



SMITH COUNTY, TEXAS

FY2024 Adopted Budget



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SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2023-2024



This budget will raise more revenue from property taxes than last year's budget by an amount of \$14,588,510, which is a 20.01% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,646,245.

The members of the Smith County Commissioners Court voted on the adoption of the 2024 budget on September 5, 2023. Record vote for the adoption of the budget is:

County Judge Neal Franklin	Aye
Commissioner Pct. #1, Pam Frederick	Aye
Commissioner Pct. #2, John Moore	Aye
Commissioner Pct. #3, Terry Phillips	Nay
Commissioner Pct. #4, Ralph Caraway, Sr.	Aye

	FY2023	FY2024
Property Tax Rate	0.330000	0.347264
No New Revenue Rate	0.298786	0.292491
Voter Approval Rate	0.363047	0.367151
Maintenance & Operations Rate	0.294186	0.294186
Debt Rate	0.035814	0.053078
Total Debt Obligations	\$51,275,000	\$215,660,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished Budget Presentation Award

PRESENTED TO

**Smith County
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

This award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- ✓ *A policy document*
- ✓ *A financial plan*
- ✓ *An operations guide*
- ✓ *A communications device*

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BUDGET MESSAGE

from

County Judge Neal Franklin

Date: October 1, 2023

To: All Elected and Appointed Officials, Department Heads, Employees, and Constituents

Respectfully, I submit the FY2024 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court, the County Auditor, and all elected and appointed officials in consideration of the many services Smith County is responsible for delivering to its citizens.

Each department is required to make budget requests based on necessity, and all requested expenditures require justification. This adopted budget reflects careful review and consideration of budget requests from all departments and thoughtful analysis of those requests compared to anticipated financial resources for the year. Without affecting the quality of services to our constituents, our goal in this budget is to continue building trust with our community and maintaining a low tax rate. The theme of this year's budget is "Together We Can", underscoring the County's intent to continue with the commitment to improving road and bridge funding and shoring up support service staffing where needed in the elected offices and departments.

THE BUDGET IN BRIEF

The FY24 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court which can be found in this document. Revenues for all appropriable funds total \$137,416,011, representing a 15.7% increase from the fiscal year (FY) 2023 Adopted Budget. Revenue from sales tax has continued to show slight increases but is estimated to stabilize around the FY23 amount. Interest earnings have significantly increased from the FY23 Adopted Budget estimate due to economic conditions. The overall collection of fines and fees is projected to remain about the same as FY23.

The budget appropriates \$167,750,372 toward operating, capital, and debt service expenditures. Ongoing general fund expenditures are appropriated at less than anticipated revenue for the fiscal year in compliance with the General Fund Reserve Policy adopted by the Commissioners Court. Excess reserve funds are being appropriated according to the policy for non-recurring capital projects and other capital equipment. Total employment for Smith County for 2024 is budgeted at 916 full time employees, an increase of 11 FTE from FY23. The complete schedule of changes can be found on page 60 of this document.

The FY2024 Adopted Budget reflects the following priorities: (1) New courthouse and parking structure project; (2) road improvements; (3) retaining qualified, contributing employees; (4) improved operational efficiency; (5) continued improvements to facilities and technology; and (6) essential funding for law enforcement and jail operations. The highlights are:

- **Property Tax Rate** – The 2023 property tax rate that funds the FY24 budget will increase from the 2022 property tax rate of .330000 to .347264. The tax rate increase of 1.7 cents is attributed to the increase in the debt service rate associated with the voter approved bonds for the new courthouse and parking structure. The Smith County property tax rate remains as one of the lowest among the 254 counties in the State of Texas.
- **Workforce Salaries** – Most positions will receive a 5% Cost of Living Adjustment (COLA) in the FY24 Budget although some positions will receive base pay increases in FY24 above the COLA. These adjustments are intended to attract and retain the very best throughout our county operations and allow Smith County to remain competitive in the job market.
- **Road & Bridge Projects** – The County continues investing in our Road & Bridge infrastructure and we have recently completed the fifth year of six years in our Road & Bridge bond program. A recent review of the work completed in the first 60 months of that program concluded that we are on schedule with the completion of projects and under budget. This is great news and a reflection of our commitment to be effective and efficient with each tax dollar that comes our way. The FY2024 budget continues the commitment toward roads & bridges by maintaining the FY23 tax rate of 4.25 cents of the current property tax rate toward the Road & Bridge fund. This commitment is significant because it ensures that the County continues to have a sufficient amount dedicated of the tax rate each year to pay for maintenance of our roads and bridges as the bond program allows us to reconstruct them. We will need to continue to bring this allocation up over the next few years when feasible to ensure long term sustainability of our Road & Bridge program beyond bond funding. Additionally, the FY23 budget also appropriated an \$11M transfer into the Road & Bridge fund from the general fund reserves in order to prepare for the additional road and bridge construction not covered by the issuance of bond funds or included in the regular maintenance budget.
- **Facility Needs & Capital Improvements** - In FY21, Smith County procured property for a new Road & Bridge facility and has appropriated capital funding in FY22 and FY23 to renovate the facilities for the relocation of the road and bridge department. This capital project is in the final stages for FY24. Additionally, in FY20, Smith County thoroughly evaluated the potential solutions to the longstanding courthouse problem and placed that issue on the November 2022 ballot for decision by the public. The \$179M bond proposal was passed for the construction of a new courthouse and parking structure.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY24 Adopted Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

Issues currently being addressed and/or those carrying into the next fiscal year

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation since the COVID-19 pandemic. Although Smith County has been spared many of the hardships that occurred in other areas, we have experienced increased pricing in the areas of fuel, inmate meals and jail overcrowding.

The FY24 Budget was prepared with an emphasis on prioritizing current service levels. Smith County will continue its effort to align the demands with the resources available. The cost of unfunded mandates creates a special hardship on the county budget to meet the demands of certain programs

while adhering to the funds that are available to support the need. Although the county is mandated by the state to provide sufficient funding in certain areas, we continue to look for more efficient ways to deal with these matters.

WORKFORCE – For FY24, our employee headcount will increase from 905 to 916. The FY24 Adopted Budget also includes a realignment of support salaries in limited areas as discussed earlier in the message and a 5% cost of living adjustment for other county personnel. The County will continue “Striving for Excellence” and doing things right the first time, so that citizens, employees, and the budget are not negatively impacted by the need for repeat or do-over work. In this fiscal year, the Commissioners Court is dedicated to supporting all departments and employees in their efforts to reduce backlog, increase efficiency and retain a hard-working and competent workforce.

FRINGE BENEFITS – Fringe benefits have increased for FY24 due to the approved salary increases and additional employees. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees, and the County’s health insurance fund balance remains strong because of changes made in the past few fiscal years. The premiums will remain the same for FY24 largely due to the measures taken to closely examine costs and consider varying avenues of saving.

CAPITAL IMPROVEMENT PLAN –Smith County first adopted a Five Year Capital Improvement Plan in 2011 as a step in planning for facilities and infrastructure needs in future years. The plan receives an annual update and the FY24 Budget continues as a funding source for approved projects. This is a pay-as-you go plan that is funded through the dedication of 1 cent per year from the property tax rate.

LONG TERM ISSUES

Issues facing the county beyond FY24

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY24 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery. Smith County continues the process of replacing outdated judicial technology systems with new technology to provide a more efficient system for the courts and court related activities.

SMITH COUNTY FACILITIES – Smith County owns many buildings throughout the county, including the Courthouse, Courthouse Annex, jails, and various satellite offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. The Commissioners Court holds regular facility meetings to set building priorities and monitor current projects. The county established a Facilities Improvement Fund to prepare for needed repairs and/or replacements without putting a burden on funds necessary for daily operations. In the FY24 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

JAIL – As a result of the pandemic and the cessation or slowing of many elements of the judicial and detention systems, including the ability to hold jury trials and transport prisoners to the state’s prison system, the jail population soared from 750 to over 1150 during the pandemic period. This increase in jail population necessitates planning for renovation or expansion of the current jail facilities. The

Commissioners Court is also exploring ways to renovate the north jail facility to accommodate additional inmates, which will expand the total jail capacity for this constraining population.

The FY24 Adopted Budget represents a balanced budget and demonstrates the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. My hope is that the economy will continue to rebound and we will emerge better off than before and in a manner consistent with the continued dedication to sound fiscal policy and transparency that has been our hallmark for several years.

With sincere appreciation to all elected officials, department heads, and the county auditor and staff, I am pleased to present this balanced Adopted Budget for FY2024 that is more than a document that allots departmental funding for a new fiscal year based on assessed needs. It is a reflection of your character, your dedication to public service, and your recognition of this extraordinary time and the need to reaffirm to all in this community, “We are with you.”

Respectfully submitted,

Neal Franklin
Smith County Judge



OVERVIEW

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INTRODUCTION

The Smith County Budget document consists of a budget message, an introduction section, a community profile, budget process section, business policy section, departmental budget section, department officials section, and a glossary.

The Budget Message and Executive Summary is submitted by the County Judge who is the budget officer of Smith County. The purpose of this message is to highlight the issues and priorities that were the driving force behind decisions reflected in this document.

The community profile section of this document includes some interesting statistical and historical data about Smith County.

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY24 budget.

The Policy Section includes the Smith County “Roadmap”, which details the adopted business plan with priorities, goals, and objectives set forth by the Smith County Commissioners Court to guide in the operating decisions and practices of the county. Also included in this section are other county financial policies and guidelines.

The Financial Summary Section includes a fund overview, fund summaries, financial charts & graphs, and comparative revenues and appropriations. This section also includes property tax information, debt service, and personnel levels.

The Budget Detail Section includes departmental allocations for the FY24 budget, along with departmental goals, achievements, and descriptions of duties.

The last sections of this document are listings of county officials and a glossary of frequently used terms.

Texas County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County Government's principal focus is on the judicial system, health and social service delivery, law enforcement, and road construction. In Texas, counties have no ordinance-making powers other than those explicitly granted by state law.

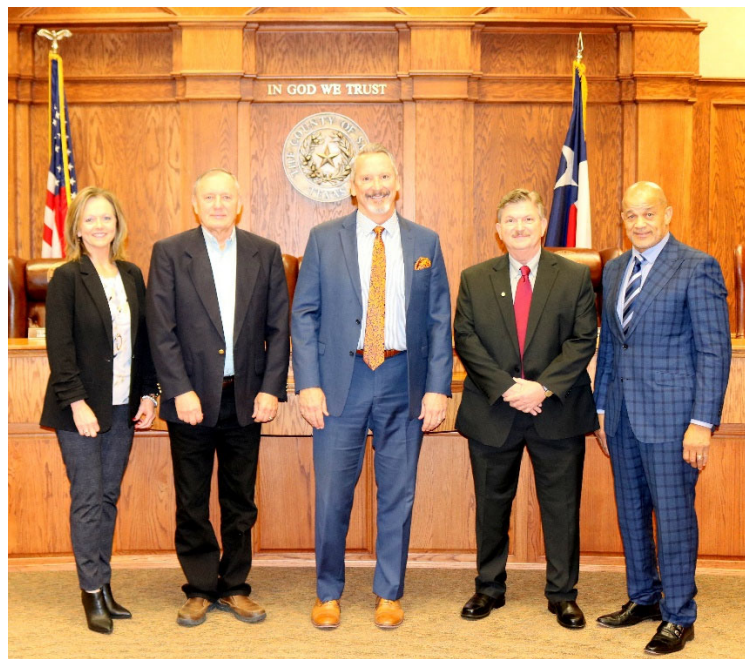
Texas has 254 counties with similar organization features: a governing body (the Commissioners Court) consisting of one member elected at large (the County Judge) and four Commissioners elected by precincts. The County Judge is both presiding officer of the Commissioners Court and judge of the County Court and is named for his or her actual judicial responsibility.

The Commissioners Court serves as both the legislative and executive branch of county government, and has budgetary authority over virtually all county departments, including those headed by other elected officials.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices, including elected offices, is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and Treasurer. These officers are elected at large with the exception of the Commissioners, Constables, and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and the County Court at Law Judges are elected at large. The remaining officials are appointed by various boards. A Smith County Organization chart is located on page 18.



SMITH COUNTY COMMISSIONERS COURT



**Pam Frederick
Commissioner, Pct. #1**



**John Moore
Commissioner, Pct. #2**



**Neal Franklin
Smith County Judge**

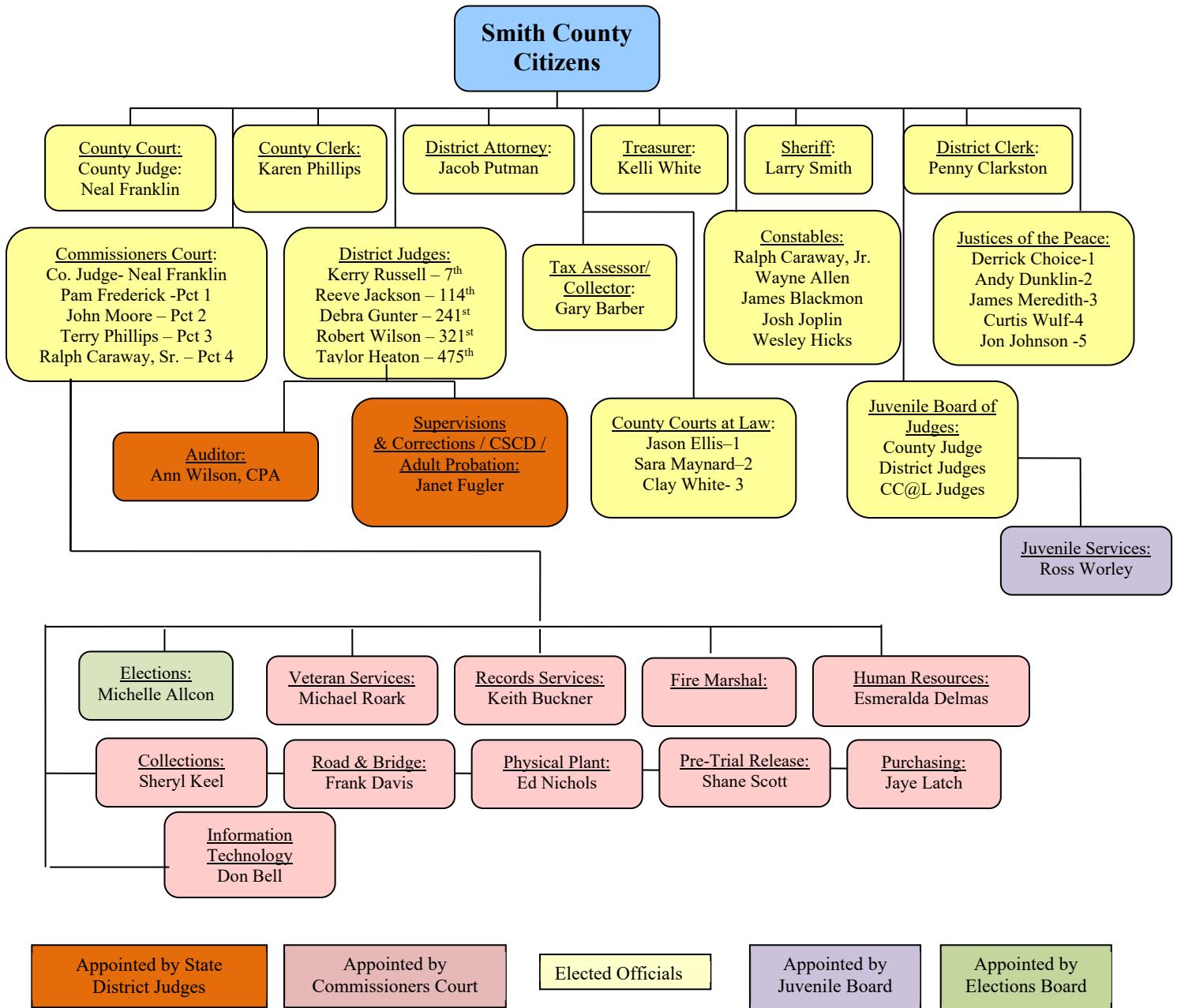


**Terry Phillips
Commissioner, Pct. #3**



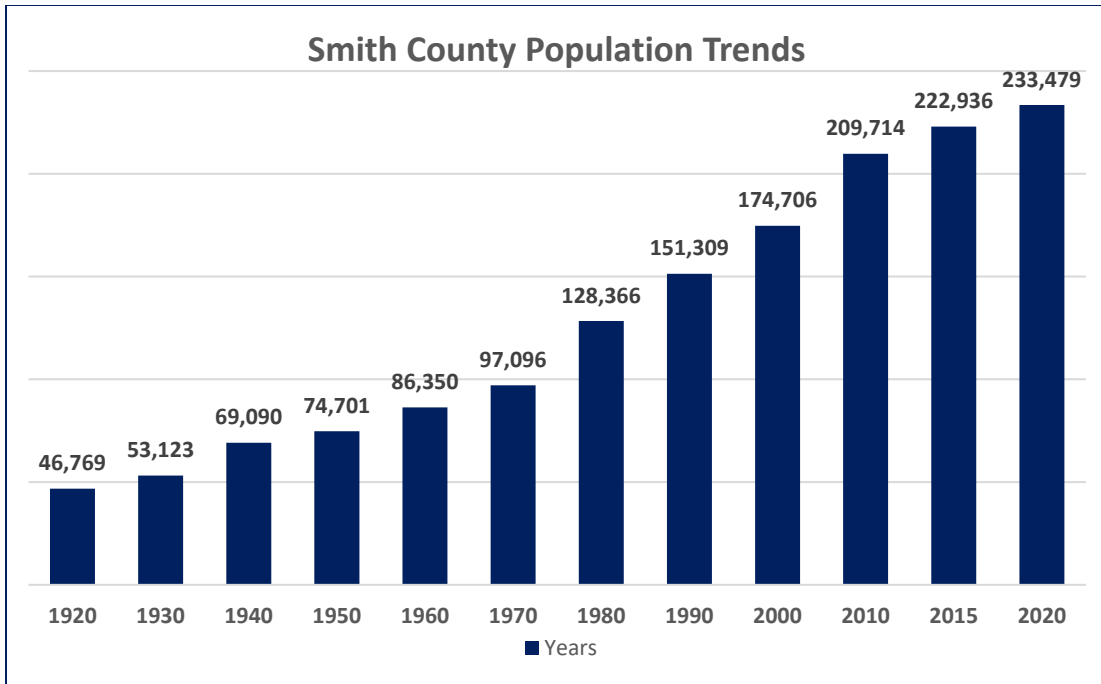
**Ralph Caraway, Sr.
Commissioner, Pct. #4**

Smith County Organizational Chart



SMITH COUNTY PROFILE

With a population of 233,479 for 2020, Smith County is located 90 miles east of Dallas/Fort Worth, 90 miles west of Shreveport, La., and less than 200 miles north of Houston and consists of 932 square miles. The City of Tyler is the county seat and the county's largest incorporated area with a population of 105,995. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Noonday, Overton and Hide-a-way Lake.



County services and responsibilities include:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Building and operating jails
- Office of Emergency Management
- Coordination and support of volunteer fire department network
- Collection of property and sales taxes
- Providing health and social services to the indigent
- Veterans services

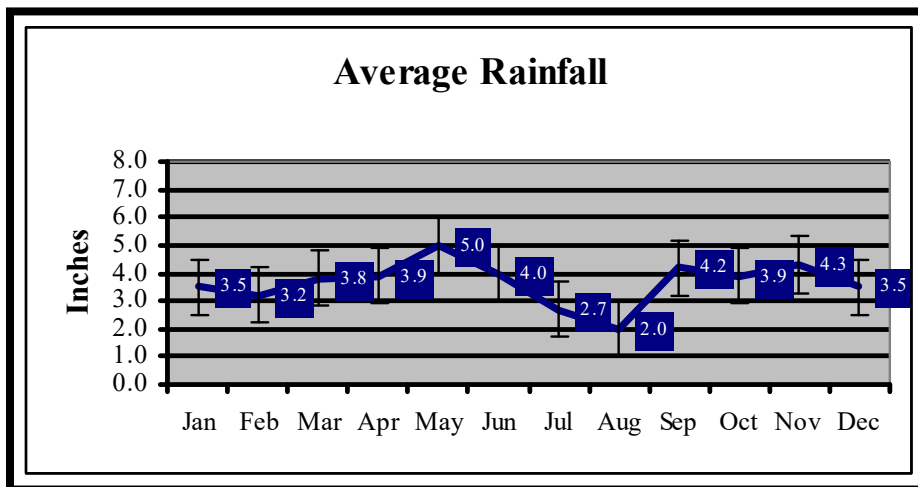
Smith County Statistics & Demographics:



2020 Population: 233,479
 Median household income: \$52,932
 Racial Composition:
 White – 50.2%
 Hispanic – 24.8%
 Black – 22.6%
 Other - 2.4%

Source: TEDC Economic Profile

Seasonal Averages		
	<i>High</i>	<i>Low</i>
January	58°	36°
April	78°	53°
July	93°	71°
October	78°	55°



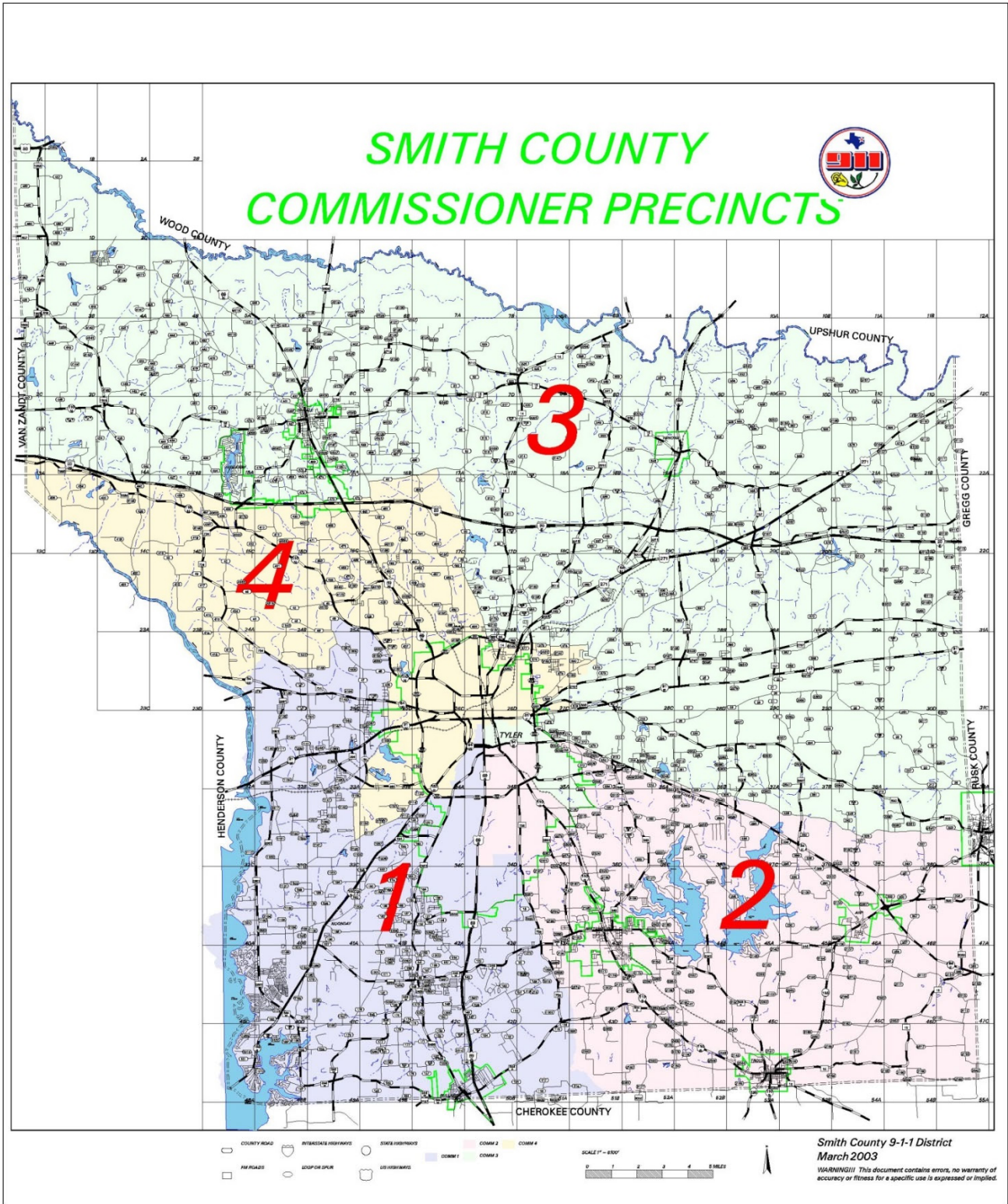
Top Employers

Employer	Product/Service	Employees
Christus Trinity Mother Francis	Medical Care	5,000
UT Health East Texas	Medical Care	3,550
Tyler ISD	Education	2,550
Sanderson Farms	Food Processing	1,850
Walmart	Retail	1,500
Trane Company	Air Conditioning Units	1,450
UT Health Science Center	Medical Care/Research	1,450
Brookshire Grocery Company	Grocery Distribution	1,450
The University of Texas at Tyler	Education	1,200
Altice USA	Cable, Internet & Phone	1,150
Tyler Junior College	Education	1,000
Target Distribution Center	Retail Distribution	1,000
John Soules Foods	USDA Meat Processing	900
Smith County	Government	850
City of Tyler	Government	850
Southside Bank	Banking Services	400
Baylor Scott & White-TSJ Hospital	Medical Care	350
Tyler Pipe	Cast Iron Pipe, Iron Fittings	350
Centene	Medical Claims Processing	300
Delek Refining	Oil & Gas Refinery	250

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Rank	2021 Tax Year Taxable Assessed Valuation	% of Net Taxable Assessed Valuation
Delek Refining	Refinery	1	\$ 268,488,820	1.32%
Tyler Regional Hospital, LLC	Medical	2	259,537,144	1.27%
Oncor Electric Delivery Co.	Utility	3	242,753,370	1.19%
Brookshire Grocery Co	Grocery Retail	4	147,031,315	0.72%
Dayton Hudson/Target	Retail	5	134,581,881	0.66%
Trane-American Standard	Manufacturer	6	102,759,856	0.50%
Walmart/Sam's East	Wholesaler/Retailer	7	98,602,133	0.48%
Tyler Broadway/Centennial	Retail	8	72,580,205	0.36%
Transcanada Keystone Pipeline	Oil & Gas Production	9	62,274,991	0.31%
Genecov Investment Group	Financial	10	61,842,124	0.30%
			\$ 1,450,451,839	7.12%



The colored and numbered areas above represent the four commissioner precincts in Smith County. The precinct lines were determined based on the 2000 U.S. Census figures with each precinct having the same number of residents, as required by law.

History of Smith County

The forced removal of the Indians from East Texas in 1839 opened the area for Anglo settlement. At first, a few entrepreneurs moved in to take over the numerous salines, or salt works, formerly operated by the Indians. Later, settlers began clearing farms during the last years of the Republic of Texas, when the entire area comprised part of Nacogdoches County. Smith County was one of several new counties formed by the new Texas State Legislature in April of 1846. The new county was named for General James Smith, who came to Texas in 1816, fought for Texas' independence and served during the Indian Wars. Five commissioners, John Dewberry, William B. Duncan, James C. Hill, John Loller and Elisha Lott, were appointed by the Texas Legislature to select the boundaries of Smith County.

The Texas State Legislature required county seats be located within three miles of the geographical center of the new counties. The commissioners selected three hundred acres on a hilltop near the center of Smith County as the new county seat. The county seat of Tyler was named after President John Tyler.

Smith County has 932 square miles, 1,178 miles of county roads, 11 incorporated cities, 18 taxing entities, and approx. 877 county employees. Smith County government is composed of 45 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 13 appointees by the Commissioners Court.

Smith County Courthouse
1910—1955



The three story stone courthouse was designed by C. H. Paige and was replaced when governmental services needed additional space. The Statue of Justice that stood 165 feet above the town square is on display at the Carnegie History Center, Payne Auditorium in Tyler, Texas.

BUDGET PROCESS

The FY24 Adopted Budget covers a twelve month period beginning October 1, 2023 through September 30, 2024. The purpose of the budget preparation process is to develop a work program and financial plan for Smith County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available as follows:

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in such a manner that the Commissioners Court can make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document should provide offices and departments with a work program enabling them to carry out their missions. Furthermore, it provides the County Auditor, who is the budget officer, with a financial plan with which to assure the county lives within its financial means.

Finally the budget should serve as an important reference document that provides extensive information on the nature and scope of county operations and services.

Phase I: Departmental Requests – During this phase of the budget cycle, departments are given the opportunity to request funding for the next year’s operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay (Schedule A), and requests for Program Changes (Schedule B).

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should be affected only by workload volumes and inflationary pressures.

Budget Criteria for Review of the Baseline Budget - The first step in analyzing a department’s budget submission is to review the department’s current baseline budget and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. **Workload Decrease:** If a department has had a workload decrease (including efficiencies created by technological improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. **Changing Circumstance:** If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department’s program at its current level, then budget reductions may be recommended to reflect this change.
3. **Revenue Shortfalls:** If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Program Change Requests - Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, program changes that produce savings are looked on more favorably than those that increase costs.

Program Change Requests refer to requests to change the level of service or method of operation. Generally, Program Change Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. Program Change Requests may, however, take the form of program reductions or elimination.

Phase II: Budget and Management Division Review - During this phase of the process, the County Judge and the County Auditor conduct a review of departmental requests. Also during this time, the Commissioners Court will receive revenue estimates and fund balance projections from the County Auditor. These estimates and projections, as well as tax roll information from the Smith County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies.

The Auditor will receive input from the County Judge and the Commissioners Court in terms of their priorities at the initiation of the review phase. The County Auditor will present the Commissioners Court with preliminary revenue estimates and a summary of departmental requests. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners Court will again be informed on the status of the budget. The Commissioners Court will again give

direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for their department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Auditor will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

Phase III: Commissioners Court Deliberations – The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have the opportunity to meet with the court on these dates or any revisions of these dates.

Phase IV: Adoption of the Budget – After the Commissioners court completes its deliberations and holds the public hearing(s) on the proposed budget, the court will vote to adopt the budget. The Commissioners Court may make any changes to the proposed budget it deems necessary prior to the adoption.

