



SMITH COUNTY, TEXAS

**FY 2026
ADOPTED BUDGET**



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SMITH COUNTY, TEXAS

Adopted Budget
Fiscal Year 2025-2026



This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,008,320, which is 7.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,615,120.

The members of the Smith County Commissioners Court voted on the adoption of the 2026 budget on September 9, 2025. Record vote for the adoption of the budget is:

County Judge, Neal Franklin	AYE
Commissioner Pct. 1, Christina Drewry	NAY
Commissioner Pct. 2, John Moore	AYE
Commissioner Pct. 3, J Scott Herod	AYE
Commissioner Pct. 4, Ralph Caraway, Sr.	AYE

	FY 2025	FY 2026
Property Tax Rate	.364231	.364231
No New Revenue Rate	.331638	.344980
Voter Approval Rate	.381353	.375306
Maintenance & Operations Rate	.294186	.294308
Debt Rate	.070045	.069923
Total Debt Obligations	\$200,863,969	\$229,355,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Smith County
Texas**

For the Fiscal Year Beginning

October 01, 2024

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

DATE: October 1, 2025

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

Respectively, we submit the FY 2026 Smith County Budget as adopted. This document represents the culmination of many hours of careful planning and financial forecasting by the Commissioners Court, the Budget Officer, the County Auditor, and all elected and appointed officials. Together, we have worked diligently to ensure that this budget reflects the priorities and responsibilities of Smith County in delivering essential services 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 BUDGET IN BRIEF

The FY26 Adopted Budget was developed in alignment with the financial policies and business plan adopted by the Smith County Commissioners Court, as detailed in this document. Revenues for all appropriable funds total \$157,156,406, representing a 5.8% increase over the FY25 Adopted Budget.

- Property tax revenues are projected to increase by 7.22%.
- Sales tax revenues are estimated to rise by 5%.
- Interest earnings are forecasted to grow by 8%.
- Fines and collection fees are expected to decrease by 6%.

Total appropriations for operating, capital, and debt service expenditures amount to \$254,477,373. Unreserved General Fund balance is being transferred to the Health Fund for additional funds for Health Insurance. Excess reserve funds are allocated according to this policy for non-recurring capital projects and capital equipment investments.

Total employment for Smith County in FY26 is budgeted at 941 full-time employees, an increase of 11 positions over FY25.

FY26 Budget Priorities

1. Employee Retention and Investment
2. Debt Service
3. Road Infrastructure Improvements

Budget Highlights

- **Employee Investment:**
The County will increase its monthly contribution to employee health insurance from \$822 to \$922 per employee. A 3.0% Cost of Living Adjustment (COLA) for most employees and elected officials is also included, reflecting the County's continued commitment to its workforce.
- **Debt Service:**
Over the past four years, the debt service portion of the tax rate has been strategically managed to smooth the impact of voter-approved bond issuances. For FY26, this portion has decreased to 6.9923 cents. One final issuance of voter-approved infrastructure bonds remains.
- **Road & Bridge Funding:**
Phase 2 of the Road and Bridge Plan continue into FY26. The County remains committed to reaching the goal of a 5.0 cent contribution from the M&O portion of the tax rate by the end of the Road Bond Plan.

Executive Summary

This Executive Summary provides a general overview of the FY26 Adopted Budget and highlights both short- and long-term issues impacting the financial outlook for Smith County.

Short-Term Issues

Economic Conditions

While Smith County has avoided some of the harsher impacts seen elsewhere, it has faced cost increases in key areas such as fuel, inmate meals, and jail overcrowding.

The FY26 Budget prioritizes the maintenance of current service levels. The County remains committed to aligning available resources with community demands, despite challenges posed by unfunded mandates from the state. These mandates often require local funding

without providing state support, creating financial strain. Smith County continues to seek more efficient ways to meet these obligations.

Workforce

The County's full-time headcount will increase from 930 to 941 in FY26. A 3.0% COLA is included for County personnel. The Commissioners Court remains focused on supporting departments and employees in efforts to reduce backlog, improve efficiency, and retain a competent, hard-working workforce. Emphasis continues to be placed on doing the job right the first time to avoid unnecessary costs and inefficiency.

Fringe Benefits

Fringe benefit costs have increased for FY26 due to higher salaries and additional employees. Smith County operates a partially self-insured health plan for employees and eligible retirees. Thanks to strategic changes in recent fiscal years, the health insurance fund balance remains strong.

Capital Improvement Plan (CIP)

First adopted in 2011, the County's Five-Year CIP is updated annually to plan for facility and infrastructure needs. The FY26 Budget continues to fund these projects on a pay-as-you-go basis through the dedication of 1 cent (1¢) from the property tax rate.

Long-Term Issues

Road & Bridge Infrastructure

The Commissioners Court is committed to enhancing the quality and maintenance of County roads. Since FY11, the County has adopted a proactive maintenance approach. The FY26 Budget continues this philosophy while increasing investments in road reconstruction and resurfacing.

Technology

The County continues to prioritize technological advancements to deliver more efficient services to both employees and the public. Smith County is actively replacing outdated financial software systems and upgrading judicial technology to enhance budgeting, reporting, and court-related activities.

County Facilities

Smith County owns and operates numerous buildings, including the Courthouse, jail facilities, and satellite offices. Maintenance and upkeep are now top priorities. Regular meetings are held by the Commissioners Court to set project priorities and monitor progress. Capital Improvement Plan Fund has been established to prepare for major repairs or replacements without affecting daily operations. In FY26, 1 cent (1¢) of the M&O tax rate will continue to be dedicated to this fund.

Jail Capacity

During the pandemic, the jail population surged from 750 to over 1,150 due to delays in trials and prisoner transfers. This has highlighted the need to renovate or expand existing facilities. The Commissioners Court is evaluating options to renovate the North Jail facility, which would significantly increase inmate capacity and alleviate current overcrowding concerns.

Conclusion

The FY26 Adopted Budget represents a balanced financial plan developed through collaboration among the Commissioners Court, elected officials, department heads, employees, and citizens. It reflects the County's commitment to fiscal responsibility, transparency, and service to the public.

Smith County continues to pursue aggressive, prudent financial management, with ongoing analysis of operating costs and encouragement of departmental efficiencies. The FY26 Budget is more than a financial document—it reflects the dedication, integrity, and hard work of those who serve this community.



OVERVIEW

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INTRODUCTION

The **Smith County Budget Document** is a comprehensive report that outlines the financial plan for the upcoming fiscal year. It is organized into several key sections:

- **Budget Message and Executive Summary:** Submitted by the County Judge, who serves as the budget officer for Smith County, this section highlights the key issues and priorities that shaped the decisions reflected throughout the document.
- **Introduction:** Provides an overview of the budget's purpose and structure.
- **Community Profile:** Offers insightful statistical and historical data about Smith County, helping to provide context for the financial and policy decisions made.
- **Budget Process:** Details of the steps involved in the complete budget cycle, including budgetary controls and the tracking of actual expenditures against the adopted budget. This section also features a calendar of significant events related to the preparation of the FY26 budget.
- **Policy Section:** Includes the Smith County “Roadmap,” a strategic business plan adopted by the Smith County Commissioners Court. This roadmap outlines the county’s priorities, goals, and objectives, which guide operational decisions and practices. Additional financial policies and guidelines are also presented in this section.
- **Financial Summary:** Provides a high-level overview of the county’s financial position, including fund overviews and summaries, comparative revenue and appropriation data, financial charts and graphs, property tax information, debt service obligations, and personnel levels.
- **Budget Detail Section:** Contains detailed departmental budget allocations for FY26, including departmental goals, achievements, and descriptions of responsibilities.
- **Department Officials:** A list of county department officials.
- **Glossary:** A reference section defining frequently used budgetary and financial terms.

Texas County Government

Overview of County Government in Texas

Texas county officials carry out a wide range of statutory duties and responsibilities. County government primarily focuses on the judicial system, health and social services, law enforcement, and road construction and maintenance. Unlike municipalities, counties in Texas do not possess general ordinance-making authority, except where explicitly granted by state law.

Texas is home to **254 counties**, each with a similar organizational structure. The governing body of each county is the **Commissioners Court**, composed of:

- **One County Judge**, elected at large
- **Four County Commissioners**, each elected by precinct

The **County Judge** serves as both the presiding officer of the Commissioners Court and the judge of the County Court, reflecting the judicial nature of the role.

Structure and Authority of the Commissioners Court

The Commissioners Court functions as both the **legislative and executive branch** of county government. It holds **budgetary authority** over nearly all county departments, including those led by other elected officials. However, it does **not exercise hierarchical control** over these offices. All elected county officials report directly to the voters, not to the Commissioners Court.

The Court's authority over elected offices is limited to its power to **approve or disapprove budget allocations** for departmental activities.

Elected County Officials

Offices established by the **Texas Constitution** include:

- County Judge
- County Commissioner
- Constable
- County Clerk
- District Attorney
- District Clerk
- Justice of the Peace
- Sheriff
- Tax Assessor-Collector
- Treasurer

Most of these officials are elected **at large**, except for **Commissioners, Constables, and Justices of the Peace**, who are elected by precinct.

Legislatively Created Offices

Additional county positions created by **legislative acts** include:

- State District Judges
- County Courts at Law Judges
- County Auditor
- County Purchasing Agent
- County Engineer
- Community Supervision and Corrections
- Juvenile Probation Officers

Of these, **State District Judges** and **County Court at Law Judges** are elected at large. The remaining officials are **appointed by various boards**, depending on the office.



Pictured from left: Smith County Commissioners Christina Drewry (Precinct 1) and J Scott Herod (Precinct 3), County Judge Neal Franklin, and Commissioners John Moore (Precinct 2) and Ralph Caraway Sr. (Precinct 4).

SMITH COUNTY COMMISSIONERS COURT



Christina Drewry
Commissioner Precinct 1



John Moore
Commissioner Precinct 2



Neal Franklin
Smith County Judge

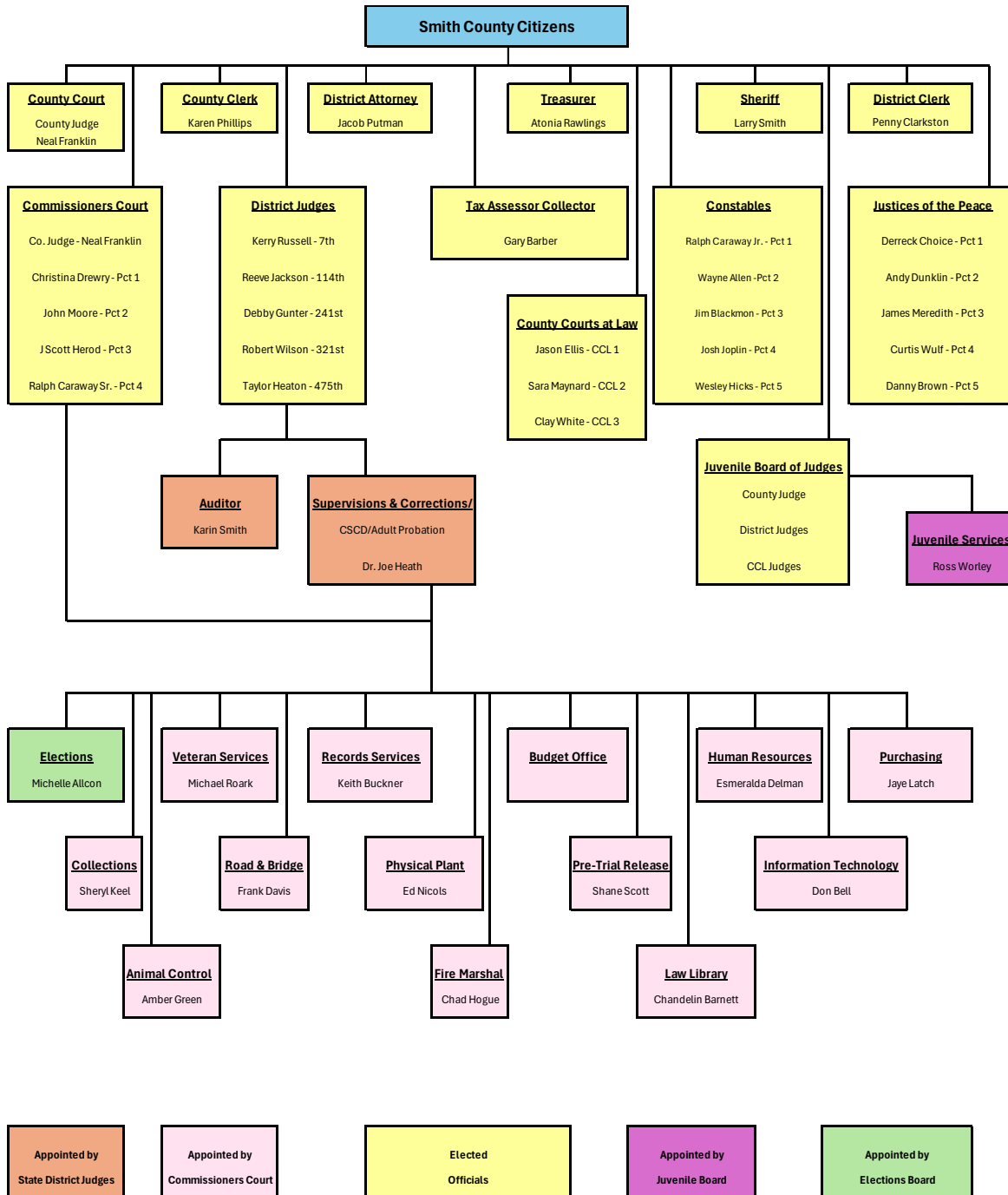


J Scott Herod
Commissioner Precinct 3



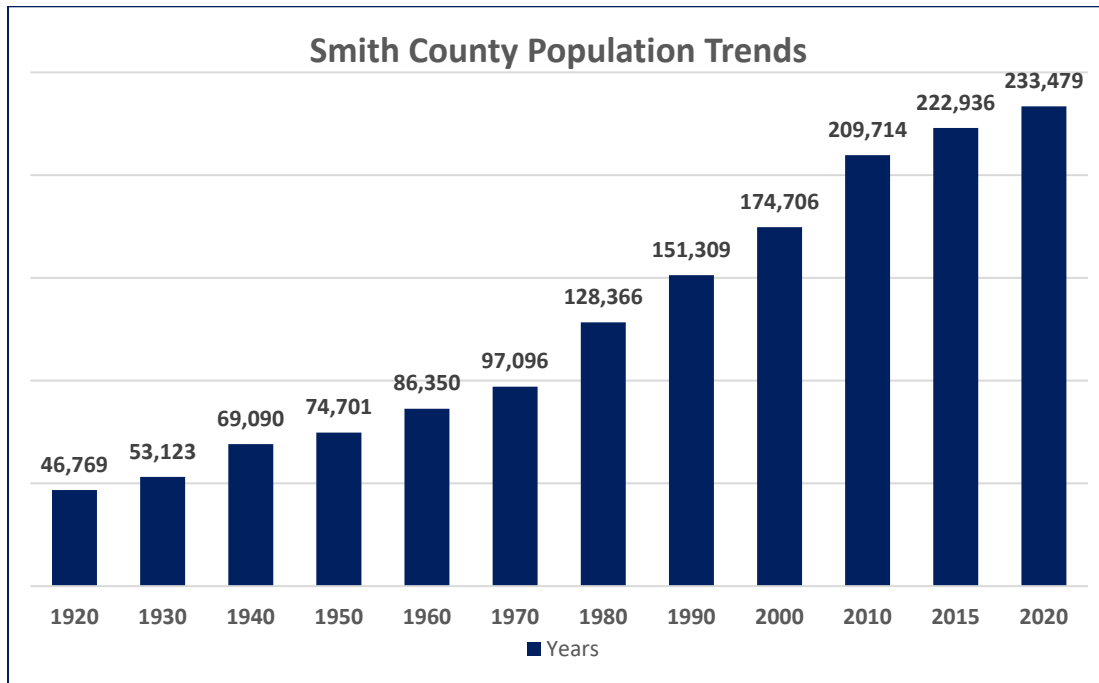
Ralph Caraway, Sr.
Commissioner Precinct 4

Smith County Organizational Chart



SMITH COUNTY PROFILE

Smith County, Texas, encompasses 932 square miles and had a population of 233,479 in 2020. Strategically located 90 miles east of the Dallas–Fort Worth metroplex, 90 miles west of Shreveport, Louisiana, and less than 200 miles north of Houston, the county serves as a vital hub in East Texas. The City of Tyler, with a population of 105,995, is both the county seat and its largest incorporated area. Other incorporated communities within Smith County include 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

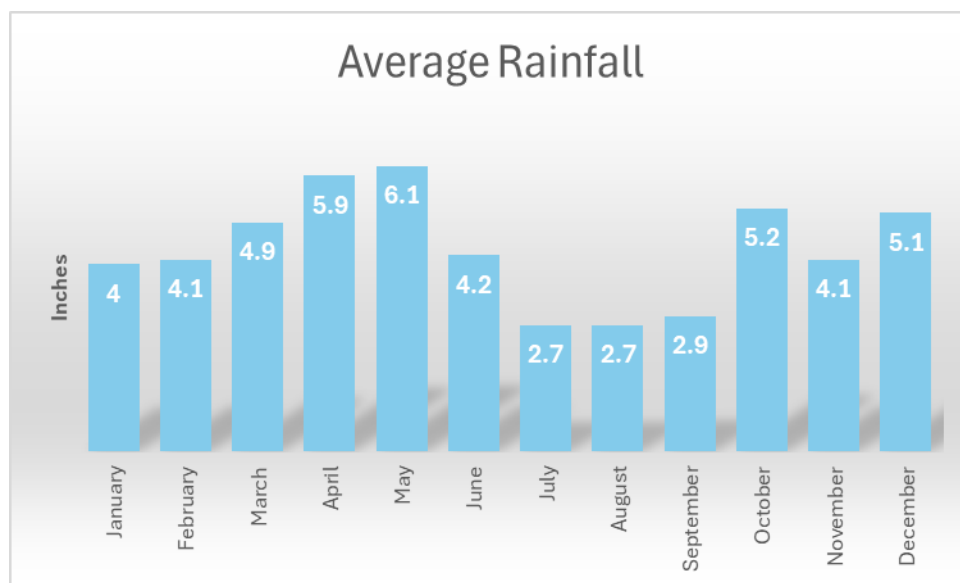
Smith County Statistics & Demographics:



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°	38°
April	77°	55°
July	94°	75°
October	79°	57°



Top Employers

Employer	Product/Service	Employees
Christus Trinity Mother Francis	Medical Care	5,000
UT Health East Texas	Medical Care	4,500
Tyler ISD	Education	2,550
Trane Company	Air Conditioning Units	2,500
Sanderson Farms	Food Processing	1,750
Walmart	Retail	1,500
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
Optimum	Cable, Internet & Phone	1,150
Tyler Junior College	Education	1,000
Target Distribution Center	Retail Distribution	1,000
John Soules Foods	USDA Meat Processing	1,000
Smith County	Government	850
City of Tyler	Government	850
Tyler Pipe	Cast Iron Pipe, Iron Fittings	430
Southside Bank	Banking Services	400
Baylor Scott & White – TSJ Hospital	Medical Care	400
Delek Refining	Oil & Gas Refining	310
Fresenius Medical Care	Medical Care	300

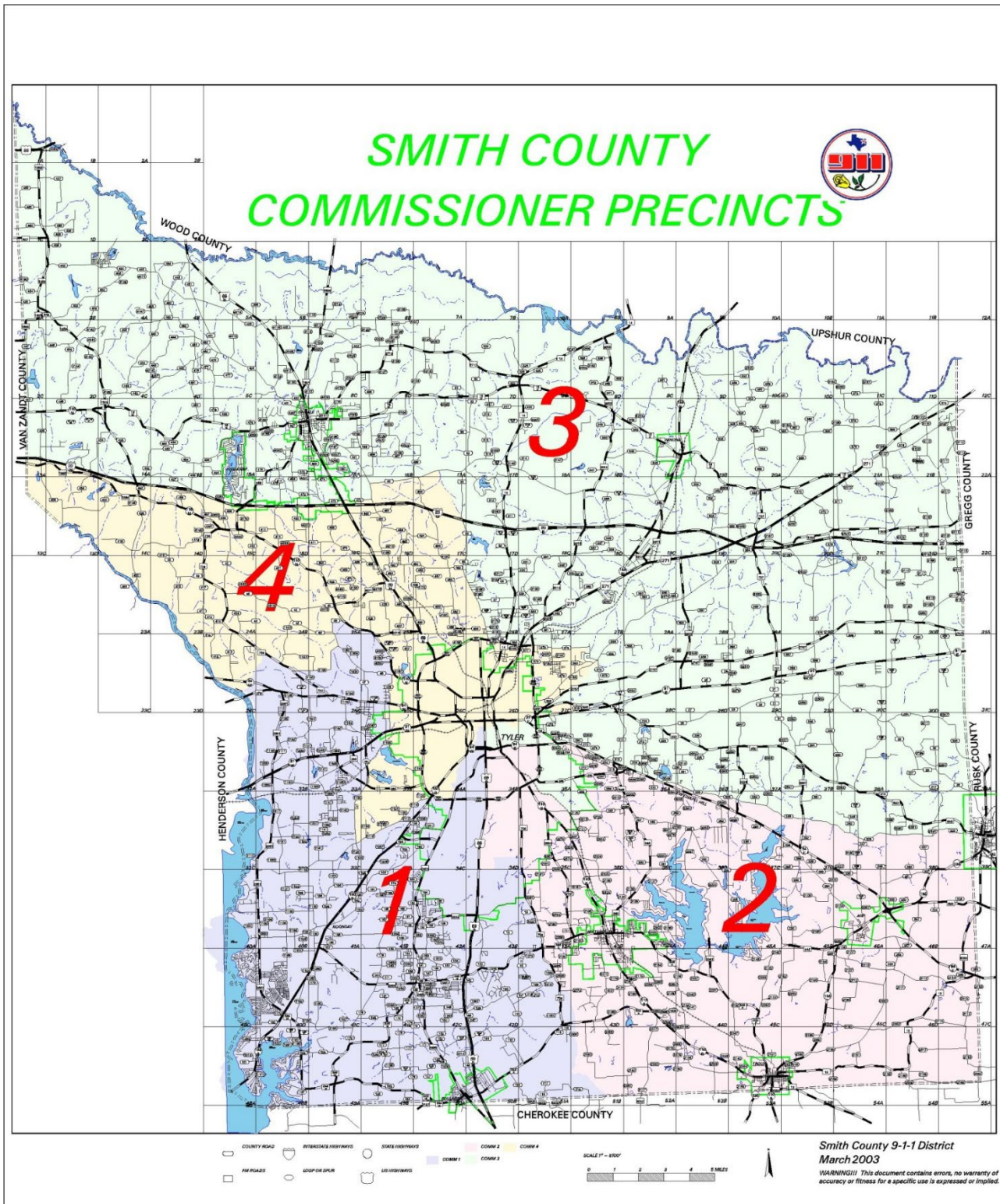
Source: Tyler Economic Development Council

Top 10 Taxpayers

2024 Total AV: \$29,342,915,828

Taxpayer	Property Type	AV	% of total
Delek Refining Ltd.	Oil & Gas Refinery	\$284,404,569	0.97%
Oncor Electric Delivery Co.	Electric Utility/Power Plant	\$284,115,615	0.97%
Tyler Regional Hospital LLC	Hospital	\$208,241,407	0.71%
Brookshire Grocery Co.	Grocery Store	\$175,735,217	0.60%
Trane/American Standard Inc.	Industrial Manufacturing	\$155,871,789	0.53%
Target Corp.	Retail Store	\$152,843,196	0.52%
Wal-Mart Stores	Retail Store	\$103,449,878	0.35%
Tyler Broadway/Centennial LP	Retail Store	\$88,374,709	0.30%
Genecov Investments Ltd.	Financial/Banking	\$75,816,409	0.26%
Sanderson Farms Inc.	Meat Products	\$70,358,265	0.24%
	Top 10 Totals:	\$1,599,211,054	5.45%

Source: Municipal Advisory Council of TEXAS



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, Texas

Smith County's origins date back to the forced removal of Native Americans in 1839, which opened East Texas to Anglo settlement. Early settlers took advantage of existing salt works (salines) originally developed and operated by Native peoples. Farms were later established during the final years of the Republic of Texas, when the region was part of Nacogdoches County.

In April 1846, the Texas State Legislature created Smith County, naming it after General James Smith, a veteran of the fight for Texas independence and the Indian Wars. A team of five commissioners — John Dewberry, William B. Duncan, James C. Hill, John Loller, and Elisha Lott — was appointed to define the county's boundaries.

Following a state mandate that county seats be located near the geographic center, the commissioners chose a 300-acre hilltop site, which became the city of Tyler, named in honor of President John Tyler.

Present-Day Smith County (At a Glance)

- **Size:** 932 square miles
- **County Roads:** 1,178 miles
- **Incorporated Cities:** 11
- **Taxing Entities:** 18
- **County Employees:** 941
- **Government Structure:**
 - 45 departments
 - 29 led by elected officials
 - 1 County Auditor (appointed by District Judges)
 - 13 appointees by Commissioners Court



Smith County Courthouse
1910-1955

This three-story stone courthouse was designed by C. H. Paige and was replaced when the governmental services needed additional space. The Statute 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 FY26 Adopted Budget covers a twelve-month period from October 1, 2025, through September 30, 2026. The purpose of the budget preparation process is to develop a comprehensive work program and financial plan for Smith County. The goal is to produce a budget document that clearly outlines the services and functions to be provided within the constraints of available resources.

The FY26 Adopted Budget is designed to serve not only as a financial plan, but also as a clear and accessible policy document for taxpayers and citizens of Smith County. It aims to present information in a transparent and understandable manner, enabling the public to see how resources are allocated, and which services will be provided.

Equally important, the budget serves as a decision-making tool for the Commissioners Court. It defines key issues and presents programmatic and financial data in a format that supports sound business decisions. The document must provide sufficient detail and context to allow the Court to evaluate funding options, compare alternative programs, and prioritize initiatives based on community needs and fiscal realities.

The budget document should be easily understood by taxpayers and the general public. It must also serve as a policy guide that clearly defines key issues, enabling the Commissioners Court to make informed and strategic decisions regarding county programs and finances. To support this process, the document must provide sufficient detail to allow the Court to evaluate and choose between competing programs and priorities.

Additionally, the budget should offer county offices and departments a structured work program to help them fulfill their missions effectively. It also serves as a financial roadmap for the County Auditor, ensuring that Smith County operates within its fiscal limits. Finally, the budget functions as a vital reference tool, offering comprehensive information about the scope and nature of county operations and services.

