

**COMMISSIONERS COURT AGENDA**  
**Tuesday, April 28, 2026**  
**9:30 a.m.**



*Striving for Excellence*

**COMMISSIONERS COURT**  
**Neal Franklin, County Judge**  
**Commissioner Christina Drewry, Precinct 1**  
**Commissioner John Moore, Precinct 2**  
**Commissioner J Scott Herod, Precinct 3**  
**Commissioner Ralph Caraway Sr, Precinct 4**



**COUNTY OF SMITH  
COMMISSIONERS COURT  
200 E. Ferguson, Suite 100  
Tyler, Texas 75702**

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Phone: (903) 590-4605

Fax: (903) 590-4615

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Pursuant to Chapter 551 of the Texas Government Code, this notice is to advise that a regular meeting of the **Smith County Commissioners Court** will be held at **9:30 a.m. on Tuesday, April 28, 2026**, in the **Smith County Commissioners Courtroom** on the 1st floor of the **Smith County Courthouse Annex**, 200 E. Ferguson, Tyler, Texas.

Questions regarding this agenda should be directed to Commissioners Court Administrative Assistant at 903-590-4605. The agenda is available on the County's website (<http://www.smith-county.com>).

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**CALL TO ORDER  
DECLARE A QUORUM PRESENT  
DECLARE LEGAL NOTICES POSTED AND COURT DULY CALLED  
INVOCATION  
PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENT:** Members of the public who have previously filled out a participation form have an opportunity to address the Commissioners Court on agenda items. The Court is unable to deliberate on non-agenda items. If you desire to request a matter on a future agenda, you may make the request to a member of Commissioners Court. Individual comments are limited to a maximum of three (3) minutes. If you wish to address the Court, obtain a public participation form at the Commissioners Court entryway and submit the completed form to a staff member before the meeting begins. Please be mindful of the Commissioners Court Rules of Procedure, Conduct and Decorum when making your comments and/or attending public meetings.

**OPEN SESSION:**

***PRESENTATION***

1. Presentation of employee recognition, longevity certificates, and service pins.

***COURT ORDERS***

**ROAD AND BRIDGE**

2. Consider and take necessary action to accept the completion of the construction contract for RB-17-24, Paving and Drainage Improvements to E. Centennial Blvd., with an underrun amount of \$257,912.93, authorize the county judge to execute the Reconciliation Change Order, and authorize final payment to W. M. Miller Construction Company, Inc.
3. Consider and take necessary action to approve the professional services agreement with The Brannon Corporation for providing Construction Administration Services in the amount of \$18,000.00 for the paving & drainage improvements to Young Place (CR 3179) and authorize the county judge to sign all related documentation.

**CONSTABLE – PCT 1**

4. Consider and take necessary action on confirming the appointment of a Deputy Constable for the Smith County Constable Precinct 1 Office pursuant to Texas Local Government Code 86.011.

**ANIMAL CONTROL AND SHELTER**

5. Consider and take necessary action to approve the proposed update to the Smith County Animal Shelter Policy.

***RECURRING BUSINESS***

**ROAD AND BRIDGE**

6. Consider and take necessary action to authorize the county judge to sign the:
  - a. Final Plat for the Piney Woods Addition, Precinct 1, and
  - b. Final Plat for Gavins Ridge II, Precinct 3.

**COMMISSIONERS COURT**

7. Receive the 2025 Annual Audit for Emergency Services District (ESD) No. 1.

**TREASURER'S OFFICE**

8. Consider and accept the Treasurer's March monthly report as received.

**AUDITOR'S OFFICE**

9. Receive County Auditor's Report and Executive Summary for March 2026.

10. Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.

**EXECUTIVE SESSION:** For purposes permitted by Texas Government Code, Chapter 551, entitled Open Meetings, Sections 55 1.071, 55 1.072, 551.073, 551.074, 551.0745, 551.075, and 551.076. The Commissioners Court reserves the right to exercise its discretion and may convene in executive session as authorized by the Texas Government Code, Section 551.071, et seq., on any of the items listed on its formal or briefing agendas.

## **ADJOURN**

**SMITH COUNTY COURTHOUSE ANNEX ACCESSIBILITY STATEMENT FOR DISABLED PERSONS** This meeting site is accessible to disabled persons as follows: Entrance to the Courthouse Annex is accessible through the front entrance on the south side of the Courthouse Annex located at 200 E. Ferguson. A wheelchair ramp provides access to the front entrance. The Commissioners Courtroom is on the first floor. If any special assistance or accommodations are needed in order to attend a Commissioners Court meeting, please contact Commissioners Court staff at 903-590-4605, in advance, so accommodations can be arranged.

Date: 4/21/2026

Time: 4:00 pm



NEAL FRANKLIN, COUNTY JUDGE

Posted By: Jennafer Bell

1

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b>	<b>Submitted by:</b> Esmeralda Corona
<b>Meeting Date:</b>	<b>Department:</b> Personnel
<b>Item Requested is:</b> <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
<b>Title:</b> Personnel Service Recognition	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input checked="" type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Presentation of employee recognition, longevity certificates, and service pins.	
<b>Background:</b>	
<b>Financial and Operational Impact:</b>	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

**SUBMIT**

Office Use Only  
Agenda Item # \_\_\_\_\_

The following employees will be celebrating service milestones this month. Thank you for your service and dedication to the citizens of Smith County and congratulations on your milestones.

April 2026:

Bryce Hatton {Sheriff's Office} 35 Yrs.

Tandrea Baxter {475th District Court} 25 Yrs.

Theresa Smith {Sheriff's Office} 20 Yrs.

Larry Fritz {R&B Department} 10 Yrs.

Ulices Juarez {Sheriff's Office} 10 Yrs.

Charlotte Turner {CSCD} 5 Yrs.

Mayra Anda {County Clerk} 5 Yrs.

Charles Norman {R&B Department} **5 Yrs.**

**Alexis Allen** {Sheriff's Office} **5 Yrs.**

If you would like to be recognized in **Commissioners Court**, we will have our recognitions on **Tuesday, April 28, 2026 at 9:30 am**. Please contact your supervisor or the HR office to make arrangements.

**2**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> APRIL 20, 2026	<b>Submitted by:</b> FRANK DAVIS
<b>Meeting Date:</b> APRIL 28, 2026	<b>Department:</b> ROAD & BRIDGE
<b>Item Requested is:</b> <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> Road Improvements - Acceptance of Project	
<b>Agenda Category:</b> <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action to accept the completion of the construction contract for RB-17-24, Paving and Drainage Improvements to E. Centennial Blvd., with an underrun amount of \$257,912.93, authorize the County Judge to execute the Reconciliation Change Order, and authorize final payment to W. M. Miller Construction Company, Inc.	
<b>Background:</b> The Road and Bridge Department is requesting The Commissioners Court to accept the completion of RB-17-24, Paving and Drainage Improvements to E. Centennial Blvd., as performed by W. M. Miller Construction Company, Inc. The contract was awarded in the bid amount of \$3,367,239.12. The final construction cost is in the amount of \$3,202,347.39, resulting in an underrun of \$257,912.93. Improvements were made to a total of 0.625 miles of new concrete roadway.	
<b>Financial and Operational Impact:</b> Underrun amount of awarded contract is \$257,912.93	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> Frank Davis	<b>Email:</b> fdavis@smith-county.com
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

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SUBMIT

Office Use Only  
Agenda Item # \_\_\_\_\_

**RECONCILIATION CHANGE ORDER**  
**Smith County, Texas**  
**E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)**  
**TBC No. 23036**

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
	<b>Paving and Drainage Improvements</b>		\$	\$		\$	\$	\$
3.4.2	Provide a <b>100% Performance, Payment, and Maintenance Bonds</b> for Paving, Drainage, and Sanitary Sewer Improvements, in approved format,	1 LS	42,000.00	42,000.00	1 LS	42,000.00	42,000.00	0.00
3.4	Provide required <b>insurance</b> , including Liability Insurance, with the Owner and Engineer named as additional insured, complete for	1 LS	6,000.00	6,000.00	1	6,000.00	6,000.00	0.00
5.9.3	Provide <b>Construction Staking</b> by Registered Professional Land Surveyor for paving, and drainage construction activities, complete and in place for	1 LS	36.00	36.00	1	36.00	36.00	0.00
100-A	Furnish all labor, tools, equipment, supervision, and any other requisite necessary for <b>Preparing Right of Way (Centennial: Sta 21+14 to Sta 54+14 and Liberty Crossing: Sta 24+00 to Sta 27+50)</b> , for paving, and drainage improvements, and including, but not limited to, clearing & grubbing for street right of way, drainage easements, temporary work area easements, swales, and berms, and including, but not limited to, removal of concrete, clearing and grubbing of trees, bushes, undergrowth, stumps, and other vegetation or debris, and for minor site grading to provide erosion control, in accordance with plans & specifications complete and in	36.50 STA	1,927.89	70,367.99	36.50	1,927.89	70,367.99	0.00
100-B	Furnish all labor, tools, equipment, supervision, and any other requisite necessary for <b>Preparing Right of Way (Jim Hogg Road: Sta 4+50 to Sta 12+50 )</b> , for drainage improvements, and including, but not limited to, clearing & grubbing for street right of way, drainage easements, temporary work area easements, swales, and berms, and including, but not limited to, removal of concrete, clearing and grubbing of trees, bushes, undergrowth, stumps, and other vegetation or debris, and for minor site grading to provide erosion control, in accordance with plans & specifications complete and in place, for	8 STA	1,537.07	12,296.56	8	1,537.07	12,296.56	0.00
110	Furnish all labor, tools, equipment, supervision and any other requisite necessary to perform unclassified Excavation (Roadway and Channel) for street construction, R.O.W. grading, and channel excavation (density control), complete and in place, for	56,481 CY	2.83	159,841.23	56,481	2.83	159,841.23	0.00
132-A	Furnish all labor, tools, equipment, supervision, and any other requisite necessary to perform <b>Embankment (Final)</b> (density control), complete and in place, for	2,638 CY	3.31	8,731.78	2,638	3.31	8,731.78	0.00
100-Alt-1	Furnish all labor, tools, equipment, supervision, and any other requisite necessary for <b>Preparing Right of Way</b> for clearing & grubbing of temporary access road across Henderson Tract to provide access to off-	0.60 AC	20,116.50	12,069.90	1	20,116.50	12,069.90	0.00
132-ALT-1	Furnish all labor, tools, equipment, supervision, and any other requisite necessary for Contractor to own and haul-off <b>excess excavated material</b> and <b>properly dispose</b> , complete and in place, for	53,843 CY	4.83	260,061.69	53,843	4.83	260,061.69	0.00
552-A-Alt-1	Furnish and install standard Type C 4-strand barbed wire fence with metal posts along north side of temporary access road across Henderson Tract, complete and in place, for	1,295 LF	18.00	23,310.00	0	18.00	0.00	-23,310.00
552-B-Alt-1	Furnish and install standard Type C 5-strand barbed wire fence with metal posts along south property line of Henderson Tract, complete and in place, for	1,212 LF	21.78	26,397.36	1,256	21.78	27,355.68	958.32