Phase V: Implementation of the Adopted Budget – Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor will continue to be responsible for the financial accounts of the county and the preparation of the monthly budget statements to be used by the departments in monitoring their budgets.

Basis of Accounting - The County complies with Generally Accepted Accounting Principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined. Available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Smith County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. A comprehensive review of all revenue sources takes place each month during the budget evaluation period. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budgetary Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration - The adopted budget is prepared and approved in line item format; however, with the adoption of the budget, administration will be at the category level.

This method of budgetary control will allow for an individual line item to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

Budget Transfers - Budget transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds.

A) Certain expense categories are grouped together into a “major category” for purposes of budget transfer administration. Supplies, Operating Expenses, Contract Agreements, Other Services and Charges, and Judicial Expenses (if applicable); are grouped into major category “**Total Operating Expenses**”. *Unless extenuating circumstances exist, transfers **between** the categories or departmental divisions **within** Total Operating Expenses in a department may be approved by the department head and do not require further approval by the Commissioners Court.*

B) All other transfers require approval of Commissioners Court via a budget transfer request form submitted through the Auditor’s office.

Budget Amendments – Budget amendments are defined as a change in the authorized level of funding that increases or decreases the total, or bottom line, of the budget. Budget amendments traditionally include both a revenue and an expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

FY24 BUDGET CALENDAR

Date	Event	Statutory Reference	Responsible Party
April 3	Budget Instruction Manual and worksheets distributed		Auditor
April 28	Deadline for departments & outside agencies to return budget requests	LGC 111.005	
May 1	Receive 1 st round of revenues estimates from Auditor		Auditor
May 10-12	County Judge & Auditor review requests with departments		County Judge & Auditor
June 5	Preliminary revenue and expenditure budget to Commissioners for review		Auditor
June 27	Budget workshop with Commissioners Court		CCT
June 30	Receive 2 nd round of revenue estimates from Auditor		Auditor
July 25	Receive certified tax roll from Smith County Appraisal District		SCAD
August 1	Budget workshop with Commissioners Court		CCT
August 8	Commissioners Court to discuss tax rate; take a record vote and, if required, schedule the public hearing. (If hearing is required for FY24 – set date for 8/22/23)		CCT
August 15	Budget Officer files Proposed Budget with County Clerk	LGC 111.006	Auditor
August 15	Notify elected officials of salary & personal expenses for the proposed budget	LCG 152.013c	Auditor
August 15	Publish notice of the August 22, 2023 public hearing on the FY24 Proposed Budget and tax rate		Auditor
August 15	Publish Notice of Public Hearing on Tax Increase	Tax Code	Auditor
August 18	Publish notice of the September 5, 2023 public hearing on the FY24 Proposed Budget	LGC 111.0075(b)	Auditor
August 18	Publish notice of any proposed salary increases for elected officials	LGC 152.013	Auditor
August 22	Public hearing on the FY24 Proposed Budget & tax rate 9:30 a.m. & 5:30 p.m. (Announce time & date for vote on budget & tax rate at the public hearing)		CCT
	Publish Notice of Tax Rates (Form 50-212) (website)	Tax Code	Tax A/C
Sept. 1	Post notice of public hearing on FY24 Proposed Budget		CCT Admin.
Sept. 1	Post notice of meeting to adopt the FY24 Budget & tax rate		CCT Admin.
Sept. 5	Public hearing – Proposed tax rate & budget 9:30 a.m.	LGC 111.007	CCT
Sept. 5	1) Vote to adopt the FY24 budget 2) Vote to adopt the M&O tax rate 3) Vote to adopt the Debt Service rate 4) Vote to ratify the property tax increase from raising more revenue from property taxes than in the previous year (if required).	LGC 111.008 Tax Code 26.05(a) LGC 111.008c	CCT
Sept. 5	Vote to adopt FY24 Salary Scales		
	<i>Dates are subject to revision. Calendar is subject to amendment by any or all requirements for setting tax rates as contained in the Truth in Taxation publication.</i>		

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POLICIES & GOALS

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MISSION STATEMENT: *Our mission is to manage the affairs of the county which includes the efficient and judicious use of available County resources and the stewardship of public funds.*

VISION STATEMENT: *Smith County functions as a coordinated team to provide outstanding professional services to all our citizens. We promote sound financial practices to ensure that the use of County resources is responsive to community priorities. Public confidence in the fiscal affairs of Smith County is integral to our vision.*

To further Smith County's mission and vision, the Commissioners Court has adopted the Comprehensive 10-Service Point Business Plan on the following page:

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

All county services and support processes delivered with a responsive citizen-first mindset.

All elected officials, department heads, and employees accountable to each other and to citizens regarding service delivery and policy issues.

- Develop a “same page” professional accountability attitude among commissioners, elected and appointed officials, and department heads for addressing citizens’ and employees’ needs and issues by focusing on a **team effort** to deliver the highest quality services at the best price.
- Review all existing policies and develop new policies to ensure conformity to Roadmap.

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Being a good steward of public money
- Enhanced workforce retention recruitment
- Improved information and communication management
- Improved productivity
- Increased service value
- Increased citizen involvement

2. TECHNOLOGY

Twenty-first century technology in place in **all** county services and support processes to streamline and speed up service and process functions via:

- Technology design and application potential
- Technology implementation
- Technology utilization, including network opportunities with other entities
- Website excellence maintained and upgraded

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved technology-related capacities
- Citizen access to public records via the Web

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

Countywide proactive, innovative, and service excellence training systems in place

- Business Plan orientation focus
- Communication of Roadmap to employees
- Comprehensive Roadmap training needs assessment plan and enrollment schedule for all employees
- Department by department employee training plan, including comprehensive cross training
- Comprehensive County Compensation and Classification Plan
- Revamped performance evaluation and productivity pay system for department heads and staff
- Evaluation, restructuring of and recruitment for vacant positions
- Safety training programs

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Increased employee motivation and satisfaction
- Increased employee knowledge, skills, and abilities

4. CUSTOMER SERVICE

All county services delivered with a “customer-first” attitude

All county service and support process **teams** led by highly motivated, professional, committed, responsible, accountable, visionary, citizen-sensitive, adaptable, fast-track thinking, and catalytic individuals with a sense of business urgency

- Establish boilerplate customer service standards to be implemented by all county departments
- Set up hotline for receiving complaints and requests for county services
- Disseminate county public information and Master Business Management Plan from all service points in the county and from the county’s website

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Establish customer complaint hotline
- Establish response time table
- Increased awareness of available county responsibilities, services, and programs

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

Develop long range operating business plans for **all** county departments following and addressing every component of Smith County's Five (5) Year Master Business Management Plan; revise annually;

- Evaluate **all** county services/processes against the most competitive benchmarks and best practices
- Establish service or departmental benchmarks utilizing the identified best practices
- Establish performance goals and quarterly performance measurement reviews for **all** county departments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved information and communication management
- Improved productivity
- Improved benchmarks and best practices

6. INTERGOVERNMENTAL NETWORKING

Intergovernmental networking link established with the City of Tyler, surrounding municipalities, and other taxing entities

- Discover areas for consolidation of services and operations
- Identify interlocal purchasing opportunities

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Reduced or avoided costs through partnerships
- Reduced reliance on property tax
- Reduced funding/resources allocation decisions

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

All county service and support process employees visibly contributing to the bottom line results of better service and delivery with less overhead costs to the citizens of Smith County

Develop plan to address unfunded mandates, facilities, and infrastructure needs via:

- Identify savings from streamlining and efficiency opportunities - **all** departments
- Set up process for **monthly** Commissioners Court financial review of **all** county department operating budgets and **quarterly** county financial reports for revenue/expenditure analysis
- Review & upgrade revenue source potential
- Develop track for grant funding for county services
- Identify and establish seed funding for contingencies and operating resources
- Plan and budget for Smith County's annual involvement in "Best Practices" workshops and forums and/or site visits to competitive, progressive county governments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved funding/resource allocation decisions
- Reduced or avoided costs through partnerships
- Reduced reliance on property tax

8. TASK FORCES

Establish task force(s) utilizing county citizens and business individuals to develop "**Roadmap-based**" action plans for addressing **countywide** issues:

- Environment
- Nuisance abatement
- Health & Safety
- Subdivision regulations
- Salvage yards
- Illegal dumping
- Animal control
- Emergency response
- Indigent healthcare

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

Productivity Improvement Fund and productivity pay system in place for **all** departments

- Timely, quality productivity and performance reviews of **all** Roadmap employees
- Boilerplate standards met for:
- Linking quantifiable service improvement ideas and suggestions to productivity pay
- Linking quantifiable cost saving ideas and suggestions incentive pay

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

- * Documented review of **all** outside service contracts
- * Restructure of outside service contracts for greater service performance, value, cost benefit, and conformity to Roadmap standards.

FINANCIAL POLICIES

Smith County's budget and financial policies serve as the basis for overall fiscal management of the county's resources. These policies are designed to guide the governing body in the decision making process for maintaining fiscal stability.

Goals and objectives are incorporated into policy statements and policies are continually reevaluated to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Policies:

- 1) A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. *This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.*
- 2) The annual budget document will be prepared in a manner understandable to the general public and the governing body. *The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.*
- 3) Balanced Budget - The operating budget will be balanced with current revenues which may include beginning fund balances, less required reserves as established by the Commissioners Court, which is greater than appropriated expenditures.
- 4) The Commissioners Court will appropriate funds for an external annual audit.
- 5) Long range forecast shall be made for major operating funds as necessary for financial planning.
- 6) A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. *A monthly budget statement is prepared and distributed.*
- 7) All unexpended appropriations will revert to fund balance at year end unless lawfully encumbered.
- 8) Government-wide financial statements are reported using economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of time of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provided have been met.
- 9) Governmental fund financial statements are reported as using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period. Expenditures generally are recorded

when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are all

considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA1 from Moody's Investor Service and AA+ from Standard & Pools.

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 25% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

The County maintains an aggressive investment policy on all funds. The County Treasurer is the designated investment officer of the County and is assisted by a six member investment committee made up of the County Treasurer, County Auditor, County Judge, Tax Assessor and two members of the private sector. Investments shall be managed in accordance with the Smith County Investment Policy. The portfolio shall have sufficient liquidity as to meet the county's obligations as they become due. Outlined are excerpts from the Smith County Investment Policy. A complete copy of the Smith County Investment Policy is available upon request.

The investment policy applies to the investment activities of the Government of the County of Smith. The policy serves to satisfy the statutory requirement of Tx. Govt. Code Title 10, Chapter 2256.005(d) (The Public Fund Investment Act). The policy must be reviewed and adopted by the governing body once a year, even if there are

no changes. In the event any portion of this Policy conflicts with state statutes, the Public Funds Investment Act will govern.

Primary objectives of the investment policy are:

Safety - The primary objective of the County's investment activity is the preservation of capital in the overall portfolio. Each investment transaction will seek first to ensure that capital losses are avoided, whether they are from security defaults or erosion of market value.

Liquidity- The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements that might be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

Yield - The County's cash management portfolio will be designed with the objective of regularly exceeding the average rate of return on three month U.S. Treasury Bills. The investment program will seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

The Treasurer, Auditor, County Judge and Commissioners shall establish a system of internal controls which shall be reviewed by an independent auditor in accordance with Government Code, Chapter 2256 - Public Funds Investment Act. The annual

compliance audit shall be performed to test the management controls and adherence to the investment policy. The controls shall be designed to prevent losses of public funds

arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

CAPITAL ASSET POLICY & GUIDE SUMMARY

On October 1, 2002, Smith County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Two key implementation challenges presented by the new reporting model were infrastructure reporting and depreciation accounting.

Capital Asset Definitions and Guidelines

- (a) Capital assets are real or personal property that has a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations, which include the following major categories:
 - (1) Land and land improvements
 - (2) Buildings and building improvements
 - (3) Improvements other than buildings
 - (4) Infrastructure
 - (5) Machinery, equipment and other assets
 - (6) Leasehold improvements
 - (7) Construction in progress

Capital Asset Classification

Assets purchased, constructed, or donated that meet or exceed the County's established capitalization thresholds and useful life requirements must be uniformly classified utilizing the County Auditor's account structure and the corresponding capital asset code structure.

Capitalization Threshold

<i>Class of Asset</i>	<i>Threshold</i>
Land/Land Improvements	Capitalize All
Buildings/Building Improvements	\$5,000
Improvements Other Than Buildings	\$5,000
Infrastructure	\$50,000
Machinery, Equipment, and Other Assets	\$5,000
Leasehold Improvements	\$5,000

The County Auditor sets all uniform life and residual value standards for each class of assets, and where appropriate, for subclasses of assets.

Fixed assets shall be safeguarded by properly tagging, recording, and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location, and inventory tag number. Periodic inspections of inventory shall be conducted.

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of (1) the County Auditor, (2) Budget Officer, (3) Facilities Services Director, (4) Information Technology Director, and (5) Purchasing Director. The CIC is charged with reviewing all capital project requests including evaluating, ranking, and prioritizing. Capital projects must have a project cost greater than \$100,000 and a useful life of greater than 5 years to be considered for funding in the Capital Improvement Program (CIP).

For the purpose of definition, Smith County CIP includes the following:

Capital Project – a set of activities with related expenditures and schedules that include one or more of the following:

- a) Delivery of a distinct asset or improvement to an existing asset which will become the property of Smith County and be recorded as a capital asset according to GAAP in the financial records.
- b) Any capital improvement contribution by Smith County to another government or not-for-profit entity including those contributions that do not become assets of Smith County.
- c) Any engineering study or master plan that is necessary for the delivery of a capital project.
- d) Major repairs, renovations, or replacement of existing facilities.

Major Repair, Renovation, or Replacement Capital Project – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase

the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.

The **Capital Improvement Program** is the Commissioners Court approved financial plan of capital projects. The CIP will include new capital projects, major repair projects, renovation, or capital replacement projects. New projects include the acquisition of new capital facilities through either purchase or construction or assets acquired through public-private partnerships.

Project Costs represent the purchase price or construction costs of a project, including other capitalized costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment and any transportation charges necessary to place the completed asset in its intended location and condition for use.

All projects included for funding should include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project as well as any new costs. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available when needed.

Debt Management

Prior to the issuance of any certificates of obligation (CO) or general obligation (GO) debt, consideration shall be given to the tax rate requirements for the new issuance and the overall county debt.

The finance period for capital projects through the issuance of bonds shall not exceed useful life of the asset.

Smith County will not use short-term debt for operating purposes.

Legal Debt Limitations – Article VIII, Section 9 imposes a limit of \$.80 per \$100 of assessed valuation for all purposes of General

Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year. However, the Attorney General of Texas will not approve tax obligations in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. Road or improvement bonds may not exceed one-quarter of the assessed valuation of the county. Smith County’s debt service distribution rate for FY24 is .053078 as compared to the FY23 debt service rate of .035814 per \$100 assessed valuation.

VALUATION AND TAX-SUPPORTED DEBT HISTORY							
	Fiscal Year	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
2011	2012	210,000	13,629,559,992	64,903	39,955,000	0.29%	190
2012	2013	213,381	13,786,950,359	64,612	36,825,000	0.27%	173
2013	2014	214,000	14,129,361,209	66,025	33,585,000	0.24%	157
2014	2015	215,000	14,547,918,813	67,665	30,280,000	0.21%	141
2015	2016	218,842	15,167,767,519	69,309	26,905,000	0.18%	123
2016	2017	222,936	15,737,795,619	70,593	23,465,000	0.15%	105
2017	2018	225,290	16,444,321,130	72,992	19,920,000	0.12%	88
2018	2019	227,727	17,421,789,737	76,503	27,595,000	0.16%	121
2019	2020	230,221	18,529,921,490	80,488	36,560,000	0.20%	159
2020	2021	232,751	19,447,963,197	83,557	38,745,000	0.20%	166
2021	2022	233,479	20,170,536,243	86,391	51,275,000	0.25%	220
2022	2023	235,000	23,405,637,006	99,598	45,155,000	0.19%	192
2023	2024	237,186	27,068,125,011	114,122	211,065,000	0.78%	890
(1) Source: Google Search							
(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.							



FINANCIAL SECTION

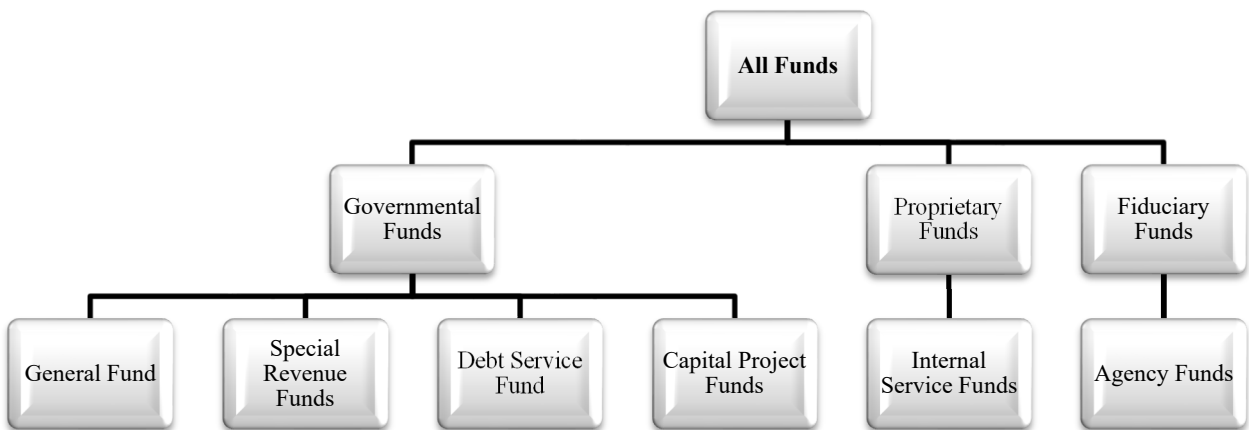
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FUND OVERVIEW

Governmental Funds - The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

A major fund is defined as any fund whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds and at least 5% of the aggregate amount of all governmental funds for the same item.



GOVERNMENTAL FUNDS:

General Fund – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.

Road & Bridge Fund - The Road & Bridge Fund is the major operating fund for the repair and maintenance of the county's infrastructure. The primary sources of revenue to the Road & Bridge Fund consists of the \$10 fee assessed on motor vehicle registrations, statutory auto registration fees, state funds received on lateral roads, and fines collected for traffic violations.

Special Revenue Funds - Funds specifically required to account for revenues and expenditures restricted for specific purposes. Special revenue funds include the Law Library Fund, Records Management & Preservation Funds, and the Courthouse Security Fund.

Debt Service Funds - The Debt Service Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.

Capital Project Funds - Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment. Capital Project Funds may or may not qualify as major funds and are tested on an annual basis.

FINANCIAL SUMMARIES OVERVIEW

This budget document includes appropriations for all governmental funds, unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners Court

and are therefore not reported in this document. Special budgets are adopted throughout the year for grant funds which are not included in this document; however, any county cash match applicable to the grant is included.

Revenues

Revenues are most important to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives. Revenue estimates are provided by the County Auditor and consist of a combination of trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes current year ad valorem tax collections from the period of October 1st through June 30th.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year received after July 1st, or any prior year taxes received.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Smith County for the twelve month period of October 1st through September 30th.

Other Taxes – Includes all other taxes received such as liquor drink tax.

Licenses & Permits – Includes revenues received for the issuance of a license or

permit, such as alcohol or salvage yard permits.

Federal Funding – Includes amounts received from the federal government of civil defense and Social Security Administration incentive payments.

Reimbursements – Includes amounts received as a reimbursement of expenses such as reimbursement for prisoner care from the City of Tyler or the United States Marshals Service.

Interlocal Agreements – Includes amounts received from other governments for services performed. Agreements include commissions received from taxing entities and law enforcement services rendered to school districts.

Fees of Office – Fees charged for services performed by the county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

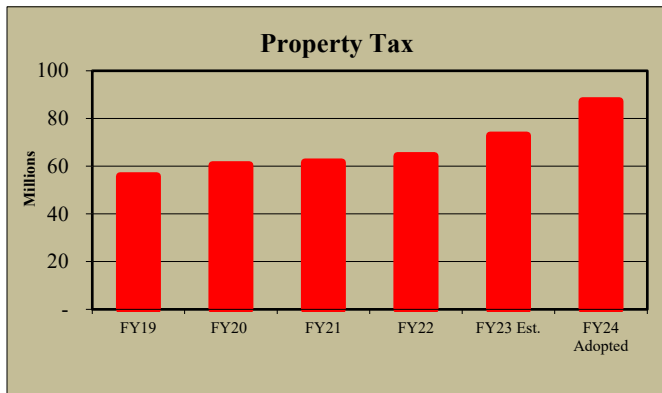
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category.

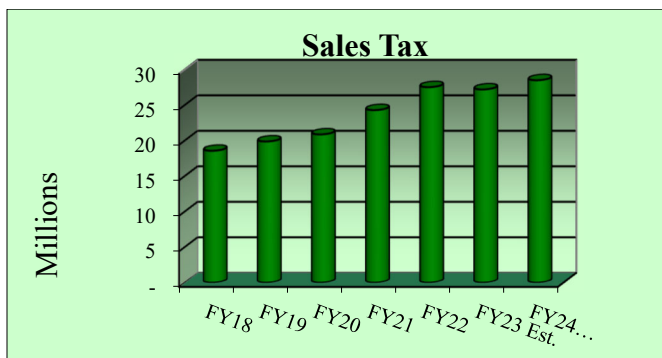
MAJOR REVENUE HIGHLIGHTS

The FY24 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$137,416,011. Major categories of revenue and the projection assumptions are as follows:

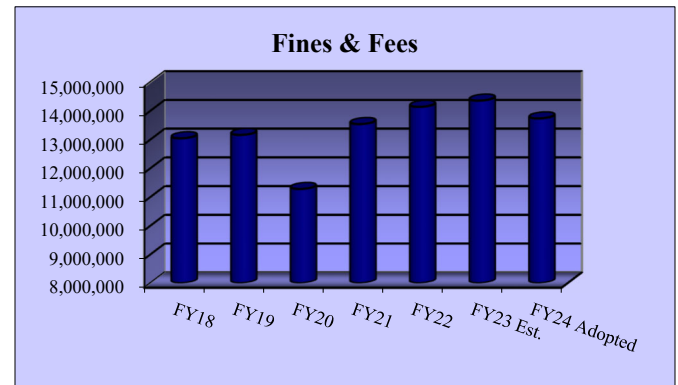
PROPERTY TAXES: Comprising 63.5% of the County revenue, fiscal year 2024 total property tax receipts are estimated at \$87,260,261 or 20% higher than the 2023 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$52,866,715 in FY23 to \$60,790,143 in FY24, the debt service portion will increase from \$7,834,002 to \$13,240,652, the Road & Bridge Fund will increase from \$9,296,506 to \$10,601,901 and the Capital Project Fund from \$2,187,413 to \$2,494,565.



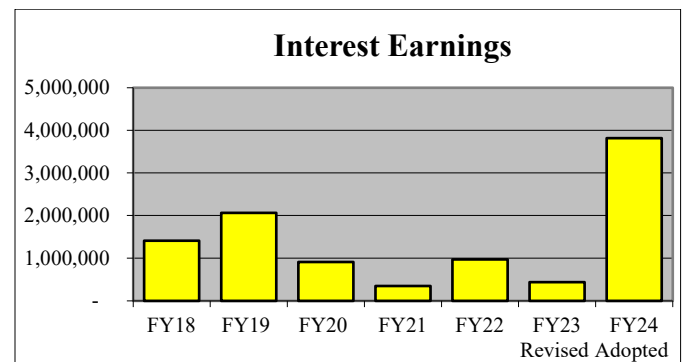
SALES TAX: Comprises 21% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY24 are projected to remain close to the same as FY23 at an estimate of \$28,500,000. Smith County voters approved the ½ cent sales tax in 1982.



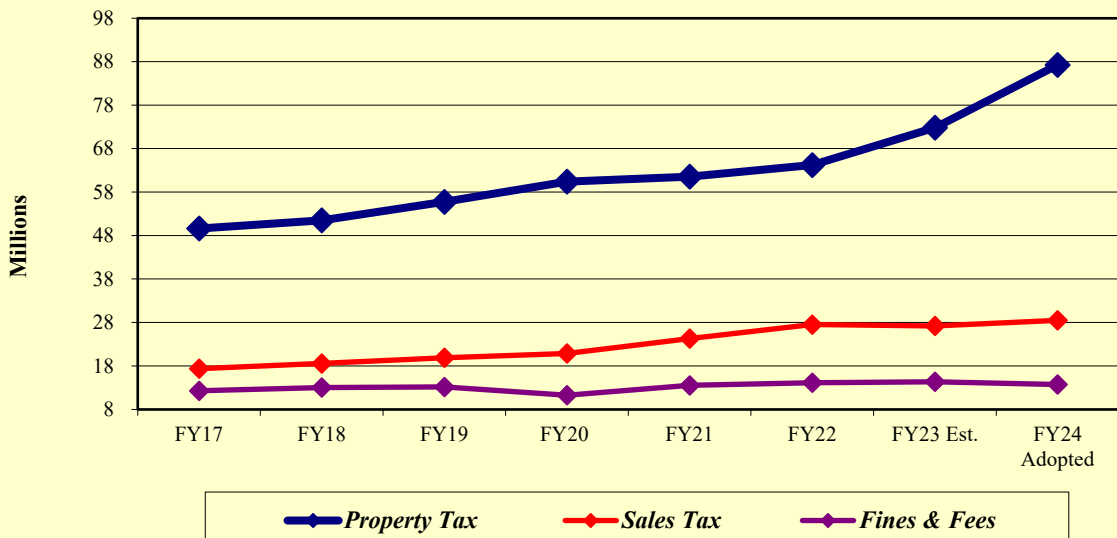
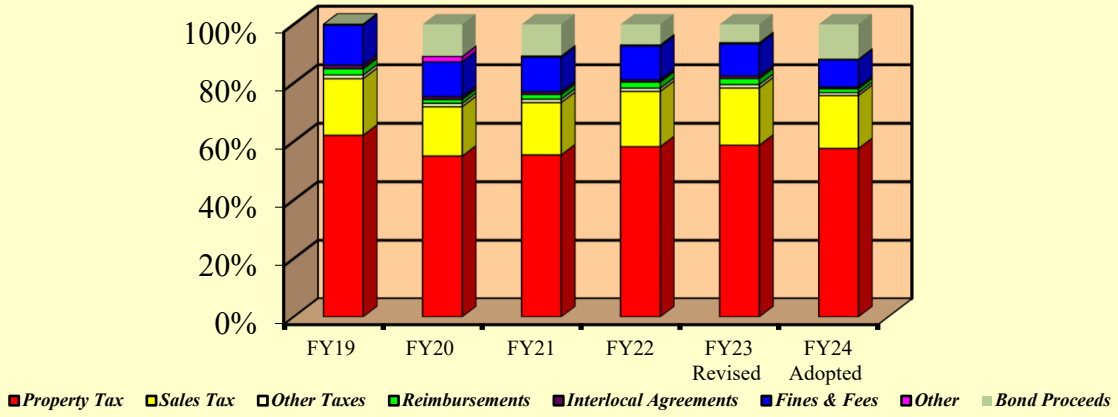
FINES AND FEES: Comprising 10% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY24 estimated revenue is estimated to stabilize as the court systems are returning to normal operations.



INTEREST EARNINGS: Comprising 2.78% of total revenue, this category consists of funds earned as investment earnings. Interest earnings are projected to level out for FY24 following the spike in interest earnings actually earned in FY23.



Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

- 1) Salary
- 2) Fringe Benefits
- 3) Operating Expenses
- 4) Capital Outlay
- 5) Debt Service

The FY24 budget is adopted in categorical format and allows for the departments to transfer funds between accounts in the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay require court approval.

Salaries and fringe benefits comprise 48% of total expenditures, followed by 25% of operating expenses, 19% for capital expenditures & improvements, and 8% for debt service.

Functions – The implementation of GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, also brought about the assignment of revenues and expenditures by function or activity. Revenues are categorized as described on the previous page, and expenditures are categorized by one of the following functions:

- 1) General government
- 2) Public Safety
- 3) Corrections & Rehabilitation
- 4) Health & Human Services
- 5) Justice System
- 6) Community & Economic Development
- 7) Infrastructure & Environmental
- 8) Debt Service

Government wide financial statements are prepared by function for revenue and expenditure reporting. The departmental budgets that follow in this document are grouped together by function.

GENERAL GOVERNMENT:

General government expenditures account for 17% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. These expenditures have increased over the FY23 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 14% of total expenditures which is lower than FY23. Decreases are primarily due to the other sources of grant funding available in FY23. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 21%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and the county funded portion of Community Supervision and Corrections.

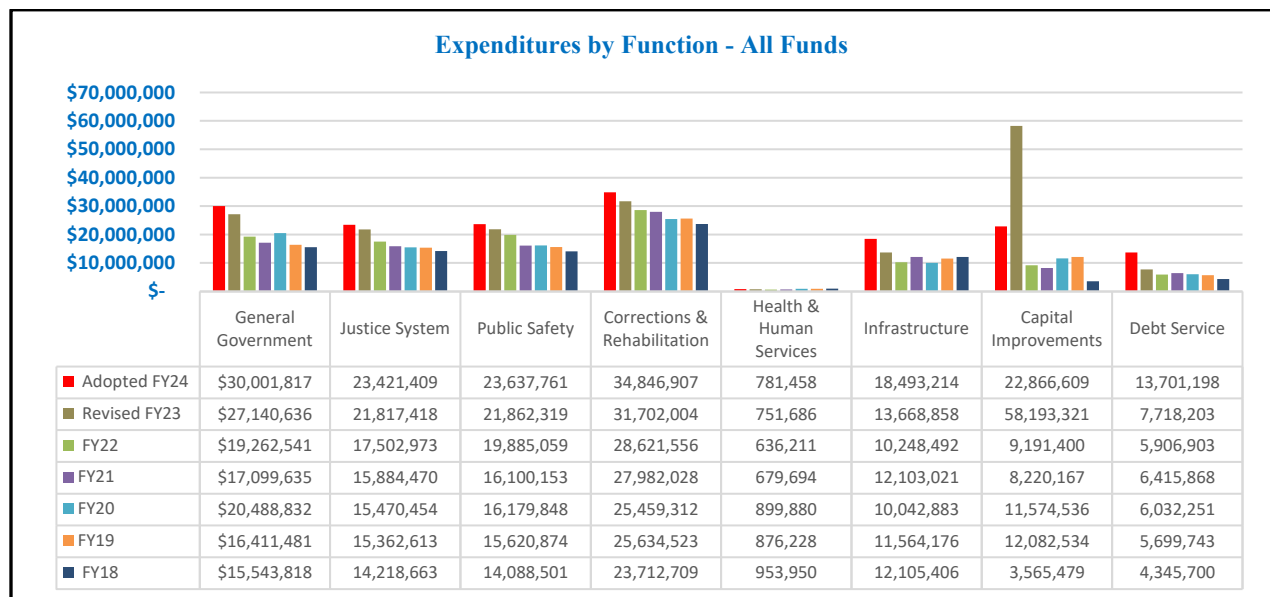
CAPITAL IMPROVEMENTS:
 Comprised of approximately 13% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 14% of total expenditures for FY24. This category represents the District Courts, County Courts at Law, County Court, District

Attorney, Justices of the Peace, and any other expenses related to the judicial proceedings.