Phase I: Departmental Requests

Departmental Requests—marks the initial stage in preparing the FY26 Adopted Budget. During this phase, departments are invited to submit funding proposals for the upcoming fiscal year. These proposals are categorized into three distinct areas: requests to maintain the current level of service (known as the baseline budget), requests for capital outlay submitted via Schedule A, and requests for program changes submitted via Schedule B.

The baseline budget represents the cost of sustaining the department's existing level of service and should reflect only changes driven by workload volume or inflationary pressures. It does not include new initiatives or expansions.

The first step in evaluating departmental submissions is a thorough review of the baseline budget. Any recommended modifications to the base will be made in accordance with established criteria, including alignment with actual service demand, justification for inflationary increases, identification of efficiencies, and compliance with county-wide financial policies.

To ensure fiscal responsibility and alignment with current operational needs, budget reductions may be recommended under the following circumstances:

1. **Workload Decrease** When a department experiences a reduction in workload—whether due to increased efficiencies from technological advancements or other programmatic changes that lower service demand—budget adjustments may be proposed to reflect the diminished need.
2. **Changing Circumstances** If shifts in community dynamics or customer needs no longer justify maintaining a program at its current scale, budget reductions may be recommended to align resources with present-day realities.
3. **Revenue Shortfalls** Programs that were initially funded based on anticipated revenue—whether fully or partially—may face budget reductions if those revenues fail to materialize or sustain. This ensures expenditures remain consistent with actual income.
4. **Decrease in Non-General Fund Revenue** If a program previously supported by Non-General Fund sources experiences a reduction or loss of that funding, any proposed increase in General Fund support will be evaluated as a formal Program Change.

Program Change Requests are evaluated within the broader context of rising operational costs and their impact on the County's available financial resources. As a result, program changes that result in cost savings are generally viewed more favorably than those that increase expenditures.

These requests involve modifications to the level of service or the method of operation within a department. Typically, Program Change Requests include proposals for new positions, equipment, associated supplies, and contractual services required to support a new or expanded initiative. However, they may also encompass reductions in service levels or the complete elimination of existing programs.

Phase II: Budget and Management Division Review

During Phase II of the budget process, the County Judge, Budget Officer, and County Auditor conduct a comprehensive review of departmental funding requests. Concurrently, the Commissioners Court receives preliminary revenue estimates and fund balance projections from the County Auditor. These financial indicators, along with tax roll data provided by the Smith County Appraisal

District, and the Tax Assessor/Collector, are used to develop strategies for balancing the budget.

At the outset of this phase, the County Judge and Commissioners Court communicate their priorities to the Auditor and Budget Officer. The County Auditor then presents preliminary revenue estimates, while the Budget Officer provides a summary of departmental requests. This information serves as the foundation 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 is updated on the status of the budget and may provide further direction regarding any potential adjustments to the tax rate.

Before the budget is finalized, each department is notified of its recommended funding level. If a department disagrees with the recommendation, it may appeal directly to the Commissioners Court during the next phase of the process. Ultimately, the Budget Officer will present the Commissioners Court with a balanced budget in the form of the Proposed Budget document.

Phase III: Commissioners Court Deliberations

During Phase III of the budget process, the Commissioners Court will conduct formal budget hearings in accordance with the established budget calendar. These hearings provide an opportunity for department officials and external entities to present their requests, respond to recommendations, and engage directly with the Court. Participation may occur on the scheduled hearing dates or on any revised dates approved by the Court.

Phase IV: Adoption of the Budget

Following the completion of deliberations and the required public hearing(s) on the proposed budget, the Commissioners Court will proceed to formally adopt the budget. Prior to adoption, the Court retains full authority to make any modifications it deems necessary to the proposed budget to reflect final priorities, address public input, or respond to updated financial information.

Phase V: Implementation of the Adopted Budget

Once the Commissioners Court formally adopts the budget, an official copy is filed with both the County Clerk and the County Auditor. From that point forward, the County Auditor assumes responsibility for maintaining the county's financial accounts and preparing monthly budget statements. These statements serve as essential tools for departments to monitor their expenditures and ensure compliance with their approved funding levels throughout the fiscal year.

Basis of Accounting

Smith County adheres to Generally Accepted Accounting Principles (GAAP) and applies to all relevant pronouncements issued by the Governmental Accounting Standards Board (GASB). The County utilizes the **modified accrual basis of accounting**, under which revenues are recognized when they become

both measurable and available. "Measurable" refers to the ability to determine the amount of the transaction, while "available" means the revenue is collectible within the current period. Expenditures are recorded when liability is incurred, with the exception of unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting

The County's annual budget is prepared using the **modified accrual basis**, consistent with GAAP. Budgetary control is maintained at the account category level. Under this method, revenues are recognized for budgeting purposes when they are received or become measurable—for example, property tax revenue is considered measurable when statements are issued. Expenditures are recognized when the related fund liability is incurred, such as through the issuance of a purchase order.

Revenue Estimates

Revenue estimates for the upcoming fiscal year are provided by the County Auditor. A comprehensive review of all revenue sources is conducted monthly throughout the budget evaluation period. These estimates are based on trend analysis, current and pending legislation, and prevailing economic conditions. Only vetted and realistic projections are incorporated into the final budget document.

Budgetary Control

Smith County employs an **encumbrance accounting system** to maintain budgetary control. Estimated purchase amounts are encumbered prior to the issuance of purchase orders to vendors, ensuring that expenditures remain within approved limits.

Budget Administration

Although the adopted budget is prepared and approved in a **line-item format**,

administrative control is exercised at the **category level**. This approach allows individual line items to exceed their appropriated amounts, provided the total for the category remains within the approved budget. Any transaction that would cause a category to exceed its appropriation requires a formal budget transfer.

Budget Transfers

Budget transfers are classified into two categories:

A) Certain expense categories—such as Supplies, Operating Expenses, Contract Agreements, Other Services and Charges, and Judicial Expenses (if applicable)—are grouped into a major category titled **“Total Operating Expenses.”** Transfers between these categories or departmental divisions within Total Operating Expenses may be approved by the department head, unless extenuating circumstances exist. These transfers do not

require approval from the Commissioners Court.

B) All other transfers must be approved by the Commissioners Court. A **budget transfer request form** must be submitted through the Auditor’s Office for consideration.

Budget Amendments

A **budget amendment** is defined as a change in the authorized level of funding that alters the total, or bottom line, of the budget. Amendments typically involve both a revenue and an expenditure component or offsetting amounts. All budget amendments must be approved by a **majority vote of the Commissioners Court**

FY26 BUDGET CALENDAR		
Date	Event	Responsible Party
March 31	Budget Instruction Manual and worksheets distributed	Budget Officer
April 30	Deadline for departments & outside agencies to return budget requests (LGC 111.065)	
May 1	Receive 1 st round of revenues estimates from Auditor	Auditor
May 7-9	County Judge, Auditor & Budget Officer review requests with departments	
June 2	Preliminary revenue and expenditure budget to the Commissioners for review	Budget Officer
June 10	Budget workshop with Commissioners Court – Preliminary Budget Presentation	CCT
June 17	Budget Workshop with Commissioners Court – Departmental Presentations	CCT
June 24	Budget Workshop with Commissioners Court – Departmental Presentations	CCT
June 26	Receive 2 nd round of revenue estimates from Auditor	Auditor
July 1	Budget Workshop with Commissioners Court - IF NECESSARY	CCT
July 8	Budget Workshop with Commissioners Court– Public Service Agency Presentations	CCT
July 15	Budget Workshop with Commissioners Court– IF NECESSARY	CCT
July 22	Budget Workshop with Commissioners Court– IF NECESSARY	CCT
July 25	Receive the Certified Tax Roll from Smith County Appraisal District	SCAD
July 29	Budget workshop with Commissioners Court – Recommended Budget Presentation	CCT
August 5	Commissioners Court to discuss tax rate; take a record vote and, if required, schedule the public hearing. (If hearing is required for FY26 – set date for 9/2/2025)	CCT
August 7	Publish Notice of Proposed Tax Rates (Form 50-212) to Website (Tax Code)	Tax A/C
August 15	Notify elected officials of salary & personal expenses for the proposed budget (LGC 152.013c)	Budget Officer
August 18	78 th day before Uniform Election Day (only needed if Tax Rate exceeds the Voter Approved Tax Rate)	
August 19	Budget Workshop - Proposed Budget Presentation	CCT
August 19	Publish Notice of Public Hearing on Proposed Budget (at least 10 days prior but no more than 30 days prior to the Public Hearing) & Notice of Elected Officials Salaries & Personal Expenses	Budget Officer
August 26	Post notice of public hearing on FY26 Proposed Budget	CCT Admin
August 26	Post notice of meeting to adopt the FY26 Budget & Tax Rate	CCT Admin
Sept. 2	Public Hearings on Tax Rate – 9:30am and 5:30pm (no more than 7 days prior to the Adoption of the Rate)	CCT
Sept. 9	Public hearing – Proposed FY26 Proposed Budget 9:30 a.m. (LGC 111.067)	CCT
Sept. 9	1) Vote to adopt the FY26 Budget (LGC 111.068) 2) Vote to adopt the M&O Tax Rate (Tax Code 26.05) 3) Vote to adopt the Debt Service Rate (Tax Code 26.05) 4) Vote to ratify the property tax increase from raising more revenue from property taxes than in the previous year (if required).	CCT
Sept. 9	Vote to adopt FY26 Salary Scales	CCT
<i>Dates are subject to revision. The 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 are 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** are 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 timetable
- 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 plans 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 111.061 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, except for capital items, multi-year projects, or other appropriations approved by the commissioners court and the county auditor and 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 when they are paid. 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 provider 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 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 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 AA+ from Standard & Poors.

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 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 specific 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, (5) Purchasing Director, and (6) Director of Communications. 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:

- 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.
- 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.
- Any engineering study or master plan that is necessary for the delivery of a capital project.
- 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 repairs 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 FY26 is .069923 as compared to the FY25 debt service rate of 0.70045 per \$100 assessed valuation.

VALUATION AND TAX-SUPPORTED DEBT HISTORY

Tax Year	Fiscal Year Ended 9/30	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
2024	2025	245,208	29,342,739,786	119,665	229,355,000	0.78%	935

(1) Source: Google Search

(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.

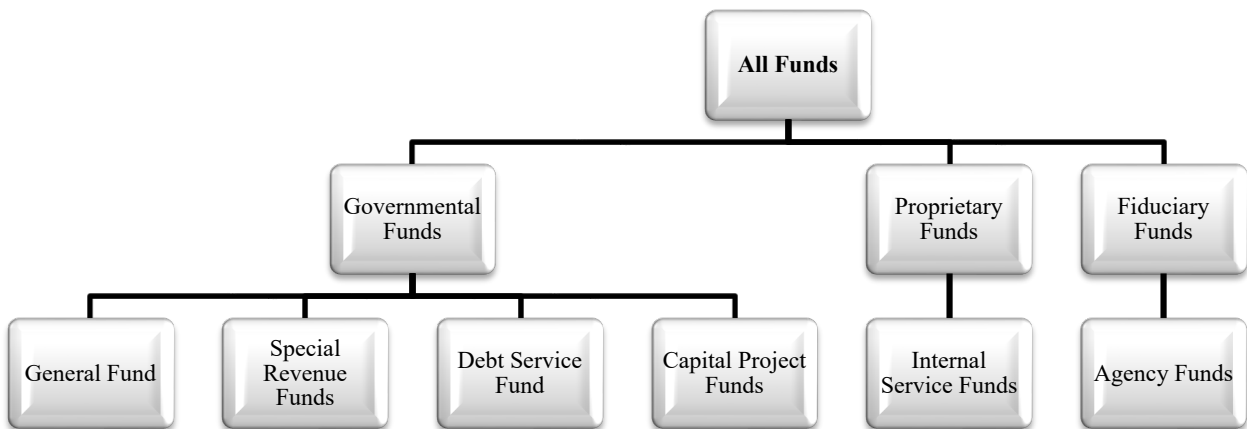


FINANCIAL SECTION

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FUND OVERVIEW

Governmental Funds - The general government functions are accounted for through the **General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds**. The primary focus of these governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is particularly useful in evaluating the County's annual financing needs and budgeting requirements. The **unreserved fund balance** is often considered a key indicator of the net resources available for spending at the end of the fiscal year. A fund is classified as a **major fund** if its revenues, expenditures, assets, or liabilities are at least **10%** of the corresponding totals for all governmental funds, and at least **5%** of the aggregate amount for all governmental and enterprise funds for the same element.



GOVERNMENTAL FUNDS:

General Fund – As a major fund, the General Fund serves as the County's primary operating fund. It accounts for all financial resources not specifically required to be reported in other funds and finances the general government and day-to-day operations of the County. The primary revenue sources for the General Fund include property taxes, sales taxes, fees, and charges for services.

Road & Bridge Fund - The Road & Bridge Fund is the County's primary operating fund for the repair and maintenance of infrastructure. Its main revenue sources include a \$10 fee on motor vehicle registrations, statutory auto registration fees, state funding allocated for lateral roads, and fines collected from traffic violations.

Special Revenue Funds - Special Revenue Funds are used to account for revenues and expenditures that are legally restricted for specific purposes. Examples include the Law Library Fund, Records Management & Preservation Fund, and the Courthouse Security Fund.

Debt Service Funds - The Debt Service Fund is used to account for the payment of principal and interest on the County's bonded long-term debt. Its primary revenue sources are ad valorem property 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 specified. 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 here; however, any required county cash match for such grants is incorporated into this document.

Revenues

Revenues form the foundation of the budget process, as expenditures can only be made when sufficient resources are available. County governments operate with limited revenue sources, most of which are strictly defined and constrained by state law, leaving few alternatives under local control. Revenue estimates are prepared by the County Auditor and are based on a combination of trend analysis, economic forecasts, and unique or special conditions. Revenues are categorized as follows:

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

Property Tax (Delinquent) – Includes ad valorem tax collections received after July 1 of the current tax year, as well as collections from prior years.

Sales Tax – Represents sales tax revenue distributed by the Texas State Comptroller for taxes collected in Smith County during the twelve-month period from October 1 through September 30.

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

Licenses & Permits – Licenses & Permits – Consists of revenues collected for the

issuance of licenses or permits, such as alcohol permits and salvage yard permits.

Federal Funding – Includes amounts received from the federal government, such as civil defense allocations and incentive payments from the Social Security Administration.

Reimbursements – Comprises payments received as reimbursement for specific expenses, such as prisoner care provided to the City of Tyler or the United States Marshals Service.

Interlocal Agreements – Includes revenues received from other governmental entities for services rendered. Examples include commissions collected on behalf of taxing entities and law enforcement services provided to school districts.

Fees of Office – Revenues generated from fees charged for services performed by the county offices.

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

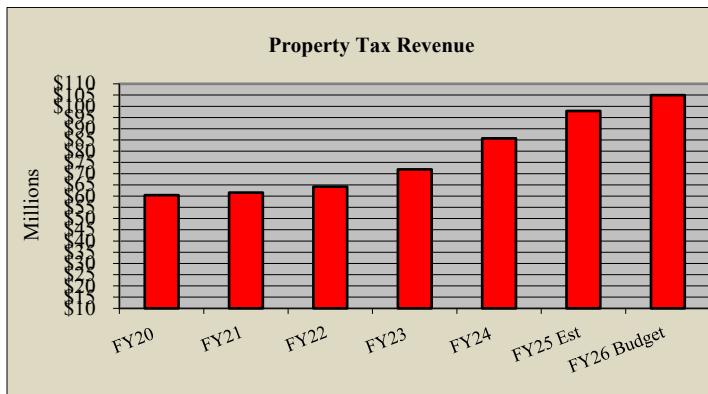
Interest – Earnings received as interest from investments and bank accounts.

Miscellaneous – Includes revenues that do not fall under any of the above categories.

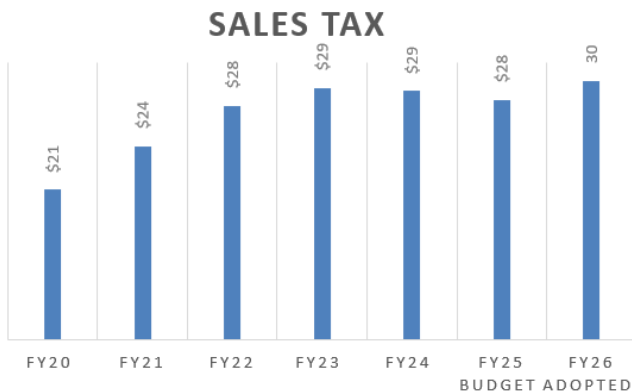
MAJOR REVENUE HIGHLIGHTS

The FY26 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$148,417,110. Major categories of revenue and the projection assumptions are as follows:

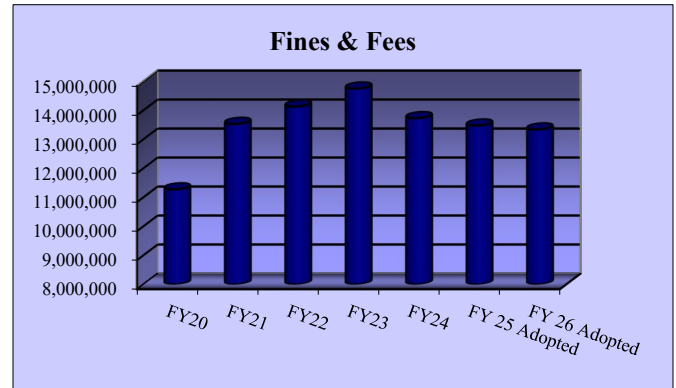
PROPERTY TAXES: Comprising 66.77% of the County revenue, fiscal year 2026 total property tax receipts are estimated at \$104,926,181 or 7.16% higher than the 2025 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$65,029,424 in FY25 to \$69,114,875 in FY26, the debt service portion will increase from \$18,672,819 to \$19,985,714, the Road & Bridge Fund will increase from \$11,329,785 to \$12,147,546 and the Capital Project Fund from \$2,665,832 to \$2,858,246.



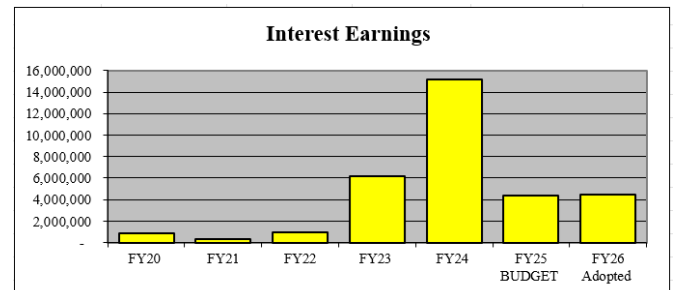
SALES TAX: Comprises 19% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY26 are projected to increase by \$1,500,000 at an estimate of \$29,500,000. Smith County voters approved the ½ cent sales tax in 1982.



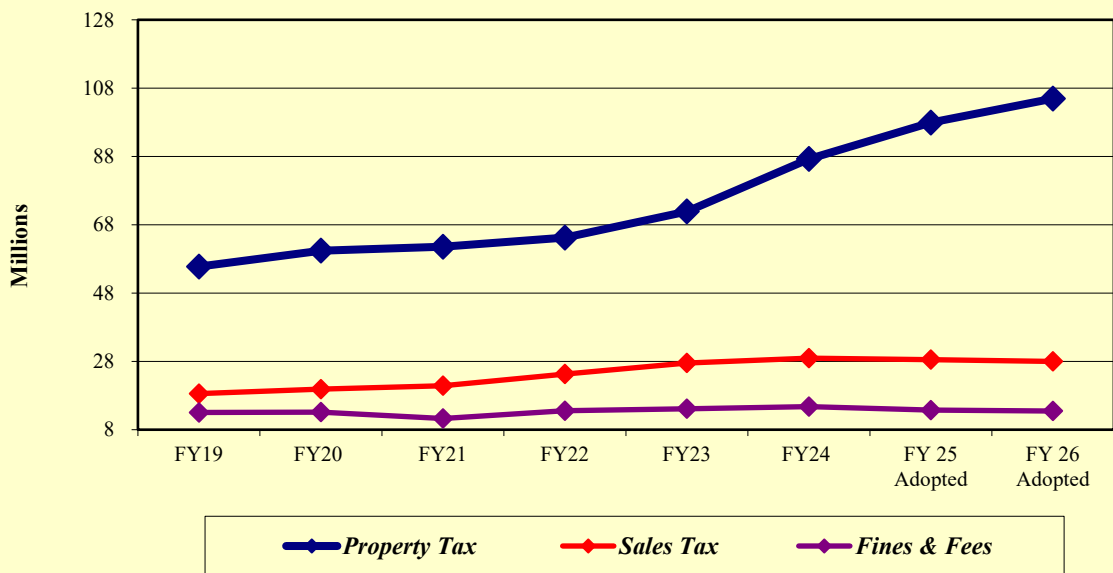
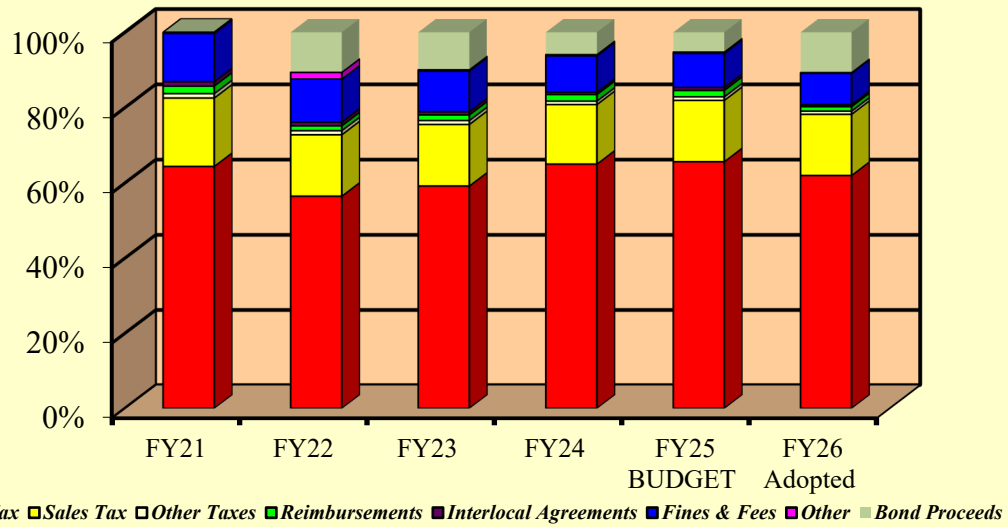
FINES AND FEES: Comprising 8% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures.



INTEREST EARNINGS: Comprising 3% of total revenue, this category consists of funds earned as investment earnings.



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 FY26 budget is adopted in categorical format and allows 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 58.06% of total expenditures, followed by 3.67% for capital expenditures & improvements, 26.35% of operating expenses, and 11.93% 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 12.54% 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 FY25 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 10.3% of total expenditures which is higher than FY25. Increases are primarily due to inflation and increase demand for services. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:

Comprising the largest percentage of ongoing total expenditures at 12.2%, 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 40.6% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:

The judicial expenditures are projected at 10.3% of total expenditures for FY26. This category represents the District Courts, County Courts at Law, County Court, District Attorney, Justices of the Peace, and any

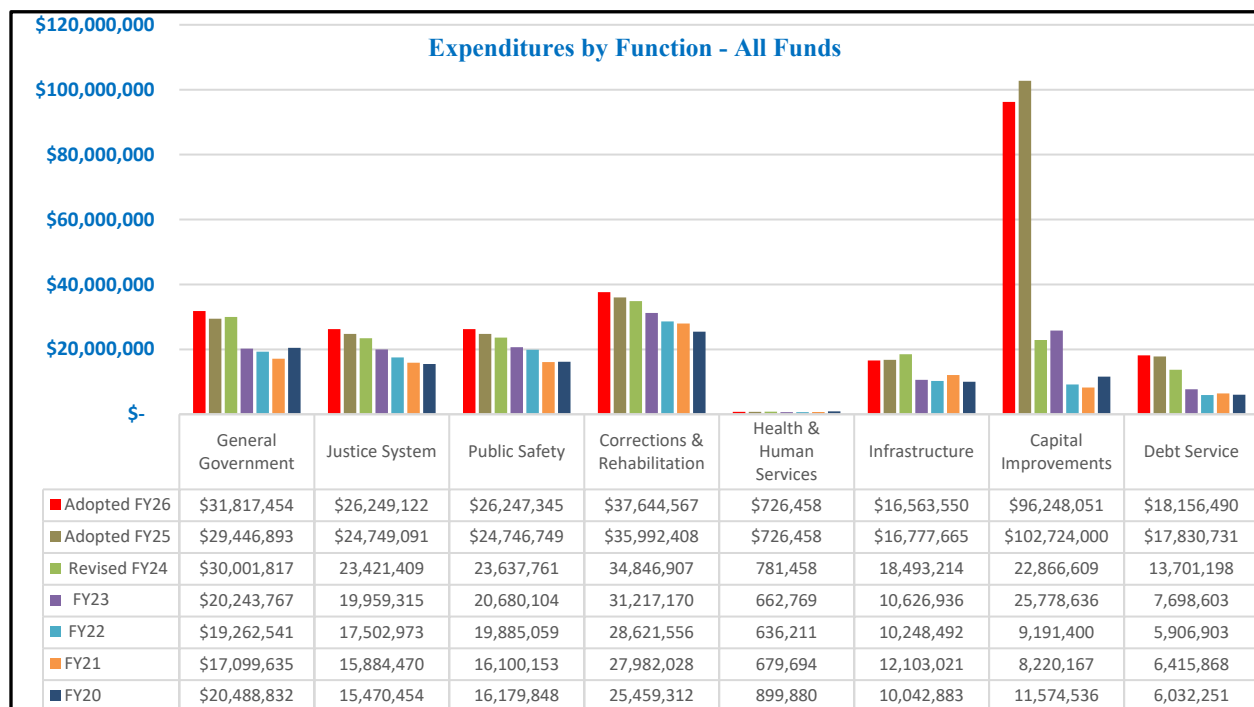
other expenses related to the judicial proceedings.

INFRASTRUCTURE:

Comprising 6.5% 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 FY26 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 7.2% 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 – SPECIAL REVENUE FUNDS

Law Library Fund: The primary source of revenue for the Law Library Fund is a civil case filing fee, authorized under Section 323.023 of the Local Government Code. Funds collected may be used exclusively for the following purposes: Establishing the law library, Purchasing or leasing library materials. Maintaining library operations, and acquiring furniture, shelving, or equipment for the library.

These restrictions ensure that the fund is dedicated solely to supporting and enhancing the law library's infrastructure and resources.