**RECONCILIATION CHANGE ORDER**  
**Smith County, Texas**  
**E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)**  
**TBC No. 23036**

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
160-A	Furnishing and placing topsoil (Centennial: Sta 21+14 to Sta 54+14 and Liberty Crossing: Sta 24+00 to Sta 27+50) to a depth of 4-inches on street parkways, future street subgrade, drainage easements, and temporary work area easements complete and in place, for		\$	\$		\$	\$	\$
		36.50 STA	940.60	34,331.90	36.50	940.60	34,331.90	0.00
160-B	Furnishing and placing topsoil (Jim Hogg Road: Sta 4+50 to Sta 12+50) to a depth of 4-inches on street parkways, drainage easements, and temporary work area easements complete and in place, for	8 STA	429.15	3,433.20	8	429.15	3,433.20	0.00
164.3.1T	Furnish and broadcast seeding (Temp) (warm or cool) for erosion control, including fertilizer, complete and in place for	5,000 SY	0.58	2,900.00	5,000	0.58	2,900.00	0.00
164.3.1P	Furnish and broadcast seeding (Perm) (Urban) for erosion control, including fertilizer, complete and in place for	5,000 SY	0.58	2,900.00	5,000	0.58	2,900.00	0.00
164.3.3T	Furnish and install cellulose fiber mulch seeding (Temp) (warm or cool) for erosion control, including fertilizer, (Estimated quantity = 60,124 sy, Bid	60,124 SY	0.97	58,320.28	60,124	0.97	58,320.28	0.00
164.3.3P	Furnish and install cellulose fiber mulch seeding (Perm) (Urban) for erosion control, including fertilizer, complete and in place, for	60,124 SY	0.97	58,320.28	30,000	0.97	29,100.00	-29,220.28
169.2.1.4	Furnish, install, and maintain soil retention blankets, Class 1, Type D, complete and in place, for	8,670 SY	1.75	15,172.50	0	1.75	0.00	-15,172.50
260-A	Furnish and apply Lime Treatment (Road Mixed), Application Rate= 40lbs/sy (Quantity calculated on 75% of 13,746 sy), complete and in place,	206 TN	445.49	91,770.94	0	445.49	0.00	-91,770.94
260-B	Install Lime Treatment (Road Mixed) Material and compact subgrade to 95% standard proctor for streets (8-inches deep) (6-inches from back of curb or edge of pavement), complete and in place, for	10,310 SY	4.01	41,343.10	0	4.01	0.00	-41,343.10
275-A	Furnish and apply Cement Treatment (Road Mixed), Application Rate= 27lbs/sy (Quantity calculated on 75% of 13,746 sy), complete and in place, for	139 TN	433.88	60,309.32	190	433.88	82,437.20	22,127.88
275-B	Install Cement Treatment (Road Mixed) Material and compact subgrade to 95% standard proctor for streets (8-inches deep) (6-inches from back of	10,310 SY	3.21	33,095.10	13,746	3.21	44,124.66	11,029.56
310	Furnish and install prime coat, as required (Quantity calculated on 13,746 sy), complete and in place, for	4,124 GAL	12.40	51,137.60	3,507	12.40	43,486.80	-7,650.80
340	Furnish and install HMA Type "C" surface course for full depth HMA pavement repair for storm sewer crossings, (Quantity calculated on 77 sy + 20%), complete and in place, for	36 TN	196.90	7,088.40	47	196.90	9,254.30	2,165.90
360-A	Furnish and install 7.0-inch thick Reinforced Concrete Pavement (4000 psi Class "P"), with surface test Type B, complete and in place, for	13,370 SY	97.13	1,298,628.10	13,370	97.13	1,298,628.10	0.00
360-B	Furnish and install 6.0-inch tall Monolithic Reinforced Concrete Curb (4000 psi Class "P"), complete and in place, for	6,428 LF	15.75	101,241.00	6,428	15.75	101,241.00	0.00
400-A	Provide Structural Excavation (Box) at Sta 41+74.38, including extra excavation for crushed stone bedding, complete and in place, for	72 CY	22.32	1,607.04	72	22.32	1,607.04	0.00
400-B	Provide Structural Excavation (Box) at Jim Hogg Road Sta 13+00, including extra excavation for crushed stone bedding, complete and in place, for	150 CY	22.50	3,375.00	150	22.50	3,375.00	0.00
400-C	Furnish and install crushed stone bedding, (12-inches thick) with geotextile fabric, for subgrade of box culvert at Sta 41+74.38, complete and in place, for	12 CY	133.62	1,603.44	12	133.62	1,603.44	0.00
400-D	Furnish and install crushed stone bedding, (12-inches thick) with geotextile fabric, for subgrade of box culvert at Jim Hogg Road Sta 13+00, complete and in place, for	20 CY	147.16	2,943.20	20	147.16	2,943.20	0.00

RECONCILIATION CHANGE ORDER

Smith County, Texas

E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)

TBC No. 23036

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
400-E	Furnish and install <b>crushed stone bedding</b> for storm sewer, as required, complete and in place, for	294 CY	\$ 92.39	\$ 27,162.66	294	\$ 92.39	\$ 27,162.66	0.00
400-F	Furnish and install <b>select backfill</b> for storm sewer, as required, complete and in place, for	1,237 LF	10.21	12,629.77	1,237	10.21	12,629.77	0.00
400.3.3.4-A	Furnish and install <b>cement stabilized backfill</b> for box culvert under Jim Hogg Road at Sta 13+00, (estimated quantity = 44 CY for 1-ft. outside and 1-ft. above box culvert), complete and in place, for	1 LS	2,935.80	2,935.80	1	2,935.80	2,935.80	0.00
402-A	Provide <b>trench safety</b> protection per OSHA requirements for storm sewer trenches greater than 5 ft. in depth, complete and in place, for	1,237 LF	1.44	1,781.28	1,237	1.44	1,781.28	0.00
402-B	Provide <b>trench safety</b> protection per OSHA requirements for box culverts, for trenches greater than 5 ft. in depth, complete and in place, for	89 LF	1.44	128.16	89	1.44	128.16	0.00
432.2.1	Furnish and install <b>Concrete RipRap</b> (5-inch depth), for downstream end of box culvert, complete and in place, for	0.70 CY	1,039.23	727.46	0.70	1,039.23	727.46	0.00
432.2.3.3	Furnish and install <b>Common Stone Riprap</b> (depth = 12-inches) with geotextile-fabric, complete and in place, for	20 CY	154.70	3,094.00	20	154.70	3,094.00	0.00
432.2.3.4-A	Furnish and install <b>Stone Protection Riprap</b> (21-inch size stone) (depth = 36-inches) for Line C, with geotextile-fabric, complete and in place, for	28 CY	167.30	4,684.40	28	167.30	4,684.40	0.00
432.2.3.4-B	Furnish and install <b>Stone Protection Riprap</b> (30-inch size stone) (depth = 40-inches) for Line D, with geotextile-fabric, complete and in place, for	110 CY	140.05	15,405.50	110	140.05	15,405.50	0.00
432.2.3.4-C	Furnish and install <b>Stone Protection Riprap</b> (12-inch size stone) (depth = 28-inches) for Line E, with geotextile-fabric, complete and in place, for	8 CY	430.03	3,440.24	8	430.03	3,440.24	0.00
432.2.3.4-D	Furnish and install <b>Stone Protection Riprap</b> (24-inch size stone) (depth = 36-inches) for Line G, with geotextile-fabric, complete and in place, for	83 CY	149.69	12,424.27	83	149.69	12,424.27	0.00
462-A	Furnish and install <b>precast concrete box culvert, 5-foot wide by 4-foot high</b> , at Sta 41+74.38, including cast-in-place closure, curb, complete and in place, for	39 LF	584.03	22,777.17	39	584.03	22,777.17	0.00
462-B	Furnish and install <b>precast concrete box culvert, 6-foot wide by 4-foot high</b> , at Jim Hogg Road Sta 13+00, including cast-in-place closure, curb, complete and in place, for	60 LF	719.49	43,169.40	60	719.49	43,169.40	0.00
464-A	Furnish and install <b>18-inch Class III Reinforced Concrete Pipe</b> for driveway culverts, complete and in place, for	40 LF	67.03	2,681.20	40	67.03	2,681.20	0.00
464-B	Furnish and install <b>24-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	129 LF	76.66	9,889.14	129	76.66	9,889.14	0.00
464-C	Furnish and install <b>30-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	84 LF	113.25	9,513.00	84	113.25	9,513.00	0.00
464-D	Furnish and install <b>36-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	169 LF	143.90	24,319.10	309	143.90	44,465.10	20,146.00
464-E	Furnish and install <b>42-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	143 LF	176.41	25,226.63	143	176.41	25,226.63	0.00
464-F	Furnish and install <b>48-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	619 LF	228.67	141,546.73	619	228.67	141,546.73	0.00
464-G	Furnish and install <b>54-inch Class III Reinforced Concrete Pipe</b> , complete and in place, for	93 LF	280.12	26,051.16	93	280.12	26,051.16	0.00
465-A	Furnish and install <b>recessed 5-foot concrete curb inlet</b> (5-ft. x 3-ft. I.D.), complete and in place, for	1 EA	6,904.07	6,904.07	1	6,904.07	6,904.07	0.00

RECONCILIATION CHANGE ORDER

Smith County, Texas

E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)