INFRASTRUCTURE:
 Comprising 11.2% of total expenditures, this category consists of expenditures related to the construction, repair, and/or maintenance to county roads and bridges, as well as expenses related to drainage. The FY24 budget is funded to continue the transition back into a rehabilitation phase and allocates additional funding for special road projects.

DEBT SERVICE:
 Debt service comprises 8.17% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 69 also separates the funds into operating and non-operating funds. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general operating fund expenditures for the budget years ended September 30, 2021 and 2022, the estimated expenditures for the year ended September 30, 2023 and the Adopted Budget expenditure amounts for fiscal year 2024.

Operating Fund Expenditures by Category

Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
Salaries	\$41,029,160	\$44,860,650	\$54,075,897	\$59,158,545
Fringe Benefits	\$18,127,777	\$18,247,540	\$20,031,329	\$21,285,064
Operating Expenses	\$27,220,834	\$28,165,566	\$32,536,087	\$36,210,601
Capital Expenditures	\$3,018,715	\$3,406,212	\$5,951,164	\$10,749,715
Direct Expenditures	\$89,396,486	\$94,679,968	\$112,594,49	\$127,403,925

Operating Funds include the General Fund, Road & Bridge Fund and Juvenile General

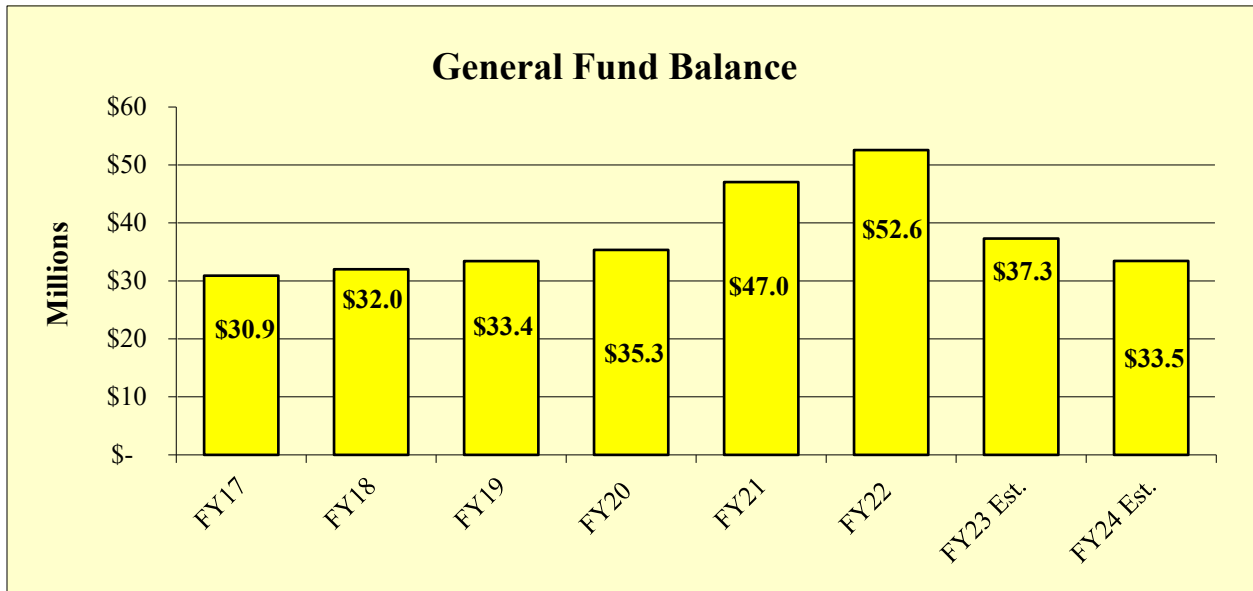
Operating Fund Expenditures by Type of Service

Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
General Government	\$16,857,275	\$18,002,182	\$23,431,168	\$26,909,153
Judicial	\$15,699,068	\$17,318,571	\$21,473,539	\$23,134,433
Public Safety	\$16,075,397	\$19,852,956	21,567,223	\$23,238,761
Corrections & Rehabilitation	\$22,857,045	\$23,236,210	\$25,719,168	\$28,796,953
Juvenile Services	\$ 5,124,983	\$5,385,346	\$ 5,982,835	\$6,049,953
Public Service	\$ 679,694	\$636,211	\$751,686	\$781,458
Infrastructure & Environmental	\$12,103,021	\$10,248,492	\$13,668,858	\$18,493,214
Total Expenditures	\$89,396,486	\$94,679,968	\$112,594,479	\$127,403,925

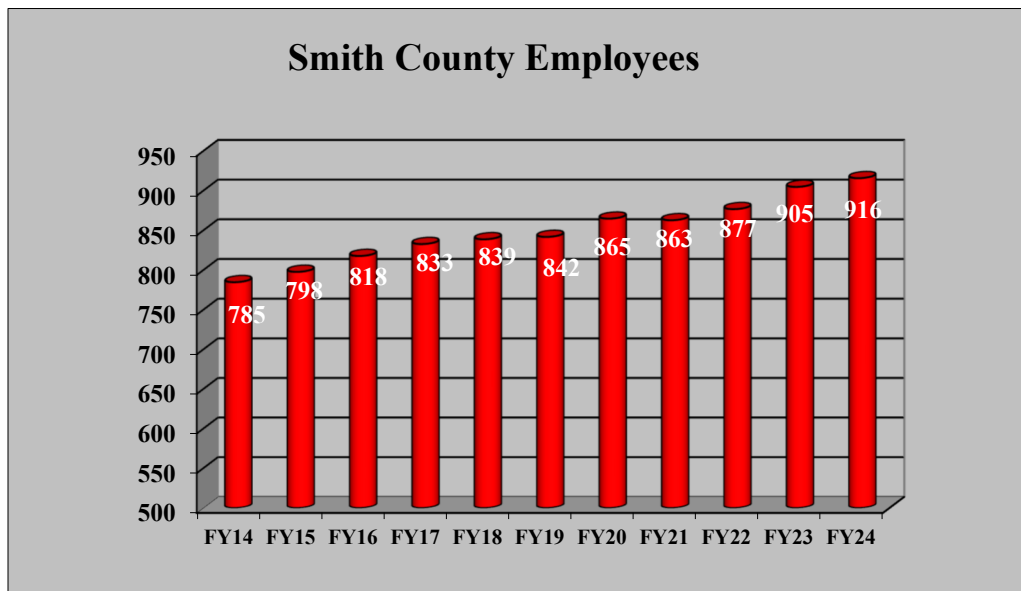
FUND SUMMARY – OPERATING FUNDS

Smith County operates under a General Fund Reserve Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The policy sets an unassigned fund balance minimum of not less than 25% of general fund appropriations.

Any unexpended appropriations at year end are returned to fund balance. The graph below shows the historical and estimated general fund balances.



Salary & fringe benefits for the FY24 Adopted Budget account for 48% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 60.



FUND SUMMARY – SPECIAL REVENUE FUNDS

Law Library Fund - The principal source of revenue in the Law Library Fund is derived from a civil case filing fee authorized under the Local Government Code section 323.023. This fund may be used only for the purpose of establishing the library and for the purpose of purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 to promote and support the efficient and economical management of records of all elective offices in the county. Records management and preservation fees accounted for in this fund are authorized under Sections 118.052, 118.0546, 118.0645, Section 51.317, Government Code, and Article 102.005(d), Code of Criminal Procedure. Expenditures approved for this fund may be used only for records management preservation or automation purposes in the county.

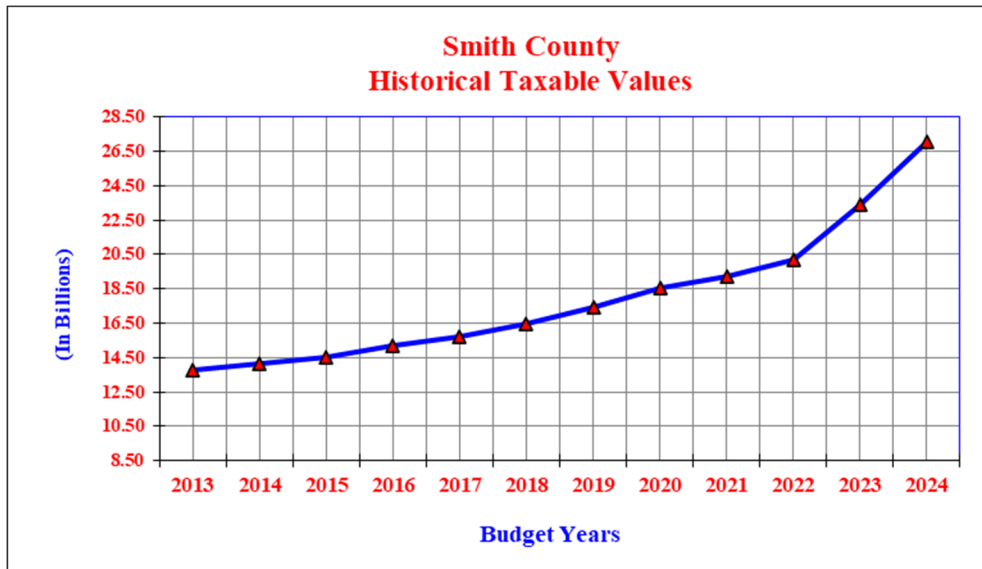
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. Records management and preservation fees accounted for in this fund are authorized under Section 118.0216. The fee may be used only to provide funds for specific records management preservation and automation projects.

Courthouse Security Fund - This fund is established by authority of the Code of Criminal Procedure Article 102.017. The fund is restricted to the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

Grant Funds - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are not included in the county budget document but are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2023 certified value for Smith County is \$27,068,125,011. This represents a total increase of 15.6% from the 2022 certified value of \$23,405,637,006. The increase in taxable value for 2023 was primarily associated with increased property values and new property being added to the tax roll. The average home value in Smith County has increased from \$237,814 in 2022 to \$293,788 in 2023.



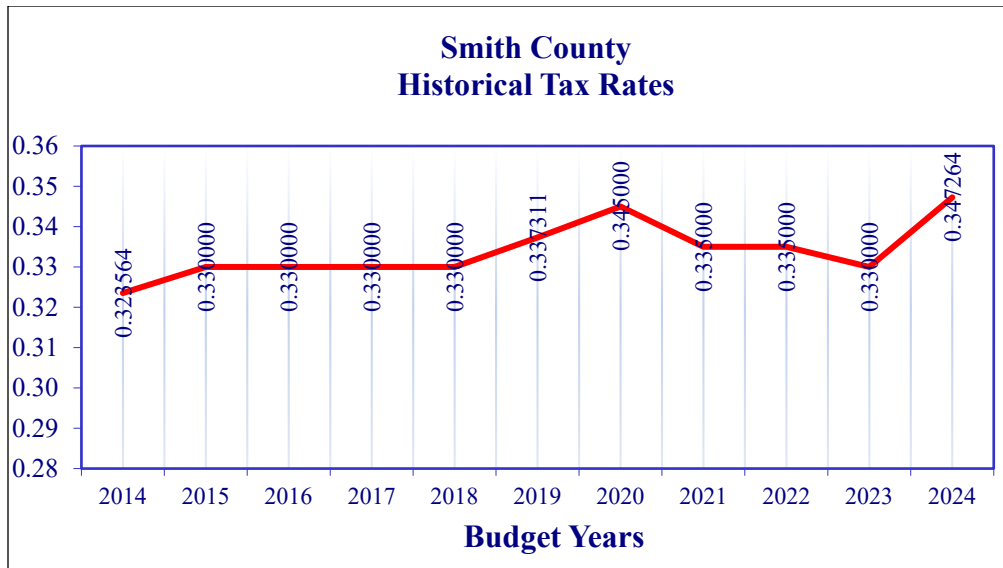
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization declared that the total amount taxed to qualifying residents is fixed from the point of eligibility until or unless certain criteria may affect that eligibility.

TAX RATE, LEVY, AND COLLECTION HISTORY

	Fiscal				G.O.	Ratio of	
	Year		Taxable	Taxable	Tax Debt	G.O. Tax Debt	G.O. Tax
Tax	Ended	Estimated	Assessed	Valuation	Outstanding	to Taxable	Debt
Year	9/30	Population ⁽¹⁾	Valuation ⁽²⁾	Per Capita	at End	Assessed	Per
					of Year	Valuation	Capita
2011	2012	210,000	13,629,559,992	64,903	39,955,000	0.29%	190
2012	2013	213,381	13,786,950,359	64,612	36,825,000	0.27%	173
2013	2014	214,000	14,129,361,209	66,025	33,585,000	0.24%	157
2014	2015	215,000	14,547,918,813	67,665	30,280,000	0.21%	141
2015	2016	218,842	15,167,767,519	69,309	26,905,000	0.18%	123
2016	2017	222,936	15,737,795,619	70,593	23,465,000	0.15%	105
2017	2018	225,290	16,444,321,130	72,992	19,920,000	0.12%	88
2018	2019	227,727	17,421,789,737	76,503	27,595,000	0.16%	121
2019	2020	230,221	18,529,921,490	80,488	36,560,000	0.20%	159
2020	2021	232,751	19,447,963,197	83,557	38,745,000	0.20%	166
2021	2022	233,479	20,170,536,243	86,391	51,275,000	0.25%	220
2022	2023	235,000	23,405,637,006	99,598	45,155,000	0.19%	192
2023	2024	237,186	27,068,125,011	114,122	211,065,000	0.78%	890
(1) Source: Google Search							
(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY24 total tax rate is .347264 per \$100 valuation.



The property tax rate distribution of the 2023 taxes for the FY24 budget is as follows:

FY24 Adopted Tax Rate & Distribution

Maintenance & Operations

General Fund	0.241686
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.042500
Total Maintenance & Operations	0.294186

Debt Service

General Obligation Series 2018; 2019; 2020; 2021; 2022; 2023	0.053078
Total Debt Service	0.053078

Total Tax Rate

0.347264

Total Adjusted Taxable Value

\$27,068,125,011	Certified Value @ 7/25/23
-------------------------	---------------------------

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
ADOPTION OF THE FY24 BUDGET &
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2023**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 5TH DAY OF SEPTEMBER, 2023 IN A MOTION MADE BY COMMISSIONER MOORE AND SECONDED BY COMMISSIONER FREDERICK, THE FY24 SMITH COUNTY BUDGET WAS ADOPTED: (4 AYES & 1 NO (PHILLIPS))

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

WHEREAS: THE COMMISSIONERS COURT HAS CAUSED APPROPRIATE LEGAL NOTICE OF THE PROPOSED AD VALOREM TAX RATE TO BE PUBLISHED ACCORDING TO STATE LAW; AND

WHEREAS: A PUBLIC HEARING WAS CONDUCTED ON SEPTEMBER 5, 2023 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2023 TAX RATE, WHICH WILL FUND THE FY24 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A BUDGET FOR THE FISCAL YEAR 2024 & TAX RATE FOR THE TAX YEAR 2023 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

<i>MAINTENANCE & OPERATIONS</i>		
GENERAL FUND	.241686	APPROVE THE M&O TAX RATE:
FACILITY IMPROVEMENT FUND	.010000	MOTION: <u>COMMISSIONER CARAWAY</u>
ROAD & BRIDGE FUND	.042590	SECOND: <u>COMMISSIONER FREDERICK</u>
MAINTENANCE & OPERATIONS	.294186	4 AYES & 1 NO (PHILLIPS)

<i>DEBT SERVICE</i>		
G.O. SERIES 2018, 2019, 2020, 2021, 2022 & 2023	.053078	APPROVE DEBT SERVICE RATE:
TOTAL DEBT SERVICE	.053078	MOTION: <u>COMMISSIONER FREDERICK</u>
		SECOND: <u>COMMISSIONER CARAWAY</u>
		5 AYES

TOTAL TAX RATE .347264

APPROVED THIS THE 5TH DAY OF SEPTEMBER, 2023.


NEAL FRANKLIN, COUNTY JUDGE


JOHN MOORE, COMMISSIONER, PCT. 2


RALPH CARAWAY, SR., COMMISSIONER, PCT. 4


PAM FREDERICK, COMMISSIONER, PCT. 1


TERRY PHILLIPS, COMMISSIONER, PCT. 3

PERSONNEL

Most positions are set to receive a 5% cost of living increase in their base pay. This COLA is intended to attract and retain the very best throughout our county operations.

Longevity pay is awarded for employees based on their length of service. Employees with 5-10 years of service receive \$240, 10-15 years receives \$480, 15-20 years receives \$720, and 20+ years receives \$960. The qualified annual longevity amount is disbursed in 24 pay cycles.

Positions

The FY24 Budget is adding eleven additional employees to the FY2024 budget.

A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY20	FY21	FY22	FY23	FY24	Change	
General Administrative	Commissioners Court	8	7	7	7	7	0	
	Budget Office			0	1	1	0	
	Information Technology	17	17	17	18	19	1	Help Desk Manager
	Records Service	3	3	3	3	3	0	
	Veterans	3	3	3	3	3	0	
	County Auditor	11	11	11	11	11	0	
	Purchasing	4	4	5	6	6	0	
	County Treasurer	2	2	2	2	2	0	
	Tax A/C	32	32	33	34	34	0	
	Elections	3	4	4	4	5	1	Deputy Clerk
	Judicial Compliance Office	3	3	3	3	4	1	Deputy Clerk
	Fleet Administration	1	0	0	0	0	0	
	Facility Services	25	25	29	29	32	3	Custodians
	Human Resources	3	3	4	5	5	0	
Judicial	Court Administration			0	0	0	0	
	County Clerk	25	25	25	25	25	0	
	County Court	3	3	3	3	2	-1	Probate moved to CCAL#3
	County Court at Law	4	4	4	4	4	0	
	County Court at Law #2	4	4	4	4	4	0	
	County Court at Law #3	4	4	4	4	5	1	Moved in Probate Clerk
	7th District Court	3	3	3	3	3	0	
	114th District Court	3	3	3	3	3	0	
	241st District Court	3	3	3	3	3	0	
	321st District Court	3	3	3	3	3	0	
	475th District Court	0	0	0	3	3	0	
	Indigent Defense	2	1	1	2	2	0	
	District Clerk	19	19	19	20	20	0	
	Justice of the Peace - Pct. #1	3	3	3	3	4	1	Deputy Clerk
	Justice of the Peace - Pct. #2	4	4	4	4	4	0	
	Justice of the Peace - Pct. #3	4	4	4	4	4	0	
	Justice of the Peace - Pct. #4	4	4	4	4	4	0	
	Justice of the Peace - Pct. #5	4	4	5	5	5	0	
	Criminal District Attorney	50	52	55	65	65	0	
	Pre-Trial Release/Bail Bond	4	4	4	4	4	0	
Law Enforcement	Fire Marshall/E.M.A.	6	6	6	6	6	0	
	Animal Control	6	6	7	7	9	2	FT Kennel Tech
	Constable - Pct. #1	4	4	4	4	5	1	Deputy Constable
	Constable - Pct. #2	4	4	4	4	4	0	
	Constable - Pct. #3	3	3	3	3	4	1	Deputy Constable
	Constable - Pct. #4	3	3	4	5	4	-1	Removed 1 deputy
	Constable - Pct. #5	5	5	5	5	5	0	
	Warrants Division - Courts	2	2	2	0	0	0	
	Environmental Crimes Unit	2	2	2	2	2	0	
	Sheriff	117	119	140	152	153	1	Property Crimes Detective
	Dispatch	29	29	29	29	29	0	
Corrections	Jail Operations	262	258	237	233	233	0	
	Juvenile Services	74	74	74	74	74	0	
Roads & Transportation	R&B - General	5	5	6	7	7	0	
	R&B - Labor & Material	66	66	66	65	65	0	
	R&B - Equipment	12	12	12	13	13	0	
Other	Agriculture Extension	3	3	3	3	3	0	
	Law Library	1	1	1	1	1	0	
	Grand Total	865	863	877	905	916	11	



CAPITAL PROJECTS

As required by Generally Accepted Accounting Practices, Smith County accounts for capital projects in separate fund accounts during the construction phase of the project. As many capital projects span fiscal years, the Commissioners Court appropriates funding during the budget process for outstanding projects, and when necessary, will roll the budget forward into the next fiscal year until the project is completed.

Smith County has adopted a “PayGo” program in which certain facility improvements are approved only on a pay as you go basis. The projects are funded through the Facility Improvement Fund that the county established for this purpose and has dedicated a portion of the M&O tax rate to fund the projects rather than issuing debt. Below is the Capital Projects Master Schedule outlining the projects approved for this program.

Project	Cumulative Amount FY07-24	FY21 Project Costs	FY22 Project Costs	FY23 Project Allocation	FY24 Project Allocation
Courthouse Projects					
Courthouse - Antenna Removal	\$ 4,800				
Courthouse - Court Technology Upgrades	37,424				
Courthouse - Landscaping & Irrigation System	18,111				
Courthouse - 5th floor renovations (elevator modification)	50,803				
Courthouse - 6th floor renovations (elevator modification)	50,803				
Courthouse - Re-wire	45,080				
Courthouse - Security Monitoring Station	-				
Courthouse - Window Replacements	399,822				
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,485				
Courthouse - Basement Remodel (AIC)	16,035				
Courthouse - Exterior Cleaning	27,548				
Courthouse - 6th Floor Demolition	134,621				
Courthouse - Renovations	432,768	29,115		70,000	
Courthouse - Central Jury Room refurbish	20,999				
Courthouse - Chiller Replacement	333,817				
Annex Projects					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810				
Annex - Camera System - County Clerk	-				
Annex - 5th Floor Renovations	32,105				
Annex - Building Renovations	99,416			65,000	
Annex - Chiller Replacement	718,620	718,620			
Annex - Commissioners Court Entrance	5,106				
Other Projects					
Conceptual Drawings/Professional Fees	1,941,221	262,168	94,329	554,436	

Project	Cumulative Amount FY07-24	FY21 Project Costs	FY22 Project Costs	FY23 Project Allocation	FY24 Project Allocation
Lindale Tax Office Expansion	15,761				
Auxiliary Fuel Storage Tank (911 tank)	35,399				
Building Security	69,642				
Glass Sensors/Entry Access/Door Prop alarms	6,322				
D-1 Barn	17,385				
Central Jail Elevator Upgrades	114,225				
Constable #2 Remodel	6,675				
JP #2 Expansion & Remodel	136,705				
JP #3 Expansion & Remodel	138,290				
Generators	35,611				
Signage	5,955				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,818				
Parking Lot - 210 E. Ferguson - NE Corner	44,920				
Parking Lot - East Annex Jury Parking	40,050				
Crescent Property Acquisition	455,421				
JP #2 Parking Lot	11,015				
JP #3 Parking Lot	11,200				
JP #4 Parking Lot	1,025				
JP #5 Parking Lot	8,070				
Cottonbelt Parking Lot	67,617				
Glenwood Parking Lot	15,000				
Cottonbelt Paint Project	8,068				
Cottonbelt Generator Purchase & Installation	93,000				
Cottonbelt Renovations	250,306			115,000	
New Property Acquisitions - Kubiak	267,065				
Property Acquisition & Renovation - JP#4	99,928				
Smith County Lane	9,382				
Survey - Donated Owentown Property	333				
Winona Barn Renovation	38,993				
DPS I-20 Scale Buildings	20,024				
Low Risk Roof Replacement	380,500				
Sheriff Administration Building - Phase I	1,030,730				
Sheriff Administration Building - Phase II	619,399				
Sheriff Administration Building - Phase III	339,084				
Plazas	7,950				
Johnson Control Lease Payments & Maintenance	3,915,100				
911 Center Telephone Upgrade	64,000				
Crescent Property Renovations	12,033				
Property Demolition/Restoration - Spring St.	400,000				
Regions Parking Lot Option	103,600				
Spring St. Parking Lot	14,000				
Parking Lots	423,203	30,460	-	102,795	
Ferguson St. Multi-Purpose Building (The Hub)	401,673				
JP#1 Office renovation/Constable #1 Building	206,144				
Physical Plant Complex	72,087				
Adult Probation Complex	1,825,732				
Fiber Optic Cable	48,873				
Evidence Building - S/O	310,037	135,097	123,703		
Bingo Hall Roof Replacement	52,250				
Tax Office Remodel	25,000				
Veterans Office Relocation & Remodel	49,283				
Judicial Software Acquisition	3,085,414				
Animal Control Facility	963,740				

Project	Cumulative Amount FY07-24	FY21 Project Costs	FY22 Project Costs	FY23 Project Allocation	FY24 Project Allocation
Central Jail Sidewalk & Drainage Repair	30,425				
Jail Projects	4,923,108	406,002		1,500,000	1,260,000
EOC Center Renovations	-		-		
Smith County Office Building	-				
Camp Ford	11,500				
Precinct Office Improvements	119,441				
Cottonbelt Building	419,782	55,109			
302 E. Line St. Building (Gulf States)	843,049		52,445	340,000	
Security Equipment Upgrade	-				
Mechanical/Electrical/Plumbing Upgrades	187,274				
218 Line St. Building	2,200				
Road & Bridge Facility Improvements	3,565,901		454,451	3,111,450	
Voting System Upgrade	1,402,564		145,278		
Fire Station Renovation	20,783	20,783			
Storage Barn @ Low Risk	24,000				
Radio Equipment Replacement	398,107	398,107	-		
Elections Office Renovation	78,335	78,335			
Juvenile Detention Jail Control System Replacement	191,694			191,694	
Real Estate Purchases	1,788,505	603,931			
Real Estate Lease	37,073	28,345	8,728		
911 Building Purchase Option	1,242,443				
Project Totals	\$ 36,217,298	\$ 2,766,073	\$ 878,933	\$ 6,050,375	\$ 1,260,000



Ten Year Summary & Forecast of Capital Improvement Program FY2017 – FY2026

Description	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Land/Building Acquisition										
EOC Building Purchase										
Gulf States Building										
Real Estate Acquisition				1,184,574	603,931					
Subtotal - Land/Building Acquisition	\$ -	\$ -	\$ -	\$ 1,184,574	\$ 603,931	\$ -	\$ -	\$ -	\$ -	\$ -
Building/Other Improvements										
Cottonbelt Renovations	131,456	\$ 28,190	\$ 282,543	\$ 31,941	\$ 55,109		\$ 390,000			
Chiller Replacement - Cottonbelt										
Courthouse - 6th Floor Renovation										
Courthouse Renovations	119,035	142,694	71,739		23,186		40,000			
Animal Control Facility	32,886	-								
Adult Probation Building										
Annex Projects		25,593	7,587				75,000			
Parking Lots	31,625	136,872	51,546	21,575	30,460	40,000				
Gulf States Building Renovation	211,669						110,000	225,000	1,000,000	
Roof Replacements						200,000	750,000	550,000	450,000	1,110,000
Conceptual Designs		-	142,420	847,965	262,168	554,790	100,000		100,000	
Constable #1 Office										
The Hub Building		1,811								
Jail Improvements	183,850	679,550	323,558	250,715	406,002		500,000	1,250,000		
Line St. Building										
Road & Bridge Facility						3,223,400	217,500			
Office Renovations	96,238	-	7,932		78,335					
Miscellaneous Improvements		30,000								
Camp Ford										
Fire Station Renovations					20,783					
Evidence Building					135,097	129,256				
Plaza Fountain Improvements										
Subtotal - Building Improvements	\$ 806,759	\$ 1,044,710	\$ 887,325	\$ 1,152,196	\$ 1,011,140	\$ 4,257,446	\$ 2,297,500	\$ 1,800,000	\$ 1,550,000	\$ 1,110,000
Technology Projects										
Judicial Software Acquisition										
Subtotal - Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Purchases										
Chiller Replacement/Cooling Towers		104,200	229,617		\$ 718,620					
Election Voting Equipment		-	1,226,705	30,581		\$ 150,000				
R&B Fuel Tanks		-								
RTU Replacements		-								
Variable Air Valves (VAV)										
Storage Barn @ Low Risk	24,000									
Mechanical/Plumbing/Electrical Radios			157,274		\$ 398,107	\$ -	-			
Juvenile Detention Control System						\$ 165,000				
Subtotal - Equipment	\$ 24,000	\$ 104,200	\$ 1,613,596	\$ 30,581	\$ 1,116,727	\$ 315,000	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Projects	\$ 830,759	\$ 1,148,910	\$ 2,500,921	\$ 2,367,351	\$ 2,731,798	\$ 4,572,446	\$ 2,297,500	\$ 1,800,000	\$ 1,550,000	\$ 1,110,000

Project Name: Road & Bridge Building Renovation Project
Project Date: 2022 - 2025
Project Budget: \$3,323,400
Funding Source: Fund 45 (PAYGO)

Project Description: Renovate & relocate administration and labor division facilities.

Project Benefits: The current property located at 1700 & 1701 W. Claude and is an assemblage of multiple buildings including the original 1 story Quonset Hut dating back to 1946. A more suitable property has been acquired and renovations are currently in process. The expected completion date should be Fall of 2023.

Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



Project Name: Courthouse & Parking Structure
Project Date: 2023 - 2027
Project Budget: \$179,000,000
Funding Source: Series 2023 General Obligation Bonds

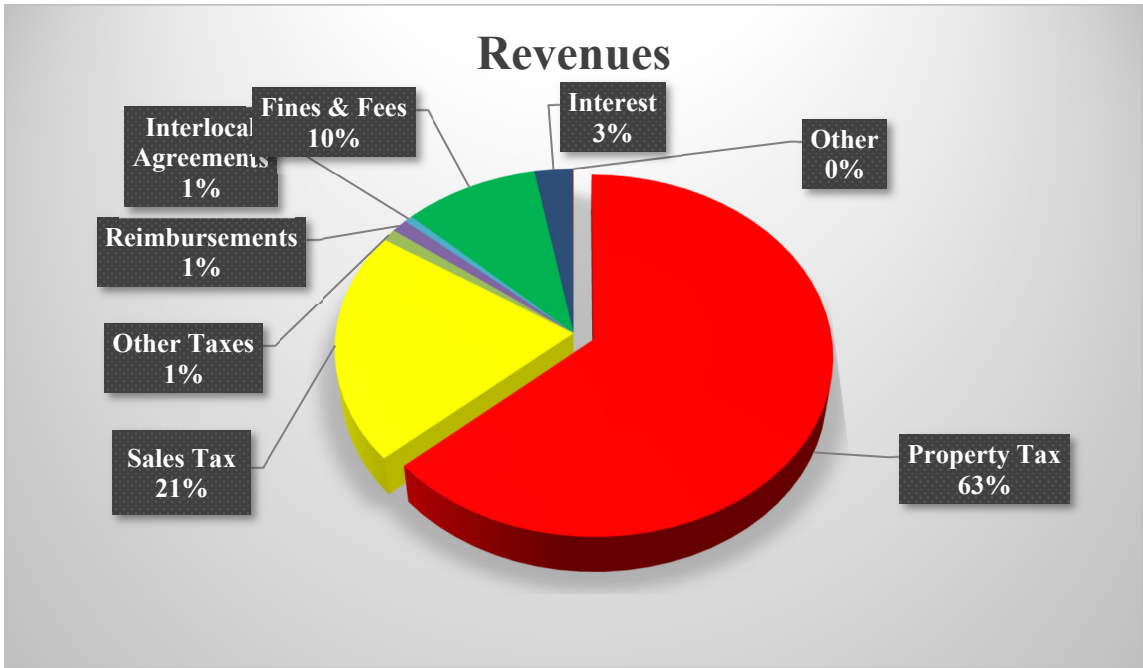
Project Description: Constructing, improving and equipping a new county courthouse and multi-story parking facility.

Project Benefits: This state-of-the-art county courthouse will replace the outdated and inefficient courthouse that was constructed in 1955. Additionally, the 550 space parking facility will provide adequate parking for jurors, employees and downtown visitors. The expected completion date for the parking facility should be Fall of 2024 with the courthouse completion anticipated for 2027.

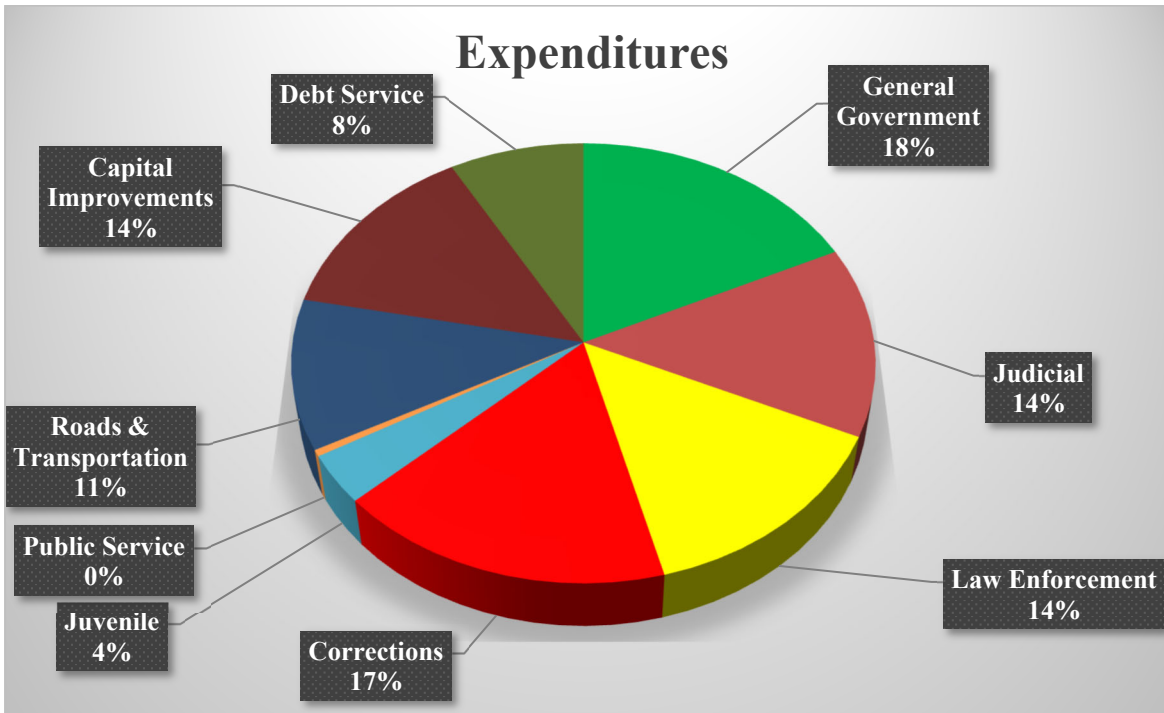
Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY24 Adopted
Revenues					
Property Taxes	\$ 60,405,782	\$ 61,553,866	\$ 64,223,860	\$ 72,817,636	\$ 87,260,261
Sales Tax	20,869,269	24,292,313	27,519,864	27,200,000	28,500,000
Other Taxes	1,205,696	1,436,433	1,434,514	1,450,000	1,500,000
Reimbursements	2,307,726	2,527,054	2,041,159	1,632,908	1,650,500
Interlocal Agreements	1,160,078	864,985	822,070	793,792	832,500
Fines & Fees	12,717,938	13,533,666	14,197,208	14,350,700	13,730,550
Interest	907,991	344,781	970,356	433,900	3,814,600
Bond Proceeds	7,841,151	483,051	18,146,250	19,000,000	-
Miscellaneous	390,575	7,842,164	267,454	150,020	127,600
Total Revenue	\$107,806,206	\$ 112,878,313	\$ 129,622,735	\$ 137,828,956	\$ 137,416,011
Expenditures:					
General Government	\$ 20,488,832	\$ 17,099,635	\$ 20,292,515	\$ 27,140,636	\$ 30,001,817
Judicial	15,470,454	15,884,470	17,200,980	21,817,418	23,421,409
Law Enforcement	16,179,848	16,100,153	19,885,059	21,862,319	23,637,761
Corrections & Rehabilitation	25,459,312	27,982,028	28,771,556	31,702,004	34,846,907
Health & Human Services	899,880	679,694	636,211	751,686	781,458
Infrastructure	10,042,883	12,103,021	10,249,493	13,668,858	18,493,214
Capital Improvements	11,574,536	8,220,167	8,312,418	58,193,321	22,866,609
Debt Service	6,032,251	6,415,868	5,906,903	7,718,203	13,701,198
Total Expenditures	\$106,147,996	\$ 104,485,036	\$ 111,255,135	\$ 182,854,445	\$ 167,750,373
Net Revenue (Expenditures)	\$ 1,658,210	\$ 8,393,277	\$ 18,367,600	\$ (45,025,489)	\$ (30,334,362)
Other Sources (Uses)					
Sale of Capital Assets					
Budget Adjustment	39,085	-	-	19,000,000	-
Transfers In (Out)		2,100,000	-	-	-
Total Resources (Uses)	\$ 39,085	\$ 2,100,000	\$ -	\$ 19,000,000	\$ -
Beginning Fund Balance	\$ 66,592,421	\$ 68,289,716	\$ 78,782,993	\$ 97,150,593	\$ 71,125,104
Ending Fund Balance	\$ 68,289,716	\$ 78,782,993	\$ 97,150,593	\$ 71,125,104	\$ 40,790,742
Note 1: Road Bond Capital Projects are a determining factor in major changes to fund balance					

RECAPITULATION OF FY24 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/23	Estimated Revenues FY24	Adopted Expenditures FY24	Net Interbudget Transfers 23/24 (In) Out	Adjustments	Estimated Ending Balance @ 9/30/24	Estimated Reserve Ratio
Operating Funds							
General Fund	\$ 37,315,688	\$ 104,144,293	\$ 102,906,641	\$ 5,100,000		\$ 33,453,339	30.97%
Road & Bridge Fund	15,173,457	14,549,901	18,493,214	-		11,230,144	
Juvenile General Fund	549,442	417,000	6,004,070	(5,050,000)		12,373	
Total Operating Funds	\$ 53,038,587	\$ 119,111,194	\$ 127,403,925	\$ 50,000		\$ 44,695,856	
Debt Service Funds							
Debt Service	\$ 505,124	\$ 13,400,652	\$ 13,701,198			\$ 204,578	
Total Debt Service Funds	\$ 505,124	\$ 13,400,652	\$ 13,701,198	\$ -		\$ 204,578	
Total Operating and Debt Service	\$ 53,543,711	\$ 132,511,846	\$ 141,105,123	\$ 50,000		\$ 44,900,434	
Special Revenue Funds							
Other Special Revenue Funds	\$ 5,389,506	\$ 1,494,600	\$ 3,778,640	\$ -		\$ 3,105,466	
Total Special Revenue Funds	\$ 5,389,506	\$ 1,494,600	\$ 3,778,640	\$ -		\$ 3,105,466	
Capital Improvement Funds							
Facility Improvement Fund	\$ 1,187,723	2,764,565	2,522,609	50,000	-	\$ 1,379,679	
Infrastructure Series 2018 Fund	5,580	-	-			5,580	
Infrastructure Series 2019 Fund	27,327	20,000	200,000		-	(152,673)	
Infrastructure Series 2020 Fund	171,014	15,000	300,000			(113,986)	
Infrastructure Series 2021 Fund	70,741	25,000	100,000		-	(4,259)	
Infrastructure Series 2022 Fund	34,373	150,000	200,000		-	(15,627)	
Courthouse Construction Fund	(9,000,000)	250,000	-			(8,750,000)	
Parking Structure Construction Fund	19,000,000	150,000	19,000,000			150,000	
JAC Maintenance Fund	596,634	35,000	544,000	(100,000)		187,634	
Total Capital Improvement Funds	\$ 12,093,391	\$ 3,409,565	\$ 22,866,609	\$ (50,000)		\$ (7,313,653)	
Total All Funds	\$ 71,026,609	\$ 137,416,011	\$ 167,750,372	\$ -		\$ 40,692,248	

The estimated decline in the general fund balance for FY24 is due the general fund balance being in excess of what is deemed necessary and appropriate; therefore, the draw down is in compliance with the general fund balance policy and will be used for non-recurring capital acquisitions that have been appropriated in the fiscal year. The decline in capital improvement funds is attributed to the ongoing road projects and other capital projects slated for the fiscal year.

RECAPITULATION OF FY24 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infras tructure Funds	Special Revenue Funds	Debt Service	Courthouse & Parking Structure Funds	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/23	\$ 37,315,688	\$ 15,173,457	\$ 1,187,723	\$ 309,034	\$ 5,389,506	\$ 505,124	\$ 10,000,000	\$ 1,146,077	\$ 71,026,609
Revenues:									
<i>Taxes:</i>									
Property Taxes - Current	\$ 60,290,143	\$ 10,601,901	\$ 2,494,565			\$ 13,240,652			\$ 86,627,261
Property Taxes - Delq.	500,000	\$ 53,000	\$ 20,000			60,000			633,000
Sales Tax	28,500,000								28,500,000
Other Taxes	1,500,000								1,500,000
Reimbursements	1,156,000	140,000			-			354,500	1,650,500
Interlocal Agreements	832,500	-			-			-	832,500
Fines & Fees	9,091,050	3,355,000			1,269,500			15,000	13,730,550
Interest	2,200,000	400,000	200,000	210,000	225,100	100,000	400,000	79,500	3,814,600
Bond Proceeds									-
Miscellaneous	74,600	-	50,000		-			\$ 3,000	127,600
Total Revenues	\$ 104,144,293	\$ 14,549,901	\$ 2,764,565	\$ 210,000	\$ 1,494,600	\$ 13,400,652	\$ 400,000	\$ 452,000	\$ 137,416,011
Total Available	\$ 141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$ 13,905,776	\$ 10,400,000	\$ 1,598,077	\$ 208,442,620
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -			\$ -	\$ -	\$ 5,200,000	5,200,000
Total Available & Other Sources	\$ 141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$ 13,905,776	\$ 10,400,000	\$ 6,798,077	\$ 213,642,620
Expenditures By Type:									
General Government	\$ 26,909,153		\$ -		\$ 3,092,664				\$ 30,001,817
Judicial	23,134,433				286,976				23,421,409
Law Enforcement	23,238,761				399,000				23,637,761
Corrections	28,796,954								28,796,954
Juvenile	45,883							6,004,070	6,049,953
Public Service	781,458								781,458
Roads & Transportation	-	18,493,214							18,493,214
Capital Improvements			2,522,609	800,000			19,000,000	544,000	22,866,609
Debt Service	-					13,701,198			13,701,198
Total Expenditures	\$ 102,906,641	\$ 18,493,214	\$ 2,522,609	\$ 800,000	\$ 3,778,640	\$ 13,701,198	\$ 19,000,000	\$ 6,548,070	\$ 167,750,372
Other Financing Uses									
Interbudget Transfers Out	\$ 5,100,000		\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 5,200,000
Reserves	\$ 33,453,339	\$ 11,230,144	\$ 1,379,679	\$ (280,966)	\$ 3,105,466	\$ 204,578	\$ (8,600,000)	\$ 200,007	\$ 40,692,248
Total Expenditures & Other Uses	\$ 141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$ 13,905,776	\$ 10,400,000	\$ 6,798,077	\$ 213,642,620

Note 1: Reserves represent estimated ending fund balance at 9/30/2024

RECAPITULATION OF FY24 ADOPTED BUDGET (By Category)

	Road & Bridge		Facility Improvement	Infrastructure	Special Revenue	Debt Service	Courthouse & Parking	Juvenile	Total Funds
	General Fund	Fund	Fund	Funds	Funds	Funds	Structure Funds	Funds	
Beg. Fund Balance @ 10/1/23	\$ 37,315,688	\$ 15,173,457	\$ 1,187,723	\$ 309,034	\$ 5,389,506	\$ 505,124	\$ 10,000,000	\$ 1,146,077	\$ 71,026,609
Revenues:									
Taxes:									
Property Taxes - Current	\$ 60,290,143	\$ 10,601,901	\$ 2,494,565		\$ -	\$13,240,652	\$ -	\$ -	\$ 86,627,261
Property Taxes - Delinquent	500,000	53,000	20,000		-	60,000	-	-	633,000
Sales Tax	28,500,000	-	-		-	-	-	-	28,500,000
Other Taxes	1,500,000	-	-		-	-	-	-	1,500,000
Reimbursements	1,156,000	-	-		-	-	-	354,500	1,510,500
Interlocal Agreements	832,500	140,000	-		-	-	-	-	972,500
Fines & Fees	9,091,050	3,355,000	-		1,269,500	-	-	15,000	13,730,550
Interest	2,200,000	400,000	200,000	210,000	225,100	100,000	400,000	79,500	3,814,600
Bond Proceeds									
Miscellaneous	74,600	-	50,000		-	-	-	3,000	127,600
Total Revenues	\$104,144,293	\$ 14,549,901	\$ 2,764,565	\$ 210,000	\$ 1,494,600	\$13,400,652	\$ 400,000	\$ 452,000	\$ 137,416,011
Total Available	\$141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$13,905,776	\$ 10,400,000	\$ 1,598,077	\$ 208,442,620
<i>Other Financing Sources</i>									
Transfers In	-	-	\$ -		-	-	-	5,200,000	\$ 5,200,000
Total Available & Other Sources	\$141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$13,905,776	\$ 10,400,000	\$ 6,798,077	\$ 213,642,620
<i>Expenditures</i>									
Salary	\$ 50,236,933	\$ 4,906,302	\$ -	\$ -	\$ 118,780			\$ 4,015,310	\$ 59,277,324
Fringe Benefits	18,145,803	1,768,012		-	32,001			1,371,249	21,317,065
Operating Expenses	29,860,191	5,757,900	1,262,609	-	3,037,860		2,000,000	592,511	42,511,071
Capital Outlay	4,663,715	6,061,000	1,260,000	800,000	590,000		17,000,000	569,000	30,943,715
Debt Service						13,701,198			13,701,198
Total Expenditures	\$102,906,641	\$ 18,493,214	\$ 2,522,609	\$ 800,000	\$ 3,778,640	\$13,701,198	\$ 19,000,000	\$ 6,548,070	\$ 167,750,372
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 5,100,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 5,200,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 33,453,339	\$ 11,230,144	\$ 1,379,679	\$ (280,966)	\$ 3,105,466	\$ 204,578	\$ (8,600,000)	\$ 200,007	\$ 40,692,248
Total Expenditures & Other Uses	\$141,459,981	\$ 29,723,358	\$ 3,952,288	\$ 519,034	\$ 6,884,106	\$13,905,776	\$ 10,400,000	\$ 6,798,077	\$ 213,642,620

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY24 debt service is 0.053078, as compared to the FY23 debt service rate of 0.035814. Below is the description of outstanding debt and the level of indebtedness.

General Obligation Series 2018 & 2019 & 2020 & 2021 & 2022
 Issue Date: 5/15/18; 5/15/19; 6/23/20; 6/22/21
 Issue Amount: \$11,320,000 & \$11,320,000 & \$7,125,000 & \$7,425,000 & 17,270,000.
 Purpose: County Infrastructure

General Obligation Series 2023
 Issue Date: 6/1/2023 & 8/15/2023
 Issue Amount: \$19M and \$160M
 Purpose: Parking Structure and Courthouse

Schedule of Debt Maturity

Maturity	Principal	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Maturity & Purpose
2023/24	4,595,000.00	4,235,507.29	4,840,690.63	9,076,197.92	13,671,197.92	
2024/25	8,185,000.00	4,840,690.63	4,765,040.63	9,605,731.26	17,790,731.26	
2025/26	6,260,000.00	4,775,565.63	4,699,915.63	9,475,481.26	15,735,481.26	
2026/27	9,545,000.00	4,576,215.63	4,485,515.63	9,061,731.26	18,606,731.26	
2027/28	6,060,234.00	813,599.63	4,286,840.63	5,100,440.26	11,160,674.26	Series 2018 Maturity (Roads)
2028/29	5,045,235.00	4,168,840.63	4,105,640.63	8,274,481.26	13,319,716.26	Series 2019 Maturity (Roads)
2029/30	8,105,000.00	3,981,765.63	3,931,165.63	7,912,931.26	16,017,931.26	Series 2020 Maturity (Roads)
2030/31	7,285,000.00	3,801,040.63	3,772,115.63	7,573,156.26	14,858,156.26	Series 2021 Maturity (Roads)
2031/32	6,490,000.00	3,635,490.63	3,616,740.63	7,252,231.26	13,742,231.26	
2032/33	6,815,000.00	3,473,240.63	3,453,490.63	6,926,731.26	13,741,731.26	
2033/34	7,150,000.00	3,302,865.63	3,289,459.38	6,592,325.01	13,742,325.01	
2034/35	7,490,000.00	3,131,334.38	3,116,990.63	6,248,325.01	13,738,325.01	
2035/36	7,855,000.00	2,950,990.63	2,935,590.63	5,886,581.26	13,741,581.26	
2036/37	6,460,000.00	2,792,265.63	2,776,340.63	5,568,606.26	12,028,606.26	
2037/38	4,098,500.00	2,627,140.63	2,610,012.51	5,237,153.14	9,335,653.14	
2038/39	8,915,000.00	2,421,137.51	2,403,375.01	4,824,512.52	13,739,512.52	
2039/40	9,350,000.00	2,205,000.01	2,185,968.76	4,390,968.77	13,740,968.77	
2040/41	9,795,000.00	1,982,243.76	1,961,803.13	3,944,046.89	13,739,046.89	
2041/42	10,270,000.00	1,748,128.13	1,726,815.63	3,474,943.76	13,744,943.76	Series 2022 Maturity (Roads)
2042/43	9,615,000.00	1,502,590.63	1,502,590.63	3,005,181.26	12,620,181.26	
2043/44	10,085,000.00	1,266,787.50	1,266,787.50	2,533,575.00	12,618,575.00	
2044/45	10,580,000.00	1,019,409.38	1,019,409.38	2,038,818.76	12,618,818.76	
2045/46	10,255,000.00	9,124,603.13	759,853.13	9,884,456.26	20,139,456.26	
2046/47	10,755,000.00	508,640.63	508,640.63	1,017,281.26	11,772,281.26	Series 2023 Maturity (Parking)
2047/48	9,805,000.00	483,375.00	245,125.00	728,500.00	10,533,500.00	Series 2023 Maturity (Courthouse)
	\$200,863,969.00	\$75,368,469.54	\$70,265,918.88	\$145,634,388.42	\$346,498,357.42	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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REVENUE RECAP

General Fund						
	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY22	FY23	FY24	Revenue	FY23 to FY24	Change
Revenues:						
Taxes:						
Property Taxes - Current	\$ 49,871,458	\$ 52,866,715	\$ 60,290,143	56.34%	\$ 7,423,428	14.04%
Property Taxes - Delinquent	491,212	500,000	500,000	0.53%	-	0.00%
Sales Tax	27,519,864	27,200,000	28,500,000	28.99%	1,300,000	4.78%
Other Taxes	1,434,514	1,450,000	1,500,000	1.55%	50,000	3.45%
Reimbursements	1,914,518	1,233,115	1,156,000	1.31%	(77,115)	-6.25%
Interlocal Agreements	654,197	653,792	832,500	0.70%	178,708	27.33%
Fines & Fees	9,344,462	9,507,200	9,091,050	10.13%	(416,150)	-4.38%
Interest	626,205	335,000	2,200,000	0.36%	1,865,000	556.72%
Miscellaneous	170,264	91,220	74,600	0.10%	(16,620)	-18.22%
Total Revenues - General Fund	\$ 92,026,694	\$ 93,837,042	\$ 104,144,293	100.00%	\$ 10,307,251	10.98%
Road & Bridge Fund						
Revenues:						
Taxes:						
Property Taxes - Current	\$ 7,145,911	\$ 9,296,506	\$ 10,601,901	39.05%	\$ 1,305,395	14.04%
Property Taxes - Delinquent	84,624	53,000	53,000	0.22%	-	0.00%
Reimbursements	-	-	-	0.00%	-	
Interlocal Agreements	195,738	140,000	-	0.59%	(140,000)	-100.00%
Fines & Fees	3,276,504	3,280,000	3,495,000	13.78%	215,000	6.55%
Interest	69,087	38,000	400,000	0.16%	362,000	952.63%
Miscellaneous	10,925	-	-	0.00%	-	
Transfer In - From General Fund	1,176,955	11,000,000	-	46.20%	(11,000,000)	-100.00%
Total Revenues - Road & Bridge Fund	\$ 11,959,743	\$ 23,807,506	\$ 14,549,901	100.00%	\$ (9,257,605)	-38.89%
Total General & R&B Fund	\$ 103,986,438	\$ 117,644,548	\$ 118,694,194		\$ 1,049,646	0.89%

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$49,871,458	\$52,866,715	\$60,290,143
	Delinquent Property Tax	31011	491,212	500,000	500,000
	Sales Tax	31812	27,519,864	27,200,000	28,500,000
	Tax Penalty & Interest	31915	630,295	650,000	650,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	1,500	2,500	4,500
	Salvage Yard License	32030	125		
	Alcohol Permits	32020	40,975	45,000	50,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	-		
	Miscellaneous Leases	32501	25620	120	
	Vending	32520	6,163	5,500	6,000
	Cottonbelt Building	32530	73,178	75,000	65,000
	Courthouse Annex	32535	3,000	3,000	3,000
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	0	0	0
	FEMA Reimbursement	33112			
	<i>State Fees</i>				
	Mixed Beverage Tax	33215	763,720	760,000	810,000
	Hazardous Waste Fee	33225	0	0	
	Bingo Commission	33235	40,499	40,000	40,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	130,959	75,000	150,000
	Unemployment/Workers Comp. Reimbursement	33318	273,038		
	Court Ordered Restitution	33319			
	State Juror Reimbursement	33331	63,750	75,000	150,000
	Reimbursements	33900	545		
	Sexual Assault Reimbursement	33902	0	0	
	Juvenile Meal Reimbursement	33905	40,408	60,000	45,000
	Indigent Health Care Reimbursement	33906	6,031	10,000	5,000
	DA Longevity Reimbursement	33907	23,563	20,000	30,000
	Witness Fee Reimbursement	33908	17,807	4,000	0
	VINE Service Agreement	33909	30,144	25,000	30,000
	Tobacco Settlement	33912	103,084	90,000	105,000
	Insurance Proceeds	33913	233,461		
	Foster Care Reimbursement DHS - District Attorney	33916	106,048	75,000	90,000
	Sale of Equipment	33920	58,315		
	Miscellaneous Reimbursements	33921	29,129	15,000	15,000
	Attorney Fee Reimbursement (Civil)	33924	11,200	11,000	10,000
	Election Reimbursement	33926	151,249	100,000	100,000
	TFID Reimbursements	33934	144,459	148,115	148,000
	Attorney Fees - Defendants	33935	16,717	15,000	15,000
	Opioid Abatement Trust Funds	33942			

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Opioid Direct Share Payments	33943			
	Prisoner Care - City of Tyler	33950	9,015	10,000	13,000
	Prisoner Care - Federal	33955	465,594	500,000	250,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	306,792	306,792	472,500
	Commission Taxing Entities	34045	347,405	347,000	360,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	16,266	15,000	15,000
	Justice of the Peace - Pct. #1	34221	33,735	30,000	35,000
	Justice of the Peace - Pct. #2	34222	73,941	75,000	65,000
	Justice of the Peace - Pct. #3	34223	73,233	70,000	75,000
	Justice of the Peace - Pct. #4	34224	41,208	40,000	43,000
	Justice of the Peace - Pct. #5	34225	104,352	115,000	100,000
	Constable - Pct. #1	34231	104,918	80,000	110,000
	Constable - Pct. #2	34232	84,853	60,000	90,000
	Constable - Pct. #3	34233	113,758	100,000	105,000
	Constable - Pct. #4	34234	43,840	40,000	45,000
	Constable - Pct. #5	34235	30,697	30,000	30,000
	County Clerk Vital Statistics Fee	34239	6,873	6,000	6,500
	County Clerk	34240	1,743,904	1,850,000	1,500,000
	County Judge	34245	7,390	5,800	7,000
	Time Payment Fees	34246	20,273	20,000	22,000
	District Clerk	34260	346,622	360,000	365,000
	Criminal District Attorney	34270	28,455	25,000	26,000
	Sheriff	34275	278,801	285,000	280,000
	<i>Fees of Service</i>				
	Animal Shelter Fees	34314	6,058	6,000	10,000
	Fire Marshal	34315	5,990	6,000	6,500
	Video Fees	34320	7,679	7,000	6,500
	Transportation Fees	34325	1,010	1,000	1,000
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	54.73		
	D.D.C. - Justice of the Peace - Pct. #2	34422	2,659	2,500	2,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,830	2,000	2,500
	D.D.C. - Justice of the Peace - Pct. #4	34424	1,390	1,200	2,500
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,561	2,000	2,300
	County Judge - Judicial State Supplement	34426	33,389	0	0
	Estray	34429	17,953	20,000	25,000
	Jury Fees	34430	22,718	22,000	25,000
	Department of Public Safety - FTA Fees	34433	17,299	20,000	15,000
	District Attorney - Mental Fee	34434	1,740	2,000	1,500
	Records Management - District Clerk Filings	34435	4,386	8,000	2,000
	Child Safety Fees	34440	169	250	250
	Family Protection Fee	34442	4,020	10,000	0
	Guardianship Fee	34446	5,040	15,000	0
	Court Records Preservation	34448	70,298	65,000	75,000
	Arrest Fees (80%)	34450	22,690	30,000	22,000
	Witness Fees	34451	11		
	Child Abuse Prevention	34454	2,745	2,600	2,000
	Records Management - County Clerk Filings	34455	31,074	30,000	35,000
	ISF Checks	34465	3,893	4,000	3,300
	<i>Fees - Court Imposed</i>				

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Child Support Processing	34510	2,045	2,350	2,000
	Pre Trial Release	34520	27,260	27,000	45,000
	Court Reporter	34525	91,444	80,000	100,000
	Administrative	34530	107,040	100,000	85,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	16,481	25,000	3,200
	<i>Fees</i>				
	Tax Certificates	34601	11,730	9,000	10,000
	Auto Registration	34602	636,765	650,000	640,000
	Titles	34612	340,715	330,000	330,000
	Traffic Fees & Child Safety	34650	10,391	12,000	10,000
	Coin Station Commissions	34655	791,585	830,000	750,000
	Rendition Fee	34678	46,979	45,000	50,000
	Vehicle Sales Tax Commission	34682	2,965,309	3,100,000	3,000,000
	Auto Registration - \$1.50 child safety fee	35015	181,343	175,000	175,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	6,722	5,500	10,000
	Justice of the Peace - Pct. #2	35522	17,507	20,000	20,000
	Justice of the Peace - Pct. #3	35523	12,573	12,000	10,000
	Justice of the Peace - Pct. #4	35524	27,766	30,000	30,000
	Justice of the Peace - Pct. #5	35525	83,612	100,000	70,000
	District Court	35530	8,775	11,500	5,000
	County Courts at Law	35535	187,217	150,000	250,000
	Bond Forfeitures	35536	55,828	30,000	30,000
	<i>Special</i>				
	Animal Shelter Donations	36012	330	100	600
	Juror Donations - Veterans	36017	8,370	7,500	0
	Interest Earned	36610	439,512	250,000	1,500,000
	Miscellaneous	36620	52,084		
	Interest Received on Investments	36638	186,693	85,000	700,000
	Sale of Capital Assets	36649			
	Unclaimed Funds	36691	1,519		
	Program Rebates	36700	20,526		
	Other Financing Sources	39010			
	Total Revenue - General Fund		\$92,047,220	\$93,837,042	\$104,144,293
	Transfer In -Facility Improvement Fund	39045			
	Transfer In - COVID-19 Funds	39074			
	Total Available - General Fund		\$92,047,220	\$93,837,042	\$104,144,293
11	JUVENILE DELINQUENCY FUND				
	<i>Fees - State Imposed</i>				
	Juvenile Delinquency Prevention Fee	34452	\$24,512	\$22,000	\$26,000
	Interest	36610	704	300	2,500
	Total Revenue - Juvenile Delinquency Fund		\$25,216	\$22,300	\$28,500
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	137,689	135,000	145,000
	Courthouse Security Fees (JPs)	34461	28,855	30,000	30,000
	Interest	36610	12,877	3,500	30,000
	Total Revenue - Courthouse Security Fund		\$179,422	\$168,500	\$205,000

