

SMITH COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

&

EXECUTIVE SUMMARY



FOR THE MONTH ENDED

December 31, 2024

SMITH COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
SMITH COUNTY AUDITOR

Ann W. Wilson, CPA
County Auditor

SMITH COUNTY, TEXAS
Unaudited Monthly Financial Report
As of
December 31, 2024

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COUNTY OF SMITH

THE COUNTY AUDITOR
200 E. FERGUSON, SUITE 407
TYLER, TEXAS 75702

Ann W. Wilson, CPA
County Auditor

(903) 590-4700
Fax (903) 590-4716

January 15, 2025

The Commissioners Court
Board of District Judges
Smith County, Texas

Honorable Judges & Commissioners:

The unaudited and unadjusted Monthly Financial Report & Executive Summary of Smith County, Texas is submitted herewith for the period from **December 1, 2024 – December 31, 2024**. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code.

The Monthly Financial Report & Executive Summary is presented in four sections: **Budget Status, Financial Statements, Schedules** and **Additional Information**. The Budget Status Section includes the “Top Five” revenues with selected charts. The Revenue and Expense Statement shows revised budget for revenues and expenditures, year-to-date collections and expenditures, and remaining balance for the fiscal year. Included in the Financial Statements is a Schedule of Cash Position for each fund and separate balance sheets for the General Fund and Road & Bridge Fund. The Schedules section includes the debt service payment and the total outstanding debt.

This report is designed to provide a general overview of Smith County’s finances for all those with an interest in the County’s finances at a specific point during the year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Smith County Auditor, 200 E. Ferguson, Suite 407, Tyler, Texas 75702.

These reports are being presented in order to meet statutory requirements in accordance with Local Government Code 114.023. Internal Auditor reports are presented separately.

Respectfully Submitted,



Ann W. Wilson, CPA
Smith County Auditor

SMITH COUNTY, TEXAS

Revenues – Top Five General Fund Revenues by Category

Below are the top five revenue categories for the General Fund.

General Fund - Top 5 Revenues	Estimated FY25	% of total budget	Collected to Date	% Collected to Date
Property Taxes	\$ 65,029,424.00	60.07%	\$ 12,238,907.15	18.82%
Sales Tax	\$ 28,000,000.00	25.86%	\$ 2,438,869.11	8.71%
Fines & Fees	\$ 9,086,050.00	8.39%	\$ 1,213,402.45	13.35%
Reimbursements	\$ 1,830,000.00	1.69%	\$ 137,220.91	7.50%
Other Taxes	\$ 1,485,000.00	1.37%	\$ 181,450.80	12.22%
Total of "Top Five"	\$ 105,430,474	97.39%	\$ 16,209,850.42	15.37%

#1 Property Taxes

The County is different from other forms of local government in that it has limited sources of funding. The main source of funding is property taxes. Estimated current and delinquent property taxes represents approximately 60% of all revenue.

#2 Sales Tax

Smith County's ½ percent sales and use tax (.005) was effective January 1, 1988. Please see the chart included in the report for historical collections information.

#3 Fines and Fees

This category of revenue is made up of fees of office, fees for service, court imposed fees, auto registration fees and judicial fines.

#4 Reimbursements

This category of revenue is made up of reimbursements for various services rendered such as care of local and federal inmates, dispatch operations, eligible indigent defense reimbursement and the state portion of jury pay.

#5 Other Taxes

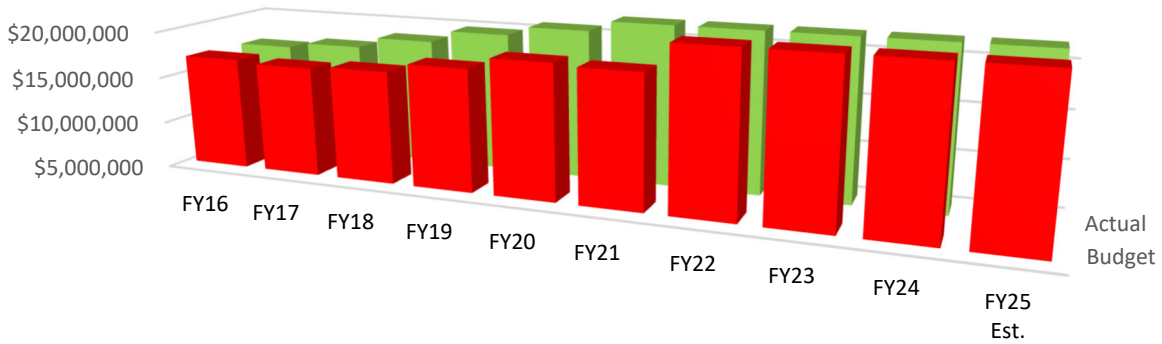
This category of revenue is derived from Mixed Beverage Taxes, Bingo Tax and penalty and interest from the late payment of property taxes.

SMITH COUNTY PROPERTY TAX COLLECTIONS

Property Tax Collections by Month by Fiscal Year										Budget to Actual Comparison		
FY	October	November	% Collected (Oct-Nov)	December	January	February	% Collected (Oct-Feb)	March - September	Total	Budget *	Over (Under) Budget	% +/-
2025	\$ -	\$ 4,641,664	25.1%	\$ 13,826,352	\$ -	\$ -	19%	\$ -	18,468,016	\$ 98,078,647	(79,610,631)	-81.2%
2024	\$ -	\$ 3,445,706	4.0%	\$ 9,609,817	\$ 36,560,880	\$ 29,363,037	91%	\$ 6,729,436	85,708,876	\$ 87,260,261	(1,551,385)	-1.8%
2023	\$ -	\$ 5,109,067	7.1%	\$ 4,529,882	\$ 34,000,264	\$ 21,633,774	90%	\$ 6,601,445	71,874,432	\$ 72,817,636	(943,204)	-1.3%
2022	\$ -	\$ 1,961,217	3.1%	\$ 4,657,331	\$ 30,148,216	\$ 24,538,396	95%	\$ 2,918,700	64,277,411	\$ 64,223,960	53,451	0.1%
2021	-	2,935,554	4.8%	6,814,801	28,010,611	19,659,246	94%	4,140,662	61,560,874	61,399,217	161,657	0.3%
2020	116,489	3,518,144	6.0%	19,544,818	6,625,433	26,961,360	94%	3,572,393	60,338,638	60,346,263	(7,625)	0.0%
2019	80,679	4,803,592	8.8%	11,254,234	16,146,480	14,646,246	84%	8,789,594	55,720,826	55,880,720	(159,894)	-0.3%
2018	107,846	525,931	1.2%	9,775,310	23,878,150	14,706,029	95%	2,572,885	51,566,151	51,652,759	(86,608)	-0.2%
2017	167,963	2,167,888	4.7%	2,649,424	26,536,402	12,935,481	90%	5,192,332	49,649,490	49,554,311	95,179	0.2%
2016	121,478	-	0.3%	10,640,867	12,366,611	14,440,684	78%	10,251,987	47,821,626	47,912,645	(91,019)	-0.2%
2015		110,127	0.2%	17,171,065	11,391,074	9,242,712	82%	8,238,158	46,153,136	46,078,641	74,495	0.2%
2014	284,258	87,916	0.8%	10,249,796	16,434,825	9,407,577	83%	7,647,253	44,111,626	44,002,035	109,591	0.2%
2013	615,197	3,708,747	10.0%	10,525,768	11,985,813	14,206,434	96%	2,218,100	43,260,060	42,920,446	339,614	0.8%
2012	117,244	681,846	1.9%	10,635,670	7,014,747	15,108,984	79%	8,854,374	42,412,865	42,369,685	43,180	0.1%
2011		3,668,528	9.0%	4,976,504	10,917,791	12,645,677	79%	8,534,569	40,743,070	40,749,433	(6,363)	0.0%
2010		117,894	0.3%	14,068,903	-	19,565,210	89%	4,068,395	37,820,402	37,999,956	(179,554)	-0.5%
2008		1,458,404	4.2%	3,025,896	15,505,323	12,334,191	94%	2,568,611	34,892,425	34,501,848	390,577	1.1%

* Budgeted amount represents a 99% collection rate from FY23 to current

Annual Sales Tax Collection Budget vs. Actual



	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Est.
■ Budget	\$17,000,0	\$16,700,0	\$17,000,0	\$18,000,0	\$19,250,0	\$19,000,0	\$22,000,0	\$27,200,0	\$28,500,0	\$28,000,0
■ Actual	16,798,87	17,375,39	18,563,53	19,875,94	20,869,26	24,292,31	27,519,86	28,942,68	28,709,48	29,266,42

SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Earned/ Month Received	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Est.
Oct/Dec	\$ 1,265,866	\$ 1,366,631	\$ 1,353,561	\$ 1,294,550	\$ 1,357,020	\$ 1,617,775	\$ 1,732,290	\$ 1,787,084	\$ 2,050,108	\$ 2,277,541	\$ 2,205,741	\$ 2,438,869
Nov/Jan	1,244,631	1,343,807	1,296,029	1,386,707	1,485,084	1,571,369	1,554,699	1,693,754	2,361,340	2,381,248	2,290,973	
Dec/Feb	1,949,137	1,863,300	1,947,454	1,786,146	1,832,568	1,939,265	2,169,033	2,283,125	2,702,523	2,838,949	2,692,343	
Jan/Mar	1,340,039	1,259,111	1,023,820	1,225,050	1,330,101	1,487,093	1,535,109	1,678,913	1,948,157	2,208,428	2,062,578	
Feb/Apr	1,245,731	1,365,457	1,262,533	1,331,994	1,320,402	1,523,191	1,487,048	1,423,185	1,950,702	2,192,409	2,172,279	
Mar/May	1,445,554	1,597,269	1,622,258	1,600,266	1,746,979	1,727,825	1,666,080	2,387,862	2,485,152	2,637,022	2,491,130	
Apr/Jun	1,357,531	1,446,291	1,287,102	1,340,151	1,475,575	1,632,192	1,460,616	2,146,704	2,174,090	2,271,794	2,370,247	
May/Jul	1,329,707	1,231,241	1,303,283	1,407,794	1,556,093	1,555,769	1,911,799	2,017,550	2,209,261	2,362,494	2,341,914	
Jun/Aug	1,494,242	1,595,093	1,622,324	1,628,564	1,721,717	1,743,393	2,033,044	2,473,668	2,595,353	2,656,507	2,534,622	
Jul/Sep	1,343,144	1,366,121	1,287,590	1,397,540	1,507,349	1,699,273	1,717,387	2,112,561	2,272,481	2,322,546	2,487,198	
Aug/Oct	1,326,641	1,377,082	1,337,543	1,463,201	1,566,291	1,632,389	1,691,902	1,905,502	2,374,186	2,365,608	2,290,440	
Sep/Nov	1,485,652	1,548,049	1,455,378	1,513,433	1,664,357	1,746,407	1,910,263	2,382,404	2,396,511	2,428,137	2,770,021	
Total Received	\$ 16,827,874	\$ 17,359,451	\$ 16,798,877	\$ 17,375,397	\$ 18,563,538	\$ 19,875,943	\$ 20,869,269	\$ 24,292,313	\$ 27,519,864	\$ 28,942,684	\$ 28,709,486	\$ 2,438,869
Change from prior year	7.53%	3.16%	-3.23%	3.43%	6.84%	7.07%	5.00%	16.40%	13.29%	5.17%	-0.81%	1.94%

REVENUE ESTIMATES BY FUND AND CLASSIFICATION

FY25 Estimated Revenue Budget by Fund	General Fund	Road & Bridge	Other Funds
Property Taxes	\$ 65,029,424	\$ 11,429,785	\$ 21,458,651
Sales Taxes	\$ 28,000,000	\$ -	\$ -
Other Taxes	\$ 1,485,000	\$ -	\$ -
Reimbursements	\$ 1,830,000	\$ -	\$ 400,000
Interlocal Agreements	\$ 640,000	\$ 140,000	\$ -
Fines & Fees	\$ 9,086,050	\$ 3,134,000	\$ 1,257,100
Interest	\$ 2,100,100	\$ 575,000	\$ 1,731,250
Other Income	\$ 74,000	\$ -	\$ 50,000
Bond Proceeds			\$ 7,000,000
Total By Category	\$ 108,244,574	\$ 15,278,785	\$ 31,897,001

REVENUE PROJECTIONS FOR FISCAL YEAR

FY25 Revenue Projection by Fund	General Fund	% of Estimated	Road & Bridge	% of Estimated	Other Funds	% of Estimated
Property Taxes	\$65,029,424	100.00%	\$11,346,129	99.27%	\$21,385,587	99.66%
Sales Tax	\$29,266,429	104.52%	\$0	0	\$0	0.00%
Other Taxes	\$1,488,916	100.26%	\$0	0	\$0	0.00%
Reimbursements	\$668,203	36.51%	\$71,265	0	\$204,228	51.06%
Interlocal Agreements	\$375,000	58.59%	\$235,657	168.33%	\$0	0.00%
Fines & Fees	\$8,175,133	89.97%	\$2,711,339	86.51%	\$1,197,772	95.28%
Interest	\$1,660,231	79.05%	\$581,412	101.12%	\$1,934,209	111.72%
Other Income	\$93,924	126.92%	\$600	0.10%	\$58,269	116.54%
Bond Proceeds	\$0		\$0		\$0	0.00%
Total By Category	\$106,757,260	98.63%	\$14,946,401	97.82%	\$24,780,065	77.69%

STATEMENT OF EXPENDITURES – GENERAL AND ROAD & BRIDGE FUNDS

					Normal % rate	24%		
	Department	FY25 Budget	Expended YTD	Encumbered	Remaining Budget	% spent to date	Problem Area?	Comments
401	Commissioners Court	\$ 751,327	\$ 158,154	\$ 2,017	\$ 591,156	21%	ok	
402	Records Service	243,572	50,029	472	193,071	21%	ok	
403	County Clerk	1,799,911	349,050	33,429	1,417,432	21%	ok	
404	Elections Division	853,249	323,903	620	528,727	38%	alert	
405	Veterans Service	292,953	56,825	-	236,128	19%	ok	
406	Budget Office	139,757	28,411	-	111,346	20%	ok	
407	Information Services	9,051,266	2,502,470	661,553	5,887,243	35%	alert	
409	General Operations	6,144,026	2,621,266	11,232	3,511,528	43%	alert	
410	Facilities Services	4,392,192	938,215	1,190,880	2,263,098	48%	alert	
411	Judicial Compliance Office	332,948	68,207	662	264,079	21%	ok	
420	Human Resources	523,415	103,169	587	419,659	20%	ok	
426	County Court	234,207	47,401	-	186,806	20%	ok	
427	CCAL #1	557,925	112,701	-	445,224	20%	ok	
428	CCAL #2	531,375	104,324	-	427,051	20%	ok	
429	CCAL #3	722,749	146,026	1,375	575,349	20%	ok	
435	7th District Court	360,889	78,572	-	282,317	22%	ok	
436	114th District Court	360,969	72,117	-	288,852	20%	ok	
437	241st District Court	361,102	77,134	-	283,968	21%	ok	
438	321st District Court	1,528,030	366,314	65	1,161,651	24%	ok	
441	475th District Court	381,910	81,070	1,266	299,574	22%	ok	
445	Capital Murder Trials	1,000,000	73,901	-	926,099	7%	ok	
446	Indigent Defense	3,261,768	693,095	-	2,568,673	21%	ok	
450	District Clerk	2,203,833	447,810	1,302	1,754,721	20%	ok	
455	Justice of the Peace #1	399,446	98,356	199	300,891	25%	alert	
456	Justice of the Peace #2	420,350	84,044	-	336,306	20%	ok	
457	Justice of the Peace #3	411,773	87,034	-	324,739	21%	ok	
458	Justice of the Peace #4	444,131	86,448	-	357,683	19%	ok	
459	Justice of the Peace #5	482,061	102,377	-	379,684	21%	ok	
475	District Attorney	8,360,419	1,742,367	7,587	6,610,465	21%	ok	
495	County Auditor	1,247,967	244,203	-	1,003,764	20%	ok	
496	Purchasing	590,520	123,998	-	466,522	21%	ok	
497	County Treasurer	274,839	57,926	196	216,718	21%	ok	
499	Tax Assessor/Collector	2,750,853	545,444	3,389	2,202,019	20%	ok	
515	Public Service	726,458	170,119	-	556,339	23%	ok	
543	Fire Marshal	749,734	156,487	5,129	588,118	22%	ok	
545	Animal Control	877,029	214,340	7,898	654,791	25%	alert	
551	Constable #1	501,687	102,120	413	399,154	20%	ok	
552	Constable #2	498,056	105,688	14,875	377,493	24%	alert	
553	Constable #3	556,668	104,975	68,837	382,856	31%	alert	
554	Constable #4	663,192	174,107	3,376	485,709	27%	alert	
555	Constable #5	524,451	111,083	789	412,579	21%	ok	
558	Environmental Crimes	220,878	36,460	3,811	180,607	18%	ok	
559	Dispatch	2,670,766	557,246	439	2,113,081	21%	ok	
560	Sheriff	17,156,716	3,471,994	366,447	13,318,275	22%	ok	
561	Jail Operations	29,540,363	5,422,332	225,455	23,892,576	19%	ok	
572	Community Supervision	74,500	5,260	310	68,930	7%	ok	
590	Juvenile Board	5,545,767	1,386,436	-	4,159,331	25%	alert	
665	AgriLife Extension	374,748	70,424	163	304,160	19%	ok	
683	Pre-Trial	341,359	62,382	-	278,977	18%	ok	
	General Fund	\$ 112,434,105	\$ 24,823,814	\$ 2,614,773	\$ 84,995,517	24%		
611	R&B Administrative	\$ 966,225	\$ 230,048	\$ 6,580	\$ 729,597	24%	alert	
614	R&B Labor Division	14,962,276	2,905,457	2,381,729	\$ 9,675,090	35%	alert	
615	R&B Equipment Division	3,674,204	610,024	705,464	\$ 2,358,716	36%	alert	
	Road & Bridge Fund	\$ 19,602,705	\$ 3,745,529	\$ 3,093,773	\$ 12,763,403	35%		

