and Procedures manual regarding vehicles and equipment for County employees in the conduct of official business.
- To provide Fleet employees with a unique work environment that balances exceptional customer service, hard work, personal growth and fun.

## Fleet Management

### Budget Summary

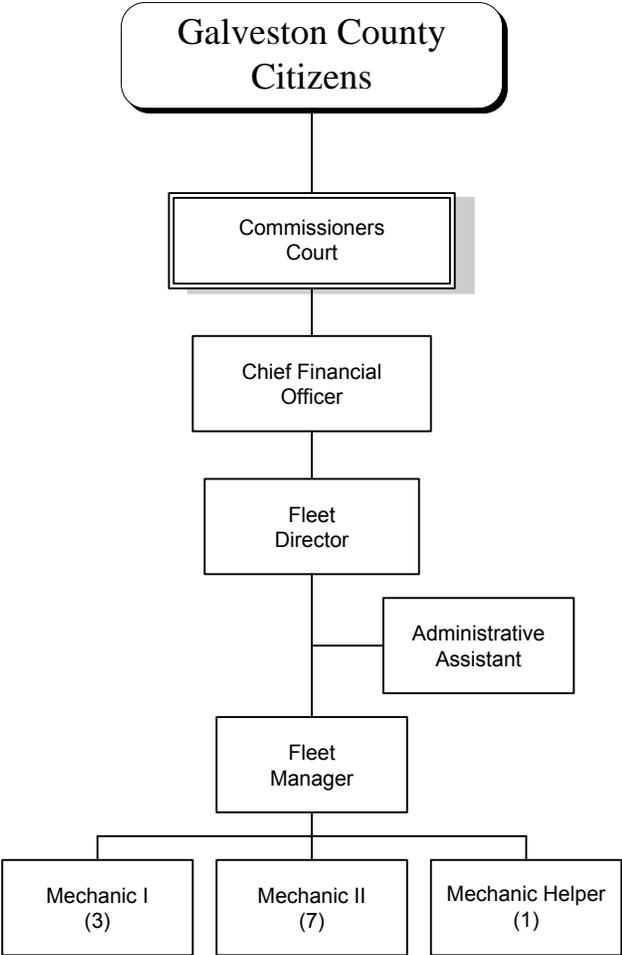
Budget for:	<b>Fleet Management</b>		
Fund/Department Number:	<b>1101-172111</b>		
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>Description of line item</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Salaries and Benefits:	\$548,266	\$648,110	\$739,500
Supplies:	\$582,618	\$668,400	\$569,000
Other Services and Charges:	\$177,521	\$204,400	\$226,120
Capital Outlay:	\$88,852	\$0	\$0
<b>Totals:</b>	<b>\$1,397,257</b>	<b>\$1,520,910</b>	<b>\$1,534,620</b>
Staffing (FTE):	12.0	13.0	14.0

### Performance Measures

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Number of work orders closed	N/A	1,826	2,800
Average turnaround time for repairs on vehicles	N/A	N/A	8 Hrs
Average % of in-house repairs	N/A	25%	40%

**Fleet Management**

**Organization Chart**



## County Engineer

### Mission Statement

To provide engineering and engineering support services to the Commissioners' Court, various county departments, and the public as effectively and efficiently as possible.

### Description of Services

Professional engineering services are needed in the design and construction of various county projects such as roads, flood control and drainage. Engineering designs and supports various county departments. Responsible for the oversight of the county's floodplain regulations and subdivision regulations. Engineering provides miscellaneous tasks such as mapping.

### Goals & Objectives

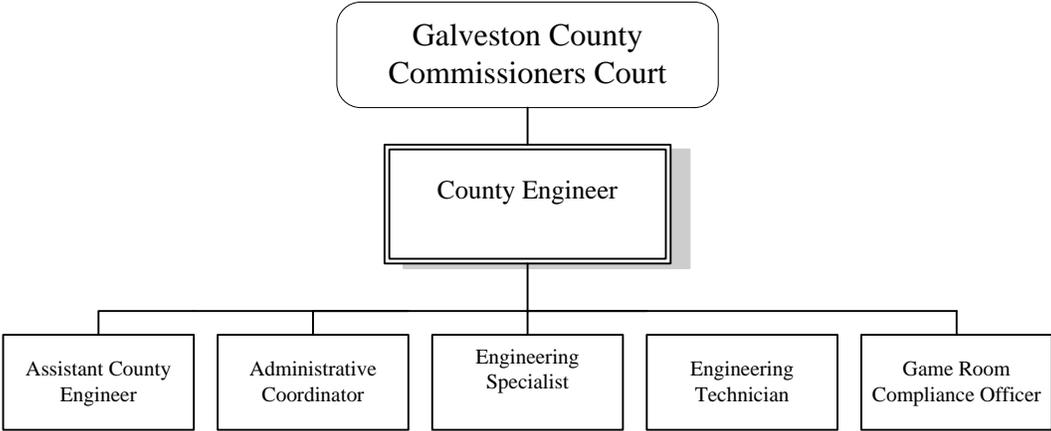
To continue to provide engineering and engineering support services to Commissioners' Court, various county departments, and the public as effectively and efficiently as possible.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>County Engineer</b>		
Fund/Department Number:	<b>1101-190100</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$408,054	\$470,902	\$565,040
Supplies:	\$3,132	\$6,000	\$6,000
Other Services and Charges:	\$33,895	\$26,578	\$36,262
Inter/Intragovernmental Expenses:	\$30,000	\$0	\$0
Capital Outlay:	\$0	\$40,000	\$0
Other Financing Uses:	\$0	\$51,990	\$52,500
<b>Totals:</b>	<b>\$475,081</b>	<b>\$595,470</b>	<b>\$659,802</b>
Staffing (FTE):	6.0	5.2	6.0

**County Engineer**

**Organization Chart**



# Sheriff's Department

## Mission Statement

To interact with federal, state, and local government agencies and private sector leadership to develop and carry out a strategic plan for public safety through education, crime prevention, and law enforcement.

## Description of Services

The Sheriff's offices are divided into the following divisions:

The ***Criminal Investigation Division*** conducts detailed and thorough investigations of offenses against persons and/or property within the ethical and professional standards of the law by performing crime scene investigations to gather evidence, interviews of victims and/or witnesses, suspect identification, making arrests, preparing clear, concise, and accurate investigative documentation to ensure successful prosecutions, testifying in court, conducting surveillances to gather evidence, identifying and recovering stolen property, and maintaining a cooperative working relationship with other Criminal Justice agencies.

The ***Identification and Crime Records Division*** maintains custody of criminal offense reports, crime records, and court documents; manages multiple property rooms to maintain proper chain of custody of evidence and court exhibits; provides all crime scene processing services; prepares documents, search warrants, and charging instruments related to forensic evidence investigations; and, prepares case-specific reports and offers expert courtroom testimony in various areas of forensic services.

The ***Mental Health Division*** was implemented, as mandated by Section 531.00 (g) Health and Safety Code, to promote high levels of communication among County departments, community groups, and municipal police agencies within the County when handling the mentally ill, and to act as a special operations unit to deal with the mentally ill through crisis intervention, special screening, and information or referral to determine a client's need for psychiatric evaluation and to meet social needs.

The ***Corrections Division*** is responsible for the incarceration of people by various agencies throughout Galveston County, Texas. The jail is responsible for the safekeeping of those individuals until bond is posted, fine paid, time is served, ordered released, or transferred to the Texas Department of Criminal Justice.

The ***Bolivar Summer Program*** was created after a young male was shot on the 4th of July weekend in 1993. The program was expanded in 1995 after the City of Galveston banned alcohol from the Seawall and beaches. The season runs from Spring Break in March to Labor Day in September.

## Sheriff's Department

The ***Patrol Division*** is the first line of defense and most visible and identifiable division. These men and women are responsible for enforcing laws, protecting life, and property. The Patrol Division through its traffic enforcement promotes the orderly and safe flow of traffic. They answer calls for service, provide law enforcement, handle investigations, and provide intelligence to other divisions and law enforcement agencies.

The ***Warrant Division*** is necessary for the service and protection of citizens of Galveston County. There are two areas of service broken down as follows:

1. ***Civil***. There are twelve different types of Civil Process with associated fees for service. Sheriff Sales on tax-foreclosed properties are held the first Tuesday of each month. The purpose of the sales is to retrieve delinquent property tax revenue and to ensure that the properties are put back on the tax rolls of the County.
2. ***Criminal***. The Warrant Division handles criminal warrants issued by the Justice of the Peace Courts, County Courts, and District Courts in Galveston County. Foreign warrants from other Texas counties and out of state agencies are also processed through this division. The division also handles the transportation of prisoners to Galveston County from other locations throughout the country, as well as delivery of inmates to state prisons and penitentiaries.

The ***Communications Division*** serves a unique, specialized niche in the public safety arena. Through use of modern radio equipment, computers, telephone technology, and invaluable human resources, this Division serves as the primary communications link and central PSAP for fourteen different law enforcement, fire, and EMS agencies throughout Galveston County.

The ***Bailiff Division*** is primarily responsible for the transportation of inmates to and from court proceedings, maintaining order and security over all persons conducting business within the County's courthouses and other facilities, and assure the adherence to rules set by judges within their courtrooms.

The ***Bail Bond Board***, as provided by statute, oversees the licensing and regulation of persons engaged in the business of providing bail bond services.

### Goals

1. Continue cross-training of peace officers within various areas of the agency, improving ability to draw on a pool of personnel in times of increased need.
2. As part of a multi-year program toward establishing competitive salaries and reducing attrition, continue analysis and comparison of our compensation packages with other identified area law enforcement agencies.

<b>Sheriff's Department</b>
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**Objectives**

1. Complete project of replacing door security control systems in the County Jail, updating out-of-date technology.
2. Complete next phases of P25 digital radio migration for all County government users.
3. Continue policy manual reviews and modifications, as well as development of modified procedural manuals for key operational areas.

**Budget Summary / Sheriff's Department (all divisions)**

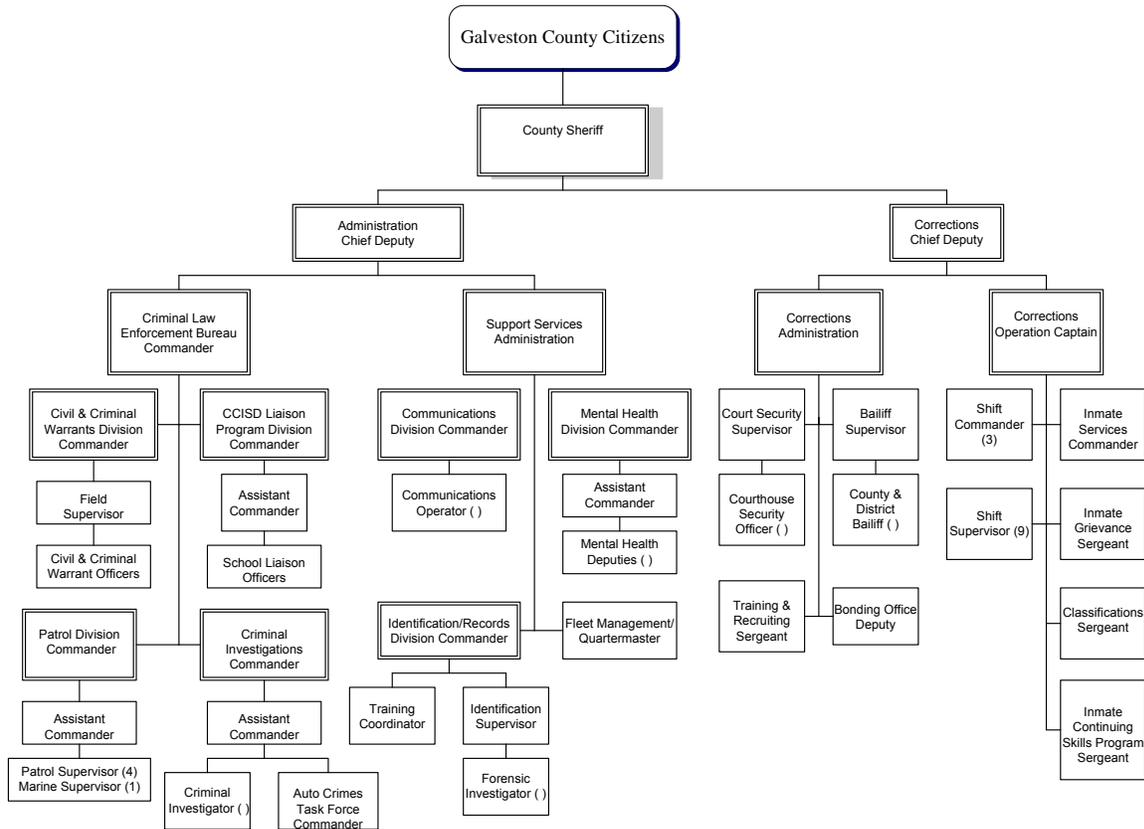
Budget for:	<b>Sheriff Office</b>		
Fund/Department Number:	<b>1101-2111</b>		
<b>Description of line item</b>	<b>FY2014 Actual</b>	<b>FY2015 Budget</b>	<b>FY2016 Budget</b>
Salaries and Benefits:	\$27,815,342	\$29,540,619	\$28,719,100
Supplies:	\$439,515	\$570,407	\$604,693
Other Services and Charges:	\$5,061,300	\$5,221,064	\$5,151,358
Capital Outlay:	\$544,357	\$614,037	\$7,318,359
Other Expenses:	\$7,875	\$12,000	\$12,000
Totals:	\$33,868,389	\$35,958,127	\$41,805,510
Staffing (FTE): 415			

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Jail – Inmate Admissions	17,957	17,640	17,799
Mental Health – Client Calls	3,751	3,800	3,875
Warrants – Civil Papers Processed	5,581	5,000	5,000
All areas – Service Events Processed (CFS)	94,234	95,000	97,000

# Sheriff's Department

## Organization Chart



**County Constables Precincts 1A, 1B, 2A, 2B, 3A, 3B, 3C & 4A**

**Mission Statement**

To serve the citizens and Justice Court in their precinct as well as all other courts as required in an efficient and professional manner that warrants the highest degree of public confidence.

**Description of Services**

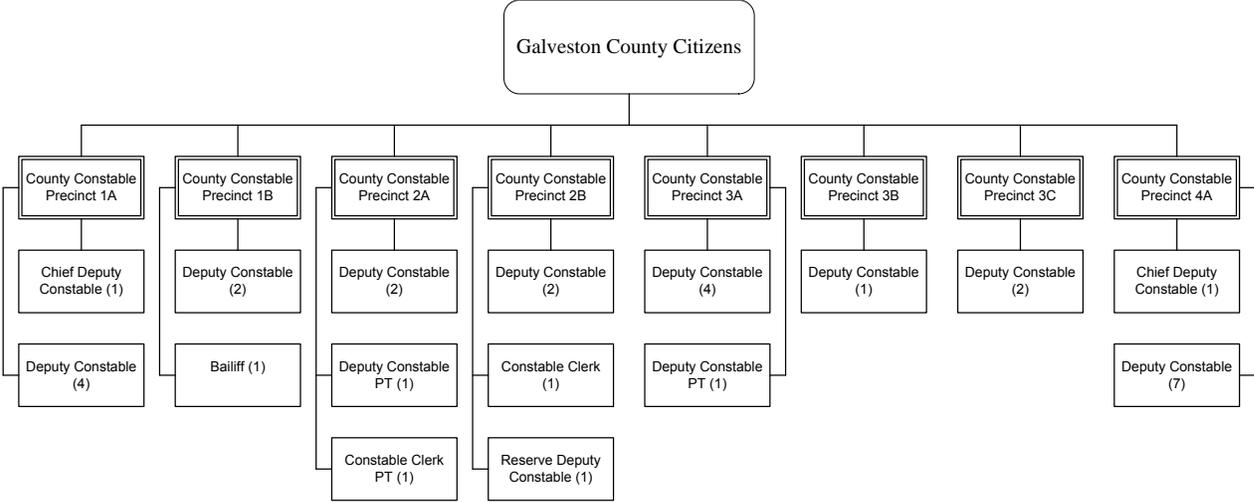
Constables provide leadership by example by promoting high standards of education, respect, integrity, professionalism, and open communication with the public and employees. Each Constable serves outstanding criminal, misdemeanor, bad check warrants, and all civil process from the Justice Court and various other courts. Constables maintain law and order on a daily basis through providing a patrol function, making on-view arrests, and answering calls for service during emergencies and disasters. Bailiff services are provided by the Constables for the precincts Justice Courts including courtroom security. Constables collect fines and fees for civil services and restitution payments. Services are needed to execute forcible evictions for landlords and tenants, and to retailers in criminal behavior regarding issuance of bad checks. Services are also needed in serving civil papers, child support papers, subpoenas and writs. Constables assist the Sheriff's Department, Emergency Medical Services and municipal agencies.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Constable Precincts 1A, 1B, 2B, 3A, 3B, 3C &amp; 4A</b>		
Fund/Department Number:	<b>1101-223700, 223500, 223400, 223110, 223300, 223200, 223900 &amp; 223800</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$2,090,817	\$2,049,500	\$2,081,000
Supplies:	\$15,215	\$23,200	\$23,200
Other Services and Charges:	\$322,894	\$211,767	\$145,117
<b>Totals:</b>	<b>\$2,428,926</b>	<b>\$2,284,467</b>	<b>\$2,249,317</b>
Staffing (FTE):	35.0	32.0	33.0

**County Constables Precincts 1A, 1B, 2A, 2B, 3A, 3B, 3C & 4A**

**Organization Chart**



# Office of Emergency Management

## Mission Statement

To maintain a comprehensive and integrated emergency management system for Galveston County that coordinates resources to protect lives and property through preparedness, mitigation, response and recovery from all natural and manmade hazards.

## Description of Services

The Office of Emergency Management is charged with planning and implementing an all-hazards program of comprehensive emergency management for Galveston County. This program addresses disaster mitigation, preparing for, responding to and recovering from large-scale emergencies and disasters that may affect Galveston County. The intent of this program is to minimize the impact of disasters, provide necessary disaster operations, and to enable an effective disaster recovery. This program addresses the application of elements of mitigation, preparedness, response and recovery to a wide spectrum of potential hazards. The primary objective of the program is to minimize the impact of emergency or disaster events on the citizens of the county, industry, businesses, and the county infrastructure.