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Transfer In - General Fund		\$0	\$0	\$0
	Total Available - Courthouse Security Fund		\$179,422	\$168,500	\$205,000
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$5,000	\$5,000	
	User Fees	34687	12,353	12,000	12,000
	Library Fees	34699	141,861	150,000	142,000
	<i>Interest</i>				
	Interest	36610	799	600	6,000
	Miscellaneous	36620			
	Interest Received on Investments	36638	1,268		
	Total Revenue - Law Library		\$161,281	\$167,600	\$160,000
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	State Revenue	33301			
	Technology Fees	34436	\$24,612	\$24,000	\$25,000
	<i>Interest</i>				
	Interest	36610	2,959	1,500	8,000
	Interest Earned on Investments	36638	899		2,500
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$28,471	\$25,500	\$35,500
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,905,597	\$2,187,413	\$2,494,565
	Property Taxes - Delinquent	31011	5,398	20,000	20,000
	Insurance Proceeds	33913			
	Miscellaneous Reimbursement	33921			
	Other Contributions (PSAP Participation)	34035	0	50,000	50,000
	Donations	36014			
	<i>Interest</i>				
	Interest	36610	33,052	10,000	200,000
	Interest Received on Investments	36638	11,714		
	Total Revenue - Facility Improvement Fund		\$1,955,762	\$2,267,413	\$2,764,565
	Transfer In - General Fund	39010	1,150,000		
	Transfer In - Road & Bridge Fund	39075	1,000,000		
	Total Available - Facility Improvement Fund		\$4,105,762	\$2,267,413	\$2,764,565
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$565,273	\$590,000	\$450,000
	Records Archive Fee (118.025)	34681	527,360	550,000	400,000
	<i>Interest</i>				

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Interest	36623	20,138	10,000	60,000
	Interest Received on Investments	36638	24,700	2,000	100,000
	Total Revenue - Records Management/County Clerk		\$1,137,471	\$1,152,000	\$1,010,000
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$15,931	\$17,000	\$20,000
	Records Archive Fee	34674	2,618	5,000	500
	<i>Interest</i>				
	Interest	36610	2,062	700	6,000
	Total Revenue - Records Management/District Clerk				
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$11,119	\$10,000	\$10,000
	Interest	36610	3,378	1,500	7,500
	Total Revenue - Forfeiture Interest 10%				
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$8,683	\$8,500	\$9,000
	Interest	36610	\$169	\$100	\$100
	Interest Earned on Investments	36638			
	Total Revenue - Court Technology Fund		\$8,852	\$8,600	\$9,100
69	INFRASTRUCTURE SERIES 2018 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$1,984	\$0	\$0
	Bond Proceeds	38010			
	Total Revenue - Infrastructure Fund		\$1,984	\$0	\$0
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31000	\$4,675,356	\$7,834,002	\$13,240,652
	Property Taxes - Delinquent	31021	44,303	60,000	60,000
	Proceeds from Bonds	38010	9,836		
	Interest	36610	32,441	15,000	100,000
	Total Revenue - Debt Service Fund		\$4,761,936	\$7,909,002	\$13,400,652
71	INFRASTRUCTURE SERIES 2019 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$32,135	\$2,500	\$20,000
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$32,135	\$2,500	\$20,000
72	INFRASTRUCTURE SERIES 2020 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$18,015	\$3,000	\$15,000

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$18,015	\$3,000	\$15,000
73	WORKFORCE INVESTMENT FUND				
	Donations	36014			
	Interest	36636	898	100	2,500
	Total Revenue - Workforce Investment Fund				
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$7,145,911	\$9,296,506	\$10,601,901
	Delinquent Property Tax	31011	84,624	53,000	53,000
	<i>Reimbursement</i>				
	Insurance Proceeds	33913	6,986		
	Miscellaneous Reimbursements	33921			
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,384,590	2,400,000	2,450,000
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000
	State Lateral Road	35020	78,102	78,000	78,000
	Sale of Equipment	35025	10,188		
	Weight & Axle	35035	117,636	62,000	62,000
	State Traffic Fee - 5% County Portion	35526	6,371	5,000	5,000
	Subdivision Regulation Fees	35040	23,962	15,000	30,000
	Garden Lake Assessment	35041	420		
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	7,053	5,000	25,000
	J.P. #2 - Traffic Fines	35522	66,232	75,000	65,000
	J. P. #3 - Traffic Fines	35523	76,194	75,000	80,000
	J. P. #4 - Traffic Fines	35524	77,569	75,000	90,000
	J. P. #5 - Traffic Fines	35525	274,112	270,000	250,000
	<i>Interest</i>				
	Interest	36610	43,847	30,000	250,000
	Miscellaneous	36620	737		
	Interest Received on Investments	36638	25,240	8,000	150,000
	Total Revenue - Road & Bridge Fund		\$10,789,775	\$12,807,506	\$14,549,901
	Transfer In - General Fund	39010	\$1,176,955	\$11,000,000	\$0
	Total Available - Road & Bridge Fund		\$11,966,730	\$23,807,506	\$14,549,901
76	INFRASTRUCTURE SERIES 2021 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$58,489	\$3,000	\$25,000
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$58,489	\$3,000	\$25,000
77	INFRASTRUCTURE SERIES 2022 FUND				
	Interlocal Agreements	34000			

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Interest	36610	\$34,373		\$150,000
	Bond Proceeds	38010	\$18,136,250		
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$18,170,623	\$0	\$150,000
78	PARKING STRUCTURE CONSTRUCTION FUND				
	Miscellaneous Reimbursements	33929			
	Interest	36610			\$150,000
	Interest Received on Investments	36638			
	Proceeds from Bonds	38010		\$19,000,000	\$0
	Bond Premium	38011			
	Total Revenue - Courthouse Construction Fund				
79	COURTHOUSE CONSTRUCTION FUND				
	Miscellaneous Reimbursements	33929			
	Interest	36610			\$250,000
	Interest Received on Investments	36638			
	Proceeds from Bonds	38010			
	Bond Premium	38011			
	Total Revenue - Courthouse Construction Fund				
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$2,958	\$3,000	\$35,000
	Interest Earned on Investments	36638	5,895		
	Total Revenue - Juvenile Attention Maintenance Fund		\$8,852	\$3,000	\$35,000
	Transfer In - Juvenile General	39093	\$50,000	\$50,000	\$50,000
	Transfer In - General Fund	39010			
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$108,852	\$103,000	\$135,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	890	1,000	3,500
	Miscellaneous Reimbursement	33902	60		
	UA Reimbursement	33903	1,360	1,500	1,000
	Insurance Proceeds	33913			
	Care of Prisoners	33950	175,660	300,000	350,000
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	11,513	10,000	15,000
	Juvenile Fines & Fees	34516	25		
	Donations - Jury	36014	2,754	2,700	3,000
	<i>Interest</i>				
	Interest	36610	8,011	4,000	40,000
	Miscellaneous	36620			

Fund	REVENUES	Acct #	Actual Revenue 21/22	Estimated Revenue 22/23	Estimated Revenue 23/24
	Interest Received on Investments	36638	952		4,500
	Program Rebates	36700			
	Total Revenue -Juvenile General Fund		\$201,226	\$319,200	\$417,000
	Transfer In - General Fund		\$5,100,000	\$5,100,000	\$5,100,000
	Total Available - Juvenile General Fund		\$5,301,226	\$5,419,200	\$5,517,000
	Total Revenue - All Funds		\$129,622,735	\$118,730,463	\$137,416,011
	Interbudget Transfers - All Funds		\$8,526,955	\$16,200,000	\$5,200,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY22	Revised FY23	Adopted FY24	Increase (Decrease)	% of Change
Administrative:					
Commissioners Court	\$ 639,405	\$ 699,977	\$ 727,551	\$ 27,574	3.94%
Records Service	200,191	226,586	235,932	9,346	4.12%
Veterans	234,630	259,829	265,601	5,772	2.22%
General Operations	3,826,141	5,114,003	6,259,597	1,145,594	22.40%
Budget Office	-	107,454	114,375	6,921	6.44%
Information Services	5,020,308	7,926,729	8,913,129	986,400	12.44%
County Auditor	981,650	1,132,417	1,211,288	78,871	6.96%
County Treasurer	215,387	225,395	258,829	33,434	14.83%
Purchasing	460,218	519,462	546,678	27,216	5.24%
Tax A/C	2,041,026	2,428,612	2,590,388	161,776	6.66%
Elections	688,577	722,805	1,127,049	404,244	55.93%
Facility Services	3,068,843	3,069,266	3,819,617	750,351	24.45%
Human Resources	348,008	439,704	502,816	63,112	14.35%
Total Administrative	\$ 17,724,383	\$ 22,872,239	\$ 26,572,849	\$ 3,700,609	16.18%
Judicial:					
County Clerk	\$ 1,413,736	\$ 1,623,656	\$ 1,699,641	\$ 75,985	4.68%
Judicial Compliance Office	201,993	245,185	308,758	63,573	25.93%
County Court	306,615	325,543	229,827	(95,716)	-29.40%
County Court at Law	491,238	548,353	573,574	25,221	4.60%
County Court at Law #2	476,600	539,716	519,419	(20,297)	-3.76%
County Court at Law #3	519,214	567,531	657,019	89,488	15.77%
7th District Court	297,963	348,615	348,277	(338)	-0.10%
114th District Court	295,593	340,210	351,543	11,333	3.33%
241st District Court	301,180	331,932	335,194	3,262	0.98%
321st District Court	1,231,334	1,362,260	1,378,464	16,204	1.19%
475th District Court	-	311,841	385,148	73,307	23.51%
Capital Murder Trials	823,756	1,000,000	1,000,000	-	0.00%
Indigent Defense	1,728,769	2,375,541	2,814,718	439,177	18.49%
District Clerk	1,331,768	1,755,196	2,028,564	273,368	15.57%
Justice of the Peace #1	368,136	330,524	394,155	63,631	19.25%
Justice of the Peace #2	413,980	435,780	433,097	(2,683)	-0.62%
Justice of the Peace #3	357,424	393,935	416,612	22,677	5.76%
Justice of the Peace #4	389,295	402,293	422,102	19,809	4.92%
Justice of the Peace #5	411,738	462,171	465,618	3,447	0.75%
District Attorney	5,632,851	7,662,103	8,053,264	391,161	5.11%
Pre-Trial Release	325,388	356,339	319,440	(36,899)	-10.35%
Total Judicial	\$ 17,318,571	\$ 21,718,724	\$ 23,134,433	\$ 1,415,709	6.52%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 654,618	\$ 699,818	\$ 746,836	\$ 47,018	6.72%
Animal Control	568,326	619,802	756,234	136,432	22.01%
Constable - Pct. #1	429,210	470,115	513,688	43,573	9.27%
Constable - Pct. #2	445,626	437,927	459,423	21,496	4.91%
Constable - Pct. #3	336,374	403,062	448,445	45,383	11.26%
Constable - Pct. #4	544,932	661,595	555,935	(105,660)	-15.97%
Constable - Pct. #5	558,870	510,969	518,643	7,674	1.50%
Environmental Crimes	206,484	234,014	240,191	6,177	2.64%
Sheriff	13,880,602	14,961,222	16,387,640	1,426,418	9.53%

	Actual FY22	Revised FY23	Adopted FY24	Increase (Decrease)	% of Change
Sheriff - Dispatch Operations	2,026,695	2,568,699	2,611,725	43,026	1.68%
Jail Operations	23,201,959	25,658,019	28,729,244	3,071,225	11.97%
Warrants - Courts	201,219	-	-	-	
Juvenile Board	45,857	42,908	45,883	2,975	6.93%
CSCD	34,251	61,150	67,710	6,560	10.73%
Total Public Safety/Law Enforcement	\$ 43,135,024	\$ 47,329,300	\$ 52,081,598	\$ 4,752,298	10.04%
Road & Bridge:					
R&B - General	\$ 702,747	\$ 1,015,257	\$ 936,743	\$ (78,514)	-7.73%
R&B - Labor & Material	6,747,007	8,940,503	14,464,299	5,523,796	61.78%
R&B - Equipment	2,798,739	3,713,098	3,092,173	(620,925)	-16.72%
Total Road & Bridge	\$ 10,248,492	\$ 13,668,858	\$ 18,493,214	\$ 4,824,356	35.29%
Health & Welfare					
Public Service	\$ 636,211	\$ 751,686	\$ 781,458	\$ 29,772	3.96%
Total Health & Welfare	\$ 636,211	\$ 751,686	\$ 781,458	\$ 29,772	3.96%
Conservation:					
Agriculture Extension	\$ 277,798	\$ 313,744	\$ 336,304	\$ 22,560	7.19%
Total Conservation	\$ 277,798	\$ 313,744	\$ 336,304	\$ 22,560	7.19%
Total General & Road & Bridge Fund - Direct Expenses	\$ 89,340,480	\$ 106,654,551	\$ 121,399,856	\$ 14,745,304	13.83%
General Fund Increase (Decrease)	\$ 6,859,859	\$ 13,893,706	\$ 9,920,948		
R&B Fund Increase (Decrease)	\$ (1,854,528)	\$ 3,420,366	\$ 4,824,356		
Total Increase (Decrease)	\$ 5,005,331	\$ 17,314,071	\$ 14,745,304		

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GENERAL GOVERNMENT

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COMMISSIONERS COURT

The Commissioners Court is the governing body of Smith County. The Texas Constitution specifies that the courts consist of a County Judge and four County Commissioners elected by the qualified voters of individual commissioner precincts. The County Judge is the presiding officer of the County Commissioners Court. The court shall exercise powers over county business as provided by law (Texas Constitution Article V, Section 18). Many state administrative responsibilities rest with the court as well as a number of permissive authorities.

The Smith County Commissioners Court is responsible for the daily operations of the following departments:

- Veteran Services
- Record Services
- Fire Marshal/OEM
- Human Resources
- Collections Department
- Road & Bridge
- Physical Plant
- Pre-Trial Release
- Purchasing
- Information Technology

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 18.

Elected Officials: *Neal Franklin, County Judge*
 Pam Frederick, Commissioner - Pct. #1
 John Moore, Commissioner - Pct. #2
 Terry Phillips, Commissioner - Pct. #3
 Ralph Caraway, Sr., Commissioner - Pct. #4

Major Accomplishments for FY2023:

- **Courthouse and new Parking Facility.** On November 8, 2022, the citizens of Smith County voted yes to a \$179 million bond to replace the Smith County Courthouse and build a new five-story parking garage in downtown Tyler. Studies completed by citizen groups have shown the need for a new courthouse for more than 20 years. The decision was made in 2020 to hire Fitzpatrick Architects to design a new courthouse after dozens of public meetings were held by the County Judge and Commissioners Court. The current courthouse, built in 1955, was planned for two courtrooms and now holds seven. In 1950, Smith County's estimated population was 74,701, which has grown to 233,479 in 2020, according to the latest Census. The plans for the new courthouse include security features that the space of the current courthouse does not allow. The location of the planned courthouse, on the east side of the square, was chosen by stakeholders because of its lowest cost to taxpayers, among other benefits. Smith County has successfully negotiated and purchased all of the properties on the east side of the square in preparation for the future Courthouse. The \$179 million Courthouse and Parking Facility bonds were sold and Smith County continues to maintain a AA+ Bond Rating. Construction begins on the

parking garage in late October 2023, and should be complete by the end of August 2024. Construction of the new courthouse should begin soon after and the estimated build time is projected at two years. The Commissioners Court has initiated joint planning with the City of Tyler for renovation of the T.B. Butler Square area.

- **Road and Bridge Program** Phase 1 of the Road and Bridge Bond Program was for \$39.5 million and approved by voters in 2017. Smith County completed the Phase 1 projects, which included the improvement of approximately 200 miles of roads in 2023. The \$45 million Phase 2 Road Bond passed in November of 2021, and projects began in 2023. Phase 2 includes another 283 miles of roads, which are scheduled to be improved during the next three years. In all, Smith County has about 1,200 miles of linear road miles, the 10th most of any county in the state. Smith County has also used budgeted funds and cash reserves to pay for road and bridge projects, and it continues to increase road and bridge funding annually so that future projects involving existing roadways will not need additional bond funding. The Commissioners Court transferred an additional \$11 million from general fund reserves to Road and Bridge reserves during fiscal year 2023, to further support Road and Bridge improvements over the next three years.
- **Road and Bridge Facilities** Construction of the new Road and Bridge facility is well underway and should be completed by the end of December 2023. All Road and Bridge operations will be relocated to the new facility, which is more secure and can accommodate future growth needs. The new facility includes a secondary Emergency Operations Center and a new fuel island for county vehicles.
- **Capital Improvements and Facilities Renovations** The Commissioners Court continues its commitment to infrastructure improvements to its facilities. During FY 2023, in addition to the Road and Bridge facility improvements, the court also completed the renovation of a new building and successfully transitioned the Veterans Services Office to CampV. ARPA funding was utilized for the renovation and the move to CampV has been the catalyst in a dramatic increase in the numbers of veterans assisted by the Smith County Veterans Services Office. The original Veterans Services Office building will be demolished to provide space for the new parking garage. Plans have been made to pave a vacant lot just north of our Adult Probation facility. This will provide needed parking for this growing department. The Commissioners Court recently purchased two additional vacant lots that measure approximately 0.75 acre each and are located east of the Courthouse Annex Building. These lots are for future growth but will be utilized soon for construction staging for the Parking Facility and Courthouse. \$1.7 million was spent on replacing the motor and housing for a significant number of existing jail doors in 2023. The remaining doors are scheduled for FY2024.
- **Jail Operations/ Judicial and Court Operations** . The Jail Operations Study was completed by GMJ, Inc. and provided Smith County an in-depth analysis of our jail operations and recommendations regarding any needed operational changes. The Smith County Sheriff detailed the study in a line by line presentation to Commissioners Court. The Court was informed of improvements that were made and also of those still in the works. The Commissioners Court expanded the scope of work by GMJ in FY2023 to include an analysis and study of judicial and court operations with a view towards

improving efficiency and reducing the jail population awaiting trial. This study was completed with results presented to the Court by our GMJ representatives and our District Attorney. The results showed that the courts in Smith County had bounced back quite a bit faster than other comparable counties in Texas.

- **New Interstate Industrial Park.** Smith County committed \$4.5 million towards a new County Road to be constructed within the new Industrial Park developed by Tyler Economic Development Council. Planning and development began this year while construction will begin FY2024.

Goals & Objectives for FY2024:

- 1) Provide the highest quality service to citizens at the lowest possible cost and be effective and efficient.
- 2) Increase avenues of accountability and performance measurement.
- 3) Continue cooperative efforts and relationship building with municipalities, other government agencies, businesses, and other community partners to jointly serve citizens.
- 4) Reinforce and increase financial and personnel support for law enforcement and jail operations.
- 5) Continue implementing the Capital Improvement Plan. Complete the move of Road and Bridge into their new facility. Continue to expand the downtown campus for County offices. Begin and complete the construction of the new parking facility and begin the construction of the new Courthouse.
- 6) Begin and complete the construction of the new County Road in the new TEDC Interstate Industrial Park.
- 7) Invest further in technology and automation with a continued emphasis on security.
- 8) Continue implementing the six-year plan for addressing Road and Bridge long-term needs and strengthen the long-term viability of the Road and Bridge maintenance fund.

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$446,9460,868	\$503,583	\$525,709	
<i>Fringe Benefits</i>	158,136	154,777	161,194	165,492
<i>Operating Expenses</i>	25,586	23,760	35,200	36,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$630,683	639,405	\$699,977	\$727,551
Staffing	7	7	7	7

RECORDS SERVICES

Mission: To provide efficient storage, retrieval, retention, and disposition of obsolete County records.

Director: Keith Buckner

Accomplishments for FY23:

- Added new shelving system in the County Clerk records.
- Added part-time employee to staff.

Goals & Objectives for FY24:

- Continue working with the County Clerk & District Clerk on installation of mobile shelving.
- Networking with other counties on issues and ideas for improvement.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
	✓		✓	✓					

Workload Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Records destroyed (by pounds)	8,850	7,952	8,215	2,600	4,000	2,880
Records destroyed by cubic feet	245	200	219	300	200	96
Customer Service Questionnaires (CSQ)	34	38	39	5	0	0
CSQ Positive Rating Average	99%	99%	99%	99%	99%	99%

Efficiency Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Record requests met within 24 hours	99%	99%	99%	99%	99%	99%
Retrieval and delivery accuracy	99%	99%	99%	99%	99%	99%

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$112,870	\$131,277	\$162,656	\$169,817
<i>Fringe Benefits</i>	52,555	53,335	58,858	60,242
<i>Operating Expenses</i>	16,023	15,579	5,072	5,872
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$181,448	\$200,191	\$226,586	\$235,932
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

Mission Statement: Maintain accurate voter registration records while also protecting the voting rights of the citizens of Smith County to ensure that every vote cast will be effectively tabulated.

Elections Administrator: Michelle Allcon

Accomplishments for FY23:

- Coordinated and supervised 12 elections
- Partnered with Information Technology department to provide online election worker training and maps of political subdivision boundaries

Goals & Objectives for FY24:

- Continue to keep up to date voter registration records
- Coordinate and continually update absentee ballot records
- In partnership with GIS: Continue to verify precinct boundaries and provide maps
- Ensure all election workers complete training and follow uniform guidelines

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Registered Voters	142,494	148,281	153,505	154,996
Applications Processed	46,067	43,209	45,374	37,835
Elections Supervised	7	15	16	12

Efficiency Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Number of judges and clerks trained	325	93	252	185
Cost per registered voter	\$4.11	\$4.91	\$4.71	\$4.86

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$387,606	\$373,376	418,519	\$638,240
<i>Fringe Benefits</i>	85,648	88,351	114,972	166,265
<i>Operating Expenses</i>	183,949	226,850	189,315	322,544
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$657,203	\$688,577	\$722,806	\$1,127,049
Staffing	4	4	4	5

BUDGET OFFICE

Expense Category	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$-0-	\$82,400	\$88,200
<i>Fringe Benefits</i>		25,054	26,175
<i>Operating Expenses</i>		-0-	-0-
<i>Capital Outlay</i>		-0-	-0-
Departmental Total	\$-0-	\$107,454	\$114,375
Staffing	0	1	1

INFORMATION TECHNOLOGY



Chief Technical Officer: Don Bell

The department of Information Technology is comprised of 19 staff members who daily contributes to an efficient and productive County government, while using innovative technologies to improve citizen access to government information and services. This year the team received the 2023 Patriot Partnership Award for efforts in Cybersecurity planning and management.

Our Strategic Plan focuses on the following five critical areas of Information Technology at Smith County:

- ✓ Enhancing the County's IT Infrastructure
- ✓ Expanding Electronic Public Access to County Services
- ✓ Managing & Improving Data Security and Integrity
- ✓ Enhancing our Disaster Recovery and Business Continuity Services
- ✓ Improving Customer Service and exceeding our internal Service Level Agreements

Our mission is to provide efficient, reliable, and cost effective information management services through the application of computing technology and related information resources and to provide planning and technical support for countywide data processing. The purpose of Information Technology is to enable the county to achieve its business goals, priorities, and objectives. Our vision is to optimize, coordinate, and deploy information technology resources to support effective and efficient delivery of public services to the taxpayers.

To highlight what the IT Department is responsible for, we currently provide direct support for over **1000+ users** spanning multiple locations and departments. Our support includes 24X7 after-hours oncall technical support for our 911 Dispatch Center, Law Enforcement, Jail Operations, District & County Court at Law Judges, Fire Marshall and other departments. We manage day-to-day operational “break/fix” issues relating to technology as well as manage hundreds of technology projects throughout the County. We conduct recurring monthly maintenance windows to provide security updates on critical systems after hours at different times that often extend into the next day. In addition, we provide all technology support for additional agencies connected through Smith County including the Texas Anti-Gang Unit and the Financial Crimes Unit. A snapshot of technology we support includes networks, computers, peripheral devices such as scanners, monitors, printers, card readers, radio

systems, jail control PLC systems, cellular, security systems, software, servers, security cameras, card readers, courtroom audio visual systems, backups, storage, email and many other technologies. Our general services include:

1. Security Operations
2. Business Software support
3. Systems Administration and support
4. Dispatched and remote technical services
5. GIS Mapping Services
6. Help Desk Support

In addition to our technical services provided to the county, we are also responsible for managing over 100+ support and maintenance agreements with manufacturers and vendors, receiving and inventory of all technology, and processing quotes, requisitions and invoices for all technology in the county.

In summary, Smith County Information Technology is partnered with every department providing critical support for technology needs within that department. With the exponential growth of technology in the county, the IT department is in a cycle of continuous improvement with our commitment to providing best-in-class services to the county and the public. Today, we support over 730 software applications spanning 188 servers with over 5.5 petabytes (5.5 million gigabytes) of data. We have test, stage and production databases running in our environment equating to approximately 60 Million reads and 7 Million writes year over year. We have closed over 9500 Help Desk Tickets in the last year which is up over 20% from the prior year. Our security operations team works 24X7 to provide the necessary security measures including over 300 threat investigations and active participation with several government security intel organizations proactively securing our systems and perimeter. We process over 10M emails each year and are targeted with over 80,000 cyber attempts per day to penetrate our security defenses.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$1,082,661	\$1,196,665	\$1,356,698	\$1,521,3
<i>Fringe Benefits</i>	383,272	393,141	426,531	467,526
<i>Operating Expenses</i>	2,085,152	2,524,065	3,303,264	4,121,188
<i>Capital Outlay</i>	671,548	906,437	2,840,236	2,803,047
Departmental Total	\$4,222,633	\$5,020,308	\$7,686,127	\$8,913,129
Staffing	17	17	18	19

Accomplishments for FY23:

- Implemented Phase II technology infrastructure for the new Federal Crimes Intelligent Center (FCIC)
- Implemented Phase II technology for the Texas Anti-Gang Unit
- Upgraded Servers, Systems, Networks and Security systems
- Upgraded and made advancements in technology to our bandwidth between our primary and backup facilities to expedite our backup and disaster recovery capabilities

- Upgraded computers, operating systems, monitors and other peripherals throughout the County
- Implemented software changes for the Treasurer's office to our financial system
- Upgraded 800 MgHz First Responder Radios throughout the County
- Upgraded our building control software system and hardware
- Upgraded our security firewall system
- Implement new livescan fingerprint system
- Implementing various security and operational tools for improved security posture and sustainability
- Implemented a new Security Station and technology at the Juvenile Attention Center
- Upgrade Microsoft Office throughout the County
- Upgrade of the control system for jail operations at Juvenile
- Upgrade of our CAD/RMS System for Law Enforcement and Dispatch
- Completed the deployment of multifactor authentication for desktop and online Office 365 access
- New Road and Bridge facility technology implementation
- Moved Fiber facilities in preparation for Garage Construction
- Responded to various investigations and open records requests pulling over 100,000 emails
- Conducted over 300 technical forensic and security investigations
- Conducted over 30 after-hours maintenance windows performing over 6,000 critical operation and security updates for the county accumulating approximately 300 hours of after-hours work and support
- Provided technical after hours oncall support for our law enforcement and dispatch accumulating approximately 1,000 hours of support
- Added the technology and software changes for the new 475th District Court
- Conducted and remediated various cybersecurity assessments on systems and networks
- Successfully provided HB3834 Cyber Awareness Training for Smith County employees

Goals & Objectives for FY24:

- Major application upgrade of Odyssey Court and Justice software in FY24
- New Data Center implementation and migration
- Upgrade the UPS systems at the Emergency Operations Center
- Upgrade the law enforcement vehicle & body camera infrastructure and software
- Courthouse and Garage technology systems design, planning and implementation

- Implement a Jury Disbursement program to improve citizen payment services
- Continue to expand our GIS Department scope and initiatives
- Continuing to expand the advanced technology in the Texas Anti-Gang Unit and FCIC
- Implement an IT Control System overlay
- Inmate Medical and Medical Software implementation and ongoing support
- Complete the scanning project for our JP Offices for inquests
- Evaluate and identify solutions for evidence long term storage for the county
- Evaluate the efficacy of artificial intelligence in Smith County technology operations

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓				✓

Workload Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Number of customers supported	980	1,059	1,036	1,059
Number of software applications supported	82	88	86	730
Number of computers supported	1102	1063	1,036	1,121
Number of servers supported	158	175	160	188
Number of printers supported	322	325	325	382
Number of Help Desk calls processed	12,000	12,912	12,800	16,632
Number of Help Desk calls closed	12,000	12,860	12,800	16,215

Efficiency Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Avg. calls processed per month	921	1082	950	1,386
Visits to Smith County website	1,500,000	1,900,000	1,800,000	1,750,000
Help Desk Response within 4 hours (Goal 97%)	100%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	97%	97%	97%	98%
Number of viruses/spam prevented	6.5M	6.63M	5.85M	8.84M

GENERAL OPERATIONS

A non-departmental account that handles overall general administrative expenses not attributable to any one department. Specifically, expenses such as contract agreements with the Appraisal District, tax attorneys, utilities, legal settlements, professional fees, and retiree insurance premiums are funded through this department.