TBC No. 23036

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
465-B	Furnish and install recessed 10-foot concrete curb inlet (10-ft. x 3-ft. I.D.), complete and in place, for	2 EA	\$ 6,300.00	\$ 12,600.00	2	\$ 6,300.00	\$ 12,600.00	\$ 0.00
465-C	Furnish and install recessed 10-foot concrete curb inlet (10-ft. x 3-ft. I.D.), with precast top and no throat, complete and in place, for	1 EA	6,395.40	6,395.40	1	6,395.40	6,395.40	0.00
465-D	Furnish and install poured in place top and throat for existing recessed 10-foot concrete curb inlet (10-ft. x 3-ft. I.D.), complete and in place, for	1 EA	2,835.00	2,835.00	1	2,835.00	2,835.00	0.00
465-E	Furnish and install recessed 10-foot concrete curb inlet (10-ft. X 4-ft. I.D.), complete and in place, for	1 EA	9,721.80	9,721.80	1	9,721.80	9,721.80	0.00
465-F	Furnish and install recessed 10-foot concrete curb inlet (10-ft. x 4-ft. I.D.), with precast top and no throat, complete and in place, for	1 EA	9,641.40	9,641.40	1	9,641.40	9,641.40	0.00
465-G	Furnish and install recessed 15-foot concrete curb inlet (15-ft. x 3-ft. I.D.), with precast top and no throat, complete and in place, for	1 EA	12,879.31	12,879.31	1	12,879.31	12,879.31	0.00
465-H	Furnish and install recessed 25-foot concrete curb inlet (25-ft. x 3-ft. I.D.), with precast top and no throat, complete and in place, for	1 EA	15,339.91	15,339.91	1	15,339.91	15,339.91	0.00
465-J	Furnish and install standard 15-foot Type Y concrete curb inlet (15-ft. X 4-ft. I.D.) with 24-inch wide apron, complete and in place, for	1 EA	14,401.20	14,401.20	1	14,401.20	14,401.20	0.00
465-K	Furnish and install standard 5.0-foot x 5.0-foot (I.D.) concrete junction box, with 24-inch riser and 24-inch grated ring & cover, complete and in place, for	2 EA	7,103.86	14,207.72	2	7,103.86	14,207.72	0.00
466-A	Furnish and install standard concrete wingwalls with straight wings (SW-0) for 5-ft. x 4-ft. box culvert at Sta 41+74.38 (downstream end), complete and in place, for	1 EA	17,453.10	17,453.10	1	17,453.10	17,453.10	0.00
466-B	Furnish and install standard concrete wingwalls with parallel wings (PW-1) for 6-ft. x 4-ft. box culvert on Line G at Jim Hogg Road Sta 13+00 (downstream end), complete and in place, for	1 EA	20,765.85	20,765.85	1	20,765.85	20,765.85	0.00
467-A	Furnish and install standard precast concrete 4:1 sloped safety end treatment (PSET-SC) for 18-inch RCP, complete and in place, for	4 EA	1,899.90	7,599.60	4	1,899.90	7,599.60	0.00
467-B	Furnish and install standard precast concrete 3:1 sloped safety end treatment (PSET-SC) for 24-inch RCP, complete and in place, for	1 EA	2,127.91	2,127.91	1	2,127.91	2,127.91	0.00
467-C	Furnish and install standard precast concrete 3:1 sloped safety end treatment (PSET-SC) for 36-inch RCP, complete and in place, for	1 EA	3,297.91	3,297.91	1	3,297.91	3,297.91	0.00
500	Provide Mobilization, for	1 LS	70,000.00	70,000.00	1	70,000.00	70,000.00	0.00
502	Provide Barricades, Signs, and Traffic Handling, complete and in place, for	18 MO	666.67	12,000.06	17	666.67	11,333.39	-666.67
502	Furnish and install Permanent Dead End Road Barricades and Markers, complete and in place, for	32 LF	502.24	16,071.68	32	502.24	16,071.68	0.00
506-A	Comply with the Storm Water Pollution Prevention Plan for construction activities by installing, maintaining, monitoring, and inspecting erosion control devices and providing the necessary documentation and record keeping for the SWPPP, complete and in place for	1 LS	2,934.60	2,934.60	1	2,934.60	2,934.60	0.00
506-B	Furnish, install, and maintain stabilized construction entrance for erosion control, in place and complete, for	320 SY	18.75	6,000.00	320	18.75	6,000.00	0.00
506-C	Furnish, install, and maintain silt fence for erosion control, in place and complete, for	11,000 LF	3.49	38,390.00	4,395	3.49	15,338.55	-23,051.45
506-D	Remove silt fence for erosion control, in place and complete, for	11,000 LF	1.21	13,310.00	4,395	1.21	5,317.95	-7,992.05
506-E	Furnish, install, and maintain Gutter Buddy for erosion control, complete and in place, for	5 EA	408.24	2,041.20	0	408.24	0.00	-2,041.20
506-F	Remove Gutter Buddy for erosion control, complete and in place, for	5 EA	128.64	643.20	0	128.64	0.00	-643.20

**RECONCILIATION CHANGE ORDER**  
**Smith County, Texas**  
**E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)**  
**TBC No. 23036**

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
506-G	Furnish, install, and maintain inlet sediment trap at 10 drainage structures for erosion control, in place and complete, for	620 LF	11.46	7,105.20	620	11.46	7,105.20	0.00
506-H	Remove inlet sediment trap at 10 drainage structures for erosion control, in place and complete, for	620 LF	10.63	6,590.60	0	10.63	0.00	-6,590.60
506-J	Furnish, install, and maintain gravel filter berm secured with wire sheathing, complete and in place, for	200 LF	93.86	18,772.00	200	93.86	18,772.00	0.00
506-K	Furnish, install, and maintain concrete truck washout, complete and in place, for	2 EA	1,800.00	3,600.00	2	1,800.00	3,600.00	0.00
506-6040	Furnish, install, and maintain Biodegradable erosion control logs (8-Inch) on slopes for erosion control, in place and complete, for	2,000 LF	3.15	6,300.00	0	3.15	0.00	-6,300.00
506-6043	Remove Biodegradable erosion control logs (8-inch) on slopes for erosion control, in place and complete, for	2,000 LF	1.18	2,360.00	0	1.18	0.00	-2,360.00
552	Furnish and install standard Type B galvanized woven wire fence, with 2-strand barbed wire on top, and one strand barbed wire on bottom, with cedar wooden posts on 16-ft 6-inch centers, with 6-inch post every fourth post, with corner bracing, complete and in place, for	4,500 LF	10.20	45,900.00	4,611	10.20	47,032.20	1,132.20
552.2.3	Furnish and install standard Galvanized Type I Farm gate (width = 16-ft), complete and in place, for	2 EA	991.21	1,982.42	2	991.21	1,982.42	0.00
556	Furnish and install standard depth 4-inch underdrain with rock and geofabric, as required, complete and in place, for	1,000 LF	7.36	7,360.00	0	7.36	0.00	-7,360.00
666-A	Furnish and install permanent 24-inch wide White Solid Retroreflectorized Stop Bars, Type II (with glass beads), complete and in place for	16 LF	6.00	96.00	16	6.00	96.00	0.00
666-B	Furnish and install permanent 6-inch wide White Solid Retroreflectorized Pavement Markings, Type II (with glass beads), complete and in place for	374 LF	2.40	897.60	374	2.40	897.60	0.00
666-C	Furnish and install permanent 4-inch wide Yellow Solid Retroreflectorized Pavement Markings, Type II (with glass beads), complete and in place for	6,184 LF	1.20	7,420.80	6,184	1.20	7,420.80	0.00
672	Furnish and install permanent Raised Pavement Markers Type II-A-A, complete and in place, for	156 EA	9.60	1,497.60	156	9.60	1,497.60	0.00
5071-A	Furnish and install FENCE SPECIAL (6 FT HEIGHT) (wooden privacy fence), complete and in place, for	238 LF	36.00	8,568.00	238	36.00	8,568.00	0.00
5071-B	Furnish and install FENCE SPECIAL (4 FT HEIGHT) (wooden privacy fence), complete and in place, for	28 LF	36.00	1,008.00	28	36.00	1,008.00	0.00
8000	CONTINGENCY	1 LS	50,000.00	50,000.00	0	0.00	0.00	-50,000.00
<b>Total Paving and Drainage Improvements</b>			\$	<b>3,367,239.12</b>		\$	<b>3,109,326.19</b>	<b>-257,912.93</b>

**RECONCILIATION CHANGE ORDER**  
**Smith County, Texas**  
**E. Centennial Blvd (Liberty Crossing to Jim Hogg Road)**  
**TBC No. 23036**

Item No.	Description of Work	Original Contract Quantities			Current In Place			Reconciliation Amount
		Contract Quantity	Contract Unit Price	Contract Amount	Actual Current Quantity	Unit Price	Current Amount	
			\$	\$		\$	\$	\$
	<b>FIELD ORDERS - Applied to Contingency</b>							
FO#1	Junction Box #50	1 EA	13,843.20	13,843.20	1	13,843.20	13,843.20	0.00
FO#2	Install 18-inch PVC water line casing at station 53+30	100 LF	30.00	3,000.00	100	30.00	3,000.00	0.00
FO#3	Additional Rip-Rap, Grading, and Fencing	1 LS	76,178.00	76,178.00	1	76,178.00	76,178.00	0.00
	<b>TOTAL FIELD ORDERS</b>						<b>93,021.20</b>	<b>0.00</b>

**TOTAL COMPLETED AMOUNT WITH RECONCILIATION**

**3,202,347.39**

**Original Contract Amount:**

**\$3,367,239.12**

**Change Orders**

**\$0.00**

**Original Contract Amount with Change Orders**

**\$3,367,239.12**

**Field Orders**

**\$93,021.20**

**Original Contract with Change Orders and Field Orders:**

**\$3,460,260.32**

**Quantity Reconciliation-Paving and Drainage**

**-\$257,912.93**

**Total Completed Work**

**\$3,202,347.39**

**Recommended by: The C. T. Brannon Corporation**

*Rea D Boudreaux*

Date **04/14/2026**

**Accepted By: Contractor  
(Signatory)**

*Sherrill Sparks*

Date **4/10/26**

**Approved By: Owner  
(Signatory)**

Date

**3**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> APRIL 20, 2026	<b>Submitted by:</b> FRANK DAVIS
<b>Meeting Date:</b> APRIL 28, 2026	<b>Department:</b> ROAD & BRIDGE
<b>Item Requested is:</b> <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> Professional Engineering Services Contract	
<b>Agenda Category:</b> <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action to approve the professional services agreement with The Brannon Corporation for providing Construction Administration Services in the amount of \$18,000.00 for the paving & drainage improvements to Young Place (CR 3179), and authorize the County Judge to sign all related documentation.	
<b>Background:</b> The Road and Bridge Department is requesting The Brannon Corporation to provide construction administration and project representation services for quality control of paving & drainage improvements to RB-08-25, Young Place (CR 3179). Total amount of this agreement is \$18,000.00, with the funds for this contract to be from the FY26 Road & Bridge Department annual budget - Professional Services.	
<b>Financial and Operational Impact:</b> Funding: FY26 Budget for the Road & Bridge Department (75-611-4600-619 Professional Fees)	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> Frank Davis	<b>Email:</b> fdavis@smith-county.com
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only  
Agenda Item # \_\_\_\_\_



# THE C.T. BRANNON CORPORATION

AQUATIC CONSULTANTS | CIVIL ENGINEERS | AIRPORT CONSULTANTS

STATE OF TEXAS §  
COUNTY OF SMITH §  
ENGINEERING AGREEMENT

Mr. Neal Franklin  
County Judge  
Smith County  
200 E. Ferguson Street, Suite 100  
Tyler, Texas-75702  
E-mail: NFranklin@smith-county.com

As requested, we are providing you with an **Engineering Contract** for civil engineering services for the proposed Paving & Drainage Improvements Project for County Road 3179 (Young Place) in Smith County, Texas.

This is an Agreement entered into by and between **SMITH COUNTY** (hereinafter called "Owner") acting herein by Mr. Neal Franklin, County Judge, and **THE C.T. BRANNON CORPORATION**, a corporation of Tyler, Smith County, Texas (hereinafter called the "ENGINEER") acting herein by and through **Rea S. Boudreaux, P.E., President**.

## SECTION 1: PROJECT DEFINITION AND SCOPE OF SERVICES:

1.01 The Owner's project is generally identified as **County Road 3179 (Young Place) Paving & Drainage Improvements**, located on US Highway 271 in Smith County, Texas, (hereinafter called "Project"). The length is approximately 775 linear feet. Smith County is responsible for the actual construction costs and will own and maintain the road project on completion of construction.

1.02 The Owner employs the Engineer and Engineer agrees to perform the professional services identified in Attachment I, Scope of Services.