## Goals

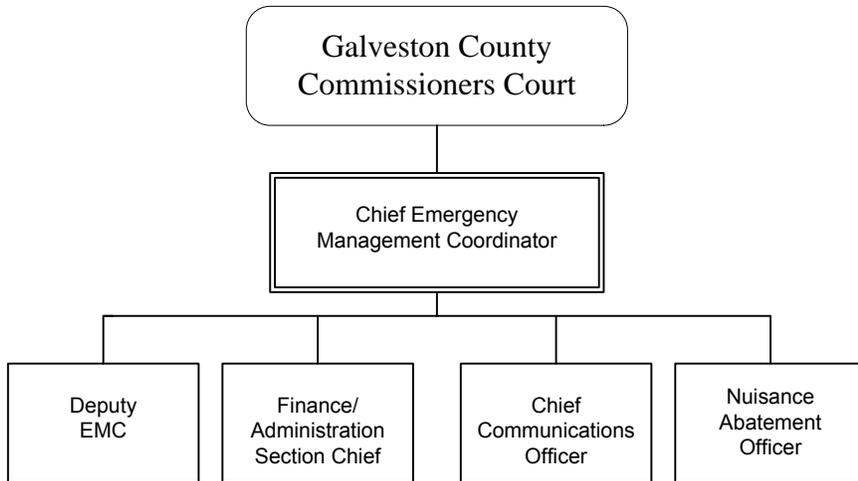
- Serve as the County's leading expert in contemporary emergency management strategies and policies.
- Enhance communication and coordination with County departments to provide accountability in emergency preparedness activities and eliminate redundancy of efforts.
- Ensure that all County department emergency plans are up-to-date, consistent, comprehensive, and compliant with state and federal guidelines.
- Ensure training and exercises are implemented as appropriate to evaluate and improve capabilities, operational readiness, preparedness, and crisis planning in a risk-free environment.
- Coordinate and expand community outreach efforts and actively establish and maintain partnerships with community leaders throughout the County.

# Office of Emergency Management

## Budget Summary

<b>Approved Budgets</b>			
Budget for:		<b>Emergency Management</b>	
Fund/Department Number:		<b>1101-291010</b>	
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$270,245	\$320,900	\$404,200
Supplies:	\$3,809	\$16,500	\$20,000
Other Services and Charges:	\$518,508	\$658,625	\$647,426
<b>Totals:</b>	<b>\$792,562</b>	<b>\$996,025</b>	<b>\$1,071,626</b>
Staffing (FTE):	4.0	5.0	5.0

## Organization Chart



**Fund 1101**  
**General Fund – Health Administration & Sanitation**

**Mission Statement**

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**T**he overall mission of the Galveston County Health District is to assure conditions in which residents of the County can be healthy.

**Description of Services**

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The Galveston County Health District (GCHD) is a distinct governmental entity and is unique as it oversees **two major operations under two separate and distinct policy-making boards**: (1) the United Board of Health appointed by Galveston county and cities to set policy for health department services and (2) the Coastal Health & Wellness Governing Board, on which the majority of members are consumers who set policy for the FQHC operations in accordance with federal requirements. Additionally, the district oversees services under three distinct tax ID's: **Galveston County Health District**, which funds services related to public health, animal control, financial screening for the Galveston County indigent healthcare program, and air and water monitoring services. **Coastal Health & Wellness**, which provides medical, dental and mental health counseling services to Galveston County residents, and **Galveston Area Ambulance Authority** which provides emergency and non-emergency ambulance services to contracted agencies within Galveston County.

GCHD has two major operations. The first is **local public health services to multiple governments**. Formed under Chapter 121 of the Texas Health and Safety Code, the health district is basically a local health department that provides various public health services to the county and its 13 member cities. The mission of our public services is "*Assuring the Conditions in Which People Can be Healthy*" Examples of public health services funded with county dollars include vital statistics, food and environmental permits, animal services, public health lab, community health nursing services, disease investigation, etc. Additional public health services funded by state and federal dollars include: Immunizations, TB, STD/HIV, foodborne illnesses and public health preparedness activities. Services funded by City dollars include water monitoring, animal control (field and shelter), and ambulance services for the City of Galveston, Hitchcock, Bayou Vista, and Tiki Island. Only a few health districts in Texas also oversee Animal Services and EMS.

The second major operation is overseeing **primary care services in two federally-qualified health centers (FQHC) called Coastal Health & Wellness** (See [CoastalHW.org](http://CoastalHW.org)). This operation receives federal funding and is subject to federal requirements. The mission of Coastal Health & Wellness (CHW) is to "*Provide access to high quality primary care to any Galveston County resident*". CHW provides primary care, counseling and basic dental care to residents with or without insurance. Our status as a federally qualified health center requires us to provide discounted health services to

the indigent, uninsured or underinsured based on their financial ability to pay. The benefits of an FQHC are that federal dollars leverage local dollars for indigent and uninsured healthcare, alleviates healthcare inflation from misuse of area hospitals and emergency rooms, and decreases the need for more costly secondary and tertiary care. The availability of wellness and primary care in our community also helps alleviate the increased cost of specialty, hospital, and ER care.

The United Board of Health and Coastal Health & Wellness Governing Board are currently in the process of developing new priorities, strategies, and goals for the next five years (2015-2020).

Galveston County Health District functions under three distinct operating budgets. Currently, the annual operating budget is 9,263,544 for public health programs/ services, \$9,974,593 for medical, dental and counseling services through Coastal Health & Wellness and \$5,221,640 for emergency and non-emergency transfer services through the Galveston Area Ambulance Authority. In FY15, the County provided funding of \$7,435,073 to the Health District General Fund which was allocated as follows: Public Health programs \$2,468,361, Coastal Health & Wellness \$4,078,399, County Indigent Healthcare Screening \$188,445 and Animal Services \$699,868. In addition, the FY15 Galveston Area Ambulance Authority budget included \$624,441 from the County to provide emergency ambulance services in the unincorporated areas of Hitchcock and Bacliff. Currently, GCHD has approximately 20 service grants from state and federal sources. In FY2014, State and federal grants amounted to approximately 24% (\$5,674,991) of total revenues.

The attached list of Performance Measures/Workload Indicators list key functions performed by the Health District. These functions play a vital role in supporting public health within our community.

## Performance Measures

<b>Workload Indicators</b>	<b>FY2013 Actual</b>	<b>FY2014 Actual</b>	<b>FY2015 Estimate</b>	<b>FY2016 Projected</b>
*indicates program partially funded by a grant				
<b>Disease / Emergency Detection:</b>				
Total number of Diseases Reported:	3,554	3,004	3,049	3,100
Total Number of Diseases Investigated:	4,054	3,026	3,071	3,125
Total TB Encounters (to prevent or take care of TB)	1,681	2,145	2,200	2,200
Annual Morbidity Report (see attached):				
<b>*Public Health Preparedness Efforts</b>				
Trainings/exercises:	8	25	25	15
Volunteers:	750	1,750	1,750	1,850
Number of Preparedness Efforts (Meetings, etc...):	91	58	58	60
<b>Public Health Services</b>				
<b>*Public Immunizations</b>				
Total number of Persons Immunized:	6,354	5,894	5,700	5,800
Total number of Immunization doses administered:	10,657	9,216	9,000	9,200
<b>Vitals:</b>				
Birth Certificates Issued:	12,791	13,553	14,000	14,500
Death Certificates Issued:	2,981	2,953	3,000	3,000
Other requests received, maintained and filed:	18,000	18,250	18,500	19,000

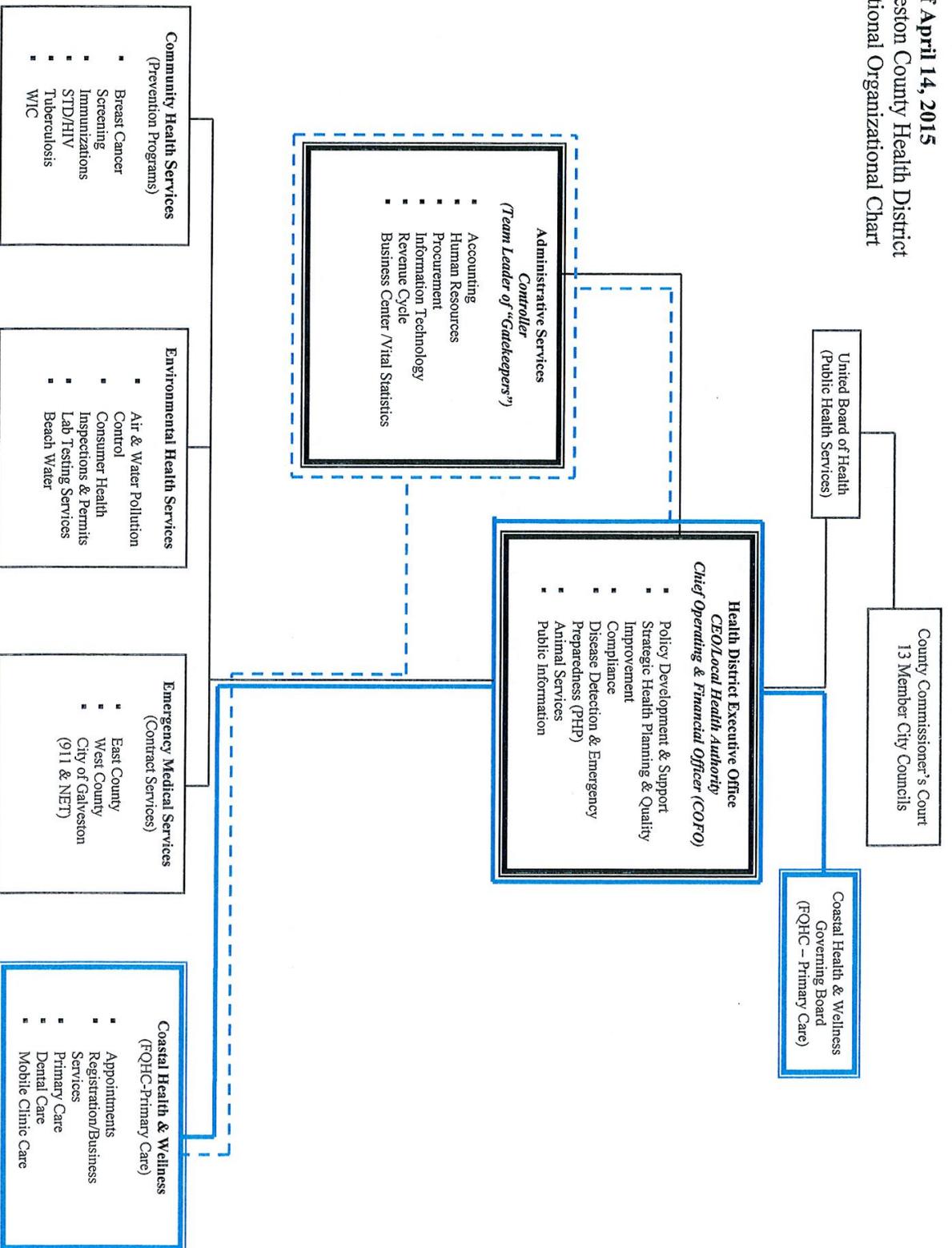
## Performance Measures

<b>Workload Indicators</b>	<b>FY2013 Actual</b>	<b>FY2014 Actual</b>	<b>FY2015 Estimate</b>	<b>FY2016 Projected</b>
*indicates program partially funded by a grant				
<b>Health Permits:</b>				
Total number of Food Inspections:	4,579	4,833	4,800	4,800
Total number of Food Permits Issued:	3,085	3,331	3,330	3,330
Total number of Pool Inspections:	444	497	485	485
Total number of Pool Permits Issued:	480	479	480	480
Total Septic /Waste Water Inspections:	385	333	350	350
Total Septic/Waste Water Permits Issued:	370	368	360	360
Total Persons Trained in Food Mgr Classes:	463	961	560	560
Total Other Inspections:	56	60	55	55
<b>Air &amp; Water Program:</b>				
*Air Samples Collected for Analysis:	851	854	852	852
Water Samples Collected for Analysis:	3,031	2,954	3,000	3,000
Drinking Water and Beach Watch Testing:	8,939	9,267	6,113	4,950
<b>Animal Services (see attached annual report for breakdown by location):</b>				
Number of Calls for Service:	5,719	4,615	4,300	2,932
Number of Animals picked up:	3,665	3,563	3500	2,643
Number of Animals sheltered in Resource Center:	6,870	5,671	5,500	4,325
Number of Animal Bites reported:	145	167	200	112

## Performance Measures

<b>Workload Indicators</b> <small>*indicates program partially funded by a grant</small>	<b>FY2013 Actual</b>	<b>FY2014 Actual</b>	<b>FY2015 Estimate</b>	<b>FY2016 Projected</b>
<b>Galveston Area Ambulance Authority Responses:</b>				
Hitchcock 911 Calls:	937	970	1,094	1,193
Bacliff 911:	1,246	1,452	1,320	1,507
<b>Coastal Health &amp; Wellness Primary Care Services:</b>				
Total Provider Visits:	36,891	27,170	30,604	32,000
Dentist Visits:	10,905	9,180	9,644	9,800
Dental Hygienist Visits:	2,413	2,324	2,560	2,620
Mental Health Counseling Visits:	1,198	1,009	1,100	1,250
Case Management Contacts (Referrals, PAP, etc.):	7,362	12,074	12,120	12,250
<b>County Indigent Healthcare Program (Eligibility Services designated to GCHD):</b>	Oct 1, 2012 to June 20, 2013 – FPL 100%, June 21, 2013 to Sep 30, 2013 – FPL 35%	Oct 1, 2013 to Sep 2014 – FPL 35%	Oct 1, 2014 to Dec 8 <sup>th</sup> 2014 – FPL 35% Dec 9, 2014 to Sep 30, 2015 – FPL 55%	
Total number of applications received:	2,504	1,499	1,509	1,519
Total number of applicants denied:	1,153	816	846	866
Total number of applicants approved:	1,351	683	664	654
Total number of Case Management Contacts (Referrals, assistance with applications, etc)	2,487 Referrals 11,504 Contacts	1,719 Referrals 3,283 Contacts	1,729 Referrals 3,303 Contacts	1,739 Referrals 3,323 Contacts

**As of April 14, 2015**  
**Galveston County Health District**  
**Functional Organizational Chart**



**Budget Summary / Health Administration & Sanitation**

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Budget for:	<b>Galveston County Health District</b>		
Fund/Department Number:	<b>1101-411010/35/43/71 (Formerly Fund 2401)</b>		
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
			<b>Budget</b>
<b>Description of line item</b>	<b>Budget</b>	<b>Budget</b>	<b>Request</b>
Salaries and Benefits:	\$63,400	\$63,400	0
Other Services and Charges:	\$7,460,606	\$7,371,675	\$7,305,075
Other Financial Uses:	\$0	\$0	\$0
Totals:	\$7,524,006	\$7,435,075	\$7,305,075
Less Reimbursement to County:	(\$1,094,573)	(\$1,094,573)	(\$1,094,573)
<b>Total Funding:</b>	<b>\$6,429,433</b>	<b>\$6,340,502</b>	<b>\$6,210,502</b>

Staffing (County Payroll FTE's):	1.0	1.0	0
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**Galveston County Health District**  
County Budget Summary

	FY11 Approved		FY12 Approved		FY13 Approved		FY14 Approved		FY15 Approved		FY16 Base		FY16 Proposed	
Division	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Base Payment To Health District</b>														
Public Health	411010	\$ 2,107,536	\$ 1,926,014	\$ 1,921,051	\$ 1,921,051	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,923,551	\$ 1,921,551
Coastal Health & Wellness	411071	4,099,868	3,837,321	3,855,992	3,855,992	3,728,336	3,728,336	3,728,336	3,728,336	3,728,336	3,728,336	3,728,336	3,728,336	3,598,336
County Indigent Healthcare Program (CIHCP)	411071	174,138	184,357	188,445	188,445	188,445	188,445	188,445	188,445	188,445	188,445	188,445	188,445	190,445
Animal Services	411043	341,358	362,958	433,374	463,945	500,170	500,170	500,170	500,170	500,170	500,170	500,170	500,170	500,170
<b>Subtotal Base Payment To Health District:</b>		<b>6,722,900</b>	<b>6,310,650</b>	<b>6,398,862</b>	<b>6,429,433</b>	<b>6,340,502</b>	<b>6,210,502</b>							
<b>Adjustments to Base Payment To Health District</b>														
Reimbursement to County for Construction (GCHD Fund Balance)			(500,000)											
<b>Subtotal Budgeted Payment To Health District:</b>		<b>6,222,900</b>	<b>6,310,650</b>	<b>6,398,862</b>	<b>6,429,433</b>	<b>6,340,502</b>	<b>6,429,433</b>	<b>6,340,502</b>	<b>6,429,433</b>	<b>6,340,502</b>	<b>6,429,433</b>	<b>6,340,502</b>	<b>6,429,433</b>	<b>6,210,502</b>
<b>Budgeted Lease Expense</b>														
Public Health Lease			498,604	657,611	544,811	544,811	544,811	544,811	544,811	544,811	544,811	544,811	544,811	544,811
Coastal Health & Wellness Lease			262,547	350,063	350,063	350,063	350,063	350,063	350,063	350,063	350,063	350,063	350,063	350,063
Animal Services Lease			199,699	199,699	199,699	199,699	199,699	199,699	199,699	199,699	199,699	199,699	199,699	199,699
<b>Subtotal Budgeted Lease Expense:</b>		<b>-</b>	<b>960,850</b>	<b>1,207,373</b>	<b>1,094,573</b>									
<b>Total Health District Budget</b>		<b>6,222,900</b>	<b>7,271,500</b>	<b>7,606,235</b>	<b>7,524,006</b>	<b>7,435,075</b>	<b>7,305,075</b>							
<b>Adjustments To Base Budget:</b>														
3% Base Budget Reduction		\$ (192,300)												
HD Expenses Reduced By Move To MCA & ARC			\$ (412,250)		\$ (245,121)									
Security By Sheriff					\$ (112,800)									
Animal Resource Center Staffing & Equipment					\$ 70,416		\$ 30,571		\$ 36,225					
Coastal Health & Wellness Expense Reduction due to increase in projected revenues							\$ (127,656)							\$ (130,000)
Salary Adjustments To HD Staff					\$ 262,917									