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

PAGE 1

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
TAXES CURRENT	64,429,424.00	12,145,965.17	52,283,458.83	18.8
TAXES DELINQUENT	600,000.00	92,942.05	507,057.95	15.4
SALES TAX	28,000,000.00	2,438,869.11	25,561,130.89	8.7
TAX PENALTY & INTEREST	700,000.00	115,707.78	584,292.22	16.5
APPLICATION FEES	2,500.00	2,000.00	500.00	80.0
ALCOHOL PERMITS/SALES & USE	40,000.00	55.00	39,945.00	0.1
RENTALS/LEASES VENDING	5,000.00	1,198.55	3,801.45	23.9
RENTALS/LEASES COTTONBELT	55,000.00	14,085.69	40,914.31	25.6
RENTALS/LEASES FERGUSON BLDG	750.00	300.00	450.00	40.0
MIXED BEVERAGE TAX	750,000.00	65,743.02	684,256.98	8.7
BINGO COMMISSION	35,000.00	0.00	35,000.00	0.0
SCAAP REIMBURSEMENTS	100,000.00	0.00	100,000.00	0.0
UNEMP./WORK COMP. REFUND	0.00	4,833.44	4,833.44-	0.0
STATE JUROR REIMBURSEMENT	390,000.00	0.00	390,000.00	0.0
REIMBURSEMENTS	0.00	775.71	775.71-	0.0
JUVENILE MEAL REIMBURSEMENT	60,000.00	17,791.86	42,208.14	29.6
INDIGENT HEALTH CARE REIMB.	1,500.00	416.90	1,083.10	27.7
DA LONGEVITY REIMBURSEMENTS	40,000.00	13,309.94	26,690.06	33.2
WITNESS FEES REIMBURSEMENTS	5,000.00	8,454.73	3,454.73-	169.0
SWB-VINE SERVICE	30,000.00	0.00	30,000.00	0.0
TOBACCO SETTLEMENT	104,000.00	0.00	104,000.00	0.0
INSURANCE PROCEEDS	0.00	8,205.37	8,205.37-	0.0
FOSTER CARE REIMB DHS-D.A.	75,000.00	0.00	75,000.00	0.0
SALE OF EQUIPMENT	0.00	653.16	653.16-	0.0
MISCELLANEOUS REIMBURSEMENTS	15,000.00	404.47	14,595.53	2.6
ATTORNEY FEE REIMB. (CIVIL)	6,500.00	2,655.53	3,844.47	40.8
ELECTION EXPENSE REIMBURSES	100,000.00	21,019.15	78,980.85	21.0
TIDC REIMBURSEMENT	145,000.00	0.00	145,000.00	0.0
ATTORNEY FEES/DEFENDANTS	15,000.00	3,593.18	11,406.82	23.9
CARE OF PRISONERS/CITY	18,000.00	35.00	17,965.00	0.1
CARE OF PRISONERS/FEDERAL	725,000.00	55,725.63	669,274.37	7.6
DISPATCH OPERATIONS	265,000.00	0.00	265,000.00	0.0
COMMISSION TAXING ENTITIES	375,000.00	183,003.75	191,996.25	48.8
TRANSACTION FEE	12,000.00	2,400.69	9,599.31	20.0
JUSTICE OF PEACE, PCT. 1	39,000.00	9,288.93	29,711.07	23.8
JUSTICE OF PEACE, PCT. 2	69,000.00	15,175.18	53,824.82	21.9
JUSTICE OF PEACE, PCT. 3	75,000.00	16,875.63	58,124.37	22.5
JUSTICE OF PEACE, PCT. 4	43,000.00	6,519.62	36,480.38	15.1
JUSTICE OF PEACE, PCT. 5	80,000.00	9,321.91	70,678.09	11.6
CONSTABLE, PCT. 1	105,000.00	22,354.80	82,645.20	21.2
CONSTABLE, PCT. 2	90,000.00	22,114.60	67,885.40	24.5
CONSTABLE, PCT. 3	105,000.00	28,198.93	76,801.07	26.8
CONSTABLE, PCT. 4	40,000.00	9,266.82	30,733.18	23.1
CONSTABLE, PCT. 5	25,000.00	4,961.69	20,038.31	19.8
C/CLERK VITAL STATISTICS FEE	6,500.00	1,159.00	5,341.00	17.8
COUNTY CLERK	1,450,000.00	321,976.73	1,128,023.27	22.2

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
COUNTY JUDGE	7,000.00	1,559.28	5,440.72	22.2
TIME PMT. FEES/JP'S CHP51	25,000.00	6,513.41	18,486.59	26.0
DISTRICT CLERK	400,000.00	89,311.32	310,688.68	22.3
CRIMINAL DISTRICT ATTORNEY	26,000.00	6,610.01	19,389.99	25.4
SHERIFF	285,000.00	56,556.74	228,443.26	19.8
ANIMAL SHELTER FEES	6,500.00	650.52	5,849.48	10.0
FIRE MARSHAL	6,000.00	1,643.81	4,356.19	27.3
DWI VIDEO	6,500.00	1,873.16	4,626.84	28.8
TRANSPORT. FEES-COMMITS.	1,000.00	200.00	800.00	20.0
DISMISSAL FEES-J.P. PCT. 1	100.00	703.40	603.40-	703.4
DISMISSAL FEES J.P. PCT. 2	2,700.00	1,191.28	1,508.72	44.1
DISMISSAL FEES J.P. PCT. 3	3,000.00	540.00	2,460.00	18.0
DISMISSAL FEES J.P. PCT. 4	3,000.00	1,373.15	1,626.85	45.7
DISMISSAL FEES J.P. PCT. 5	3,000.00	510.00	2,490.00	17.0
ESTRAY OF LIVESTOCK	15,000.00	11,078.34	3,921.66	73.8
JURY	26,000.00	6,415.91	19,584.09	24.6
DPS - FTA FEES	10,000.00	1,641.85	8,358.15	16.4
DISTRICT ATTY. MENTAL FEE	1,200.00	300.00	900.00	25.0
RECORDS MGT (DC)	2,000.00	446.98	1,553.02	22.3
CHILD SAFETY - CRIMINAL	250.00	40.00	210.00	16.0
COURT RECORD PRESERVATION	90,000.00	21,225.66	68,774.34	23.5
ARREST 80%	22,000.00	0.00	22,000.00	0.0
WITNESS FEES	0.00	10.00	10.00-	0.0
CHILD ABUSE PREVENTION FEE	1,800.00	370.44	1,429.56	20.5
RECORDS MANAGEMENT (CC)	45,000.00	10,614.55	34,385.45	23.5
ISF CHECKS	4,000.00	411.17	3,588.83	10.2
CHILD SUPPORT PROCESSING	2,000.00	535.00	1,465.00	26.7
PRE TRIAL RELEASE	50,000.00	4,602.50	45,397.50	9.2
COURT REPORTER	110,000.00	26,563.94	83,436.06	24.1
ADMINISTRATIVE	150,000.00	0.00	150,000.00	0.0
COUNTY COURT AT LAW SALARY	252,000.00	63,000.00	189,000.00	25.0
BAILIFF	2,500.00	412.18	2,087.82	16.4
TAX CERTIFICATES	7,500.00	1,770.00	5,730.00	23.6
AUTO REGISTRATION	640,000.00	116,171.25	523,828.75	18.1
TITLES	310,000.00	63,375.00	246,625.00	20.4
TRAFFIC FEES	10,000.00	2,102.77	7,897.23	21.0
COIN STATION COMMISSION	685,000.00	92,120.90	592,879.10	13.4
RENDITION FEE	50,000.00	9,914.62	40,085.38	19.8
VEHICLE SALES TAX COMMISSION	3,000,000.00	0.00	3,000,000.00	0.0
AUTO REGISTRATION - \$1.50	175,000.00	0.00	175,000.00	0.0
JUSTICE OF PEACE, PCT 1	10,000.00	902.34	9,097.66	9.0
JUSTICE OF PEACE, PCT 2	18,000.00	3,689.25	14,310.75	20.4
JUSTICE OF PEACE, PCT 3	10,000.00	1,485.39	8,514.61	14.8
JUSTICE OF PEACE, PCT 4	30,000.00	5,289.03	24,710.97	17.6
JUSTICE OF PEACE, PCT 5	55,000.00	6,300.56	48,699.44	11.4
DISTRICT COURT	15,000.00	4,771.31	10,228.69	31.8
COUNTY COURTS AT LAW	300,000.00	88,940.90	211,059.10	29.6
BOND FORFEITURES	30,000.00	28,000.00	2,000.00	93.3

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
ANIMAL SHELTER DONATIONS	100.00	125.80	25.80-	125.8
DONATIONS	13,205.37	5,000.00	8,205.37	37.8
JUROR DONATIONS - VETERANS	10,000.00	4,854.00	5,146.00	48.5
INTEREST EARNED	1,300,000.00	194,243.78	1,105,756.22	14.9
INTEREST REC. ON INVESTS.	800,000.00	220,677.77	579,322.23	27.5
UNCLAIMED FUNDS	0.00	24.58	24.58-	0.0
PROGRAM REBATES	0.00	4,925.69	4,925.69-	0.0
Total Revenues:	108,254,529.37	16,838,948.26	91,415,581.11	15.5
Expenditures:				
SALARY & WAGES F/T	48,784,735.00	9,688,785.89	39,095,949.11	19.8
SALARY - SUPPLEMENT JUV. BRD	30,778.00	7,694.46	23,083.54	24.9
SALARY - EXTRA HELP OR TEMP	259,400.00	181,538.45	77,861.55	69.9
SALARY - ACCRUED LEAVE	262,500.00	67,973.52	194,526.48	25.8
SALARY - OVERTIME	850,000.00	215,900.59	634,099.41	25.4
SALARY-PERMANENT PART-TIME	634,220.00	137,171.28	497,048.72	21.6
SALARY-LONGEVITY	218,880.00	55,472.50	163,407.50	25.3
SALARY - TRAVEL	103,524.00	25,881.24	77,642.76	25.0
SALARY - HOLIDAY PAY	425,000.00	107,446.68	317,553.32	25.2
SALARY - EMPLOYEE ALLOWANCE	38,580.00	9,645.00	28,935.00	25.0
F.I.C.A.	3,945,330.00	773,188.50	3,172,141.50	19.5
INSURANCE	7,993,248.00	1,744,806.91	6,248,441.09	21.8
RETIREMENT	5,727,810.00	1,174,446.45	4,553,363.55	20.5
WORKERS COMPENSATION	408,864.00	100,523.42	308,340.58	24.5
UNEMPLOYMENT INSURANCE	95,547.00	9,975.97	85,571.03	10.4
INSURANCE - SPECIAL	1,293,622.00	1,293,622.00	0.00	100.0
SUPPLIES	7,500.00	359.11	7,140.89	4.7
OFFICE SUPPLIES	314,725.00	53,026.72	261,698.28	16.8
PRINTED FORMS AND MATERIALS	5,000.00	6,120.00	1,120.00-	122.4
BOOKS & SUBSCRIPTIONS	12,500.00	2,121.79	10,378.21	16.9
KITCHEN SUPPLIES	85,000.00	23,894.85	61,105.15	28.1
EMPLOYEE RECOGNITION	4,500.00	552.00	3,948.00	12.2
OFFICE SUPPLIES-CAPITAL MUR.	2,044.00	860.79	1,183.21	42.1
INMATE SUPPLIES	200,000.00	45,570.36	154,429.64	22.7
HOUSEKEEPING SUPPLIES	75,000.00	12,251.45	62,748.55	16.3
PROGRAM EXPENSE	8,500.00	0.00	8,500.00	0.0
PUBLIC PURPOSE EXPENSE	25,000.00	5,274.32	19,725.68	21.0
STOCK ITEMS	1,500.00	0.00	1,500.00	0.0
SMALL TOOLS	6,000.00	204.57	5,795.43	3.4
LAWN SUPPLIES	5,500.00	576.24	4,923.76	10.4
FACILITY SUPPLIES	150,000.00	40,428.65	109,571.35	26.9
DEMONSTRATION MATERIAL	4,000.00	106.47	3,893.53	2.6
MEMBERSHIP DUES	107,997.00	24,602.00	83,395.00	22.7
ANIMAL CARE EXPENSES	74,500.00	9,633.57	64,866.43	12.9
ESTRAY EXPENSES	20,000.00	4,323.37	15,676.63	21.6

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
POSTAGE	288,715.00	39,998.56	248,716.44	13.8
EXPRESS MAIL	1,000.00	0.00	1,000.00	0.0
TAX STATEMENTS	26,000.00	25,751.83	248.17	99.0
DISASTER RELATED EXPENSES	7,000.00	0.00	7,000.00	0.0
COPY MACHINE USAGE	2,950.00	0.00	2,950.00	0.0
LOSS OF INMATE PROPERTY	1,500.00	0.00	1,500.00	0.0
ADA COMPLIANCE	5,000.00	0.00	5,000.00	0.0
COMPUTER SOFTWARE	12,900.00	0.00	12,900.00	0.0
ADVERTISING	32,500.00	1,201.60	31,298.40	3.6
BRANCH OFFICE EXPENSE-TROUP	3,500.00	785.39	2,714.61	22.4
BRANCH OFFICE EXP.-LINDALE	4,500.00	732.72	3,767.28	16.2
BRANCH OFFICE EXP-NOONDAY	2,500.00	355.18	2,144.82	14.2
D.P.S. EXPENSES	7,679.20	4,309.20	3,370.00	56.1
ORDINARY REPAIRS	3,500.00	3,569.23	69.23-	101.9
HEATING & COOL.REPAIRS JAIL	306,440.00	306,440.00	0.00	100.0
MEAL EXPENSE	2,050,000.00	394,542.69	1,655,457.31	19.2
ORDINARY REPAIRS	122,800.00	31,185.81	91,614.19	25.3
INVESTIGATIVE EXPENSES	35,750.72	3,240.56	32,510.16	9.0
ORDINARY REPAIRS - COTTONBLT	65,410.50	26,994.10	38,416.40	41.2
ORDINARY REPAIRS-ANNEX BLDG	65,000.00	20,096.31	44,903.69	30.9
RADIO REPAIRS	9,200.00	0.00	9,200.00	0.0
MISCELLANEOUS REPAIRS	87,095.00	1,014.49	86,080.51	1.1
MISC. COMPUTER REPAIRS	7,500.00	0.00	7,500.00	0.0
ORDINARY REPAIRS - JAIL	659,845.40	473,401.90	186,443.50	71.7
ORDINARY REPAIRS-PRECINCTS	16,800.00	3,299.40	13,500.60	19.6
ORDINARY REPAIRS - THE HUB	3,600.00	40.00	3,560.00	1.1
ORDINARY REPAIRS - R&B	8,000.00	4,404.47	3,595.53	55.0
ORD. REPAIRS-PARKS & PLAZA	3,000.00	195.55	2,804.45	6.5
ORDINARY REPAIRS - EOC	26,000.00	8,563.13	17,436.87	32.9
ORDINARY REPAIRS SO ADMIN.	113,000.00	101,367.66	11,632.34	89.7
ORDINARY REPAIRS - ANIMAL	14,000.00	623.00	13,377.00	4.4
ORD. REPAIRS-CSCD BUILDING	3,600.00	915.00	2,685.00	25.4
ORDINARY REPAIRS-OTHER BLDGS	6,000.00	596.77	5,403.23	9.9
TRASH & DUMPING	20,000.00	873.07	19,126.93	4.3
VEHICLE EXPENSES	391,320.37	67,799.70	323,520.67	17.3
MISCELLANEOUS EQUIPMENT	465,527.67	118,621.56	346,906.11	25.4
FLEET UPFITTING COSTS	222,918.13	145,663.57	77,254.56	65.3
FUEL	871,500.00	135,786.87	735,713.13	15.5
CONTINGENCY	500,000.00	0.00	500,000.00	0.0
VINE SERVICE CONTRACT	30,123.00	7,798.46	22,324.54	25.8
SCAAP - VERTEX CONTRACT	35,000.00	0.00	35,000.00	0.0
INDIGENT HEALTH CARE	80,000.00	4,979.65	75,020.35	6.2
SOFTWARE SUPPORT & MAINT.	3,069,697.76	1,723,926.87	1,345,770.89	56.1
HARDWARE MAINTENANCE	1,207,313.02	314,624.70	892,688.32	26.0
TYLER FAMILY CIRCLE OF CARE	50,000.00	12,500.01	37,499.99	25.0
MEALS ON WHEELS	15,000.00	3,750.00	11,250.00	25.0
ANDREWS CENTER	170,000.00	42,499.98	127,500.02	24.9
ST.PAUL CHILDRENS FOUNDATION	5,000.00	1,250.01	3,749.99	25.0

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
S. C. A. D. APPRAISAL FEE	1,297,907.00	576,913.00	720,994.00	44.4
ALZHEIMERS ALLIANCE	11,808.00	2,952.00	8,856.00	25.0
CHILDRENS ADVOCACY CENTER	50,000.00	12,500.01	37,499.99	25.0
COPY MACHINE LEASE	109,694.00	8,958.73	100,735.27	8.1
J.P. DELQ. COLLECTIONS	150,000.00	11,414.92	138,585.08	7.6
UNIFORM CONTRACT	295,801.85	216,048.72	79,753.13	73.0
POSTAGE MACHINE LEASE	76,353.00	16,482.36	59,870.64	21.5
ETMC RADIO CONTRACT	234,909.00	132,131.39	102,777.61	56.2
RENT	4,350.00	1,039.05	3,310.95	23.8
ECONOMIC DEV. - T. E. D. C.	75,000.00	18,750.00	56,250.00	25.0
ECONOMIC DEVELOPMENT - E. T.	3,900.00	0.00	3,900.00	0.0
MISC. CONTRACTS	341,785.00	87,768.91	254,016.09	25.6
CASA	50,000.00	12,500.01	37,499.99	25.0
IHC ADMINISTRATIVE COST	200,000.00	50,200.00	149,800.00	25.1
ELEVATOR CONTRACTS	15,000.00	13,598.40	1,401.60	90.6
HISTORICAL COMMISSION	3,750.00	937.50	2,812.50	25.0
CIVIL AIR PATROL	6,000.00	6,000.00	0.00	100.0
ELEVATOR CONTRACT - JAIL	12,000.00	10,563.20	1,436.80	88.0
HAZARDOUS MAT.-CITY OF TYLER	5,000.00	1,250.00	3,750.00	25.0
ELEVATOR CONTRACT-ANNEX	8,000.00	6,030.40	1,969.60	75.3
COUNTY DEFENSE FEES	200,000.00	83,901.52	116,098.48	41.9
LEGAL SETTLEMENTS	50,000.00	0.00	50,000.00	0.0
AUTOPSIES	350,000.00	80,414.50	269,585.50	22.9
MEDICAL SERVICES-RABIES VAC.	5,000,000.00	519,023.08	4,480,976.92	10.3
INDEPENDENT AUDIT	103,750.00	25,650.00	78,100.00	24.7
TRAVEL REIMBURSEMENTS	65,100.00	5,686.30	59,413.70	8.7
COPY FLOW	50,000.00	3,832.17	46,167.83	7.6
TRAINING EXPENSES	544,646.00	98,354.66	446,291.34	18.0
UTILITIES - JAIL	1,000,000.00	190,705.82	809,294.18	19.0
UTILITIES	402,366.00	62,777.71	339,588.29	15.6
UTILITY SERVICE - CRTHOUSE	155,000.00	23,592.02	131,407.98	15.2
UTILITY SERVICE- COTTON BELT	150,000.00	25,386.89	124,613.11	16.9
UTILITIES - LINE ST BLDGS	20,000.00	2,969.03	17,030.97	14.8
UTILITIES - THE HUB	15,000.00	2,127.70	12,872.30	14.1
INSURANCE	988,242.00	738,710.64	249,531.36	74.7
PRISONER TRANSFER	475,000.00	72,611.66	402,388.34	15.2
LEGAL SUBSCRIPTIONS	39,720.00	12,198.40	27,521.60	30.7
WELFARE	11,000.00	1,500.00	9,500.00	13.6
EVALUATION EXPENSES	79,910.00	14,723.66	65,186.34	18.4
GRANT FUNDING	26,246.00	0.00	26,246.00	0.0
INTERPRETING FEES	60,000.00	19,427.46	40,572.54	32.3
COMMITMENTS/OTHER COUNTIES	3,000.00	0.00	3,000.00	0.0
PUBLIC HEALTH DIST.-OPER.EXP	200,000.00	50,000.00	150,000.00	25.0
MEDICAL - ANIMALS	67,500.00	15,091.68	52,408.32	22.3
FUEL TANK EXPENSES	15,000.00	1,786.50	13,213.50	11.9
ELECTION EXPENSE	120,000.00	30,017.73	89,982.27	25.0
BANK CHARGES	61,000.00	0.00	61,000.00	0.0
CONNECTIVITY SERVICES	480,000.00	93,803.32	386,196.68	19.5