Records Management and Preservation Fund: This fund is established under the authority of Local Government Code § 203.004 to promote and support the efficient and economic management of records for all elective offices within the county.

Revenue for the fund is generated through records management and preservation fees, as authorized by: Local Government Code §§ 118.052, 118.0546, and 118.0645, Government Code § 51.317, and Code of Criminal Procedure Article 102.005(d).

Expenditures from this fund may be used exclusively for purposes related to records management, preservation, or automation within the county.

County Clerk Records Management & Preservation Fund: This fund is established under the Local Government Code § 203.004 to support records management and preservation services performed by the County Clerk following the filing and recording of documents in the Clerk's official records.

Revenue for this fund is derived from records management and preservation fees authorized under Local Government Code § 118.0216.

Funds may be used exclusively to support specific records management, preservation, and automation projects within the County Clerk's office.

Courthouse Security Fund: This fund is established under the authority of Code of Criminal Procedure Article 102.017 and is restricted to supporting security services for buildings that house district, county, justice, or municipal courts.

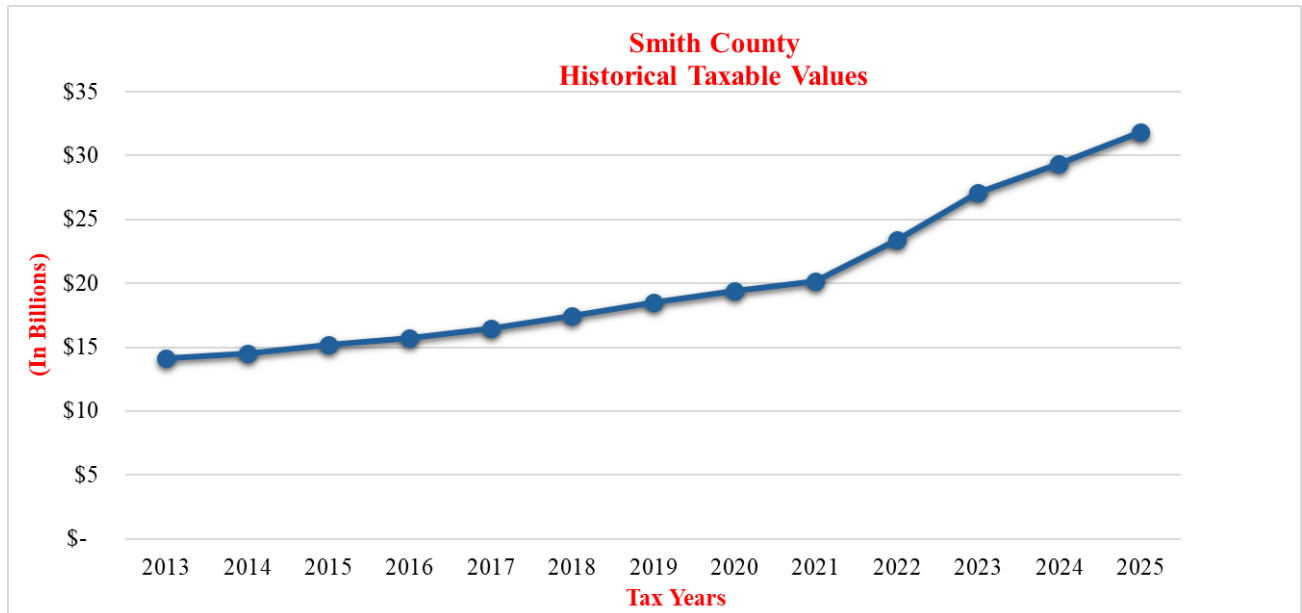
Expenditures from this fund must be used exclusively to enhance the safety and security of court facilities.

Grant Funds: Grants received from various federal and state agencies support the county in establishing and maintaining a wide range of law enforcement and community assistance programs.

Grant budgets are not included in the county's primary budget document. Instead, they are approved annually by the Commissioners Court, and any required matching funds are appropriated from the General Fund.

TAX BASE

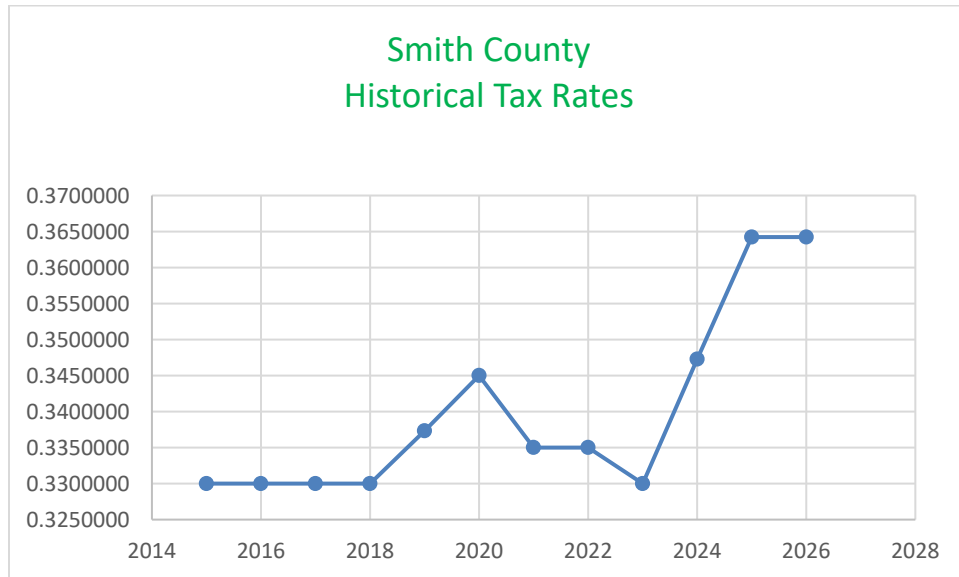
The 2025 certified value for Smith County is \$31,860,829,956. This represents a total increase of 8.58% from the certified value of \$29,342,739,786 for 2024. The increase in taxable value for 2025 was primarily associated with increased property values and new property being added to the tax roll. The average home value in Smith County has increased from \$311,985 in 2024 to \$318,404 in 2025.



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.

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY26 total tax rate is .364231 per \$100 valuation.



The property tax rate distribution of the 2025 taxes for the FY26 budget is as follows:

FY26 Adopted Tax Rate & Distribution

Maintenance & Operations

General Fund	0.241808
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.042500
Total Maintenance & Operations	0.294308

Debt Service

General Obligation Series 2018; 2019; 2020; 2021; 2022; 2023, 2024	0.069923
Total Debt Service	0.069923

Total Tax Rate	0.364231
-----------------------	-----------------

Total Adjusted Taxable Value

\$31,860,829,956

Amended Certified Value
@ 8/1/25

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
ADOPTION OF THE FY26 BUDGET &
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2025**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 9TH DAY OF SEPTEMBER 2025 IN A MOTION MADE BY John Moore AND SECONDED BY J. Scott Herod, THE FY26 SMITH COUNTY BUDGET WAS ADOPTED. (4 AYES & 1 NO)

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, 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 2, 2025, TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2025 TAX RATE WHICH WILL FUND THE FY26 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A BUDGET FOR THE FISCAL YEAR 2026 & TAX RATE FOR THE TAX YEAR 2025 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS

GENERAL FUND	0.241808
FACILITY IMPROVEMENT FUND:	0.010000
ROAD & BRIDGE FUND:	0.042500
MAINTENANCE & OPERATIONS:	0.294308

APPROVE THE M & O TAX RATE:

MOTION: J. Scott Herod
SECOND: Ralph Caraway, SR.
4 AYES & 1 NO

DEBT SERVICE

G.O. SERIES 2018; 2019; 2020; 2021; 2022; 2023; 2024; 2025	0.069923
TOTAL DEBT SERVICE	0.069923

APPROVE DEBT SERVICE RATE:

MOTION: Ralph Caraway, SR.
SECOND: John Moore
5 AYES & 0 NO

TOTAL TAX RATE: 0.364231

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.2 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.12

APPROVED THIS 9TH DAY OF SEPTEMBER 2025.


NEAL FRANKLIN, COUNTY JUDGE


CHRISTINA DREWRY, COMMISSIONER, PCT. 1


JOHN MOORE, COMMISSIONER, PCT. 2


J SCOTT HEROD, COMMISSIONER, PCT. 3


RALPH CARAWAY, SR., COMMISSIONER, PCT. 4

PERSONNEL

Most positions are set to receive a 3% 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 FY26 Budget is adding eleven (11) additional employees to the FY2026 budget.

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

Smith County Position Schedule (Full-time Employees)

Smith County Position Schedule (Full-time Employees)								
Column1	Column12	Column13	Column14	Column15	Column16	Column17	Column18	Column9
	Department	FY22	FY23	FY24	FY25	FY26	Change	
General Administrative	Commissioners Court	7	7	7	7	7	0	
	Budget Office	0	1	1	1	1	0	
	Information Technology	17	18	19	20	22	2	Net Admin, DATA Architect
	Record Services	3	3	3	3	3	0	
	Veterans	3	3	3	3	3	0	
	County Auditor	11	11	11	11	11	0	
	Purchasing	5	6	6	6	6	0	
	County Treasurer	2	2	2	2	2	0	
	Tax A/C	33	34	34	34	35	1	Deputy Clerk
	Elections	4	4	5	5	5	0	
	Judicial Compliance Office	3	3	4	4	4	0	
	Fleet Administration	0	0	0	0	0	0	
	Facility Services	29	29	32	33	34	1	Grounds Keeper
	Human Resources	4	5	5	5	5	0	
Judicial	Court Administration	0	0	0	0	0	0	
	County Clerk	25	25	25	25	25	0	
	Courty Court	3	3	2	2	2	0	
	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	5	6	6	0	
	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	3	3	3	3	0	
	Indigent Defence	1	2	2	2	2	0	
	District Clerk	19	20	20	20	20	0	
	Justice of the Peace - Pct #1	3	3	4	4	4	0	
	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	5	5	5	5	5	0	
	Criminal District Attorney	55	65	65	65	65	0	
	Pre-Trial Release/ Bail Bond	4	4	4	4	4	0	
Law Enforcement	Fire Marshal / E.M.A.	6	6	6	6	6	0	
	Animal Control	7	7	9	10	10	0	
	Constable - Pct #1	4	4	5	5	5	0	
	Constable - Pct #2	4	4	4	4	4	0	
	Constable - Pct #3	3	3	4	4	4	0	
	Constable - Pct #4	4	5	4	4	4	0	
	Constable - Pct #5	5	5	5	5	5	0	
	Warrant Division - Courts	2	0	0	0	0	0	
	Environmental Crimes Unit	2	2	2	2	2	0	
	Sheriff	140	152	153	153	153	0	
	Dispatch	29	29	29	29	29	0	
	Courthouse Security	0	0	0	0	1	1	Sergeant
Corrections	Jail Operations	237	233	233	243	243	0	
	Juvenile Services	74	74	74	74	74	0	
Roads & Transporation	R & B - General	6	7	7	7	7	0	
	R & B - Labor & Material	66	65	65	65	71	6	Operators
	R & B - Equipment	12	13	13	13	13	0	
Other	AgriLife Extensions	3	3	3	3	3	0	
	Law Library	1	1	1	1	1	0	
Grand Total		877	905	916	930	941	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.

** FY 26 Funds not yet allocated*



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 renovations of the new facility are nearly complete. The final portion of upgrades include security fencing and a new fuel island. The expected completion date should be Early 2025.

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

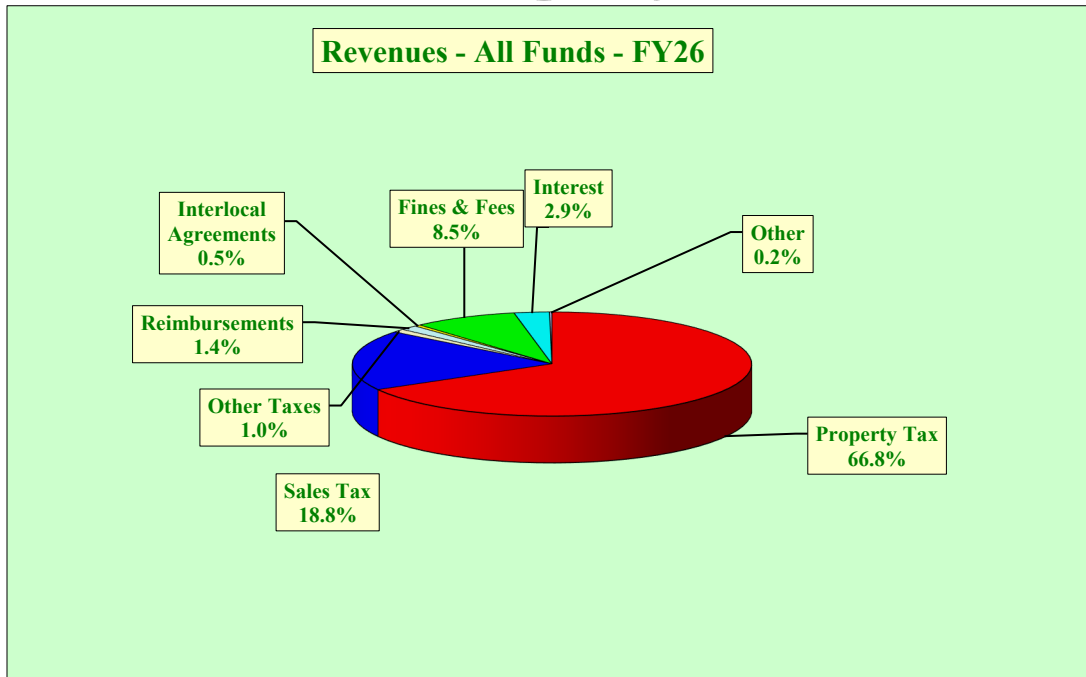
Project Description: Constructing, improving and equipping a new county courthouse and multi-story parking facility.

Project Benefits: This state-of-the-art county courthouse will replace the outdated and inefficient courthouse that was constructed in 1955. Additionally, the 553-space parking facility will provide adequate parking for jurors, employees and downtown visitors. The completion date for the parking facility is Fall 2024 with the courthouse completion anticipated for 2027.

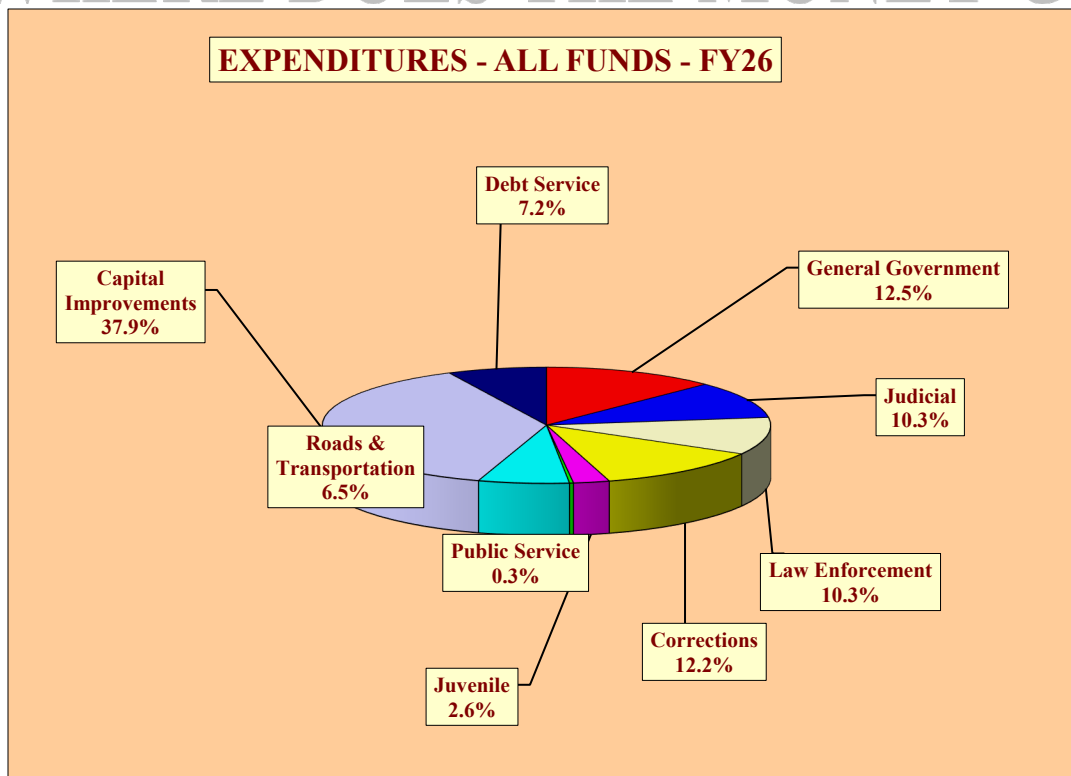
Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



Recapitulation of FY26 Proposed - Revised for Adoption Budget

	Estimated Ending Balance @ 9/30/25	Estimated Revenues FY26	Proposed Expenditures FY26	Net Interbudget Transfers 25/26 (In) Out	Adjustments	Estimated Ending Balance @ 9/30/26	Estimated Reserve Ratio
Operating Funds							
General Fund	\$ 52,264,051	\$ 114,736,800	\$ 110,810,514	\$ 11,500,000		\$ 44,690,337	36.54%
Road & Bridge Fund	14,311,266	16,155,546	16,563,550	-		13,903,262	
Juvenile General Fund	665,878	421,000	6,534,989	(5,450,000)		1,889	
Total Operating Funds	\$ 67,241,195	\$ 131,313,346	\$ 133,909,053	\$ 6,050,000		\$ 58,595,488	
Debt Service Funds							
Debt Service	\$ 538,000	\$ 20,135,714	\$ 18,156,490			\$ 2,517,224	
Total Debt Service Funds	\$ 538,000	\$ 20,135,714	\$ 18,156,490	\$ -		\$ 2,517,224	
Total Operating and Debt Service	\$ 67,779,195	\$ 151,449,060	\$ 152,065,542	\$ 6,050,000		\$ 61,112,713	
Special Revenue Funds							
Other Special Revenue Funds	\$ 6,717,909	\$ 1,517,600	\$ 5,339,441	\$ -		\$ 2,896,068	
Total Special Revenue Funds	\$ 6,717,909	\$ 1,517,600	\$ 5,339,441	\$ -		\$ 2,896,068	
Capital Improvement Funds							
Facility Improvement Fund	\$ 4,645,000	3,098,246	7,682,000	50,000	-	\$ 11,246	
Infrastructure Series 2024 Fund	\$ 3,398,999	30,000	1,791,917			\$ 1,637,082	
Infrastructure Series 2025 Fund							
Infrastructure Series 2018 Fund	-	-	-			-	
Infrastructure Series 2019 Fund	493,449	-	493,449		-	-	
Infrastructure Series 2020 Fund	36,058	-	36,058			-	
Infrastructure Series 2021 Fund	17,875	500	17,785		-	590	
Infrastructure Series 2022 Fund	750,000	20,000	734,356		-	35,644	
Courthouse Construction Fund	115,000,000	1,000,000	80,374,523			35,625,477	
Parking Structure Construction Fund	5,000,000	20,000	5,001,962			18,038	
JAC Maintenance Fund	820,000	21,000	116,000	(100,000)		825,000	
Total Capital Improvement Funds	\$ 130,161,381	\$ 4,189,746	\$ 96,248,051	\$ (50,000)		\$ 38,153,076	
Internal Service Fund							
Health Insurance Fund				\$ (6,000,000)			
Total Internal Service Fund				\$ (6,000,000)			
Total All Funds	\$ 204,658,485	\$ 157,156,406	\$ 253,653,034	\$ -		\$ 102,161,857	

RECAPITULATION OF FY26 ADOPTED BUDGET (By Type of Service)

	Estimated Ending Balance @ 9/30/25	Estimated Revenues FY26	Proposed Expenditures FY26	Net Interbudget Transfers 25/26 (In) Out	Adjustments	Estimated Ending Balance @ 9/30/26	Estimated Reserve Ratio
Operating Funds							
General Fund	\$ 52,264,051	\$ 114,736,800	\$ 110,810,514	\$ 11,500,000		\$ 44,690,337	36.54%
Road & Bridge Fund	14,311,266	16,155,546	16,563,550	-		13,903,262	
Juvenile General Fund	665,878	421,000	6,534,989	(5,450,000)		1,889	
Total Operating Funds	\$ 67,241,195	\$ 131,313,346	\$ 133,909,053	\$ 6,050,000		\$ 58,595,488	
Debt Service Funds							
Debt Service	\$ 538,000	\$ 20,135,714	\$ 18,156,490			\$ 2,517,224	
Total Debt Service Funds	\$ 538,000	\$ 20,135,714	\$ 18,156,490	\$ -		\$ 2,517,224	
Total Operating and Debt Service	\$ 67,779,195	\$ 151,449,060	\$ 152,065,542	\$ 6,050,000		\$ 61,112,713	
Special Revenue Funds							
Other Special Revenue Funds	\$ 6,717,909	\$ 1,517,600	\$ 5,339,441	\$ -		\$ 2,896,068	
Total Special Revenue Funds	\$ 6,717,909	\$ 1,517,600	\$ 5,339,441	\$ -		\$ 2,896,068	
Capital Improvement Funds							
Facility Improvement Fund	\$ 4,645,000	3,098,246	7,682,000	50,000	-	\$ 11,246	
Infrastructure Series 2024 Fund	\$ 3,398,999	30,000	1,791,917			\$ 1,637,082	
Infrastructure Series 2025 Fund							
Infrastructure Series 2018 Fund	-	-	-			-	
Infrastructure Series 2019 Fund	493,449	-	493,449		-	-	
Infrastructure Series 2020 Fund	36,058	-	36,058			-	
Infrastructure Series 2021 Fund	17,875	500	17,785		-	590	
Infrastructure Series 2022 Fund	750,000	20,000	734,356		-	35,644	
Courthouse Construction Fund	115,000,000	1,000,000	80,374,523			35,625,477	
Parking Structure Construction Fund	5,000,000	20,000	5,001,962			18,038	
JAC Maintenance Fund	820,000	21,000	116,000	(100,000)		825,000	
Total Capital Improvement Funds	\$ 130,161,381	\$ 4,189,746	\$ 96,248,051	\$ (50,000)		\$ 38,153,076	
Internal Service Fund							
Health Insurance Fund				\$ (6,000,000)			
Total Internal Service Fund				\$ (6,000,000)			
Total All Funds	\$ 204,658,485	\$ 157,156,406	\$ 253,653,034	\$ -		\$ 102,161,857	

The estimated decline in the general fund balance for FY26 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.

Note 1: Reserves represent estimated ending fund balance at 9/30/2025

RECAPITULATION OF FY26 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Funds	Courthouse & Parking Structure Funds	Juvenile Funds	Total Funds
Beg. Fund Balance @ 10/1/25	\$ 52,264,051	\$ 14,311,266	\$ 4,645,000	\$ 4,696,381	\$ 6,717,909	\$ 538,000	\$ 120,000,000	\$ 1,485,878	\$ 204,658,485
Revenues:									
Taxes:									
Property Taxes - Current	\$ 69,114,675	\$ 12,147,546	\$ 2,858,246		\$ -	\$ 19,985,714	\$ -	\$ -	\$ 104,106,181
Property Taxes - Delinquent	600,000	100,000	20,000		-	100,000	-	-	820,000
Sales Tax	29,500,000	-	-		-	-	-	-	29,500,000
Other Taxes	1,555,000	-	-		-	-	-	-	1,555,000
Reimbursements	1,854,000	-	-		-	-	-	400,000	2,254,000
Interlocal Agreements	630,000	163,000	-		-	-	-	-	793,000
Fines & Fees	8,938,125	3,165,000	-		1,239,100	-	-	-	13,342,225
Interest	2,300,000	580,000	170,000	50,500	278,500	50,000	1,020,000	38,000	4,487,000
Bond Proceeds							-		
Miscellaneous	245,000	-	50,000		-	-	-	4,000	299,000
Total Revenues	\$ 114,736,800	\$ 16,155,546	\$ 3,098,246	\$ 50,500	\$ 1,517,600	\$ 20,135,714	\$ 1,020,000	\$ 442,000	\$ 157,156,406
Total Available	\$ 167,000,851	\$ 30,466,812	\$ 7,743,246	\$ 4,746,881	\$ 8,235,509	\$ 20,673,714	\$ 121,020,000	\$ 1,927,878	\$ 361,814,891
Other Financing Sources									
Transfers In	-	-	\$ -		-	-	-	5,600,000	\$ 5,600,000
Total Available & Other Sources	\$ 167,000,851	\$ 30,466,812	\$ 7,743,246	\$ 4,746,881	\$ 8,235,509	\$ 20,673,714	\$ 121,020,000	\$ 7,527,878	\$ 367,414,891
Expenditures									
Salary	\$ 54,270,510	\$ 5,443,202	\$ -	\$ -	\$ 215,608			\$ 4,247,389	\$ 64,176,710
Fringe Benefits	20,710,060	2,134,949		-	64,412			1,546,195	24,455,616
Operating Expenses	32,823,233	6,534,399	4,657,000	-	4,339,399		-	736,405	49,090,436
Capital Outlay	3,006,711	2,451,000	3,025,000	3,073,565	720,022		85,376,486	121,000	97,773,784
Debt Service						18,156,490			18,156,490
Total Expenditures	\$ 110,810,514	\$ 16,563,550	\$ 7,682,000	\$ 3,073,565	\$ 5,339,441	\$ 18,156,490	\$ 85,376,486	\$ 6,650,989	\$ 253,653,034
Other Financing Uses									
Interbudget Transfers Out	\$ 11,500,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 11,600,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 44,690,337	\$ 13,903,262	\$ 11,246	\$ 1,673,316	\$ 2,896,068	\$ 2,517,224	\$ 35,643,514	\$ 826,889	\$ 102,161,857
Total Expenditures & Other Uses	\$ 167,000,851	\$ 30,466,812	\$ 7,743,246	\$ 4,746,881	\$ 8,235,509	\$ 20,673,714	\$ 121,020,000	\$ 7,527,878	\$ 367,414,891

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY26 debt service is 0.069923, as compared to the FY25 debt service rate of 0.070045. Below is the description of outstanding debt and the level of indebtedness.