Expense Category	Actual FY20	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	1,105,759	1,183,525	1,140,571	1,133,660	1,232,870
<i>Operating Expenses</i>	2,409,887	2,532,540	2,670,792	3,387,577	3,911,949
<i>Capital Outlay</i>	-0-	497,499	-0-	577,988	1,100,000
Departmental Total	3,530,425	\$4,228,342	\$4,810,921	\$5,114,003	\$6,259,597
Other Financing Uses	3,150,000	-0-	\$3,826,141	11,000,000	-0-

PUBLIC SERVICE

Smith County provides financial assistance to other agencies and organizations that provide services to the community. These organizations must submit applications for funding each year that clearly describe their organizations authority, purpose, and mission. The Commissioners Court funds applicants through a written contractual agreement based on their demonstration of the service level to Smith County, need for the service, and available resources.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	\$679,694	\$636,211	\$751,686	\$781,458
Departmental Total	\$679,694	\$636,211	\$751,686	\$781,458

Agencies and organizations approved for funding in the FY2024 budget include:

- Indigent Health Care
- Andrews Center
- Alzheimers Alliance of Smith County
- Tyler Smith County Child Welfare Board
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- St. Pauls Childrens Foundation
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels
- Childrens Advocacy Cent
- Civil Air Patrol

JUDICIAL COMPLIANCE OFFICE

It is the objective of the Judicial Compliance Office to enforce compliance and maximize the collections of court-ordered fines and fees on criminal cases from the Smith County Courts.

Accomplishments for FY23:

- Activated 2,944 new cases
- Collected \$1,028,618

Goals & Objectives for FY24:

- Enforce compliance and maximize the collection of court ordered fines & fees on criminal cases
- Remain compliant with the requirements set by the Office of Court Administration (OCA) S.B. 1863

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓		✓		

Director: Sheryl Keel

Workload Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Number of Cases	2,582	2,301	2,494	2,944
Collected Court Costs & Fines	\$928,628	\$959,180	\$865,952	\$1,028,618

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$127,113	\$140,153	\$175,355	\$219,870
<i>Fringe Benefits</i>	55,358	55,807	61,183	78,923
<i>Operating Expenses</i>	5,007	6,033	8,647	9,965
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$187,478	\$201,993	\$245,185	\$308,758
Staffing	3	3	3	4

COUNTY AUDITOR

The position of County Auditor is filled by appointment by the State District Judges of Smith County for the term of two years. The County Auditor is the Chief Financial Officer of Smith County. The County Auditor's office keeps the general accounting records; prepares financial reports; prescribes systems for the receipt and disbursement of the County; audits and processes accounting transactions for grants, payroll, accounts payable; verifies compliance with governing laws; performs statutory reviews of records maintained by other officials; prepares annual revenue estimates and assists in the overall budget process.

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 11 full time assistants. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA

Major Accomplishments for FY23:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR)
- Maintained Financial Transparency Program on county website for online check register and financial documents

Goals & Objectives for FY24:

- Submit FY24 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY23 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Continue update of vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			

County Auditor – Cont'd

Workload Measures	2020	2021	2022	2023
A/P invoices processed	13,455	14,609	14,182	13,324
1099's prepared	326	292	852	378
Check runs	194	194	195	199
Bank reconciliations	972	1,020	636	1,056
Grants administered	23	22	18	17
W-2's issued	1,257	1,399	1,366	1,476
Cash counts	144	145	283	218
Internal Audits	254	157	148	240
Special Investigations	1	2	2	0
Confirmation Letters	44	0	48	36
Findings/Recommended Practice Reports	39	31	32	38

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$639,924	\$721,431	\$845,795	\$911,466
<i>Fringe Benefits</i>	237,497	244,033	263,892	276,592
<i>Operating Expenses</i>	11,702	16,186	22,730	23,230
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$889,123	\$981,650	\$1,132,417	\$1,211,288
Staffing	11	11	11	11

PURCHASING

Smith County Purchasing Department exists to provide the best service possible to all county departments in a fair and equitable manner. It is the Purchasing department's responsibility to insure an atmosphere of equality for all vendors without regard to undue influence or political pressures and to protect the interests of the Smith County taxpayers in all expenditures.

Director: Jaye Latch, CPPO, CPPB, NIGP-CPP

Assistant Purchasing Director: Christina Haney, CPPB, SPSM

Buyer II – Jordan Norris

Buyer – Carolyn Lewis

Buyer – Amber Niles

Purchasing Administrative Specialist – Connie Keasler

Major Accomplishments – FY23

- Successfully solicited and awarded contracts for four (4) construction projects, including the EIFS Barrier System Repair for Juvenile Attention Center, Jail Security Door, Project, Parking Lot Improvements to 218 E. Line Street, and Right of Way Clearing for County Road 3344.
- Successfully solicited and awarded a contract for Construction Manager at Risk for the new Courthouse and Parking Garage Facility.
- Oversaw the following construction projects; District Attorney Office Remodel, FCIC Office Remodel, Courthouse Annex Elevator, Roof Replacement and Road & Bridge Facility Improvements
- Acted as County liaison with the Grant Administrator for American Rescue Plan Act (ARPA) Projects.
- Aided in awarding ARPA projects to the following recipients: Childrens Advocacy Center, Tyler Economic Development Road Project, Miracle League, SPCA, ETMUD, Star Mountain Water Project, Wright City WSC, City of Lindale.
- Successfully solicited and awarded sixteen (16) contracts for Road & Bridge projects.
- Purchased county fleet vehicles for various departments, including upfitting for law enforcement and constable vehicles.
- Reviewed and analyzed current fleet inventory levels and provided budget recommendation to County Judge and County Auditor
- Streamlined processes for purchase order change orders and invoice processing.
- Received 2022 Safety Award from Texas Association of Counties Risk Management Pool
- Administered 2 auctions for surplus county vehicles and equipment which had exhausted their useful life, with Auction Revenue totals of \$142,111.56
- Updated Purchasing Policy

Goals & Objectives for FY24

- Continue rolling out P Card Program to county departments
- Promoting use of blanket purchase orders
- Revising and updating Smith County Purchasing Policy

- Implement approved contract administration policies for all Smith County contractual relationships (ongoing)
- Locating and updating current contracts that need to be tracked on Contract Management spreadsheet
- Utilize software to promote and foster accurate record keeping of all County contracts and agreements
- Professional staff training, including working toward Purchasing Certifications for all departmental staff
- Identifying new cooperative purchasing program opportunities
- Continue to add value to Smith County by focusing on cost analysis and streamlining business processes
- Maintain and build relationships with end users and vendors
- Implement use of commodity codes to allow for more accurate spend analysis.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Purchase Orders Issued	9,003	9,519	7,585	7,108	6,452
Property Items Tagged	301	453*			
Awarded Bids and RFP's	5	5	18	25	41
Co-Op purchase orders	2,007	4,065	3,138	3,065	3,024
Competitive Bid Contract purchase orders	N/A	455	196	63	65
P-Card transactions				996	1,099

Efficiency Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Avg. days to process sealed bids	21	21	21	21	21
Avg. days to process RFP's	45-60	45-60	45-60	45-60	45-60
Avg. days to process purchase orders	1	1	1	1	1

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$263,031	\$308,579	\$361,585	\$379,600
<i>Fringe Benefits</i>	91,661	106,652	128,099	128,099
<i>Operating Expenses</i>	20,864	25,700	30,169	38,979
<i>Capital Outlay</i>	-	19,287	3,100	-0-
Departmental Total	\$375,556	\$460,218	\$59,678	\$546,678
Staffing	4	5	6	6

COUNTY TREASURER

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Texas Constitution Article XVI, Section 44; LGC Chapter 83). Legislatively prescribed duties fall into three basic categories: receipt of funds, disbursement of fund, and accounting for funds in custody.

Elected Official: Kelli White, CIO

Major Accomplishments for FY23:

- Communicated with other departments the need for turning in deposits/reports in accordance with Local Government Code
- Updated technology in office
- Decreased errors in data entry

Goals & Objectives for FY24:

- Reduce account analysis charges further by streamlining deposits
- Diversify investments with local government pools and certificates of deposit when possible and profitable for the County
- Increase communication with other departments in order to emphasize the need to have deposits and reports turned in to the Treasurer’s office in a timely manner
- Efficiently train new part-time clerk to process receipts/deposits

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓					

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$138,866	\$151,695	\$157,675	\$184,705
<i>Fringe Benefits</i>	47,632	48,881	48,719	53,912
<i>Operating Expenses</i>	16,838	14,811	19,001	20,212
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$203,336	\$215,387	\$225,395	\$258,829
Staffing	2	2	2	2

2023 Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & Interest Earnings	\$385,429.40	\$473,373.20	\$531,828.79	\$570,771.46	\$1,961,402.85
Receipts Processed	4,793	5,180	5,180	5,384	20,537
A/P Checks Printed & Distributed	2,590	3,460	2,699	2,495	11,244
Direct Deposit Stubs Printed	6,028	6,642	5,838	6,729	25,237
% of Portfolio Invested	24%	28%	29%	31%	28%

TAX ASSESSOR/COLLECTOR

It is the mission of the Smith County Tax Office to provide courteous, efficient service in a welcoming atmosphere for all citizens of our County. We must accomplish this mission while strictly abiding by the law of the State of Texas and the United States. Public funds will be utilized to make the most of each taxpayer dollar and benefit as many citizens as possible.

Elected Official: Gary Barber

Major Accomplishments for FY23:

- Made adjustments for compliance with new legislation
- Updated online payment features & added web dealers
- Continued to make website more convenient for our taxpayers

Goals & Objectives for FY24:

- Continue to implement Web-Dealer
- Provide additional professional development opportunities to employees
- Find more locations to offer Auto Registration

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
	✓		✓	✓	✓				✓

Program Statistics:	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
% of Property Taxes Collected	101.15%	101.19	101.40	101.20	101.14
Total Tax Collections (all jurisdictions)	\$345,004,017	\$357,782,404	\$366,568,005	\$379,941,289	\$405,980,702
Entities Collected For	22	22	22	22	22
Motor Vehicle Registrations	222,529	218,921	228,042	232,314	235,241
Titles	65,157	64,487	73,046	73,047	68,833

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$1,193,611	\$1,257,094	\$1,571,769	\$1,657,178
<i>Fringe Benefits</i>	562,857	554,946	614,693	631,211
<i>Operating Expenses</i>	201,276	228,985	242,150	302,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,957,744	\$2,041,026	\$2,428,612	\$2,590,388
Staffing	32	33	34	34

FACILITIES SERVICES

Mission: The Smith County Facilities Services department is committed to providing management of the county's physical assets while creating an environment conducive to excellence in public service through the effective implementation of facility maintenance, capital improvements, professional design, and energy management.

Vision: To develop and maintain aesthetically pleasing, operationally sound, and energy efficient buildings.

Director: *Ed Nichols*

Accomplishments for FY23:

- Maintenance, Construction and Grounds completed **15,863** maintenance work orders completed from 10/01/22 to 09/23/23.
 - **12,467** - Preventative maintenance work orders.
 - **3,396** - Non-preventative maintenance work orders.
 - **0.82** – Average hours to complete.
 - **\$20.27** – Average cost to complete.
- Successfully passed the annual State Jail Inspection.
- Completed numerous construction projects.

Goals & Objectives for FY24:

- Continue equipment upgrades as required to provide comfortable environments and efficient systems.
- Complete swift and timely repairs to existing equipment, to extend life and reduce down time.
- Ensure consistent compliance with state jail standards and successfully pass the annual inspections at all county jail facilities.
- Ensure that all elevators, boilers, fire alarms, and fire suppression systems and emergency power systems meet inspection requirements and inspections are up to date.
- Strive to provide professional and effective maintenance, housekeeping and grounds keeping services to the citizens and departments of Smith County.
- Complete all tasks and projects identified in the Capital Improvement Plan.
- Professionally and effectively carryout and complete any projects requested by the Commissioner's Court.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Workload Measures:	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Work Orders Completed	11,571	12,211	11,672	15,451	15,863

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$985,011	\$1,144,178	\$1,256,321	\$1,398,991
<i>Fringe Benefits</i>	467,270	511,451	526,392	583,776
<i>Operating Expenses</i>	871,708	1,054,618	1,079,853	1,294,850
<i>Capital Outlay</i>	405,175	358,595	206,700	542,000
Departmental Total	\$2,729,164	\$3,068,843	\$3,069,266	\$3,819,617
Staffing	25	29	29	32



HUMAN RESOURCES

It is the mission of the Smith County Human Resources Department to provide the following quality services to the employees of Smith County: Recruitment of qualified individuals; Retention of valuable employees; Training, development and education to promote individual success and increase overall value to Smith County; Provide and promote a safe and healthy work environment; Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback; Provide resources for administering benefits, policies and procedures. These services are achieved via a team work philosophy that is based on effective organizational skills and proactive efforts.

Director: Esmeralda Delmas

Accomplishments for FY23:

- Department Awarded “Safety Achievement” Award Recipient for 2022
- Provided multiple training opportunities for officials and employees
- Assisted in the recruitment of the Appointed Constable, Pct.2., Emergency Management Office & Fire Marshal
- Conducting salary analysis for all county positions
- Recruited a new HR Specialist
- Conducted our Health Fair with local providers for all employees.
- Stay in compliance with our U.S. Department of Justice Resolution Agreement.
- Conducted Flu vaccinations countywide.
- Continued ADA Coordinator training for ADA Coordinator Accreditation.

Goals & Objectives for FY24:

- ❖ Make the county’s recruitment process more efficient for all departments
- ❖ Continue to provide leadership training for all management teams.
- ❖ Increase employee’s knowledge, skills, and abilities by implementation of quarterly department employee training
- ❖ Continue to work with departments to develop job descriptions for all countywide positions

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓	✓		✓

Workload Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Employees hired	150	162	187	201	225

Workload Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Number of Human Resource Issues	1,204	1,397	5,879	3,886	5,294
Unemployment claims processed	10	35	78	82	19
Unemployment benefit charges incurred	\$3,689	\$46,656	\$126,775*	\$128,909	\$15,217
Injury reports processed	90	175	143	186	121
Total number of claims requiring payment	50	98	48	125	52
Cost of claims incurred	\$169,738	\$223,823	\$398,385	\$2,735,595	\$54,002,56

*Includes fraudulent cases in dispute

Efficiency Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Avg. # of documented issues processed per month	100	116	489	316	441
Overall % of unemployment claims successfully challenged	100%	100%	100%	95%	100%
Unemployment liability avoided or suspended	\$52,702	\$140,773	\$140,773	\$194,587	\$195,871

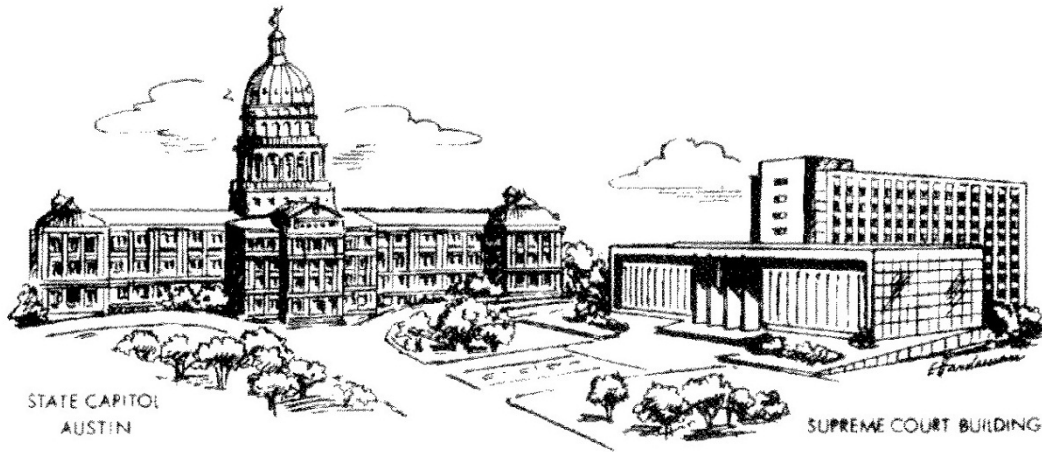
Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$207,236	\$235,577	\$302,132	\$341,890
<i>Fringe Benefits</i>	71,416	83,887	103,948	111,625
<i>Operating Expenses</i>	28,728	28,544	33,625	49,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$307,379	\$348,008	\$439,705	\$341,890
Staffing	3	4	5	5



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

The judicial power of the State of Texas is derived from Article 5, Section 1 of the Texas Constitution, which provides:

The judicial power of this State shall be vested in one Supreme Court, in one Court of Criminal Appeals, in Courts of Appeals, in District Courts, in County Courts, in Commissioners Courts, in Courts of Justices of the Peace, and in such other courts as may be provided by law.

The Legislature may establish such other courts as it may deem necessary and prescribe the jurisdiction and organization thereof, and may conform the jurisdiction of the district and other inferior courts thereto.

(As amended November 4, 1980, effective September 1, 1981.)

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COUNTY COURT

As provided in the Texas Constitution, each of the 254 counties of the State of Texas has a single county court, presided over by a county judge. The constitutional county courts generally hear the probate cases filed in the county. Probate matters include the administration of estates of deceased persons, will contests, the guardianship of minors and incapacitated persons, and mental illness matters. In some counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the constitutional county court. In other counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the district court. In the more populated counties, the Legislature has created specialized probate courts (entitled statutory probate courts) to hear probate matters exclusively.

*Elected Officials: Judge Neal Franklin
 Judge Clay White (Probate)*

Goals & Objectives for FY24:

- To continue to accomplish the business of the parties and counsel who have matters in the County Court as quickly, pleasantly, and economically as possible within the limits imposed by Texas law.

Program Statistics:	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
CASES FILED						
Estates	753	714	706	842	909	931
Guardianships	53	79	61	72	65	62
Mental	162	209	200	157	144	160
TOTAL NEW	968	1,002	967	1,071	1,118	1,153
HEARINGS HELD						
Probate & Guardianship	1,040	868	829	856	973	1,125
Mental	73	34	43	14	62	40
TOTAL HEARINGS	1,113	902	872	870	1,035	1,165
SUBMISSION DOCKET						
Probate, Guardianship & Mental	2,296	1,904	3,115	2,881	3,135	3,362

Source: Smith County Probate Clerk

County Court – Cont'd

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$183,339	\$196,000	\$194,687	\$133,035
<i>Fringe Benefits</i>	66,643	66,434	65,041	43,992
<i>Operating Expenses</i>	43,164	44,181	65,815	52,800
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$293,146	\$306,615	\$325,543	\$229,827
Staffing	3	3	3	2

COUNTY COURTS AT LAW

Statutory county courts at law were created in larger counties by Legislature to aid the single county court in its judicial functions.

The legal jurisdiction of the special county level trial courts varies considerably and is established by the statute which creates the particular court. The jurisdiction of statutorily created county courts at law is usually concurrent with the jurisdiction of the county and district courts in the county.

The civil jurisdiction of most county courts at law varies, but is usually more than that of the justice of the peace courts and less than that of the district courts. County courts at law usually have appellate jurisdiction in cases appealed from justice of the peace and municipal courts. Smith County has three county courts at law:

County Court at Law - Presiding Judge: Jason Ellis
County Court at Law #2 - Presiding Judge: Sara Maynard
County Court at Law #3 - Presiding Judge: Clay White

Statutory County Courts : Civil Activity	2018	2019	2020	2021	2022
Cases Pending at Beginning of Year	2,555	2,018	2,012	1,702	1,976
New Cases Filed	2,392	1,771	1,090	1,250	1,112
Total Dispositions	2,076	1,720	1,297	1,056	1,091
Cases pending at year end	2,991	2,030	1,775	1,858	1,972
Clearance Rate	73.1%	97.1%	119.0%	84.5%	98.1%

County Courts: Criminal Activity	2018	2019	2020	2021	2022
Cases Pending at Beginning of Year	1,671	2,340	2,253	1,894	2,112
New Cases Added	4,702	4,129	3,010	2,564	3,466
Total Dispositions	3,958	4,127	2,540	2,580	3,482
Cases pending at year end	2,341	2,261	2,023	1,872	2,034
Clearance Rate	84.2%	100%	84.4%	100.6%	100.5%

County Courts: Juvenile	2018	2019	2020	2021	2022
Cases Pending at Beginning of Year	141	81	106	104	52
New Cases Added	284	308	232	245	273
Total Dispositions	238	240	207	230	263
Cases pending at year end	78	124	110	55	7
Clearance Rate	83.8%	78.2%	89.2%	93.9%	96.3%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$365,161	\$370,116	\$398,119	\$418,427
<i>Fringe Benefits</i>	110,244	107,888	113,407	117,342
<i>Operating Expenses</i>	9,377	13,235	36,827	37,805
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$484,942	\$491,238	\$548,353	\$573,574
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$348,800	\$358,559	\$391,755	\$373,016
<i>Fringe Benefits</i>	108,050	107,387	112,032	108,537
<i>Operating Expenses</i>	15,268	10,654	35,930	37,865
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$492,117	\$476,600	\$539,717	\$519,419
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$394,477	\$394,831	\$417,477	\$481,833
<i>Fringe Benefits</i>	114,308	112,938	116,911	136,915
<i>Operating Expenses</i>	12,932	11,445	33,143	38,271
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$521,717	\$519,214	\$567,531	\$657,019
Staffing	4	4	4	5

DISTRICT COURTS

The district courts are the trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each county must be served by at least one district court. In sparsely populated areas of the State, several counties may be served by a single district court, which an urban county may be served by many district courts. District courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. While most district courts try both criminal and civil cases, in the more densely populated counties the courts may specialize in civil, criminal, juvenile, or family law matters.

Smith County has four district courts.

7th District Court - Presiding Judge: Kerry Russell
114th District Court - Presiding Judge: Austin R. Jackson
241st District Court - Presiding Judge: Debby Gunter
321st District Court - Presiding Judge: Robert Wilson
475th District Court – Presiding Judge: Taylor Heaton

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$198,4704	\$205,407	\$227,6240,661	
<i>Fringe Benefits</i>	69,336	68,408	713,912	
<i>Operating Expenses</i>	18,953	24,148	493,704	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$286,759	\$297,963	\$348,615	\$348,277
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$174,890	\$195,450	\$228,771	\$241,701
<i>Fringe Benefits</i>	64,980	66,502	71,609	74,112
<i>Operating Expenses</i>	25,618	33,642	39,830	35,730
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$265,488	\$295,593	\$340,210	\$351,543
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$202,445	\$209,671	\$229,737	\$228,710
<i>Fringe Benefits</i>	70,005	69,068	71,681	71,571
<i>Operating Expenses</i>	21,178	22,442	30,513	34,913
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$293,629	\$301,180	\$331,931	\$335,194
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$201,176	\$210,783	\$234,977	\$248,133
<i>Fringe Benefits</i>	69,965	69,288	72,766	75,314
<i>Operating Expenses</i>	890,021	951,264	1,054,517	1,055,017
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,193,025	\$1,231,334	\$1,362,260	\$1,378,464
Staffing	3	3	3	3

475th District Court Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	n/a	n/a	\$213,350	\$251,287
<i>Fringe Benefits</i>	n/a	n/a	68,638	75,959
<i>Operating Expenses</i>	n/a	n/a	29,853	57,902
<i>Capital Outlay</i>	n/a	n/a	-0-	-0-
Departmental Total	-0-	-0-	\$311,841	\$385,148
Staffing	0	0	3	3

District Court Performance Measures

In 2001, the 77th Legislature attached a rider to Senate Bill 1 (the General Appropriations Act) to provide for district court performance measures. It was the intent of the Legislature that the Office of Court Administration (OCA) report data for the district courts on a countywide basis and that the data measure countywide clearance rates for criminal, civil, and juvenile cases, as well as the ages of the cases disposed and the backlog index for criminal and civil cases. Criteria for measurement is defined as such:

Clearance Rate: (the number of cases disposed divided by the number of cases added to the docket) - a measure of how effectively a court is disposing the cases added to its docket. A clearance rate of 100 percent indicates that the court disposed of the same number of cases during the year as were added to the docket during the year, resulting in no changes to the court's case backlog.

Backlog Index – a calculation used to measure the size of a court's backlog. The backlog index measures the pending caseload against the court's capacity to dispose of the caseload during a given time period. Guidelines suggest a court have a minimum goal of achieving a civil backlog index of 1.0 or less. On average, courts should maintain a lower backlog index for criminal cases than civil cases.

District Courts: Civil Activity	2018	2019	2020	2021	2022	2022 Statewide Average
Cases Pending at Beginning of Year	1,448	1,410	1,821	1,686	1,839	
New Cases Filed	1,256	1,748	1,328	1,314	1,307	
Other Cases Added	19	8	9	4	2	
Total Dispositions	1,190	1,146	1,412	1,104	1,247	
Cases pending at year end	1,457	1,882	1,681	1,828	1,837	
Clearance Rate	94.6%	65.7%	93.7%	84.0%	95.5%	98.1%
Backlog Index	1.2	1.2	4.1	1.5	1.5	1.7

District Courts: Family Cases	2018	2019	2020	2021	2022	2022 Statewide Average
Cases Pending at Beginning of Year	1,382	1,368	1,389	1,561	1,333	
New Cases Filed	1,895	1,687	1,363	1,495	1,373	
Total Dispositions	1,786	1,714	1,213	1,334	1,321	
Cases pending at year end	1,509	1,372	1,601	1,522	1,415	
Clearance Rate	94.2%	101.6%	73.1%	89.2%	96.2	99.3%
Backlog Index	0.8	0.8	5.9	1.2	1.0	1.4

District Courts: Criminal Activity	2018	2019	2020	2021	2022	2022 Statewide Average
Cases Pending at Beginning of Year	1,223	1,400	1,751	2,050	2,368	
New Cases Added	2,210	2,468	2,354	2,337	2,485	
Total Dispositions	2,059	2,190	1,739	1,651	2,500	
Cases pending at year end	1,393	1,749	2,216	2,194	2,076	
Clearance Rate	92.5%	86.9%	59.2%	79.1%	109.1%	103.3%
Backlog Index	0.6	0.6	6.7	1.1	0.8	0.7

Source: Texas Judicial System Annual Report

Smith County accounts for expenditures related to capital murder cases separately by expense and by project code. The following expenditures are capital murder expenses incurred or expected for all district courts combined.

Capital Murder Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	\$692,187	\$823,756	\$1,000,000	\$1,000,000
Departmental Total	\$692,187	\$823,756	\$1,000,000	\$1,000,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County’s qualifying baseline expenditure for FY01 was \$855,337. The county is expected to receive approximately \$148,115 in FY24.

Expenses included in the department are court appointed attorney costs, investigation, and professional services, as well as other qualifying litigation expenses specifically incurred for the legal defense of qualified indigent defendants.

Indigent Defense Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	\$1,504,703	\$1,728,769	\$2,375,540	\$2,814,718
Departmental Total	\$1,504,703	\$1,728,769	\$2,375,540	\$2,814,718

COUNTY CLERK

The duties of the County Clerk are to record and keep the records of the County Court, the County Commissioners Court, and the three County Courts at Law in Smith County. It is also the responsibility of the clerk to keep and record all Official Public Records and vital statistics, to issue marriage licenses, and to collect fines, fees, and court costs. It is the goal of the County Clerk’s office to handle these duties in an accurate, efficient, cost effective manner that will well serve the citizens of Smith County.

Elected Official: Karen Phillips

Program Statistics:	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Criminal Cases Filed	4,101	3,803	2,753	2,256	3,202	4,254
Civil Cases Filed	1,754	1,928	1,167	1,250	1,123	1,333
Probate Cases Filed	749	776	842	962	1,031	939
Public Records Filed	51,350	42,323	46,409	53,059	50,290	41,516
Marriage Licenses Issued	1,833	1,786	1,710	1,867	1,854	1,752
Birth Certificates	21	20	27	34	57	59
Remote Birth Certificates	1,610	969	1,224	1,631	1,685	1,786
Death Certificates	588	570	695	790	754	702
Assumed Names	1,915	1,873	1,565	1,675	1,398	1,300
Military Discharge	30	28	20	31	21	15
Mental Health	193	192	170	147	153	135

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$915,467	\$956,711	\$1,132,443	\$1,193,480
<i>Fringe Benefits</i>	437,819	421,360	447,640	459,461
<i>Operating Expenses</i>	31,502	35,664	43,573	46,700
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,384,787	\$1,413,736	\$1,623,656	\$1,699,641
Staffing	25	25	25	25

DISTRICT CLERK

The District Clerk’s office is the custodian of official court records that are filed for the four district courts and three county courts at law of Smith County. It provides access of public documents of Smith County records that are open to the public. The District Clerk’s office has made technology available to the attorney’s and the public through e-filing to save time and costs. This office also summons jurors and serves the citizens of Smith County, Texas with excellence, courtesy and professionalism.

Mission: To fulfill the statutory duties of the Office of the District Clerk while providing a cost efficient, customer service oriented product.

Elected Official: Penny Clarkston

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$705,866	\$723,001	\$891,844	\$941,789
<i>Fringe Benefits</i>	334,602	319,497	355,402	365,075
<i>Operating Expenses</i>	148,988	289,270	507,950	721,700
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,189,455	\$1,331,768	\$1,755,196	\$2,028,564
Staffing	19	19	20	20

JUSTICES OF THE PEACE

The Justice of the Peace is elected for a term of four years from each justice precinct in the county. The Justice of the Peace is the presiding officer of the justice court and the small claims court. The Justice of the Peace has jurisdiction over minor misdemeanor offenses (Class C), and in civil matters where the amount in controversy does not exceed \$10,000. A variety of civil process, as well as arrest and search warrants, can be issued by the Justice of the Peace. The Justice of the Peace also sits as judge of the small claims courts, in actions for the recovery of money, which does not exceed \$10,000.

The Justice of the Peace may also preside over hearings pertaining to suspension of driver licenses and conduct other hearings and inquests. The Justice of the Peace may conduct marriage ceremonies and serves as ex officio notary public for the precinct. The Justice of the Peace has administrative and financial duties concerning the keeping of records and fee and expense reports.