1.03 Engineer may furnish services in addition to the services listed in Attachment I, Scope of Services and Section 1.02, if authorized in writing by Owner. Owner shall not be responsible for Engineering fees and costs for services in addition to the services listed in Attachment I, Scope of Services and Section 1.02 unless authorized in writing by Owner. Additional Services may include:

- A. Significant changes in the scope, size, complexity, or character of construction of the Project requested in writing by Owner.
- B. Revisions, elected by the Owner after giving previous approval of studies, reports, design documents, drawings or specifications. No additional fees shall be owed the Engineer by Owner if the revision(s):
  - 1) is required by regulating authorities, or to bring the design into compliance with applicable codes or ordinances, or
  - 2) is required as a result of the Engineer's error or omission.
- C. Furnishing of additional copies (beyond the basic construction contract sets) of reports and additional prints of drawings, specifications, and construction contract documents.
- D. Investigations involving detailed consideration of operation, maintenance, and overhead expenses; and the preparation of rate schedules, earnings and expense statements, feasibility studies, appraisals, and valuations; detailed quantity surveys of material and labor; and material audits or inventories required for certification of force account construction performed by the Owner.
- E. Additional or extended services during the construction made necessary by (1) work damaged by fire, flood, wind, vandalism, acts of God, or other cause by construction, (2) prolongation of the



1321 SOUTH BROADWAY  
P.O. BOX 7487  
TYLER, TX 75711  
PHONE (903) 597-2122

WWW.BRANNONCORP.COM  
TEXAS REGISTERED ENGINEERING FIRM  
TEXAS REGISTRATION #F-242  
REGISTERED IN: AL, AR, AZ, FL, GA, LA, MS, NE, OK, UT

## Smith County-Young Place Construction Administration

- construction contract time by more than 25 percent, (3) acceleration of work schedules involving services beyond normal working hours, (4) construction contract default due to delinquency or insolvency of the construction Contractor.
- F. The preparation of instruction manuals or of operation and maintenance manuals beyond those furnished with fixtures and equipment incorporated into the job.
  - G. Additional time and expense necessitated by out-of-town travel required by the Engineer other than visits to the Project site and consultation in the Owner's office.
  - H. Time and expense when serving as expert witness or consulting with the Owner regarding actual or potential litigation concerning the Project. Provided however, Owner shall not be responsible for the cost of Engineer's time or expenses incurred by Engineer if a claim has been made against the Engineer or the Engineer is a party to the litigation.
  - I. Additional services in connection with the Project not otherwise provided for in the scope (Attachment I) of this agreement.
  - J. Service provided by a Resident Project Representation (RPR) during the construction phase of the Project. If requested in writing, by the Owner, one or more full-time RPR will be furnished and directed by the Engineer in order to provide more extensive representation at the project site during the construction phase. This paragraph, however, shall not restrict the Owner from employing other persons for the purpose of full or part time inspection of the project.
  - K. Preparation of boundary survey, plats, legal descriptions, or deeds; record search, abstracting of ownership or other related surveyor work.
  - L. Preparation of zoning application, zoning fees, and representation during zoning hearings.

### SECTION 2: FEES AND EXPENSES:

#### 2.01 Basis of Payment - Hourly Rates Plus Reimbursable Expenses

- A. Owner shall pay Engineer for the engineering services described in Attachment I, Scope of Services, **2.01 Construction Administration Services** an Hourly Rate:
- B. An amount equal to the cumulative hours charged to the Project by each class of Engineer's employees multiplied by their corresponding standard hourly rates for each applicable labor designation for all services performed on the Project, plus reimbursable expenses and Engineer's consultants' charges, if any.
- C. Engineer's Standard Hourly Rates are attached as Attachment II. The hourly rate sheet may be updated on a yearly basis.
- D. The total compensation for services and reimbursable expenses (for budgetary considerations) for **2.01 is currently estimated to be \$18,000.00**. Fees are subject to change in accordance with changes in scope or direction.

### SECTION 3: PAYMENT PROCEDURES:

- 3.01 Engineer shall submit a detailed invoice to Owner each month for services performed and expenses incurred during the prior month.
- 3.02 Payments shall be made payable to The C. T. Brannon Corporation and remitted to the mailing address: P.O. Box 7487, Tyler, Texas 75711, or physical address: 1321 S. Broadway Ave., Tyler, Texas 75701.
- 3.03 Engineer's invoice is due and payable upon receipt. Payments not made within thirty (30) days from the date of the invoice shall be past due and subject to simple interest at a rate of fifteen percent (15%) per annum. If an invoice or portion thereof is disputed by the Owner, then Owner shall notify Engineer of the dispute, in writing or electronically, within ten (10) days of receipt of the invoice in question. If the dispute cannot be resolved within sixty (60) days from the date the Engineer receives notice of the dispute, then either party may terminate the Agreement as provided in Section 4. Owner agrees to accept responsibility for any legal fees and related expenses in connection with collection of this account.

## Smith County-Young Place Construction Administration

- 3.04 Engineer reserves the right to stop work on the Project if payment of an invoice is past due. Engineer shall give Owner electronic notice the work will be stopped if payment is not received within seven (7) days from the electronic notice. Engineer shall have no liability to the Owner, and the Owner agrees to make no claim for any delay or damage as a result of such suspension caused by any breach of this Agreement by the Owner. Upon receipt of payment in full of all outstanding sums due from the Owner the Engineer shall resume services and there shall be an equitable adjustment to the remaining project schedule and fees as a result of the suspension.
- 3.05 Payment of an invoice shall not be withheld from Engineer for Engineering fees and expenses based on the Owner's failure to perform; nor shall Engineer's fees be reduced in the event the amounts owing under any Construction Contract are reduced by change order, settlement, or litigation.
- 3.06 Payment for services rendered by Engineer is not contingent on receipt by Owner of any project financing, settlement, capitalization, grant awards or other funding.
- 3.07 Engineer agrees to "Paid when Paid" terms, within reason. Regardless, Engineer shall be paid the full amount of his invoice within 90 to 120 days past the date of said invoice. Ultimately, payment by the Owner to the Engineer shall not be contingent on Owner's receipt of payment or funding from a third party.

### SECTION 4: TERMINATION:

- 4.01 Except as otherwise provided in this Section, Engineer may terminate this Agreement for cause, by giving Owner written notice that the Agreement will be terminated on a date that is not less than twenty one (21) days from the date the notice is received by Owner. Cause includes, but is not limited to:
- A. A material breach of this Agreement by Owner, including failure by the Owner to pay an invoice that is past due under Section 3.03.
  - B. A demand by Owner that Engineer perform services that are contrary to Engineer's standard of care and ethical responsibilities as a licensed professional engineer; and
  - C. A delay of the Project for more than 90 days that is beyond the control of the Engineer.
- 4.02 This Agreement shall not terminate under Section 4.01A if Owner begins to correct default within seven (7) days from receipt of the notice of default, and the default is cured no later than thirty (30) days from receipt of the notice. If the default cannot be reasonably cured within thirty (30) days from receipt of the notice, despite Owner's diligent attempts to do so, then the period to cure the default shall extend up to sixty (60) days from receipt of the notice, as long as Owner is diligently attempting to cure the default.
- 4.03 If this Agreement is terminated under Section 4.01 the Engineer shall not be liable to Owner for any damages caused by termination.
- 4.04 Owner may terminate this Agreement with or without cause at any time by giving Engineer written notice of termination. The termination shall be effective on the date the notice is received by Engineer unless a later date is specified in the notice. Owner may direct Engineer in the termination notice to complete tasks whose value would otherwise be lost, prepare a status report of completed and uncompleted tasks, and assemble Project materials into orderly files on or before the specified termination date. Engineer shall be given a reasonable period of time before the specified termination date to perform these services and shall timely perform these services before the termination date.
- 4.05 If this Agreement is terminated by Owner under Section 4.04 then the Engineer shall be entitled to invoice and receive payment for all services and reimbursable expenses incurred through the effective date of the termination.

## Smith County-Young Place Construction Administration

### SECTION 5: ADDITIONAL OBLIGATIONS OF ENGINEER:

- 5.01 The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be of the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties or guarantees, express or implied, under this Agreement or otherwise, in connection with Engineer's services.
- 5.02 Subject to the foregoing standard of care, Engineer and its' consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including but not limited to, the Owner, the Architect, Architect's other sub-consultants, specialty Architects, manufacturers, suppliers, and the publishers of technical standards.
- 5.03 Engineer shall endeavor to maintain professional liability insurance in an amount not less than one million dollars per claims made basis.
- 5.04 The Engineer shall maintain insurance at all times during the execution of the work under the contract, which may arise from the performance of Engineer's services under this Agreement.
- a. Workers' Compensation – statutory (see TWCC rule 110.110)
  - b. Employer's liability - \$1,000,000
  - c. Comprehensive Commercial General Liability:
    - i. Bodily Injury/Personal Injury - \$1,000,000 per occurrence \$2,000,000 aggregate
    - ii. Property Damage - \$1,000,000 aggregate
  - d. Automobile liability
    - i. Bodily injury - \$100,000 per accident or \$500,000 aggregate
    - ii. Property damage - \$100,000 each occurrence
  - e. Contractual liability - same limits as above

### SECTION 6: ADDITIONAL OBLIGATIONS OF OWNER:

- 6.01 Owner shall furnish, at the Owner's expense, all information, reports, data, surveys and instructions available to Owner and required by Engineer to perform this Agreement, including but not necessarily limited to the following:
- A. All information concerning the Owner's requirements for the Project;
  - B. All reasonably available information pertinent to the site of the Project including all previous reports and any other data relative to design or construction of the Project;
  - C. Owner's written decision, within a reasonable time, on matters presented to Owner by Engineer that require a decision from the Owner, so as not to delay work by the Engineer.

The Engineer may use such information, requirements, reports, data, surveys and instructions in performing his services and is entitled to rely upon the accuracy and completeness thereof.

- 6.02 Owner shall coordinate with Smith County to make all necessary provisions for Engineer to lawfully enter upon public and private lands required for Engineer to perform his work under this Agreement. Owner shall coordinate with Smith County to obtain all easements, right-of-way, and fee simple lands required by State Regulatory Agencies and/or for the construction of the Project and bear all costs incident thereto including surveying, abstracting, easement preparation and appraisals, or as agreed to by Smith County.
- 6.03 If required, the Owner shall coordinate with Smith County to provide advertisements to solicit bids on the Project, open the bids at the appointed time and place, and pay for all costs related to the bid process.
- 6.04 Owner shall provide legal, accounting, and insurance counseling services as may be reasonably required for the Project.

## Smith County-Young Place Construction Administration

- 6.05 Owner shall designate in writing, a person to act as Owner's representative with respect to the work to be performed under this Agreement. The designated person shall have authority to transmit instructions, receive information, and define Owner's position regarding materials, equipment and systems pertaining to the Project and work to be performed under this Agreement.
- 6.06 If Owner becomes aware of any defect in the Project, then Owner shall promptly give the Engineer written notice of the defect.
- 6.07 Owner, in coordination with Smith County, shall pay all fees imposed by local, State, or Federal regulatory agencies to review and approve of completed plans and specifications requiring regulatory approval.