Schedule of Debt Maturity

Maturity	Principal	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Maturity & Purpose
2024/25	8,385,000.00	4,936,778.69	4,911,615.63	9,848,394.32	18,233,394.32	
2025/26	7,725,000.00	5,184,808.34	5,201,681.26	10,386,489.60	18,111,489.60	
2026/27	9,775,000.00	5,138,181.26	5,047,481.26	10,185,662.52	19,960,662.52	
2027/28	10,660,000.00	4,937,106.26	4,843,056.26	9,780,162.52	20,440,162.52	Series 2018 Maturity (Roads)
2028/29	10,425,000.00	4,715,181.26	4,651,981.26	9,367,162.52	19,792,162.52	Series 2019 Maturity (Roads)
2029/30	9,115,000.00	4,503,981.26	4,453,381.26	8,957,362.52	18,072,362.52	Series 2020 Maturity (Roads)
2030/31	8,350,000.00	4,298,006.26	4,269,081.26	8,567,087.52	16,917,087.52	Series 2021 Maturity (Roads)
2031/32	7,610,000.00	4,105,831.26	4,087,081.26	8,192,912.52	15,802,912.52	
2032/33	7,985,000.00	3,915,581.26	3,895,831.26	7,811,412.52	15,796,412.52	
2033/34	8,380,000.00	3,715,956.26	3,702,550.01	7,418,506.27	15,798,506.27	
2034/35	8,780,000.00	3,513,675.01	3,499,331.26	7,013,006.27	15,793,006.27	
2035/36	9,205,000.00	3,302,781.26	3,287,381.26	6,590,162.52	15,795,162.52	
2036/37	9,585,000.00	3,112,056.26	3,096,131.26	6,208,187.52	15,793,187.52	
2037/38	9,975,000.00	2,917,975.01	2,900,846.89	5,818,821.90	15,793,821.90	
2038/39	10,450,000.00	2,681,787.51	2,664,025.01	5,345,812.52	15,795,812.52	
2039/40	10,945,000.00	2,434,237.51	2,415,206.26	4,849,443.77	15,794,443.77	
2040/41	11,465,000.00	2,176,618.76	2,156,178.13	4,332,796.89	15,797,796.89	
2041/42	12,010,000.00	1,906,003.13	1,884,690.63	3,790,693.76	15,800,693.76	Series 2022 Maturity (Roads)
2042/43	11,430,000.00	1,622,428.13	1,622,428.13	3,244,856.26	14,674,856.26	
2043/44	11,980,000.00	1,345,262.50	1,345,262.50	2,690,525.00	14,670,525.00	Series 2024 Maturity (Roads)
2044/45	12,065,000.00	1,054,678.13	1,054,678.13	2,109,356.26	14,174,356.26	
2045/46	10,255,000.00	759,853.13	759,853.13	1,519,706.26	11,774,706.26	
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	245,125.00	245,125.00	490,250.00	10,295,250.00	Series 2023 Maturity (Courthouse)
	<u>\$237,115,000.00</u>	<u>\$73,032,534.08</u>	<u>\$72,503,518.94</u>	<u>\$145,536,053.02</u>	<u>\$382,651,053.02</u>	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

Revenues:	Page #		Page #
General Fund	71	Road & Bridge Funds	75
Special Revenue Funds	73	Juvenile	77
Debt Service Funds	75		
 Expenditures: (Alphabetical)	 Page #		 Page #
<i>General Fund</i>			
Agriculture Extension	170	Sheriff	146
Animal Control	137	Tax Assessor/Collector	102
Budget Office	88	Veterans	167
Capital Murder Trials	120	Warrant Division - Courts	144
Commissioners Court	83		
Community Supervision	150	<i>Special Revenue Funds:</i>	
Constables	138	Courthouse Security	174
County Auditor	96	County Law Library	173
County Clerk	121	Justice Court Technology Fund	174
County Court	113	County Clerk Records Management	174
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County Treasurer	100	Forfeiture Interest Fund	175
Criminal District Attorney	127	County & District Technology Fund	175
District Clerk	122	Workforce Investment Fund	175
District Courts	117		
Elections/Voter Registration	87	<i>Other Funds:</i>	
Environmental Crimes Unit	145	Road & Bridge Fund	157
Facilities Services	103	Juvenile Services	154
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Indigent Defense	120	<i>Debt Service Funds:</i>	
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Human Resources	107	<i>Capital Improvement Funds</i>	
Jail Operations	148	JAC Maintenance Fund	180
Judicial Compliance Office	95	Capital Project Fund	180
Justices of the Peace	123	Infrastructure Project Fund	180
Juvenile Board	151		
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Public Service	94		
Purchasing	95		
Records Services	86		

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Revenue Recap

<i>General Fund</i>							
	Actual Revenue FY23	Actual Revenue FY24	Estimated Revenue FY25	Estimated Revenue FY 26	% of Total Revenue	Variance FY25 to FY26	% of Change
<i>Revenues:</i>							
Taxes:							
Property Taxes - Current	\$ 51,916,382	\$ 58,917,563	\$ 64,429,424	\$ 69,114,675	60.24%	\$ 4,685,251	7.27%
Property Taxes - Delinquent	635,317	557,160	600,000	600,000	0.52%	-	0.00%
Sales Tax	28,942,684	28,709,486	28,000,000	29,500,000	25.71%	\$ 1,500,000	5.36%
Other Taxes	1,646,196	1,716,642	1,485,000	1,555,000	1.36%	\$ 70,000	4.71%
Reimbursements	2,194,686	2,575,782	1,830,000	1,904,000	1.66%	\$ 74,000	4.04%
Interlocal Agreements	706,362	648,375	640,000	630,000	0.55%	\$ (10,000)	-1.56%
Fines & Fees	10,095,154	9,126,610	9,086,050	8,938,125	7.79%	\$ (147,925)	-1.63%
Interest	3,441,942	3,758,444	2,100,000	2,300,000	2.00%	\$ 200,000	9.52%
Miscellaneous	339,226	340,042	70,850	195,000	0.17%	\$ 124,150	175.23%
Total Revenues - General Fund	\$ 99,917,949	\$ 106,350,103	\$ 108,241,324	\$ 114,736,800	100.00%	\$ 6,495,476	6.00%
<i>Road & Bridge Fund</i>							
<i>Revenues:</i>							
Taxes:							
Property Taxes - Current	\$ 9,192,031	\$ 10,454,261	\$ 11,329,785	\$ 12,147,546	75.19%	\$ 817,761	7.22%
Property Taxes - Delinquent	110,328	103,621	100,000	100,000	0.62%	-	0.00%
Reimbursements	-	-	-	-	0.00%	-	-
Interlocal Agreements	270,560	-	-	-	0.00%	-	-
Fines & Fees	3,346,588	3,545,592	3,274,000	3,328,000	20.60%	\$ 54,000	1.65%
Interest	478,820	1,261,496	575,000	580,000	3.59%	\$ 5,000	0.87%
Miscellaneous	52,693	-	-	-	0.00%	-	-
Transfer In - From General Fund	11,000,000	-	-	-	0.00%	-	-
Total Revenues - Road & Bridge Fund	\$ 24,451,020	\$ 15,364,969	\$ 15,278,785	\$ 16,155,546	100.00%	\$ 876,761	5.74%
Total General & R&B Fund	\$ 124,368,969	\$ 121,715,073	\$ 123,520,109	\$ 130,892,346		\$ 7,372,237	5.97%

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
10 GENERAL FUND							
	<i>Taxes</i>						
	Current Property Tax	31010	\$51,916,382	\$58,917,563	\$64,429,424	\$69,114,675	
	Delinquent Property Tax	31011	635,317	557,160	600,000	600,000	
	Sales Tax	31812	28,942,684	28,709,486	28,000,000	29,500,000	
	Tax Penalty & Interest	31915	806,822	900,661	700,000	750,000	
	<i>Licenses & Permits</i>						
	Application & License Fees	32010	4,500	2,000	2,500	2,500	
	Salvage Yard License	32030	125	125		125	
	Alcohol Permits (Repealed SB577)	32020	48,610	19,780	40,000		
	<i>Rental Commissions</i>						
	Rental - Miscellaneous	32500					
	Miscellaneous Leases	32501	42943	2060			
	Vending	32520	5,878	6,340	5,000	5,000	
	Cottonbelt Building	32530	57,638	56,343	55,000	55,000	
	Courthouse Annex	32535	3,000	2,132	750		
	<i>Federal Funding</i>						
	FEMA Reimbursement	33112	109305	98492.02			
	<i>State Fees</i>						
	Mixed Beverage Tax	33215	804,747	782,641	750,000	780,000	
	Hazardous Waste Fee	33225	0				
	Bingo Commission	33235	34,627	33,340	35,000	25,000	
	<i>Reimbursements</i>						
	SCAAP Reimbursements	33317	240,750	89,388	100,000	68,000	
	Unemployment/Workers Comp. Reimbursement	33318	71411	67049.9			
	Court Ordered Restitution	33319		225			
	State Juror Reimbursement	33331	60,656	524,268	390,000	430,000	State increase
	Reimbursements	33900	4,576	10,861			
	Sexual Assault Reimbursement	33902	0	0			
	Juvenile Meal Reimbursement	33905	64,005	78,201	60,000	72,000	
	Indigent Health Care Reimbursement	33906	1,600	4,400	1,500	4,500	
	DA Longevity Reimbursement	33907	40,490	50,380	40,000	50,000	
	Witness Fee Reimbursement	33908	305	18,103	5,000	10,000	
	VINE Service Agreement	33909	29,403	30,285	30,000	30,000	
	Tobacco Settlement	33912	107,424	104,895	104,000	104,000	
	Insurance Proceeds	33913	116,665	189,947			
	Foster Care Reimbursement DHS - District Attorney	33916	141,854	146,103	75,000	100,000	
	Sale of Equipment	33920	84,344	69,451		50,000	
	Miscellaneous Reimbursements	33921	39,726	31,050	15,000	15,000	VIT salary supplement \$12k
	Attorney Fee Reimbursement (Civil)	33924	8,454	8,541	6,500	6,500	
	Election Reimbursement	33926	103,803	98,322	100,000	98,000	
	TFID Reimbursements	33934	137,683	108,928	145,000	108,000	
	Attorney Fees - Defendants	33935	12,032	15,820	15,000	15,000	
	Opioid Abatement Trust Funds	33942	238,254	46,351			
	Opioid Direct Share Payments	33943		0			
	Prisoner Care - City of Tyler	33950	18,918	16,870	18,000	18,000	
	Prisoner Care - Federal	33955	563,028	767,852	725,000	725,000	
	Legal Settlements	33960		81250			
	<i>Interlocal Agreements</i>						
	Dispatch Operations	34026	341,755	264,299	265,000	265,000	
	Commission Taxing Entities	34045	364,607	384,076	375,000	365,000	
	<i>Fees of Office</i>						
	Transaction Fee	34201	13,275	12,741	12,000	12,000	
	Justice of the Peace - Pct. #1	34221	39,316	39,564	39,000	40,000	
	Justice of the Peace - Pct. #2	34222	69,147	68,224	69,000	71,000	
	Justice of the Peace - Pct. #3	34223	79,258	75,108	75,000	79,000	
	Justice of the Peace - Pct. #4	34224	43,458	38,965	43,000	45,000	
	Justice of the Peace - Pct. #5	34225	90,599	70,402	80,000	70,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Constable - Pct. #1	34231	111,284	100,789	105,000	100,000	
	Constable - Pct. #2	34232	94,542	99,799	90,000	95,000	
	Constable - Pct. #3	34233	103,998	108,285	105,000	108,000	
	Constable - Pct. #4	34234	47,270	43,394	40,000	40,000	
	Constable - Pct. #5	34235	29,080	26,983	25,000	27,000	
	County Clerk Vital Statistics Fee	34239	6,668	6,071	6,500	6,000	
	County Clerk	34240	1,439,382	1,396,030	1,450,000	1,400,000	
	County Judge	34245	7,814	7,322	7,000	7,300	
	Time Payment Fees	34246	25,226	33,155	25,000	28,000	
	District Clerk	34260	368,496	427,327	400,000	400,000	
	Criminal District Attorney	34270	25,641	30,251	26,000	27,000	
	Sheriff	34275	271,847	282,617	285,000	260,000	
	<i>Fees of Service</i>						
	Animal Shelter Fees	34314	9,871	5,818	6,500	5,800	
	Fire Marshal	34315	7,802	7,933	6,000	7,800	
	Video Fees	34320	5,589	8,139	6,500	8,000	
	Transportation Fees	34325	650	950	1,000	950	
	<i>Fees - State Imposed</i>						
	D.D.C. - Justice of the Peace - Pct. #1	34421	346	219	100	200	
	D.D.C. - Justice of the Peace - Pct. #2	34422	2,769	3,880	2,700	3,000	
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,360	2,891	3,000	2,800	
	D.D.C. - Justice of the Peace - Pct. #4	34424	2,960	4,887	3,000	4,800	
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,850	3,260	3,000	3,000	
	County Judge - Judicial State Supplement	34426	25,200	0			
	Estray	34429	28,294	10,826	15,000	15,000	
	Jury Fees	34430	26,662	28,980	26,000	27,000	
	Department of Public Safety - FTA Fees	34433	13,048	10,781	10,000	10,000	
	District Attorney - Mental Fee	34434	1,173	1,251	1,200	1,200	
	Records Management - District Clerk Filings	34435	1,937	2,297	2,000	2,000	
	Child Safety Fees	34440	220	178	250	250	
	Family Protection Fee	34442	30	15			
	Guardianship Fee	34446	0	0			
	Court Records Preservation	34448	82,646	95,125	90,000	90,000	
	Arrest Fees (80%)	34450	22,134	22,705	22,000	20,000	
	Witness Fees	34451					
	Child Abuse Prevention	34454	2,070	1,812	1,800	1,400	
	Records Management - County Clerk Filings	34455	42,663	45,822	45,000	45,000	
	ISF Checks	34465	3,653	5,200	4,000	4,500	
	<i>Fees - Court Imposed</i>						
	Inmate Reimbursement	34505					
	Child Support Processing	34510	1,895	2,100	2,000	2,000	
	AG Processing (CS)	34511					
	Supervision Fees - Juvenile	34515					
	Juvenile Fines & Fees	34516					
	Pre Trial Release	34520	51,730	56,945	50,000	50,000	
	Court Reporter	34525	106,641	117,229	110,000	110,000	
	Administrative	34530	105,863	109,558	150,000	90,000	
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000	315,000	
	Bailiff	34540	2,963	2,334	2,500	2,000	
	<i>Fees</i>						
	Tax Certificates	34601	9,950	8,680	7,500	8,500	
	Auto Registration	34602	646,670	637,083	640,000	630,000	
	Titles	34612	330,169	317,820	310,000	300,000	
	Traffic Fees & Child Safety	34650	10,747	10,776	10,000	10,000	
	Coin Station Commissions	34655	643,964	651,378	685,000	645,000	
	Rendition Fee	34678	55,963	52,700	50,000	50,000	
	Vehicle Sales Tax Commission	34682	3,099,657	2,999,208	3,000,000	2,950,000	
	Auto Registration - \$1.50 child safety fee	35015	219,268	204,247	175,000	200,000	
	<i>Fines</i>						
	Justice of the Peace - Pct. #1	35521	10,836	9,090	10,000	8,000	
	Justice of the Peace - Pct. #2	35522	19,839	11,483	18,000	10,000	
	Justice of the Peace - Pct. #3	35523	10,909	12,423	10,000	9,000	
	Justice of the Peace - Pct. #4	35524	30,161	28,242	30,000	28,000	
	Justice of the Peace - Pct. #5	35525	64,625	45,974	55,000	45,000	
	District Court	35530	909,180	38,246	15,000	30,000	
	County Courts at Law	35535	269,633	327,742	300,000	340,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Bond Forfeitures	35536	38,029	79,454	30,000	35,000	
	<i>Special</i>						
	Animal Shelter Donations	36012	799	700	100		
	Donations	36014	1,200			125,000	911 Dist.
	Juror Donations - Veterans	36017	11,226	27,676	10,000	10,000	
	Interest Earned	36610	2,262,578	2,334,676	1,300,000	1,400,000	
	Miscellaneous	36620	60,017	41,790			
	Interest Received on Investments	36638	1,179,364	1,423,767	800,000	900,000	
	Sale of Capital Assets	36649	0	53,695			
	Unclaimed Funds	36691	156,525	149,306			
	Program Rebates	36700	20,785	20,021			
	Other Financing Sources	39010					
	Total Revenue - General Fund		\$99,938,735	\$106,451,375	\$108,241,324	\$114,736,800	
	Transfer In - Facility Improvement Fund	39045					
	Transfer In - COVID-19 Funds	39074	\$843,038				
	Total Available - General Fund		\$100,781,773	\$106,451,375	\$108,241,324	\$114,736,800	
11 JUVENILE DELINQUENCY FUND							
	<i>Fees - State Imposed</i>						
	Juvenile Delinquency Prevention Fee	34452	\$27,561	\$28,663	\$26,000	\$26,000	
	Interest	36610	4,229	6,329	2,000	2,500	
	Total Revenue - Juvenile Delinquency Fund		\$31,790	\$34,992	\$28,000	\$28,500	
12 COURTHOUSE SECURITY FUND							
	<i>Fees - State Imposed</i>						
	Courthouse Security Fees	34460	146,050	124,764	130,000	116,000	
	Courthouse Security Fees (JPs)	34461	30,039	29,812	28,000	28,000	
	Donations	36014		3040			
	<i>Interest</i>						
	Interest	36610	61,222	71,539	40,000	40,000	
	Total Revenue - Courthouse Security Fund		\$237,311	\$229,155	\$198,000	\$184,000	
	Transfer In - General Fund		\$0	\$0	\$0	\$0	
	Total Available - Courthouse Security Fund		\$237,311	\$229,155	\$198,000	\$184,000	
16 LAW LIBRARY FUND							
	<i>Charges for Services</i>						
	Bar Association Contribution	34286	\$0	\$0			
	User Fees	34687	13,567	15,546	14,000	15,000	
	Library Fees	34699	144,820	158,117	145,000	150,000	
	<i>Interest</i>						
	Interest Earned	36623				7500	
	Interest	36610	11,321	3,932	7,500		
	Interest Received on Investments	36638		9,635			
	Total Revenue - Law Library		\$169,708	\$187,230	\$166,500	\$172,500	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
44 JUSTICE COURT TECHNOLOGY FUND							
	Charges for Services						
	Technology Fees	34436	\$24,992	\$24,717	\$22,000	\$25,000	
	Interest						
	Interest	36610	13,334	16,195	12,000	12,000	
	Interest Earned on Investments	36638	6,434	7,920	2,500	3,000	
	Total Revenue - Justice Court Technology Fund		\$44,761	\$48,833	\$36,500	\$40,000	
45 FACILITY IMPROVEMENT FUND							
	Taxes						
	Property Taxes - Current	31010	\$2,162,827	\$2,459,871	\$2,665,832	\$2,858,246	
	Property Taxes - Delinquent	31011	26,614	23,672	20,000	20,000	
	Other Contributions (PSAP Participation)	34035	50,000		50,000	50,000	
	Interest						
	Interest	36610	198,297	202,430	125,000	120,000	
	Interest Received on Investments	36638	83,868	103,238		50,000	
	Sale of Capital Assets	36649					
	Total Revenue - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,098,246	
	Transfer In - General Fund	39010					
	Transfer In - Road & Bridge Fund	39075					
	Total Available - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,098,246	
46 RECORDS MGMT. - COUNTY CLERK							
	Charges for Services						
	Records Management Fees (GC 118.0216)	34608	\$446,524	\$426,416	\$440,000	\$440,000	
	Records Archive Fee (118.025)	34681	411,860	385,750	400,000	400,000	
	Interest						
	Interest	36623	104,288	131,261	50,000	80,000	
	Interest Received on Investments	36638	161,721	196,890	75,000	115,000	
	Total Revenue - Records Management/County Clerk		\$1,124,393	\$1,140,317	\$965,000	\$1,035,000	
49 RECORDS MGMT. - DISTRICT CLERK							
	Charges for Services						
	Records Management Fees	34435	\$22,582	\$24,279	\$22,000	\$22,000	
	Records Archive Fee	34674	37	41	100	100	
	Interest						
	Interest	36610	8,869	11,085	5,000	5,000	
	Total Revenue - Records Management/District Clerk		\$31,488	\$35,405	\$27,100	\$27,100	
50 10% FORFEITURE INTEREST							
	Forfeitures 10%	36630	\$14,587	\$17,351	\$10,000	\$7,000	
	Interest						
	Interest	36610	14,622	16,043	15,000	10,000	
	Total Revenue - Forfeiture Interest 10%		\$29,209	\$33,394	\$25,000	\$17,000	

Fund	REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
52	COUNTY & DISTRICT COURT TECHNOLOGY						
	Charges for Services						
	Technology Fees (SB3637)	34436	\$9,129	\$10,234	\$10,000	\$10,000	
	Interest						
	Interest	36610	\$404	\$876	\$250	\$500	
	Interest Earned on Investments	36638					
	Miscellaneous						
	Other - Miscellaneous	36620					
	Total Revenue - Court Technology Fund		\$9,533	\$11,110	\$10,250	\$10,500	
59	INFRASTRUCTURE SERIES 2024 FUND						
	Interlocal Agreements	34000					
	Interest	36610				\$30,000	
	Bond Proceeds	38010			7000000		
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$0	\$0	\$7,000,000	\$30,000	
69	INFRASTRUCTURE SERIES 2018 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$92	\$0	\$0	\$0	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$92	\$0	\$0	\$0	
70	DEBT SERVICE FUND						
	Taxes						
	Property Taxes - Current	31000	\$7,745,936	\$13,056,273	\$18,672,819	\$19,985,714	
	Property Taxes - Delinquent	31021	99,500	124,280	100,000	100,000	
	Remaining Bond Proceeds	37027	5,672				
	Proceeds from Bonds	38010	15029				
	Interest						
	Interest	36610	106,716	243,041	200,000	50,000	
	Interest Earned on Investments	36638		10,749	10,000		
	Interest	36639	10,063				
	Total Revenue - Debt Service Fund		\$7,982,916	\$13,434,343	\$18,982,819	\$20,135,714	
71	INFRASTRUCTURE SERIES 2019 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$49,718	\$4,770			
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$49,718	\$4,770	\$0	\$0	
72	INFRASTRUCTURE SERIES 2020 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$31,644	\$7,530			
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$31,644	\$7,530	\$0	\$0	
73	WORKFORCE INVESTMENT FUND						
	Donations	36014					
	Interest Earned	36610				\$ 3,000	
	Interest Earned on Investments	36638		\$ 6,881			
	Interest	36636	5,685		2,000		
	Total Revenue - Workforce Investment Fund		\$ 5,685	\$ 6,881	\$ 2,000	\$ 3,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
75 ROAD & BRIDGE FUND							
	<i>Taxes</i>						
	Current Property Tax	31010	\$9,192,031	\$10,454,261	\$11,329,785	\$12,147,546	
	Delinquent Property Tax	31011	110,328	103,621	100,000	100,000	
	<i>Reimbursement</i>						
	FEMA Reimbursement	33112					
	Insurance Proceeds	33913	983	13,882			
	Miscellaneous Reimbursements	33921	1,886	526			
	Interlocal Agreements	34000	\$68,018				
	<i>Road & Bridge Fees</i>						
	Auto Registration Fee (\$10)	35005	2,450,812	2,465,420	2,300,000	2,300,000	
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000	360,000	
	State Lateral Road	35020	77,972		78,000	78,000	
	Sale of Equipment	35025	51,690	67,590		0	
	Weight & Axle	35035	124,570	139,521	62,000	85,000	
	State Traffic Fee - 5% County Portion	35526	6,947	7,068	4,000	4,000	
	Subdivision Regulation Fees	35040	25,709	11,431	20,000	14,000	
	<i>Fines</i>						
	J.P. #1 - Traffic Fines	35521	28,462	43,796	45,000	45,000	
	J.P. #2 - Traffic Fines	35522	63,797	67,050	60,000	65,000	
	J.P. #3 - Traffic Fines	35523	81,115	52,578	60,000	52,000	
	J.P. #4 - Traffic Fines	35524	101,242	152,432	110,000	150,000	
	J.P. #5 - Traffic Fines	35525	228,504	178,708	175,000	175,000	
	<i>Interest</i>						
	Interest	36610	318,964	1,068,381	500,000	500,000	
	Miscellaneous	36620	1,003	11			
	Interest Received on Investments	36638	159,856	193,115	75,000	80,000	
	Total Revenue - Road & Bridge Fund		\$13,453,889	\$15,379,388	\$15,278,785	\$16,155,546	
	Transfer In - General Fund	39010	\$11,000,000	\$0	\$0	\$0	
	Total Available - Road & Bridge Fund		\$24,453,889	\$15,379,388	\$15,278,785	\$16,155,546	
76 INFRASTRUCTURE SERIES 2021 FUND							
	Interlocal Agreements	34000					
	Interest	36610	\$38,669	\$5,952	\$5,000	\$500	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$38,669	\$5,952	\$5,000	\$500	
77 INFRASTRUCTURE SERIES 2022 FUND							
	Interlocal Agreements	34000					
	Interest	36610	\$725,763	\$159,202	\$25,000	\$20,000	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$725,763	\$159,202	\$25,000	\$20,000	
78 PARKING STRUCTURE CONSTRUCTION FUND							
	Miscellaneous Reimbursements	33929					
	Interest	36610	\$219,502	\$756,399	\$100,000	\$20,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	\$19,149,288	\$0	\$0		
	Bond Premium	38011					
	Total Revenue - Courthouse Construction Fund		\$19,368,790	\$756,399	\$100,000	\$20,000	
79 COURTHOUSE CONSTRUCTION FUND							
	Miscellaneous Reimbursements	33929		\$527			
	Interest	36610	\$263,633	\$8,100,570	\$1,000,000	\$1,000,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	160,442,000				
	Bond Premium	38011					
	Total Revenue - Courthouse Construction Fund		\$160,705,633	\$8,101,097	\$1,000,000	\$1,000,000	