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
ATTORNEY FEES	3,759,700.00	833,175.66	2,926,524.34	22.1
JUDICIAL ADMINISTRATIVE FEE	27,500.00	26,899.59	600.41	97.8
EVIDENCE PROCESSING	500.00	0.00	500.00	0.0
INVESTIGATOR FEES	169,500.00	41,933.37	127,566.63	24.7
ATTY FEES CAPITAL MURDER EXP	280,000.00	16,506.25	263,493.75	5.8
PROSECUTION EXPENSES	115,000.00	5,474.95	109,525.05	4.7
PROSECUTION EXP - CAP. MUR.	225,000.00	185.20	224,814.80	0.0
EXPERT TESTIMONY-CAP MURDER	175,000.00	27,051.88	147,948.12	15.4
EXPERT TESTIMONY	56,000.00	7,000.00	49,000.00	12.5
WITNESS EXPENSES	125,000.00	8,964.39	116,035.61	7.1
PSYCHOLOGICAL EVALUATIONS	113,500.00	36,072.50	77,427.50	31.7
PSYCHOLOGICAL EVAL. CAP. MUR	50,000.00	0.00	50,000.00	0.0
STATEMENT OF FACTS	197,000.00	22,629.46	174,370.54	11.4
STMT OF FACTS-CAP. MUR. EXP.	75,000.00	6,708.20	68,291.80	8.9
SUBSTITUTE COURT REPORTERS	26,000.00	450.00	25,550.00	1.7
SUBS CRT REP CAP MURDER EXP	30,000.00	0.00	30,000.00	0.0
MEDIATION FEES	25,800.00	11,000.00	14,800.00	42.6
JURY COMPENSATION	700,000.00	158,412.00	541,588.00	22.6
GRAND JURORS/GRAND JURY EXP	7,300.00	1,246.66	6,053.34	17.0
JURY EXPENSE	14,550.00	2,058.58	12,491.42	14.1
REMODELING	50,980.00	45,346.44	5,633.56	88.9
VEHICLES	462,358.80	350,620.75	111,738.05	75.8
EQUIPMENT	624,256.50	624,256.50	0.00	100.0
COMPUTER EQUIPMENT	2,100,432.05	612,161.11	1,488,270.94	29.1
CAPITAL - CONTINGENCY	500,000.00	0.00	500,000.00	0.0
REAL ESTATE ACQUISITION	25,000.00	24,980.78	19.22	99.9
TRANSFER TO JUVENILE	5,500,000.00	1,375,000.00	4,125,000.00	25.0
Total Expenditures:	112,436,104.97	27,456,143.44	84,979,961.53	24.4
Total Revenue (over) under Expenditures	4,181,575.60-	10,617,195.18-	6,435,619.58	253.9

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 11 JUVENILE DELINQ PREVENTION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
JUVENILE DELINQ PREVENTION	26,000.00	5,701.08	20,298.92	21.9
INTEREST EARNED	2,000.00	1,048.52	951.48	52.4
Total Revenues:	----- 28,000.00 =====	----- 6,749.60 =====	----- 21,250.40 =====	----- 24.1 =====
Total Revenue (over) under Expenditures	----- 28,000.00 =====	----- 6,749.60 =====	----- 21,250.40 =====	----- 24.1 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 12 COURTHOUSE SECURITY

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
COURTHOUSE SECURITY	130,000.00	26,072.68	103,927.32	20.0
COURTHOUSE SECURITY (JP'S)	28,000.00	5,765.14	22,234.86	20.5
INTEREST EARNED	40,000.00	9,355.25	30,644.75	23.3
	-----	-----	-----	-----
Total Revenues:	198,000.00	41,193.07	156,806.93	20.8
	=====	=====	=====	=====
Expenditures:				
MISCELLANEOUS EQUIPMENT	69,000.00	0.00	69,000.00	0.0
MISC. CONTRACTS	11,500.00	0.00	11,500.00	0.0
TRAINING EXPENSES	2,000.00	0.00	2,000.00	0.0
SECURITY IMPROVEMENTS	43,600.00	3,600.00	40,000.00	8.2
EQUIPMENT	319,022.00	123,784.75	195,237.25	38.8
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Total Expenditures:	445,122.00	127,384.75	317,737.25	28.6
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	247,122.00-	86,191.68-	160,930.32-	34.8
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 13 DISTRICT ATTORNEY-SPECIAL

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE SUPPLEMENT DA	22,500.00	0.00	22,500.00	0.0
HOT CHECKS	0.00	508.50	508.50-	0.0
INTEREST - STATE SUPPLEMENT	0.00	218.22	218.22-	0.0
	-----	-----	-----	-----
Total Revenues:	22,500.00	726.72	21,773.28	3.2
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	22,500.00	5,624.88	16,875.12	24.9
OFFICE SUPPLIES	7,000.00	2,694.96	4,305.04	38.4
	-----	-----	-----	-----
Total Expenditures:	29,500.00	8,319.84	21,180.16	28.2
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	7,000.00-	7,593.12-	593.12	108.4
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 14 COURT IMPROVEMENT FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
SPECIALTY COURT FEE	0.00	8,045.67	8,045.67-	0.0
INTEREST EARNED	0.00	1,808.20	1,808.20-	0.0
Total Revenues:	----- 0.00	----- 9,853.87	----- 9,853.87-	----- 0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	----- 0.00	----- 9,853.87	----- 9,853.87-	----- 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 16 LAW LIBRARY FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
USER FEES	14,000.00	3,416.26	10,583.74	24.4
LIBRARY FEES	145,000.00	35,836.13	109,163.87	24.7
INTEREST EARNED-LAW LIBRARY	7,500.00	538.66	6,961.34	7.1
INTEREST REC. ON INVESTMENTS	0.00	1,493.22	1,493.22-	0.0
	-----	-----	-----	-----
Total Revenues:	166,500.00	41,284.27	125,215.73	24.7
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	58,712.00	13,911.97	44,800.03	23.6
SALARY - ACCRUED LEAVE	0.00	853.69	853.69-	0.0
SALARY-PERMANENT PART-TIME	21,500.00	2,449.60	19,050.40	11.3
F.I.C.A.	6,136.00	1,285.12	4,850.88	20.9
INSURANCE	10,381.00	1,730.14	8,650.86	16.6
RETIREMENT	8,904.00	1,905.82	6,998.18	21.4
WORKERS COMPENSATION	69.00	20.19	48.81	29.2
UNEMPLOYMENT INSURANCE	72.00	16.71	55.29	23.2
OFFICE SUPPLIES	3,250.00	468.08	2,781.92	14.4
BOOKS & SUBSCRIPTIONS	49,300.00	13,132.47	36,167.53	26.6
MEMBERSHIP DUES	100.00	0.00	100.00	0.0
POSTAGE	10.00	0.00	10.00	0.0
MISCELLANEOUS EQUIPMENT	300.00	0.00	300.00	0.0
COPY MACHINE LEASE	2,000.00	162.83	1,837.17	8.1
WESTLAW COMPUTER SERVICE	12,960.00	2,106.00	10,854.00	16.2
	-----	-----	-----	-----
Total Expenditures:	173,694.00	38,042.62	135,651.38	21.9
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	7,194.00-	3,241.65	10,435.65-	45.0-
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 17 LAW ENFORCEMENT SEIZURES

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
SEIZURES - OTHER AGENCIES	0.00	2,080.00-	2,080.00	0.0
SHERIFF SEIZURES	0.00	66,118.88	66,118.88-	0.0
CONSTABLE 5 SEIZURES	0.00	2,080.00	2,080.00-	0.0
Total Revenues:	0.00	66,118.88	66,118.88-	0.0
Expenditures:				
FORFEITURE DISTRIBUTIONS	300,000.00	51,976.00	248,024.00	17.3
REFUNDS	0.00	1,749.00	1,749.00-	0.0
Total Expenditures:	300,000.00	53,725.00	246,275.00	17.9
Total Revenue (over) under Expenditures	300,000.00-	12,393.88	312,393.88-	4.1-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 18 DA CRIME PREVENTION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	50.35	50.35-	0.0
 Total Revenues:	 ----- 0.00	 ----- 50.35	 ----- 50.35-	 ----- 0.0
 Total Revenue (over) under Expenditures	 =====	 =====	 =====	 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 19 FED EQ SHARING TREASURY FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED-SHERIFF	0.00	280.23	280.23-	0.0
INTEREST EARNED CONSTABLE 5	0.00	55.41	55.41-	0.0
INTEREST - DISTRICT ATTORNEY	0.00	87.37	87.37-	0.0
Total Revenues:	0.00	423.01	423.01-	0.0
Total Revenue (over) under Expenditures	0.00	423.01	423.01-	0.0

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 20 DRUG FORFEITURE

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED-SHERIFF	0.00	1,205.95	1,205.95-	0.0
INTEREST EARNED CONSTABLE 2	0.00	1.18	1.18-	0.0
INTEREST EARNED CONSTABLE 4	0.00	15.41	15.41-	0.0
INTEREST EARNED CONSTABLE 5	0.00	333.44	333.44-	0.0
INTEREST - CONSTABLE 1	0.00	40.75	40.75-	0.0
FORFEITED CASH 560	0.00	32,744.88	32,744.88-	0.0
<hr style="border-top: 1px dashed black;"/>				
Total Revenues:	0.00	34,341.61	34,341.61-	0.0
<hr style="border-top: 3px double black;"/>				
Expenditures:				
MISCELLANEOUS	56,100.00	7,303.73	48,796.27	13.0
MISCELLANEOUS EQUIPMENT	50,000.00	0.00	50,000.00	0.0
INTERLOCAL AGREEMENTS	5,000.00	0.00	5,000.00	0.0
TRAVEL REIMBURSEMENTS	10,000.00	0.00	10,000.00	0.0
VEHICLES	75,000.00	0.00	75,000.00	0.0
<hr style="border-top: 1px dashed black;"/>				
Total Expenditures:	196,100.00	7,303.73	188,796.27	3.7
<hr style="border-top: 3px double black;"/>				
Total Revenue (over) under Expenditures	196,100.00-	27,037.88	223,137.88-	13.7-
<hr style="border-top: 3px double black;"/>				

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 21 CRIME VICTIM'S SERV VOCA

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
DONATIONS - JURY/OTHER	4,000.00	7,332.00	3,332.00-	183.3
INTEREST EARNED	0.00	2,596.41	2,596.41-	0.0
Total Revenues:	4,000.00	9,928.41	5,928.41-	248.2
Expenditures:				
OFFICE SUPPLIES	1,000.00	47.82	952.18	4.7
ANIMAL FACILITY EXPENSES	2,000.00	84.42	1,915.58	4.2
TRAVEL REIMBURSEMENTS	3,000.00	0.00	3,000.00	0.0
TRAINING EXPENSES	3,000.00	1,846.58	1,153.42	61.5
DONATED JURY FUNDS	10,000.00	277.95	9,722.05	2.7
Total Expenditures:	19,000.00	2,256.77	16,743.23	11.8
Total Revenue (over) under Expenditures	15,000.00-	7,671.64	22,671.64-	51.1-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 22 D.A. FORFEITURES

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	3,597.77	3,597.77-	0.0
FORFEITURES 10% CH. 59	0.00	382.59	382.59-	0.0
SHERIFF'S DEPARTMENT (10%)	0.00	14,033.52	14,033.52-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	18,013.88	18,013.88-	0.0
	=====	=====	=====	=====
Expenditures:				
MISCELLANEOUS	40,000.00	0.00	40,000.00	0.0
MISCELLANEOUS EQUIPMENT	35,000.00	0.00	35,000.00	0.0
TRAINING EXPENSES	20,000.00	0.00	20,000.00	0.0
	-----	-----	-----	-----
Total Expenditures:	95,000.00	0.00	95,000.00	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	95,000.00-	18,013.88	113,013.88-	18.9-
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 24 OTHER GRANTS

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	275,000.00	275,000.00	0.00	100.0
INTEREST EARNED	0.00	1,037.45	1,037.45-	0.0
Total Revenues:	----- 275,000.00 =====	----- 276,037.45 =====	----- 1,037.45- =====	----- 100.3 =====
Expenditures:				
SALARY & WAGES F/T	230,650.00	50,036.40	180,613.60	21.6
F.I.C.A.	17,700.00	3,614.94	14,085.06	20.4
RETIREMENT	26,400.00	5,707.95	20,692.05	21.6
UNEMPLOYMENT INSURANCE	250.00	50.04	199.96	20.0
Total Expenditures:	----- 275,000.00 =====	----- 59,409.33 =====	----- 215,590.67 =====	----- 21.6 =====
Total Revenue (over) under Expenditures	----- 0.00 =====	----- 216,628.12 =====	----- 216,628.12- =====	----- 0.0 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 25 LOCAL LAW ENF GRANTS

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	500,000.00	500,000.00	0.00	100.0
INTEREST EARNED	0.00	2,737.20	2,737.20-	0.0
Total Revenues:	----- 500,000.00 =====	----- 502,737.20 =====	----- 2,737.20- =====	----- 100.5 =====
Expenditures:				
EQUIPMENT	500,000.00	50,962.80	449,037.20	10.1
Total Expenditures:	----- 500,000.00 =====	----- 50,962.80 =====	----- 449,037.20 =====	----- 10.1 =====
Total Revenue (over) under Expenditures	----- 0.00 =====	----- 451,774.40 =====	----- 451,774.40- =====	----- 0.0 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 27 EAST TEXAS ANTI GRANT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	2,054,585.14	222,751.29	1,831,833.85	10.8
	-----	-----	-----	-----
Total Revenues:	2,054,585.14	222,751.29	1,831,833.85	10.8
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	490,000.00	104,009.54	385,990.46	21.2
SALARY - ACCRUED LEAVE	0.00	355.71	355.71-	0.0
SALARY-LONGEVITY	480.00	310.00	170.00	64.5
F.I.C.A.	41,872.50	7,847.97	34,024.53	18.7
INSURANCE	54,992.52	11,815.68	43,176.84	21.4
RETIREMENT	54,518.50	11,942.31	42,576.19	21.9
WORKERS COMPENSATION	200.00	89.25	110.75	44.6
UNEMPLOYMENT INSURANCE	308.65	104.67	203.98	33.9
OFFICE SUPPLIES	37,255.71	6,492.97	30,762.74	17.4
TELEPHONE CHARGES & LONG DIS	46,611.24	6,074.51	40,536.73	13.0
MISCELLANEOUS EQUIPMENT	175,581.02	25,597.79	149,983.23	14.5
SOFTWARE SUPPORT & MAINT.	316,000.00	42,343.58	273,656.42	13.3
COPY MACHINE LEASE	4,800.00	396.10	4,403.90	8.2
RENT	300,000.00	60,000.00	240,000.00	20.0
PROFESSIONAL & CONTRACT	102,000.00	0.00	102,000.00	0.0
JANITORIAL CONTRACT	26,060.00	20,096.00	5,964.00	77.1
TRAINING EXPENSES	162,505.00	37,545.40	124,959.60	23.1
UTILITIES	55,800.00	15,910.82	39,889.18	28.5
EQUIPMENT RENTAL	154,770.00	83,918.18	70,851.82	54.2
REMODELING	35,000.00	150.00	34,850.00	0.4
	-----	-----	-----	-----
Total Expenditures:	2,058,755.14	435,000.48	1,623,754.66	21.1
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	4,170.00-	212,249.19-	208,079.19	89.9
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 29 1287389 D.P.S. SEIZURES`

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED - DPS	0.00	917.58	917.58-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	917.58	917.58-	0.0
	=====	=====	=====	=====
Expenditures:				
FORFEITURE DISTRIBUTIONS	44,000.00	0.00	44,000.00	0.0
REFUNDS	5,000.00	0.00	5,000.00	0.0
INTEREST	1,000.00	0.00	1,000.00	0.0
	-----	-----	-----	-----
Total Expenditures:	50,000.00	0.00	50,000.00	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	50,000.00-	917.58	50,917.58-	1.8-
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 32 FINANCIAL CRIME

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	3,233,658.00	192,735.77	3,040,922.23	5.9
	-----	-----	-----	-----
Total Revenues:	3,233,658.00	192,735.77	3,040,922.23	5.9
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	1,541,000.00	374,691.23	1,166,308.77	24.3
SALARY - OVERTIME	0.00	8,761.59	8,761.59-	0.0
SALARY-LONGEVITY	0.00	40.00	40.00-	0.0
F.I.C.A.	117,886.50	28,338.28	89,548.22	24.0
INSURANCE	124,570.08	41,893.67	82,676.41	33.6
RETIREMENT	168,493.66	43,756.63	124,737.03	25.9
WORKERS COMPENSATION	8,860.76	4,444.59	4,416.17	50.1
UNEMPLOYMENT INSURANCE	950.00	383.39	566.61	40.3
SUPPLIES	6,000.00	692.06	5,307.94	11.5
POSTAGE	0.00	133.38	133.38-	0.0
VEHICLE EXPENSES	8,088.00	5,124.63	2,963.37	63.3
MISCELLANEOUS EQUIPMENT	344,393.95	116,370.01	228,023.94	33.7
FUEL	45,000.00	4,265.31	40,734.69	9.4
PROFESSIONAL FEES	1,405.00	825.00	580.00	58.7
TRAINING EXPENSES	80,000.00	27,862.50	52,137.50	34.8
UTILITIES	32,976.36	4,324.90	28,651.46	13.1
REMODELING	903,231.96	883,231.96	20,000.00	97.7
VEHICLES	44,695.00	19,695.00	25,000.00	44.0
COMPUTER EQUIPMENT	912,571.64	695,529.37	217,042.27	76.2
	-----	-----	-----	-----
Total Expenditures:	4,340,122.91	2,260,363.50	2,079,759.41	52.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	1,106,464.91-	2,067,627.73-	961,162.82	186.8
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 33 CHAPTER 19 VOTER REG.