General Fund - Program Area:	Budgeted FTE's
<b>Public Health</b> (includes Admin, Acct, IT, Purchasing, Epidemiology, Consumer Health Inspectors, Vitals)	37
<b>Public Health Reimbursable</b> (Grant Funded Programs such as TB, STD/HIV, Immunizations, Public Health Preparedness, Foodborne Investigations, Breast Cancer Screenings, Community Health (Wellness) and WIC (Womens, Infant & Children Program).	48
<b>Pollution Control</b> (Air & Water, Lead, Storm Water and Beach Watch monitoring)	14
<b>County Indigent Healthcare Screening</b>	4
<b>Total FTE's</b>	<b>103</b>

**GALVESTON COUNTY HEALTH DISTRICT  
FY2016 Proposed Animal Services Budget**

<b>ANIMAL CONTROL</b>	<b>FY2014 ACTUAL</b>	<b>FY2015 BUDGET</b>	<b>FY2015 ESTIMATED</b>	<b>FY2016 PROPOSED</b>
Salaries & Benefits	\$ 224,251	\$ 314,862	\$ 233,742	\$ 244,148
Supplies	\$ 21,766	\$ 7,000	\$ 7,616	\$ 4,500
Travel / Training	\$ 1,276	\$ 2,750	\$ 2,861	\$ 2,400
Maintenance	\$ 13,525	\$ 6,200	\$ 7,246	\$ 8,800
Other Operating Costs	\$ 91,700	\$ 50,363	\$ 39,961	\$ 24,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 352,518</b>	<b>\$ 381,175</b>	<b>\$ 291,426</b>	<b>\$ 284,448</b>
<b>Fees and Other Revenues</b>	<b>\$ 6,045</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Local Funding</b>	<b>\$ 377,321</b>	<b>\$ 381,175</b>	<b>\$ 381,175</b>	<b>\$ 284,448</b>
<b>FTE's</b>	<b>6.8</b>	<b>6.8</b>	<b>6.8</b>	<b>5.3</b>

Animal Services Manager	0.3
Animal Services Asst. Manager	0.5
Admin Asst / Dispatcher	0.5
Intake Specialist/Dispatcher	0.5
Animal Control Officers	3.5
<b>Total</b>	<b>5.3</b>

<b>Animal Resource Center</b>	<b>FY2014 ACTUAL</b>	<b>FY2015 BUDGET</b>	<b>FY2015 ESTIMATED</b>	<b>FY2016 PROPOSED</b>
Salaries & Benefits	\$ 514,517	\$ 598,308	\$ 523,171	\$ 522,495
Supplies	\$ 125,143	\$ 158,500	\$ 145,146	\$ 110,159
Travel / Training	\$ 1,646	\$ 2,000	\$ 241	\$ 2,000
Maintenance	\$ 11,362	\$ 3,200	\$ 1,927	\$ 7,300
Contract Services	\$ 51,004	\$ 66,700	\$ 54,199	\$ 54,500
Leases	\$ 199,692	\$ 199,699	\$ 199,692	\$ 199,699
Other Operating Costs	\$ 18,506	\$ 23,100	\$ 20,336	\$ 21,100
Capital Outlay	\$ 27,768	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 949,638</b>	<b>\$ 1,051,507</b>	<b>\$ 944,712</b>	<b>\$ 917,253</b>
<b>Fees from Services</b>	<b>\$ 144,424</b>	<b>\$ 196,625</b>	<b>\$ 181,599</b>	<b>\$ 163,125</b>
<b>Local Funding</b>	<b>\$ 793,583</b>	<b>\$ 863,974</b>	<b>\$ 863,974</b>	<b>\$ 754,128</b>

<b>FTE's</b>	<b>15.2</b>	<b>16.2</b>	<b>16.2</b>	<b>14.2</b>
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Manager	0.7
Business Manager	0.5
Admin Asst / Dispatcher	0.5
Intake Specialist/Dispatcher	0.5
Veterinary Technician	1
Animal Care Tech - Team Leader	1
Animal Care Technicians	8
Volunteer Coord/Adoption Counselor	1
Cremation Specialist	1
<b>Total</b>	<b>14.2</b>

## Animal Services - Comparative Data Summary

<b>*Summary 2015 (Jan - Mar)</b>		
Incoming	1199	
Adoptions	356	30%
Rescued	161	13%
Euthanized	509	42%

<b>Summary 2014 (Jan - Dec)</b>		
Incoming	5671	
Adoptions	1328	23%
Rescued	542	10%
Euthanized	3013	53%

<b>Summary (Jan - Dec 2013)</b>		
Incoming	6870	
Adoptions	1351	20%
Rescued	971	14%
Euthanized	3689	56%

<b>Summary (Jan - Dec 2012)</b>		
Incoming	8118	
Adoptions	908	11%
Rescued	708	9%
Euthanized	5099	63%

\* Currently averaging 400 incoming to the ARC each month. Current estimated annual intake for 2015 = 4,800

**Galveston County Animal Services Strategic Plan  
(2014 - 2019)**

**Priority 1: Promote Live Release**

**Goal One: Increase animal adoptions**

- Partner with entities that will work with ARC to promote animal adoptions.
- Update rescue groups application, guidelines, and code of conduct.
- Continue to recruit and invite rescue groups to sign up with ARC to assist with the live release of impounded animals.
- Explore and implement affordable ways that will result in increased animal adoptions.
- Seek funding to sponsor animal adoptions.
- Continue and explore new programs that assist with animal adoptions (e.g. Senior for Senior, Sponsor a Heart).
- Review and coordination of return to owner program (e.g. animal identification, outreach in field service procedures, instructions on website etc...).
- Promote adoptable animals via social media, advertisement and other marketing events.

**Goal Two: Promote Foster Program**

- Continue to recruit and invite foster families to sign up with ARC to assist with the live release of impounded animals.
- Develop guidance for the foster program; work with foster families to promote animal adoptions (informing foster families of offsite adoptions, etc.)

**Priority 2: Promote Responsible Pet Guardianship**

**Goal One: Promote Spay or Neuter of Pets**

- Community outreach through public education
- Collaborate with partners to promote affordable spay/neuter options
- Case management activities to increase responsible pet guardianship (e.g. follow-up activities to insure that spay/neuter occurs).

**Goal Two: Increase Awareness regarding Pet Registration in Galveston County**

- Educate citizens on requirement regarding pet registration within the county
- Collaborate with local veterinarians to explore options for collection of registration fees.

**Goal Three: Educate Public on Responsible Pet Guardianship**

- Offer information on website and social media
- Develop brochure on pet guardianship
- Explore options of pet owner citizenship training/seminars.
- Carry out outreach in schools of Galveston County for responsible pet guardianship.

**Goal Four: Surrender Intervention**

- Post resource list on website of entities (rescue groups, referrals) to assist pet guardian with other options.
- Create list of referrals or alternatives for owner turn ins, (e.g. listing on website, social media, brochure, etc.)
- Educate public through outreach activities on surrender intervention.

**Priority 3: Enhance Community Collaboration**

**Goal One: Collaborate with local veterinarians**

- Explore options to acquire part time veterinarian that is funded by budget or other resources for spay/neuter program.
- Work with local Veterinary Medical Association for collaboration of veterinarians to provide in kind services (spay/neuter, microchip, and provide rabies vaccine to adoptable animals).
- Explore options to recruit veterinarians to assist with vetting animals for adoption fairs

**Goal Two: Expansion of Volunteer Program**

- Develop a structured volunteer program to assist with animal adoptions, surrender interventions and live release programs.
- Hire full-time volunteer/animal adoption coordinator
- Continue to recruit and train volunteers to assist with ARC activities.

**Goal Three: Partner with Rescue Groups**

- Update rescue groups application, guidelines, and code of conduct.
- Continue to identify and invite new rescue groups to sign up with ARC to assist with the live release of impounded animals.
- Build productive relationships with animal rescue groups that will help to promote ARC goals and objectives.
- Promote animal rescue through outreach and education.

**Priority 4: Improve and Enhance Resources**

**Goal One: Explore options to develop spay/neuter suite at ARC.**

- Seek available funding (i.e. grant funds) that can support the development of a surgery suite at the ARC.

**Goal Two: Seek opportunities to collaborate with entities that can offer classes at ARC**

- Explore working with entities that can assist with animal training or education, ACO basic course, etc...).

**Goal Three: Cremation Services**

- Hire full-time cremation specialist.
- Cross train employees on crematory process.
- Implement operation of crematorium.
- Develop cremation service program to offer to public.

**Priority 5: Strengthen the Efficiencies and Effectiveness of Business Practices**

**Goal One: Track trends in deficiencies, compliance reports, and audits related to ARC.**

- Monitor through internal audits, state audits, and quality assurance processes and make recommendations to address deficiencies and noncompliance.

**Goal Two: Evaluate and make recommendations to reduce employee-related injuries, accidents, and related agency expenses.**

- Examine employee related injury trends over past several years (incidents and agency cost)
- Recommendation to address trends, including specific trainings for preventable incidents
- Implement training program to improve the safety of employees, public, and the animals

**Goal Three: Evaluate and make recommendations to improve financial reporting, tracking of animals, inventory, and management of special programs that promote animal adoption.**

- Reconcile ShelterPro counts with actual physical counts in shelter
- Explore shelter management software options
- Explore additional grant funding
- Provide monthly reports showing the number of incoming and outgoing animals so as to monitor trends, etc...

**Goal Four: Assess and evaluate public/customer feedback regarding the quality of services by ARC staff in all areas.**

- Develop assessment tools that are user friendly and available for public
- Track trends in complaint data and report to Advisory Committee and United Board of Health
- Make recommendations to improve the quality of customer services

**Priority 6: Improve Animal Control and Field Operations**

**Goal One: Provide safe environment for the community**

- Explore options of increasing field staff by 1 full time ACO to cover peninsula and mainland areas within the interlocal agreement.
- Review options for streamlining service areas into districts to provide better service to entities apart of Interlocal Agreement.
- Explore conducting animal sweeps in areas of concern

**Goal Two: Review and provide recommendations for improvement on response time of calls**

- Monitor response times through quality assurance tools and internal audits.

**Goal Three: Educate public on Animal Services policy and codes as it relates to animal control**

- Outreach and education at schools and public events.

**Priority 7: Developing a Competent and Professional Workforce**

**Goal One: Develop employee training programs that are specific to each position**

- Orientation of roles and responsibilities for each position.
- Effective communications with public members and best practices for excellent customer service.
- Develop competencies for new employees
- Explore options for training of each position (local training, DVD, website, etc...)

**Goal Two: Implement continuing education section in staff meetings**

- Develop program review of animal diseases, identification, sanitation, outbreak control and management, surrender intervention techniques, courtroom etiquette, etc...).
- Explore opportunities to provide additional continuing education for staff within county or contiguous counties.

**Goal Three: Continue efforts to recruit and retain qualified employees.**

- Perform market-based salary analyses on, at minimum, positions with highest turnover rate and greatest difficulty recruiting.
- Review and update standard operating procedures.

**Priority 8: Continue to Strengthen the Credibility of ARC**

**Goal One: Improve public perceptions about quality of care of animals and customer service in the ARC.**

- Continue transparency on issues or concerns by public
- Maintain open communication between outside groups and ARC management.
- Post reports and other pertinent information on website, Facebook, etc.

**Goal Two: Engage the public and partners in addressing shared goals.**

- Maintain and convene community group meetings to address various priority animal related issues, utilizing electronic technology to share ongoing information.
- Engage animal interest groups and public volunteers to participate in any new and existing services at ARC.
- Explore opportunities for improved communications through print, television, radio (GDN, municipal channel, local media sources).

## **Contract Services**

### **Mission Statement**

To provide the highest level of Community Service possible to the citizens of Galveston County, Under the direction of Commissioners' Court the Departments under the Community Services Division will promote and practice Teamwork, Respect, Integrity, and Professionalism all around us, understanding that we create a better workplace.

### **Description of Services**

Community Services commits to being knowledgeable and informed on the trends in society, from governmental, scientific, and cultural sources to provide the Commissioners' Court with the necessary information to make informed decisions and carry out those decisions in the best possible manner. Oversight and management of budgetary matters, planning and formatting of issues being presented to Commissioners' Court by the County Museum, Social Services, Mosquito Control, Child Welfare/Children's Services Board, Children's Protective Service, Indigent Health Care, Housing Department and Veteran's Services. Administer, monitor for compliance, initiate and review overall effectiveness providers under contract with the County for services such as, The Historical Commission, emergency medical services, medical examiner, library system, Gulf Coast MHMR, Economic Development Partnerships transportation and other federal grant programs. Work with various citizen boards and commissions including Child Welfare, Historical Commission, and the Countywide Economic Alliance. Responsible for tax abatement program.

### **Goals & Objectives**

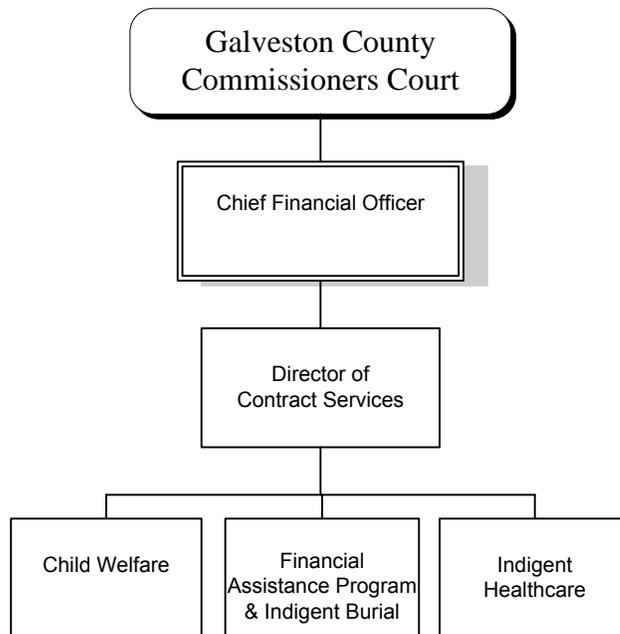
- Tracking system for all contracts.
- Keep Commissioner's Court informed on grant projects.
- Grant planning document.
- Standard operating procedure.
- Create a file for each contract in this department.
  - Summary of detail for the contract
  - Deliverable by contract
  - Timely renewals of contracts
  - Work with legal on updates and/or changes
  - Vendor execution and return of contracts
- Workshop grants and disaster recovery projects.
  - Quarterly
  - Provide an annual grants report
- Establish a planning notebook to identify grant needs.
  - Work with the Court on long term grant needs
  - Work with departments on grant needs
  - Create a summary of each need
- Create Standard operating procedures for departments.
  - By department for day to day duties
  - By contract as needed

**Contract Services**

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:		<b>Contract Services</b>	
Fund/Department Number:		<b>1101-440100</b>	
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$260,610	\$352,000	\$314,600
Supplies:	\$1,357	\$1,000	\$1,000
Other Services and Charges:	\$3,074,605	\$3,344,042	\$3,367,067
Inter/Intragovernmental Expenses:	\$60,000	\$112,000	\$22,000
<b>Totals:</b>	<b>\$3,396,572</b>	<b>\$3,809,042</b>	<b>\$3,704,667</b>
Staffing (FTE):	4.0	5.0	4.0

**Organization Chart**



# Senior Citizens Program

## Mission Statement

To provide comprehensive and diverse recreational and senior service opportunities for Galveston County citizens and visitors through the stewardship of our resources.

## Description of Services

The Senior Services Division provides a large diversity of programs and services for seniors. These include operating and providing staffing and programming at three community centers. These senior community centers provide a variety of programming and activities such as: nutritional services, recreational activities including dances, bingo, cards, dominoes, seasonal and theme parties, special monthly events, arts and crafts, education, health promotion, exercise, support groups and day trips. Transportation is provided for those without personal transportation to and from their homes to the community centers. Transportation is also provided for shopping, errands, and to recreational events supported by the centers. Home Delivered Meals are provided for persons who are frail and homebound. Referrals to other local and area social services are an important service provided to seniors and to the general public. Historically Senior Services continue to emphasize the development of partnerships with a diversity of local agencies and organizations. Community partnerships include those with the Jesse Tree, Texas Home Health, A-Med Home Services, Edgewater-Moody House, AARP, The Eagles, Mainland Medical Center, UTMB, Mounting Horizons, and College of the Mainland and with the county's Agrilife Extension Service as well as the Health District among others.

## Goals & Objectives

- Offer a variety of classes and programs to meet the diverse interests of our senior population.
- Develop and expand partnerships with outside organizations to provide increased services at our three centers.
- Have a marketing and outreach plan to reach seniors throughout the community.
- Identify what programs seniors are interested in; seek funding for those programs and expand hours and arrange for adequate space to host the programs in the selected Community Center.
- Meet with currently under-represented agencies in the community to discuss opportunities to increase participation/services at the centers. Gather input from the seniors to see what services they would like offered.
- Develop activities that will introduce seniors from throughout the County to the three centers; create a volunteer program including designated volunteer roles, to assist with senior program activities and community outreach.