Fund	REVENUES		ACTUAL	Actual	Estimated	Estimated	Comments
	Acct #		Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
87 J/A/C MAINTENANCE FUND							
	<i>Interest</i>						
	Insurance Proceeds	33913	18572				
	Interest Earned	36610	\$11,407	\$6,021	\$35,000	\$1,000	
	Interest Earned on Investments	36638	42,202	47,252		20,000	
	Total Revenue - Juvenile Attention Maintenance Fund		\$72,181	\$53,274	\$35,000	\$21,000	
	Transfer In - Juvenile General	39093			\$50,000	\$50,000	
	Transfer In - General Fund	39010	\$50,000	\$50,000			
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000	\$50,000	
	Total Available - Juvenile Attention Maintenance Fund		\$172,181	\$153,274	\$135,000	\$121,000	
93 JUVENILE GENERAL FUND							
	<i>Reimbursements</i>						
	State Placement Reimbursement	33314					
	Restitution	33322					
	Electronic Monitoring	33332	-	-			
	Miscellaneous Reimbursement	33902	5,492	1,442			
	UA Reimbursement	33903	609	-			
	Insurance Proceeds	33913					
	Sale of Equipment	33920		3,169			
	Care of Prisoners	33950	377,133	529,856	400,000	400,000	
	<i>Interlocal Agreements</i>						
	City of Tyler - J.A.C.	34010					
	City of Tyler - Boot Camp Program	34020					
	Tyler ISD - Boot Camp Program	34025					
	<i>Fees - Court Imposed</i>						
	Supervision Fees - Juvenile	34515	19,757	8,408	10,000		
	Juvenile Fines & Fees	34516					
	Donations - Jury	36014	3,712	11,046		4,000	
	<i>Interest</i>						
	Interest	36610	51,948	42,225	15,000	15,000	
	Miscellaneous	36620	713	53			
	Interest Received on Investments	36638	6,444	7,866	5,000	2,000	
	Program Rebates	36700					
	Total Revenue - Juvenile General Fund		\$465,807	\$604,063	\$430,000	\$421,000	
	Transfer In - General Fund		\$5,100,000	\$5,100,000	\$5,500,000	\$5,500,000	
	Total Available - Juvenile General Fund		\$5,565,807	\$5,704,063	\$5,930,000	\$5,921,000	
	Total Revenue - All Funds		\$307,039,320	\$149,392,670	\$155,417,110	\$157,156,406	
	Interbudget Transfers - All Funds		\$17,043,038	\$5,281,250	\$5,600,000	\$5,600,000	

Expenditure Comparative By Function and Department

	Actual FY23	Actual FY24	Adopted FY25	Proposed FY26	Increase (Decrease)	% of Change
Administrative:						
Commissioners Court	\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446	\$ 18,119	2.41%
Records Service	220,654	231,370	243,572	251,264	\$ 7,692	3.16%
Veterans	244,529	250,843	292,953	305,616	\$ 12,663	4.32%
General Operations	4,318,989	4,762,229	6,153,393	7,247,003	\$ 1,093,610	17.77%
Budget Office	9,181	103,210	139,757	141,080	\$ 1,323	0.95%
Information Services	5,921,936	9,316,512	8,495,125	8,271,228	\$ (223,897)	-2.64%
County Auditor	1,024,408	1,101,339	1,247,967	1,286,048	\$ 38,081	3.05%
County Treasurer	236,369	257,200	274,839	290,048	\$ 15,209	5.53%
Purchasing	516,649	540,773	586,920	615,381	\$ 28,461	4.85%
Tax A/C	2,296,959	2,498,604	2,750,853	2,891,866	\$ 141,013	5.13%
Elections	632,257	745,594	853,249	1,002,182	\$ 148,933	17.45%
Facility Services	2,848,488	3,019,381	3,499,240	3,538,241	\$ 39,001	1.11%
Human Resources	444,853	487,505	523,415	541,842	\$ 18,427	3.52%
Total Administrative	\$ 19,412,797	\$ 24,018,407	\$ 25,812,610	\$ 27,151,244	\$ 1,338,634	5.19%
Judicial:						
County Clerk	\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,630	750,699	42.49%
Judicial Compliance Office	233,415	304,960	332,948	349,293	16,345	4.91%
County Court	305,831	202,837	234,207	240,354	6,147	2.62%
County Court at Law	525,571	542,846	557,925	631,967	74,042	13.27%
County Court at Law #2	483,072	492,773	531,375	609,138	77,763	14.63%
County Court at Law #3	496,827	639,091	721,774	814,971	93,197	12.91%
7th District Court	318,714	348,713	360,889	388,928	28,039	7.77%
114th District Court	302,337	320,758	360,969	381,134	20,165	5.59%
241st District Court	315,107	337,294	361,102	379,529	18,427	5.10%
321st District Court	1,334,266	1,361,887	1,528,030	1,548,921	20,891	1.37%
475th District Court	266,427	354,094	381,910	415,223	33,313	8.72%
Capital Murder Trials	228,785	213,545	1,000,000	900,000	(100,000)	-10.00%
Indigent Defense	2,335,377	2,692,808	3,261,768	3,482,094	220,326	6.75%
District Clerk	1,542,817	1,976,581	2,203,833	2,253,055	49,222	2.23%
Justice of the Peace #1	342,246	405,087	399,446	359,639	(39,807)	-9.97%
Justice of the Peace #2	440,196	405,691	420,350	380,460	(39,890)	-9.49%
Justice of the Peace #3	384,520	405,095	411,773	377,324	(34,449)	-8.37%
Justice of the Peace #4	431,318	452,832	444,131	406,340	(37,791)	-8.51%
Justice of the Peace #5	429,427	467,588	482,061	442,945	(39,116)	-8.11%
District Attorney	7,185,538	7,888,084	8,360,419	8,705,444	345,025	4.13%
Pre-Trial Release	295,709	307,226	341,359	318,639	(22,720)	-6.66%
Total Judicial	\$ 19,770,136	\$ 21,797,218	\$ 24,463,200	\$ 25,903,026	\$ 1,439,826	5.89%
Public Safety/Law Enforcement:						
Fire Marshal/OEM	\$ 516,746	\$ 649,403	\$ 728,560	\$ 756,262	27,702	3.80%
Animal Control	609,617	779,558	877,029	893,074	16,045	1.83%
Constable - Pct. #1	460,806	481,769	501,449	631,354	129,905	25.91%
Constable - Pct. #2	432,466	454,897	489,851	497,700	7,849	1.60%
Constable - Pct. #3	392,810	506,921	537,186	513,520	(23,666)	-4.41%
Constable - Pct. #4	625,997	566,655	649,358	749,249	99,891	15.38%
Constable - Pct. #5	500,771	522,968	523,649	558,233	34,584	6.60%
Environmental Crimes	220,790	192,550	220,878	208,956	(11,922)	-5.40%
Sheriff	14,449,659	15,925,366	17,153,523	17,998,093	844,570	4.92%
Sheriff - Dispatch Operations	2,289,887	2,132,943	2,670,766	2,724,986	54,220	2.03%
Jail Operations	25,596,760	26,730,166	29,520,370	30,987,938	1,467,568	4.97%
Warrants - Courts	3,382	-	-	-	-	-
Juvenile Board	45,184	45,745	45,767	45,686	(81)	-0.18%
CSCD	41,619	36,813	74,500	75,953	1,453	1.95%
Total Public Safety/Law Enforcement	\$ 46,186,494	\$ 49,025,752	\$ 53,992,886	\$ 56,641,005	\$ 2,648,119	4.90%

**Expenditure Comparative
By Function and Department**

	Actual FY23	Actual FY24	Adopted FY25	Proposed FY26	Increase (Decrease)	% of Change
Road & Bridge:						
R&B - General	\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,183,287	237,793	25.15%
R&B - Labor & Material	6,818,314	11,553,676	12,581,053	11,749,936	(831,117)	-6.61%
R&B - Equipment	2,966,923	3,087,961	3,251,118	3,630,327	379,209	11.66%
Total Road & Bridge	\$ 10,626,936	\$ 15,607,681	\$ 16,777,665	\$ 16,563,550	\$ (214,115)	-1.28%
Health & Welfare						
Public Service	\$ 662,769	\$ 676,043	\$ 726,458	\$ 726,458	-	0.00%
Total Health & Welfare	\$ 662,769	\$ 676,043	\$ 726,458	\$ 726,458	\$ -	0.00%
Conservation:						
Agriculture Extension	\$ 299,029	\$ 314,637	\$ 376,748	\$ 388,782	12,034	3.19%
Total Conservation	\$ 299,029	\$ 314,637	\$ 376,748	\$ 388,782	\$ 12,034	3.19%
Total General & Road & Bridge Fund - Direct Expenses	\$ 96,958,161	\$ 111,439,738	\$ 122,149,567	\$ 127,374,064	\$ 5,224,497	4.28%
General Fund Increase (Decrease)	\$ 7,239,238	\$ 9,500,832	\$ 9,539,845	\$ 5,438,612		
R&B Fund Increase (Decrease)	\$ 378,444	\$ 4,980,745	\$ 1,169,984	\$ (214,115)		
Total Increase (Decrease)	\$ 7,617,682	\$ 14,481,576	\$ 10,709,829	\$ 5,224,497		

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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
- Law Library
- Facility Services
- Pre-Trial Release
- Purchasing
- Information Technology
- Animal Control
- Elections

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***
 Christina Drewry, Commissioner - Pct. #1
 John Moore, Commissioner - Pct. #2
 J Scott Herod, Commissioner - Pct. #3
 Ralph Caraway, Sr., Commissioner - Pct. #4

Major Accomplishments for FY2025:

- **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. 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 and they have been demolished 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. Completion of the parking garage was

in November 2024. Construction of the new courthouse began after the parking garage was completed. 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. \$7 million for Phase 2 of the bond was sold in September 2024.
- **Road and Bridge Facilities** Construction of the new Road and Bridge facility is completed and work on the new fueling station continues. All Road and Bridge operations have been 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 Camp V. American Rescue Plan Act (ARPA) funding was utilized for the renovation and the move to Camp V has been the catalyst in a dramatic increase in the numbers of veterans assisted by the Smith County Veterans Services Office. A new parking lot was paved on a vacant lot for the Adult Probation facility. This has provided needed parking for this growing department. The Commissioners Court 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.
- **Jail Operations/ Judicial and Court Operations.** The Jail Operations Study was completed by GMJ, Inc. and provided Smith County with 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 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 spent nearly \$5 million in American Rescue Plan Act (ARPA) funds completing County Road 3344 constructed within the new Industrial Park developed by Tyler Economic Development Council (TEDC).

Goals & Objectives for FY2026:

- 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 build relationships 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. Work to renovate the old Gulf States facility to house Facility Services. Continue to expand the downtown campus for County offices. Complete the construction of the new parking facility and begin the construction of the new Courthouse.
- 6) Invest further in technology and automation with a continued emphasis on security.
- 7) 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 FY23	Actual FY24	Estimated * FY25	Adopted FY26
<i>Salaries</i>	\$503,638	\$521,138	\$522,088	\$553,830
<i>Fringe Benefits</i>	160,643	163,093	163,545	184,636
<i>Operating Expenses</i>	33,244	19,616	18,675	30,980
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$697,525	\$703,847	\$704,308	\$769,446
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	7	7	7	7

RECORDS SERVICES

Mission: To provide efficient storage, while focusing on preserving, organizing, retrieval, retention, and disposal of obsolete County records.

Director: Keith Buckner

Accomplishments for FY25:

- Attended the Key Leadership Workshop.
- Added new shelving system in the District Clerk records.

Goals & Objectives for FY26:

- 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY 25 Actual
Records destroyed (by pounds)	8,215	2,600	4,000	2,880	3,000	3,900
Records destroyed by cubic feet	219	300	200	96	100	200
Customer Service Questionnaires (CSQ)	39	5	0	0	0	0
CSQ Positive Rating Average	99%	99%	99%	99%	99%	99%

Efficiency Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY 25 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 FY23	Actual FY24	Estimated * FY25	Adopted FY26
Salaries	\$159,278	\$167,919	\$164,667	\$177,453
Fringe Benefits	57,786	59,128	56,602	67,940
Operating Expenses	3,590	4,323	3,593	5,870
Capital Outlay	-0-	-0-	-0-	-0-
Departmental Total	\$220,654	\$231,370	\$224,862	\$251,264
* FY25 Estimated as of 9/30/25 not final actual				
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 FY25:

- Successfully conducted 12 elections
- Successfully transitioned to a new voter registration system
- Maintained accurate voter registration records

Goals & Objectives for FY26:

- Implement required legislative changes effectively
- Expand online training for election workers
- Continue to maintain accurate voter registration records

Departmental Links to County Goals:

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

Workload Measures	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Registered Voters	153,505	154,996	162,646	157,314
Applications Processed	45,374	37,835	20,832	27,329
Elections Supervised	16	12	13	15

Efficiency Measures	FY23 Actual	FY22 Actual	FY24 Actual	FY25 Actual
Number of judges and clerks trained	252	185	210	255
Cost per registered voter	\$4.12	\$4.81	\$4.62	\$6.37

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY25
<i>Salaries</i>	386,087	430,055	\$507,437	\$571,145
<i>Fringe Benefits</i>	89,307	101,086	107,469	162,552
<i>Operating Expenses</i>	156,863	214,453	137,931	268,485
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$632,257	\$745,594	\$752,837	\$1,002,182
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	4	5	5

BUDGET OFFICE

Mission Statement: To oversee and manage the operations, maintenance and oversight of the budgetary process efficiently, effectively and equitably.

Budget Officer: Kari Perkins

Accomplishments for FY25:

- FY 26 Budget was submitted and approved in accordance with statutes.

Goals for FY26:

- Hire new Budget Officer
- Develop a long- range plan for the office.
- Update the Budget Process and documentation for a more efficient use of time and resources.
- Ensure the budget is submitted and adopted in accordance with statutes.
- Develop a webpage for the Budget Office with updates and information for county officials and the public.
- Networking with other entities for ideas and professional development.

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

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$-0-	\$76,072	\$102,128	\$107,085
<i>Fringe Benefits</i>	9,181	23,729	28,945	31,615
<i>Operating Expenses</i>	-0-	3,409	3,178	2,380
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$-0-	\$103,210	\$134,251	\$141,080
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	0	1	1	1

INFORMATION TECHNOLOGY



Chief Technical Officer: Don Bell

The department of Information Technology is comprised of 20 staff members who daily contribute 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 recognition from National Association of Counties (NACO) as well as made presentation in several national conferences representing Smith County.

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.

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$1,260,531	\$1,467,355	\$1,569,961	\$1,870,457
<i>Fringe Benefits</i>	405,385	450,684	473,522	604,726
<i>Operating Expenses</i>	2,839,187	3,422,883	3,918,787	4,668,334
<i>Capital Outlay</i>	1,416,833	3,975,589	1,537,684	1,127,711
Departmental Total	\$5,921,936	\$5,921,936	\$7,526,954	\$8,271,228
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	18	19	20	22

Accomplishments for FY25:

- Completed the design, build, and implementation of a New Data Center serving the County
- Upgraded the Emergency Operation Center UPS and Generator Systems
- Migrated to a new Victims Notification System
- Virtualized our RMA/CAD System and migrated software and services
- Became a Hosting Agency for the ESDs and Outside Law Enforcement Agencies extending services to their facilities
- Completed the multi-factor Authentication rollout of to provide additional security measures for our users
- Major upgrade of our Security Firewall System.
- Transition to a new Website
- Created a solution for document storage outside of our website to provide public access to thousands of documents
- Worked with the Sheriffs Office to standup and trial Command Aware as a multi-agency first response system
- Conducted an internal CJIS (Criminal Justice Information Systems) Audit

- Implemented all infrastructure for the new Parking Garage
- Actively working on the new Courthouse Infrastructure
- Implemented Body Cameras for Facility Security Teams
- Setup a Security Entry Checkpoint at our Juvenile Facility
- Upgraded Fuelmaster and implemented a new system at the Road and Bridge Facility
- Implemented a facility security system to rapidly notify security personnel utilizing panic buttons and the radio system.
- Completed major mapping updates for Elections and other departments
- Developed a GIS Mapping Solution for the Historical Commission
- Launched Research Texas Site
- Upgrade various environmental control systems throughout the county and implemented a new system at our Juvenile facility
- Completed the Annual Cybersecurity Awareness Training at 100% completion and conducted various internal employee Cyber tests throughout the county and implemented a new system at our Juvenile facility
- 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
- Completed the upgrade of our video visitation system
- Completed the upgrade of our public online portal for Courts and Justice
- Implemented new storage and backup systems for disaster recovery
- Responded to various investigations and open records requests pulling over 100,000 emails
- Conducted over 500 technical forensic and security investigations
- Conducted over 100 after-hours maintenance windows performing over 10,000 critical operation and security updates for the county accumulating approximately 600 hours of after-hours work and support
- Provided technical after hours on call support for our law enforcement and dispatch accumulating approximately 2,800 hours of support
- Conducted and remediated various cybersecurity assessments on systems and networks

Goals & Objectives for FY26:

- Assist with new accounting system
- Upgrade of Odyssey Courts and Justice System and move that system to the Cloud
- Various Projects with our RMS/CAD System and the continued expansion of Smith County as a Hosting Agency extending services to the ESDs and Law Enforcement
- Design and Install new technology for the new courthouse
- Go-Live with a new Website
- Launch Laserfiche document management system for public access to documents
- Launch a new payment portal for the JP offices
- Launch remote magistration for the JP Offices
- Fully implement Command Aware and Flex Response for the Sheriff's Office
- Upgrade our Audio Visual Systems throughout the County
- Migrate digital evidence to the cloud including body/car cameras and other digital evidence

- Launch a new virtual court reporting system
- Implement a cell phone booster for the Juvenile facility
- Implement new software for Road and Bridge to map roads throughout the county
- Implement Electronic Plea Paperwork with Automation
- Implement Livescan systems at the Jail and Sheriffs offices

Departmental Links to County Goals:

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

Workload Measures	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Number of customers supported	1,036	1,059	1,195	1,286
Number of software applications supported	86	730	839	876
Number of computers supported	1,036	1,121	1,236	1,385
Number of servers supported	160	188	193	229
Number of printers supported	325	382	382	403
Number of Help Desk calls processed	12,800	16,632	18,450	20,331
Number of Help Desk calls closed	12,800	16,215	17,417	19,976

Efficiency Measures	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Avg. calls processed per month	950	1,386	2,325	2,489
Visits to Smith County website	1,800,000	1,750,000	1,915,000	1,986,365
Help Desk Response within 4 hours (Goal 97%)	100%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	97%	98%	99%	99%
Number of viruses/spam prevented	5.85M	8.84M	9.14M	11.3M

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$25,278
<i>Fringe Benefits</i>	1,133,700	1,133,700	1,303,395	1,437,700
<i>Operating Expenses</i>	2,917,554	2,917,554	4,592,022	5,424,025
<i>Capital Outlay</i>	252,957	252,957	24,981	360,000
Departmental Total	\$4,318,989	\$4,318,989	\$4,762,176	\$7,247,003
Other Financing Uses	11,000,000	11,000,000	\$-0-	\$6,000,000
* FY25 Estimated as of 9/30/25 not final actual				

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 FY23	Actual FY24	Revised FY25	Adopted FY26
<i>Operating Expenses</i>	\$662,769	\$676,043	\$697,696	\$726,458
Departmental Total	\$662,769	\$676,043	\$726,458	\$726,458

* FY25 Estimated as of 9/30/25 not final actual

Agencies and organizations approved for funding in the FY2026 budget include:

- Indigent Health Care
- Andrews Center
- Alzheimer’s Alliance of Smith County
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- St. Paul’s Children’s Foundation
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels
- Children’s Advocacy Center
- 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.

Goals & Objectives for FY26:

- 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Number of Cases	2,494	2,944	3,489	4,275
Collected Court Costs & Fines	\$865,952	\$1,028,618	\$1,198,521	\$1,316,807

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$165,168	\$213,515	\$223,333	\$242,757
<i>Fringe Benefits</i>	59,617	77,822	83,826	91,546
<i>Operating Expenses</i>	8,631	13,624	11,407	14,989
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$233,415	\$304,960	\$318,566	\$349,293
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	4	4	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 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, grants, and budget analysis and preparation.

Appointed Official: Karin Smith

Major Accomplishments for FY25:

- 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 FY26:

- Purchase and implement new accounting system
- Submit FY25 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	2022	2023	2024	2025
A/P invoices processed	14,182	13,324	13,757	13,499
1099's prepared	852	378	308	306
Check runs	195	199	187	191
Bank reconciliations	636	1,056	1,044	1,056
Grants administered	18	17	17	22
W-2's issued	1366	1,476	1,335	1,568
Cash counts	283	218	212	125
Internal Audits	148	240	241	285
Special Investigations	2	0	0	1
Confirmation Letters	48	36	42	21
Findings/Recommended Practice Reports	32	38	37	38

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$763,957	\$827,695	\$840,612	\$956,137
<i>Fringe Benefits</i>	246,692	258,138	259,835	306,271
<i>Operating Expenses</i>	13,759	15,507	19,927	23,640
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,024,408	\$1,101,339	\$1,120,374	\$1,286,048
* FY25 Estimated as of 9/30/25 not final actual				
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 – FY25

- Successfully solicited and awarded contracts for five (5) construction projects, including FCIC Phase 2 Remodel, Asbestos Abatement for courthouse properties, Tank Removal for courthouse properties, EOC Generator Replacement, Sheriff Office and CottonBelt Generator Replacement Project, Annex Re-Roof Project and Fuel Facility (ARPA) and IT Data Center Improvements (ARPA).
- Successfully solicited and awarded contracts for Construction Materials Testing for the new Parking Garage Facility, Emergency Debris Clean up and Emergency Debris Monitoring.
- Oversaw the following construction projects; EIFS Barrier System, Jail Security Door Project, Tank Removal for courthouse properties, Asbestos Abatement for courthouse properties, FCIC Phase 2 Remodel, IT Data Center Improvements, New Courthouse and Parking Garage.
- Continued to serve as Owners Representative and attend all meetings for the new Smith County Parking Garage and Courthouse.
- Continued as County liaison with the Grant Administrator for American Rescue Plan Act (ARPA) Projects. Which includes monitoring on-going ARPA projects.
- Aided in awarding ARPA projects to the following recipients: University at Tyler Health Science Center new Mental Health Facility.
- Helped facilitate a new Inmate Medical Contract with University of Texas at Tyler Health Science Center.
- Continue to serve on the Medical Advisory Committee
- Successfully solicited and awarded eleven (11) 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
- Received 2023 Excellence in 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 \$165,783.25
- Facilitated the acquisition of over \$275,000 in guns for the Smith County Sheriff's Office
- Began implementing a contract management program to aid in tracking Smith County contracts

Goals & Objectives for FY26:

- 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 spending analysis.
- Identify useful tools and management reports in the financial software system

Departmental Links to County Goals:

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

Workload Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Purchase Orders Issued	7,585	7,108	6,452	6,810	
Awarded Bids and RFP's	18	25	41	30	
Co-Op purchase orders	3,138	3,065	3,024	3,674	
Competitive Bid Contract purchase orders	196	63	65	28	
P-Card transactions		996	1,099	1,304	

Efficiency Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Avg. days to process sealed bids	21	21	21	21	
Avg. days to process RFP's	45-60	45-60	45-60	60	
Avg. days to process purchase orders	1	1	1	0.5	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$360,447	\$380,709	\$402,075	\$426,079
<i>Fringe Benefits</i>	123,578	126,704	137,559	\$149,086
<i>Operating Expenses</i>	29,524	33,360,	31,897	\$40,216
<i>Capital Outlay</i>	3,100	-0-	-0-	-0-
Departmental Total	\$516,649	\$540,773	\$571,531	\$615,381
*FY25 estimated as of 9/30/25 not final Actual				
Staffing	6	6	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: Atonia Rawlings, CIO

Mission: To provide responsible and transparent management of County's Public Funds, Ensuring the Safety, Liquidity and Yield, while serving the public with integrity and efficiency.

Major Accomplishments for FY25:

- Increased interest earned
- Decreased errors in data entry
- Communicated with other departments the need for turning in deposits/reports in accordance with the Local Government Code withing a timely manner.
- Implemented savings of records on a designated drive.
- Attended TAC Investment Academy.

Goals & Objectives for FY26:

- Continue to transition to a complete digital format, only storing hard copies for outside audits
- Increase and emphasize communication with other departments the need for turning in weekly deposits/reports in accordance with Local Government Codes.
- Emphasize with District Clerk about dates of Jury Panels. Jury Panel dates need to be shared with Treasurer's Office, not a week at a time.
- Update technology and equipment in the office.
- Reduce account analysis charges by streamlining deposits.
- Diversify investments with local government pools and certificates of deposits with possible and profitable for the County.
- Implement other technology to save records and documents.
- Continue education/training for Treasurer.
- Education/Training for the Assistant Treasurer
- Request for and train additional employees to ensure office workload requirements are met.
 1. Bookkeeper for revenue received and disbursements.
 2. Receptionist for receiving funds/Jury pay back up.
 3. Receive enough staff to scan ALL documentation.
- Increase interest earned and watch interest rates
- Keep interest earned and safe for the taxpayer.
- Produce monthly financial reports.
- Produce quarterly financial reports.
- Produce end-of-year financial reports.
- Ensure all financial records are ready for auditors.