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	39,000.00	3,719.23	35,280.77	9.5
	-----	-----	-----	-----
Total Revenues:	39,000.00	3,719.23	35,280.77	9.5
	=====	=====	=====	=====
Expenditures:				
SALARY - EXTRA HELP OR TEMP	9,500.00	2,935.50	6,564.50	30.9
F.I.C.A.	500.00	224.57	275.43	44.9
UNEMPLOYMENT INSURANCE	0.00	2.94	2.94-	0.0
OFFICE SUPPLIES	2,500.00	1,862.62	637.38	74.5
MEMBERSHIP DUES	0.00	150.00	150.00-	0.0
POSTAGE	8,000.00	1,380.99	6,619.01	17.2
TRAVEL REIMBURSEMENTS	14,000.00	0.00	14,000.00	0.0
TRAINING EXPENSES	4,500.00	0.00	4,500.00	0.0
	-----	-----	-----	-----
Total Expenditures:	39,000.00	6,556.62	32,443.38	16.8
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	2,837.39-	2,837.39	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 35 DEA TASK FORCE

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED - SHERIFF	0.00	3,583.37	3,583.37-	0.0
INTEREST EARNED CONST 4	0.00	1.78	1.78-	0.0
INTEREST EARNED CONSTABLE 5	0.00	141.89	141.89-	0.0
INTEREST - DISTRICT ATTORNEY	0.00	209.90	209.90-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	3,936.94	3,936.94-	0.0
	=====	=====	=====	=====
Expenditures:				
MISCELLANEOUS	10,000.00	0.00	10,000.00	0.0
MISCELLANEOUS EQUIPMENT	117,000.00	10,300.00	106,700.00	8.8
TRAINING EXPENSES	55,000.00	498.94	54,501.06	0.9
VEHICLES	250,000.00	0.00	250,000.00	0.0
EQUIPMENT	50,000.00	33,193.21	16,806.79	66.3
	-----	-----	-----	-----
Total Expenditures:	482,000.00	43,992.15	438,007.85	9.1
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	482,000.00-	40,055.21-	441,944.79-	8.3
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 36 E. BRYNE JAG

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
FEDERAL PAYMENT	57,603.00	0.00	57,603.00	0.0
	-----	-----	-----	-----
Total Revenues:	57,603.00	0.00	57,603.00	0.0
	=====	=====	=====	=====
Expenditures:				
MISCELLANEOUS EQUIPMENT	28,801.50	0.00	28,801.50	0.0
TRAINING EXPENSES	28,801.50	0.00	28,801.50	0.0
	-----	-----	-----	-----
Total Expenditures:	57,603.00	0.00	57,603.00	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	0.00	0.00	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 42 LEOSE

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED - SHERIFF	0.00	541.87	541.87-	0.0
INTEREST EARNED CONSTABLE 2	0.00	44.94	44.94-	0.0
INTEREST EARNED CONSTABLE 4	0.00	33.54	33.54-	0.0
INTEREST EARNED CONSTABLE 5	0.00	28.64	28.64-	0.0
INTEREST, CONSTABLE, PCT. 1	0.00	46.47	46.47-	0.0
INTEREST - DISTRICT ATTORNEY	0.00	108.53	108.53-	0.0
INTEREST - CONSTABLE PCT. 3	0.00	55.14	55.14-	0.0
INTEREST EARNED-FIRE MARSHAL	0.00	58.11	58.11-	0.0
Total Revenues:	----- 0.00	----- 917.24	----- 917.24-	----- 0.0
	=====	=====	=====	=====
Expenditures:				
TRAINING EXPENSES	13,300.00	0.00	13,300.00	0.0
TRAINING EXPENSES PCT. 4	3,400.00	0.00	3,400.00	0.0
TRAINING EXPENSE/SHERIFF	70,000.00	10,308.14	59,691.86	14.7
TRAINING EXPENSES-FIRE MARSH	6,500.00	0.00	6,500.00	0.0
TRAINING EXP - DIST ATTY	13,000.00	0.00	13,000.00	0.0
TRAINING - CONSTABLE PCT. 1	5,000.00	0.00	5,000.00	0.0
Total Expenditures:	----- 111,200.00	----- 10,308.14	----- 100,891.86	----- 9.2
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	----- 111,200.00-	----- 9,390.90-	----- 101,809.10-	----- 8.4
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 43 JUDICIAL EDUCATION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
JUDGES EDUCATION FUND	3,000.00	1,025.76	1,974.24	34.1
INTEREST EARNED	0.00	255.50	255.50-	0.0
Total Revenues:	----- 3,000.00 =====	----- 1,281.26 =====	----- 1,718.74 =====	----- 42.7 =====
Expenditures:				
TRAINING EXPENSES	3,000.00	0.00	3,000.00	0.0
Total Expenditures:	----- 3,000.00 =====	----- 0.00 =====	----- 3,000.00 =====	----- 0.0 =====
Total Revenue (over) under Expenditures	----- 0.00 =====	----- 1,281.26 =====	----- 1,281.26- =====	----- 0.0 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 44 JUSTICE CRT.TECH. FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
JUSTICE CRT. TECH FEES	22,000.00	4,758.19	17,241.81	21.6
INTEREST EARNED	12,000.00	2,335.49	9,664.51	19.4
INTEREST REC. ON INVESTMENTS	2,500.00	1,231.33	1,268.67	49.2
Total Revenues:	36,500.00	8,325.01	28,174.99	22.8
Expenditures:				
TRAINING EXPENSES	5,000.00	0.00	5,000.00	0.0
COMPUTER EQUIPMENT	100,000.00	0.00	100,000.00	0.0
Total Expenditures:	105,000.00	0.00	105,000.00	0.0
Total Revenue (over) under Expenditures	68,500.00-	8,325.01	76,825.01-	12.1-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 45 FACILITY IMPROVEMENT FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
TAXES CURRENT	2,665,832.00	504,482.18	2,161,349.82	18.9
TAXES DELINQUENT	20,000.00	3,845.70	16,154.30	19.2
OTHER CONTRIBUTIONS	50,000.00	96,000.00	46,000.00-	192.0
INTEREST EARNED	125,000.00	16,965.33	108,034.67	13.5
INT.REC.ON INVEST.-FACILITY	0.00	16,049.58	16,049.58-	0.0
Total Revenues:	2,860,832.00	637,342.79	2,223,489.21	22.2
Expenditures:				
CONTINGENCY	1,230,000.00	0.00	1,230,000.00	0.0
PROFESSIONAL FEES	320,015.03	152,015.03	168,000.00	47.5
BUILDING IMPROVEMENTS	35,000.00	0.00	35,000.00	0.0
ANNEX RENOVATIONS	346,000.00	346,000.00	0.00	100.0
PARKING LOT IMPROVEMENTS	35,000.00	0.00	35,000.00	0.0
JAIL RENOVATIONS	1,565,525.00	565,525.00	1,000,000.00	36.1
TRANSFER TO JAC MAINTENANCE	50,000.00	0.00	50,000.00	0.0
Total Expenditures:	3,581,540.03	1,063,540.03	2,518,000.00	29.6
Total Revenue (over) under Expenditures	720,708.03-	426,197.24-	294,510.79-	59.1

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 46 1420224 RECORDS MGMT-CO CLER

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
RECORDS PRESERVATION (CC)	440,000.00	97,722.40	342,277.60	22.2
RECORDS ARCHIVE FEE 118.025	400,000.00	88,500.00	311,500.00	22.1
INTEREST EARNED REC. PRES.	50,000.00	20,963.71	29,036.29	41.9
INTEREST REC. ON INVESTMENTS	75,000.00	30,546.59	44,453.41	40.7
	-----	-----	-----	-----
Total Revenues:	965,000.00	237,732.70	727,267.30	24.6
	=====	=====	=====	=====
Expenditures:				
SALARY-PERMANENT PART-TIME	20,000.00	0.00	20,000.00	0.0
F.I.C.A.	1,530.00	0.00	1,530.00	0.0
RETIREMENT	2,220.00	0.00	2,220.00	0.0
UNEMPLOYMENT INSURANCE	18.00	0.00	18.00	0.0
MISC. CONTRACTS	365,000.00	28,673.50	336,326.50	7.8
IMAGING	600,000.00	0.00	600,000.00	0.0
REBINDING RECORDS	2,957,169.37	957,169.37	2,000,000.00	32.3
EQUIPMENT	200,000.00	514.00	199,486.00	0.2
	-----	-----	-----	-----
Total Expenditures:	4,145,937.37	986,356.87	3,159,580.50	23.7
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	3,180,937.37-	748,624.17-	2,432,313.20-	23.5
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 48 1446037 DIST. CLK. TITLE IVD

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	0.00	18.56	18.56-	0.0
INTEREST EARNED	0.00	401.05	401.05-	0.0
Total Revenues:	----- 0.00	----- 419.61	----- 419.61-	----- 0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	----- 0.00	----- 419.61	----- 419.61-	----- 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 49 DISTRICT CLERK RECORDS PRES.

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
RECORDS MGT (DC)	22,000.00	5,369.12	16,630.88	24.4
DC RECORDS ARCHIVE - SB1685	100.00	5.00	95.00	5.0
INTEREST EARNED	5,000.00	1,709.62	3,290.38	34.1
	-----	-----	-----	-----
Total Revenues:	27,100.00	7,083.74	20,016.26	26.1
	=====	=====	=====	=====
Expenditures:				
SALARY-PERMANENT PART-TIME	20,000.00	0.00	20,000.00	0.0
F.I.C.A.	1,530.00	0.00	1,530.00	0.0
RETIREMENT	2,220.00	0.00	2,220.00	0.0
UNEMPLOYMENT INSURANCE	18.00	0.00	18.00	0.0
	-----	-----	-----	-----
Total Expenditures:	23,768.00	0.00	23,768.00	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	3,332.00	7,083.74	3,751.74-	212.5
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 50 FORFEITURE INTEREST 10%

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	15,000.00	2,469.32	12,530.68	16.4
FORFEITURES 10%	10,000.00	5,197.60	4,802.40	51.9
Total Revenues:	----- 25,000.00 =====	----- 7,666.92 =====	----- 17,333.08 =====	----- 30.6 =====
Expenditures:				
ETCADA	4,000.00	999.99	3,000.01	24.9
A & D ABUSE COUNCIL	18,000.00	4,500.00	13,500.00	25.0
Total Expenditures:	----- 22,000.00 =====	----- 5,499.99 =====	----- 16,500.01 =====	----- 24.9 =====
Total Revenue (over) under Expenditures	----- 3,000.00 =====	----- 2,166.93 =====	----- 833.07 =====	----- 72.2 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 52 CO & DIST CRT TECHNOLOGY FND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
JUSTICE CRT. TECH FEES	10,000.00	2,243.53	7,756.47	22.4
INTEREST EARNED	250.00	158.75	91.25	63.5
Total Revenues:	10,250.00	2,402.28	7,847.72	23.4
Expenditures:				
MISC. CONTRACTS	2,200.00	0.00	2,200.00	0.0
COMPUTER EQUIPMENT	5,000.00	0.00	5,000.00	0.0
Total Expenditures:	7,200.00	0.00	7,200.00	0.0
Total Revenue (over) under Expenditures	3,050.00	2,402.28	647.72	78.7

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 53 1288997 COMMISSARY FUND-JAIL

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
COMMISSARY (M/S) COMMISSION	0.00	57,591.39	57,591.39-	0.0
INTEREST EARNED	0.00	5,504.59	5,504.59-	0.0
Total Revenues:	----- 0.00	----- 63,095.98	----- 63,095.98-	----- 0.0
=====				
Expenditures:				
INMATE SUPPLIES	25,000.00	5,658.86	19,341.14	22.6
JANITORIAL & LAUNDRY SUPPLIE	10,000.00	0.00	10,000.00	0.0
POSTAGE	0.00	3,364.00	3,364.00-	0.0
MISCELLANEOUS EQUIPMENT	309,687.83	29,955.81	279,732.02	9.6
PROFESSIONAL FEES	75,000.00	8,200.00	66,800.00	10.9
CONNECTIVITY SERVICES	20,000.00	4,157.46	15,842.54	20.7
VEHICLES	170,000.00	0.00	170,000.00	0.0
Total Expenditures:	----- 609,687.83	----- 51,336.13	----- 558,351.70	----- 8.4
=====				
Total Revenue (over) under Expenditures	----- 609,687.83-	----- 11,759.85	----- 621,447.68-	----- 1.9-
=====				

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 54 CSD INSURANCE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	1,323.18	1,323.18-	0.0
EMPLOYEE/EMPLOYER CONTRIBUT.	125,000.00	41,598.53	83,401.47	33.2
Total Revenues:	----- 125,000.00 =====	----- 42,921.71 =====	----- 82,078.29 =====	----- 34.3 =====
Expenditures:				
HEALTH CLAIMS - INSURANCE	125,000.00	41,598.69	83,401.31	33.2
Total Expenditures:	----- 125,000.00 =====	----- 41,598.69 =====	----- 83,401.31 =====	----- 33.2 =====
Total Revenue (over) under Expenditures	----- 0.00 =====	----- 1,323.02 =====	----- 1,323.02- =====	----- 0.0 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 55 HOMELAND SECURITY GRANT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	435.78	435.78-	0.0
Total Revenues:	----- 0.00	----- 435.78	----- 435.78-	----- 0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	----- 0.00	----- 435.78	----- 435.78-	----- 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 56 1445553 SM CO INSURANCE FND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
REIMBURSEMENTS	0.00	76,421.76	76,421.76-	0.0
RETIREE DEPENDENT PAYMENTS.	115,000.00	34,068.18	80,931.82	29.6
INTEREST EARNED	0.00	15,858.21	15,858.21-	0.0
INTEREST REC. ON INVESTMENTS	0.00	3,431.09	3,431.09-	0.0
EMPLOYEE/EMPLOYER CONTRIBUT.	9,500,000.00	3,870,612.54	5,629,387.46	40.7
Total Revenues:	9,615,000.00	4,000,391.78	5,614,608.22	41.6
Expenditures:				
ADMINISTRATIVE-INSURANCE	970,000.00	297,658.05	672,341.95	30.6
DENTAL CLAIMS- INSURANCE	650,000.00	114,317.72	535,682.28	17.5
HEALTH CLAIMS - INSURANCE	9,000,000.00	1,627,984.16	7,372,015.84	18.0
PRESCRIPTION CLAIMS	3,300,000.00	763,224.13	2,536,775.87	23.1
MEDICARE SUPPLEMENT	490,000.00	172,652.48	317,347.52	35.2
WELLNESS PROGRAM	10,000.00	291.65	9,708.35	2.9
PROFESSIONAL FEES	310,000.00	152,384.92	157,615.08	49.1
Total Expenditures:	14,730,000.00	3,128,513.11	11,601,486.89	21.2
Total Revenue (over) under Expenditures	5,115,000.00-	871,878.67	5,986,878.67-	17.0-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 59 INFRASTRUCTURE SERIES 2024

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	38,602.01	38,602.01-	0.0
PROCEEDS FROM BONDS	7,000,000.00	7,000,000.00	0.00	100.0
Total Revenues:	7,000,000.00	7,038,602.01	38,602.01-	100.5
Expenditures:				
SPECIAL ROAD PROJECTS	7,000,000.00	1,604,986.60	5,395,013.40	22.9
Total Expenditures:	7,000,000.00	1,604,986.60	5,395,013.40	22.9
Total Revenue (over) under Expenditures	0.00	5,433,615.41	5,433,615.41-	0.0

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 61 ELECTION SERVICES CONTRACT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
VOTING MACHINE RENTALS	20,000.00	7,109.40	12,890.60	35.5
ADMINISTRATIVE	10,000.00	1,630.83	8,369.17	16.3
INTEREST EARNED	5,000.00	720.94	4,279.06	14.4
Total Revenues:	35,000.00	9,461.17	25,538.83	27.0
Expenditures:				
MISCELLANEOUS EQUIPMENT	30,000.00	0.00	30,000.00	0.0
ELECTION EXPENSE	50,000.00	0.00	50,000.00	0.0
Total Expenditures:	80,000.00	0.00	80,000.00	0.0
Total Revenue (over) under Expenditures	45,000.00-	9,461.17	54,461.17-	21.0-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 62 TRUST & AGENCY

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
HB2302 FILING FEE	0.00	670.00	670.00-	0.0
HB2302 CONVICTION FEE	0.00	24.51	24.51-	0.0
TRUANCY PREVENTION FEE	0.00	78.77	78.77-	0.0
JUD&COURT PERSONNEL TRAINING	0.00	124.55	124.55-	0.0
CIVIL STATE CONSOLIDATION FE	0.00	47,878.34	47,878.34-	0.0
COUNTY DISPUTE RESOLUTION	0.00	21,173.22	21,173.22-	0.0
NON DISCLOSURE FEES	0.00	140.00	140.00-	0.0
STATE TRAFFIC FEE	0.00	301.68	301.68-	0.0
FUGITIVE APPREHENSION FEES	0.00	17.43	17.43-	0.0
CONSOLIDATED CRT COST FEES	0.00	146,746.99	146,746.99-	0.0
JUV. CRIME & DELINQUENCY FEE	0.00	1.59	1.59-	0.0
TRAF. LAW FAILURE TO APE FEE	0.00	1,483.84	1,483.84-	0.0
TIME PAYMENT FEES	0.00	263.25	263.25-	0.0
TERTIARY CARE REVENUE	0.00	10.42	10.42-	0.0
CORRECTIONAL MGMT REVENUE	0.00	5.39	5.39-	0.0
CO. CLK. PROBATE INDIGENT LG	0.00	3.95	3.95-	0.0
DIST. CLERK INDIGENT LEGAL	0.00	270.25	270.25-	0.0
CRIMINAL JUDICIARY FEE	0.00	1,601.06	1,601.06-	0.0
CIVIL JUDICIARY FEE	0.00	121.82	121.82-	0.0
CJRF FEE - CCP 102.022	0.00	0.92	0.92-	0.0
ST TRAFFIC FINE (TC542.4031)	0.00	34,308.26	34,308.26-	0.0
BAIL BOND FEE \$15 GC41.252A	0.00	15,030.00	15,030.00-	0.0
EMS TRAUMA FEES	0.00	15,825.72	15,825.72-	0.0
TYLER-SM. CO. CHILD WEL.JURY	0.00	3,560.00	3,560.00-	0.0
DNA TESTING FEES	0.00	367.37	367.37-	0.0
JURY FEES COUNTY & DISTRICT	0.00	322.88	322.88-	0.0
INDIGENT DEFENSE FEES HB1267	0.00	157.40	157.40-	0.0
CASA JURY DONATION	0.00	5,930.00	5,930.00-	0.0
CHILD ADVOCACY	0.00	10,510.00	10,510.00-	0.0
EAST TEXAS CRISIS CENTER	0.00	5,250.00	5,250.00-	0.0
PROBATE COUNTY COURT 51.703	0.00	11.77	11.77-	0.0
JCPTF FEES - DISTRICT CLERK	0.00	6.61	6.61-	0.0
JCPTF FEES (JP)	0.00	1.00	1.00-	0.0
DISTRICT CRTS FILING FEES	0.00	1,060.09	1,060.09-	0.0
COUNTY COURTS FILING FEES	0.00	1,241.09	1,241.09-	0.0
ARREST FEES (TYLER PD)	0.00	1,222.45	1,222.45-	0.0
LAW ENFORCE. OFFICERS ADMIN.	0.00	1.00	1.00-	0.0
LAW ENFORC. MANAGEMENT INST.	0.00	0.50	0.50-	0.0
D.P.S. ARREST FEES	0.00	5,157.36	5,157.36-	0.0
LINDALE PD ARREST FEES	0.00	71.12	71.12-	0.0
WHITEHOUSE PD ARREST FEES	0.00	47.79	47.79-	0.0
BULLARD PD ARREST FEES	0.00	19.69	19.69-	0.0
CHAPEL HILL ISD TRUANCY	0.00	7.61	7.61-	0.0
VICTIMS OF CRIME (JURY)	0.00	340.00	340.00-	0.0
VICTIMS OF CRIME (JP)	0.00	5.00	5.00-	0.0
CHILD SAFETY SEAT SB61 (81R)	0.00	0.15	0.15-	0.0