### SECTION 7: LIMITATIONS:

- 7.01 Engineer shall at no time supervise, direct, control, or have authority over any Owner's work, or Contractor's work. Nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by the Owner, or the Contractor.
- 7.02 Engineer and Owner agree job site safety, compliance with OSHA regulations, safety precautions and programs incident thereto, for security or safety at the Project site is the responsibility of the Contractor. Engineer shall not be obligated herein to make job site safety surveys or inspections nor to protect, notify, block or defend any other persons from hazards arising out of the construction of the Project.
- 7.03 Engineer shall not be responsible for any failure of the Owner, or Contractor to comply with any law, regulation, or contract applicable to the Contractor's on the Project.
- 7.04 Engineer neither guarantees the performance of the Contractor, nor assumes responsibility for the Contractor's failure to furnish and perform its work in accordance with the contract between said Owner, or Contractor and Smith County.
- 7.05 Engineer shall not be responsible for the acts or omissions of any Owner's Contractor, surveyor, other consultant, sub-contractor, or supplier, their agents, employees or representatives, performing construction work or providing materials for the Project. Engineer shall not be responsible for any interpretation, clarification or decision made concerning the requirements of the construction contract made by others.
- 7.06 All documents, including original drawings, Engineer's opinion of probable cost, specifications, field notes, and data are and remain the property of the Engineer as instruments of service. Owner acknowledges that such documents are not intended or represented to be suitable for: use on the Project unless completed by the Engineer; use or reuse by Owner, or others on extensions of the Project, use on any other project, or for any other use or purpose, without the written verification or adaption by Engineer. Any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or its officers, directors, members, partners, agents, employees and consultants. Owner shall indemnify and hold harmless, to the fullest extent of the law, Engineer and its officers, directors, members, partners, agents, employees and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Engineer; and such use by Owner shall not create any rights for third parties.
- 7.07 The Engineer's opinion of probable total project cost is based on the Engineer's experience and expertise. Expertise notwithstanding, the Engineer does not guarantee the accuracy of such Engineer's opinion of probable cost as compared to the successful Contractor's bid, or the final construction cost. Owner acknowledges that Engineer has no control over the cost of labor and materials, or other competitive bidding and market conditions.

- 7.08 *To the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of the Engineer and Engineer's officers, directors, partners, employees, agents and sub-consultants, to the Owner and anyone claiming by, through or under the Owner, for any and all claims, losses, costs or damages of any nature whatsoever arising out of, resulting from or in any way related to the Project or the Agreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liabilities, breach of contract or warranty, express or implied, of the Engineer or the Engineer's officers, directors, employees, agents or sub-consultants, or any of them, shall not exceed the total compensation received by the Engineer under this Agreement, or the total amount of \$150,000.00, whichever is greater, including any "Stower's Claim".*
- 7.09 *The Client shall make no claim for professional negligence, either directly or by way of a cross complaint against the Consultant unless the Client has first provided the Consultant with a written certification executed by an independent consultant currently practicing in the same discipline as the Consultant and licensed in the State of Texas. This certification shall: a) contain the name and license number of the certifier; b) specify the acts or omissions that the certifier contends are not in conformance with the standard of care for a consultant performing professional services under similar circumstances; and c) state in detail the basis for the certifier's opinion that such acts or omissions do not conform to the standard of care. This certificate shall be provided to the Consultant not less than thirty (30) calendar days prior to the presentation of any claim or the institution of any arbitration or judicial proceeding. This Certificate of Merit clause will take precedence over any existing state law in force at the time of the claim or demand for arbitration.*
- 7.10 Materials, products, and equipment specified by the Engineer shall, to the best of the Engineer's knowledge, conform to existing codes and regulations. However, some future determination may render a material, product, or equipment as unsafe, hazardous, or otherwise unacceptable for similar uses. Engineer shall not be liable for any claim, loss, cost or damage arising out of, resulting from, or in any way related to materials, products, or equipment specified by Engineer and used in the Project, provided the material, product, or equipment was legal and appropriate according to industry standards, at the time of construction. The Engineer shall have no duty or obligation under this agreement to notify the Owner of any future determination of inappropriateness of any materials, products, or equipment.
- 7.11 If Engineer or any other party encounters a Hazardous Environmental Condition, which includes the presence of asbestos, PCBs, petroleum, hazardous substances or wastes as defined by the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq., or radioactive materials, then Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner: (1) abates, remediates, or removes the Hazardous Environmental Condition; and (2) warrants that the Site is in full compliance with applicable Laws and Regulations.

**SECTION 8: SUCCESSORS, ASSIGNS, AND BENEFICIARIES:**

- 8.01 This Agreement shall not be assigned by or transferred by Owner or Engineer without the written consent of the other.
- 8.02 Nothing contained in this Agreement shall be construed to create, impose, or give rise to any duty or personal liability owed by Owner or Engineer to any other Consultant, surveyor, sub-consultant, Contractor, sub-contractor, supplier, other individual or entity, or to any surety for or employee of any of them, or any office or agent of any public body which may be a party hereto.
- 8.03 Nothing contained in this Agreement shall be construed to create a contractual relationship with or cause of action in favor of, a third party, against either the Owner or the Engineer. The Engineer's services under this Agreement are being performed solely for the Owner's benefit, and no other entity shall have any claim against the Engineer because of this Agreement or the performance or nonperformance of

## Smith County-Young Place Construction Administration

services hereunder. The Owner agrees to include a provision in all contracts with other Consultants and other entities involved in this project to carry out the intent of this paragraph.

- 8.04 All reports, information, data, and drawings prepared or assembled by Engineer under this Agreement shall be kept confidential by Engineer, and shall not be made available to any third party without the prior written approval of the Owner.

### SECTION 9: GENERAL TERMS:

- 9.01 This agreement is to be governed by the laws of the State of Texas. Venue in the event of any legal proceeding arising under this agreement is agreed to be a court of competent jurisdiction in Smith County, Texas.
- 9.02 All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between the Owner and the Engineer survive the completion of the services hereunder and the termination of this Agreement.
- 9.03 Disputes between parties to this Agreement shall be resolved by a progressive dispute resolution process in which progression to the next alternative shall not occur until prior steps have failed to produce a resolution to the dispute. The process shall be as follows:
- A. "Cooling Off" Period: Parties agree that within five (5) days after written notice by one party to the other that a dispute has arisen, persons whose signatures are affixed to this Agreement will meet privately, without presence of legal counsel, news media, or any other persons to discuss the issues in dispute and seek resolution.
  - B. Should private discussions in the paragraph preceding fail to resolve the dispute; the parties agree to submit this dispute to non-binding mediation unless the parties mutually agree otherwise.
  - C. Non-binding mediation should be considered a condition precedent to filing a lawsuit in a court of appropriate jurisdiction.
- 9.04 This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument executed by Owner and Engineer.
- 9.05 Any provision of this Agreement later held to be legally unenforceable for any reason shall be deemed void, and all remaining provisions shall continue in full force and effect.

**Smith County-Young Place Construction Administration**

Authorization, instruction, or direction to commence work, whether verbal or written, constitutes acceptance of this agreement.

Attachments:           **Attachment I, Scope of Services**  
                                  **Attachment II, Engineer's Standard Hourly Rates**

IN TESTIMONY WHEREOF, the parties have affixed their hands and seal this, the \_\_\_\_\_ day of April, 2026, A.D.

**FOR SMITH COUNTY, OWNER**

By: \_\_\_\_\_  
Honorable Neal Franklin  
County Judge

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

**FOR THE C.T. BRANNON CORPORATION**

By: Rea S. Boudreaux  
Rea S. Boudreaux, P.E., M.B.A.  
Title: President

Date: APRIL 01, 2026

# Smith County-Young Place Construction Administration

## Attachment I SCOPE of SERVICES

### Project Description for Young Place Road Paving Improvements

The project consists of Paving and Drainage Improvements to County Road 3179 (Young Place) located along the existing alignment of CR 3179. The proposed paving and drainage improvements will consist of a 40-ft. wide to 32-ft. wide asphalt roadway with curb and gutter and storm sewer. The road widening will require the dedication/acquisition of additional easements for drainage. Smith County is responsible for the actual construction costs and will own and maintain the road project.

### 2.01 CONTRACT ADMINISTRATION SERVICES for Young Place Road

- 1) Attend pre-construction conference.
- 2) Attend meetings on site with Contractor and/or Utility Companies.
- 3) Periodic site visits to check progress of construction.
- 4) Review submittals & answer RFI questions regarding construction plans & specifications.
- 5) Review submittals & answer questions from Inspectors.
- 6) Provide on-site Resident Project Representative (RPR)
- 7) Provide hard copies of the signed & sealed construction plans for use during the project.

### EXCLUSIONS

Services specifically excluded from this budget estimate include but are not limited to:

- Legal and accounting services for the project.
- Cost of filing fees, government imposed inspection, permitting, or review fees.
- Representation during zoning matters.
- Identify existing wetlands on the property
- Cost of TDLR plan review fees.
- Laboratory testing, coring, sampling, or other lab charges.
- Testimony as an expert witness in any litigation.
- Design of anything other than storm sewer, streets, drives, parking lots, walk ways, and retaining walls.
- Assist you in obtaining any 404 (wetland) permits.
- Other services not specifically enumerated above.

FOR THE C.T. BRANNON CORPORATION

By: Rea A. Boudreau

Date: APRIL 01, 2024

Title: President

**4**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> 4/20/2026	<b>Submitted by:</b> J Bell for Constable Caraway
<b>Meeting Date:</b> 4/28/2026	<b>Department:</b> Constable PCT 1
<b>Item Requested is:</b> <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> Deputy Constable PCT 1	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action on confirming the appointment of a Deputy Constable for the Smith County Constable Precinct 1 Office pursuant to Texas Local Government Code 86.011.	
<b>Background:</b>	
<b>Financial and Operational Impact:</b>	
<b>Attachments:</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> J Bell	<b>Email:</b> jbell2@smith-county.com
<b>Name:</b> R Caraway	<b>Email:</b> RCaraway@smith-county.com
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Monday at 12:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only  
Agenda Item # \_\_\_\_\_

**5**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> 4/20/2026	<b>Submitted by:</b> Colten Parsell
<b>Meeting Date:</b> 4/28/2026	<b>Department:</b> Animal Control
<b>Item Requested is:</b> <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> Animal Intake and Outcome Policy	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action to approve the proposed update to the Animal Control Policy regarding the intake and outcome for dogs held at the Smith County Animal Shelter.	
<b>Background:</b> This is an update to the policy created in 2024 that creates an objective measure of each dog that we encounter in the shelter.	
<b>Financial and Operational Impact:</b> These policies will redirect medical funds to making more dogs adoptable.	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> Colten Parsell	<b>Email:</b> cparsell@smith-county.com
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Monday at 12:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only  
Agenda Item # \_\_\_\_\_

# SMITH COUNTY ANIMAL SHELTER POLICY

## SECTION 50 – INTAKE, EVALUATION, CLASSIFICATION, AND OUTCOME DETERMINATION (DOGS)

---

### 50.1 PURPOSE

The purpose of this policy is to establish a standardized, objective system for the intake, evaluation, classification, and outcome determination of dogs housed at the Smith County Animal Shelter. This policy is designed to:

- Maintain the shelter's status as an **open intake facility**
  - Ensure **public safety**
  - Maximize **live outcomes where appropriate**
  - Prevent unnecessary suffering
  - Provide **objective, policy-driven decision making**
- 

### 50.2 OPEN INTAKE DESIGNATION

The Smith County Animal Shelter operates as an **open intake facility**.