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$ 167,713	\$ 186,048	\$ 201,659	\$ 202,130
<i>Fringe Benefits</i>	50,871	54,045	58,119	60,959
<i>Operating Expenses</i>	17,785	17,108	21,351	26,958
Departmental Total	\$ 236,369	\$ 257,201	\$ 281,129	\$ 290,048
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	2	2	2	2

2025 Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
Investment & Interest Earnings	\$ 2,747,041.50	\$ 2,770,438.52	\$ 2,755,757.11	\$ 2,299,775.41	\$ 10,573,012.54
Receipts Processed	5,827	4,885	4,974	5,354	21,040
A/P Checks Printed & Distributed	2,888	2,496	2,625	2,785	10,794
Direct Deposit Stubs Printed	6,759	7,343	6,455	7,390	27,947
% of Portfolio Invested	24%	24%	24%	24%	24%

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 FY25:

- Made improvements to the dealers office
- Updated online payment features & added web dealers
- Continued to make the website more convenient for our taxpayers

Goals & Objectives for FY26:

- Continue to implement the state mandated Web-Dealer before July 1
- Provide additional professional development opportunities to employees
- Implement a new program for working returned mail

Departmental Links to County Goals:

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

Program Statistics:	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
% of Property Taxes Collected	101.4	101.2	101.14	101.45	
Total Tax Collections (all jurisdictions)	\$366,568,005	\$379,941,289	\$405,980,702	\$390,195,628	
Entities Collected For	22	22	22	22	
Motor Vehicle Registrations	228,042	232,314	235,241	237,491	
Titles	73,046	73,047	68,833	66,481	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
Salaries	\$1,465,380	\$1,610,758	\$1,614,577	\$1,812,900
Fringe Benefits	594,077	620,031	613,522	744,417
Operating Expenses	237,502	267,814	286,625	334,550
Capital Outlay	-0-	-0-	-0-	-0-
Departmental Total	\$2,296,959	\$2,498,604	\$2,514,724	\$2,891,866
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	34	34	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 FY25:

- Our Maintenance, Construction and Grounds completed **16,079** maintenance work orders completed from 10/01/23 to 09/23/24.
 - **13,208** - Preventative maintenance work orders.
 - **2,871** - Non-preventative maintenance work orders.
 - **0.94** – Average hours to complete.
 - **\$25.60** – Average cost to complete.
- Successfully passed the annual State Jail Inspection at the Central Jail and the North Jail.
- We filled the new Maintenance Mechanic position and assigned to Central Jail 2nd shift.
- Provided new \$100 annual stipend to department staff for safety footwear.
- Provided training to various department employees by sending them to seminars and providing opportunities for certification.
- Replaced multiple pieces of equipment as needed/
 1. North Jail –
 - Replaced 3 large dryers and 3 large washers in the laundry facility
 - Replaced AHU #1 and MAU #1 serving the Kitchen/Laundry/Visitation facility
 - Replaced the locks on tanks A, B, C, D, E, and F.
 - Kitchen boiler pump and motor were replaced.
 2. Central Jail – replaced cooling tower #1
 3. Facility Services – Replaced the water heater.
 4. SO Admin –
 - Replaced 9 A/C units
 - Replaced emergency generator
 5. Cotton Belt –
 - Replaced 6 roof exhaust fans
 - Replaced boiler room emergency generator
 6. Pct 1 Constable – replaced roof top A/C unit #1
 7. Juvenile – Replaced water heaters 1, 2, and 3. (Juvenile funds)
 8. Courthouse – replaced faulty condenser water pump
- Completed numerous projects
 1. Pct. 2 Noonday Constable – Office refresh project
 2. Pct 2 Troup – Mold remediation project completed in restroom areas
 3. Annex
 - Main roof replacement project was completed (CIP)

- Existing VAV was removed and two new ones added to improve the A/C system in the Purchasing offices
 - Conducted air quality testing and troubleshooting of the basement after reports of foul odor. The issues were resolved with changes to exhaust fans, implantation of pump pit chemical treatment, repairing vent piping and sealing areas up properly.
- 4. Central Jail – sliding door equipment upgrades completed (CIP)
- 5. FCIC
 - Office expansion project Phase II completed (State Funds)
 - Under slab sewer pipes that were collapsing were relined to ensure proper flow.
- 6. CSCD – replaced carpet and flooring transitions throughout offices.
- 7. Facility Services – Demolished a small, vacant, and dilapidated metal storage building located behind our parking area that was partially blown apart by storms.
- 8. Cotton Belt
 - Painted offices and hung shelving for Linebarger Attorney office.
 - Completed repairs to basement men’s restroom urinal drain piping.
 - Completed repairs to collapsed boiler room floor drain piping
- 9. SO Admin & Annex
 - Completed replacement of broken masonry blocks and motor. Cleaned and repainted.
 - Installed parking lot signage
 - Performed landscaping at construction affected areas
- 10. Elections
 - Completed necessary repairs to EIFS after vehicle damage occurred.
 - Installed section of handrail at the end of the sidewalk to re-direct pedestrian foot traffic.
- 11. SO Warehouse – assisted the SO and the IT department by relocating the electrical power circuit feeding the security cameras.
- 12. EOC – Repaired collapsed aerobic system tanks
- 13. R&B D1 – constructed electrical distribution center to power the pug mill via generator.
- Completed parking lot improvements at multiple locations (CIP)
 1. Pct. 3 Troup
 2. Employee parking lot (Center/Locust).
 3. Officer parking lot (Spring Ave.)
 4. Central Jail

Goals & Objectives for FY26:

- Purchase new telehandler forklift for material handling and receiving shipments.
- Fill new Grounds position and assign primary focus to the downtown area.
- 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 and all county jail facilities.
- Complete scheduled equipment replacements as required to provide comfortable environments and efficient systems.
 1. Central Jail
 - Replace CHW1 primary chilled water pump
 - Replace CHW2 primary chilled water pump
 - Replace MCWP secondary chilled water pump.
 - Replace CW15 condenser water pump
 - Replace water heater 2 that serves the kitchen.
 2. Facility Services (312 E Ferguson) – Replace roof top A/C unit #2
 3. Annex –
 - Replace sump pumps 1 & 2.
 - Replace North stairwell roof section
- Ensure that all elevators, boilers, fire alarms, and fire suppression systems and emergency power systems meet inspection requirement and inspections are up to date.
- Complete ADA accessibility accommodation required for the CPS office located in the Annex (in progress)
- Strive to provide professional and effective maintenance, housekeeping and grounds keeping services to the citizens and departments of Smith County.
- Professionally and effectively carry out and complete any projects requested by the Commissioners' Court.
- Continue to provide training opportunities to the department staff.
- Continue to oversee all current projects through to their completion.
 1. Central Jail – Roof replacement (in progress) (CIP) estimated completion of December 2026
 2. Facilities Services Center – (in progress) (ARPA)
 - Relocate from the current location to the new one
 - Estimated end of November 2025 completion
 3. Courthouse – (In progress) (Bond)
 - Purchase custodial supplies and equipment.
 - Fill 3 custodian position and train prior to move in date
 - Relocated from existing to new courthouse – estimated December 2026
 - Input all asset information into our CMMS program and create PM work orders for equipment.
 - Familiarize all department staff with the layout of the new courthouse
 4. EOC – Generator replacement – scheduled completion date of 10/9/25
 5. North Jail – Generator upgrade – scheduled completion date of December 2025.
 6. Juvenile – Johnson Controls Metasys upgrade
 - Assist with IT project
 - IT issued the PO and is awaiting scheduling
 7. Annex – IT server room relocation projects
 - Currently awaiting IT to relocate equipment from old to new server room before completing remaining project items
 - Estimated completion December 2025

- Strive to complete all newly scheduled construction projects, equipment replacements and repair projects on time and under budget.
 1. Annex – Exterior waterproofing (In planning) (CIP)
 2. Pct. 2 Noonday – Parking lot expansion and lawn drainage (CIP)
 3. Parking lot improvement (CIP)
 4. North Jail – Roof replacement and tank condensation issues. (CIP)
 5. Central Jail – Lighting controls upgrade (CIP)
 6. Facility Services – 312 E. Ferguson (CIP) – remodel for use by others after relocating to the new facility.
 7. Combined storage facility – (CIP) – Construct storage facility for use by Purchasing, IT, and others.
- Advocate for additional Custodial and Maintenance staff and vehicles for the new Courthouse and other facilities in FY27.

Departmental Links to County Goals:

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

Workload Measures:	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Work Orders Completed	11,672	15,451	15,863	15,882	16,079

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$1,163,702	\$1,344,406	\$1,440,997	\$1,610,471
<i>Fringe Benefits</i>	507,465	571,797	614,386	718,063
<i>Operating Expenses</i>	971,021	991,507	1,434,615	1,083,207
<i>Capital Outlay</i>	206,300	111,671	155,440	126,500
Departmental Total	\$2,848,488	\$3,019,381	\$3,645,438	\$3,538,241
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	29	32	33	34

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 FY25:

- Awarded “Safety Award” for county safety from Texas Association of Counties.
- Collected several local community donations for County Government Month – Employee Appreciation
- Assisted in the recruitment of the County Employees, including Auditor with internal strategic department recruitment.
- Conducted salary analysis for county position for budget.
- Conducted our Health Fair with local providers for all employees.
- Conducted Flu vaccinations countywide.
- Collaborated with IT GIS department to provide employees with a HealthCare Dashboard.

Goals & Objectives for FY26:

- Certification of SHRM-CP and SHRM-SCR certifications from HR Department
- 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
- Transition departments personnel records to be stored in our centralized custodial records files.

Departmental Links to County Goals:

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

Human Resources – Cont'd

Workload Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Employees hired	187	201	225	259	207
Number of Human Resource Issues	5,879	3,886	5,294	7,600	9,705
Unemployment claims processed	78	82	19	14	23
Unemployment benefit charges incurred	\$126,775*	\$128,909	\$15,217	\$9,119	\$10,861
Injury reports processed	143	186	121	148	101
Total number of claims requiring payment	48	125	52	53	39
Cost of claims incurred	\$398,385	\$2,735,595	\$54,002,560	\$298,125	\$273,172

*Includes fraudulent cases in dispute

Efficiency Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Avg. # of documented issues processed per month	489	316	441	633	809
Overall % of unemployment claims successfully challenged	100%	95%	100%	100%	100%
Unemployment liability avoided or suspended	\$140,773	\$194,587	\$195,871	\$87,857	\$206,784

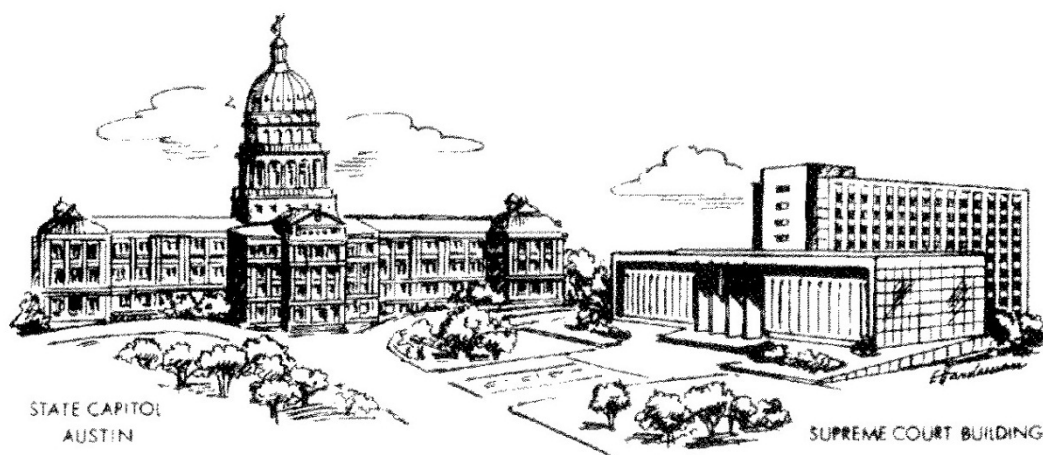
Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$307,105	\$342,645	\$342,467	\$364,033
<i>Fringe Benefits</i>	105,210	111,430	116,355	125,871
<i>Operating Expenses</i>	32,538	33,430	23,190	51,939
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$444,853	\$487,505	\$482,012	\$541,842
* FY25 Estimated as of 9/30/25 not final actual	5	5	5	5
Staffing				



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 FY26:

- 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:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
CASES FILED						
Estates	842	909	931	875		
Guardianships	72	65	62	67		
Mental	157	144	160	140		
TOTAL NEW	1,071	1,118	1,153	1,082		
HEARINGS HELD						
Probate & Guardianship	856	973	1,125	1,193		
Mental	14	62	40	10		
TOTAL HEARINGS	870	1,035	1,165	1,203		
SUBMISSION DOCKET						
Probate, Guardianship & Mental	2,881	3,135	3,362	3,077		

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$196,395	119,885	126,516	133,385
<i>Fringe Benefits</i>	65,320	41,397	44,769	48,119
<i>Operating Expenses</i>	44,115	41,555	36,874	58,850
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$305,831	\$202,837	\$208,159	\$240,354
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	2	2	2	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	2021	2022	2023	2024	2025
Cases Pending at Beginning of Year	1,702	1,976	1,972		
New Cases Filed	1,250	1,112	1,421		
Total Dispositions	1,056	1,091	1,670		
Cases pending at year end	1,858	1,972	1,624		
Clearance Rate	84.5%	98.1%	117.6%		

County Courts: Criminal Activity	2021	2022	2023	2024	2025
Cases Pending at Beginning of Year	1,894	2,112	2,032		
New Cases Added	2,564	3,466	3,629		
Total Dispositions	2,580	3,482	3,437		
Cases pending at year end	1,872	2,034	1,203		
Clearance Rate	100.6%	100.5%	99.4%		

County Courts: Juvenile	2021	2022	2023	2024	2025
Cases Pending at Beginning of Year	104	52	7		
New Cases Added	245	273	22		
Total Dispositions	230	263	4		
Cases pending at year end	55	7	5		
Clearance Rate	93.9%	96.3%	18.2%		

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$400,002	\$416,282	\$406,748	\$470,077
<i>Fringe Benefits</i>	111,741	113,990	116,388	134,263
<i>Operating Expenses</i>	13,828	12,574	13,993	27,627
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$525,571	\$542,846	\$537,129	\$631,967
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$362,833	\$371,159	\$387,837	\$441,863
<i>Fringe Benefits</i>	105,994	107,210	111,488	128,893
<i>Operating Expenses</i>	14,246	14,405	13,568	38,381
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$483,072	\$492,773	\$512,893	\$609,138
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY23	Revised FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$377,971	\$480,965	\$519,167	\$592,451
<i>Fringe Benefits</i>	106,690	137,030	157,552	180,288
<i>Operating Expenses</i>	12,166	21,096	33,983	42,232
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$496,827	\$639,091	\$710,702	\$814,971
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	5	6	6

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

7th District Court Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$226,255	\$242,877	\$242,958	\$267,813
<i>Fringe Benefits</i>	70,930	73,652	76,657	84,849
<i>Operating Expenses</i>	21,529	32,184	25,907	36,266
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$318,714	\$348,713	\$345,522	\$388,928
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	3	3	3

114th District Court Expense Category	Actual FY23	Actual FY24	Revised FY25	Adopted FY26
<i>Salaries</i>	\$211,296	\$226,901	\$220,825	\$261,077
<i>Fringe Benefits</i>	68,402	70,950	73,092	83,570
<i>Operating Expenses</i>	22,638	22,908	19,131	36,486
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$302,337	\$320,758	\$313,048	\$381,134
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$218,859	\$242,161	\$241,247	\$261,914
<i>Fringe Benefits</i>	69,524	73,372	66,172	83,708
<i>Operating Expenses</i>	25,724	21,761	20,657	33,906
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$315,107	\$337,294	\$328,076	\$379,529
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$228,631	\$249,022	\$250,745	\$276,611
<i>Fringe Benefits</i>	71,137	74,591	78,379	86,400
<i>Operating Expenses</i>	1,034,497	1,038,275	1,190,247	1,185,910
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,334,266	\$1,361,887	\$1,419,371	\$1,548,921
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	3	3	3

475th District Court Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$117,861	\$241,886	\$241,958	\$270,741
<i>Fringe Benefits</i>	61,717	73,185	77,098	85,397
<i>Operating Expenses</i>	26,849	39,023	32,989	59,085
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$266,427	\$354,094	\$352,045	\$415,223
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	3	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 plus inactivated cases divided by the number of cases added plus reactivated 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 number of active pending cases divided by the number of disposed plus the inactivated cases) 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.

2024 Statewide					
District Courts: Civil Activity	2020	2021	2022	2023	2024
Cases Pending At Beginning of Year	1,766	1,603	1,757	1,811	1,940
New Cases Filed	1,392	1,351	1,381	1,532	1,596
Reactivated Cases	5	4	2	2	4
Total Dispositions	1,373	1,077	1,273	1,338	1,559
Placed on Inactive	4	3	-	17	28
Active Pending at End of Year	1,619	1,794	1,814	1,940	1,883
Clearance Rate	98.6%	79.7%	92.0%	88.3%	99.2%
2024 Statewide					
District Courts: Family Cases	2020	2021	2022	2023	2024
Cases Pending At Beginning of Year	1,312	1,614	1,481	1,472	1,446
New Cases Filed	1,367	1,485	1,458	1,013	934
Reactivated Cases	-	-	-	-	-
Total Dispositions	1,164	1,381	1,344	1,072	958
Placed on Inactive	-	-	-	-	-
Active Pending at End of Year	1,612	1,495	1,464	1,437	1,044
Clearance Rate	85.1%	93.0%	92.2%	105.8%	102.6%
Backlog Index	1.4	1.1	1.1	1.3	1.1
2024 Statewide					
District Courts: Criminal Activity	2020	2021	2022	2023	2024
Cases Pending At Beginning of Year	1,469	2,161	2,248	2,294	1,478
New Cases Filed	2,615	2,290	2,533	2,381	2,871
Reactivated Cases	9	60	149	885	1,346
Total Dispositions	1,823	1,699	2,367	2,714	3,215
Placed on Inactive	101	221	308	1,216	1,423
Active Pending at End of Year	2,169	2,248	2,286	1,461	1,192
Clearance Rate	73.3%	81.7%	99.7%	120.3%	110.0%
Backlog Index	1.1	1.2	0.9	0.4	0.3

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$228,785	\$213,545	\$604,561	\$900,000
Departmental Total	\$228,785	\$228,785	\$604,561	\$900,000

* FY25 Estimated as of 9/30/25 not final actual

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 \$108,000 in FY26.

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$2,335,377	\$2,692,808	\$3,086,755	\$3,482,094
Departmental Total	\$2,335,377	\$2,692,808	\$3,086,755	\$3,482,094

* FY25 Estimated as of 9/30/25 not final actual

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:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Criminal Cases Filed	2,753	2,256	3,202	4,254	3,761	3,884
Civil Cases Filed	1,167	1,250	1,123	1,333	1,506	1,443
Probate Cases Filed	842	962	1,031	939	866	887
Public Records Filed	46,409	53,059	50,290	41,516	36,181	39,691
Marriage Licenses Issued	1,710	1,867	1,854	1,752	1,871	2,041
Birth Certificates	27	34	57	59	59	61
Remote Birth Certificates	1,224	1,631	1,1685	1,786	1,216	1,455
Death Certificates	695	790	754	702	775	732
Assumed Names	1,565	1,675	1,398	1,300	1,101	1,097
Military Discharge	20	31	21	15	21	13
Mental Health	170	147	153	135	132	196

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$1,094,091	\$1,175,385	\$1,128,611	\$1,240,517
<i>Fringe Benefits</i>	440,996	454,360	449,812	521,683
<i>Operating Expenses</i>	37,547	47,682	54,813	55,429
<i>Capital Outlay</i>	-0-	-0-	32,980	700,000
Departmental Total	\$1,572,634	\$1,677,427	\$1,666,216	\$2,517,630
* FY25 Estimated as of 9/30/25 not final actual				
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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$825,228	\$930,283	\$911,313	\$992,907
<i>Fringe Benefits</i>	343,112	360,408	354,618	417,445
<i>Operating Expenses</i>	374,477	685,890	658,598	842,702
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,542,817	\$1,976m581	\$1,924,529	\$2,253,055
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	19	20	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: Danny Brown

Justice Courts: Civil Activity 2024	JP #1	JP #2	JP #3	JP #4	JP #5
Cases Pending At Beginning of Year	505	1,885	430	536	192
New Cases Filed	1,362	1,586	1,457	603	703
Reactivated Cases	5	4	2	2	4
Total Dispositions	1,326	1,310	1,323	592	656
Placed on Inactive	-	-	-	-	-
Active Pending at End of Year	526	2,175	415	534	236
Justice Courts: Criminal Activity 2024	JP #1	JP #2	JP #3	JP #4	JP #5
Cases Pending At Beginning of Year	1,836	8,559	3,047	12,063	15,515
New Cases Filed	893	1,885	1,305	3,102	2,433
Reactivated Cases	-	-	10	97	236
Total Dispositions	570	1,788	1,373	2,613	3,163
Placed on Inactive	-	-	49	348	4
Active Pending at End of Year	2,157	8,657	2,642	1,294	15,015
Justice Courts: Activity Report 2024	JP #1	JP #2	JP #3	JP #4	JP #5
Magistrate Warnings	828	906	688	640	745
Arrest Warrants Issued		15	33	122	22
Inquest Conducted	272	296	292	222	174
Magistrate Orders Issued	39	352	488	347	486

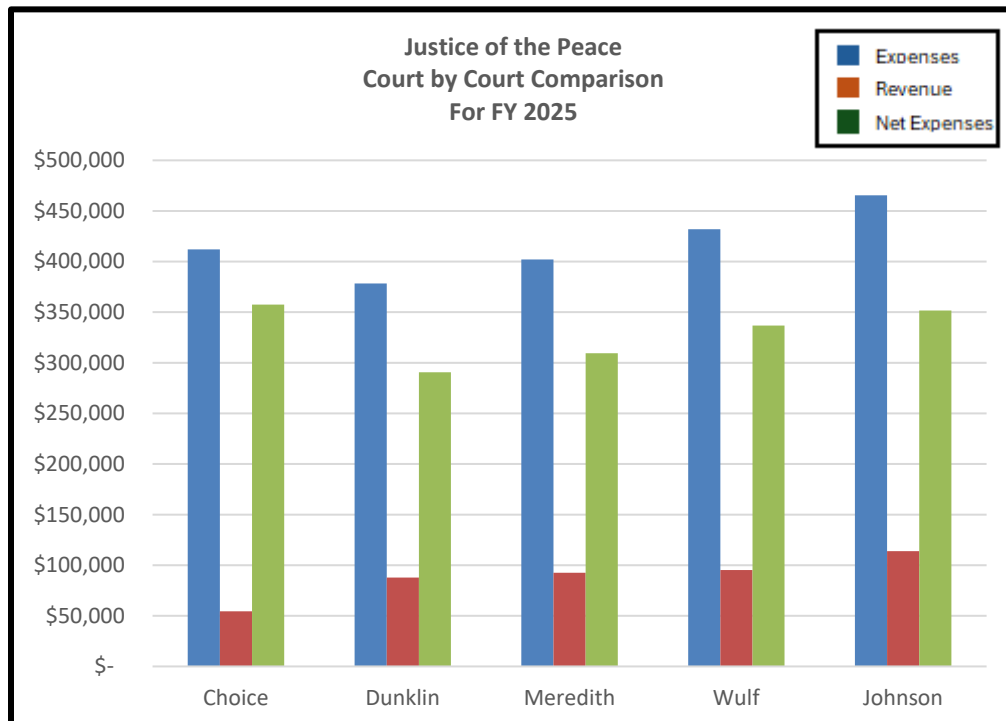
Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2023 - September 30, 2024

Justice of the Peace Courts

INDICATOR:		Court by Court comparison of expenditures and revenues			
Court Number	Judge	Operating Expenses	JP Revenues**	FY2024 Net Expense***	FY2023 Net Expense***
JP 1	Choice	397,550	93,473	\$304,077	\$262,594
JP 2	Dunklin	390,716	151,287	\$239,429	\$282,030
JP 3	Meredith	397,145	144,540	\$252,605	\$207,581
JP 4	Wulf	440,328	227,962	\$212,366	\$230,159
JP 5	Johnson	464,993	302,373	\$162,620	\$34,508
	Total	\$2,090,733	\$919,635	\$1,171,097	\$1,016,872
	Average	\$418,147	\$183,927	\$234,219	\$203,374
**Total Revenues include fines, fees and dismissals for fiscal year 2024					
***The amount of operating expenses minus revenue					



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$190,762	\$226,242	\$236,443	\$254,244
<i>Fringe Benefits</i>	63,378	79,492	74,840	93,899
<i>Operating Expenses</i>	88,105	99,353	123,145	11,496
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$342,246	\$405,087	\$434,428	\$359,639
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	4	4	4

Justice of the Peace - Pct. #2 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$230,839	\$236,830	\$249,433	\$266,705
<i>Fringe Benefits</i>	81,441	81,816	78,492	96,229
<i>Operating Expenses</i>	127,916	87,046	65,924	17,526
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$440,196	\$405,691	\$393,849	\$380,460
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	5	5	5

Justice of the Peace - Pct. #3 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$212,237	\$235,361	\$238,260	\$267,362
<i>Fringe Benefits</i>	76,788	80,802	85,530	96,336
<i>Operating Expenses</i>	95,495	88,932	98,351	13,626
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$384,520	\$405,095	\$422,141	\$377,324
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$238,279	\$253,983	\$256,623	\$285,710
<i>Fringe Benefits</i>	82,165	84,232	78,050	99,784
<i>Operating Expenses</i>	110,874	114,617	123,000	20,847
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$431,318	\$452,832	\$457,673	\$406,340
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$265,123	\$279,305	\$285,959	\$306,940
<i>Fringe Benefits</i>	97,296	98,845	102,321	115,342
<i>Operating Expenses</i>	67,007	89,438	99,854	20,664
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$429,427	\$467,588	\$488,134	\$442,945
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	5	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 misdemeanor 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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$5,193,767	\$5,835,912	\$5,881,726	\$6,317,766
<i>Fringe Benefits</i>	1,603,162	1,716,308	1,747,405	1,942,843
<i>Operating Expenses</i>	350,851	335,863	355,937	444,835
<i>Capital Outlay</i>	37,759	-0-	-0-	-0-
Departmental Total	\$7,185,538	\$7,888,084	\$7,985,068	\$8,705,444
* FY25 Estimated as of 9/30/25 not final actual	65	65	65	65
Staffing				

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 FY24:

- \$56,945 collected in Bond fees
- Staff monitored an average of 69 defendants in the pretrial program this year
- Arrested seven (7) subjects on outstanding warrants
- 222 PBO bonds approved by the courts
- All PBO staff completed the required Cybersecurity Training
- Three Staff members attended the Distracted Driver Training Class
- Director attended the 38th Annual Texas Jail Association Training Conference

Goals & Objectives for FY25:

- Continue a good working relationship with the Court Staff, Judges and Jail Staff.
- Continue to work with the Court Coordinators to ensure misdemeanor inmates are placed on the court list.
- Continue to increase the number of inmates we interview and release into the program.
- Continue the good working relationship with local bonding companies.

Program Statistics:	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Inmates Interviewed	515	1,579	1,739	
Inmates Released on PBO Bonds	72	91	104	
Bail Bonds Processed	5,733	6,776	7,146	
Pretrial Release Program Completions	47	28	60	
Judicial Warrants Attempted	142		53	
Judicial Warrants Served	11		7	

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$209,688	\$222,417	\$210,579	\$220,372
<i>Fringe Benefits</i>	79,085	80,266	65,188	89,899
<i>Operating Expenses</i>	6,936	4,544	4,733	8,368
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$295,709	\$307,226	\$280,500	\$318,639
* FY25 Estimated as of 9/30/25 not final actual	4	4	4	4
Staffing				

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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

Fire Marshal – Chad Hogue

Accomplishments for FY24:

- Retained Smith County Fire Marshal's Office / Office of Emergency Management (OEM) Staff.
- All peace officers completed the required Texas Commission on Law Enforcement (TCOLE) continuing education coursework to maintain licensure.
- One Peace Officer earned the Texas Commission on Law Enforcement (TCOLE) Instructor certification.
- Conducted Texas Commission on Law Enforcement (TCOLE) required firearms qualifications for all peace officers.
- Completed TASER qualifications and training for all peace officers.
- Sponsored one Cadet in East Texas Police Academy.
- All arson investigators completed the required Texas Commission on Fire Protection (TCFP) continuing education coursework.
- All fire/arson investigators successfully challenged and received Texas Commission on Fire Protection's (TCFP) new Fire Marshal Certification.
- Two Deputy Fire Marshal's earned Fire and Life Safety Educator I certification from the Texas Commission on Fire Protection (TCFP).
- One Deputy Fire Marshal earned a Fire Instructor certification from the Texas Commission on Fire Protection (TCFP).
- Arson investigators obtained multiple certificates through Certified Fire Investigator Training courses.
- Fire Marshal was nominated and elected to be a 2025 Smith County Peace Officers Association Board Member.
- Fire Marshal and Deputies scheduled and conducted plan 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.
- All officers continue to participate and be active members of the East Texas Arson Investigators Association (ETAIA) and attend monthly meetings when held.
- Monitor Keetch-Byram Drought Index (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.
- Met with Smith County Volunteer Firefighters Association, Smith County Emergency Services District 1, and Smith County Emergency Services District 2 to discuss improvements to the fire prevention program and possible funding opportunities.
- 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)
- Fire Marshal attended the Texas Commission on Fire Protection (TCFP) Commissioner's Meeting.
- Adjusted Emergency Management structure from Annexes to Emergency Support Functions to align with the Federal Emergency Management Agency (FEMA).
- Emergency Management Coordinator (EMC) attended East Texas Council of Government meetings.
- Attended multiple Public Information Officer meetings and classes.
- Emergency Management Coordinator (EMC) initiated updating the Emergency Action Plan and Hazard Mitigation Plan.
- Installed the WeatherSTEM weather station at Emergency Operations Center (EOC) building and provided training for the system.
- 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 Texas Department of Emergency Management (TDEM) District Coordinator on continuous planning and preparation for emergency management issues affecting our region.
- Disaster declaration for spring tornadoes and Emergency Management including damage assessment, debris clean up, and information tracking.
- Equipment ordered and received two new vehicles in the process of being upfitted and placed in service to replace one aging vehicle and one aging/inadequate vehicle for fire investigation.