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 62 TRUST & AGENCY

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
LINDALE ISD TRUANCY	0.00	10.00	10.00-	0.0
ARP CITY MARSHALL ARREST FEE	0.00	45.75	45.75-	0.0
UT TYLER POLICE ARREST FEES	0.00	49.47	49.47-	0.0
TJC POLICE ARREST FEES	0.00	2.06	2.06-	0.0
CHILDREN'S TRUST FUND (CC)	0.00	137.50	137.50-	0.0
UT TYLER HEALTH CTR ARREST	0.00	5.00	5.00-	0.0
TEX.PARKS & WILDLIFE ARREST	0.00	192.77	192.77-	0.0
TISD ARREST FEES	0.00	22.24	22.24-	0.0
CJP FEES (JP)	0.00	5.00	5.00-	0.0
MARRIAGE LICENSE FEE	0.00	12,360.00	12,360.00-	0.0
TROUP ARREST FEES	0.00	18.47	18.47-	0.0
WINONA PD ARREST FEES	0.00	2.60	2.60-	0.0
MISC. ARREST FEES	0.00	0.66	0.66-	0.0
APPELLATE JUDICIAL SUPPORT	0.00	4,093.10	4,093.10-	0.0
VICTIMS OF CRIME (DC)	0.00	157.49	157.49-	0.0
GENERAL REVENUE FEES	0.00	2.50	2.50-	0.0
COUNTY CLERK-WORK & FAMILIES	0.00	450.00	450.00-	0.0
DRUG COURT FEE - HB530	0.00	137.92	137.92-	0.0
STATE REMOTE BIRTH FEE	0.00	380.64	380.64-	0.0
AUTO REGISTRATION - \$1.50	0.00	67,543.50	67,543.50-	0.0
INTEREST EARNED	0.00	7,473.89	7,473.89-	0.0
NON-SUSPENSION FINE	0.00	7,681.35	7,681.35-	0.0

Total Revenues:	0.00	422,144.75	422,144.75-	0.0
=====				
Expenditures:				
ARREST FEES OTHER ENTITIES	8,500.00	0.00	8,500.00	0.0
STATE ALLOCATION	1,510,000.00	0.00	1,510,000.00	0.0
COUNTY ALLOCATION	400,000.00	0.00	400,000.00	0.0
TEEN COURT ALLOCATION	25,000.00	0.00	25,000.00	0.0
CHILD WELFARE JURY DONATIONS	15,000.00	0.00	15,000.00	0.0
STATE REMOTE BIRTH FEE	3,000.00	287.31	2,712.69	9.5
ENTITY ALLOCATION	200,000.00	0.00	200,000.00	0.0
DONATED JURY FUNDS	75,000.00	0.00	75,000.00	0.0

Total Expenditures:	2,236,500.00	287.31	2,236,212.69	0.0
=====				
Total Revenue (over) under Expenditures	2,236,500.00-	421,857.44	2,658,357.44-	18.8-
=====				

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 63 EVIDENCE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	51.53	51.53-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	51.53	51.53-	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	51.53	51.53-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 66 TRANSPORTATION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
TRANSFER IN	0.00	8,869.52	8,869.52-	0.0
Total Revenues:	----- 0.00 =====	----- 8,869.52 =====	----- 8,869.52- =====	----- 0.0 =====
Total Revenue (over) under Expenditures	----- 0.00 =====	----- 8,869.52 =====	----- 8,869.52- =====	----- 0.0 =====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 68 (LPPF) LOCAL PROVIDER FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
MANDATORY HOSPITAL PYMT LPPF	0.00	53,628,733.56	53,628,733.56-	0.0
INTEREST EARNED	0.00	62,218.20	62,218.20-	0.0
IGT REFUNDS	0.00	32,469.67	32,469.67-	0.0
Total Revenues:	0.00	53,723,421.43	53,723,421.43-	0.0
Expenditures:				
DIRECT ELECTRONIC TRANSFER	140,000,000.00	41,564,178.83	98,435,821.17	29.6
FISCAL SERVICE FEE	20,000.00	0.00	20,000.00	0.0
Total Expenditures:	140,020,000.00	41,564,178.83	98,455,821.17	29.6
Total Revenue (over) under Expenditures	140,020,000.00-	12,159,242.60	152,179,242.60-	8.6-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 70 DEBT SERVICE

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
TAXES - CURRENT	18,672,819.00	3,533,525.02	15,139,293.98	18.9
TAXES - DELINQUENT	100,000.00	26,936.27	73,063.73	26.9
INTEREST EARNED	200,000.00	8,337.72	191,662.28	4.1
INTEREST REC. ON INVESTMENTS	10,000.00	225.32	9,774.68	2.2
PROCEEDS FROM BONDS	0.00	6,207.14	6,207.14-	0.0
Total Revenues:	18,982,819.00	3,575,231.47	15,407,587.53	18.8
Expenditures:				
BONDS	8,185,000.00	0.00	8,185,000.00	0.0
INTEREST	9,605,731.00	0.00	9,605,731.00	0.0
ASSESSING FEES & OTHER EXP.	40,000.00	0.00	40,000.00	0.0
Total Expenditures:	17,830,731.00	0.00	17,830,731.00	0.0
Total Revenue (over) under Expenditures	1,152,088.00	3,575,231.47	2,423,143.47-	310.3

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 71 INFRASTRUCTURE - SERIES 2019

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	4.43	4.43-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	4.43	4.43-	0.0
	=====	=====	=====	=====
 Total Revenue (over) under Expenditures	 0.00	 4.43	 4.43-	 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 72 INFRASTRUCTURE SERIES 2020

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	265.10	265.10-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	265.10	265.10-	0.0
	=====	=====	=====	=====
 Total Revenue (over) under Expenditures	 0.00	 265.10	 265.10-	 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 73 1420232 WRKFORCE INVEST FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST REC. ON INVESTMENTS	2,000.00	1,069.77	930.23	53.4
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Total Revenues:	2,000.00	1,069.77	930.23	53.4
	=====	=====	=====	=====
Expenditures:				
EMPLOYEE RECOGNITION	20,000.00	4,825.08	15,174.92	24.1
TRAINING EXPENSES	10,000.00	0.00	10,000.00	0.0
EDUCATIONAL REIMBURSEMENT	15,000.00	4,078.00	10,922.00	27.1
	-----	-----	-----	-----
Total Expenditures:	45,000.00	8,903.08	36,096.92	19.7
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	43,000.00-	7,833.31-	35,166.69-	18.2
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 74 COVID19 GRANTS

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	164,600.15	164,600.15-	0.0

Total Revenues:	0.00	164,600.15	164,600.15-	0.0
=====				
Expenditures:				
MISCELLANEOUS EQUIPMENT	38,323.67	38,323.67	0.00	100.0
MISC. VEHICLE EQUIPMENT	99,829.42	98,576.15	1,253.27	98.7
CONTINGENCY	129.28	0.00	129.28	0.0
PROFESSIONAL FEES	793,389.92	793,389.92	0.00	100.0
BENEFICIARY AGREEMENTS	4,100,000.00	4,050,000.00	50,000.00	98.7
IT RENOVATION	1,984,651.64	1,742,472.56	242,179.08	87.7
MACHINERY & EQUIPMENT	453,786.00	453,786.00	0.00	100.0
REHAB (WATER)	4,780,239.50	358,930.00	4,421,309.50	7.5
VEHICLES	1,432,910.00	1,433,180.00	270.00-	100.0
PHYSICAL PLANT COMPLEX	2,829,900.00	2,829,900.00	0.00	100.0
R&B FACILITY	497,314.37	497,314.50	0.13-	100.0
SPECIAL ROAD PROJECTS	2,329,462.59	2,329,462.59	0.00	100.0
CAPITAL - CONTINGENCY	1,585,846.52	0.00	1,585,846.52	0.0
UNIFORM RELOCATION ACT PYMTS	151,000.00	151,000.00	0.00	100.0

Total Expenditures:	21,076,782.91	14,776,335.39	6,300,447.52	70.1
=====				
Total Revenue (over) under Expenditures	21,076,782.91-	14,611,735.24-	6,465,047.67-	69.3
=====				

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 75 1454781- ROAD & BRIDGE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
TAXES CURRENT	11,329,785.00	2,143,975.76	9,185,809.24	18.9
TAXES DELINQUENT	100,000.00	16,343.65	83,656.35	16.3
INSURANCE PROCEEDS	0.00	16,445.75	16,445.75-	0.0
LEGAL SETTLEMENTS	0.00	3,234.00	3,234.00-	0.0
INTERLOCAL AGREEMENTS	0.00	95,572.00	95,572.00-	0.0
AUTO REGISTRATION (\$10)	2,300,000.00	450,290.00	1,849,710.00	19.5
AUTO REGISTRATION	360,000.00	0.00	360,000.00	0.0
STATE LATERAL ROAD	78,000.00	78,084.52	84.52-	100.1
SALE OF EQUIPMENT	0.00	599.55	599.55-	0.0
WEIGHT & AXLE	62,000.00	67,193.34	5,193.34-	108.3
SUBDIVISION REG. FEES	20,000.00	3,655.00	16,345.00	18.2
JUSTICE OF PEACE, PCT 1	45,000.00	10,015.22	34,984.78	22.2
JUSTICE OF PEACE, PCT 2	60,000.00	17,466.64	42,533.36	29.1
JUSTICE OF PEACE, PCT 3	60,000.00	9,981.44	50,018.56	16.6
JUSTICE OF PEACE, PCT 4	110,000.00	30,748.43	79,251.57	27.9
JUSTICE OF PEACE, PCT 5	175,000.00	20,460.01	154,539.99	11.6
STATE TRAFFIC FEE 5% COUNTY	4,000.00	0.00	4,000.00	0.0
INTEREST EARNED	500,000.00	115,417.93	384,582.07	23.0
INTEREST REC. ON INVESTMENTS	75,000.00	29,935.15	45,064.85	39.9
Total Revenues:	15,278,785.00	3,109,418.39	12,169,366.61	20.3
Expenditures:				
SALARY & WAGES F/T	4,794,003.00	934,512.71	3,859,490.29	19.4
SALARY - EXTRA HELP OR TEMP	80,000.00	24,647.45	55,352.55	30.8
SALARY - ACCRUED LEAVE	20,500.00	1,232.13	19,267.87	6.0
SALARY - OVERTIME	50,000.00	21.25	49,978.75	0.0
SALARY-LONGEVITY	19,200.00	4,670.00	14,530.00	24.3
SALARY - EMPLOYEE ALLOWANCE	7,020.00	1,202.50	5,817.50	17.1
F.I.C.A.	380,259.00	71,234.95	309,024.05	18.7
INSURANCE	882,373.00	187,645.74	694,727.26	21.2
RETIREMENT	551,750.00	103,554.66	448,195.34	18.7
WORKERS COMPENSATION	53,310.00	12,690.99	40,619.01	23.8
UNEMPLOYMENT INSURANCE	4,474.00	962.08	3,511.92	21.5
SUPPLIES	6,500.00	622.80	5,877.20	9.5
OFFICE SUPPLIES	5,000.00	2,728.70	2,271.30	54.5
PARTS	300,772.21	113,392.18	187,380.03	37.7
GASOLINE & DIESEL	550,000.00	83,246.87	466,753.13	15.1
OIL & GREASE	25,000.00	8,512.72	16,487.28	34.0
GROUND GAUGING PARTS	30,000.00	0.00	30,000.00	0.0
TIRES & TUBES	55,000.00	20,658.66	34,341.34	37.5
FENCING (R.O.W.)	1,500.00	0.00	1,500.00	0.0
CONCRETE	29,024.00	4,276.30	24,747.70	14.7
STEEL/STRUCTURAL	30,000.00	0.00	30,000.00	0.0

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 75 ROAD & BRIDGE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
LUMBER/PILING (BRIDGES)	12,000.00	0.00	12,000.00	0.0
CULVERTS	100,000.00	17,116.20	82,883.80	17.1
GRAVEL (NATIVE)	20,000.00	0.00	20,000.00	0.0
ROAD OIL	500,000.00	0.00	500,000.00	0.0
HARDWARE & MISC. SUPPLIES	3,600.00	1,243.88	2,356.12	34.5
CEMENT/SAKRETE	1,200.00	0.00	1,200.00	0.0
SIGN MATERIAL	27,500.00	16,956.20	10,543.80	61.6
ASPHALT	3,504,079.00	2,051,022.63	1,453,056.37	58.5
STRIPING	40,000.00	0.00	40,000.00	0.0
HERBICIDE	15,000.00	0.00	15,000.00	0.0
BRIDGE MATERIALS	7,500.00	0.00	7,500.00	0.0
SAFETY EQUIPMENT	3,500.00	596.00	2,904.00	17.0
SAND	35,000.00	0.00	35,000.00	0.0
CLAY	10,000.00	0.00	10,000.00	0.0
LIQUID ASPHALT	8,000.00	1,644.82	6,355.18	20.5
MISCELLANEOUS	35,000.00	1,473.82	33,526.18	4.2
EQUIPMENT RENTALS	30,000.00	169.62	29,830.38	0.5
MEMBERSHIP DUES	1,000.00	50.00	950.00	5.0
POSTAGE	450.00	0.00	450.00	0.0
RADIO REPAIRS	1,500.00	0.00	1,500.00	0.0
TRASH & DUMPING	15,000.00	2,860.87	12,139.13	19.0
VEHICLE EXPENSES	45,000.00	12,536.88	32,463.12	27.8
EROSION CONTROL	1,000.00	0.00	1,000.00	0.0
MISCELLANEOUS EQUIPMENT	30,000.00	5,843.37	24,156.63	19.4
MISC. VEHICLE EQUIPMENT	12,000.00	0.00	12,000.00	0.0
CONTRACT SURFACE TREATMENT	1,809,644.85	313,577.85	1,496,067.00	17.3
COPY MACHINE LEASE	2,000.00	221.46	1,778.54	11.0
UNIFORM CONTRACT	50,000.00	9,160.81	40,839.19	18.3
MISC. CONTRACTS	35,000.00	3,348.29	31,651.71	9.5
PROFESSIONAL FEES	65,630.80	25,430.80	40,200.00	38.7
TRAINING EXPENSES	11,500.00	3,345.84	8,154.16	29.0
UTILITIES	40,000.00	5,021.55	34,978.45	12.5
INSURANCE	49,025.00	36,818.75	12,206.25	75.1
MACHINERY & EQUIPMENT	864,598.36	561,760.78	302,837.58	64.9
VEHICLES	263,981.60	147,576.77	116,404.83	55.9
SMALL EQUIPMENT PURCHASE	285,000.00	0.00	285,000.00	0.0
EQUIPMENT	153,735.00	153,735.00	0.00	100.0
RIGHT OF WAY	75,000.00	0.00	75,000.00	0.0
SPECIAL ROAD PROJECTS	3,563,475.00	1,598,474.50	1,965,000.50	44.8
Total Expenditures:	19,602,604.82	6,545,799.38	13,056,805.44	33.3
Total Revenue (over) under Expenditures	4,323,819.82-	3,436,380.99-	887,438.83-	79.4

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 76 INFRASTRUCTURE SERIES 2021

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	5,000.00	857.54	4,142.46	17.1
	-----	-----	-----	-----
Total Revenues:	5,000.00	857.54	4,142.46	17.1
	=====	=====	=====	=====
Expenditures:				
SPECIAL ROAD PROJECTS	100,000.00	100,000.00	0.00	100.0
	-----	-----	-----	-----
Total Expenditures:	100,000.00	100,000.00	0.00	100.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	95,000.00-	99,142.46-	4,142.46	104.3
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 77 INFRASTRUCTURE SERIES 2022

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	25,000.00	6,897.63	18,102.37	27.5
	-----	-----	-----	-----
Total Revenues:	25,000.00	6,897.63	18,102.37	27.5
	=====	=====	=====	=====
Expenditures:				
SPECIAL ROAD PROJECTS	182,415.55	182,415.55	0.00	100.0
	-----	-----	-----	-----
Total Expenditures:	182,415.55	182,415.55	0.00	100.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	157,415.55-	175,517.92-	18,102.37	111.4
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 78 PARKING STRUCTURE CONSTRUCTI