## Senior Citizens Program

### Budget Summary

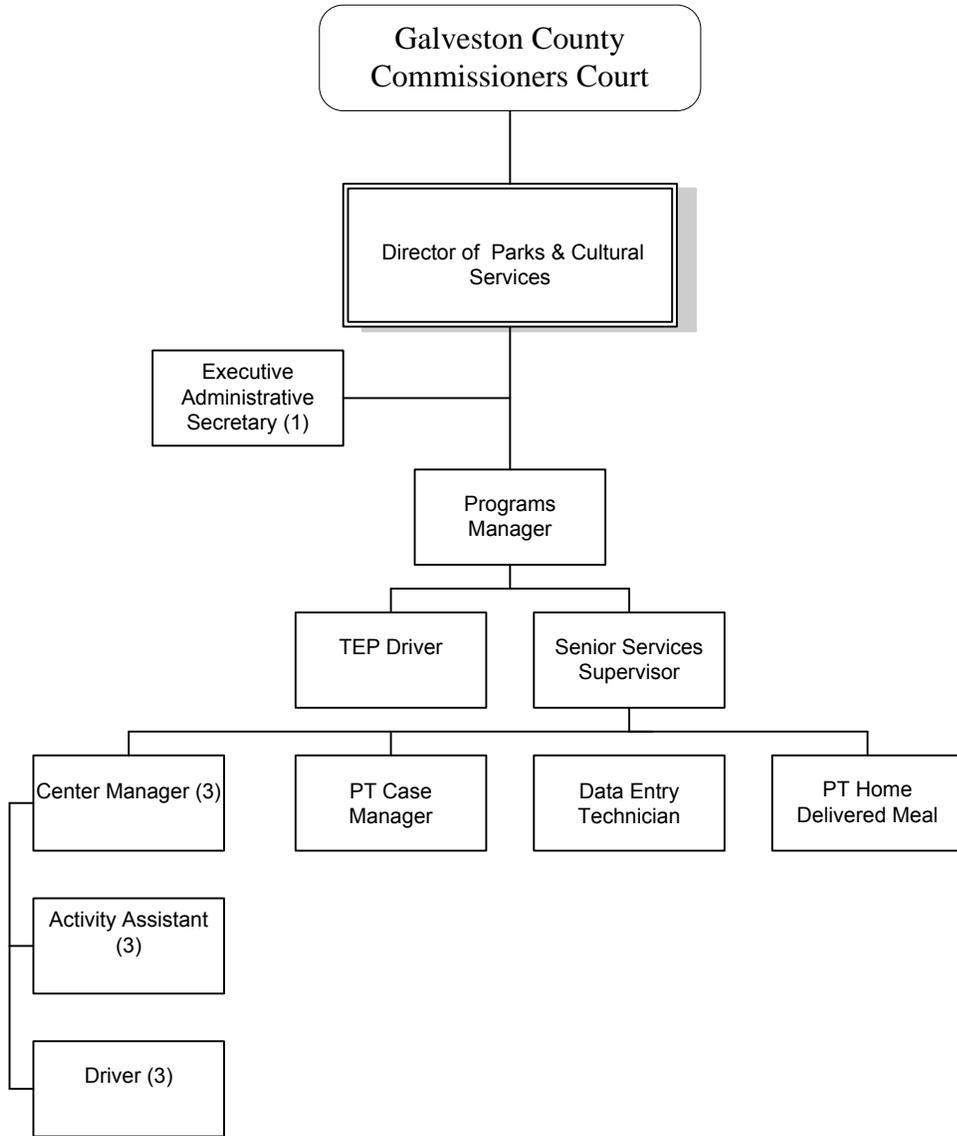
<b>Approved Budgets</b>			
Budget for:		<b>Senior Citizens Program</b>	
Fund/Department Number:		<b>1101-451110</b>	
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$336,089	\$306,800	\$277,800
Supplies:	\$10,898	\$12,000	\$21,990
Other Services and Charges:	\$28,873	\$37,375	\$41,005
Other Financing Uses:	\$153,440	\$162,200	\$162,200
Capital Outlay:	\$0	\$70,000	\$0
<b>Totals:</b>	<b>\$529,300</b>	<b>\$588,375</b>	<b>\$502,995</b>
Staffing (FTE):	7.5	6.0	6.0

### Performance Measures

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Congregate Meals Served	35,170	37,503	37,503
Unduplicated Congregate Clients	170	180	180
Home Delivered Meals Served	75,694	78,000	78,000
Unduplicated Home Delivered Clients	300	300	300
Transportation Units	23,741	24,000	24,000
Unduplicated Transportation Clients	120	125	125

**Senior Citizens Program**

**Organization Chart**



# Galveston County Museum

## **Mission Statement**

To preserve and interpret the history and heritage of Galveston County for the education enrichment of the public.

## **Description of Services**

The Galveston County Museum offers research services to the public, maintains the historic collection and archives, and provides Galveston County Historical Commission support. Researches, accessions, and catalogs museum collections and artifacts. Maintains accurate records of museum holdings loans and designed storage locations of collections. Negotiates repository agreements and deeds of gifts. Establishes policies and administers agreements. Investigates outside funding, fund raising, and donation resources to enhance the museum. Plans and designs exhibit space, coordinates moving and storing of collections, files, and materials, implements new public exhibits, educational programs, and special events. Markets the museum to the public for upcoming events and activities.

## **Goals & Objectives**

- To be a vital, dynamic part of the Galveston County community, a respected cultural institution, and a public center for education and research.
- Continuation and growth of public outreach programs.
- Continue to collect and preserve artifacts, photographs, and other ephemera important to Galveston County history.
- Museum branding and marketing creation.
- Move of historic collection and museum offices to new location at 722 Moody.
- Master strategic plan for new museum space.
- Interpretive plan for new exhibit hall.
- Exhibition design, fabrication, and installation.
- Opening of new exhibit hall at 722 Moody.

## Galveston County Museum

### Budget Summary

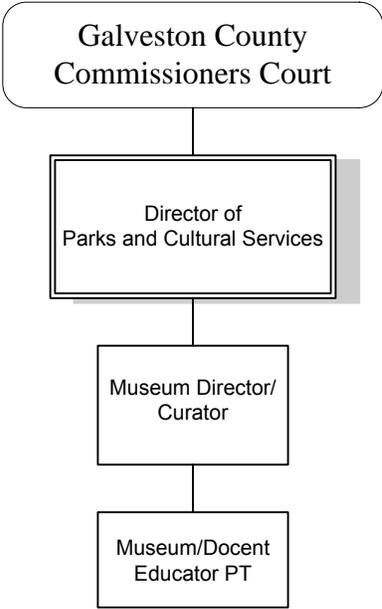
<b>Approved Budgets</b>			
Budget for:		<b>Galveston County Museum</b>	
Fund/Department Number:		<b>1101-513200</b>	
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$116,264	\$133,300	\$99,500
Supplies:	\$14,786	\$17,740	\$20,040
Other Services and Charges:	\$11,425	\$18,645	\$26,075
Inter/Intragovernmental Expenses:	\$28,400	\$28,400	\$28,400
<b>Totals:</b>	<b>\$170,875</b>	<b>\$198,085</b>	<b>\$174,015</b>
Staffing (FTE):	2.0	1.0	1.0

### Performance Measures

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Customer-driven Research Projects (Requiring more than 1 hour research)	95	150	200
Requests for Educational Support	150	250	325
Donations to be processed into Collection	1,250	1,350	1,400
Major Exhibits Designed/Supported	8	5	10
Special Events Hosted	5	6	10
Packing Collection objects	15,000	N/A	N/A

**Galveston County Museum**

**Organization Chart**



## **Department of Parks & Cultural Services**

### **Mission Statement**

To provide comprehensive and diverse recreational and senior service opportunities for Galveston County Citizens and Visitors, through the stewardship of our resources.

### **Description of Services**

The Department of Parks and Cultural Services maintains park and senior community service centers and facilities in otherwise under-served areas of the County, providing valuable recreational and senior services opportunities for Galveston County citizens and visitors through the stewardship of our dedicated human and financial resources with the goal of improving the quality of life, providing educational opportunities, promoting tourism, and attracting new businesses, enhancing property values, as well as bringing revenue into the County through facility permitting and reservation fees; as mandated by state statute; in addition, with regards to the Beach Maintenance Reimbursement Report, we provide administrative assistance to the County Road and Bridge department by furnishing operational data for Beach Pocket Park #4 both quarterly and annually. Also, the department manages a revenue-generating Beach Vending Program on Bolivar Peninsula, as well as, the Bolivar Beach Parking Sticker Program, which generates parking permit revenues from the sale of annual beach parking permits on Bolivar Peninsula beaches in certain designated zones.

### **Goals & Objectives**

- Improvements to Jack Brooks Park by continued development of Veterans memorial site and upgrades to current recreational areas.
- Continued upgrades and standardization of parks and building fixtures.
- Updating and formulating a parks key map for infrastructure location.
- Upgrade and standardize daily maintenance of outdoor rentable facilities and restrooms.
- Repair and upgrade basketball courts within the parks department.
- Continue to replace fall surfaces at current playgrounds within the county parks.
- Create a detailed marketing plan for each facility. Run ads, have brochures created, and market via social media as well. Create a relationship with other municipalities that have rental facilities to provide each other's rental information.

## Department of Parks & Cultural Services

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Parks Division</b>		
Fund/Department Number:	<b>1101-522020</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$1,654,821	\$1,529,200	\$1,531,850
Supplies:	\$72,874	\$102,052	\$66,860
Other Services and Charges:	\$259,621	\$312,420	\$314,270
Inter/Intragovernmental Expenses:	\$41,981	\$0	\$0
Capital Outlay:	\$157,454	\$122,976	\$286,000
Other Financing Uses:	\$0	\$229,007	\$229,007
Capital Projects:	\$0	\$0	\$0
<b>Totals:</b>	<b>\$2,186,751</b>	<b>\$2,295,655</b>	<b>\$2,427,987</b>
 Staffing (FTE):	 40.8	 38.5	 38.5

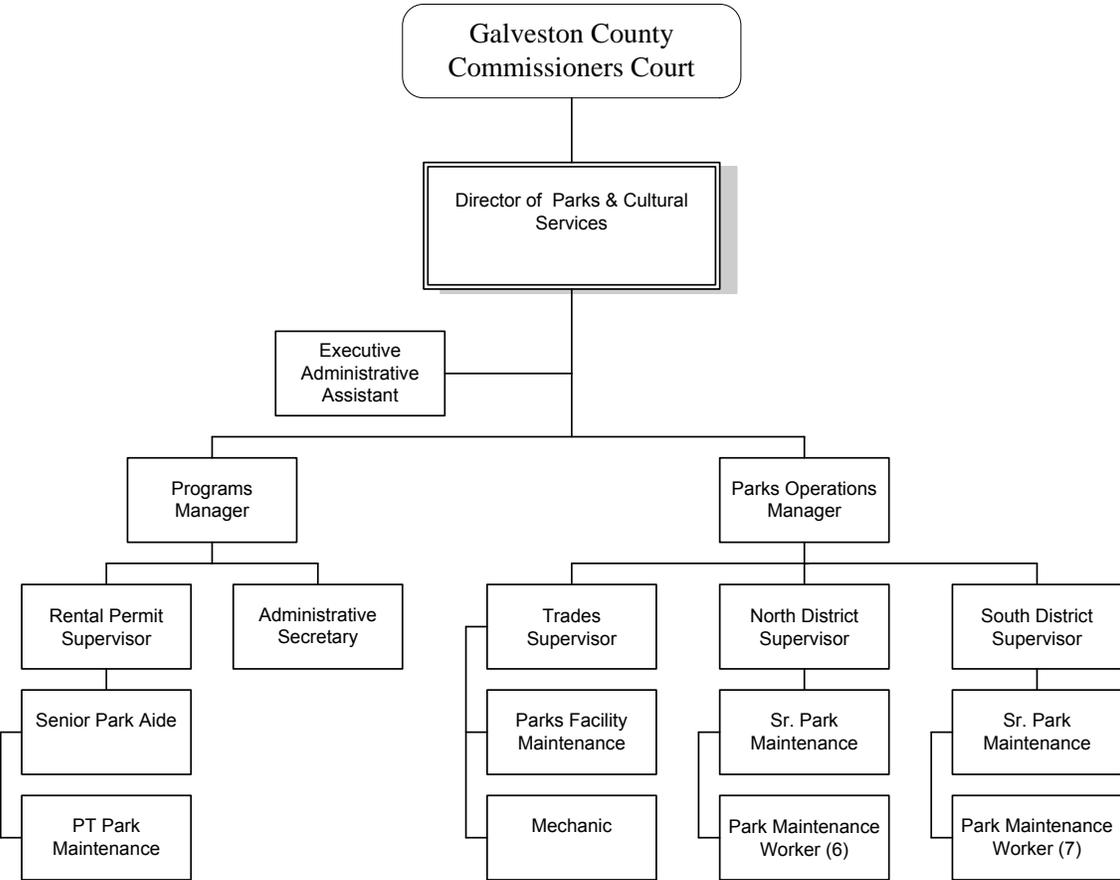
### Performance Measures

<b>Work Load Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Park Acres to Maintain	1,038	1,038	1,038
Special Event Permits (events open to the public)	25	30	30
Company Picnics	14	14	14
Rodeo Arena Permits (paid permits)	1	3	2
Developed Parks	15	15	17
Bolivar Beach Mobile Vending Permits	24	21	26
Boat Ramps Maintained	9	9	9
Number of Facility Permits	880	972	1,020

\*Facilities include: Rent able facilities, restrooms, and concession buildings.

**Department of Parks & Cultural Services**

**Organization Chart**



# Texas A&M AgriLife Extension Service

## **Mission Statement**

To educate Texans in the areas of agriculture, environmental stewardship, youth and adult life skills, human capital and leadership, and community economic development. Extension offers the knowledge resources of the Land Grant university system to educate Texans for self-improvement, individual action, and community problem solving.

## **Description of Services**

The Texas A&M AgriLife Extension Service is a statewide educational agency and a member of the Texas A&M University System (TAMUS) linked in a unique partnership with the Nationwide Cooperative Extension System (USDA) and each of the 254 Texas County Commissioners Courts. Educational outreach is accomplished by providing programs, mass media information, and training for volunteers. The Galveston County AgriLife Extension Office involves an extensive network of volunteers who are Galveston County residents. These volunteers assist with identifying, planning and conducting relevant educational programs and other outreach activities that help improve their lives and their communities and to promote environmental stewardship.

## **Goals & Objectives**

- **4-H & Youth Development:** Extension's 4-H Youth Development Program will target youth with learning opportunities that develop leadership, service learning, and life skills. Target 1,000 youth from limited resource families with 4-H project opportunities. Target 8,000 private/public elementary school students with science-based curricula to supplement learning in agricultural and life sciences with emphasis on water and environmental issues. Support and expand organized 4-H club activities. Target youth on health/nutrition education to address obesity issues. Target youth with leadership education and public speaking.
- **Family & Consumer Sciences (FCS):** To improve the quality of life for families in Galveston County through a coordinated series of educational programs and services that include parenting and child development, family development, family resource management, food safety, diet and nutrition, and health. Target 300 families on family financial management and health/nutrition education. Target 300 Adults and caregivers with Parenting Education using a four class series to increase positive parenting skills and better handle parenting situations in a positive manner. Target 10 community volunteers (new participants) with an interest in FCS with Texas Master Wellness Program, increasing their knowledge of subject matter and using their volunteer times to expand health/wellness programs. Target 500 Supplemental Nutrition Assistance Program (SNAP) recipients with Better Living for Texans (BLT) educational programs in nutrition, food safety, stretching food dollars and dietary health. Target 100 individuals on health/nutrition education and exercise to address obesity issues
- **Agriculture:** To improve profitability and sustainability of agriculture production in Galveston County, thereby improving local economy and quality of life for

## Texas A&M AgriLife Extension Service

residents, through educational programs, services, technical assistance, and adaptive research related to water, air soil, energy, crops, livestock and wildlife management. Target 100 local growers with educational programs and demonstrations that promote improved practices in agricultural production, as well as sound stewardship of natural resources, with particular emphasis on water quality and conservation, efficient use of fertilizer and pesticides (synthetic and organic) and overall sustainability and profitability of such practices. Target local forage and livestock producers on best management practices for their operation, including disease, pest, and health management issues in an effort to increase adoption of applicable best management practices. Target 50-100 pesticide applicators for pesticide education programs through mass media and other local contacts, including schools and county/city parks. Population growth, land fragmentation, agriculture and energy development, recreation, urbanization, and more have created conflicting demands and increased pressures for land, water, air, energy, wildlife and other natural resources. To address these issues, target landowners, managers, municipalities, and citizens with latest educational information and technologies that lead to sustainable use and improvement of natural resources, along with acceptable levels of productivity.