Goals & Objectives for FY25:

- Continue to train and retain Fire Marshal/Office of Emergency Management (OEM) personnel.
- Obtain an additional Texas Commission on Law Enforcement (TCOLE) Firearms Instructor
- Obtain an additional Federal Aviation Administration (FAA) Part 107 Certification (Drone)

- Utilize high-quality cost-effective training opportunities through the National Fire Academy (NFA) and Emergency Management Institute (EMI) for as many personnel as possible.
- Obtain International Association of Arson Investigators (IAAI) Certified Fire Investigator and/or National Association of Fire Investigators (NAFI) Certified Fire and Explosion Investigator's Certifications
- Attend East Texas Arson Investigators Association (ETAIA) Conference and meetings for training and networking with related personnel within our region.
- Schedule meetings, training, and work schedules of non-compensated volunteers for increased manpower and quality of coverage.
- Initiate networking, advance relationships, and emergency contact information with Smith County Fire Departments and surrounding response entities and private stakeholders.
- Continue improving social media outreach for public awareness/education of fire prevention as well as Fire Marshal's Office and Emergency Management information and events.
- Host and present the Fire Prevention Week and Awards Ceremony in October 2024.
- Purchase new Single-lens Reflex (SLR) digital cameras and cases to replace aging and damaged equipment.
- 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 Emergency Operations Center (EOC) activation at the recommendation of the Emergency Management Coordinator (EMC).
- Successfully plan and complete the Emergency Management Coordinator (EMC) Emergency Management Workshop, planning meetings, and all necessary drills.
- Complete upfitting of two new vehicles purchased with American Rescue Plan Act (ARPA) funds and place in service to replace one aging vehicle and one aging/inadequate vehicle.
- Work towards seamless integration between Emergency Operations Plan (EOP), Hazard Mitigation Plan (HMP), Community Wildfire Protection Plan (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 programs 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.

Departmental Links to County Goals:

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

Program Statistics:	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Calls for Service			683	625	
Incident Investigations	466	522	667	619	
Felony Offenses	24	7	3	10	
Cleared by Exception	17	1	0	5	
Misdemeanor Offenses	52	21	93	13	
Filed in Justice Court	8	2	80	7	
Warned (verbal/written)	37	21	13	30	
County Building Inspections	1	2	1	1	
Non-County Owned Structure Inspections	123	190	164	248	
Evacuation & Tornado Planning Inspections	3	0	0	0	
VFD Calls for Service	9,010	10,480	8,734	11,839	
Civilian Injured/killed	3/7	5/2	1/2	6/4	
Firefighter Injured/killed	3/0	3/0	0/0	5/0	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$321,150	\$434,310	\$445,884	\$479,963
<i>Fringe Benefits</i>	120,508	140,386	149,771	164,998
<i>Operating Expenses</i>	75,088	66,940	84,021	111,301
<i>Capital Outlay</i>	-0-	7,766	-0-	-0-
Departmental Total	\$516,746	\$649,403	\$679,676	\$756,262

* FY25 Estimated as of 9/30/25 not final actual

Staffing	6	6	6	6
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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.

Animal Control Supervisor: Amber Greene

Accomplishments for FY24

- Added one full-time Kennel Tech
- Replaced one fleet vehicle and added a transport van
- Added Body Cameras and dedicated workspace for the Animal Control Officers
- Shelter modifications for safety & efficiency

Goals & Objectives for FY25:

- Increase staff with one full-time kennel tech and one field supervisor
- Replace fleet vehicles as needed
- Continue modifications as needed to the Animal Shelter
- Continue to show the department's growth and professionalism to help build community relationships

	FY23	FY24	FY25
Total Intakes	616	828	
Total Rescued	362	377	
Total Adopted	272	157	
Total Owner Reclaimed	90	118	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
Salaries	\$289,342	\$360,069	\$391,615	\$421,295
Fringe Benefits	123,420	154,962	167,250	199,686
Operating Expenses	159,519	182,519	192,137	272,093
Capital Outlay	37,336	82,008	48,344	-0-
Departmental Total	\$609,617	\$779,558	\$799,346	\$893,074
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	7	9	10	10

CONSTABLES

SMITH COUNTY MANAGEMENT REPORT									
October 1, 2023 - September 30, 2024									
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/21/2024
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12
INDICATOR:		Papers Served Successfully							

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$295,604	\$324,031	\$327,004	\$371,185
<i>Fringe Benefits</i>	95,603	110,616	104,625	131,492
<i>Operating Expenses</i>	69,598	47,122	43,321	78,677
<i>Capital Outlay</i>		-0-	-0-	50,000
Departmental Total	\$460,806	\$481,769	\$474,950	\$631,354
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	4	5	5	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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$290,768	\$306,338	\$312,026	\$336,864
<i>Fringe Benefits</i>	96,159	98,998	83,084	113,022
<i>Operating Expenses</i>	45,539	49,561	54,971	47,814
<i>Capital Outlay</i>	-0-	-0-	13,018	-0-
Departmental Total	\$432,466	\$454,897	\$463,099	\$497,700
* FY25 Estimated as of 9/30/25 not final actual				
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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$239,723	\$312,581	\$314,087	\$344,344
<i>Fringe Benefits</i>	76,230	99,352	93,425	114,419
<i>Operating Expenses</i>	38,976	49,353	56,437	54,757
<i>Capital Outlay</i>	37,881	45,635	51,443	-0-
Departmental Total	\$392,810	\$392,810	\$515,392	\$513,520
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	3	4	4	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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$375,176	\$345,105	\$367,567	\$398,804
<i>Fringe Benefits</i>	121,103	106,026	102,656	124,600
<i>Operating Expenses</i>	82,739	71,667	77,065	127,845
<i>Capital Outlay</i>	46,979	43,857	46,571	98,000
Departmental Total	\$625,997	\$566,655	\$593,859	\$749,249
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	5	4	4	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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$310,663	\$330,684	\$325,064	\$353,333
<i>Fringe Benefits</i>	109,159	111,910	116,059	128,171
<i>Operating Expenses</i>	80,949	80,194	69,183	76,729
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$500,771	\$522,968	\$510,306	\$558,233
S* FY25 Estimated as of 9/30/25 not final actual				
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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$2,829	n/a	n/a	n/a
<i>Fringe Benefits</i>	554	n/a	n/a	n/a
<i>Operating Expenses</i>	-0-	n/a	n/a	n/a
<i>Capital Outlay</i>	-0-	n/a	n/a	n/a
Departmental Total	\$3,382	n/a	n/a	n/a
Staffing	0	0	0	0

Program Statistics	FY19	FY20	FY21	FY22	FY23	FY24
Number of Warrants Served	1,172	896	1,084	776	n/a	n/a
Restitution Collected	\$9,069.56	\$6,645.79	\$2,176.00	\$4,619.97	n/a	n/a
District Attorney Fees Collected	\$1,040.00	\$730.00	\$430.00	\$600.00	n/a	n/a
Capias Profines	\$12,873.70	\$10,160.72	\$12,372.00	\$14,978.43	n/a	n/a
Fines & Court Costs Collected	\$4,284.80	\$3,244.50	\$1,100.00	\$0.00	n/a	n/a
Probation Fees Collected	\$1,440.00	\$6,193.25	\$600.00	\$0.00	n/a	n/a

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 responsibility for the program. Since the inception, the program has expanded to include other environmental crimes such as nuisance abatement.

Activity	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Total Calls Cleared	1,023	1,046	1,448	1,497	1,198	
Illegal Dumping Calls	330	399	453	516	501	
Junk Vehicles Removed	111	92	125	141	131	
Public Nuisances	583	617	417	548	566	
Illegal Dump Sites Cleaned	327	399	453	516	501	
Arrests	0	0	12	71	4	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$135,221	\$113,663	\$111,539	\$144,528
<i>Fringe Benefits</i>	44,646	41,182	38,217	51,928
<i>Operating Expenses</i>	40,923	37,705	40,140	12,500
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$220,790	\$192,550	\$189,896	\$208,956
* FY25 Estimated as of 9/30/25 not final actual				
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 publicly 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.
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:	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Civil Process Served	2,893	3,199	3,377	3,384	3,569	
Active CID Cases	3,261	3,298	3,486	3,975	3,056	
Calls for Service	29,499	30,747	29,639	30,528	45,934	
Citations & Warnings Issued	5,269	4,657	3,179	853	10,826	

Sheriff Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$9,557,933	\$10,725,686	\$10,678,958	\$11,724,578
<i>Fringe Benefits</i>	3,297,007	3,568,875	3,538,941	4,035,514
<i>Operating Expenses</i>	1,487,652	1,546,522	1,699,116	1,806,002
<i>Capital Outlay</i>	107,067	84,283	207,383	432,000
Departmental Total	\$14,449,659	\$15,925,366	\$16,124,398	\$17,998,093
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	152	153	153	153

Dispatch Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$1,445,313	\$1,387,026	\$1,465,113	\$1,837,897
<i>Fringe Benefits</i>	539,695	538,622	510,589	665,499
<i>Operating Expenses</i>	304,879	207,295	210,911	221,589
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$2,289,887	\$2,132,943	2,186,613	\$2,724,986
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	29	29	29	29

JAIL OPERATIONS

Currently Smith County has contracted with other Texas counties to house inmates that exceed the county's capacity to stay in compliance with the Texas Commission on Jail Standards.

Smith County Jail Facilities:

Central Jail – 660 Beds
 Low/Medium Risk – 432 Beds
 Courthouse – 5th Floor - 47 Beds
Total Capacity – 1,139 Beds



Elected Official: Sheriff Larry R. Smith

Program Statistics:	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Book-ins	8,569	9,276	9,180	6,764	7,278	7,381	7,847	7,042	9,330

Jail Operations Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
Salaries	\$12,179,165	\$13,008,369	\$13,588,754	\$15,130,618
Fringe Benefits	4,561,739	4,863,021	4,845,126	5,686,803
Operating Expenses	8,715,152	8,751,378	9,823,795	10,062,516
Capital Outlay	140,705	107,398	49,331	108,000
Departmental Total	\$25,596,760	\$26,730,166	\$27,897,710	\$30,987,938
* FY25 Estimated as of 9/30/25 not final actual	233	233	243	243
Staffing				

Goal	County Business Plan Service Point Application	Progress/Result
Update/Refurbish low and medium risk cells (432 beds)	Interagency Training & Policies	Completed
Update Low Risk Master Control System (Center Picket)	Interagency & Intergovernmental networking	Completed
Install New Jail Door motors on all cellblocks in the Central Jail	Interagency & Intergovernmental	Completed
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	Detention Officers can earn overtime pay rather than comp time.
Jail Standards/Compliance	Interagency & Intergovernmental	Continuing to meet legislative updates to ensure compliance with the Texas Commission on Jail Standards. (TJS)
Federal Inmate Contract	Interagency & Intergovernmental	Contract Signed

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$41,619	\$67,710	\$69,416	\$75,953
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$41,619	\$67,710	\$69,416	\$75,953

* FY25 Estimated as of 9/30/25 not final actual

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$37,980	\$38,501	\$38,500	\$38,500
<i>Fringe Benefits</i>	7,204	7,244	7,164	7,186
Departmental Total	\$45,184	\$45,745	\$45,767	\$45,686
Transfer to Juvenile Fund	\$5,100,000	\$5,100,000	\$5,500,000	\$5,500,000

* FY25 Estimated as of 9/30/25 not final actual



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 FY22	Actual FY23	Estimated * FY24	Adopted FY25
<i>Salaries</i>	\$3,361,398	\$3,553,272	\$3,879,256	\$4,161,545
<i>Fringe Benefits</i>	1,249,784	1,260,435	1,343,352	1,459,365
<i>Operating Expenses</i>	677,706	711,580	494,513	725,861
<i>Capital Outlay</i>	50,699	8,321	-0-	5,000
Departmental Total	\$5,339,489	\$5,533,607	\$5,717,121	\$6,351,770
* FY25 Estimated as of 9/30/25 not final actual				
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 87 employees, the Road and Bridge Department maintains approximately:

- 1,200 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.

Road & Bridge – Cont'd

Major Accomplishments for FY25:

- 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 19.869 miles of roads.
 - ✓ CR 1246: Pavement reconstruction, widening, and overlay
 - ✓ CR 313 & CR 32: Pavement reconstruction, widening, and overlay.
 - ✓ CR 1100, CR 1113, CR 1131, CR 1225 (3 residential streets) and CR 199: Pavement reconstruction, widening, and overlay
 - ✓ CR 178: Pavement Reconstruction, widening, and overlay
 - ✓ CR 411: Pavement Reconstruction, widening, and overlay



- Road improvements involving the hot mix asphalt overlay of over 19.922 miles were completed by the Road & Bridge Department personnel.



- Road & Bridge Department performed the following work items:

○ Total Work Orders completed	5,664
○ Patching / Blade Patching	1,636
○ Ditch Cleaning	355
○ WO's for downed trees and limbs	897
○ WO's for replacement of cross culverts	74
○ WO's for bridge repairs	7
○ WO's for mowing & boomaxe	1,804
○ WO's for signs & markers	442
○ After Hour Calls	40

- Road Improvements during FY2025 totaled approximately 54.958 miles.

IMPROVEMENT CATEGORY	FY22 MILES	FY23 MILES	FY24 MILES	FY25 MILES
Road Reconstruction	22.924	44.276	33.709	19.869
Surface Treatment	12.333	4.148	2.926	13.277
Oil Dirt & Pug Mill Rebuild	1.341	2.61	2.451	1.890
Asphalt Overlay	8.656	10.795	8.011	19.922

- The Road & Bridge Department also assists area municipalities with road and street improvements through interlocal agreements. During FY25, the Road & Bridge Department provided assistance to two Smith County cities
 1. The City of Troup paving approximately 0.451 miles of city streets.
 2. The City of Bullard paving approximately 1.087 miles of city streets.

Smith County was reimbursed for these improvements in the amount of \$291,036.85.

- Smith County, in partnership with the Tyler Economic Development Council (TEDC), completed the construction of CR 3344, a new roadway that will serve the industrial park located at the southwest corner of SH 155 and IH 20. Construction of the roadway was funded through Smith County's allotment of the American Rescue Plan Act (ARPA) funds, with a final construction cost of \$4,578,783.88. The new roadway pavement is designed to industrial standards, with a length of 1.581 miles and will serve the approximate 412 acres of the new Tyler Interstate Commerce Park.





Goals & Objectives: FY2026

- Completion of Phase II Bond Programs.
- Implementation of the Road & Bridge Department FY 2026 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	FY22 Actual	FY23 Actual	FY24 Actual	FY 25 Actual
New driveway culvert installs	\$105,730	\$95,698	\$201,244	\$211,577
Road Patching	\$1,413,000	\$2,706,028	\$2,918,620	\$4,462,882
Right of Way Mowing	\$251,081	\$367,551	\$368,793	\$387,227
Field Work Orders Completed	4,093	4,624	5,013	5,664
Cost of Field Work Order Completions	\$6,807,452	\$6,850,653	\$9,477,259	\$8,985,030
Shop Work Orders Completed	1,493	2,760	2,454	2,483
Cost of Shop Work Orders Completed	\$443,635	\$941,152	\$760,379	\$845,765

Efficiency Measures	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual
Road Reconstruction/Oil Dirt	\$48,043	\$191,438	\$78,464	\$220,102
Overlays	\$1,259,308	\$1,417,458	\$2,149,647	\$1,865,916
Contract Surface Treatment	\$604,366	\$689,647	\$762,450	\$614,156
Concrete Bridge Construction	\$40,824	\$35,779	\$0	\$0

Administrative Division Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$464,757	\$574,360	\$567,519	\$612,201
<i>Fringe Benefits</i>	154,295	173,988	179,317	195,486
<i>Operating Expenses</i>	222,647	217,695	195,173	375,599
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$841,699	\$966,044	\$942,009	\$1,183,287
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	7	7	7	7

Road & Bridge – Cont'd

Labor Division Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$3,009,019	\$3,601,911	\$3,501,495	\$4,067,285
<i>Fringe Benefits</i>	1,216,554	1,263,250	1,247,740	1,646,351
<i>Operating Expenses</i>	2,580,669	3,531,746	4,595,699	5,011,300
<i>Capital Outlay</i>	12,072	3,437,753	1,315,042	1,025,000
Departmental Total	\$6,818,314	\$11,353,676	\$10,659,976	\$11,749,936
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	65	65	65	71

Equipment Division Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$589,520	\$703,895	\$705,510	\$763,715
<i>Fringe Benefits</i>	234,524	255,861	254,219	293,112
<i>Operating Expenses</i>	1,016,792	1,023,780	1,002,409	1,147,500
<i>Capital Outlay</i>	1,126,088	1,104,424	1,298,788	1,426,000
Departmental Total	\$2,966,923	\$3,087,961	\$3,260,926	\$3,630,327
* FY25 Estimated as of 9/30/25 not final actual				
Staffing	13	13	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

Veterans – Cont'd



Accomplishments for FY24:

- Successful completion of annual training and accreditation testing.

Goals & Objectives for FY25:

- 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.

Departmental Links to County Goals:

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

Veterans – Cont'd

Workload Measures	FY2021	FY2022	FY2023	FY2024	FY2025
Client Office Visits	1,307	1,276	2,870	2,761	2,189
Assistance by Phone	2,365	2,399	2,984	3,452	4,224
Veteran Treatment Court graduates	7	12	15	7	10

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$171,547	\$173,336	\$195,522	\$214,826
<i>Fringe Benefits</i>	60,321	60,257	67,534	74,940
<i>Operating Expenses</i>	12,661	17,249	7,772	15,850
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$244,529	\$250,843	\$270,828	\$305,616
* FY25 Estimated as of 9/30/25 not final actual				
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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$203,942	\$212,956	\$228,655	\$241,306
<i>Fringe Benefits</i>	56,179	58,744	63,449	79,835
<i>Operating Expenses</i>	36,910	40,460	44,964	63,140
<i>Capital Outlay</i>	1,998	2,477	2,996	4,500
Departmental Total	\$299,029	\$314,637	\$340,064	\$388,782
* FY25 Estimated as of 9/30/25 not final actual	7	7	7	7
Staffing				



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: Chandelin Barnett

Accomplishments for FY2024:

- 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.
- Converted hardcopy LexisNexis material updates to digital and established the Online Digital Library.

Goals & Objectives for FY2025:

- Maintain an efficient and effective library of legal resources and materials.
- Convert the Thomson Reuters hardcopy material updates to digital.

Performance Measures	FY2022	FY2023	FY2024	FY2025
Patron Visits	11,031	12,249	13,105	
SRL Clinic Classes Scheduled	46	48	48	
Materials/Resources Updated	25	26	31	
Material Losses/Discontinued	1	6	2	

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$69,158	\$76,867	\$85,261	\$92,132
<i>Fringe Benefits</i>	22,304	23,817	25,619	28,790
<i>Operating Expenses</i>	61,349	68,006	64,908	58,274
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$152,811	\$168,690	\$175,788	\$179,196

* FY25 Estimated as of 9/30/25 not final actual

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY23	Actual FY24	Estimated FY25	Adopted FY26
<i>Operating Expenses</i>	\$-0-	\$2,017	\$-0-	\$39,700
<i>Capital Outlay</i>	21,370	17,816	16,986	\$100,000
Departmental Total	\$21,370	\$19,833	\$16,986	\$139,700

* FY25 Estimated as of 9/30/25 not final actual

COURTHOUSE SECURITY

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$-0-	\$-0-	\$-0-	\$83,476
<i>Fringe Benefit</i>	-0-	-0-	-0-	28,194
<i>Operating Expenses</i>	85,436	70,246	-0-	205,225
<i>Capital Outlay</i>	71,957-	183,861	3,818	375,022
Departmental Total	\$157,393	\$254,106	\$3,818	\$691,917

* FY25 Estimated as of 9/30/25 not final actual

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$-0-	\$-0-	\$-0-	\$20,000
<i>Fringe Benefits</i>	-0-	-0-	-0-	3,714
<i>Operating Expenses</i>	487,441	423,438	981,975	3,965,000
<i>Capital Outlay</i>	-0-	10,775	514	200,000
Departmental Total	\$487,441	\$434,213	\$981,889	\$4,188,714

* FY25 Estimated as of 9/30/25 not final actual

RECORDS MANAGEMENT - DISTRICT CLERK

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>	\$14,434	\$-0-	\$-0-	\$20,000
<i>Fringe Benefits</i>	2,805	-0-	-0-	3,714
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	20,000
Departmental Total	\$17,239	\$-0-	\$-0-	\$43,714

* FY25 Estimated as of 9/30/25 not final actual

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$22,000	\$4,000	\$22,000	\$24,000
Departmental Total	\$22,000	\$4,000	\$22,000	\$24,000

* FY25 Estimated as of 9/30/25 not final actual

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$-0-	\$-0-	\$-0-	\$2,200
<i>Capital Outlay</i>	\$15,000	-0-	-0-	25,000
Departmental Total	\$1,239	\$15,000	\$-0-	\$27,200

* FY25 Estimated as of 9/30/25 not final actual

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Salaries</i>				
<i>Operating Expenses</i>	\$23,199	\$22,570	\$30,969	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$23,199	\$22,570	\$30,969	\$45,000

* FY25 Estimated as of 9/30/25 not final actual

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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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$27,100	\$-0-	\$-0-	\$-0-
<i>Capital Outlay</i>	96,223	515,379	116,898	116,000
Departmental Total	\$123,323	\$515,379	\$116,898	\$116,000

* FY25 Estimated as of 9/30/25 not final actual

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$369,247	\$64,924	\$119,669	\$4,657,000
<i>Capital Outlay</i>	2,788,102	2,985,310	792,346	3,025,000
Departmental Total	\$3,157,349	\$3,050,234	\$912,015	\$7,682,000

* FY25 Estimated as of 9/30/25 not final actual

INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	\$2,343,758	\$90,346	\$-0-	\$493,449
Departmental Total	\$2,343,758	\$90,346	\$-0-	\$493,449

* FY25 Estimated as of 9/30/25 not final actual

INFRASTRUCTURE FUND - 2020

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	\$689,028	\$262,849	\$-0-	\$36,058
Departmental Total	\$689,028	\$262,849	\$-0-	\$36,058

* FY25 Estimated as of 9/30/25 not final actual

INFRASTRUCTURE FUND - 2021

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$-0-	\$-0-	\$-0-	\$-0-
<i>Capital Outlay</i>	\$2,889,306	-0-	\$98,377	\$17,785
Departmental Total	\$2,889,306	\$-0-	\$98,377	\$17,785

* FY25 Estimated as of 9/30/25 not final actual

INFRASTRUCTURE FUND - 2022

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$-0-	\$-0-	\$-0-	\$-0-
<i>Capital Outlay</i>	\$11,050,241	\$6,960,791	\$181,652	\$734,356
Departmental Total	\$11,050,241	\$6,960,791	\$181,652	\$734,356

* FY25 Estimated as of 9/30/25 not final actual

INFRASTRUCTURE FUND - 2024

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$-0-	\$-0-	\$-0-	\$-0-
<i>Capital Outlay</i>	-0-	-0-	\$6,087,27	\$1,791,917
Departmental Total	\$-0-	\$-0-	\$6,087,027	\$1,791,917

* FY25 Estimated as of 9/30/25 not final actual

PARKING STRUCTURE CONSTRUCTION

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$149,288	\$1,011,841	\$-0-	\$-0-
<i>Capital Outlay</i>	112,310	12,984,259	1,030,455	\$5,001,962
Departmental Total	\$261,599	\$13,996,100	\$1,030,455	\$5,001,962

* FY25 Estimated as of 9/30/25 not final actual

COURTHOUSE CONSTRUCTION FUND

Expense Category	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Operating Expenses</i>	\$2,850,325	\$5,285,896	\$612,458	\$-0-
<i>Capital Outlay</i>	2,413,707	4,977,740	40,879,133	80,374,523
Departmental Total	\$5,264,032	\$10,263,635	\$41,491,591	\$80,374,523

* FY25 Estimated as of 9/30/25 not final actual

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 FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$710,000	\$-0-	\$-0-	\$-0-
<i>Interest</i>	7,100	-0-	-0-	-0-
<i>Agency & Other Fees</i>	1,885	1,395	-0-	-0-
Series Total	\$718,985	\$1,395	\$-0-	\$-0-

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2018	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$1,545,000	\$1,650,000	\$1,750,000	\$1,640,000
<i>Interest</i>	338,100	282,450	231,450	172,400
<i>Agency & Other Fees</i>	2,715	480	1,600	5,000
Series Total	\$1,885,815	\$1,932,930	\$1,983,050	\$1,817,400

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2019	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$705,000	\$1,460,000	\$1,500,000	\$1,550,000
<i>Interest</i>	293,925	261,450	217,050	171,300
<i>Agency & Other Fees</i>	2,100	32,358	985	5,000
Series Total	\$1,001,025	\$1,753,808	\$1,718,035	\$1,726,300

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2020	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$430,000	\$440,000	\$575,000	\$635,000
<i>Interest</i>	144,600	135,900	125,750	113,650
<i>Agency & Other Fees</i>	2,100	2,100	\$5,971	10,000
Series Total	\$576,700	\$578,000	\$706,721	\$758,650

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2021	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$455,000	\$475,000	\$790,000	\$805,000
<i>Interest</i>	143,950	134,650	122,000	106,050
<i>Agency & Other Fees</i>	1,600	1,600	1,600	5,000
Series Total	\$600,550	\$611,250	\$913,600	\$916,050

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2022	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$2,275,000	\$570,000	\$530,000	\$555,000
<i>Interest</i>	640,528	617,000	589,500	562,375
<i>Agency & Other Fees</i>	-0-	1,695	1,600	5,000
Series Total	\$2915,528	\$1,188,695	\$1,121,100	\$1,122,375

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2023 Courthouse Bonds	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$-0-	\$-0-	\$2,605,000	\$680,000
<i>Interest</i>	-0-	6,741,045	7,490,050	7,359,800
<i>Agency & Other Fees</i>	-0-	845	1,640	5,000
Series Total	-0-	\$6,741,890	\$10,096,690	\$8,044,800

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2023 Parking Tax & Revenue Bonds	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$-0-	\$-0-	\$435,000	\$460,000
<i>Interest</i>	-0-	903,703	829,931	808,181
<i>Agency & Other Fees</i>	-0-	-0-	1,600	5,000
Series Total	\$-0-	\$903,703	\$1,266,531	\$1,273,181

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2024	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$-0-	\$-0-	\$200,000	\$220,000
<i>Interest</i>	-0-	-0-	242,663	283,150
<i>Agency & Other Fees</i>	-0-	-0-	-0-	5,000
Series Total	\$-0-	\$-0-	\$442,663	\$508,150

* FY25 Estimated as of 9/30/25 not final actual

General Obligation – Series 2025	Actual FY23	Actual FY24	Estimated* FY25	Adopted FY26
<i>Bond Principal</i>	\$-0-	\$-0-	\$-0-	\$1,180,000
<i>Interest</i>	-0-	-0-	-0-	809,583
<i>Agency & Other Fees</i>	-0-	-0-	-0-	-0-
Series Total	\$-0-	\$-0-	\$-0-	1,989,583

* FY25 Estimated as of 9/30/25 not final actual

COUNTY OFFICIALS

Elected Officials:

County Judge	Neal Franklin	590-4625
Commissioner - Precinct #1	Christina Drewry	590-4601
Commissioner - Precinct #2	John Moore	590-4602
Commissioner - Precinct #3	J Scott Herod	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	Wesley Hicks	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
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 Danny Brown	590-4890
Sheriff	Larry Smith	590-2660

Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Atonia Rawlings	590-4731

Appointed Officials/Department Heads:

Adult Probation	Janet Fughler	590-2700
Agriculture Extension Service	Clint Perkins	590-2980
Animal Control	Amber Greene	590-2675
Elections/Voter Registration	Michelle Allcon	590-4774
Information Technology	Don Bell	590-4650
County Auditor	Karin Smith	590-4700
Budget Officer		590-4714
Fire Marshal	Chad Hogue	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Chandelin Barnett	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 – A standardized process used within an organization to perform specific accounting functions. These procedures ensure consistency, accuracy, and compliance with financial regulations and standards. They cover various activities, including recording transactions, reconciling accounts, and preparing financial statements. Well-defined accounting procedures help maintain reliable financial records, reduce errors, and facilitate informed decision-making.