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	100,000.00	45,351.66	54,648.34	45.3
	-----	-----	-----	-----
Total Revenues:	100,000.00	45,351.66	54,648.34	45.3
	=====	=====	=====	=====
Expenditures:				
PROFESSIONAL FEES	2,952.03	2,952.03	0.00	100.0
PARKING STRUCTURE	1,259,119.70	1,258,536.27	583.43	99.9
	-----	-----	-----	-----
Total Expenditures:	1,262,071.73	1,261,488.30	583.43	99.9
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	1,162,071.73-	1,216,136.64-	54,064.91	104.6
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 79 COURTHOUSE CONSTRUCTION FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	1,000,000.00	1,163,876.04	163,876.04-	116.3
	-----	-----	-----	-----
Total Revenues:	1,000,000.00	1,163,876.04	163,876.04-	116.3
	=====	=====	=====	=====
Expenditures:				
PROFESSIONAL FEES	2,963,778.78	2,963,778.76	0.02	99.9
COURTHOUSE CONSTRUCTION PROJ	112,183,101.74	12,669,226.74	99,513,875.00	11.2
	-----	-----	-----	-----
Total Expenditures:	115,146,880.52	15,633,005.50	99,513,875.02	13.5
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	114,146,880.52-	14,469,129.46-	99,677,751.06-	12.6
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 83 E. T. CRUSHERS AUTO THEFT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE PAYMENTS	593,530.08	0.00	593,530.08	0.0
LOCAL CONTRIBUTIONS	90,734.00	0.00	90,734.00	0.0
INTEREST EARNED	0.00	2,134.80	2,134.80-	0.0
	-----	-----	-----	-----
Total Revenues:	684,264.08	2,134.80	682,129.28	0.3
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	84,685.00	24,080.10	60,604.90	28.4
SALARY - OVERTIME	1,000.00	0.00	1,000.00	0.0
SALARY-PERMANENT PART-TIME	14,206.00	3,652.98	10,553.02	25.7
SALARY-LONGEVITY	1,500.00	500.00	1,000.00	33.3
F.I.C.A.	7,680.00	2,175.42	5,504.58	28.3
RETIREMENT	11,455.00	3,217.79	8,237.21	28.0
WORKERS COMPENSATION	965.00	538.28	426.72	55.7
UNEMPLOYMENT INSURANCE	173.00	28.22	144.78	16.3
SUPPLIES	64,550.00	8,317.50	56,232.50	12.8
MISCELLANEOUS EQUIPMENT	2,400.00	0.00	2,400.00	0.0
PROFESSIONAL & CONTRACT	349,513.00	78,159.17	271,353.83	22.3
TRAINING EXPENSES	7,640.33	3,750.30	3,890.03	49.0
VEHICLES	47,000.00	42,903.25	4,096.75	91.2
EQUIPMENT	134,400.00	0.00	134,400.00	0.0
	-----	-----	-----	-----
Total Expenditures:	727,167.33	167,323.01	559,844.32	23.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	42,903.25-	165,188.21-	122,284.96	385.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 86 1426400 TJPC TITLE IV-E (E)

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	83.81	83.81-	0.0
INTEREST REC. ON INVESTMENTS	0.00	73.84	73.84-	0.0
Total Revenues:	----- 0.00	----- 157.65	----- 157.65-	----- 0.0
=====				
Expenditures:				
MISCELLANEOUS	6,000.00	1,982.63	4,017.37	33.0
Total Expenditures:	----- 6,000.00	----- 1,982.63	----- 4,017.37	----- 33.0
=====				
Total Revenue (over) under Expenditures	6,000.00-	1,824.98-	4,175.02-	30.4
=====				

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 87 J/A/C MAINTENANCE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	35,000.00	28.37	34,971.63	0.0
INTEREST REC. ON INVESTMENTS	0.00	6,433.24	6,433.24-	0.0
TRANSFER IN - FROM FUND 45	50,000.00	0.00	50,000.00	0.0
TRANSFER IN - FROM FUND 93	50,000.00	0.00	50,000.00	0.0
	-----	-----	-----	-----
Total Revenues:	135,000.00	6,461.61	128,538.39	4.7
	=====	=====	=====	=====
Expenditures:				
BUILDING IMPROVEMENTS	60,000.00	7,170.20	52,829.80	11.9
EQUIPMENT	80,464.92	20,653.81	59,811.11	25.6
	-----	-----	-----	-----
Total Expenditures:	140,464.92	27,824.01	112,640.91	19.8
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	5,464.92-	21,362.40-	15,897.48	390.9
	=====	=====	=====	=====

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 88 COMMUNITY CORRECTIONS

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
SAFFP SUBSTANCE ABUSE FACILI	10,000.00	0.00	10,000.00	0.0
STATE REVENUE	1,365,340.00	682,670.00	682,670.00	50.0
PROGRAM PARTICIPATION	468,000.00	175,857.16	292,142.84	37.5
COMMUNITY SERVICE CCP	51,627.00	25,814.00	25,813.00	50.0
COUNSELING	60,000.00	30,000.00	30,000.00	50.0
INTENSIVE SUPERVISION	310,072.00	155,036.00	155,036.00	50.0
SEX OFFENDERS CCP	54,947.00	27,474.00	27,473.00	50.0
CARRY OVER FROM PREVIOUS FY	2,120,352.00	0.00	2,120,352.00	0.0
BASIC INTERFUND	98,303.00-	3,501.65-	94,801.35-	3.5
PRE-TRIAL FEES	1,002,671.00	280,164.00	722,507.00	27.9
SUPERVISION FEES	1,560,000.00	604,588.55	955,411.45	38.7
CIVIL SUPERVISION FEES	150,000.00	49,155.27	100,844.73	32.7
INTEREST EARNED COMM. CORR.	40,000.00	22,088.19	17,911.81	55.2
MISCELLANEOUS	0.00	175.80	175.80-	0.0
INTEREST REC. ON INVESTMENTS	88,000.00	32,674.18	55,325.82	37.1
INTERFUND TRANSFER	26,842.00	3,191.51	23,650.49	11.8
INTERFUND TRANSFER (579)	12,194.00	310.14	11,883.86	2.5
INTERFUND TRANSFER (574)	55,693.00	0.00	55,693.00	0.0
INTERFUND TRANSFER (576)	3,575.00	0.00	3,575.00	0.0
Total Revenues:	7,281,010.00	2,085,697.15	5,195,312.85	28.6
Expenditures:				
SALARY & WAGES F/T	3,924,750.00	1,133,500.59	2,791,249.41	28.8
SALARY - EXTRA HELP OR TEMP	16,400.00	3,420.00	12,980.00	20.8
SALARY - ACCRUED LEAVE	0.00	9,928.84	9,928.84-	0.0
SALARY - OVERTIME	44,200.00	10,776.43	33,423.57	24.3
F.I.C.A.	304,880.00	85,991.89	218,888.11	28.2
INSURANCE	151,080.00	35,162.56	115,917.44	23.2
RETIREMENT	454,729.00	132,084.78	322,644.22	29.0
UNEMPLOYMENT INSURANCE	3,986.00	1,158.08	2,827.92	29.0
SUPPLIES	312,918.00	171,253.07	141,664.93	54.7
UNBUDGETED EXPENDITURE	1,250,987.00	0.00	1,250,987.00	0.0
MISCELLANEOUS EQUIPMENT	45,630.00	354.54	45,275.46	0.7
CONTRACT/COUNSELING SERVICES	95,800.00	17,402.00	78,398.00	18.1
PROFESSIONAL FEES	165,000.00	24,649.12	140,350.88	14.9
FURNISHED TRANSPORTATION	85,120.00	5,776.65	79,343.35	6.7
UTILITIES	27,864.00	7,360.67	20,503.33	26.4
FISCAL SERVICE FEE	13,816.00	0.00	13,816.00	0.0
VEHICLES	265,000.00	205,591.00	59,409.00	77.5
EQUIPMENT	118,850.00	9,495.33	109,354.67	7.9
Total Expenditures:	7,281,010.00	1,853,905.55	5,427,104.45	25.4

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 90 JUVENILE PROBATION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Total Revenue (over) under Expenditures	0.00	231,791.60	231,791.60-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 90 JUVENILE PROBATION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED-JPC (90)	0.00	558.84	558.84-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	558.84	558.84-	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	558.84	558.84-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 91 JJAEP-P

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	891.04	891.04-	0.0
INTEREST REC. ON INVESTMENTS	0.00	0.20	0.20-	0.0
Total Revenues:	----- 0.00	----- 891.24	----- 891.24-	----- 0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	----- 0.00	----- 891.24	----- 891.24-	----- 0.0
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 93 JUVENILE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
CARE OF PRISONERS	400,000.00	51,057.20	348,942.80	12.7
SUPERVISION FEES-JUVENILE	10,000.00	120.00	9,880.00	1.2
DONATIONS	0.00	1,818.00	1,818.00-	0.0
INTEREST EARNED	15,000.00	5,226.18	9,773.82	34.8
MISCELLANEOUS	0.00	391.10	391.10-	0.0
INTEREST REC. ON INVESTMENTS	5,000.00	1,221.26	3,778.74	24.4
TRANSFER IN - FROM GENERAL	5,500,000.00	1,375,000.00	4,125,000.00	25.0
	-----	-----	-----	-----
Total Revenues:	5,930,000.00	1,434,833.74	4,495,166.26	24.1
	=====	=====	=====	=====
Expenditures:				
SALARY & WAGES F/T	3,672,530.00	730,933.27	2,941,596.73	19.9
SALARY - OVERTIME	125,000.00	9,153.69	115,846.31	7.3
SALARY-PERMANENT PART-TIME	200,000.00	44,113.15	155,886.85	22.0
SALARY-LONGEVITY	23,040.00	5,520.00	17,520.00	23.9
CERTIFICATION PAY	84,075.00	19,711.62	64,363.38	23.4
SALARY - HOLIDAY PAY	38,000.00	9,595.96	28,404.04	25.2
SALARY - EMPLOYEE ALLOWANCE	18,900.00	3,374.46	15,525.54	17.8
F.I.C.A.	318,359.00	61,520.43	256,838.57	19.3
INSURANCE	643,612.00	150,319.23	493,292.77	23.3
RETIREMENT	461,931.00	93,511.19	368,419.81	20.2
WORKERS COMPENSATION	31,716.00	6,482.52	25,233.48	20.4
UNEMPLOYMENT INSURANCE	3,746.00	819.67	2,926.33	21.8
SUPPLIES	8,202.45	4,178.46	4,023.99	50.9
DRUG SCREENING	6,000.00	752.00	5,248.00	12.5
OFFICE SUPPLIES	19,000.00	2,821.58	16,178.42	14.8
PRINTED FORMS AND MATERIALS	2,500.00	39.00	2,461.00	1.5
EMPLOYEE RECOGNITION	500.00	278.76	221.24	55.7
INMATE SUPPLIES	22,000.00	1,757.53	20,242.47	7.9
PROGRAM EXPENSE	5,000.00	0.00	5,000.00	0.0
LAWN SUPPLIES	5,000.00	497.91	4,502.09	9.9
JANITORIAL & LAUNDRY SUPPLIE	20,000.00	847.28	19,152.72	4.2
MEMBERSHIP DUES	1,500.00	231.00	1,269.00	15.4
OTHER SERVICE FEES	150.00	0.00	150.00	0.0
MOBILE TELEPHONE CHARGES	10,000.00	1,238.56	8,761.44	12.3
TELEPHONE CHARGES & LONG DIS	15,000.00	3,024.25	11,975.75	20.1
POSTAGE	2,000.00	173.22	1,826.78	8.6
COPY MACHINE USAGE	1,000.00	0.00	1,000.00	0.0
AIR CONDITIONING REPAIR	12,098.25	2,940.28	9,157.97	24.3
MEAL EXPENSE	80,000.00	18,883.81	61,116.19	23.6
ORDINARY REPAIRS	40,821.32	3,486.47	37,334.85	8.5
INVESTIGATIVE EXPENSES	600.00	0.00	600.00	0.0
MISCELLANEOUS REPAIRS	10,000.00	1,195.46	8,804.54	11.9
VEHICLE EXPENSES	10,000.00	596.80	9,403.20	5.9

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 93 JUVENILE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
MISCELLANEOUS EQUIPMENT	10,500.00	1,219.86	9,280.14	11.6
FUEL	10,000.00	1,078.28	8,921.72	10.7
COPY MACHINE LEASE	14,500.00	929.39	13,570.61	6.4
MISC. CONTRACTS	21,420.00	11,536.26	9,883.74	53.8
MEDICAL SERVICES	195,000.00	10,733.08	184,266.92	5.5
INDEPENDENT AUDIT	7,500.00	0.00	7,500.00	0.0
TRAVEL REIMBURSEMENTS	16,000.00	1,897.44	14,102.56	11.8
TRAINING EXPENSES	45,000.00	6,597.31	38,402.69	14.6
UTILITIES	115,000.00	22,874.25	92,125.75	19.8
INSURANCE	2,691.00	2,018.25	672.75	75.0
POLYGRAPH EXAMINATIONS	10,000.00	1,700.00	8,300.00	17.0
ELECTRONIC MONITORING	10,000.00	1,611.00	8,389.00	16.1
EQUIPMENT	5,000.00	0.00	5,000.00	0.0
TRANSFER TO JAC MAINTENANCE	50,000.00	0.00	50,000.00	0.0
	-----	-----	-----	-----
Total Expenditures:	6,404,892.02	1,240,192.68	5,164,699.34	19.3
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	474,892.02-	194,641.06	669,533.08-	40.9-
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 95 1426303 TJPC

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
STATE REVENUE	0.00	110,724.16	110,724.16-	0.0
STATE REVENUE SALARY ADJ	366,781.09	366,781.09	0.00	100.0
STATE REVENUE DETENTION EXP	512,054.95	213,356.00	298,698.95	41.6
STATE REVENUE TJPC C	1,411,960.01	588,316.00	823,644.01	41.6
INTEREST EARNED	0.00	13,002.63	13,002.63-	0.0
Total Revenues:	2,290,796.05	1,292,179.88	998,616.17	56.4
Expenditures:				
SALARY & WAGES F/T	1,126,000.62	305,395.13	820,605.49	27.1
SALARY - ACCRUED LEAVE	0.00	8,223.69	8,223.69-	0.0
SALARY - OVERTIME	15,000.00	3,248.22	11,751.78	21.6
SALARY-LONGEVITY	8,880.00	2,565.00	6,315.00	28.8
CERTIFICATION	38,475.00	11,340.46	27,134.54	29.4
SALARY - SUPPLEMENTAL PAY	463,654.74	388,378.57	75,276.17	83.7
SALARY - HOLIDAY PAY	5,000.00	1,979.14	3,020.86	39.5
SALARY-EMPLOYEE ALLOWANCE	6,580.00	1,968.43	4,611.57	29.9
F.I.C.A.	115,634.54	54,223.26	61,411.28	46.8
INSURANCE	186,855.12	52,899.41	133,955.71	28.3
RETIREMENT	168,659.78	82,505.47	86,154.31	48.9
WORKERS COMPENSATION	7,090.35	750.03	6,340.32	10.5
UNEMPLOYMENT INSURANCE	1,388.68	723.19	665.49	52.0
SUPPLIES	5,000.00	0.00	5,000.00	0.0
INMATE SUPPLIES	4,000.00	0.00	4,000.00	0.0
PROGRAM EXPENSE	16,193.00	0.00	16,193.00	0.0
JANITORIAL & LAUNDRY SUPPLIE	2,500.00	0.00	2,500.00	0.0
MEAL EXPENSE	10,000.00	0.00	10,000.00	0.0
MISC. CONTRACTS	24,000.00	4,800.00	19,200.00	20.0
MEDICAL SERVICES	12,543.04	0.00	12,543.04	0.0
PLACEMENT	598,156.00	5,201.94	592,954.06	0.8
VEHICLES	60,000.00	0.00	60,000.00	0.0
Total Expenditures:	2,875,610.87	924,201.94	1,951,408.93	32.1
Total Revenue (over) under Expenditures	584,814.82-	367,977.94	952,792.76-	62.9-

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 98 SM CO STATE ACH/BAIL BOND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
BAIL BOND COLLATERAL	200,000.00	0.00	200,000.00	0.0
TREASURER STATE FEES	1,500,000.00	0.00	1,500,000.00	0.0
INTEREST EARNED	0.00	49.62	49.62-	0.0
INTEREST REC. ON INVESTMENTS	0.00	2,081.81	2,081.81-	0.0
	-----	-----	-----	-----
Total Revenues:	1,700,000.00	2,131.43	1,697,868.57	0.1
	=====	=====	=====	=====
Expenditures:				
DIRECT ELECTRONIC TRANSFER	15,000,000.00	378,643.93	14,621,356.07	2.5
COLLATERAL REFUNDS	200,000.00	0.00	200,000.00	0.0
INTEREST - B BOND COLLATERAL	20,000.00	0.00	20,000.00	0.0
	-----	-----	-----	-----
Total Expenditures:	15,220,000.00	378,643.93	14,841,356.07	2.4
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	13,520,000.00-	376,512.50-	13,143,487.50-	2.7
	=====	=====	=====	=====

SMITH COUNTY, TX
 REVENUE AND EXPENSE STATEMENT
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 99 PAYROLL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
INTEREST EARNED	0.00	2,375.63	2,375.63-	0.0
 Total Revenues:	 ----- 0.00	 ----- 2,375.63	 ----- 2,375.63-	 ----- 0.0
 Total Revenue (over) under Expenditures	 =====	 =====	 =====	 =====

SMITH COUNTY, TX
REVENUE AND EXPENSE STATEMENT
Period Covering OCT 1, 2024 thru DEC 31, 2024

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TOTAL NUMBER OF RECORDS PRINTED 855

CASH POSITION & INVESTMENTS
December 31, 2024

FUND #	FUND NAME	CASH	INVESTMENTS	TOTAL
10	GENERAL FUND	\$18,948,815.03	\$27,069,784.71	\$46,018,599.74
11	GRAFFITI ERADICATION FUND	\$144,096.58	\$0.00	\$144,096.58
12	COURTHOUSE SECURITY	\$1,202,479.37	\$0.00	\$1,202,479.37
13	DISTRICT ATTORNEY SPECIAL FEES STATE SUPPLEMENT	(\$353,299.98) \$376,457.11	\$0.00	(\$353,299.98) \$376,457.11
14	COURT IMPROVEMENT FUND	\$116,795.64	\$0.00	\$116,795.64
16	LAW LIBRARY	\$77,318.33	\$183,038.13	\$260,356.46
17	LAW ENFORCEMENT SEIZURES	\$592,460.14	\$0.00	\$592,460.14
18	DA CRIME PREVENTION	\$6,683.76	\$0.00	\$6,683.76
19	DA FEDERAL ASSETS	\$56,147.60	\$0.00	\$56,147.60
20	DRUG FORFEITURES	\$233,529.71	\$0.00	\$233,529.71
21	CRIME VICTIM SERVICES JURY DONATIONS	\$41,351.38 \$125,501.69	\$0.00	\$41,351.38 \$125,501.69
22	DISTRICT ATTORNEY FORFEITURE	\$238,706.83	\$0.00	\$238,706.83
24	OTHER GRANTS	\$224,597.93	\$0.00	\$224,597.93
25	LOCAL LAW ENF GRANTS	\$515,263.02	\$0.00	\$515,263.02
27	EAST TEXAS ANTI GANG	\$571,644.80	\$0.00	\$571,644.80
29	D.P.S. SEIZURES	\$56,463.83	\$0.00	\$56,463.83
32	FINANCIAL CRIME	\$70,295.67	\$0.00	\$70,295.67
33	CHAPTER 19 VOTER REGISTRATION	\$35,273.94	\$0.00	\$35,273.94
35	SHERIFF DEA TASK FORCE	\$487,681.46	\$0.00	\$487,681.46
35	CONSTABLE 5 DEA TASK FORCE	\$17,105.34	\$0.00	\$17,105.34
35	DISTRICT ATTORNEY DEA TASK FORCE	\$15,436.38	\$0.00	\$15,436.38
35	CONSTABLE 4 DEA TASK FORCE	\$252.48	\$0.00	\$252.48
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	\$109,289.27	\$0.00	\$109,289.27
43	JUDICIAL EDUCATION	\$34,696.41	\$0.00	\$34,696.41
44	JUSTICE COURT TECHNOLOGY FUND	\$309,910.32	\$154,642.64	\$464,552.96
45	FACILITY IMPROVEMENT FUND	\$2,487,727.65	\$2,015,669.57	\$4,503,397.22
46	RECORDS MGMT - COUNTY CLERK	\$2,887,561.98	\$3,775,448.57	\$6,663,010.55
48	DISTRICT CLERK TITLE IV-D	\$53,363.04	\$0.00	\$53,363.04
49	DISTRICT CLERK RECORDS FEES	\$231,441.94	\$0.00	\$231,441.94
50	FORFEITURE INT. 10%	\$328,637.76	\$0.00	\$328,637.76
52	CO & DIST CRT TECHNOLOGY	\$25,010.86	\$0.00	\$25,010.86
53	COMMISSARY - JAIL	\$773,866.98	\$11,172.07	\$785,039.05
54	CSCD INSURANCE FUND	\$78,878.87	\$0.00	\$78,878.87
55	HOMELAND SECURITY GRANT	\$17,331.07	\$0.00	\$17,331.07
56	SMITH COUNTY INSURANCE FUND	\$2,114,941.41	\$420,583.74	\$2,535,525.15
59	INFRASTRUCTURE SERIES 2024	\$7,038,602.01	\$0.00	\$7,038,602.01
61	ELECTION SERVICES	\$104,433.84	\$0.00	\$104,433.84
62	TRUST & AGENCY	\$1,013,931.16	\$0.00	\$1,013,931.16
63	EVIDENCE FUND	\$6,840.12	\$0.00	\$6,840.12
66	TRANSPORTATION	\$0.00	\$0.00	\$0.00
68	LOCAL PROVIDER FUND	\$13,359,701.05	\$0.00	\$13,359,701.05
70	DEBT SERVICE	\$3,841,283.75	\$27,620.84	\$3,868,904.59
71	INFRASTRUCTURE SERIES 2019	\$588.40	\$0.00	\$588.40
72	INFRASTRUCTURE SERIES 2020	\$35,186.82	\$0.00	\$35,186.82
73	WORKFORCE INVESTMENT FUND	(\$44,823.59)	\$134,351.52	\$89,527.93
74	COVID19 GRANTS	\$15,788,055.72	\$0.00	\$15,788,055.72