Justice of the Peace – Pct. #1 - *Presiding Judge: Derrick Choice*

Justice of the Peace – Pct. #2 - *Presiding Judge: Andy Dunklin*

Justice of the Peace – Pct. #3 - *Presiding Judge: James Meredith*

Justice of the Peace – Pct. #4 - *Presiding Judge: Curtis Wulf*

Justice of the Peace – Pct. #5 - *Presiding Judge: Jon Johnson*

Justice Courts : Civil Activity 2022	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	6,221	1,605	391	509	198
New Cases Filed	1,109	1,323	1,332	583	472
Other Cases Added	0	0	0	0	0
Total Dispositions	1,157	1,114	1,281	594	495
Cases pending at year end	462	1,810	439	497	174

Justice Courts: Criminal Activity 2022	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,952	8,593	3,065	13,283	22,452
New Cases Added	4	1,588	1,915	1,286	3,699
Other Cases Added	0	9	0	200	371
Total Dispositions	769	1,556	1,715	2,164	6,419
Cases pending at year end	1,466	8,621	3,262	12,379	20,034

Justice Courts: Activity Report - 2022	JP #1	JP #2	JP #3	JP #4	JP #5
Magistrate Warnings	361	1,025	606	676	709
Arrest Warrants Issued	1	36	50	496	49
Inquests Conducted	218	309	377	233	182
Magistrate Orders Issued	72	121	95	79	94

Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2022 - September 30, 2023

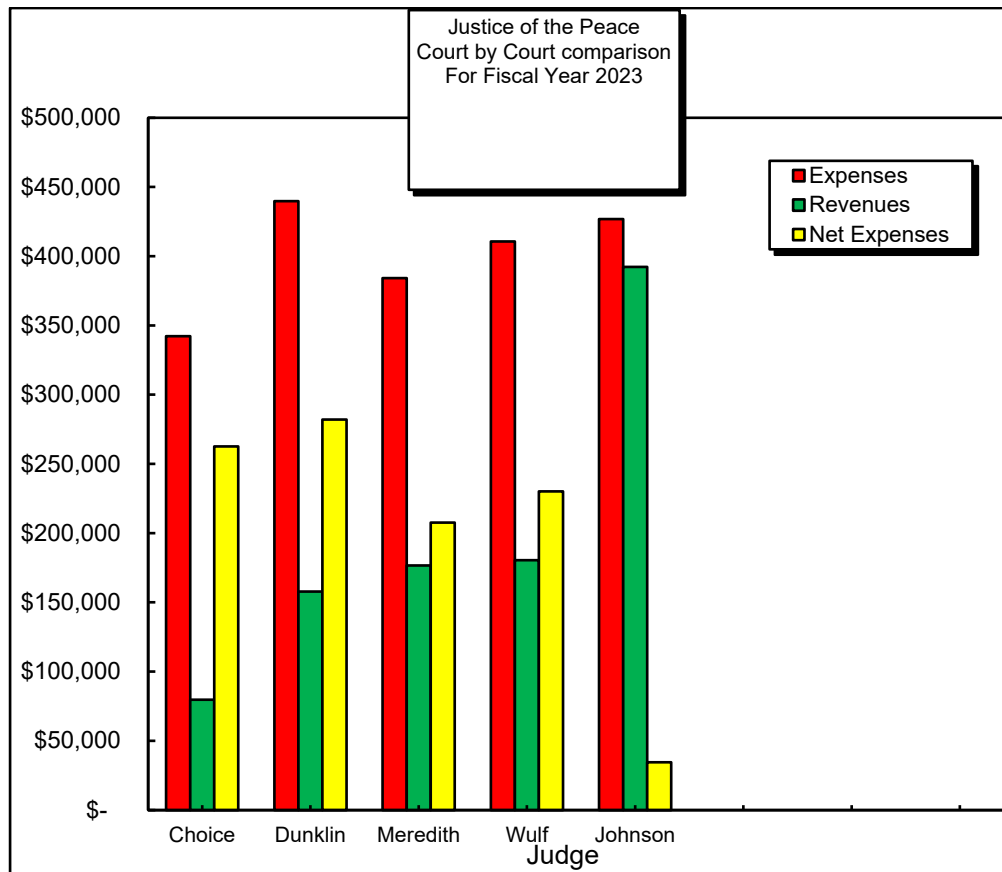
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2023 Net Expense***	FY2022 Net Expense***
JP 1	Choice	\$ 342,246	\$ 79,652	\$ 262,594	\$ 317,464
JP 2	Dunklin	439,746	157,715	282,030	245,494
JP 3	Meredith	384,171	176,590	207,581	184,911
JP 4	Wulf	410,601	180,442	230,159	235,259
JP 5	Johnson	426,793	392,285	34,508	(67,902)
Total		\$ 2,003,557	\$ 986,684	\$ 1,016,872	\$ 915,226
Average		\$ 400,711	\$ 197,337	\$ 203,374	\$ 183,045

**Total Revenues include fines, fees and dismissals for fiscal year 2023

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$162,908	\$184,916	\$191,831	\$237,477
<i>Fringe Benefits</i>	62,918	63,435	64,493	82,479
<i>Operating Expenses</i>	106,623	101,674	74,200	74,200
<i>Capital Outlay</i>	-0-	18,110	-0-	-0-
Departmental Total	\$332,449	\$368,136	\$330,524	\$394,155
Staffing	3	3	3	4

Justice of the Peace - Pct. #2 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$202,535	\$216,799	\$237,487	\$247,705
<i>Fringe Benefits</i>	80,299	79,882	82,468	84,450
<i>Operating Expenses</i>	106,889	115,825	80,825	100,943
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$389,723	\$435,780	\$400,780	\$433,097
Staffing	4	4	4	5

Justice of the Peace - Pct. #3 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$191,331	\$194,658	\$229,524	\$229,667
<i>Fringe Benefits</i>	77,989	75,009	803,639	
<i>Operating Expenses</i>	82,547	87,757	839,306	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$351,867	\$357,424	\$393,935	\$416,612
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$203,664	\$215,946	\$238,277	\$253,136
<i>Fringe Benefits</i>	80,455	79,195	81,504	85,496
<i>Operating Expenses</i>	73,844	94,154	82,512	83,470
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$357,964	\$389,295	\$402,293	\$422,102
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$231,025	\$239,035	\$280,029	\$283,257
<i>Fringe Benefits</i>	86,823	949,842	100,481	
<i>Operating Expenses</i>	86,464	782,300	81,880	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$404,312	\$411,738	\$462,171	\$465,618
Staffing	4	5	5	5

DISTRICT ATTORNEY

The District Attorney is a public official elected on a countywide basis to a four year term. The District Attorney is primarily an attorney for the state and attends the state district courts, although not exclusively. The District Attorney may represent various state agencies when the Attorney General does not do so. In addition, the District Attorney may assist the Attorney General’s office in enforcing the rules and regulations of state agencies and the conduct of state officials.

In some counties, the duties of the District Attorney are centered primarily on prosecution of felony criminal offenses; in others, the District Attorney may be responsible for civil suits concerning the State, as well as misdemeanour offenses. The District Attorney also has an advisory function in regard to county and state officials.

Mission Statement - The prosecution of criminal offenses presented to this office by law enforcement agencies. The District Attorney is committed to service of the victims and law enforcement of Smith County.

Elected Official: Jacob Putman

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$3,458,853	\$3,986,15,862,439	\$5,862,439	
<i>Fringe Benefits</i>	1,210,609	1,296,771	1,732,004	1,732,004
<i>Operating Expenses</i>	168,983	323,896	458,821	458,821
<i>Capital Outlay</i>	-0-	26,024	-0-	-0-
Departmental Total	\$4,838,444	\$5,864,005	\$7,662,103	\$8,053,264
Staffing	52	55	65	65

PRE-TRIAL RELEASE

The Pretrial Release Office has established a good rapport with the District and County Courts. The Courts approve PBO Bonds on defendants that meet the qualification for Personal Bonds. All Bail Bondsmen maintained Compliance with the Bail Bond Board this fiscal year.

Director: Shane Scott

Accomplishments for FY23:

- \$50,834 collected in Bond fees
- Staff monitored an average of 46 defendants in the pretrial program this year
- Arrested seven (7) subjects on outstanding warrants
- 210 PBO bonds approved by the courts
- Participated in numerous programs and educational workshops
- Determined in compliance from TCIC/NCIC audit (Texas Department of Public Safety & National Crime Information Center)

Goals & Objectives for FY24:

- Continue to increase the number of inmates interviewed and released into the program.
- Continue to build on the great working relationship we have with the Court Coordinators in monitoring misdemeanor inmates and ensuring they are placed on the jail call list.
- Continue working with the Jail Administration to reduce mistakes when entering inmate data during the booking process and the processing of Bail Bonds.
- Assist Mental Health Coordinator with collecting data on inmates with mental disabilities to help secure their release.

Program Statistics:	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Inmates Interviewed	347	473	515	1,579
Inmates Released on PBO Bonds	15	64	72	91
Bail Bonds Processed	5,101	6,619	5,733	6,776
Pretrial Release Program Completions	7	13	47	28
Judicial Warrants Attempted	80	64	142	
Judicial Warrants Served	17	0	11	

Pre-trial Release – Cont’d

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓		✓		

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$199,241	\$233,999	\$258,837	\$227,939
<i>Fringe Benefits</i>	81,263	85,257	88,853	82,851
<i>Operating Expenses</i>	6,235	6,131	8,650	8,650
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$286,739	\$325,388	\$356,340	\$319,440
Staffing	4	4	4	4

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PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

Department Mission:

The Fire Marshal's Office exists to provide the best service possible to reduce physical and monetary loss caused by fires through systematic and scientific fire prevention inspections and investigations and to enforce existing fire laws and regulations. Maintain the emergency management plan to the advanced level of preparedness.

Fire Marshal – Chad Hogue

Accomplishments for FY23:

- Successfully on-boarded one new Deputy Fire Marshal filling a vacant position.
- Reclassified one Deputy Fire Marshal position to Assistant Emergency Management Coordinator and successfully on-boarded personnel.
- On-boarded appointed Fire Marshal/Emergency Management Coordinator/Department Head filling vacant position.
- Appointed Chief Deputy Fire Marshal to Fire Marshal/Emergency Management Coordinator/Department Head.
- All peace officers completed required Texas Commission on Law Enforcement continuing education coursework to maintain licensure.
- All arson investigators completed required Texas Commission on Fire Protection continuing education coursework.
- Two Deputy Fire Marshal's earned Fire Inspector I and Inspector II certification from TCFP.
- One Deputy Fire Marshal earned Plans Examiner certification from TCFP.
- Arson investigators obtained multiple certificates through Certified Fire Investigator Training courses.
- Conducted TCOLE required firearms qualifications for all peace officers.
- Completed TASER qualifications and training for all peace officers.
- Fire Marshal nominated and elected to be a 2024 Smith County Peace Officers Association Board Member.
- One Deputy Fire Marshal earned FAA Part 107 Unmanned Aircraft Pilot certification.
- Adjusted Emergency Management structure from Annexes to Emergency Support Functions to align with FEMA.
- EMC attended East Texas Council of Government meetings.
- Attended multiple PIO meetings and classes.
- EMC initiated updating the Emergency Action Plan and Hazard Mitigation Plan.
- Installed WeatherSTEM weather station at EOC building and provided training for the system.
- All officers continue to participate and be active members of the East Texas Arson Investigators Association (ETAIA) and attends monthly meetings when held.

- Plans Examiner certified personnel schedule and conduct plans reviews of submitted new construction plans and remodel plans for numerous types of occupancies.
- Inspectors schedule and conducted inspections on Daycare facilities, Foster/Adoption Homes, Group Homes, Churches, Restaurants, and Commercial Businesses as well as Fire Suppression Vent-A-Hood systems, Fire Sprinkler Systems, and Fire Alarm Systems in Smith County.
- Conducted multiple inspections and checks on underground and aboveground hydro sprinkler systems.
- Conducted multiple inspections on new construction in the county.
- Inspectors conducted inspections on Firework Stands and Indoor Firework Retail Stores in Smith County during multiple fireworks selling seasons.
- Reviewed and conducted Site Plan Inspections of Pyrotechnics displays.
- Completion of Heat Plan, Cold Weather Plan and the Tornado Plan, for Smith County in conjunction with multiple agencies within the county.
- Held multiple conferences with TDEM District Coordinator on continuous planning and preparation for emergency management issues affecting our region.
- Spent 40 + hours on Fire Prevention activities for Smith County area schools, students and their families and planned awards banquet for poster contest winners. (Grades Pre K- 5th grade) (2023 Awards banquet was cancelled due to Fire Marshal's Office staffing.)
- Monitor KBDI, as well as numerous National Weather Service outlets, conference calls and webinars to evaluate weather, severe weather incidents, drought conditions and fire dangers affecting Smith County and surrounding areas.
- Initiated and enforced Smith County Burn Ban August 1, 2023 – September 26, 2023. Provided fire incident statistics to Commissioner's Court and public through Smith County PIO media releases. Numerous citations were issued during the burn ban for burning violations.
- One new vehicle upfitted and placed in service replacing an aging vehicle that was decommissioned.
- Fire Marshal attended National Fire Academy class FI-210 Wildland Fire Origin and Cause Determination in Redding, CA.

Goals & Objectives for FY24:

- Utilize high-quality cost-effective training opportunities through NFA and EMI for as many personnel as possible.
- Initiate networking, advance relationships, and emergency contact information with Smith County Fire Departments and surrounding response entities and private stakeholders.
- Have qualified officers sit for the IAAI Certified Fire Investigator's and NAFI Certified Fire and Explosion Investigator's exam.
- Initiate meetings, training, and work schedules of non-compensated volunteers for increased manpower and quality of coverage.
- Attend ETAIA Conference and meetings for training and networking with related personnel within our region.
- Explore and seek out emergency management grant opportunities at local, state, and federal level and apply for funding of qualified projects throughout Smith County.

- Obtain Emergency Management training for all personnel to be of assistance during a disaster and/or EOC activation at the recommendation of the EMC.
- Prepare for upcoming Weather Plan updates.
- Host and present the Fire Prevention Week and Awards Ceremony in October 2024.
- Meet with Smith County Volunteer Firefighters Association, ESD 1, and ESD 2 to discuss improvements to the fire prevention program and possible funding opportunities.
- Improve social media outreach for public awareness/education of fire prevention as well as Fire Marshal's Office and Emergency Management information and events.
- Successfully plan and complete the EOC Emergency Management Workshop, planning meetings, and all necessary drills.
- Work with IT to develop roles and responsibilities during EOC activations.
- Use ARPA funds to purchase and upfit 2 vehicles to replace 2 aging vehicles.
- Conduct a comprehensive review of current EOP's, HMP, and CWPP to identify areas in need of improvement.
- Engage with local experts and community stakeholders to gather insights and feedback for enhancing the effectiveness and relevance of each plan.
- Work towards seamless integration between EOP's, HMP, CWPP to ensure a cohesive approach in emergency preparedness and response efforts.
- Organize and conduct simulated emergency exercises regularly to test the efficiency of existing plans and procedures.
- Develop training program for employees, focusing on various aspects of emergency management, including incident command, communication protocols, and crisis intervention.
- Develop proposals to secure funding for essential response capabilities such as mobile shelters, storage facilities, and generators to ensure the county's ability to provide immediate assistance during disasters.
- Explore public-private partnerships and collaborations with local businesses to obtain the best pricing on resources for response equipment.
- Increase community engagement through town hall meetings, workshops, and outreach events to educate residents about emergency preparedness, evacuation plans, and disaster response resources.
- Collaborate with schools, community organizations, and local media outlets to disseminate information about emergency procedures and safety measures.
- Develop public awareness campaigns utilizing various media channels to educate residents about the importance of disaster preparedness, mitigation strategies, and early warning systems.
- Develop public awareness campaigns utilizing various media channels to educate residents about the importance of disaster preparedness, mitigation strategies, and early warning systems.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓	✓		✓

Program Statistics:	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Calls for Service					683
Incident Investigations	501	530	466	522	667
Felony Offenses	25	21	24	7	3
Cleared by Exception	3	4	17	1	0
Misdemeanor Offenses	55	52	52	21	93
Filed in Justice Court	15	34	8	2	80
Warned (verbal/written)	31	18	37	21	13
County Building Inspections	0	3	1	2	1
Non County Owned Structure Inspections	290	214	123	190	164
Evacuation & Tornado Planning Inspections	0	4	3	0	0
VFD Calls for Service	6,791	7,606	9,010	10,480	8,734
Civilian Injured/killed	1/7	3/1	3/7	5/2	1/2
Firefighter Injured/killed	1/0	1/0	3/0	3/0	0/0

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$334,236	\$402,487	\$453,196	\$480,993
<i>Fringe Benefits</i>	131,120	140,974	149,004	152,843
<i>Operating Expenses</i>	154,691	74,157	97,618	105,000
<i>Capital Outlay</i>	46,355	37,000	-0-	8,000
Departmental Total	\$666,401	\$654,618	\$699,818	\$746,836
Staffing	6	6	6	6

ANIMAL CONTROL

It is the mission of the Smith County Animal Control Division to respond safely and efficiently to citizen calls for service; to recover and return stray animals to the rightful owner through a diligent search, and to provide the most effective means of transportation, impoundment, advertisement and adoption of such animals when ownership cannot be determined.

Accomplishments for FY23

- State Certified Animal Cruelty Investigator
- Added security cameras
- Shelter modifications for safety & efficiency

Goals & Objectives for FY24:

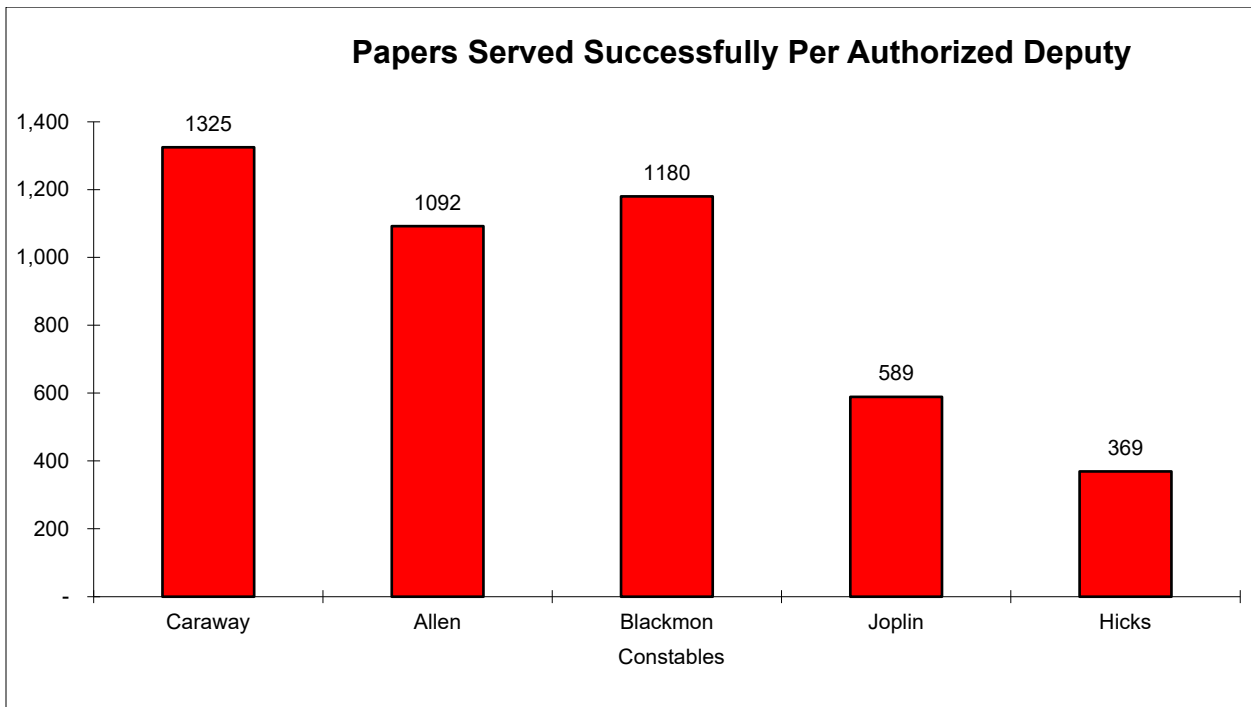
- Add two full time kennel techs
- Replace truck
- Continue modifications as needed to the Animal Shelter
- Continue to show the departments growth and professionalism to help build community relationships

	FY21	FY22	FY23
Canines Impounded	630	998	616
Total Rescued	378	444	362
Total Adopted	141	269	272
Total Owner Reclaimed	137	146	90

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$244,393	\$259,847	\$304,428	\$373,500
<i>Fringe Benefits</i>	111,646	118,923	125,593	158,629
<i>Operating Expenses</i>	110,211	129,473	152,279	189,105
<i>Capital Outlay</i>	-0-	60,084	37,502	35,000
Departmental Total	\$466,250	\$568,326	\$619,802	\$756,234
Staffing	6	7	7	9

CONSTABLES

<i>SMITH COUNTY MANAGEMENT REPORT</i>										
<i>October 1, 2022 - September 30, 2023</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/25/2023	
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12	
INDICATOR:		Papers Served Successfully								
Pct #	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successfully Per Deputy*	Revenue Per Deputy	
1	Caraway	\$460,806	\$107,799	\$353,006	1,414	1,325	94%	1,325	\$ 107,799	
2	Allen	432,412	95,035	337,376	1,126	1,092	97%	1,092	\$ 95,035	
3	Blackmon	392,749	103,597	289,152	1,180	1,180	100%	1,180	\$ 103,597	
4	Joplin	625,926	45,158	580,769	670	589	88%	589	\$ 45,158	
5	Hicks	501,568	28,311	473,257	371	369	99%	369	\$ 28,311	
Total		\$2,413,460	\$379,901	\$2,033,559	4,761	4,555			\$ 379,901	
Average		482,692	75,980	406,712	952	911	96%	911	\$ 75,980	
* Includes totals with the assumption of 1 deputy from each department serving papers										



CONSTABLE – PCT. #1

It is our mission, in a coordinated effort with the community, to protect all life and property, using all resources available to understand and provide for the service needs of the community. To serve the justice court system process with the precinct, and shall perform all services including the service of civil or criminal processes, citations, notices, warrants, subpoenas, or writs from the Justice, County, District, Family, and Federal Courts, and to improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with community engagement to address the cause of crime & community issues.



Elected Official: Ralph Caraway, Jr.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$238,813	\$250,337	\$290,706	\$346,668
<i>Fringe Benefits</i>	88,945	89,499	95,096	116,183
<i>Operating Expenses</i>	58,688	52,685	84,314	50,838
<i>Capital Outlay</i>	-0-	36,689	-0-	-0-
Departmental Total	\$386,446	\$429,210	\$470,115	\$513,688
Staffing	4	4	4	5

CONSTABLE – PCT. #2

Purpose: To protect life and property.

Mission: To provide law enforcement and civil process services in the quickest and most effective manner with maximum results.

Foremost in our minds is the desire to prevent crime from ever occurring, and citizens from becoming victims. To achieve this ambition, we shall explore every concept, seek out the latest technology, train a professional force, and promote and understanding between members of this department and the community. In doing so, we shall utilize effectively and efficiently any and all resources allocated to us by the county and shall report our progress toward achieving our goal accurately and honestly.

Elected Official: Wayne Allen

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$250,648	\$281,377	\$292,395	\$305,353
<i>Fringe Benefits</i>	92,652	95,805	95,688	98,661
<i>Operating Expenses</i>	18,821	31,074	49,844	55,409
<i>Capital Outlay</i>	-0-	37,370	-0-	-0-
Departmental Total	\$362,121	\$445,626	\$437,927	\$459,423
Staffing	4	4	4	4



CONSTABLE – PCT. #3

Serving and protecting the citizens of Precinct #3 by providing professional law enforcement, traffic safety patrols and executing all court orders received by my office in a timely manner. Provide a bailiff for Justice of the Peace court and account for all fees taken by my office.

Elected Official: Jimmie Blackmon

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$200,267	\$232,216	\$238,130	\$307,289
<i>Fringe Benefits</i>	71,666	76,468	75,385	98,885
<i>Operating Expenses</i>	30,928	27,689	51,666	42,271
<i>Capital Outlay</i>	-0-		-37,881	-0-
Departmental Total	\$302,861	\$336,374	\$403,062	\$448,445
Staffing	3	3	3	4

CONSTABLE – PCT. #4

Mission: To serve the people of Precinct 4 in all aspects of law enforcement when called upon to do so. The functions of this office are not only serving civil papers, warrants, and working criminal cases, but to also be involved with the public in many ways, such as educational programs and the many other duties of being a certified peace officer.

Elected Official: Josh Joplin

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$226,446	\$313,019	\$403,645	\$357,456
<i>Fringe Benefits</i>	77,174	101,273	126,691	108,518
<i>Operating Expenses</i>	62,638	94,675	83,259	89,961
<i>Capital Outlay</i>	-0-	35,965	48,000	-0-
Departmental Total	\$366,258	\$544,932	\$661,595	\$555,935
Staffing	4	4	5	4

CONSTABLE – PCT. #5

To serve all civil processes issued out of Precinct 5 Justice of the Peace Court and those sent from other jurisdictions and to attempt to serve warrants from other jurisdictions. To attempt to stem the flow of illegal drugs to the citizens of Smith County and surrounding counties by utilizing our deputies and drug dog in our ongoing anti-drug program.

Elected Official: Wesley Hicks

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$270,913	\$305,001	\$313,803	\$327,681
<i>Fringe Benefits</i>	105,534	108,256	109,378	112,578
<i>Operating Expenses</i>	54,184	72,430	87,788	78,385
<i>Capital Outlay</i>	-0-	73,183	-0-	-0-
Departmental Total	\$430,630	\$558,870	\$510,969	\$518,643
Staffing	5	5	5	5

WARRANTS DIVISION - COURTS

This department was established to serve warrants that are issued primarily from the three County Courts at Law in Smith County.

Expense Category	Actual FY21	Actual FY22	Adopted FY23	Adopted FY24
<i>Salaries</i>	\$122,287	\$141,552	n/a	n/a
<i>Fringe Benefits</i>	45,631	48,272	n/a	n/a
<i>Operating Expenses</i>	9,607	11,396	n/a	n/a
<i>Capital Outlay</i>	-0-	-0-	n/a	n/a
Departmental Total	\$177,525	\$201,219	n/a	n/a
Staffing	2	2	0	0

Program Statistics	FY19	FY20	FY21	FY22	FY23
Number of Warrants Served	1,172	896	1,084	776	
Restitution Collected	\$9,069.56	\$6,645.79	\$2,176.00	\$4,619.97	
District Attorney Fees Collected	\$1,040.00	\$730.00	\$430.00	\$600.00	
Capias Profines	\$12,873.70	\$10,160.72	\$12,372.00	\$14,978.43	
Fines & Court Costs Collected	\$4,284.80	\$3,244.50	\$1,100.00	\$0.00	
Probation Fees Collected	\$1,440.00	\$6,193.25	\$600.00	\$0.00	

FY23 – Warrants Division was moved under the Criminal District Attorney.

ENVIRONMENTAL CRIMES UNIT

This department began in 2003 as the Litter Abatement program under a participation grant sponsored by the East Texas Council of Governments. The grant funding ended in August, 2006, at which time the county assumed the responsibility for the program. Since the inception, the program has expanded to include other environmental crimes such as nuisance abatement.

Activity	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Total Calls Cleared	1,124	1,023	1,046	1,448	1,497
Illegal Dumping Calls	298	330	399	453	516
Junk Vehicles Removed	141	111	92	125	141
Public Nuisances	674	583	617	417	548
Illegal Dump Sites Cleaned	298	327	399	453	516
Arrests	0	0	0	12	71

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$111,463	\$122,875	\$133,010	\$139,228
<i>Fringe Benefits</i>	42,903	43,652	42,287	46,713
<i>Operating Expenses</i>	19,588	39,958	55,717	54,250
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$173,953	\$206,484	\$234,014	\$240,191
Staffing	2	2	2	2

SHERIFF

Our Mission: It is our mission that the Smith County Sheriff’s Office serve the citizens and visitors of Smith County by providing professional and ethical law enforcement, detention and court security that protects and preserves the Constitutional Rights of the people and mandates the fair and impartial enforcement of the law.

Our Vision: It is our vision for the Smith County Sheriff’s Office to remain one of the safest and most enjoyable places to live, visit, work and raise a family in the State of Texas and in the nation. For the Smith County Sheriff’s Office to be a leader in public safety. We achieve this through innovation, technology and community and achieve our vision through collaborative problem solving.

Our Core Values: We, the men and women of the Smith County Sheriff’s Office, pledge to instill our core values in every aspect of our service to our community.

Our core values are:

- ✓ **Honor** – We will honor the mission entrusted to us by preserving and protecting the citizens of Smith County and the public at large.
- ✓ **Integrity** – We pledge to maintain a strong sense of honesty, morality, goodness, and ethical character.
- ✓ **Professionalism** – We are skilled in the performance of our duties and governed by the code of ethics that demands integrity by word or by act publically and privately, the allegiance to our oath of office and the law that govern our nation.
- ✓ **Excellence** – Quality through continuous improvement
- ✓ **Fairness** – We treat all people impartially, with consideration and compassion. We are equally responsive to our employees and the community we serve.
- ✓ **Trust** – We must value and nurture the trust we earn through honesty and excellence in service. We pledge to treat those we serve and have sworn to protect with courtesy, respect, dignity, and compassion to achieve that trust.

Elected Official: Larry R. Smith



Goal	County Business Plan Service Point Application	Progress/Result
Continue to provide new technology that provides the tools needed to complete arduous tasks of criminal law enforcement	Technology, Customer Service	Acquisition of the SWAT Robot, Spikes and Drones are proving to be very efficient in law enforcement
Streamline application and interview process	Accountability, Contract Services Management, Intergovernmental Networking	A “10 step” hiring approach has been formulated and implemented to speed the processing time of applicants.

Goal	County Business Plan Service Point Application	Progress/Result
Research and redefine more efficient magistrate warning procedures to reduce jail population	Accountability, Technology, Services/Processes, Intergovernmental Networking	Assisting Information Technology with the set up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.

Program Statistics:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Civil Process Served	2,823	2,543	2,893	3,199	3,377	3,384
Active CID Cases	3,521	3,698	3,261	3,298	3,486	3,975
Calls for Service	30,804	31,049	29,499	30,747	29,639	30,528
Citations & Warnings Issued	2,801	3,685	5,269	4,657	3,179	853

Sheriff Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$6,806,257	\$8,653,873	\$9,973,520	\$11,005,284
<i>Fringe Benefits</i>	2,605,253	3,075,320	3,374,095	3,641,688
<i>Operating Expenses</i>	1,235,294	1,514,148	1,506,356	1,667,500
<i>Capital Outlay</i>	182,233	637,261	107,252	73,168
Departmental Total	\$10,829,036	\$13,880,602	\$14,961,222	\$16,387,640
Staffing	119	140	152	153

Dispatch Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$1,062,111,167,100	\$1,526,284	\$1,694,929	
<i>Fringe Benefits</i>	507,565	500,664	560,165	592,557
<i>Operating Expenses</i>	344,196	358,932	482,250	324,239
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,913,916	\$2,026,695	\$2,568,699	\$2,611,725
Staffing	29	29	29	29

Jail – Cont’d

Goal	County Business Plan Service Point Application	Progress/Result
Update/Refurbish low and medium risk cells (432 beds)	Interagency Training & Policies	In Progress
Update Low Risk Master Control System (Center Picket)	Interagency & Intergovernmental networking	Beginning in near future
Update/Refurbish Central Jail 2 nd & 3 rd floors control system intercom and cameras	Interagency & Intergovernmental	Beginning in the near future
Employee Retention	Interagency & Intergovernmental Workforce	Certified jailers will receive TCOLE longevity pay beginning in FY20 in lieu of county longevity pay. Entry level pay was increased for FY20.
Jail Standards/Compliance	Interagency & Intergovernmental	Continuing to meet legislative updates to ensure compliance with the Texas Commission on Jail Standards.
Federal Inmate Contract	Interagency & Intergovernmental	In the process of submitting the IGA renewal application through the US Marshal’s Office.

COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	\$16,174	\$34,251	\$61,150	\$67,710
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$16,174	\$37,251	\$61,150	\$67,710

JUVENILE BOARD

The Juvenile Board serves as the governing body in the supervision and budgetary control of the juvenile department. The board members are determined by state law and are not subject to the authority of the Commissioners Court. The following pages more fully describe the board and the services provided by the juvenile department.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$36,000	\$36,000	\$36,000	\$38,500
<i>Fringe Benefits</i>	9,647	9,857	6,908	7,383
Departmental Total	\$45,840	\$45,857	\$42,908	\$45,883
Transfer to Juvenile Fund	\$5,000,000	\$5,100,000	\$5,100,051,00,0	



The Smith County Juvenile Services, with participation and involvement of the community, *protects and serves* both juvenile offenders and the community:

- By screening, investigating, supervising, counseling, and referring for services all juveniles involved in law violations for services.
- By providing detention that is safe, secure, and nurturing for juveniles who must remain in custody.
- By providing education services to incarcerated and expelled students from Smith County public schools.

Mission Statement: To instill respect, discipline, achievement, and responsibility in the youth of our community ensuring citizen safety and security.

The Smith County Juvenile Services, guided by its statement of purpose, strives to produce the following valuable final product: *A Law-Abiding Citizen*

Smith County Juvenile Services serves juveniles between the ages of 10 and 17 who have violated the law. Juveniles become involved with the probation department through referrals from law enforcement agencies and school officials. Not only does the department serve these juveniles, it also serves their families, their victims, and the community.

Director: Ross Worley

HISTORY

The concept of the Tyler-Smith County Juvenile Attention Center was born in November 1975, in a meeting of concerned citizens called "The Smith County Child Advocacy Committee". The Committee, formed by the Junior League of Tyler, provided the impetus for what was to open in June of 1981, as the Tyler-Smith County Juvenile Attention Center.

In January of 1977, a grant was received from the Criminal Justice Department in order to conduct a feasibility study. The study indicated a need to remove children from adult jails. The findings of the study were presented to the County Commissioners and the City Council in September 1977. This meeting resulted in an agreement between the County and the City to share funding and operational costs of a juvenile detention facility.

In July 1978, a group of Judges, Juvenile Attention Center Board members and Tyler Independent School District personnel toured a detention facility in West Texas. Following that tour, Tyler Independent School District agreed to participate in the endeavor by providing education for detained juveniles.

In February, 1979, the Commissioners Court voted unanimously to apply for two grants in order to renovate and operate a juvenile detention and probation facility at the Roberts Junior High School. Meanwhile, the Juvenile Attention Center Board was vigorously raising money to assist in the renovation and operation of the new facility. Approximately \$500,000 was given by the community in order to detain juveniles in a facility other than the adult jail.

The Juvenile Attention Center operated at the original facility until October, 2003 when the department moved into a new facility constructed on Morningside Drive.



There are approximately 19,000 juveniles in Smith County. Each year approximately 800 juveniles are involved in the juvenile services system. Of the 800, approximately 300 end up in the detention facility with an average stay of two weeks.

The Juvenile Services Department has one of the lowest recidivism rates in the State of Texas at 11%. Following are of some of the services provided to help rehabilitate these juveniles.

COURT AND COMMUNITY SERVICE

The Court and Community Service Unit consist of 26 certified Juvenile Probation Officers, including the Director, Deputy Director, Probation Officer Supervisor, and 18 Field Probation Officers. Also, on staff, are an Intensive Resource Coordinator, Volunteer Coordinator, 4 Administrative Assistants, Executive Assistant, Case Aides, and a Curfew Checker.

The probation division is responsible for supervising juveniles on probation and referring the child and the family to agencies in the community in order to help meet their needs or enrolling them in intradepartmental programming. Probation Officers are responsible for conducting initial interviews with the child and their parents, and, if necessary, taking the child through the court process. The Probation Officer is an extension of the Juvenile

Court and is responsible for completing social investigations, preparing reports, and testifying in Court. They are also responsible for supervising juveniles if on deferred status.

As a supervisor, the probation officer monitors the child’s progress, or lack of progress, in an area such as the home, school, and place of employment. The supervision and monitoring is to enforce the conditions of probation and to assess the needs of the child. A confidential record is kept of all significant events regarding each case. The probation officers participate in a 24 hour on-call rotation to answer emergency calls from law enforcement, parents and children.

CORRECTIONAL SERVICES

The Correctional Services division is located in a 70-bed facility offering a wide range of troubled juveniles. A full-time staff of Juvenile Detention Officers provides 24-hour care. The full time staff consists of a Deputy Director, Detention Manager, 3 Detention Supervisors and 32 Detention Officers who work directly with residents.

The Detention Program provides temporary services for juveniles who are awaiting a court hearing and are unable to return home. The program is designed to aid the child in becoming more secure, learning disciplined habits, following rules, and better understanding socially acceptable behavior. This is accomplished through daily learning activities, chores, and guidelines that each person is expected to follow. Juveniles are monitored constantly and are provided daily feedback through a behavioral level system which determines what privileges they may earn each day. Educational, medical and psychological services are mandated for each juvenile detained. The average length of detention is approximately two weeks.

Other activities, afforded to the program include: academic studies provided by teachers, volunteer groups offering learning, recreational and religious activities, mentors, and staff implemented activities in physical fitness and life skills, along with chaplain services.

The HOPE Academy (Helping Others Pursue Excellence)

The H.O.P.E. Academy is a residential secure facility that is designed for the safety and security of the residents, staff and community. Our goal is to provide residents with a safe, secure, nurturing atmosphere in which they will reflect on past activities, make positive changes in their thinking and behavior, and return to the community as a contributing member.

The academy offers vocational training in auto mechanics, building trades, welding and metal fabrication.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$3,157,325	\$3,361,398	\$3,712,515	\$4,015,310
<i>Fringe Benefits</i>	1,260,319	1,249,784	1,300,891	1,371,249
<i>Operating Expenses</i>	647,757	677,706	911,520	592,511
<i>Capital Outlay</i>	13,935	50,699	15,000	25,000
Departmental Total	\$5,079,336	\$5,389,489	5,939,927	\$6,004,070
Staffing	74	74	74	74



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



Road & Bridge Engineer: Frank Davis
Road Administrator: Doug Nicholson
Project Engineer: Andrea Broughton

The primary mission of the Road & Bridge Department is the care and maintenance of the public right of ways as adopted pursuant to the statutory process set forth in state law. This includes, but is not limited to:

- Roadways, bridges, drainage structures, signs, and traffic control devices.
- The responsible use, care, and maintenance of County facilities, equipment, and supplies.
- The performance of our duties in a safe and responsible manner.

County Transportation Statistics and Operational Services:

With 85 employees, the Road and Bridge Department maintains approximately:

- 1,175 miles of county roads
- 8,600 acres of right of way
- 140 bridges
- 15,900 feet of culverts

The Smith County Road & Bridge Department consists of three divisions: Administration, Labor, and Equipment Division. The Administrative division maintains cost accounting records, payroll data, documents regarding subdivisions, easements, and right of way dedication, interlocal agreements, overhead costs, contracts, and any other expenses not directly attributable to the construction or maintenance of roads, bridges and drainage structures.

The Labor division accounts for the bulk of the departmental budget, largely through materials and supplies. Labor also accounts for the salaries and benefits of personnel directly involved in the maintenance and construction of roads, bridges, and drainage structures, as well as equipment replacement, and right of way acquisition.

The Equipment division accounts for the salaries and benefits for personnel directly involved in the maintenance of county equipment. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.

Major Accomplishments for FY23:

- Road improvements were completed on eight construction contracts with funds from the Road & Bridge Department Phase 1 & 2 Bond Program. The projects included drainage improvements, reconstruction, widening, and hot mix overlay of 44.276 miles of roads.
 - ✓ CR 285: Pavement reconstruction, widening, and overlay.
 - ✓ CR 2274 & CR 2275: Pavement reconstruction and overlay of six residential streets.
 - ✓ CR 188, CR 1266 & CR 1347: Pavement reconstruction, widening, and overlay, and the replacement of a bridge with a concrete box culvert.
 - ✓ CR 1229 & CR 1250: Pavement reconstruction and overlay of ten residential streets.
 - ✓ CR 4223 & CR 3195: Pavement reconstruction and overlay of four residential streets.
 - ✓ CR 1298: Pavement reconstruction and overlay of four residential streets.
 - ✓ CR 2212: Pavement reconstruction and overlay of two residential streets.
 - ✓ CR 3111, CR 3118, CR 3119 & CR 3120: Pavement reconstruction and overlay.
 - ✓ CR 2222 & CR 2260: Pavement reconstruction and overlay.
 - ✓ CR 1125, CR 1140 & CR 1141: Pavement reconstruction, widening, and overlay.
 - ✓ CR 41 & CR 313: Pavement reconstruction, widening, and overlay.
 - ✓ CR 366 & CR 369: Pavement reconstruction, widening, and overlay.
 - ✓ CR 431, CR 494 & CR 495: Pavement reconstruction, widening, and overlay.



- ❖ Road improvements involving the hot mix asphalt overlay of over 10.795 miles were completed by the Road & Bridge Department personnel.



- ❖ Road & Bridge Department performed the following work items:

○ Total Work Orders completed	4,624
○ Patching / Blade Patching	1,758
○ Ditch Cleaning	189
○ WO's for downed trees and limbs	1,075
○ WO's for replacement of cross culverts	105
○ WO's for bridge repairs	10
○ After Hour Calls	71

- Road Improvements during FY2023 totaled approximately 45.254 miles.

IMPROVEMENT CATEGORY	FY20 MILES	FY21 MILES	FY22 MILES	FY23 MILES
Road Reconstruction	15.495	16.751	22.924	44.276
Surface Treatment	24.332	32.902	12.333	4.148
Oil Dirt & Pug Mill Rebuild	6.768	2.644	1.341	2.61
Asphalt Overlay	25.490	25.777	8.656	10.795



Goals & Objectives: FY2024

- ❖ Completion of Phase 1 and Phase II Bond Programs.
- ❖ Implementation of the Road & Bridge Department FY 2024 Work Plan.
- ❖ Update the Road & Bridge Department scheduled replacement of vehicles and equipment.
- ❖ Serve as a voting member of the Tyler Area MPO Policy Committee
- ❖ Serve as a member of the Tyler Area Chamber of Commerce Transportation Committee.

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓			✓

Workload Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
New driveway culvert installs	\$147,427	\$141,711	\$105,730	\$95,698
Road Patching	\$1,121,199	\$1,214,572	\$1,413,000	\$2,706,028
Right of Way Mowing	\$178,126	\$277,835	\$251,081	\$367,551
Field Work Orders Completed	4,621	5,229	4,093	4,624
Cost of Field Work Order Completions	\$7,171,592	\$6,721,454	\$6,807,452	\$6,850,653

Shop Work Orders Completed	2,759	2,692	1,493	2,760
Cost of Shop Work Orders Completed	\$423,740	\$462,994	\$443,635	\$941,152

Efficiency Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual
Road Reconstruction/Oil Dirt	\$60,163	\$102,926	\$48,043	\$191,438
Overlays	\$2,895,175	\$2,498,065	\$1,259,308	\$1,417,458
Contract Surface Treatment	\$130,273	\$1,116,948	\$604,366	\$689,647
Concrete Bridge Construction	\$117,549	\$135,094	\$40,824	\$35,779

Administrative Division Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$369,123	\$410,269	\$571,397	\$581,030
<i>Fringe Benefits</i>	123,785	137,792	173,924	176,113
<i>Operating Expenses</i>	134,865	154,686	269,936	179,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$627,773	\$702,747	\$1,015,257	\$936,743
Staffing	4	6	7	7

Labor Division Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$2,341,128	\$2,328,650	\$3,460,904	\$3,601,911
<i>Fringe Benefits</i>	1,172,302	1,091,526	1,297,874	1,331,588
<i>Operating Expenses</i>	5,193,804	3,326,831	4,106,725	4,455,800
<i>Capital Outlay</i>	829,856	-0-	75,000	5,075,000
Departmental Total	\$9,537,090	\$6,747,007	\$8,940,503	\$14,464,299
Staffing	66	66	65	65

Equipment Division Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$490,736	\$510,145	\$612,632	\$723,361
<i>Fringe Benefits</i>	224,603	213,850	238,924	260,312
<i>Operating Expenses</i>	852,660	1,040,999	1,043,000	1,122,500
<i>Capital Outlay</i>	370,159	1,818,542	1,818,542	986,000
Departmental Total	\$1,938,158	\$3,713,098	\$3,713,098	\$3,092,173
Staffing	12	12	13	13

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES

Mission – A Smith County Veterans Service officer shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention. (*Chapter 434, Subchapter B, Section 434.035 of the Texas Government Code*)

Veteran Services: “An officer [county veterans service officer and staff] shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention.”

The purpose of the Smith County’s Veterans Services Department is to assist veterans and their survivors deal with the often confusing and overwhelming task of completing the correct forms/ applications and collecting the appropriate documentation to support a claim for benefits. Staff of this Department interviews and advises clients on entitlements, helps in filing service connected disability claims, answers and researches inquiries regarding medical, educational, home loans and other benefits, assists clients in completing federal and state forms and in filing appeals with the U. S. Department of Veterans Affairs. This county office also serves as a liaison with veterans' organizations and ensures compliance with all federal and state laws.

Veterans Court: The Smith County Veterans Court’s mission is to successfully habilitate the Justice Involved Veteran by diverting them from the traditional criminal justice system (jail) and providing them with treatment and the tools they need to lead a productive and law-abiding lifestyle while improving mental health recovery and successful re-entry into the community.

The Smith County Veterans Court Program is a pre-trial diversion program for Veterans who are charged with non-violent misdemeanor offenses that may be related to Post Traumatic Stress Disorder (PTSD), Substance Abuse Disorder (SUD), and Traumatic brain Injury (TBI) or other mental health problems resulting from their military service. The program may be six months to 24 months in duration.

Participants in this program will be given an evaluation for psychological, chemical dependency and other issues that can be addressed through various types of treatment and supportive services. The program offers veterans an opportunity to avoid prosecution and a criminal conviction.

The Smith County Veterans Court Coordinator in cooperation with the Veterans Affairs and Smith County District Attorney’s office will work with the Justice Involved Veteran to determine eligibility. Minimum eligibility is a veteran of active duty, National Guard, or Reserve Armed Forces with an honorable discharge, have service-connected PTSD, SUD, TBI or other mental health problems, and first time non-violent misdemeanor offense. Not all may be eligible or accepted into this program.

Veterans Service Officer/Veterans Court Program Director: Michael Roark



Accomplishments for FY23:

- Moved office to Camp V five days a week to further improve our customer satisfaction and service.

Goals & Objectives for FY23:

- Increase participation in the Veteran Treatment Court.
- Continue to communicate, build trust with, and increase awareness of the office with the citizens of Smith County.
- Continue to expand office awareness.
- Continue accreditation process by the Texas Veterans Commission on all Veteran Service Officers.
- Source and contract additional training to better serve our veteran community.

Veterans – Cont'd

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY2019	FY2020	FY2021	FY2022	FY2023
Client Office Visits	1,482	1,527	1,307	1,276	2,870
Assistance by Phone	1,517	1,863	2,365	2,399	2,984
Veteran Treatment Court graduates	15	7	7	12	15

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$137,884	\$162,934	\$176,532	\$185,221
<i>Fringe Benefits</i>	57,584	59,841	61,546	63,230
<i>Operating Expenses</i>	9,060	11,856	21,750	17,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$204,528	\$259,829	\$259,828	\$265,601
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

The Texas Cooperative Extension program is a part of the Texas A&M University System, cooperating with the U.S. Department of Agriculture and the Smith County Commissioners Court.

The department provides research based information in agriculture, horticulture, family and consumer sciences, 4-H and youth development and community resource development through educational programs. The Smith County Extension Program is administered by a staff of extension agents working with the Smith County Extension Program Council. The Council plans the overall program which is implemented through specific program area communities. Council and committee members are community volunteers interested in helping the people of Smith County.

Extension strives to keep pace with today's changing society by developing programs on current issues. The Smith County Extension staff has programs available to all groups with non-discriminating memberships covering many topics. The following are some of the major programs the staff offers:

- ***Health & Fitness*** – Programs addressing stress, wellness, dietary guidelines, food safety, fitness and food guide pyramid.
- ***Limited Resource Farmers*** – A program to increase profitability through diversification, competitive marketing and rural economic development.
- ***Youth Development*** – Positive, supervised programs and activities to improve youth self-esteem involving parents, volunteers and youth.
- ***Farm & Ranch Profitability*** – Management practices for livestock and forage producers to increase profitability.
- ***Environmental Landscaping, Waste Management & Water Conservation*** – Programs and practices for managing environmental resources.
- ***Better Living for Texans*** – Program designed for limited resource families to learn nutrition, wellness and food safety.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$179,937	\$189,492	\$204,221,376	
<i>Fringe Benefits</i>	55,751	54,462	668,828	
<i>Operating Expenses</i>	33,492	32,000	410,600	
<i>Capital Outlay</i>	1,955	1,844	2,000	2,500
Departmental Total	\$270,136	\$277,798	\$313,744	\$336,304
Staffing	7	7	7	7



SPECIAL REVENUE FUNDS

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COUNTY LAW LIBRARY

Mission Statement: The Smith County Law Library’s mission is to provide access to legal information to the public, legal community, and court staff of Smith County. The law library’s resources include legal information in a variety of formats such as print material, Lexis Advance online research and other sources. The library strives to provide legal information in ways that are reliable, efficient, respectful and economical.

Law Librarian: Kristen Marquez

Accomplishments for FY2023:

- Assisted patrons with questions, locating forms, provided general legal information.
- Maintained an efficient and effective library of legal resources and materials.
- Scheduled classes for the self-represented litigant clinic.
- Kept library inventory and materials up to date.
- Reorganized research materials and library layout to achieve ADA compliance and improve customer service.

Goals & Objectives for FY2024:

- Maintain an efficient and effective library of legal resources and materials.
- Review contracts and determine needs for renewals in 2024.

Performance Measures	FY2020	FY2021	FY2022	FY2023
Patron Visits	9,119	10,129	11,031	12,249
SRL Clinic Classes Scheduled	34	44	46	48
Materials/Resources Updated	29	23	25	26
Material Losses/Discontinued	1	8	1	6

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$66,512	\$70,864	\$85,457	\$78,780
<i>Fringe Benefits</i>	23,166	23,213	25,613	24,337
<i>Operating Expenses</i>	80,966	85,884	87,660	71,660
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$170,644	\$179,961	\$198,730	\$174,776

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>		\$2,632	\$5,000	\$5,000
<i>Capital Outlay</i>	12,686	570	122,950	100,000
Departmental Total	\$12,686	\$3,202	\$127,950	\$105,000

COURTHOUSE SECURITY

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>		\$10,103	\$88,096	\$87,000
<i>Capital Outlay</i>	5,756	-0-	185,000	290,000
Departmental Total	\$5,756	\$10,103	\$273,096	\$377,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY21	Actual FY22	Adopted FY23	Adopted FY24
<i>Salaries</i>	\$2,006	\$9,627	\$20,000	\$20,000
<i>Fringe Benefits</i>	155	744	3,826	3,832
<i>Operating Expenses</i>	167,057	1,172,025	2,800,000	2,800,000
<i>Capital Outlay</i>	31,567	300,000	200,000	200,000
Departmental Total	\$200,785	\$2,300,554	\$3,023,826	\$3,023,832

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>	\$18,481	\$18,481	\$40,000	\$20,000
<i>Fringe Benefits</i>	3,691	3,716	7,652	3,832
<i>Operating Expenses</i>		9,153	10,000	
<i>Capital Outlay</i>			10,000	
Departmental Total	\$22,652	\$31,350	\$67,652	\$23,832

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY21	Revised FY22	Adopted FY23	Adopted FY24
<i>Operating Expenses</i>	\$19,000	\$22,000	\$22,000	\$22,000
Departmental Total	\$19,000	\$22,000	\$22,000	\$22,000

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>		\$1,239	\$2,200	\$2,200
<i>Capital Outlay</i>	\$15,000	-0-	15,000	5,000
Departmental Total	\$15,000	\$1,239	\$17,200	\$7,200

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Salaries</i>				
<i>Operating Expenses</i>	\$18,923	\$27,261	\$45,000	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$18,923	\$27,261	\$45,000	\$45,000

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CAPITAL IMPROVEMENT
&
DEBT SERVICE FUNDS

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J A C MAINTENANCE FUND

The Juvenile Attention Center Maintenance & Equipment Fund was set up to provide for future replacement needs or major repairs to the Juvenile Attention Center.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Capital Outlay</i>	\$37,711	\$52,722	\$672,478	\$544,000
Departmental Total	\$37,711	\$52,722	\$672,478	\$544,000

FACILITY IMPROVEMENT FUND

The Facility Improvement Fund is used primarily to construct and maintain Smith County facilities and/or for the acquisition of major capital needs.

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY23
<i>Operating Expenses</i>	\$290,514	\$103,056	\$572,990	\$1,262,609
<i>Capital Outlay</i>	2,475,560	775,926	5,495,938	1,260,000
Departmental Total	\$2,766,073	\$878,982	\$6,068,928	\$2,522,609

INFRASTRUCTURE FUND - 2018

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	\$1,073	\$777,928	-0-	-0-
Departmental Total	\$1,073	\$777,928	-0-	-0-

INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	1,131,266	\$570,962	\$2,355,382	\$200,000
Departmental Total	\$1,131,266	\$570,962	\$2,355,382	\$200,000

INFRASTRUCTURE FUND - 2020

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	\$4,131,554	\$1,982,890	\$779,611	\$300,000
Departmental Total	\$7,004,315	\$1,982,890	\$779,611	\$300,000

INFRASTRUCTURE FUND - 2021

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>		\$4,791,666	2,889,912	100,000
Departmental Total		\$4,791,666	\$2,889,912	\$100,000

INFRASTRUCTURE FUND - 2022

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>		136,250	\$18,000,000	\$200,000
Departmental Total	\$-0-	\$136,250	\$18,000,000	\$200,000

PARKING STRUCTURE CONSTRUCTION

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	-0-	-0-	\$2,000,000	\$2,000,000
<i>Capital Outlay</i>			17,000,000	17,000,000
Departmental Total	\$-0-	\$-0-	\$19,000,000	\$19,000,000

COURTHOUSE CONSTRUCTION FUND

Expense Category	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-		\$160,000,000	
Departmental Total	\$-0-	\$-0-	\$160,000,000	

DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity is listed on page 72.

General Obligation & Refunding – Series 2011	Actual FY21	Revised FY22	Adopted FY23	Adopted FY24
<i>Bond Principal</i>	\$4,000,000	\$4,120,000	\$710,000	-0-
<i>Interest</i>	291,900	171,900	7,100	-0-
<i>Agency & Other Fees</i>	1,600	5,000	5,000	-0-
Series Total	\$4,293,500	\$4,296,900	\$722,100	-0-

General Obligation – Series 2018	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	\$85,000	\$95,000	\$1,545,000	\$1,650,000
<i>Interest</i>	371,750	369,950	338,100	282,450
<i>Agency & Other Fees</i>	1,600	1,600	5,000	5,000
Series Total	\$458,350	\$466,550	\$1,888,100	\$1,937,450

General Obligation – Series 2019	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	\$100,000	\$100,000	\$705,000	\$1,460,000
<i>Interest</i>	310,000	306,500	293,925	261,450
<i>Agency & Other Fees</i>	2,100	2,100	5,000	5,000
Series Total	\$412,100	\$408,600	\$1,003,925	\$1,726,450

General Obligation – Series 2020	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	\$1,055,000	\$425,000	\$430,000	\$440,000
<i>Interest</i>	196,618	153,150	144,600	135,900
<i>Agency & Other Fees</i>	300	2,100	5,000	5,000
Series Total	\$1,251,918	\$580,250	\$579,600	\$580,900

General Obligation – Series 2021	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	-0-	\$-0-	\$455,000	\$475,000
<i>Interest</i>	-0-	157,988	143,950	134,650
<i>Agency & Other Fees</i>	-0-	305	5,000	5,000
Series Total	-0-	\$158,293	\$603,950	\$614,650

General Obligation – Series 2022	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	-0-	\$-0-	\$2,275,000	\$570,000
<i>Interest</i>	-0-	-0-	640,528	617,000
<i>Agency & Other Fees</i>	-0-	-0-	5,000	5,000
Series Total	-0-	-0-	\$2,920,528	\$1,192,000

General Obligation – Series 2023 Courthouse Bonds	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	-0-	\$-0-	\$-0-	\$-0-
<i>Interest</i>	-0-	-0-	-0-	6,741,045
<i>Agency & Other Fees</i>	-0-	-0-	-0-	-0-
Series Total	-0-	-0-	-0-	\$6,741,045

General Obligation – Series 2023 Parking Tax & Revenue Bonds	Actual FY21	Actual FY22	Revised FY23	Adopted FY24
<i>Bond Principal</i>	-0-	\$-0-	\$-0-	\$-0-
<i>Interest</i>	-0-	-0-	-0-	903,703
<i>Agency & Other Fees</i>	-0-	-0-	-0-	5,000
Series Total	-0-	-0-	-0-	\$908,703

COUNTY OFFICIALS

Elected Officials:

County Judge	Neal Franklin	590-4625
Commissioner - Precinct #1	Pam Frederick	590-4601
Commissioner - Precinct #2	John Moore	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	Ralph Caraway, Sr.	590-4604
Constable - Precinct #1	Ralph Caraway, Jr.	590-2609
Constable - Precinct #2	Wayne Allen	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	Josh Joplin	590-4879
Constable - Precinct #5	Wayne Allen	590-4900
County Court at Law	Judge Jason Ellis	590-1650
County Court at Law #2	Judge Sara Maynard	590-1610
County Court at Law #3	Judge Clay White	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Jacob Putman	590-1720
District Clerk	Penny Clarkston	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Reeve Jackson	590-1620
241 st District Court	Judge Debby Gunter	590-1630
321 st District Court	Judge Robert Wilson	590-1600
475 th District Court	Judge Taylor Heaton	590-4923
Elections/Voter Registration	Michelle Allcon	590-4774
Justice of the Peace - Pct. #1	Judge Derrick Choice	590-2601
Justice of the Peace - Pct. #2	Judge Andy Dunklin	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Curtis Wulf	590-4870
Justice of the Peace - Pct. #5	Judge Jon Johnson	590-4890

Sheriff	Larry Smith	590-2660
Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Janet Fughler	590-2700
Agriculture Extension Service	Clint Perkins	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshal	Chad Hogue	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kristen Marquez	590-1750
Human Resources	Esmeralda Delmas	590-4645
Facilities Services	Ed Nichols	590-4670
Pre-Trial Release	Shane Scott	590-2620
Purchasing	Jaye Latch	590-4720
Records Service	Keith Buckner	590-2960
Road & Bridge	Frank Davis	590-4800
Veterans Services	Michael Roark	590-2950

GLOSSARY

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax – A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as property tax).

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

Balanced Budget – A plan of financial operation embodying estimated revenues and fund balances sufficient to cover estimated expenditures in a fiscal year.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating – A rating that is received from Standard & Poor's and Moody's Investors Service, Inc., which indicates the financial and economic strengths of the County.

Bonded Indebtedness – The portion of a government's debt represented by outstanding bonds.

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment - A change in the level of funding that increases or decreases the total, or bottom line, of the budget.

Budgetary Basis - The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates from which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Expenditure - Fixed assets with a value of \$5,000 or more and have a useful life of more than two years.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Project Fund – One or more funds specifically used to account for the acquisition and construction of major capital facilities, major capital improvements, and/or acquisition of major equipment.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency – An appropriation of funds to cover unforeseen events that occur during the budget year.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund – The fund used to account for the principal and interest payments on bonded indebtedness.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Department - The organization unit which is functioning uniquely in its delivery of service.

Depreciation - The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Effective Tax Rate (ETR) - A calculated tax rate that would generate the same amount of revenue as in the preceding year.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

Fund - A fiscal entity with revenues and expenses which are segregated for the

purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB – The Government Accounting Standards Board (GASB) is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

General Fund – The major operating fund that accounts for resources not required to be accounted for in other funds and provides for the general government or daily operations of the county.

General Obligation Bond - A bond backed by the full faith, credit and taxing power of the government

GFOA - Government Finance Officers Association is a professional association of state/provincial and local finance officers dedicated to sound management of governmental financial resources in the United States and Canada, and has served the public finance profession since 1906.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds general used to account for tax-supported activities.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Infrastructure - Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreements – Contractual agreements which are termed “leases” , but which in substance amount to purchase contracts, for equipment, machinery and some types of improvements.

Levy – To impose taxes, special assessments or services charges.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

Modified Accrual – Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OEM - Office of Emergency Management

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year.

Operating Revenue - Funds that the county receives as income to pay for ongoing operations. Includes taxes, fees, and interest earnings. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of materials and equipment required for a department to function.

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Indicators - Specific quantitative and qualitative measures of work

performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Policy – A course of action designed to set parameters for decision and actions.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Road & Bridge Fund – A major operating fund primarily used for the repair and maintenance of the county's infrastructure.

Special Revenue Funds – Funds specifically required to account for revenues and expenditures restricted for specific purposes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund balance that is not restricted for a

specific purpose and is available for general appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party who benefits from the service.