Accounting System – An organized framework of records, procedures, and processes used to identify, record, classify, summarize, and report financial information about the financial position and operations of an entity. In governmental accounting, this specifically refers to the structure that performs these functions of a government or any of its funds, fund types, account groups, organizational units.

Accrual Basis - A method of accounting in which revenues are recognized when they are earned and expenses are recognized at the time they are incurred, regardless of when cash is actually received or paid.

Ad Valorem Tax – A tax based 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 act of designating a specific amount of money for a particular use in the form of a budget.

Assessed Valuation - The official estimate of a property's worth for tax purposes as determined by the Tax Assessor. It is typically lower than the market value and can be influenced by various factors, including recent sales of similar properties, the property's condition and local property values. Property

owners can appeal their assessed value if they believe it is inaccurate,

Attrition – The gradual reduction of the workforce through voluntary departures, such as retirements, resignations, or other reasons, without immediately filling the vacancies.

Balanced Budget – A financial plan where total expected revenues equal total planned spending. In a balanced budget, there is neither a surplus (when revenues exceed expenses) nor a deficit (when expenses exceed revenues).

Bond – Debt securities representing a contractual obligation in which the investor (lender) provides funds to an issuer, such as a government, for a predetermined period of at least one year. In return, the issuer makes periodic fixed interest payments to the investor and repays the principal amount upon maturity.

Bond Rating – A rating that is received from Standard & Poor's and Moody's Investors Service, Inc., which indicates the County's creditworthiness of bonds. These ratings are used by investment professionals to assess the likelihood the debt will be repaid.

Bonded Indebtedness – The portion of a government's total debt that is represented by outstanding bonds, reflecting amounts owed to bondholders until maturity.

Budget – A comprehensive financial statement that forecasts the expected revenues and expenditures for a specific fiscal period.

Budget Amendment – A formal change to an adopted budget, typically authorized by the governing body. A budget revision often involves reallocating funds within a department, adjusting the dollar amounts of

line items while maintaining the overall bottom line. In some cases, it may also include the allocation of additional funds to a department from previously unappropriated or unallocated resources.

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 milestones, deadlines and activities associated with the budgeting process to follow in the preparation and adoption of the budget.

Budgetary Control – process of planning, controlling, and monitoring the revenue and expenses to ensure that they align with the budget.

Capital Expenditure - Fixed assets with a value of \$5,000 or more and have a useful life of more than two years. These expenditures include land, infrastructure, buildings, and equipment.

Capital Project - A significant undertaking involving the construction, acquisition, or renovation of a government's physical assets. Such projects are intended to add value, improve functionality, or substantially extend the useful life of the assets, distinguishing them from routine maintenance or minor repairs.

Capital Project Fund – A governmental fund established to account for financial resources that are restricted, committed, or assigned for the acquisition, construction, or improvement of major capital assets, such as buildings, infrastructure, or equipment. These funds are used to track the inflows and outflows specifically related to capital projects and are separate from funds used for operating expenses.

Cash Basis - A basis of accounting in which transactions are recognized only when cash exchanges hands.

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 long-term debt according to a predetermined payment schedule.

Debt Service Fund – The fund established to manage and pay off the principal and interest on long-term debt obligations.

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

Department - The organization unit within the government responsible for administering specific public services, programs, or other functions as authorized by law or county ordinance.

Depreciation - Depreciation is the systematic allocation of the cost of a county's capital asset over its estimated useful life. It reflects the decrease in value of the asset due to use, wear and tear, or obsolescence. In county accounting, depreciation is recorded to provide an accurate representation of the county's financial position and the consumption of its resources, though it may not involve an actual outlay of cash.

Effective Tax Rate (ETR) - the ratio of taxes levied to the taxable value of property or income, expressed as a percentage. It represents the actual rate from the prior year at which property or income is taxed, reflecting exemptions, abatements, and other adjustments.

Encumbrance - The commitment of funds for a specific purpose, such as a purchase order,

contract, or other obligation, which reserves budgeted resources and reduces the number of available appropriations, even though the actual expenditure has not yet occurred.

Expenditure - the outflow of county funds to pay for goods, services, or obligations incurred. It represents the actual spending of financial resources, including payments for salaries, supplies, debt service, or capital projects, and is recorded when the liability is incurred or the payment is made, depending on the accounting basis used.

Expense – The consumption of county resources, typically recognized in the accounting period in which goods or services are used, regardless of when cash is paid. Expenses reflect the cost of operations and the allocation of capital assets over their useful lives.

Fiduciary Funds – Funds used to account for resources that a county holds in a trustee or agency capacity for others and cannot be used to support the county's own programs. These funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Policy - A county's use of taxation, spending, and borrowing to influence its financial condition, fund public services, and achieve economic and policy objectives. It guides decisions on revenue generation, expenditure priorities, and debt management.

Fiscal Year - A 12-month period used by a county for budgeting, accounting, and financial reporting purposes. It may or may not coincide with the calendar year and serves as the basis for preparing financial statements, appropriations, and audits.

Full-time Equivalent Position (FTE) - A full-time equivalent (FTE) represents the workload of one full-time employee during a standard

work period, typically used to measure staffing levels. Part-time employees are converted to FTEs based on the proportion of their hours worked relative to a full-time schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts, used by a county to record revenues, expenditures, assets, and liabilities for specific purposes. Funds ensure that resources are properly tracked and used according to legal, regulatory, or policy requirements.

Fund Balance - The difference between a county fund's assets and liabilities at a specific point in time. It represents the net resources available for future spending, and may be classified into categories such as non-spendable, restricted, committed, assigned, or unassigned, depending on the level of constraint on its use.

GAAP - (Generally Accepted Accounting Principles) GAAP refers to the standard framework of accounting principles, standards, and procedures that counties must follow in preparing financial statements. These principles ensure consistency, reliability, and comparability of financial reporting across governmental entities.

GASB – (Governmental Accounting Standards Board) GASB is the independent organization that establishes accounting and financial reporting standards for U.S. state and local governments, including counties. Its standards ensure transparency, consistency, and comparability in governmental financial statements.

General Fund – The General Fund is the primary operating fund of a county, used to account for all financial resources not required to be accounted for in another fund. It supports the day-to-day activities of the county, including public safety,

administration, and other general government services.

General Obligation Bond - A bond is a debt instrument issued by a county that is backed by the full faith, credit, and taxing power of the county. GO bonds are used to finance public projects such as roads, schools, or facilities and are repaid from general revenues, primarily property taxes.

GFOA - (Government Finance Officers Association) GFOA is a professional association of state and local finance officers that provides guidance, best practices, training, and resources to promote excellence in governmental finance. It supports counties in budgeting, accounting, financial reporting, and policy development. GFOA has served the public finance profession since 1906.

Goal - A goal is a broad, long-term desired outcome or purpose that a county aims to achieve through its programs, policies, and resources. Goals provide direction for planning, budgeting, and performance measurement.

Governmental Fund – Governmental funds are used to account for a county's general government activities and financial resources that are primarily supported by taxes, grants, and other general revenues. They focus on current financial resources and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Grants - Grants are financial awards provided by federal, state, or other governmental entities to a county to support specific programs, projects, or services. They are often subject to eligibility requirements, restrictions, and reporting standards.

Infrastructure - Infrastructure refers to the county's physical assets and facilities that support public services, such as roads, bridges, water and sewer systems, public

buildings, and parks. These assets are essential for the functioning and well-being of the community.

Interfund Transfers - Interfund transfers are the movement of resources between different county funds, typically to support operations, debt service, or capital projects. These transfers do not represent revenue or expenditures for financial reporting purposes but reflect the allocation of available resources within the county.

Intergovernmental Revenue - The funding a county receives from other government entities, such as federal, state, or other local governments, to support specific programs, projects, or services. These revenues may include grants, shared taxes, or reimbursements and are often subject to eligibility requirements and restrictions.

Lease Purchase Agreements – A lease-purchase agreement is a contractual arrangement in which a county acquires the use of an asset through lease payments with an option or obligation to purchase the asset at the end of the lease term. These agreements allow counties to finance capital assets without issuing bonds immediately.

Levy – The imposition or collection of taxes by a county on property, income, or other taxable items within its jurisdiction. The levy represents the total amount of tax authorized by the governing body to be collected to fund county operations, services, or debt obligations.

Line-item Budget - A financial planning tool used by county governments to allocate funds by specific categories or "line items." Each line item represents a distinct expense or revenue source, such as salaries, utilities, equipment, or grants. This budgeting method provides a clear and detailed view of how public funds are distributed and spent,

promoting transparency, accountability, and fiscal control.

Long-term Debt - Debt financial obligations incurred by a county government that are not due for repayment within the current fiscal year.

Major Fund – A fund is classified as major if it meets both of the following: 10% Test: The fund's total assets, liabilities, revenues, or expenditures/expenses are at least 10% of the corresponding total for all governmental or enterprise funds and the same element is at least 5% of the total for all governmental and enterprise funds combined.

Modified Accrual – Method of accounting used by governmental entities in which revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. 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. This basis of accounting is used for governmental funds and is designed to reflect the flow of current financial resources, making it appropriate for budgetary and financial reporting in the public sector.

Objective - Successful achievement of specific, measurable goals that have been set by an individual, team, or organization. In accounting, management, or governmental contexts, it involves evaluating whether planned objectives—such as budget targets, service delivery outcomes, or project milestones—have been met within the defined time frame and resource constraints.

Obligations - The binding duties and responsibilities that a public entity is required to fulfill under constitutional provisions, statutes, regulations, contracts, or court orders. These obligations are enforceable by

law and often pertain to financial commitments, service delivery, regulatory compliance, and protection of rights.

OEM - Office of Emergency Management - department responsible for coordinating preparedness, response, recovery, and mitigation efforts related to natural and human-made disasters.

Operating Budget – An operating budget is a detailed financial plan that outlines a government's or organization's expected revenues and expenditures for day-to-day operations over a specific fiscal period, typically one year. It focuses on the costs of providing services, maintaining facilities, and supporting personnel.

Operating Revenue - the income earned by a government or organization through its normal, ongoing activities. In the public sector, this includes revenues generated from taxes, fees, charges for services, and intergovernmental transfers that support the delivery of essential services.

Operating Expenses - Operating expenses are the costs incurred by a government or organization while providing its regular services and carrying out its daily functions.

Output Indicators -The quantitative measures that reflect the amount of work performed or services delivered by a government agency, department, or program during a specific period. They focus on what is produced rather than the outcomes or impacts of those services.

Performance Indicators – Specific quantitative or qualitative measures used to assess the efficiency, effectiveness, and quality of services, programs, or operations. They help organizations and governments evaluate how well they are achieving their goals and objectives.

Performance Measure - quantitative or qualitative tool used to assess how well a program, service, or organization is achieving its intended goals and objectives. It provides a basis for evaluating efficiency, effectiveness, and quality of operations.

Policy – A formal statement of principles, rules, or guidelines adopted by a government, organization, or institution to guide decision-making and actions. Policies are designed to achieve specific goals, address issues, or regulate behavior in a consistent and structured manner.

Purchase Order- A formal, written document issued by a buyer (such as a government agency or organization) to a seller, authorizing the purchase of specific goods or services at agreed-upon prices and terms. It serves as a legally binding contract once accepted by the seller.

Reserve – A portion of funds set aside by a government or organization for specific future needs, contingencies, or obligations. Reserves are not immediately spent but are maintained to ensure financial stability, risk management, and long-term planning.

Resolution - A formal written statement adopted by a governing body—such as a city council, county commissioners court, board of directors, or legislative body—that expresses a decision, opinion, or intent on a specific matter. Unlike ordinances or laws, resolutions may or may not have the force of law, depending on their purpose and legal context.

Resources – Total resources available for appropriation refer to the sum of all financial resources a government has at its disposal for budgeting and spending during a fiscal period. This total includes estimated revenues, fund transfers and beginning fund balances.

Revenue - The income received by a government or organization from various sources during a fiscal period, used to fund operations, programs, and services. In public sector accounting, revenue is recognized when it is measurable and available to finance current expenditures.

Road & Bridge Fund – A major governmental fund used by counties and local governments to account for the construction, maintenance, and repair of public roads, bridges, and related infrastructure. It is typically supported by property taxes, vehicle registration fees, state and federal grants, and intergovernmental transfers.

Special Revenue Funds – Governmental funds used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for particular purposes other than debt service or capital projects.

Tax Rate - A tax rate is the percentage or amount at which a government levies a tax on a particular base, such as property value, income, or sales. In local government finance, the term most commonly refers to the property tax rate, which is applied to the assessed value of taxable property to determine the amount of property tax owed.

Transfers In/Out - interfund financial movements within a government's accounting system. They represent the reallocation of resources from one fund to another and are not classified as revenues or expenditures, but rather as other financing sources and uses.

Unencumbered Balance - An unencumbered balance is the portion of a fund's available financial resources that has not been legally committed or reserved for specific obligations. It represents the amount of money that is free and available for

appropriation or expenditure.

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.

SMITH COUNTY

TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

Smith County has proposed a budget for the County's 2025-2026 fiscal year. The County intends to adopt its budget on September 9, 2025.

- **2024 Value of Median-Valued Homestead Property in the County: \$273,644**
- **2024 Property Tax Bill for the Current Fiscal Year (\$0.364231): \$996.70**
- **2025 Value of Median-Valued Homestead Property in the County: \$278,584**
- **Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the County Adopts the Proposed Budget and Tax Rate (\$0.364231 per \$100 of value): \$1,014.69**
- **Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the County Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$0.344980 per \$100 of value): \$961.06**

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the Smith County Commissioners Court will discuss at its meeting on September 9, 2025. The proposed budget and the proposed tax rate may each be amended by Commissioners Court before their final adoption.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Smith County

903-590-4700

Taxing Unit Name

Phone (area code and number)

100 E Ferguson, Tyler, TX 75702

www.smith-county.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 29,302,883,328
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 5,657,492,426
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 23,645,390,902
4.	Prior year total adopted tax rate.	\$ 0.364231 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 182,641,151 B. Prior year values resulting from final court decisions: - \$ 168,504,907 C. Prior year value loss. Subtract B from A. ³	\$ 14,136,244
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 14,136,244

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 23,659,527,146
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 2,751,815 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,331,000 C. Value loss. Add A and B. ⁶	\$ 5,082,815
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 93,121 B. Current year productivity or special appraised value: - \$ 1,400 C. Value loss. Subtract B from A. ⁷	\$ 91,721
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,174,536
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 263,955,479
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 23,390,397,131
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 85,195,077
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 345,602
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 85,540,679
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 31,718,866,737 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 13,434,379 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 340,365,243 E. Total current year value. Add A and B, then subtract C and D.	\$ 31,391,935,873

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 141,963,219 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 141,963,219
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 6,020,089,105
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 25,513,809,987
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 717,984,092
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 717,984,092
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 24,795,825,895
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.344980 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.344980 /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.294186 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,659,527,146
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 69,603,016
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 299,677 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 728,636 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -428,959 E. Add Line 31 to 32D.	\$ 69,174,057
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.278974 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 74,067 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 46,885 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000109 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000109 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 36,113 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 25,587 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000042 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000042 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>3,562,742</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>2,884,910</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.002733</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000581</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000581</u> /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.279706</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>29,702,087</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.119786</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.399492</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.413474</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 / \$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 18,157,917</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 300,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 17,857,917</p>	\$ 17,857,917
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 17,857,917
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.10 %</p> <p>B. Enter the prior year actual collection rate. 100.10 %</p> <p>C. Enter the 2023 actual collection rate. 100.82 %</p> <p>D. Enter the 2022 actual collection rate. 100.93 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 100.10 %</p>	100.10 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 17,840,076
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.069923 / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.483397 / \$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 / \$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.483397 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 29,702,087
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.116415 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.344980 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.344980 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.483397 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.366982 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.366982 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.381353 /\$100 \$ 0.010499 /\$100 \$ 0.370854 /\$100 \$ 0.364231 /\$100 \$ 0.006623 /\$100 \$ 23,475,296,376 \$ 1,554,768
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.367151 /\$100 \$ 0.033047 /\$100 \$ 0.334104 /\$100 \$ 0.347264 /\$100 \$ -0.013160 /\$100 \$ 22,014,446,795 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.363047 /\$100 \$ 0.030062 /\$100 \$ 0.332985 /\$100 \$ 0.330000 /\$100 \$ 0.002985 /\$100 \$ 19,063,918,339 \$ 569,057
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,123,825 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.008324 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.375306 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.279706 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.001959 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.069923 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.351588 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.364231 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,390,397,131
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.375306</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.344980 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate. \$ 0.375306 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.351588 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴**print
here** ➤GARY B BARBER

Printed Name of Taxing Unit Representative

**sign
here** ➤

Taxing Unit Representative

Date

AUGUST 4, 2025⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

CASH POSITION & INVESTMENTS
September 30, 2025

FUND #	FUND NAME	CASH	INVESTMENTS	TOTAL
10	GENERAL FUND	\$25,553,997.70	\$28,091,775.28	\$53,645,772.98
11	GRAFFITI ERADICATION FUND	\$180,493.69	\$0.00	\$180,493.69
12	COURTHOUSE SECURITY	\$1,301,520.76	\$0.00	\$1,301,520.76
13	DISTRICT ATTORNEY SPECIAL FEES STATE SUPPLEMENT	(\$369,785.82) \$399,765.48	\$0.00	(\$369,785.82) \$399,765.48
14	COURT IMPROVEMENT FUND	\$139,239.61	\$0.00	\$139,239.61
16	LAW LIBRARY	\$75,093.48	\$189,954.35	\$265,047.83
17	LAW ENFORCEMENT SEIZURES	\$653,563.18	\$0.00	\$653,563.18
18	DA CRIME PREVENTION	\$6,918.50	\$0.00	\$6,918.50
19	DA FEDERAL ASSETS	\$58,119.68	\$0.00	\$58,119.68
20	DRUG FORFEITURES	\$276,157.15	\$0.00	\$276,157.15
21	CRIME VICTIM SERVICES JURY DONATIONS	\$44,846.09 \$137,507.69	\$0.00	\$44,846.09 \$137,507.69
22	DISTRICT ATTORNEY FORFEITURE	\$259,114.12	\$0.00	\$259,114.12
24	OTHER GRANTS	\$55,208.73	\$0.00	\$55,208.73
25	LOCAL LAW ENF GRANTS	\$449,424.85	\$0.00	\$449,424.85
27	EAST TEXAS ANTI GANG	\$330,828.89	\$0.00	\$330,828.89
29	D.P.S. SEIZURES	\$129,367.96	\$0.00	\$129,367.96
32	FINANCIAL CRIME	\$555,041.73	\$0.00	\$555,041.73
33	CHAPTER 19 VOTER REGISTRATION	\$36,534.54	\$0.00	\$36,534.54
35	SHERIFF DEA TASK FORCE	\$189,664.10	\$0.00	\$189,664.10
35	CONSTABLE 5 DEA TASK FORCE	\$17,726.75	\$0.00	\$17,726.75
35	DISTRICT ATTORNEY DEA TASK FORCE	\$15,996.41	\$0.00	\$15,996.41
35	CONSTABLE 4 DEA TASK FORCE	\$261.84	\$0.00	\$261.84
36	E BRYNE JAG	\$15,000.00	\$0.00	\$15,000.00

FUND #	FUND NAME	CASH	INVESTMENTS	TOTAL
38	JAG RECOVERY	\$470.75	\$0.00	\$470.75
42	LEOSE	\$146,914.91	\$0.00	\$146,914.91
43	JUDICIAL EDUCATION	\$39,731.45	\$0.00	\$39,731.45
44	JUSTICE COURT TECHNOLOGY FUND	\$329,589.96	\$160,318.60	\$489,908.56
45	FACILITY IMPROVEMENT FUND	\$4,035,527.86	\$2,089,652.79	\$6,125,180.65
46	RECORDS MGMT - COUNTY CLERK	\$2,681,943.70	\$3,917,062.94	\$6,599,006.64
48	DISTRICT CLERK TITLE IV-D	\$55,590.60	\$0.00	\$55,590.60
49	DISTRICT CLERK RECORDS FEES	\$258,936.37	\$0.00	\$258,936.37
50	FORFEITURE INT. 10%	\$336,968.62	\$0.00	\$336,968.62
52	CO & DIST CRT TECHNOLOGY	\$32,979.34	\$0.00	\$32,979.34
53	COMMISSARY - JAIL	\$828,139.56	\$11,198.91	\$839,338.47
54	CSCD INSURANCE FUND	\$81,978.11	\$0.00	\$81,978.11
55	HOMELAND SECURITY GRANT	\$17,946.26	\$0.00	\$17,946.26
56	SMITH COUNTY INSURANCE FUND	\$360,592.99	\$1,210.30	\$361,803.29
59	INFRASTRUCTURE SERIES 2024	\$1,210,208.94	\$0.00	\$1,210,208.94
61	ELECTION SERVICES	\$102,750.34	\$0.00	\$102,750.34
62	TRUST & AGENCY	\$1,055,742.69	\$0.00	\$1,055,742.69
63	EVIDENCE FUND	\$7,080.34	\$0.00	\$7,080.34
66	TRANSPORTATION	\$0.00	\$0.00	\$0.00
68	LOCAL PROVIDER FUND	\$5,202,884.64	\$0.00	\$5,202,884.64
70	DEBT SERVICE	\$956,687.13	\$28,664.58	\$985,351.71
71	INFRASTRUCTURE SERIES 2019	\$498,437.32	\$0.00	\$498,437.32
72	INFRASTRUCTURE SERIES 2020	\$36,422.69	\$0.00	\$36,422.69
73	WORKFORCE INVESTMENT FUND	(\$66,960.28)	\$139,282.77	\$72,322.49
74	COVID19 GRANTS	\$9,191,217.46	\$0.00	\$9,191,217.46

FUND #	FUND NAME	CASH	INVESTMENTS	TOTAL
75	ROAD & BRIDGE FUND	\$16,881,826.84	\$3,813,758.06	\$20,695,584.90
76	INFRASTRUCTURE SERIES 2021	\$18,055.77	\$0.00	\$18,055.77
77	INFRASTRUCTURE SERIES 2022	\$764,801.13	\$0.00	\$764,801.13
78	PARKING STRUCTURE	\$5,053,256.32	\$0.00	\$5,053,256.32
79	COURTHOUSE CONSTRUCTION	\$117,794,808.78	\$0.00	\$117,794,808.78
80	ELECTION VOTING SYSTEM	\$7,556.96	\$0.00	\$7,556.96
83	EAST TEXAS CRUSHERS AUTO THEFT TASK FORCE	\$259,775.91	\$0.00	\$259,775.91
86	TJPC TITLE IV-E	\$384.51	\$4,594.47	\$4,978.98
87	J/A/C MAINTENANCE FUND	\$138,113.10	\$733,946.35	\$872,059.45
88	COMMUNITY CORRECTIONS	\$1,078,747.65	\$2,007,015.04	\$3,085,762.69
90	JUVENILE PROBATION	\$15,156.35	\$0.00	\$15,156.35
91	J. J. A. E. P. - P GRANT	\$58,039.99	\$26.85	\$58,066.84
93	JUVENILE FUND (GENERAL)	\$813,408.11	\$95,287.19	\$908,695.30
95	TJPC STATE AID	\$185,959.71	\$0.00	\$185,959.71
97	INFRASTRUCTURE SERIES 2025	\$20,018,323.08		\$20,018,323.08
98	STATE ACH CLEARING	\$6,673.57	\$264,685.00	\$271,358.57
99	PAYROLL	\$166,507.56	\$0.00	\$166,507.56
		\$221,174,784.20	\$41,548,433.48	\$262,723,217.68