FUND #	FUND NAME	CASH	INVESTMENTS	TOTAL
75	ROAD & BRIDGE FUND	\$14,525,274.89	\$3,675,147.04	\$18,200,421.93
76	INFRASTRUCTURE SERIES 2021	\$113,824.58	\$0.00	\$113,824.58
77	INFRASTRUCTURE SERIES 2022	\$915,203.60	\$0.00	\$915,203.60
78	PARKING STRUCTURE	\$4,902,702.13	\$0.00	\$4,902,702.13
79	COURTHOUSE CONSTRUCTION	\$151,834,399.34	\$0.00	\$151,834,399.34
80	ELECTION VOTING SYSTEM	\$7,556.96	\$0.00	\$7,556.96
83	EAST TEXAS CRUSHERS AUTO THEFT TASK FORCE	\$19,363.86	\$0.00	\$19,363.86
86	TJPC TITLE IV-E	\$4,119.81	\$4,429.84	\$8,549.65
87	J/A/C MAINTENANCE FUND	\$130,748.30	\$707,948.60	\$838,696.90
88	COMMUNITY CORRECTIONS	\$1,358,812.93	\$1,933,939.91	\$3,292,752.84
90	JUVENILE PROBATION	\$12,627.71	\$0.00	\$12,627.71
91	J. J. A. E. P. - P GRANT	\$56,070.79	\$26.40	\$56,097.19
93	JUVENILE FUND (GENERAL)	\$1,143,182.92	\$91,840.95	\$1,235,023.87
95	TJPC STATE AID	\$813,896.20	\$0.00	\$813,896.20
98	STATE ACH CLEARING	(\$10,502.56)	\$259,585.00	\$249,082.44
99	PAYROLL	\$136,845.21	\$0.00	\$136,845.21
		<u>\$250,377,112.30</u>	<u>\$40,465,229.53</u>	<u>\$290,842,341.83</u>

SMITH COUNTY, TX
 Balance Sheet Summary
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 10 GENERAL FUND

BALANCE

ASSETS

CURRENT ASSETS:

CASH	18,948,815.03
TAXES RECEIVABLE-DELINQUENT	2,625,325.25
ACCOUNTS RECEIVABLE	35,017.79
DUE FROM E.T.AUTO CRUSHERS	300,000.00
DUE FROM OTHER FUNDS	2,000,000.00
DUE FROM CHAPTER 19	31,000.00
DUE FROM OTHER FUNDS	150,000.00
INVESTMENTS	27,069,784.71
DEFERRED REVENUE	34,429.00CR

TOTAL CURRENT ASSETS:	51,125,513.78
	=====

TOTAL ASSETS:	51,125,513.78
	=====

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES:

DEFERRED TAXES	2,429,627.00CR
VOUCHERS PAYABLE	221,673.52CR
DEPOSITS RETURNABLE	5,000.00CR

TOTAL CURRENT LIABILITIES:	2,656,300.52CR
	=====

TOTAL LIABILITIES:	2,656,300.52CR
	=====

FUND BALANCE:

ENCUMBRANCE	5,727,871.35
FUND BAL-RES. FOR ENCUMBRAN.	5,727,871.35CR
UNRESERVED FUND BALANCE	50,917,111.88CR
REVENUE CONTROL	123,305,506.42CR
EXPENDITURE CONTROL	125,753,405.04

TOTAL FUND BALANCE:	48,469,213.26CR
	=====

TOTAL LIABILITIES AND FUND BALANCE:	51,125,513.78CR
	=====

SMITH COUNTY, TX
 Balance Sheet Summary
 Period Covering OCT 1, 2024 thru DEC 31, 2024

FUND: 75 ██████████ ROAD & BRIDGE FUND

BALANCE

ASSETS

CURRENT ASSETS:

CASH	14,525,274.89
TAXES RECEIVABLE-DELINQUENT	461,657.87
INVESTMENTS	3,675,147.04

TOTAL CURRENT ASSETS:	18,662,079.80
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TOTAL ASSETS:	18,662,079.80
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LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES:

DEFERRED TAXES	427,244.87CR
VOUCHERS PAYABLE	227,812.97CR

TOTAL CURRENT LIABILITIES:	655,057.84CR
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TOTAL LIABILITIES:	655,057.84CR
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FUND BALANCE:

ENCUMBRANCE	5,875,853.64
FUND BAL-RES. FOR ENCUMBRAN.	5,875,853.64CR
UNRESERVED FUND BALANCE	18,861,761.61CR
REVENUE CONTROL	18,498,469.84CR
EXPENDITURE CONTROL	19,353,209.49

TOTAL FUND BALANCE:	18,007,021.96CR
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TOTAL LIABILITIES AND FUND BALANCE:	18,662,079.80CR
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TOTAL FUND:	0.00
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Debt Service

DEBT SERVICE SCHEDULE BY ISSUANCE							
General Obligation 2018							
Issue Date: May 15, 2018							
		Principal Due	Interest	Interest	Total	Total Principal	Remaining
	Maturity	2/15	2/15	8/15	Interest	& Interest	Balance
Purpose: Infrastructure							
							\$14,053,382.50
	2018/19	990,000.00	265,882.50	187,050.00	452,932.50	1,442,932.50	12,610,450.00
	2019/20	75,000.00	187,050.00	186,300.00	373,350.00	448,350.00	12,162,100.00
	2020/21	85,000.00	186,300.00	185,450.00	371,750.00	456,750.00	11,705,350.00
	2021/22	95,000.00	185,450.00	184,500.00	369,950.00	464,950.00	11,240,400.00
	2022/23	1,545,000.00	184,500.00	153,600.00	338,100.00	1,883,100.00	9,357,300.00
	2023/24	1,650,000.00	153,600.00	128,850.00	282,450.00	1,932,450.00	7,424,850.00
	2024/25	1,750,000.00	128,850.00	102,600.00	231,450.00	1,981,450.00	5,443,400.00
	2025/26	1,640,000.00	102,600.00	69,800.00	172,400.00	1,812,400.00	3,631,000.00
	2026/27	1,710,000.00	69,800.00	35,600.00	105,400.00	1,815,400.00	1,815,600.00
	2027/28	1,780,000.00	35,600.00	-	35,600.00	1,815,600.00	0.00
		\$ 11,320,000.00	\$ 1,499,632.50	\$ 1,233,750.00	\$ 2,733,382.50	\$ 14,053,382.50	
General Obligation 2019							
Issue Date: May 15, 2019							
		Principal Due	Interest	Interest	Total	Total Principal	Remaining
	Maturity	2/15	2/15	8/15	Interest	& Interest	Balance
Purpose: Infrastructure							
							\$13,491,901.11
	2019/20	970,000.00	230,851.11	155,750.00	386,601.11	1,356,601.11	12,135,300.00
	2020/21	100,000.00	155,750.00	154,250.00	310,000.00	410,000.00	11,725,300.00
	2021/22	100,000.00	154,250.00	152,250.00	306,500.00	406,500.00	11,318,800.00
	2022/23	705,000.00	152,250.00	141,675.00	293,925.00	998,925.00	10,319,875.00
	2023/24	1,460,000.00	141,675.00	119,775.00	261,450.00	1,721,450.00	8,598,425.00
	2024/25	1,500,000.00	119,775.00	97,275.00	217,050.00	1,717,050.00	6,881,375.00
	2025/26	1,550,000.00	97,275.00	74,025.00	171,300.00	1,721,300.00	5,160,075.00
	2026/27	1,595,000.00	74,025.00	50,100.00	124,125.00	1,719,125.00	3,440,950.00
	2027/28	1,645,000.00	50,100.00	25,425.00	75,525.00	1,720,525.00	1,720,425.00
	2028/29	1,695,000.00	25,425.00	-	25,425.00	1,720,425.00	0.00
		\$ 11,320,000.00	\$ 1,201,376.11	\$ 970,525.00	\$ 2,171,901.11	\$ 13,491,901.11	
General Obligation 2020							
Issue Date: June 23, 2020							
		Principal Due	Interest	Interest	Total	Total Principal	Remaining
	Maturity	2/15	2/15	8/15	Interest	& Interest	Balance
Purpose: Infrastructure							
							\$8,249,417.50
	2020/21	1,055,000.00	117,917.50	78,700.00	196,617.50	1,251,617.50	\$6,997,800.00
	2021/22	425,000.00	78,700.00	74,450.00	153,150.00	578,150.00	6,419,650.00
	2022/23	430,000.00	74,450.00	70,150.00	144,600.00	574,600.00	5,845,050.00
	2023/24	440,000.00	70,150.00	65,750.00	135,900.00	575,900.00	5,269,150.00
	2024/25	575,000.00	65,750.00	60,000.00	125,750.00	700,750.00	4,568,400.00
	2025/26	635,000.00	60,000.00	53,650.00	113,650.00	748,650.00	3,819,750.00
	2026/27	650,000.00	53,650.00	43,900.00	97,550.00	747,550.00	3,072,200.00
	2027/28	670,000.00	43,900.00	33,850.00	77,750.00	747,750.00	2,324,450.00
	2028/29	1,105,000.00	33,850.00	22,800.00	56,650.00	1,161,650.00	1,162,800.00
	2029/30	1,140,000.00	22,800.00	-	22,800.00	1,162,800.00	0.00
		\$ 7,125,000.00	\$ 621,167.50	\$ 503,250.00	\$ 1,101,617.50	\$ 7,086,617.50	
General Obligation 2021							
Issue Date: June 22, 2021							
		Principal Due	Interest	Interest	Total	Total Principal	Remaining
	Maturity	2/15	2/15	8/15	Interest	& Interest	Balance
Purpose: Infrastructure							
							\$8,350,937.50
	2021/22	-	83,737.50	74,250.00	157,987.50	157,987.50	\$8,192,950.00
	2022/23	455,000.00	74,250.00	69,700.00	143,950.00	598,950.00	7,594,000.00
	2023/24	475,000.00	69,700.00	64,950.00	134,650.00	609,650.00	6,984,350.00
	2024/25	790,000.00	64,950.00	57,050.00	122,000.00	912,000.00	6,072,350.00
	2025/26	805,000.00	57,050.00	49,000.00	106,050.00	911,050.00	5,161,300.00
	2026/27	820,000.00	49,000.00	40,800.00	89,800.00	909,800.00	4,251,500.00
	2027/28	835,000.00	40,800.00	32,450.00	73,250.00	908,250.00	3,343,250.00
	2028/29	1,060,000.00	32,450.00	21,850.00	54,300.00	1,114,300.00	2,228,950.00
	2029/30	1,080,000.00	21,850.00	11,050.00	32,900.00	1,112,900.00	1,116,050.00
	2030/31	1,105,000.00	11,050.00	-	11,050.00	1,116,050.00	0.00
		\$ 7,425,000.00	\$ 504,837.50	\$ 421,100.00	\$ 925,937.50	\$ 8,350,937.50	

DEBT SERVICE – CONTINUED

General Obligation 2022							
Issue Date: August 9, 2022							
	Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Principal & Interest	Remaining Balance
Purpose: Infrastructure							\$24,240,934.06
2022/23		2,275,000.00	324,902.78	315,625.00	640,527.78	2,915,527.78	\$21,325,406.28
2023/24		570,000.00	315,625.00	301,375.00	617,000.00	1,187,000.00	20,138,406.28
2024/25		530,000.00	301,375.00	288,125.00	589,500.00	1,119,500.00	19,018,906.28
2025/26		555,000.00	288,125.00	274,250.00	562,375.00	1,117,375.00	17,901,531.28
2026/27		585,000.00	274,250.00	259,625.00	533,875.00	1,118,875.00	16,782,656.28
2027/28		615,000.00	259,625.00	244,250.00	503,875.00	1,118,875.00	15,663,781.28
2028/29		645,000.00	244,250.00	228,125.00	472,375.00	1,117,375.00	14,546,406.28
2029/30		680,000.00	228,125.00	211,125.00	439,250.00	1,119,250.00	13,427,156.28
2030/31		715,000.00	211,125.00	193,250.00	404,375.00	1,119,375.00	12,307,781.28
2031/32		750,000.00	193,250.00	174,500.00	367,750.00	1,117,750.00	11,190,031.28
2032/33		790,000.00	174,500.00	154,750.00	329,250.00	1,119,250.00	10,070,781.28
2033/34		825,000.00	154,750.00	141,343.75	296,093.75	1,121,093.75	8,949,687.53
2034/35		850,000.00	141,343.75	127,000.00	268,343.75	1,118,343.75	7,831,343.78
2035/36		880,000.00	127,000.00	111,600.00	238,600.00	1,118,600.00	6,712,743.78
2036/37		910,000.00	111,600.00	95,675.00	207,275.00	1,117,275.00	5,595,468.78
2037/38		945,000.00	95,675.00	78,546.88	174,221.88	1,119,221.88	4,476,246.90
2038/39		980,000.00	78,546.88	60,784.38	139,331.26	1,119,331.26	3,356,915.64
2039/40		1,015,000.00	60,784.38	41,753.13	102,537.51	1,117,537.51	2,239,378.13
2040/41		1,055,000.00	41,753.13	21,312.50	63,065.63	1,118,065.63	1,121,312.50
2041/42		1,100,000.00	21,312.50	-	21,312.50	1,121,312.50	0.00
		\$ 17,270,000.00	\$ 3,647,918.42	\$ 3,323,015.64	\$ 6,970,934.06	\$ 24,240,934.06	
General Obligation 2023 Series							
Issue Date: June 13 2023							
	Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Principal & Interest	Remaining Balance
Purpose: Parking Structure							\$30,258,528.14
2023/24		-	488,737.29	414,965.63	903,702.92	903,702.92	\$29,354,825.22
2024/25		435,000.00	414,965.63	414,965.63	829,931.26	1,264,931.26	28,089,893.96
2025/26		460,000.00	404,090.63	404,090.63	808,181.26	1,268,181.26	26,821,712.70
2026/27		490,000.00	392,590.63	392,590.63	785,181.26	1,275,181.26	25,546,531.44
2027/28		515,000.00	380,340.63	380,340.63	760,681.26	1,275,681.26	24,270,850.18
2028/29		540,000.00	367,465.63	367,465.63	734,931.26	1,274,931.26	22,995,918.92
2029/30		570,000.00	353,965.63	353,965.63	707,931.26	1,277,931.26	21,717,987.66
2030/31		600,000.00	339,715.63	339,715.63	679,431.26	1,279,431.26	20,438,556.40
2031/32		630,000.00	324,715.63	324,715.63	649,431.26	1,279,431.26	19,159,125.14
2032/33		660,000.00	308,965.63	308,965.63	617,931.26	1,277,931.26	17,881,193.88
2033/34		690,000.00	292,465.63	292,465.63	584,931.26	1,274,931.26	16,606,262.62
2034/35		725,000.00	275,215.63	275,215.63	550,431.26	1,275,431.26	15,330,831.36
2035/36		765,000.00	257,090.63	257,090.63	514,181.26	1,279,181.26	14,051,650.10
2036/37		800,000.00	237,965.63	237,965.63	475,931.26	1,275,931.26	12,775,718.84
2037/38		840,000.00	217,965.63	217,965.63	435,931.26	1,275,931.26	11,499,787.58
2038/39		885,000.00	196,965.63	196,965.63	393,931.26	1,278,931.26	10,220,856.32
2039/40		930,000.00	174,840.63	174,840.63	349,681.26	1,279,681.26	8,941,175.06
2040/41		965,000.00	156,240.63	156,240.63	312,481.26	1,277,481.26	7,663,693.80
2041/42		1,005,000.00	136,940.63	136,940.63	273,881.26	1,278,881.26	6,384,812.54
2042/43		1,045,000.00	116,840.63	116,840.63	233,681.26	1,278,681.26	5,106,131.28
2043/44		1,085,000.00	95,287.50	95,287.50	190,575.00	1,275,575.00	\$3,830,556.28
2044/45		1,130,000.00	72,909.38	72,909.38	145,818.76	1,275,818.76	2,554,737.52
2045/46		1,180,000.00	49,603.13	49,603.13	99,206.26	1,279,206.26	1,275,531.26
2046/47		1,225,000.00	25,265.63	25,265.63	50,531.26	1,275,531.26	0.00
		\$ 18,170,000.00	\$ 6,081,149.90	\$ 6,007,378.24	\$ 12,088,528.14	\$ 30,258,528.14	