- Dogs shall **not be refused intake due to space limitations**
  - Intake decisions shall not be influenced by current kennel capacity
  - The shelter shall maintain operational procedures to accommodate continuous intake
-

## **50.3 INTAKE PROCESSING (OUTDOOR HOLDING)**

### **50.3.1 Initial Placement**

Upon intake, dogs shall be placed in one of **eight (8) designated outdoor kennels** for temporary processing.

### **50.3.2 Maximum Duration**

- Dogs shall not remain in outdoor intake kennels for more than **24 hours**

### **50.3.3 Required Intake Procedures**

Prior to movement into the 72-hour hold area, each dog shall receive:

- Weight measurement
- Photograph for identification
- Administration of:
  - Standard dewormer
  - Capstar
- Initial visual health and behavior screening

---

## **50.4 72-HOUR HOLD AREA**

### **50.4.1 Capacity**

The shelter shall maintain **twelve (12) kennels** designated for the 72-hour hold period.

### **50.4.2 Purpose**

The 72-hour hold serves to:

- Comply with statutory holding requirements

- Allow for owner reclaim
  - Conduct initial evaluation of:
    - Temperament
    - Medical condition
    - Behavior
- 

## **50.5 EVALUATION AND CLASSIFICATION SYSTEM**

### **50.5.1 Standardized Evaluation**

All dogs shall be evaluated using the **Smith County Tier Evaluation System**, which includes:

- Eligibility screening (pass/fail criteria)
- Numerical scoring (0–100 points)
- Breed/type classification (fixed scoring table)

### **50.5.2 Classification Categories**

At the conclusion of the 72-hour hold, each dog shall be assigned to one of the following:

---

## **50.6 CLASSIFICATION GROUPS**

### **50.6.1 ADOPTION PRIORITY (TIER 3)**

**Capacity:** 12 kennels

Dogs assigned to this category must meet **all** of the following:

- No history of aggression or dangerous behavior
- Not feral

- Medically healthy
- No conditions requiring treatment beyond:
  - Routine vaccinations
  - Spay/neuter
  - Standard deworming
- Heartworm negative
- Behaviorally stable and safe for public adoption

### **50.6.2 Required Care Prior to Adoption**

All dogs in this category shall:

- Receive all required vaccinations
- Be spayed or neutered prior to adoption
- Be maintained on heartworm prevention
- Be considered **adoption-ready**

### **50.6.3 Protection Status**

- Dogs in this category shall **not be euthanized for space**
- Placement in this category requires:
  - Meeting eligibility criteria
  - Achieving qualifying evaluation score
  - Supervisor approval

---

### **50.6.4 RESCUE / ADOPTION / RECLAIM (TIER 2)**

**Capacity:** 12 kennels

This category includes dogs that:

- Do not meet Tier 3 criteria, but
- Have potential for:
  - Rescue placement
  - Adoption with disclosure
  - Owner reclaim

These dogs may include:

- Dogs with manageable medical conditions
  - Dogs requiring additional behavioral evaluation
  - Dogs not meeting Tier 3 eligibility standards
- 

### **50.6.5 INTAKE / EVALUATION (TIER 1)**

**Capacity:** 12 kennels

- All dogs shall pass through this category during the 72-hour hold period
  - No long-term housing shall occur in this category
- 

## **50.7 MANDATORY EUTHANASIA CRITERIA**

The following dogs shall be euthanized at the conclusion of the 72-hour hold:

- Dogs determined to be **dangerous or aggressive toward humans**
- Dogs exhibiting **feral behavior** and not safely handleable

### **50.7.1 Public Safety Standard**

The shelter shall not assume liability by placing dangerous dogs back into the community.

---

## **50.8 EUTHANASIA FOR SPACE MANAGEMENT**

### **50.8.1 General Rule**

Euthanasia may be performed when necessary to maintain intake capacity.

### **50.8.2 Eligible Populations**

Euthanasia for space shall occur from:

1. Dogs immediately following the 72-hour hold that are:
  - o Not suitable for adoption or rescue
2. Dogs assigned to the **Rescue / Reclaim (Tier 2)** category

---

### **50.8.3 Priority Order**

When space is required:

1. Dogs with **medical needs requiring resources**
  2. Dogs with **lower evaluation scores**
  3. Dogs with **reduced likelihood of placement**
- 

## **50.9 DECISION-MAKING CRITERIA**

All euthanasia decisions shall be based on:

- Intake demand

- Temperament
- Medical condition
- Public safety considerations

### **50.9.1 Prohibited Factors**

- Time in shelter shall **not be used as a sole determining factor**
- 

## **50.10 LOW INTAKE CONDITIONS**

When intake pressure is low:

- Euthanasia shall be limited to:
    - Public safety concerns
    - Severe behavioral issues
    - Humane euthanasia to prevent suffering
- 

## **50.11 POLICY PRINCIPLE**

The Smith County Animal Shelter shall:

- Maintain continuous intake capability
- Prioritize public safety
- Utilize objective evaluation standards
- Avoid long-term warehousing of animals
- Ensure humane and ethical treatment at all times



# SMITH COUNTY ANIMAL SHELTER POLICY

## SECTION 51 – DOG EVALUATION AND TIER CLASSIFICATION SYSTEM

---

### 51.1 PURPOSE

The purpose of this section is to establish a **standardized, objective evaluation system** used to classify dogs into operational tiers within the Smith County Animal Shelter.

This system ensures:

- Consistency across evaluators
  - Objective, criteria-based decision making
  - Alignment with shelter capacity and public safety priorities
  - Defensible classification and outcome determinations
- 

### 51.2 REQUIRED USE

- All dogs shall be evaluated using the **Smith County Tier Evaluation System**
- Evaluations shall be completed:
  - Prior to the conclusion of the 72-hour hold
  - Prior to tier assignment
- No dog shall be placed into a permanent housing category without evaluation

---

## **51.3 TWO-STAGE EVALUATION PROCESS**

All dogs shall be evaluated using a **two-stage process**:

### **51.3.1 Stage 1 – Eligibility Screening (Pass/Fail)**

Determines eligibility for **Adoption Priority (Tier 3)**

### **51.3.2 Stage 2 – Numerical Scoring (0–100)**

Determines placement within Tier 2 or Tier 3

---

## **51.4 STAGE 1 – TIER 3 ELIGIBILITY SCREEN**

A dog must meet **ALL** of the following criteria to be eligible for Tier 3:

---

### **51.4.1 Medical Eligibility**

The dog must:

- Be **heartworm negative**
- Have **no illness or injury requiring treatment**
- Have **no chronic medical condition requiring ongoing care**

### **Permitted Conditions**

The following do **not** disqualify a dog:

- Routine vaccinations

- Spay/neuter procedures
  - Standard deworming
- 

## 51.4.2 Behavioral Eligibility

The dog must:

- Have **no history of human-directed aggression**
  - Have **no bite incidents causing injury**
  - Be **safe to handle by staff**
- 

## 51.4.3 Stability Requirements

The dog must:

- Be safely manageable in a kennel environment
  - Show no severe stress deterioration that compromises adoptability
- 

## 51.4.4 Disqualification Rule

If a dog fails **any** eligibility requirement:

- The dog shall be **ineligible for Tier 3**
  - The dog shall be assigned to **Tier 2 or below**, regardless of score
-

# 51.5 STAGE 2 – NUMERICAL SCORING SYSTEM

All dogs shall be assigned a score from **0 to 100 points** based on the following categories:

---

## 51.5.1 TEMPERAMENT (0–40 points)

Assessment of behavior toward humans, including:

- Social interaction
  - Fear response
  - Handling tolerance
  - Signs of aggression
- 

## 51.5.2 DOG COMPATIBILITY (0–15 points)

Assessment of behavior toward other dogs:

- Social behavior
  - Neutral tolerance
  - Aggression
- 

## 51.5.3 MEDICAL CONDITION (0–15 points)

Assessment of overall health:

- Healthy

- Minor treatable conditions
  - Chronic or significant conditions
- 

#### **51.5.4 SHELTER READINESS (0–10 points)**

Assessment of readiness for placement:

- Vaccination status
  - Sterilization status
  - General adoptability readiness
- 

#### **51.5.5 HUMAN COMPATIBILITY (0–10 points)**

Assessment of suitability for public interaction:

- Comfort with handling
  - Behavior with adults and general public
- 

#### **51.5.6 BREED / TYPE CLASSIFICATION (0–10 points)**

*(Non-discretionary scoring – see Section 51.6)*

---

### **51.6 BREED / TYPE CLASSIFICATION SYSTEM (MANDATORY)**

Breed/type scoring shall be assigned using the **standardized classification chart** below.

### **51.6.1 General Rule**

- Staff shall not assign breed scores based on opinion
  - Classification shall be based on **visual type and public perception**
  - No discretionary adjustment is permitted
- 

### **51.6.2 BREED / TYPE SCORING TABLE**

#### **Tier A – 10 Points (High Adoptability)**

- Small companion breeds
  - Doodle / poodle mixes
  - Labrador Retriever / Golden Retriever (and mixes)
  - Puppies under approximately 6 months of age
- 

#### **Tier B – 8 Points (Above Average)**

- Herding breeds (e.g., Heelers, Australian Shepherds)
  - Spaniels
  - Huskies (behaviorally appropriate)
  - Mixed breeds with high public appeal
- 

#### **Tier C – 6 Points (Average)**

- Hounds

- Shepherd-type mixes
  - Medium to large mixed breeds
- 

#### **Tier D – 3 Points (Below Average)**

- Bully-type dogs (pit-type)
  - Rottweiler-type dogs
  - Large, high-energy working breeds
- 

#### **Tier E – 0 Points (Low Adoptability)**

- Mastiff-type dogs (Cane Corso, Presa Canario, etc.)
  - Belgian Malinois and similar high-drive breeds
  - Wolf hybrids or similar
- 

### **51.6.3 Puppy Rule**

Dogs under approximately **6 months of age** shall receive:

- **10 points (Tier A)**
  - Unless disqualified due to medical or behavioral concerns
- 

## **51.7 TOTAL SCORE AND TIER DETERMINATION**

### **51.7.1 Score Calculation**

Total score = sum of all categories (maximum 100 points)

---

### **51.7.2 Tier Assignment**

Score:

80-100	Tier 3 (Adoption only)
50-79	Tier 2 (Rescue or Reclaim)
0-49	Not suitable for placement

### **51.7.3 Eligibility Override**

- Dogs that fail **Section 51.4 eligibility requirements**:
    - Shall not be placed in Tier 3
    - Regardless of score
- 

## **51.8 TIER 3 APPROVAL REQUIREMENT**

Placement into Tier 3 requires:

- Meeting all eligibility requirements
  - Achieving a qualifying score
  - **Supervisor approval**
- 

## **51.9 RE-EVALUATION REQUIREMENTS**

Dogs shall be re-evaluated:

- Upon significant behavioral change
- Upon change in medical condition
- At intervals determined by shelter administration

Re-evaluation may result in:

- Movement between tiers
  - Updated outcome decisions
- 

## **51.10 STANDARDIZATION REQUIREMENT**

- All staff shall be trained in the evaluation system
  - Evaluation criteria shall be applied consistently
  - The breed classification chart shall be visibly posted
- 

## **51.11 POLICY PRINCIPLE**

The evaluation system is designed to:

- Maximize placement outcomes
- Maintain shelter capacity
- Ensure public safety
- Provide consistent and defensible decision-making



# SMITH COUNTY ANIMAL SHELTER POLICY

## SECTION 52 – TIER MANAGEMENT, MOVEMENT, AND CAPACITY CONTROL

---

### 52.1 PURPOSE

The purpose of this section is to establish procedures for:

- Managing kennel capacity
  - Controlling movement between tiers
  - Maintaining continuous intake capability
  - Ensuring the Adoption Priority population remains effective and limited
- 

### 52.2 FIXED CAPACITY MODEL

The Smith County Animal Shelter shall operate under a **fixed kennel allocation model**:

- **12 kennels – Intake / Evaluation (Tier 1)**
  - **12 kennels – Rescue / Adoption / Reclaim (Tier 2)**
  - **12 kennels – Adoption Priority (Tier 3)**
- 

### 52.3 GENERAL CAPACITY RULE

- No tier shall exceed its designated capacity
  - When a tier is full, movement decisions shall be made in accordance with this policy
  - Intake operations shall not be suspended due to capacity limitations
- 

## 52.4 INITIAL TIER ASSIGNMENT

At the conclusion of the 72-hour hold:

- Dogs shall be evaluated per Section 51
  - Dogs shall be assigned to Tier 2 or Tier 3 based on:
    - Eligibility
    - Score
    - Supervisor approval (Tier 3 only)
- 

## 52.5 TIER 3 (ADOPTION PRIORITY) MANAGEMENT

### 52.5.1 Capacity Limit

- Tier 3 shall not exceed **12 dogs**
- 

### 52.5.2 Placement Requirements

A dog may be placed in Tier 3 only if:

- It meets all eligibility requirements (Section 51.4)
  - It achieves a qualifying score (80+)
  - It receives supervisor approval
- 

### **52.5.3 Competitive Placement Rule**

When Tier 3 is full:

- A newly evaluated dog may replace an existing Tier 3 dog **only if**:
  - The new dog has a **higher evaluation score**

#### **Procedure:**

- Identify the **lowest-scoring Tier 3 dog**
  - Move that dog to Tier 2
  - Assign the higher-scoring dog to Tier 3
- 

### **52.5.4 Removal from Tier 3**

A dog shall be removed from Tier 3 if:

- Its behavior deteriorates
  - Its medical condition changes
  - It no longer meets eligibility requirements
  - It is displaced by a higher-scoring dog
-

## **52.5.5 Time-Based Review**

Dogs in Tier 3 shall be reviewed periodically to ensure:

- Continued adoptability
- Continued eligibility

Review may result in:

- Retention in Tier 3
  - Movement to Tier 2
- 

## **52.6 TIER 2 (RESCUE / ADOPTION / RECLAIM) MANAGEMENT**

### **52.6.1 Capacity Limit**

- Tier 2 shall not exceed **12 dogs**
- 

### **52.6.2 Purpose**

Tier 2 functions as:

- The primary **placement pool**
  - The primary **population control group**
- 

### **52.6.3 Movement from Tier 2 to Tier 3**

A dog in Tier 2 may be promoted to Tier 3 if:

- It meets all Tier 3 eligibility requirements
  - It achieves a qualifying score
  - It exceeds the score of a current Tier 3 dog (if Tier 3 is full)
- 

## **52.7 INTAKE (TIER 1) MANAGEMENT**

### **52.7.1 Capacity Limit**

- Tier 1 shall not exceed **12 dogs**
- 

### **52.7.2 Flow Requirement**

- Dogs shall move out of Tier 1 immediately upon completion of:
    - 72-hour hold
    - Evaluation
- 

## **52.8 SPACE MANAGEMENT AND EUTHANASIA TRIGGERS**

### **52.8.1 Immediate Post-Hold Decisions**

At the conclusion of the 72-hour hold:

- Dogs determined to be:
  - Dangerous
  - Feral
  - Not suitable for placement

Shall be euthanized in accordance with Section 50

---

## 52.8.2 Capacity-Driven Decisions

When kennel space is required for intake:

Euthanasia shall occur from:

1. Dogs not suitable for placement immediately post-hold
  2. Dogs within Tier 2
- 

## 52.8.3 Priority Order for Euthanasia

When selecting dogs for euthanasia from Tier 2:

1. Dogs with **medical conditions requiring resources**
  2. Dogs with **lower evaluation scores**
  3. Dogs with **lower likelihood of placement**
- 

## 52.8.4 Protected Population

- Dogs assigned to Tier 3 shall not be euthanized for space

- Removal from Tier 3 must occur prior to consideration
- 

## **52.9 CONTINUOUS INTAKE REQUIREMENT**

- Intake shall remain open at all times
  - Space shall be created through:
    - Tier movement
    - Euthanasia (when necessary)
  - Shelter operations shall prioritize:
    - Intake capacity
    - Public safety
- 

## **52.10 PROHIBITED PRACTICES**

The following practices are prohibited:

- Suspending intake due to capacity
  - Allowing Tier 3 to exceed capacity
  - Making placement or euthanasia decisions based solely on time in shelter
  - Overriding evaluation criteria without documentation
-

## 52.11 POLICY PRINCIPLE

The tier management system is designed to:

- Maintain a **balanced and functional population**
- Ensure **continuous intake capability**
- Prioritize **public safety and responsible placement**
- Prevent long-term warehousing of animals

# **SMITH COUNTY ANIMAL SHELTER POLICY**

## **SECTION 53 – EUTHANASIA PROCEDURES AND DOCUMENTATION**

---

### **53.1 PURPOSE**

The purpose of this section is to establish standardized procedures for the humane euthanasia of dogs housed at the Smith County Animal Shelter.

This policy ensures:

- Humane treatment of animals
  - Protection of public safety
  - Compliance with applicable laws and standards
  - Consistent and documented decision-making
- 

### **53.2 AUTHORITY**

Euthanasia decisions shall be made under the authority of:

- The Animal Control Supervisor, and/or
- Designated personnel operating under approved policy

All euthanasia actions shall be:

- Policy-driven

- Documented
  - Consistent with Sections 50 through 52
- 

### **53.3 GENERAL PRINCIPLES**

- Euthanasia shall be performed humanely and without unnecessary suffering
  - Decisions shall be based on:
    - Public safety
    - Animal welfare
    - Medical condition
    - Operational capacity
  - Euthanasia shall not be based solely on length of stay
- 

### **53.4 MANDATORY EUTHANASIA**

Dogs shall be euthanized following the expiration of the 72-hour hold when they meet any of the following criteria:

#### **53.4.1 Public Safety Risk**

- Human-directed aggression
- Bite incidents causing injury
- Dogs determined to be dangerous or unsafe

#### **53.4.2 Feral Behavior**

- Dogs that cannot be safely handled
- Dogs exhibiting sustained feral or unmanageable behavior

### **53.4.3 Policy Standard**

The shelter shall not release or place dogs that pose a reasonable risk to public safety

---

## **53.5 MEDICAL EUTHANASIA**

Euthanasia may be performed when a dog is:

- Suffering from severe illness or injury
- Experiencing poor prognosis
- Unlikely to recover to a reasonable quality of life

### **53.5.1 Veterinary Diagnosis Requirement**

Except in cases of immediate emergency or obvious severe injury, any dog euthanized for a medical condition shall:

- Be evaluated by a licensed veterinarian, and
- Receive a documented diagnosis supporting euthanasia as medically appropriate

Veterinary consultation may be conducted in person or via approved remote communication when appropriate.

---

### **53.5.2 Exceptions**

Veterinary diagnosis is not required prior to euthanasia when:

- The animal is experiencing immediate, life-threatening distress, or
- The animal has obvious catastrophic injury or condition, including but not limited to:

- Severe trauma
- Non-ambulatory condition with suffering
- Active, uncontrolled bleeding
- Conditions incompatible with life

In such cases:

- Euthanasia may be performed to prevent unnecessary suffering
  - The condition shall be documented in the euthanasia record
- 

### **53.5.3 Documentation Requirement**

For all non-emergency medical euthanasia:

- The veterinarian's diagnosis shall be:
    - Recorded in the animal record, and
    - Referenced in the euthanasia documentation
- 

## **53.6 CAPACITY-BASED EUTHANASIA**

### **53.6.1 Purpose**

Capacity-based euthanasia may be performed to:

- Maintain continuous intake capability
  - Prevent overcrowding
  - Ensure humane housing conditions
-

### **53.6.2 Eligible Population**

Euthanasia for capacity shall occur from:

1. Dogs immediately following the 72-hour hold that are not suitable for placement
  2. Dogs assigned to Tier 2 (Rescue / Adoption / Reclaim)
- 

### **53.6.3 Priority Order**

When selecting dogs for euthanasia under capacity constraints:

1. Dogs with medical needs requiring resources
  2. Dogs with lower evaluation scores
  3. Dogs with reduced likelihood of placement
- 

### **53.6.4 Protected Population**

- Dogs assigned to Tier 3 (Adoption Priority) shall not be euthanized for space
  - Dogs must be removed from Tier 3 prior to consideration
- 

## **53.7 DECISION-MAKING PROCESS**

Prior to euthanasia, the following shall be confirmed:

- Completion of the 72-hour hold (if applicable)
- Evaluation in accordance with Section 51
- Tier assignment in accordance with Section 52
- Documentation of:

- Behavior
  - Medical condition
  - Justification for euthanasia
- 

### **53.7.1 Supervisor Oversight**

- Euthanasia decisions shall be reviewed or approved by a supervisor
  - Decisions shall not be made arbitrarily or without documentation
- 

## **53.8 EUTHANASIA PROCEDURE**

Euthanasia shall be performed:

- By trained and authorized personnel
  - Using approved methods and substances
  - In a manner that ensures:
    - Rapid unconsciousness
    - Minimal stress
    - Humane death
- 

### **53.8.1 Controlled Substances**

All controlled substances used for euthanasia shall be:

- Stored securely
- Tracked and logged

- Used in compliance with applicable regulations
- 

## **53.9 DOCUMENTATION REQUIREMENTS**

A euthanasia record shall be completed for each animal and shall include:

- Animal identification information
  - Date and time
  - Reason for euthanasia:
    - Behavior
    - Medical
    - Capacity
  - Evaluation score (if applicable)
  - Personnel involved
- 

### **53.9.1 Record Retention**

- Records shall be maintained in accordance with county policy and applicable law
  - Documentation shall be available for review if required
- 

## **53.10 LOW INTAKE CONDITIONS**

When intake demand is low:

- Euthanasia shall be limited to:

- Public safety concerns
  - Severe behavioral issues
  - Humane medical necessity
- 

## **53.11 PROHIBITED PRACTICES**

The following are prohibited:

- Euthanasia without documentation
  - Euthanasia based solely on time in shelter
  - Use of unapproved methods
  - Deviation from policy without justification
- 

## **53.12 POLICY PRINCIPLE**

The Smith County Animal Shelter shall:

- Act in the best interest of public safety
- Ensure humane treatment of all animals
- Utilize objective, policy-based decision-making
- Maintain operational capacity to serve the community

# **SMITH COUNTY ANIMAL SHELTER POLICY**

## **SECTION 54 – RESCUE COORDINATION AND TRANSFER PROCEDURES**

---

### **54.1 PURPOSE**

The purpose of this section is to establish standardized procedures for coordination with approved animal rescue organizations for the transfer of dogs from the Smith County Animal Shelter.