- **Horticulture:** To improve the quality of life for Galveston County residents through educational programs, services, and technical assistance related to urban horticulture, including ornamental horticulture, home gardens, increase green space, and community beautification. Target 22 community volunteers (new participants) with an interest in horticulture with a structured volunteer program (known as the Texas Master Gardner Program) to increase their knowledge of horticultural subject matter and to utilize their volunteer time to expand the offering of horticulture programs. Target all currently certified Master Gardener volunteers with continuing education programs to ensure needed levels of competencies are met and maintained on best management horticultural principles and practices. Continue to foster volunteer service and organize community service projects for these continuing volunteers. Target 2,500 homeowners for horticulture-related educational presentations and classes that provide recommendations for best management horticultural practices. Target 100 youth to offer Junior Master Gardener (JMG) curriculum gardening classes to public and charter school students.
- **Coastal & Marine Resources:** To improve the quality of life for Galveston County residents through educational programs and technical assistance related to natural resource conservation & projections, environmental stewardship, water quality protections, and conservation and community beautification. Target 22 community volunteers (new participants) with an interest in natural resources conservation with a structured volunteer program known as the Texas Master Naturalist Program, increasing their knowledge of natural resource subject matter and using their volunteer tie to expand educational programs. Continue coordinating 218 volunteers in restoration and education efforts throughout the Galveston Bay area including sponsoring Junior Master Naturalist programs at three schools

<b>Texas A&amp;M AgriLife Extension Service</b>
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**Budget Summary**

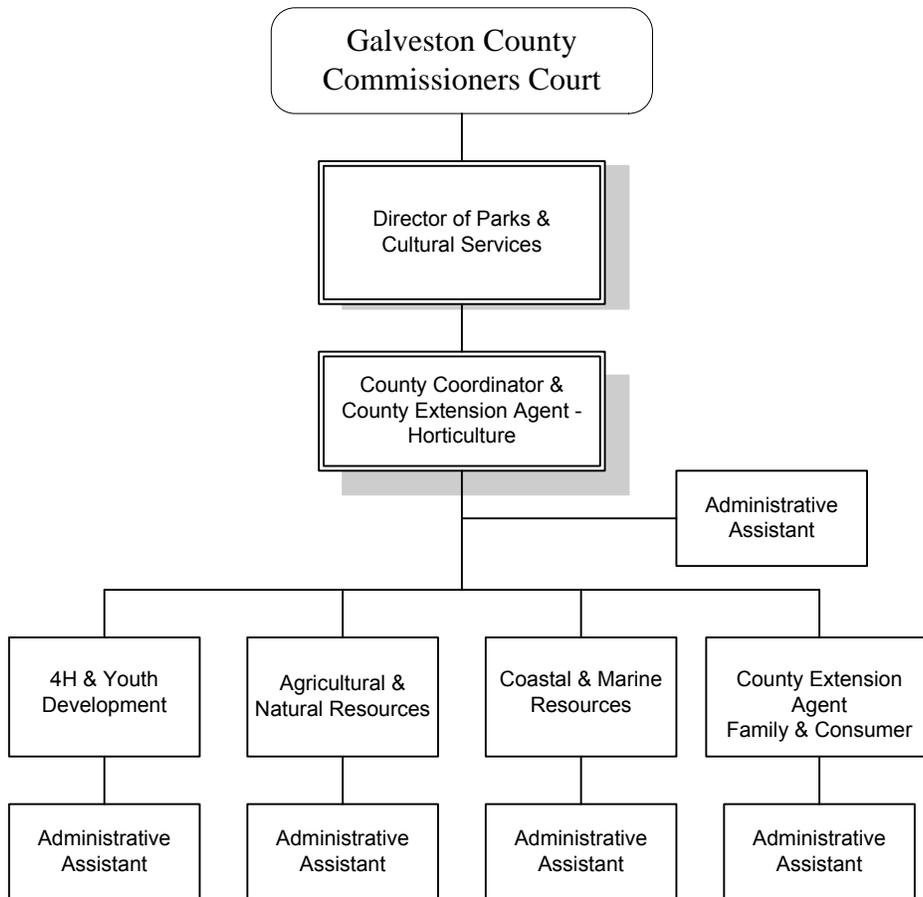
<b>Approved Budgets</b>			
Budget for:		<b>Texas A&amp;M AgriLife Extension Service</b>	
Fund/Department Number:		<b>1101-610200</b>	
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$403,648	\$473,600	\$510,300
Supplies:	\$36,185	\$37,925	\$36,500
Other Services and Charges:	\$14,854	\$17,400	\$17,440
Capital Outlay:	\$0	\$0	\$0
<b>Totals:</b>	<b>\$454,687</b>	<b>\$528,925</b>	<b>\$564,240</b>
Staffing (FTE):	9.0	9.0	10.0

**Performance Measures**

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Total Educational Programs Conducted	574	600	600
Total Educational Program Participants	362,298	365,000	365,000
Contact Hours Via Educational Programs	77,441.5	78,000	78,000
Economic Impact Benefitting Clientele	\$1,640,981	\$1,700,000	\$1,700,000
Service Hours Contributed by Volunteers	73,884	75,000	75,000
County Extension Volunteers	741	750	750
Website page requests	9,285,928	10,000,000	10,000,000

# Texas A&M AgriLife Extension Service

## Organization Chart



## **Juvenile Justice Funds**

### **Mission Statement**

To provide for the protection of the public while providing treatment, training, and rehabilitation that emphasizes accountability and responsibility for the child's conduct by both the parent and the child.

### **Description of Services**

The Juvenile Justice Department has jurisdiction over juvenile offender's ages ten through sixteen. Juvenile Justice has several programs that play an integral role in striving to positively redirect youth. The Director and Administrative staff supervise and manage the operation of the Juvenile Justice Department in the provision of quality services for juvenile offenders. This includes management of the programs and services such as Casework, Detention, Juvenile Justice Alternative Education Program, Transforming Lives Cooperative Residential Program, contractual services, psychological services and also supervision of staff and all budgetary matters. The casework section provides court ordered probation supervision. The detention program is a 24-hour/365-day-a-year locked facility for juvenile offenders. The Alternative Education Program strives to continue the student's educational progress towards graduation. The Transforming Lives Cooperative Program strives to create an atmosphere that promotes: effective change in its participant's negative behaviors and outlook on the future; improved communication between program participants and their parent/ guardian; and the importance of law abiding behavior, self-discipline, respect, responsibility, character, and citizenship.

### **Goals & Objectives**

The line items budgeted for Special Programs and Casework Services permit the department to fulfill the following goals and objectives related to juveniles assigned to the Juvenile Justice Alternative Education Program (JJAEP), Transforming Lives Cooperative Day Program, the Transforming Lives Cooperative Residential Programs and Probation Services. These programs employ evidence based practices for the provision of therapeutic services; best practices for the delivery of quality educational services; and behavior interventions and other therapeutic services to effectively channel delinquent behavior into willing law abiding behavior, teach self-discipline, instill respect for authority and promote personal responsibility. Programs and services are budgeted in the most cost effective way possible to deliver services necessary to elicit the change process among delinquent youth served by the department and satisfy statutory requirements for staff supervision and services codified in the Texas Administrative Code, Texas Family Code, Texas Education Code, and Federal Standards. The Juvenile Justice Department is an invaluable community resource entrusted with the health, safety and welfare of some of the most vulnerable and at-risk citizens living in our community.

<b>Juvenile Justice Funds</b>
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**Approved Budgets**

Budget for:	<b>Juvenile Justice</b>		
Fund/Department Number:	<b>1202-256100</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$505,100	\$512,100
Supplies	\$0	\$12,600	\$12,600
Other Services and Charges:	\$0	\$664,100	\$664,100
<b>Totals:</b>	<b>\$0</b>	<b>\$1,181,800</b>	<b>\$1,188,800</b>
Staffing (FTE):	9.0	9.0	9.0

Budget for:	<b>Juvenile Probation - Admin.</b>		
Fund/Department Number:	<b>1202-256105</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$342,600	\$353,200
Supplies	\$0	\$16,800	\$16,800
Other Services and Charges:	\$0	\$44,600	\$42,925
<b>Totals:</b>	<b>\$0</b>	<b>\$404,000</b>	<b>\$412,925</b>
Staffing (FTE):	5.0	4.0	4.0

Budget for:	<b>Detention</b>		
Fund/Department Number:	<b>1202-256118</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$1,946,100	\$1,839,800
Supplies	\$0	\$43,700	\$50,530
Other Services and Charges:	\$0	\$476,460	\$375,075
<b>Totals:</b>	<b>\$0</b>	<b>\$2,466,260</b>	<b>\$2,265,405</b>
Staffing (FTE):	32.0	32.0	32.0

**Juvenile Justice Funds**

Budget for:	<b>Post Program</b>		
Fund/Department Number:	<b>1202-256119</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$336,100	\$288,510
Supplies	\$0	\$2,000	\$2,410
Other Services and Charges:	\$0	\$24,700	\$25,300
<b>Totals:</b>	\$0	\$362,800	\$316,220
Staffing (FTE):	5.0	5.0	5.0

Budget for:	<b>Juvenile Justice Court</b>		
Fund/Department Number:	<b>1202-256130</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$96,900	\$100,400
Supplies	\$0	\$500	\$500
Other Services and Charges:	\$0	\$65,200	\$65,200
<b>Totals:</b>	\$0	\$162,600	\$166,100
Staffing (FTE):	1.0	1.0	1.0

Budget for:	<b>Juvenile Justice Alternative Education Program</b>		
Fund/Department Number:	<b>1202-256155</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$143,800	\$206,261
Supplies	\$0	\$1,400	\$1,400
Other Services and Charges:	\$0	\$4,780	\$5,030
<b>Totals:</b>	\$0	\$149,980	\$212,691
Staffing (FTE):	3.0	3.0	3.0

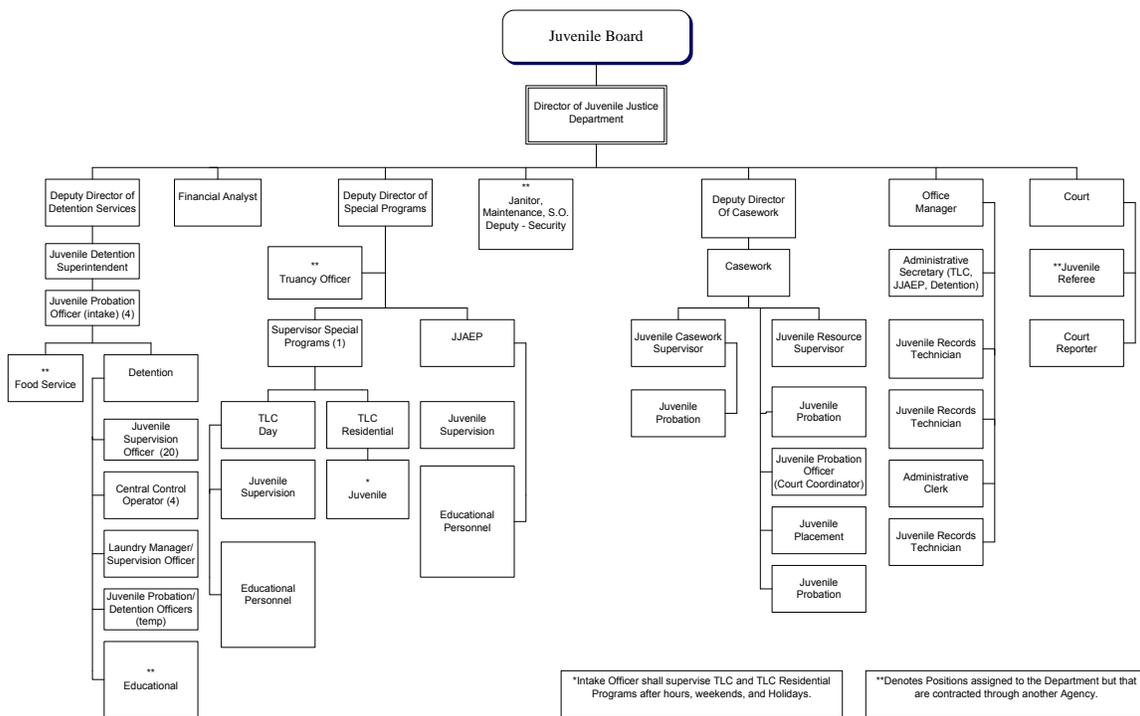
<b>Juvenile Justice Funds</b>
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**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Number of Referrals	1443	1410	1427
Number of Juveniles Supervised	1141	1021	1081
Felonies Referred to Juvenile Justice	233	268	251
Class A and B Misdemeanors Referred	1173	1128	1151
Class C Misdemeanors/Status/VOP Referred	18	14	16
Number of Juveniles Placed In Detention	816	792	804
Juveniles Placed in Detention (Class C)	10	8	9
Juveniles Placed in Detention (Class A/B)	619	576	598
Juveniles Placed in Detention (Felonies)	187	208	198
Average Stay in Detention (Days)	12	11	12
Longest Stay in Detention (Days)	154	106	130
Average Daily Population	25	22	24
Juveniles Served (TLC Day Program)	37	26	32
Juveniles Served (TLC Residential Program)	29	25	27
Juveniles Services – JJAEP	27	30	29

# Juvenile Justice Funds

## Organization Chart



<b>Beach Maintenance Road &amp; Bridge</b>
--------------------------------------------

**Mission Statement**

To provide the public with quality maintained beaches.

**Description of Services**

The Galveston County Road & Bridge - Beach Maintenance Department maintains 136,959 linear feet of public beach abutting the Gulf of Mexico, which is maintained by five full time employees on a weekly basis. The Department strives to keep the Bolivar beaches clear of any debris by providing multiple barrels for trash. All beach access roads are maintained by scraping the drift sand and returning it to the beach between the line of vegetation and mean high tide. During high tides and extreme seaweed, additional employees and equipment are used to rake, pile, and place the seaweed along the dune line.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Beach Maintenance - Road &amp; Bridge</b>		
Fund/Department Number:	<b>1204-544042</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$122,300	\$124,300
Supplies:	\$0	\$39,110	\$30,240
Other Services and Charges:	\$0	\$339,500	\$339,900
Capital Outlay:	\$0	\$0	\$132,917
<b>Totals:</b>	<b>\$0</b>	<b>\$500,910</b>	<b>\$627,357</b>
Staffing (FTE):	3.0	3.0	3.0

<b>Child Welfare</b>
----------------------

**Mission Statement**

To help by providing funds to assist Children in need with a safe environment as the assistance needed to have a safe, healthy, and happy childhood. To deliver placement of children in foster care, arrange for counseling and legal assistance, and help defray various incidental costs for clothing and health care. Support investigative and family based services provided by Children’s Protective Services. Offer community outreach and educational services directed toward other needs of the children of Galveston County.

**Description of Services**

The Child Welfare Fund represents Galveston County’s contribution to the health, welfare, and safety of abused and neglected children. The Children’s Services Board, on behalf of the County, oversees several of Children’s Protective Services programs and services that assist abused and neglected children. In addition to ensuring that children who enter the judicial system have a safe home environment ad adequate clothing and health care, the Board funds emergency placement of children in temporary care and provides resources for counseling and legal assistance to ensure the rights of children are protected. The Children’s Services Board also provides community outreach services and education designed to reduce the incidence of neglect and child abuse and raise awareness within Galveston County.

**Budget Summary**

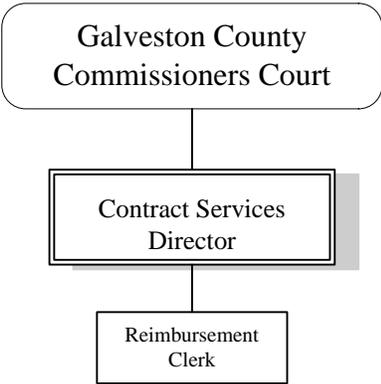
<b>Approved Budgets</b>			
Budget for:	<b>Child Welfare Fund</b>		
Fund/Department Number:	<b>2501-443300</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$44,812	\$0	\$0
Supplies:	\$144	\$0	\$0
Other Services and Charges:	\$148,967	\$0	\$0
<b>Totals:</b>	<b>\$193,923</b>	<b>\$0</b>	<b>\$0</b>
Staffing (FTE):	1.0	1.0	1.0

**Child Welfare**

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Number of Children in Foster Care	294	300+	300+
Number of Children Assisted	371	400+	400+
Percentage of children in foster care receiving counseling	40%	40%	40%
Number of Outreach Activities	10	10-15	10-15

**Organization Chart**



## Economic Development

### Mission Statement

**Mission:** The economic development department of Galveston County exists to lead and support efforts to recruit, retain and expand business and industry in Galveston County; to enhance employment opportunities and grow the local tax base.

**Vision:** Galveston County will be universally recognized as a progressive, proactive, desirable and business-friendly location to locate, expand your business and raise a family.

### Description of Services

Provide comprehensive economic development research planning, project submission and project support services to achieve the stated Galveston County Economic Development Initiative (GCEDI) goals and objectives.

The Galveston County Economic Development Initiative (GCEDI) represents the commitment of the Galveston County Commissioners Court to engage, enhance and support economic development efforts countywide leading to:

- Enhanced economic prosperity countywide for our citizens, communities and employers
- Maintenance and strengthening of our current economic drivers and employers
- Creation of new jobs and expanded capital investment and tax base from current employers in Galveston County
- Recruitment of new capital investment, tax base and jobs to Galveston County
- Development and support efforts to enhance the economic development and business climate across Galveston County

### Goals & Objectives

#### Summary Plan

The goals of the Galveston County Economic Development Initiative (GCEDI) will be accomplished through:

- The enhanced communication and collaboration with the state of Texas, local employers, major site selection firms, community and regional leaders and the other economic development allies in Galveston County and across the region.

## Economic Development

- Identification and addressing of issues that impact economic development and business success in Galveston County
- Marketing and presenting Galveston County in a professional manner to site selectors, regional economic development allies, prospects and potential investors
- Serving as a primary point of contact with the Governor's Office of Economic Development on prospects, opportunities and issues related to economic development in Galveston County
- Collaborating with the various municipalities, business and economic development entities in Galveston County to support our collective efforts and goals.

### **Priority 1 Prospect Development and Proposal Submission**

Goal 1: It is difficult to estimate a specific number of project proposals to be developed over a specific time frame but based upon the last 12 months activity it is estimated that between 5 and 7 proposals per year will be developed and presented.

### **Priority 2 Project/Prospect Management**

Goal 2: During the past 12 months the GCEA has engaged in a total of 9 external submission projects ranging from basic proposal submission to active international negotiations. It is impossible to predict this investment of time and success for this process depending upon the success of proposals submitted. It is estimated/projected that 2 to 4 minor and 1 major project/prospect will be served per year through this process.

### **Priority 3 Asset Inventory**

Goal 3: To create a usable database and depository of information describing the various countywide economic development assets by June 1, 2016.

### **Priority 4 Marketing and Communication**

Goal 4: To create and launch the new Galveston County economic development website by July 2016 with a message and a brand to be utilized in a unified set of marketing and communication materials. Website to be developed in FY 2106. Marketing package and materials to follow in FY 2017

### **Priority 5 Site Selector Relationship Development**

Goal 5: To visit personally and present to a minimum of 12 major site selection firms each year presenting the assets and opportunities of Galveston County

### **Priority 6 Partner Ally Team Development**

Goal 6: To create the Galveston County Council of Economic Developers as a partnership of county economic developers and have this group meet at least 6 times by September 1, 2016.

## Economic Development

### **Priority 7 Business Retention and Expansion Program Development and Initiation (BREP)**

Goal 7: To complete a minimum of three BREP assessments and plans with either a major employment sector or employer each quarter and report the results to the Commissioners Court

### **Priority 8 Targeted Workforce Assessment and Development Plan**

Goal 8: To complete, in partnership with the county and regional workforce development partners, a workforce assessment for Galveston County including recommendations in keeping with the various community economic development plans/priorities and selected targeted industries by Fall 2016.

### **Priority 9 Target Industry Identification for Each Community and Precinct**

Goal 9: Compile a listing of business and industry recruitment targets for each community and precinct in Galveston County in cooperation and in agreement with each municipality, EDC and leadership group in Galveston County by September 2016.