DEBT SERVICE – CONTINUED

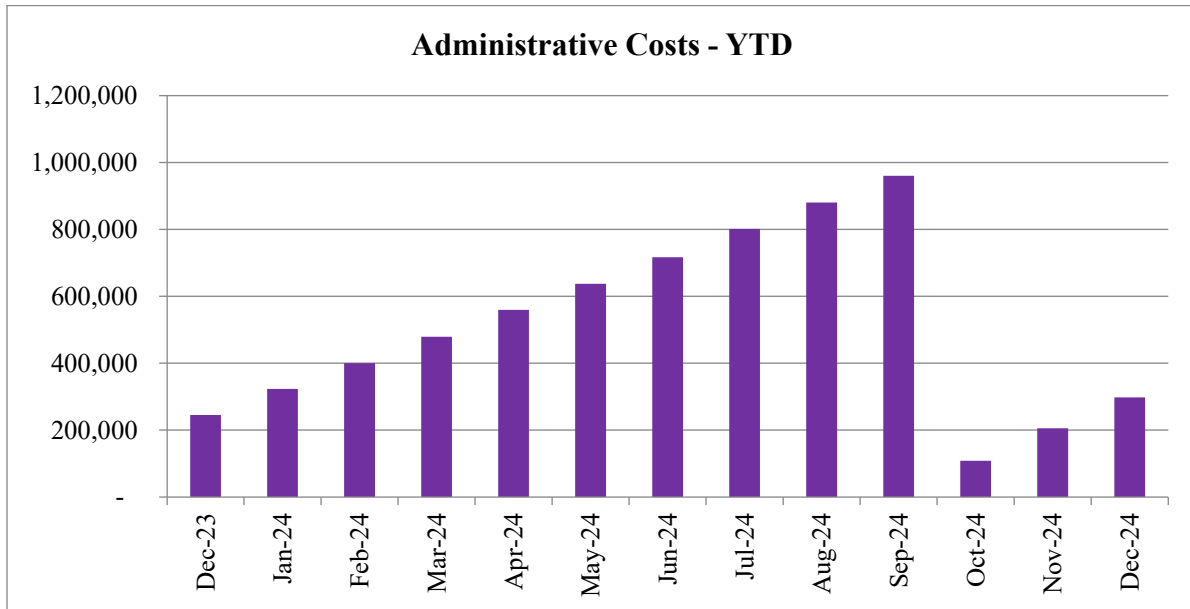
Combined Statement of Maturity						
Maturity	Principal	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Maturity & Purpose
2024/25	8,385,000.00	4,936,778.69	4,911,615.63	9,848,394.32	18,233,394.32	
2025/26	6,545,000.00	4,830,615.63	4,746,290.63	9,576,906.26	16,121,906.26	
2026/27	9,775,000.00	4,712,290.63	4,621,590.63	9,333,881.26	19,108,881.26	
2027/28	10,505,000.00	4,511,215.63	4,417,165.63	8,928,381.26	19,433,381.26	Series 2018 Maturity (Roads)
2028/29	9,715,000.00	4,293,165.63	4,229,965.63	8,523,131.26	18,238,131.26	Series 2019 Maturity (Roads)
2029/30	8,370,000.00	4,099,716.63	4,049,115.63	8,148,832.26	16,518,832.26	Series 2020 Maturity (Roads)
2030/31	7,565,000.00	3,912,365.63	3,883,440.63	7,795,806.26	15,360,806.26	Series 2021 Maturity (Roads)
2031/32	6,785,000.00	3,739,815.63	3,721,065.63	7,460,881.26	14,245,881.26	
2032/33	7,120,000.00	3,570,190.63	3,550,440.63	7,120,631.26	14,240,631.26	
2033/34	7,475,000.00	3,392,190.63	3,378,784.38	6,770,975.01	14,245,975.01	
2034/35	7,830,000.00	3,212,534.38	3,198,190.63	6,410,725.01	14,240,725.01	
2035/36	8,205,000.00	3,025,390.63	3,009,990.63	6,035,381.26	14,240,381.26	
2036/37	8,535,000.00	2,859,665.63	2,843,740.63	5,703,406.26	14,238,406.26	
2037/38	8,880,000.00	2,687,240.63	2,670,112.51	5,357,353.14	14,237,353.14	
2038/39	9,310,000.00	2,473,637.51	2,455,875.01	4,929,512.52	14,239,512.52	
2039/40	9,760,000.00	2,249,600.01	2,230,568.76	4,480,168.77	14,240,168.77	
2040/41	10,225,000.00	2,018,643.76	1,998,203.13	4,016,846.89	14,241,846.89	
2041/42	10,715,000.00	1,775,928.13	1,754,615.63	3,530,543.76	14,245,543.76	Series 2022 Maturity (Roads)
2042/43	10,080,000.00	1,521,490.63	1,521,490.63	3,042,981.26	13,122,981.26	
2043/44	10,565,000.00	1,276,387.50	1,276,387.50	2,552,775.00	13,117,775.00	Series 2024 Maturity (Roads)
2044/45	10,580,000.00	1,019,409.38	1,019,409.38	2,038,818.76	12,618,818.76	
2045/46	10,255,000.00	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)
	\$217,740,000.00	\$67,631,892.31	\$67,001,678.25	\$134,633,570.56	\$352,373,570.56	

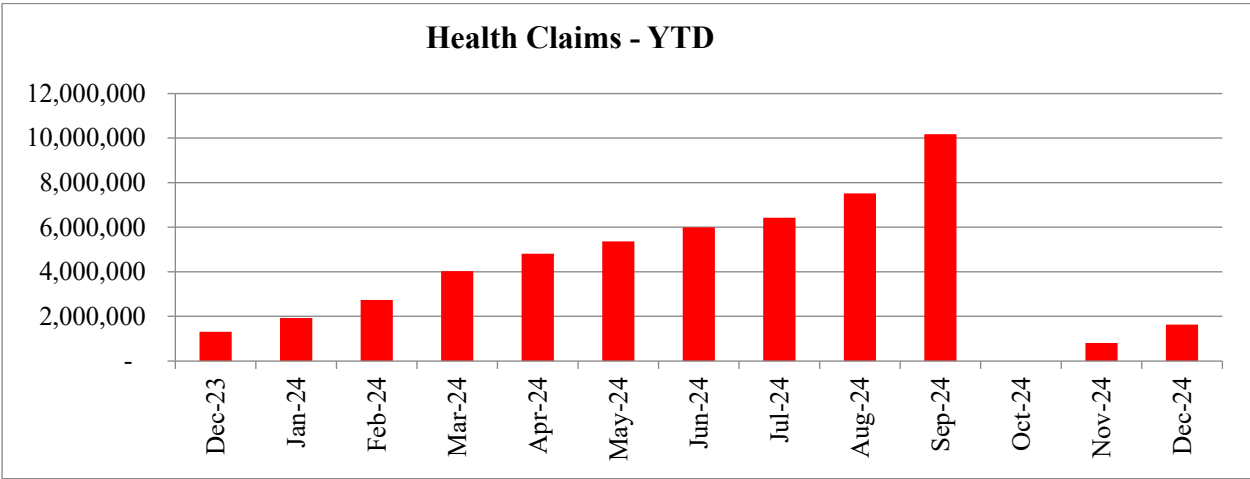
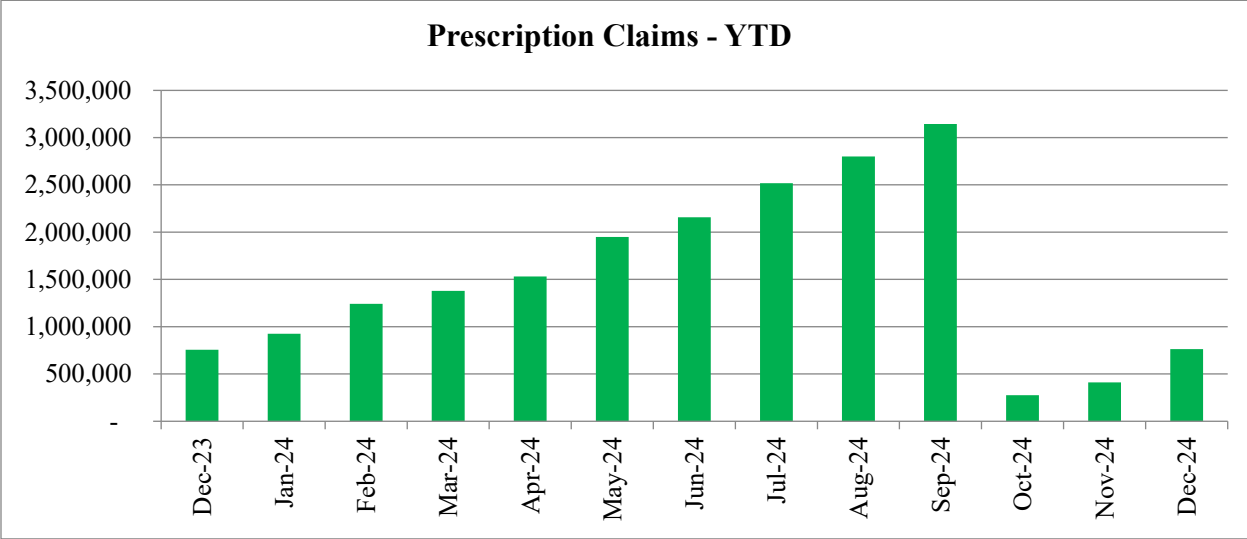
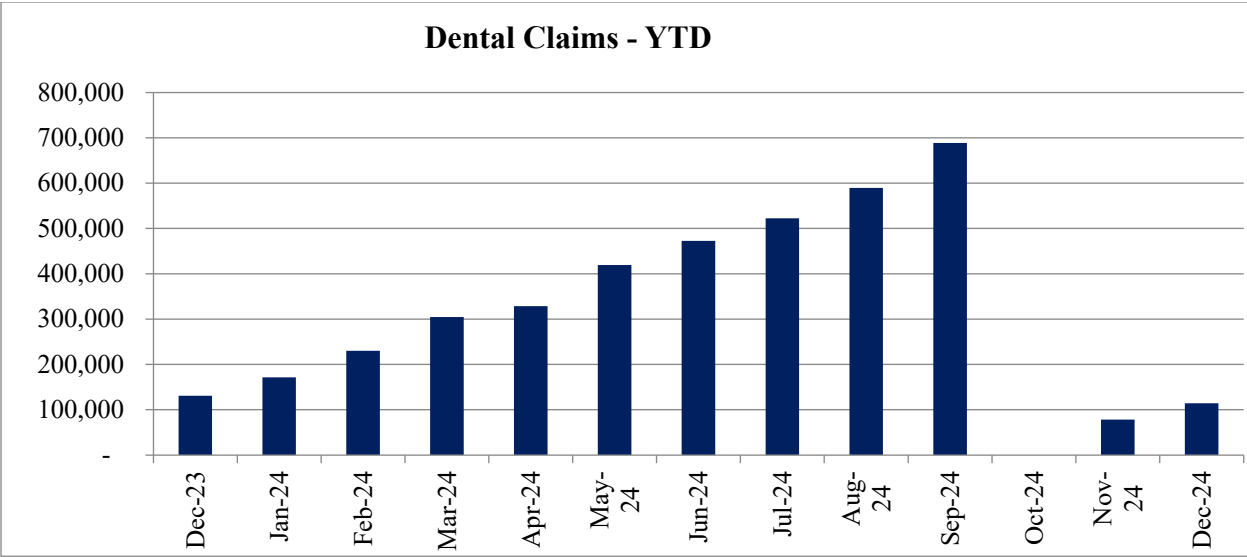
SMITH COUNTY INSURANCE FUND

Cash Balance @			
12/31/2024	\$ 2,535,525.15		
	Revenues	Expenditures	Difference
October-24	\$ 879,350.06	\$ 583,936.53	\$ 295,413.53
November-24	906,311.34	1,179,225.16	(272,913.82)
December-24	2,214,730.38	1,365,351.42	849,378.96
January-25			-
February-25			-
March-25			-
April-25			-
May-25			-
June-25			-
July-25			-
August-25			-
September-25			-
Total Activity	\$ 4,000,391.78	\$ 3,128,513.11	\$ 871,878.67

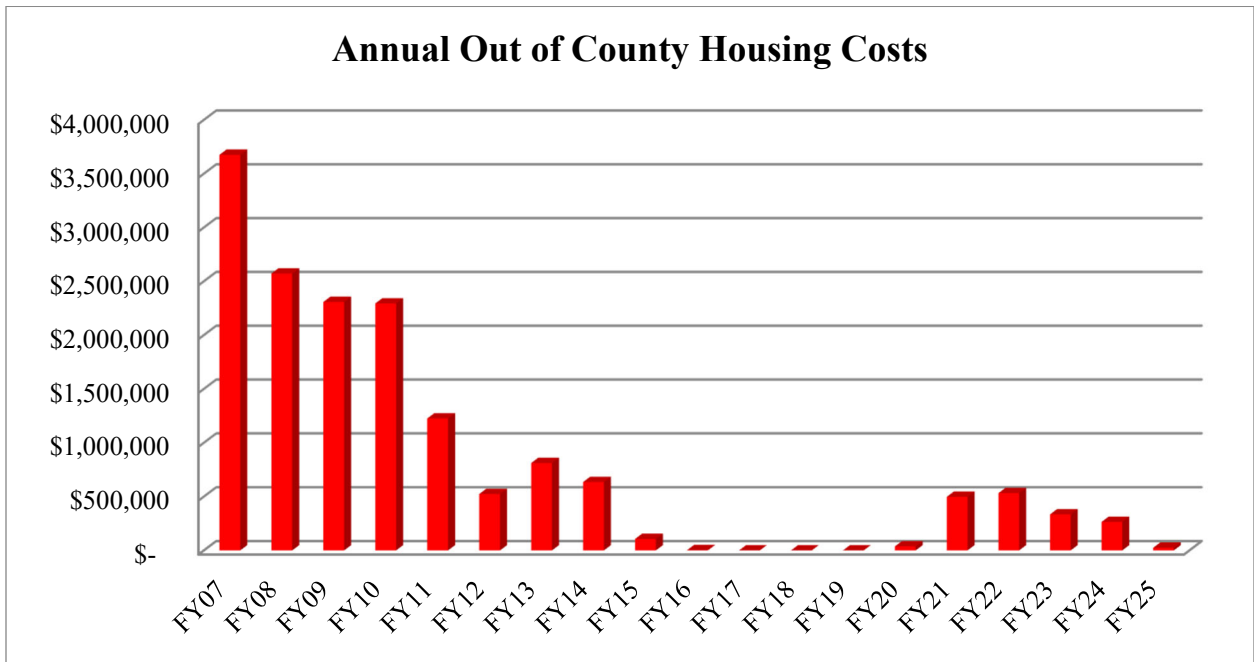
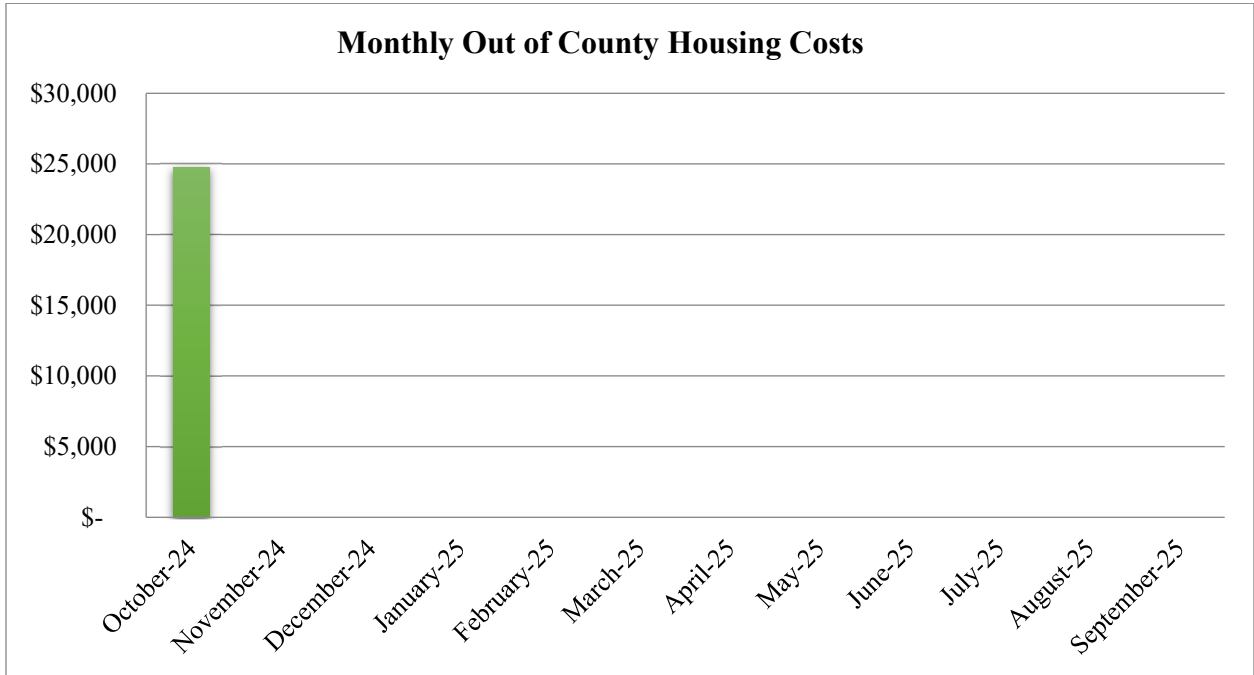
*December - moved budgeted retiree funds to insurance fund

SMITH COUNTY CLAIM DATA





ANNUAL OUT OF COUNTY HOUSING COSTS



COMPENSATORY TIME & PAID OVERTIME FOR JAIL OPERATIONS

	Overtime per Pay Period	FYTD Comp Time Accrued Per Pay Period	FY25 Adopted Budget	
			\$ 750,000.00	
10/11/2024*	\$ 14,115.11			
10/25/2024	40,056.12			
11/8/2024	44,897.00			
11/22/2024	34,345.34			
12/6/2024	29,840.74			
12/20/2024	37,031.84			
1/3/2025	25,130.77			
1/17/2025				
1/31/2025				
2/14/2025				
2/28/2025				
3/14/2025				
3/28/2025				
4/11/2025				
4/25/2025				
5/9/2025				
5/23/2025				
6/6/2025				
6/20/2025				
7/4/2025				
7/18/2025				
8/1/2025				
8/15/2025				
8/29/2025				
9/12/2025				
9/26/2025				
FY2025	\$ 225,416.92	\$ -		
* Partial accrual to previous year				
	Overtime Paid	Comp Time	Total Paid and/or Accrued	
FY19 Overtime Paid	\$ 701,197.55		\$ 701,197.55	
FY20 Overtime Paid	1,019,019.76		\$ 1,019,019.76	
FY21 Overtime Paid	1,525,436.36		\$ 1,525,436.36	
FY22 Overtime & Comp Time	421,032.73	948,369.94	\$ 1,369,402.67	
FY23 Comp Time	-	2,044,844.20	\$ 2,044,844.20	
FY24 Overtime Paid	1,141,927.97		\$ 1,141,927.97	
FY25 Fiscal Year To Date	225,416.92	-	\$ 611,845.93	Annual Estimate