### **Priority 10: Matching Galveston County Infrastructure Investment to Economic Development Goals and Priorities**

Goal 10: Review and recommend modifications to the Galveston County Capital Improvement Plan based on the time value of each investment to support and incent economic development within the county.

### **Priority 11: Advocacy: Provide a voice, engagement, support and participation for the Commissioners Court in a variety of critical economic development related advocacy issues.**

Goal 11: Engage Galveston County in active involvement in issues and processes related to economic development success in Galveston County

### **Priority 12 Representation of Galveston County Commissioner Court**

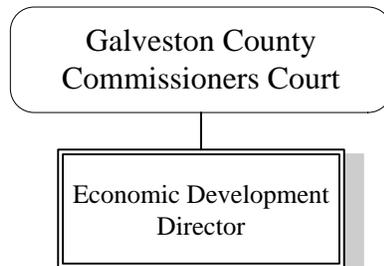
Goal 12: Provide representation for the County Judge and Commissioners court to the following organizations and others as requested:

**Economic Development**

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Economic Development</b>		
Fund/Department Number:	<b>1207-652133</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$0	\$0	\$191,400
Supplies:	\$0	\$0	\$3,375
Other Services and Charges:	\$0	\$15,000	\$94,445
Inter/Intragovernmental Expenses:	\$0	\$0	\$70,000
<b>Totals:</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$359,220</b>
Staffing (FTE):	0.0	0.0	1.0

**Organization Chart**



# Galveston County, Texas

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# Galveston County, Texas

## Special Revenue Funds

Special Revenue Funds account for the revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects). Some may be directly controlled by Commissioners Court, others may be controlled by a particular elected official as statutes dictate. If controlled by Commissioners Court, then they are adopted during the annual budgeting process. If controlled by other elected officials, their budgets are established as statute dictates.

These funds include:

- County Records Management (Various Funds)
- County Clerk Election Services
- District Clerk Child Support IV-D
- Courthouse Security
- Law Library
- Mediation Services
- Road and Bridge
- Right of Way
- Road District 1
- Flood Control Building Inspector
- Mosquito Control
- Parks Beach Maintenance

<b>County Clerk Records Management</b>
----------------------------------------

**Mission Statement**

To provide the taxpayers of Galveston County and other agencies elected officials, and other departments with quality and cost effective record keeping using the latest technology, at the same time maintaining and preserving the integrity and safekeeping of all records.

**Description of Services**

This department is to continue to provide the newest technology and resources in electronic format (Optical Imaging) at the Main Office and the League City Branch by upgrading equipment at no additional cost to the County. To perform batch scanning and automated indexing of documents and to capture and archive all remaining microfilm and paper books into the imaging system going back as far as to the forming of Galveston County in 1836.

**Budget Summary**

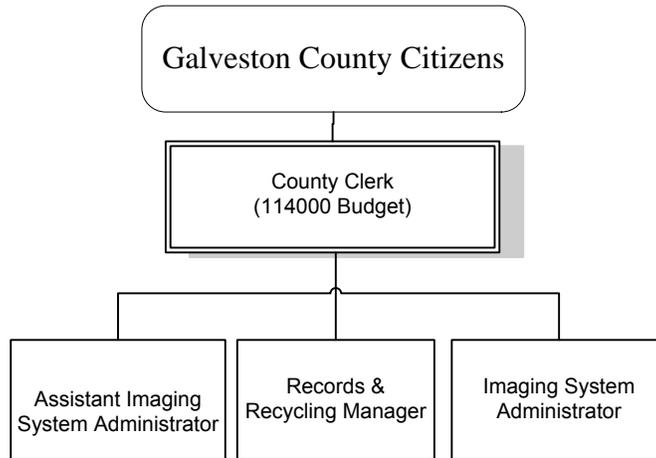
<b>Approved Budgets</b>			
Budget for:	<b>County Clerk Records Management &amp; Preservation Fund</b>		
Fund/Department Number:	<b>2102-114020</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$158,915	\$207,046	\$209,834
Supplies:	\$11,924	\$16,400	\$37,950
Other Services and Charges:	\$109,393	\$93,000	\$106,200
Capital Outlay:	\$97,098	\$359,000	\$268,000
<b>Totals:</b>	<b>\$377,330</b>	<b>\$675,446</b>	<b>\$621,984</b>
Staffing (FTE):	2.0	2.0	2.0

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Real Property Records & Governmental Records	72,843	74,050	75,213

# County Clerk Records Management

## Organization Chart



**County Clerk Election Services**

**Mission Statement**

To provide the taxpayers of Galveston County and other agencies elected officials and departments with quality cost effective record keeping using the latest technology while maintaining and preserving the integrity and safekeeping of all records.

**Description of Services**

This division administers all county, state and federal elections. Elections division is responsible for processing applications for; ballots by mail, early voting procedures and general election procedures, including setting up and staffing voting locations. Other responsibilities include conducting training programs for election officers, tabulating unofficial returns, transmitting copy of returns after votes canvassed to the Secretary of State in certain elections. The Elections division also contracts out to entities to perform city, school, mud, water and bond elections.

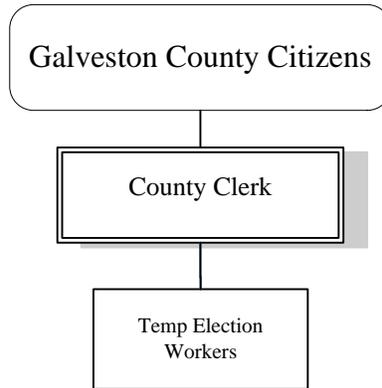
**Budget Summaries**

<b>Approved Budgets</b>			
Budget for:	<b>Election Services Contract Fund</b>		
Fund/Department Number:	<b>2103-114031</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$119,409	\$152,200	\$165,600
Supplies:	\$27,323	\$50,000	\$0
Other Services and Charges:	\$18,113	\$41,500	\$41,500
Capital Outlay:	\$0	\$50,000	\$0
<b>Totals:</b>	<b>\$164,845</b>	<b>\$293,700</b>	<b>\$207,100</b>
Staffing (FTE):	0.0	0.0	0.0

<b>Approved Budgets</b>			
Budget for:	<b>Election P/T Staff</b>		
Fund/Department Number:	<b>2103-114032</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$38,804	\$34,000	\$34,900
Supplies:	\$122	\$0	\$0
<b>Totals:</b>	<b>\$38,926</b>	<b>\$34,000</b>	<b>\$34,900</b>
Staffing (FTE):	2.0	2.0	2.0

**County Clerk Election Services**

**Organization Chart**



<b>District Clerk Child Support IV-D</b>
------------------------------------------

**Mission Statement**

To maintain and preserve the integrity of all records and all funds held, as mandated by law, and to provide prompt and efficient service to all the citizens who avail themselves of our services.

**Description of Services**

The District Clerk provides support for the District Courts in each county. The Clerk is registrar, recorder, and custodian of all court records that are part of any cause of action in any civil, family, juvenile, tax, and criminal District Court of this County. The District Clerk files, indexes, collects fees, and secures all court records. As custodian of the court registry, the District Clerk handles funds held in litigation and money awarded to minors. The District Clerk also collects, records, and disburses child support payments. The District Clerk is responsible for the selection, summoning, and payment of all jurors for all courts in Galveston County.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>District Clerk Child Support IV-D</b>		
Fund/Department Number:	<b>2105-126110</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$3,107	\$45,500	\$46,600
<b>Totals:</b>	<b>\$3,107</b>	<b>\$45,500</b>	<b>\$46,600</b>

<b>Courthouse Security</b>
----------------------------

**Mission Statement**

To provide safety for the County employees who are in the facility after normal working hours and protect the Galveston County Courthouse complex against fire, theft, vandalism, and illegal entry after normal operating hours including weekends and holidays.

**Description of Services**

Provides a security guard service to patrol the facilities after hours and people entering the buildings are monitored. This department was created by statute, which allows a County to finance a security service for buildings housing a county court at law or a district court.

**Budget Summary**

	<b>Approved Budgets</b>				
Budget for:	<b>Courthouse Security Fund</b>				
Fund/Department Number:	<b>2205-295100</b>				
		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	
<b>Description of line item</b>		<b>Actual</b>	<b>Amended</b>	<b>Budget</b>	
Salaries and Benefits:		\$169,878	\$184,602	\$191,300	
Other Services and Charges:		\$0	\$25,500	\$0	
Totals:		\$169,878	\$210,102	\$191,300	
Staffing (FTE):		3.0	3.0	3.0	

**Performance Measures**

	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Workload Indicators</b>	<b>Actual</b>	<b>Estimate</b>	<b>Projected</b>
Number of Facilities Covered (after hours)	2	2	2

<b>Law Library</b>
--------------------

**Mission Statement**

To provide legal materials to County officials, employees, and the general public.

**Description of Services**

The department provides that legal materials are readily accessible to the general public and to County officials to facilitate the processing of legal matters through the Justice System. The Commissioners Court by statute may set a sum, not to exceed \$20, to be collected on each civil case filed in the County or District Courts. These collections are then deposited into this separate fund for maintaining a library under the Commissioners Court direction. The Law Library Fund generates funds through fees placed on certain legal filings.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Law Library</b>		
Fund/Department Number:	<b>2211-129100</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Supplies:	\$233,737	\$176,000	\$176,000
Other Services and Charges:	\$0	\$2,000	\$2,000
Totals:	\$233,737	\$178,000	\$178,000

<b>Mediation Services</b>
---------------------------

**Mission Statement**

To provide and promote accessible, high quality dispute resolution services for all people of Galveston County.

**Description of Services**

This is not a separate division, but rather a part of Justice Administration. It's segregated in the budget due to statutory funding requirements. Its program is funded from mediation service fees charged in certain civil cases filed in the Galveston County Court System. The majority of funding is derived from the District Clerk's fee collections. The mediation services program addresses the needs of both civil and family courts by providing financially aided mediation to those families who cannot afford to pay. Its single expenditure is a contract for mediation services with an outside vendor.

**Budget Summary**

<b>Approved Budgets</b>			
Budget for:	<b>Mediation Services Program</b>		
Fund/Department Number:	<b>2212-125300</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Other Services and Charges:	\$92,114	\$75,000	\$75,000
<b>Totals:</b>	<b>\$92,114</b>	<b>\$75,000</b>	<b>\$75,000</b>

## **Road & Bridge Administration FM Lateral Road**

### **Mission Statement**

To provide Galveston County taxpayers, elected officials, and employees with quality cost effective road services and assist other county departments as requested.

### **Description of Services**

Construction and maintenance of all county roads, county drainage systems and county signage. In addition, the department maintains all county road right-of-ways by grass cutting and herbicide spraying. Road and Bridge directs heavy equipment and personnel for emergency purposes and provides assistance within Galveston County to cities, villages and other entities for road rehabilitation and other work through Interlocal Agreements. Administrative responsibilities include providing customer service, departmental accounting, correspondence, documentation and other administrative services.

### **Goals & Objectives**

The Department goals are to provide Galveston County taxpayers with quality cost effective road services in a timely and efficient manner and assist other county departments as requested. The Department objectives are to construct and provide maintenance for all county roads, county drainage systems and county signage. To maintain all county road right-of-ways with a grass cutting and herbicide spraying program. Road and Bridge directs heavy equipment and personnel for emergency purposes and provide assistance within Galveston County to cities, villages and other entities for road rehabilitation and other work through Inter-local Agreements.

**Road & Bridge Administration FM Lateral Road**

**Budget Summaries**

<b>Approved Budgets</b>			
Budget for:	<b>Road &amp; Bridge Administration</b>		
Fund/Department Number:	<b>2301-312110</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$481,921	\$499,200	\$542,801
Supplies:	\$4,817	\$7,040	\$7,600
Other Services and Charges:	\$25,393	\$31,600	\$33,050
Capital Outlay:	\$0	\$67,000	\$6,739
<b>Totals:</b>	<b>\$512,131</b>	<b>\$604,840</b>	<b>\$590,190</b>
Staffing (FTE):	4.0	4.0	5.0

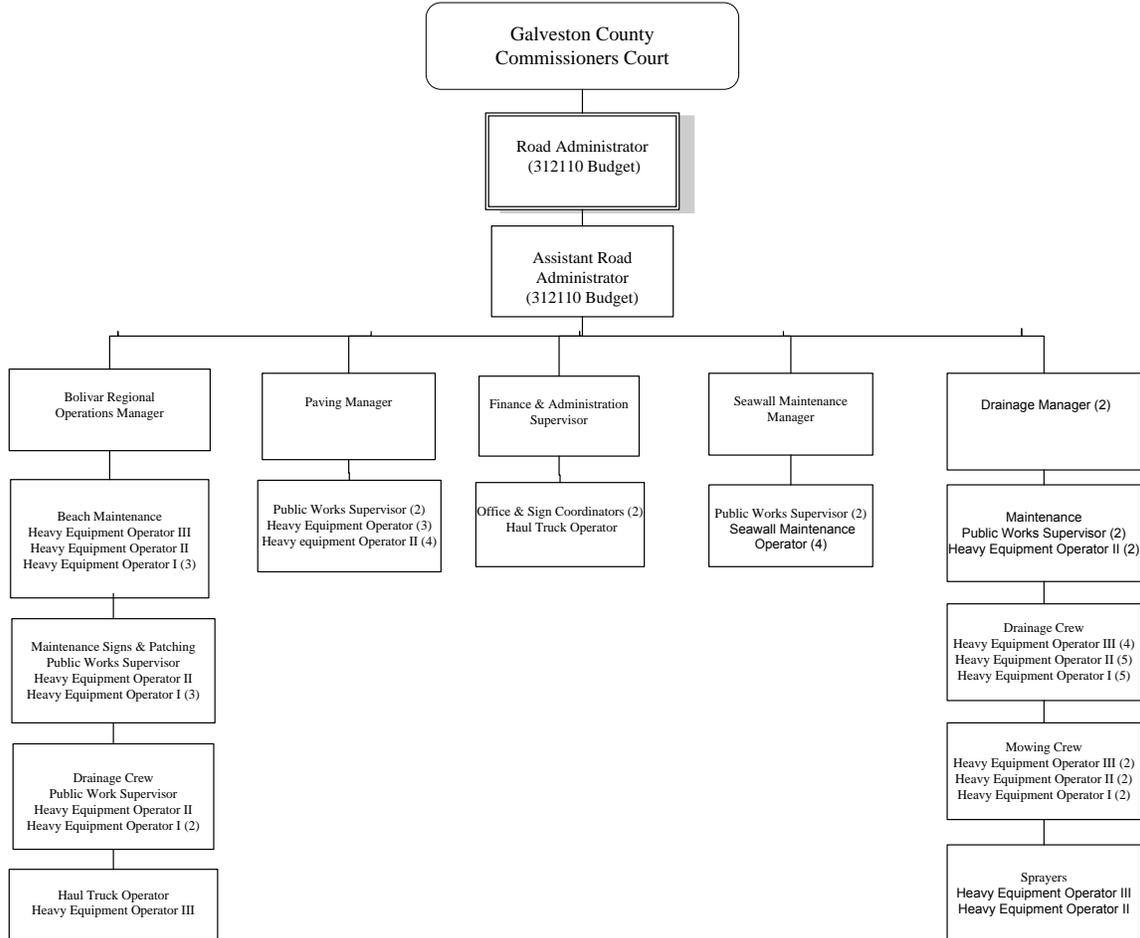
<b>Approved Budgets</b>			
Budget for:	<b>F.M. Lateral Road</b>		
Fund/Department Number:	<b>2301-312120</b>		
<b>Description of Line Item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$1,874,263	\$1,722,700	\$1,686,500
Supplies:	\$2,665,572	\$2,719,200	\$2,804,800
Other Services and Charges:	\$295,888	\$378,000	\$378,000
Capital Outlay:	\$164,852	\$250,000	\$134,768
Capital Projects:	\$0	\$0	\$0
<b>Totals:</b>	<b>\$5,000,575</b>	<b>\$5,069,900</b>	<b>\$5,004,068</b>
Staffing (FTE):	42.0	42.0	41.0

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Work Orders (Called in by the Public)	873	904	900
Road Construction/Paving (linear ft.)	72,902	73,000	73,000
Miles of County Maintained Roads	333.7	333.7	333.7

# Road & Bridge Administration FM Lateral Road

## Organization Chart



## **Right of Way**

### **Mission Statement**

To provide cost effective and efficient right-of-way acquisition and utility adjustment services for Galveston County projects involving federal, state, and local agencies that adhere to changing needs and are in compliance with existing laws, regulations, and professional code of ethics.

### **Description of Services**

Negotiate right of way acquisition and utility/pipeline adjustments required for road, highway, drainage, and flood control projects. Help coordinate and develop projects in Galveston County with federal, state, and local agencies from planning stages through construction. Negotiate fee and prepare agreements for hiring independent appraisers, and surveyors. Research and confirm ownership with title companies, taxing agencies, County Clerk's Office, and Central Appraisal District; prepare deeds, easements, releases, rights of entry, and other curative instruments to perfect clear title to real estate. Prepare cost estimates for right of way and utility adjustments. Manage and keep accurate records on highway and flood control bond fund expenses. Assist in condemnation cases and serve as a special witness. Obtain rights of entry and drainage easements as necessary. Acquire real estate needed for County use. Handle requests for right-of-way abandonments, etc. Represent the County in the identifying and selling Tax Foreclosed Properties and surplus County real estate. Provide County Real Estate Services involving selling of tax-foreclosed properties, surplus real estate and surplus right-of-way; acquiring real estate; and handling encroachment complaints.

### **Goals & Objectives**

- Conclude FM 646 ROW Project.
- Commence Drainage ROW Acquisition – West Gum Bayou, Gum Bayou and Highland Bayou Lateral.
- Finalize ROW Abandonments in Bolivar & San Leon.
- Finalize TxDOT Reimbursements – FM 646.

## Right of Way

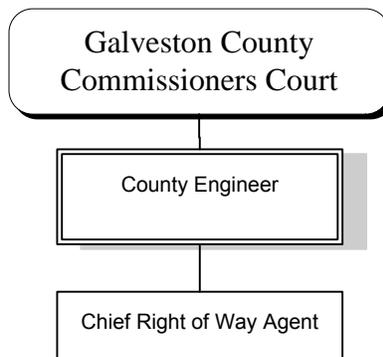
### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Right of Way</b>		
Fund/Department Number:	<b>2303-314300</b>		
Description of line item	FY 2014 Actual	FY 2015 Amended	FY 2016 Budget
Salaries and Benefits:	\$82,400	\$84,100	\$85,593
Supplies:	\$1,687	\$3,000	\$3,000
Other Services and Charges:	\$9,865	\$13,900	\$13,900
Capital Outlay:	\$0	\$40,000	\$40,000
Capital Projects:	\$0	\$0	\$0
<b>Totals:</b>	<b>\$93,952</b>	<b>\$141,000</b>	<b>\$142,493</b>
Staffing (FTE):	1.0	1.0	1.0

### Performance Measures

Workload Indicators	2014 Actual	2015 Estimate	2016 Projected
Right of Way Acquisition	13	29	30
Complaints, Disputes & Encroachments	76	75	50
Inquiries for abandonments	49	50	45

### Organization Chart



## Road District #1

### Mission Statement

To oversee the efficient operation and maintenance of the San Luis Pass-Vacek Bridge.

### Description of Services

Collect tolls on the San Luis Pass-Vacek Bridge. Develop and implement a preventive maintenance program for the bridge.

### Goals & Objectives

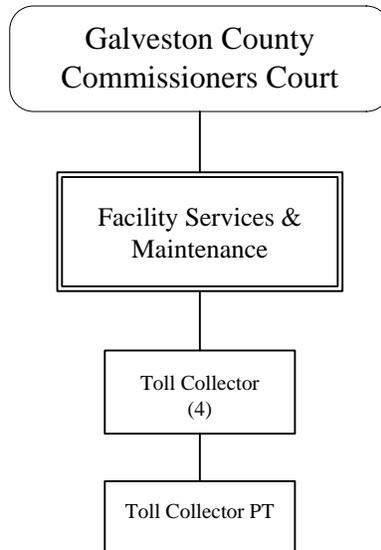
- Make sure tolls match the car counter.
- Insure Toll booth is safe and functional
- Hold toll collectors accountable for collections.
- Insure bridge is inspected.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Road District #1</b>		
Fund/Department Number:	<b>2341-313100</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$223,359	\$238,400	\$229,500
Supplies:	\$3,040	\$4,000	\$3,000
Other Services and Charges:	\$13,002	\$46,100	\$4,000
<b>Totals:</b>	\$239,401	\$288,500	\$236,500
Staffing (FTE):	4.0	4.0	4.0

**Road District #1**

**Organization Chart**



## Flood Control Building Inspector

### Mission Statement

The County Engineer is charged with enforcing the County's Floodplain Regulations to minimize flooding due to hurricane tidal surges or heavy rains and providing eligibility for flood insurance thru the National Flood Insurance Program.

### Description of Services

Flood Control is responsible for the construction and maintenance of all county drainage systems; maintenance of county rights-of-way; providing heavy equipment and personnel for emergency situations; inspecting buildings for compliance with flood plain regulations and statutes, and issuance of permits for projects meeting official standards; the operation and maintenance of the Texas City-La Marque Hurricane Flood Protection Project, the Highland Bayou Flood Protection Project and the Galveston Seawall for the protection of citizens and property located within the project boundaries.

### Goals & Objectives

To continue to enforcing the County's Floodplain Regulations to minimize flooding due to hurricane tidal surges or heavy rains and providing eligibility for flood insurance thru the National Flood Insurance Program.

### Budget Summary

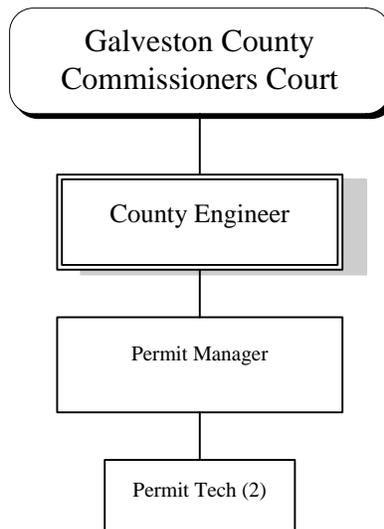
<b>Approved Budgets</b>			
Budget for:	<b>Building Inspector</b>		
Fund/Department Number:	<b>2370-296110</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$131,405	\$175,600	\$190,600
Supplies:	\$203	\$500	\$500
Other Services and Charges:	\$8,404	\$10,480	\$10,000
<b>Totals:</b>	<b>\$140,012</b>	<b>\$186,580</b>	<b>\$201,100</b>
Staffing (FTE):	2.0	3.0	3.0

**Flood Control Building Inspector**

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Permits	494	567	600
Inspections	1,235	1,350	1,400

**Organization Chart**



## Mosquito Control District

### Mission Statement

To help create a healthy, safe, and enjoyable environment to the citizens of Galveston County.

### Description of Services

To provide ground and aerial mosquito control and surveillance for potential mosquito borne arbovirus, county-wide mosquito larviciding; and public information on mosquito control and disease related issues.

### Goals & Objectives

- Responds to citizen request in a timely manner.
- Monitor and prevent mosquito arbovirus throughout the County.
- Maintain a safe and effective control program.
- Maintain state and federal certifications of all equipment and personnel.
- Maintain effective communication with all agencies.
- Be prepared for all weather related incidents.
- Provide public information on mosquito control activities and disease related issues.

### Budget Summary

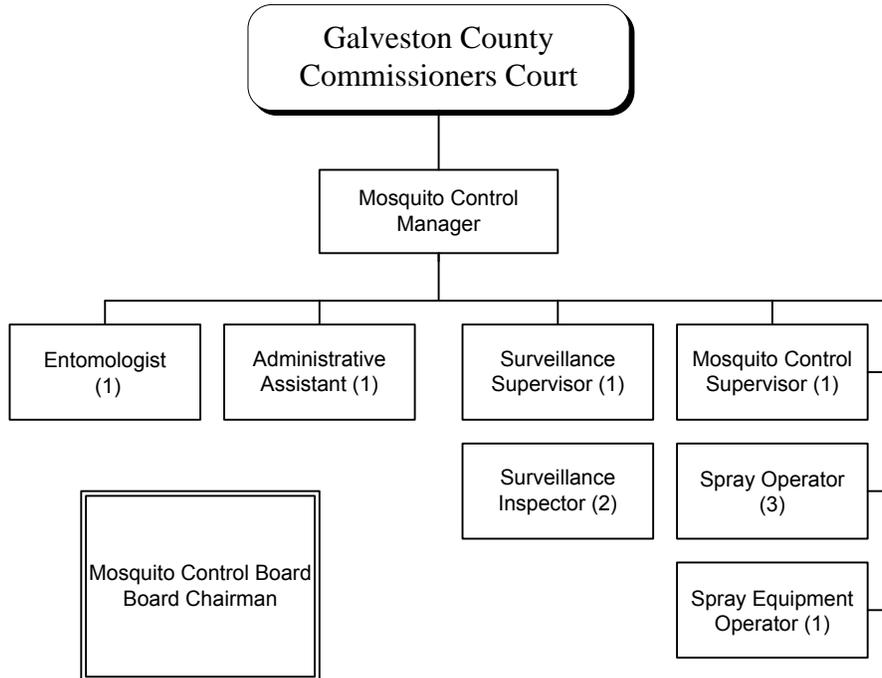
<b>Approved Budgets</b>			
Budget for:	<b>Mosquito Control District</b>		
Fund/Department Number:	<b>2410-411100</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$562,198	\$571,175	\$592,892
Supplies	\$448,199	\$529,775	\$552,400
Other Services and Charges:	\$61,751	\$72,800	\$45,300
<b>Totals:</b>	<b>\$1,072,148</b>	<b>\$1,173,750</b>	<b>\$1,190,592</b>
Staffing (FTE):	11.0	11.0	11.0

**Mosquito Control District**

**Performance Measures**

<b>Workload Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Annual Acres Sprayed	1,239,052	1,300,000	1,300,000
Request for Service	16,558	12,000	13,000

**Organization Chart**



<b>Parks &amp; Cultural Services Parks Beach Maintenance</b>
--------------------------------------------------------------

**Mission Statement**

To provide the public with programs, outreach, and educational opportunities to enhance beach-related experiences, access, and services on the Bolivar Peninsula.

**Description of Services**

The purpose of this fund is to support the operations of the revenue generating “Bolivar Parking Sticker Program”. The Bolivar Parking Sticker Program will generate revenues through the issuance of annual parking sticker permits for citizens and visitors of Galveston County, parking in certain designated zones of Bolivar Peninsula Beach. The revenues collected will be put into improvements on Bolivar Peninsula Beach and adjacent facilities for the enjoyment of the citizens and visitors to Bolivar Peninsula Beaches.

**Goals & Objectives**

- Increase the revenue collected through parking sticker sales by 10%
- Add at least one improvement on the beach.
- Create marketing and outreach plan for the parking sticker program; maintain budgeted staffing levels throughout FY 2015.
- Work with Commissioners’ Court and the public on selecting an improvement to fund and install during FY 2015.

**Budget Summary**

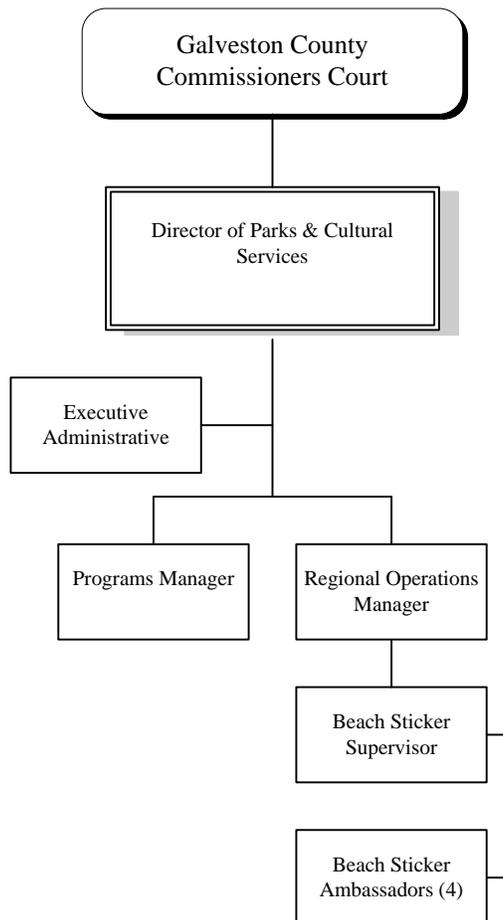
<b>Approved Budgets</b>			
Budget for:	<b>Beach Maintenance - Parks</b>		
Fund/Department Number:	<b>2601-522042</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Salaries and Benefits:	\$79,944	\$108,269	\$103,337
Supplies	\$9,853	\$11,000	\$36,000
Other Services and Charges:	\$51,945	\$58,300	\$86,400
Capital Outlay:	\$9,993	\$0	\$0
<b>Totals:</b>	<b>\$151,735</b>	<b>\$177,569</b>	<b>\$225,737</b>
Staffing (FTE):	2.0	2.0	1.0

**Parks & Cultural Services Parks Beach Maintenance**

**Performance Measures**

<b>Work Load Indicators</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Projected</b>
Early Bird Parking Stickers Sold	6,855	4,447	4,500
Bulk Parking Stickers Sold	24,683	30,000	30,000
Individual Parking Stickers Sold	20,442	20,553	20,500

**Organization Chart**



# Galveston County, Texas

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# Galveston County, Texas

## Internal Service Funds

**Internal Service Funds** are used to report separately any activity that provides goods or services to other funds, departments, or agencies of the primary government or its component units, or to other governments, on a cost-reimbursement basis. Galveston County has established internal service funds to account for various insurance related activities which are funded through Charges for Services and transfers from other funds and include:

- Group Insurance/Workers Compensation/Unemployment Insurance Fund
- Self Insurance Reserve Fund



# Galveston County, Texas

## Group Insurance Fund

The Galveston County Group Insurance Fund was established to provide group insurance for County Employees. Under this self-funded plan, the County assumes initial losses with excess liabilities covered by additional insurance policies.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Employee Benefits Group Insurance Fund</b>		
Fund/Department Number:	<b>6123-155021</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Other Services and Charges:	\$13,215,010	\$12,098,000	\$12,891,826
<b>Totals:</b>	<b>\$13,215,010</b>	<b>\$12,098,000</b>	<b>\$12,891,826</b>



# Galveston County, Texas

## Workers Compensation Fund

The purpose of the Worker’s Compensation Fund is to provide a centralized vehicle for the payment of Worker’s Compensation Claims throughout the fiscal year.

### Budget Summary

<b>Approved Budgets</b>			
Budget for:	<b>Workers Comp Fund Human Resources</b>		
Fund/Department Number:	<b>6124-155020</b>		
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>
Other Services & Charges:	\$0	\$100,000	\$900,000
<b>Totals:</b>	\$0	\$100,000	\$900,000



# Galveston County, Texas

## Self Insurance Reserve Fund

The purpose of the Self Insurance Reserve Fund is to provide funding for insurance coverage for the county. Budgeted within this fund are premiums for Windstorm and Hail, Fire, Flood, and equipment loss. Also paid from here are premiums for employee dishonesty bonds, Elected/Appointed Official bonds, and Errors and Omissions coverage. Finally, Galveston County self insures its vehicle fleet with funds budgeted in this fund.

### Budget Summary

<b>Approved Budgets</b>				
Budget for:	<b>Self Insurance Reserve Fund</b>			
Fund/Department Number:	<b>6130-151431</b>			
<b>Description of line item</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Amended</b>	<b>FY 2016 Budget</b>	
Salaries and Benefits:	(\$62)	\$0	\$0	
Other Services and Charges:	\$1,566,833	\$2,448,500	\$2,498,500	
<b>Totals:</b>	<b>\$1,566,771</b>	<b>\$2,448,500</b>	<b>\$2,498,500</b>	

# Galveston County, Texas

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# Galveston County, Texas

## Glossary and Acronyms

The following pages comprise the glossary and acronym section of the FY2016 Program Budget book.

The *Glossary* includes standard accounting, auditing, financial reporting, and budget terms used in the day-to-day financial and administrative operations of the County. It should be noted that the terms included in this section are standard and commonly accepted terms within the field of governmental accounting and budgeting.

The *Acronym* section includes acronyms used liberally throughout the budget document.



# Galveston County, Texas

## Glossary of Terms

**Abatements:** A term referring to the refund of previously paid property taxes due to the over-valuation of property.

**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

**Accrued Interest:** Interest accrued on a bond or other fixed income security since the last interest payment was made. At the time of a sale, the buyer of a bond pays the market price plus accrued interest to the seller. Exceptions are bond that are in default (termed to be ‘trading flat’). Accrued interest is calculated by multiplying the coupon rate by the number of days that have elapsed since the last payment.

**Activity:** A specific unit of work or service.

**Adjusted Gross Income (AGI):** Total income from all taxable sources less certain expenses incurred in earning that income.

**Adopted Budget:** The budget amounts as originally approved by the Galveston County Commissioners’ Court.

**Ad Valorem Tax:** A tax based on the value of taxable property. *Ad valorem* is a Latin term meaning “according to value.”

**Amended Budget:** A budget that includes changes to the adopted budget that has been approved by the Commissioners’ Court.

**Amortization:** The gradual reduction of bonded debt according to a specific schedule of payment times and amounts.

**Appropriated Fund Balance:** The excess of an entity’s revenues over expenditures and encumbrances over a specific period of time that is appropriated as part of the adopted budget. This fund balance is available for emergencies or unforeseen expenditures.

**Appropriation:** An authorization made by the Commissioners Court which allows officials to incur obligations and make expenditures of governmental resources. An appropriation is typically granted for periods of one year and specified for fixed amounts.

**Arbitrage:** With respect to the issuance of municipal bonds, arbitrage usually refers to the difference between the interest paid on the bonds issued and the interest earned by investing the bond proceeds in other securities. Arbitrage profits are permitted on bond proceeds for various temporary periods after issuance of municipal bonds. Internal Revenue Service regulations govern arbitrage of municipal bond proceeds.

**Assessable Base:** The value of all real and personal property in the county used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Assessed Valuation:** An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

**Assessment Bonds:** Bonds secured by a direct fixed lien(s) on assessed properties to finance the acquisition and construction of local improvements.

**Assets:** Property owned by the County that has monetary value.

**Audit:** A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial position and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

**Authorized Positions:** All positions authorized by Commissioners Court for each office and department. This includes both full time and part time positions. The numbers shown under authorized positions for FY 2016 represent the full time equivalents.

**Balance Sheet:** A statement purporting to present the financial position of an entity by disclosing the cost of its assets, liabilities, and equities as of a specified date.

**Base Budget:** Ongoing expense for personnel, contractual services, supplies, and equipment required to maintain service levels previously authorized by the Commissioners Court.

**Block Grant:** A type of grant given primarily to a general-purpose government unit in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area.

**Bond:** Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

**Bond Insurance:** Insurance that guarantees the timely payment of principal and interest to bondholders.

**Bond Rating:** Bond ratings are assessments made by investor advisory companies, also known as rating agencies, of credit quality or, conversely, the risk that the borrowing government will not make scheduled payments of principal and interest. Rating agencies base their ratings on a number of economic, debt, financial, and government factors. These ratings significantly influence the interest rate that a borrowing government must pay on its bonds issues.

**Budget (Operating):** A financial operations plan consisting of an estimate of proposed expenditures for a fiscal year and an estimate of revenues expected to be received for a fiscal year.

**Budget Calendar:** The schedule of key or target dates that which the County follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the Budget Officer to present a comprehensive financial program to the commissioner's court.

**Budget Message:** The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principle budget issues against the background of financial experience and presents recommendations made by the Budget Officer.

**Budgetary Trends:** Revenue and expenditure growth trends based upon past experience.

**Capital Assets (Fixed Assets):** Assets of significant value that have a useful life of over one year, and by policy cost \$5000 or more.

**Capital Budget:** A plan of proposed capital expenditures and the means of financing the proposals. The capital budget is established as part of the County's budget that includes both operating and capital expenditures. The capital budget is based on a Capital Improvement Program.

**Capital Expenditures:** The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges.

**Capital Gain:** An increase in the value of an asset.

**Capital Improvements Program (CIP):** The comprehensive presentation of capital project expenditure estimates, funding requirements, capital budget requests, and program data for the construction of all public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

**Capital Improvement Reserve:** Funds set aside for the purchase of major capital renovations and improvements, upon approval of the governing body.

**Capital Lease:** A long-term rental agreement that transfers substantial rights and obligations for the use of an asset to the lessee and, generally, ownership at the end of the lease. Similar to an installment purchase, a Capital Lease may also represent the purchase of a fixed asset and the incidence of a long-term liability.

**Capital Project:** Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities, construction, and the initial furnishings and equipment required to make facility operations.

**Carry Forward Balance:** The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Capital Project Funds budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

**Cash Management:** The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

**Commodities:** Items of expenditure which, after use, are consumed or show a material change in their physical condition. Commodities are generally of limited value and last less than one year.

**Compensation:** Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, disability coverage, and retirement contributions), and other forms of remuneration when these have a stated value.

**Compensation System:** Referring to wage scale, which is employed by Galveston County for all positions.

**Construction Fund:** A special fund, often held by the trustee or other fiduciary, into which the net proceeds of an issue are deposited and are to be used to pay project costs. The construction fund is often pledged for the payment of the securities, pending its use for the purpose of paying the project costs.

**Continuing Disclosure:** The requirement that certain issuers of municipal obligations file annual reports concerning financial and operating data presented in an official statement.

**Contractual Services:** Items of expenditure for services the County receives from an internal service fund or an outside vendor.

**Cost Center:** Expenditure categories within a program area that relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency.

**Cost of Issuance:** Expenses paid by the issuer directly related to the authorization, sale, and issuance of bonds. These costs may include legal fees, trustee's fees, printing costs, bond discounts, cost of credit ratings, fees and charges for execution, as well as filing and recording fees.

**Current Revenue:** A funding source for the Capital Budget that is provided for annually within the Operating Budget from general, special, or enterprise revenues. Current revenues are used for funding project appropriations not eligible for debt financing or to substitute for debt-eligible costs.

**Current Taxes:** Taxes that are levied and due within one year.

**Debt:** The total amount owed at a given point in time; the sum of all past deficits.

**Debt Limit:** The statutory or constitutional maximum debt that an issuer can legally incur. **Debt Service:** The payments required under obligations created through the issuance of bonds and other debt instruments according to pre-determined payment schedules.

**Deficit:** The excess of expenditures over revenues during a single accounting period.

**Delinquent Taxes:** Taxes that are unpaid after the due date, in which a penalty is assessed for non-payment.

**Department:** A major administrative division of the County that reports to Commissioners Court which indicates overall management responsibility for the operation of a group of related functions.

**Departmental Expenditures:** Budgeted and actual expenditures broken down by department level.

**Depreciation:** Expiration in the service life of capital assets due to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Also, the portion of the cost of a capital asset which is charged as an expense during a particular accounting period, such as a month or a year.

**Disbursement:** An expenditure or a transfer of funds to another accounting entity within the county's financial system. Total disbursements equal the sum of expenditures and transfers.

**Effective Tax Rate:** That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

**Emergency Situation Reserves:** Funds set aside for use in emergency situations determined by the governing body.

**Employee Benefits:** For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement, and group insurance.

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments which are reserved in specified appropriations. Encumbrances cease to exist when the expense is paid or when the actual liability is recorded.

**Enterprise Fund:** A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to recover the cost of goods or services through fees. Rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Estimate:** The estimated actual expenditures and revenues for the fiscal year prior to the budget fiscal year. Estimates are used to project the carry forward fund balances since all actual revenues and expenditures are not known at the time the budget must be adopted.

**Estimated Revenue:** The amount of revenue projected to be collected during the fiscal year.

**Estimated Expenditure:** "See definition for Appropriation".

**Expenditure Group:** A grouping of like expenditures used to exercise budgetary control. For example, the Personnel Services expenditure group includes salaries, as well as pension and insurance contributions by the employee.

**Expenditures:** The cost of goods and services rendered.

**Fair Value:** The amount at which a financial instrument could be exchanged in a current transaction between willing parties.

**Fee:** A charge for service to the user or beneficiary of the service.

**Financial Goal:** Relating to targeted revenue and expenditure levels for a specific period of time.

**Fines:** Charges levied for violations of laws, regulations, or codes.

**Fiscal Plan:** Estimates of revenues, based on recommended tax policy and moderate economic assumptions, and projections of currently known or recommended commitments for future uses of resources.

**Fiscal Policy:** The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

**Fiscal Projections:** Estimates of revenues and projects of possible expenditures for the functions of government, including analysis of the impact of tax and expenditure patterns on public programs and the economy of the county.

**Fiscal Year (FY):** The time period designated by the County signifying the beginning and ending periods for recording financial transactions. Galveston County has designated October 1 through September 30 as its fiscal year.

**Full Faith and Credit:** A pledge of the County's taxing power to repay debt obligations.

**Full-Time Equivalent (FTE):** A standard unit for measurement of government personnel effort and costs. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a full-time equivalency of one (1/1.0 FTE).

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

**Fund Balance:** Undesignated reserves in a fund, the amount by which resources exceed the obligations of the fund. Fund balance may be measured as a percentage of revenues or expenditures.

**Funding Limitations:** Limitations on budgetary funding by statute or action of the governing body.

**Funding Sources:** All sources of revenue used to pay for specific projects and programs.

**General Fund:** The largest Fund within the County, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose, not accounted for in another Fund. Primary General Fund revenues include ad valorem (property) taxes, court costs and fines, licenses and permits, intergovernmental revenue, motor vehicle fees and other types of revenue. The General Fund usually includes most of the basic operating services such as law enforcement, jail, judicial, parks, information technology-data processing, constables and justices of the peace.

**General Obligation Bond:** Bond or other debt that must be authorized by public referendum. Such debt is guaranteed by a pledge of the full faith and credit of the governing entity.

**General Revenue:** Money received that may be used to fund general county expenditures such as education, public safety, public welfare, debt service, etc. Funds received that are restricted as to use are not general revenues and are accounted for in other funds.

**General Wage Adjustment (GWA):** An increase in salaries other than seniority-based merit increases (increments). GWA is also made for specified purposes and must be spent only for that purpose.

**Grant:** A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.

**Homestead:** A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

**Homestead Exemption:** Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if it was worth on \$35,000.

**Incremental Funding:** The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

**Indigent Population:** All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

**Indirect Costs:** That component of the total cost for a service that is provided by and budgeted within another agency in the county (i.e., legal support, personnel).

**Interest Rate:** The percentage rate at which a bond bears interest.

**Interfund Transactions:** The expenditure group used to account for transfers between funds. This group also includes cash matches budgeted for both anticipated and awarded grants.

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Grant:** A contribution of assets by one governmental unit to another, usually to be spent on specific projects. In most cases the grants are made to local governments from the State and/or Federal Government agencies.

**Intergovernmental Revenue:** Revenue received from another government for a specified purpose.

**Internal Service Fund:** Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government.

**Investment:** Securities and real estate purchased and held for the production of income in the form on interest, dividends, rentals, or base payments received.

**Lapse:** The reduction of gross personnel costs by an amount believed unnecessary because of turnover, vacancies, and normal delays in filling positions. The amount of lapse will differ amount departments and from year to year.

**Level of Service:** The existing or current services, programs, and facilities provided by a government to its citizens. The level of service my increase, decrease, or remain the same depending upon needs, alternatives, and available resources.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquefied, renewed, or refunded at some future date.

**Line Item:** A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

**Long-Term Debt:** Debt with maturity of more than one year after the date of issuance.

**Mandatory Vacancy Period:** The period of time a position must remain vacant before it can be filled. For the County of Galveston, this period is currently set at 14 weeks.

**Master Lease:** A securitized package of leases designed to reduce interest rates compared to standard commercial leases.

**Maturity:** The date when the principal amount of a security becomes due and payable.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Mission:** The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: “to provide safe, reliable, and cost-efficient public transportation to the residents of the county.”

**Modified Accrual Basis of Accounting:** This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, franchise taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

**Municipal Bond:** A bond issued by a state or local government.

**Net Budget:** The legal appropriation requirement to finance a fund, department/account, agency, or CIP project. The net budget includes the funds required for charges from other funds, departments, agencies, or CIP projects for services rendered, but do not include charges made to other departments for services rendered.

**Net Revenue:** Gross revenues less operating and maintenance expenses.

**Net Wages:** The wage after taxes.

**Non-Departmental Account:** A budget category used to account for resources used for county-founded activities that do not fall within the functional assignment of any department, or for expenditures related to more than one department.

**Non-Tax Revenue:** Includes user charges and fees, lotteries, special assessments, fines, forfeitures, interest earnings, and other miscellaneous general revenues.

**Notes:** Short-term promises to pay specified amounts of money secured by future revenues from specific sources such as bond proceeds, taxes, and federal/state aid payments. They are typically named by the types of revenues expected (bond anticipation notes, tax anticipation notes, revenue anticipation notes, etc).

**Object of Expenditure:** Expenditure classifications based upon the types of goods and services purchased. Examples of typical objects of expenditure include salaries, postage, supplies, copier expense, etc.

**Office:** A major administrative division of the County headed by an elected or appointed official which indicates overall management responsibility for the operation of a group of related functions.

**Operating Budget:** A financial plan that presents proposed expenditures for a given period (typically a fiscal year) and estimates of revenue to finance them. Usually excludes expenditures for capital assets.

**Operating Expense:** Those costs, other than expenditures for personnel costs and capital outlay, which are necessary to support the operating of the organization, such as charges for contractual services, telephones, printing, and office supplies.

**Past Due Funds:** Referring to accounts receivables typically over 30 days old.

**Pay-As-You-Go:** A financial policy of a governmental unit that finances capital outlays from current revenues rather than from borrowing.

**Per Capita Debt:** The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

**Performance Indicators:** Specific quantitative measures of work performed within an activity or program. Types of performance indicators include workload (input), efficiency (output) and effectiveness (outcome) indicators.

**Performance Measurement:** The use of program indicators, including output and outcome measures and other program data to assess the efficiency and effectiveness of program activity.

**Personnel Complement:** The full and part-time positions, work years, and costs related to employees of the departments and agencies of the county.

**Personnel Costs:** Expenditures made for salaries, wages, and benefits payable to county employees.

**Personnel Services:** The expenditure group that includes all personnel related costs such as salaries, social security and Medicare, retirement, group health insurance, group life insurance, and pension contributions.

**Program:** A primary service, function, or set of activities that address a specific responsibility or goal within an agency's mission. A program encompasses all associated activities directed toward the attainment of established objectives.

**Program Budget:** A budget which focuses upon the goals and objectives of an agency, department, or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

**Program Change:** Requests submitted by offices and departments during the budget preparation process to change the level of service or method of operation.

**Program Description:** A statement of the purposed for a program, explaining how it contributes to a department's mission and what it does. A program description identifies activities that will accomplish specific functions or meet service responsibilities.

**Program Indicator:** A particular value or characteristic used to measure workload, output, efficiency or effectiveness outcomes; specific information which permits an assessment of how well services are being delivered. Program indicators, such as the percentage of solid waste recycled, can be used to measure the efficiency and effectiveness of program activity.

**Program Services:** “See definition for Program”.

**Public Facilities:** Facilities that serve any valid public purpose.

**Reconciliation:** A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

**Reserve:** An account used to indicate that part of a Fund’s assets are legally reserved for a specific purpose.

**Resources:** Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**Revenue:** The funds collected by a government.

**Revenue Bonds:** Government-issued bonds which do not pledge the full faith and credit of the jurisdiction and must be paid with dedicated operating revenues rather than property taxes.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

**Revenue Sharing:** A grant from the federal government to a state or locality that places no restrictions on the use of the funds.

**Risk Management:** An organized attempt to protect a government’s assets against loss.

**Safety Program:** To provide safety training for county employees.

**Safety Review:** To conduct periodic inspections of all county facilities.

**Salaries and Wages:** An expenditure category for monetary compensation to employees in the form of annual or hourly rates to pay for hours worked.

**Salary Schedule:** A listing of minimum and maximum salaries for each grade level in a classification plan for merit system positions.

**Security:** A piece of paper that proves ownership of stocks, bonds, and other investments.

**Service Delivery:** Process and programs by which services are provided to citizens of Galveston County.

**Shortfall:** The excess of expenditures over revenues during a single accounting period.

**Strategic Plan:** Answers the question “How will an entity accomplish its goals” through a defined step by step process. Strategies are a set of actions that enable an organization to achieve results.

**Supplies and Materials:** The expenditure group that includes all payments for commodities. Examples of line items in this group include office supplies, small tools, ammunition, software, fuel and oil, clothing and uniforms.

**Tax:** A compulsory payment to a government for the purpose of financing services performed for the common good.

**Tax Base:** The total amount of property and resources subject to taxation.

**Tax Collection System:** Computerized system and process used to bill collect and track tax revenue due the county or another entity.

**Tax Expenditure:** A loss of tax revenue because some item is excluded from the tax base.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Tax Rate Limit:** The maximum legal property tax rate at which a county may levy a tax. The limit may apply to taxes raised for a particular purpose or for a general purpose.

**Unappropriated Reserves:** Fund balances available at the close of the preceding year that are not included as resources in the annual budget. Unappropriated fund balances are usually designated for certain programs or projects by the Commissioners.

**User Charges (Fees):** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Workload Indicator:** A unit of work to be performed (e.g., number of permit applications received, the number of households receiving refuse collection, etc.)

**Yield:** The annualized rate earned on an investment based on the price paid for the investment.

**Zero-Based Budgeting:** A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-based budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby provoking a systematic based for allocating resources.

# Galveston County, Texas

## Acronyms

ACTF ADA	Auto Crimes Task Force Americans with Disabilities Act
AG	Attorney General
AGI	Adjusted Gross Income
CAD	Central Appraisal District
CAFR	Comprehensive Annual Financial Report
CCC	Coastal Coalition Counsel
CCP	Citizens Corp Program
CCISD	Clear Creek Independent School District
CDBG	Community Development Block Grant
CEPRA	Coastal Erosion Planning and Response Act
CERT	Community Emergency Response Team
CHN	Community Health Nurse
CIAP	Coastal Impact Assistance Program
CIP	Capital Improvements Program
CISV	Catalog Information System Vendor
CJD	Criminal Justice Department
CMP	Coastal Management Program
COB	Certificates of Obligation
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1985
COLA	Cost of Living Adjustments
COPS	Community Oriented Policing Services
CPS	Child Protective Services
CS	Community Services
CVSO	County Veterans Service Officer
DA	District Attorney
DBA	Doing Business As
DEM	Division of Emergency Management
DOJ	Department of Justice
DOT	Department of Transportation
DWI	Driving While Intoxicated
EEOC	Equal Employment Opportunity Commission
EFT	Electronic Funds Transfer
EMPG	Emergency Management Program Grant
EMS	Emergency Medical Services
FEMA	Federal Emergency Management Agency
FM (F.M.)	Farm to Market
FMLA	Family Medical Leave Act
FTE	Full-Time Equivalent
FY	Fiscal Year

GAAA	Galveston Area Ambulance Authority
GISD	Galveston Independent School District
GLO	General Land Office
GO	Government Obligation
GOMESA	Gulf of Mexico Energy Security Authority
GSC	General Service Commission
GWA	General Wage Adjustment
HAVA	Help American Voting Act
HD	Health District
HGAC	Houston Galveston Area Council
HHS	Health & Human Services
HIPAA	Health Insurance Portability and Accountability Act of 1996
HMGP	Hazard Mitigation Grant Program
IFAS	Integrated Financial Accounting System
IH	Interstate Highway
ISDS	Independent School District & Services
IT	Information Technology
JA	Justice Administration
JAG	Justice Assistance Grant
JIMS	Justice Information Management System
JJAEP	Juvenile Justice Alternative Education Program
LEJIS	Law Enforcement and Judicial Integrated System
LETPP	Law Enforcement Terrorism Prevention Program
LEPC	Local Emergency Planning Committee
LIRAP	Low-Income Vehicle Repair and Replacement Program
LLEBG	Local Law Enforcement Block Grant
MHMR	Mental Health and Mental Retardation
MMS	Minerals Management Services
MSA	Metropolitan Statistical Area
NACVSO	National County Veterans Service Officer
NACO	National Association of Counties
NIGP	National Institute of Governmental Purchasing
NOAA	National Oceanic & Atmospheric Administration
OAG	Office of Attorney General
OEM	Office of Emergency Management
OJP	Office of Justice Programs
ORCA	Office of Rural Community Affairs
P&S	Parks & Seniors
PDM	Pre-Disaster Mitigation

R&B	Road & Bridge
RFP	Request for Proposal
RMPF	Records Management Preservation Fund
ROW	Right of Way
SCAAP	State Criminal Alien Assistance Program
SETAPP	Southeast Texas Association of Public Purchasing
SH	State Highway
SHSP	State Homeland Security Program
SO	Sheriff's Office
TABC	Texas Alcoholic Beverage Commission
TAC	Texas Association of Counties
TAEX	Texas Agricultural Extension Service
TAMUS	Texas A&M University System
TATPA	Texas Auto Theft Prevention Authority
TBPC	Texas Building & Procurement Commission
TCEQ	Texas Commission on Environmental Quality
TDA	Texas Department of Agriculture
TDRA	Texas Department of Rural Affairs
TEEKS	Texas Engineering Extension Service
TJPC	Texas Juvenile Probation Commission
TPWD	Texas Parks & Wildlife Department
TGCEMA	Texas Gulf Coast Emergency Management Association
TTFID	Texas Task Force on Indigent Defense
TXDOT	Texas Department of Transportation
UASI	Urban Area Security Initiative
UCC	Uniform Commercial Code
USDA	United States Department of Agriculture
UTMB	University Texas Medical Branch
VA	Veterans Administration
VAWA	Violence Against Women Association
VAMC	Veterans Administration Medical Center
VARO	Veterans Administration Regional Office
VINE	Victim Information and Notification Everyday