This policy is intended to:

- Increase live outcomes where appropriate
  - Provide structured opportunities for rescue placement
  - Support population management within the shelter
  - Ensure clear and consistent procedures
- 

### **54.2 ELIGIBILITY FOR RESCUE PLACEMENT**

Dogs eligible for rescue placement include:

- Dogs assigned to Tier 2 (Rescue / Adoption / Reclaim)
- Dogs with medical conditions requiring care beyond shelter capability
- Dogs requiring behavioral placement not suitable for general adoption
- Dogs not meeting Tier 3 criteria but otherwise viable

Dogs that are:

- Dangerous
- Human-aggressive
- Determined to pose a public safety risk

shall not be released to rescue.

---

## **54.3 RESCUE PARTNERS**

The shelter may transfer animals only to:

- Approved rescue organizations
- Organizations in good standing with the shelter

### **54.3.1 Approval Requirements**

Rescue organizations must:

- Operate as a legitimate animal welfare organization
- Provide appropriate contact information
- Demonstrate the ability to safely house and care for animals

The shelter may deny or revoke approval at its discretion.

---

## **54.4 PUBLIC AVAILABILITY NOTICE**

### **54.4.1 Method of Notification**

The shelter shall provide notice of dogs available for rescue placement through:

- The shelter's official website, and
- The designated shelter-managed social media platform(s), including Facebook

Dogs assigned to Tier 2 shall be identified as available for rescue through these public platforms.

---

#### **54.4.2 No Direct Notification**

- The shelter shall not distribute rescue lists
- The shelter shall not issue "code red" or similar notifications
- The shelter shall not provide individualized outreach to rescue organizations

All rescue partners are responsible for monitoring the shelter's public postings.

---

### **54.5 RESCUE HOLD (TAGGING)**

#### **54.5.1 Placement Hold**

A rescue organization may place a hold ("tag") on a dog by notifying the shelter.

---

#### **54.5.2 Hold Duration**

- A valid rescue tag shall hold a dog for **up to 72 hours**
  - The hold begins at the time of confirmation by shelter staff
- 

#### **54.5.3 Pickup Requirement**

- The rescue must take possession of the dog within the 72-hour hold period

- Failure to do so may result in:
    - Release of the hold
    - Return of the dog to general population status
- 

## **54.6 LIMITATIONS ON HOLDING**

- No dog shall be held beyond the 72-hour rescue hold period
  - No extensions shall be granted unless approved by a supervisor
  - Rescue holds shall not interfere with:
    - Intake capacity
    - Public safety decisions
- 

## **54.7 PRIORITY OF PLACEMENT**

When multiple rescues express interest:

- Priority shall be given based on:
    - First confirmed hold
    - Ability to take immediate possession
    - Suitability of placement
- 

## **54.8 TRANSFER PROCEDURES**

Prior to release to a rescue organization:

- The rescue shall provide confirmation of acceptance
  - Required documentation shall be completed
  - The dog shall be transferred in accordance with shelter procedures
- 

## **54.9 MEDICAL AND BEHAVIORAL DISCLOSURE**

The shelter shall provide:

- Known medical information
- Known behavioral information
- Evaluation score (if applicable)

Rescues accept dogs as-is based on available information.

---

## **54.10 NO GUARANTEE OF PLACEMENT**

- Public posting does not guarantee rescue placement
  - The shelter is not required to hold dogs indefinitely for rescue
  - Rescue efforts do not override:
    - Intake requirements
    - Public safety
    - Operational capacity
- 

## **54.11 RELATIONSHIP STANDARD**

The shelter shall:

- Maintain professional working relationships with rescue organizations
  - Apply policy consistently
  - Avoid preferential treatment or selective communication
- 

## **54.12 POLICY PRINCIPLE**

Rescue placement is a passive opportunity made available through public notice and does not alter:

- Intake obligations
- Capacity limitations
- Policy-based decision making

# SMITH COUNTY ANIMAL SHELTER POLICY

## SECTION 55 – ADOPTION STANDARDS AND PUBLIC DISCLOSURE

---

### 55.1 PURPOSE

The purpose of this section is to establish standards and procedures for the adoption of dogs from the Smith County Animal Shelter.

This policy is intended to:

- Ensure safe and appropriate placement of dogs
  - Provide clear and consistent information to adopters
  - Protect public safety
  - Limit liability through proper disclosure
- 

### 55.2 ELIGIBILITY FOR ADOPTION

Dogs made available for adoption shall:

- Be assigned to **Tier 3 (Adoption Priority)**, or
- Be assigned to **Tier 2** and deemed suitable for adoption with appropriate disclosure

Dogs shall not be made available for adoption if they:

- Pose a public safety risk

- Exhibit human-directed aggression
  - Are determined to be unsafe for placement
- 

### **55.3 ADOPTION STANDARDS – TIER 3**

Dogs in Tier 3 shall meet the following standards prior to adoption:

- Medically healthy
- Heartworm negative
- No known history of aggression
- Behaviorally stable and safe for general public placement
- Fully vaccinated
- Spayed or neutered prior to release

#### **55.3.1 Preventative Care**

Dogs in Tier 3 shall be maintained on:

- Heartworm prevention while in shelter custody
- 

### **55.4 ADOPTION OF TIER 2 DOGS**

Dogs assigned to Tier 2 may be adopted when:

- They are not a public safety risk
- Their condition or behavior is fully disclosed

These dogs may include:

- Dogs with medical conditions
  - Dogs requiring additional training or management
  - Dogs not meeting Tier 3 criteria
- 

## **55.5 REQUIRED DISCLOSURES**

Prior to adoption, the shelter shall disclose all **known and documented information**, including:

### **55.5.1 Medical Information**

- Known illnesses or conditions
  - Heartworm status
  - Current medications or treatment needs
- 

### **55.5.2 Behavioral Information**

- Observed temperament
  - Known behavioral concerns
  - Handling requirements
- 

### **55.5.3 General Statement**

All disclosures shall be based on:

- Information available at the time of adoption
  - Observations made in the shelter environment
-

## **55.6 NO GUARANTEE OF TEMPERAMENT OR HEALTH**

The shelter does not guarantee:

- Future behavior
- Compatibility with other animals or people
- Long-term health outcomes

Adopters acknowledge that:

- Behavior may change after leaving the shelter environment
  - Additional medical or behavioral needs may arise
- 

## **55.7 ADOPTION DECISION AUTHORITY**

The shelter reserves the right to:

- Approve or deny any adoption
  - Refuse adoption based on:
    - Public safety concerns
    - Animal welfare concerns
    - Suitability of placement
- 

## **55.8 ADOPTION PROCESS**

Prior to release, the following shall be completed:

- Required documentation and agreements

- Payment of applicable fees (if applicable)
- Confirmation of sterilization status

No dog shall be released without meeting required adoption conditions.

---

## **55.9 RETURN POLICY**

Adopted dogs may be returned to the shelter in accordance with established procedures.

- Returned dogs shall be re-evaluated
  - Previous history shall be considered in future placement decisions
- 

## **55.10 RECORDKEEPING**

The shelter shall maintain adoption records including:

- Adopter information
  - Animal identification
  - Disclosures provided
  - Date of adoption
- 

## **55.11 POLICY PRINCIPLE**

The Smith County Animal Shelter shall:

- Promote responsible placement of dogs
- Provide accurate and honest information to adopters

- Prioritize public safety and animal welfare
- Maintain consistency in adoption practices

# SMITH COUNTY ANIMAL SHELTER

## DOG EVALUATION RUBRIC & TIER CLASSIFICATION FORM

(Appendix A – Section 51)

---

### DOG IDENTIFICATION

- Intake #: \_\_\_\_\_
  - Date: \_\_\_\_\_
  - Evaluator: \_\_\_\_\_
  - Dog Name/ID: \_\_\_\_\_
  - Age (est): \_\_\_\_\_
  - Sex:  M  F
  - Weight: \_\_\_\_\_
- 

### STEP 1 – TIER 3 ELIGIBILITY SCREEN (PASS / FAIL)

#### Medical Disqualifiers

- Heartworm Positive
- Illness or injury requiring treatment

- Chronic medical condition requiring ongoing care
- 

## **Behavior Disqualifiers**

- Human-directed aggression
- Bite causing injury
- Unsafe to handle
- 

## **Stability Disqualifiers**

- Severe kennel deterioration
- Cannot be safely housed
- 

### **IF ANY BOX IS CHECKED:**

- ⇒ Dog is **NOT ELIGIBLE** for Tier 3
- ⇒ Maximum placement = **Tier 2**
- 

## **STEP 2 – SCORING (0–100 POINTS)**

---

### **1. TEMPERAMENT (0–40 pts)**

- 40 – Social, relaxed, seeks interaction
- 35 – Friendly, minor excitement
- 30 – Social but timid
- 25 – Neutral / avoidant

- 20 – Fearful
- 15 – Very fearful, difficult to handle
- 10 – Defensive (growl, stiff posture)
- 5 – Snap attempt
- 0 – Bite / aggression

Notes: \_\_\_\_\_

---

## **2. DOG COMPATIBILITY (0–15 pts)**

- 15 – Dog-friendly, appropriate play
- 12 – Social but rough/excitable
- 10 – Neutral
- 7 – Unknown / limited exposure
- 5 – Tense / avoidant
- 0 – Dog-aggressive

Notes: \_\_\_\_\_

---

## **3. MEDICAL CONDITION (0–15 pts)**

- 15 – Healthy
- 12 – Minor issue
- 10 – Moderate treatable
- 7 – Chronic manageable
- 3 – Severe condition
- 0 – Critical / poor prognosis

Notes: \_\_\_\_\_

---

#### **4. SHELTER READINESS (0–10 pts)**

- 10 – Fully vetted (vaccinated + altered)
  - 8 – Needs spay/neuter only
  - 6 – Partial vetting
  - 3 – Minimal vetting
  - 0 – No vetting
- 

#### **5. HUMAN COMPATIBILITY (0–10 pts)**

- 10 – Excellent with all people
- 8 – Good with adults
- 6 – Needs slow introduction
- 3 – Nervous / inconsistent
- 0 – Unsafe / bite risk

Notes: \_\_\_\_\_

---

#### **6. BREED / TYPE SCORE (0–10 pts)**

*(MANDATORY – Use posted chart. No discretion.)*

Observed Breed/Type: \_\_\_\_\_

- Tier A – 10 pts
- Tier B – 8 pts
- Tier C – 6 pts

Tier D – 3 pts

Tier E – 0 pts

---

**TOTAL SCORE: \_\_\_\_\_ / 100**

**6**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> 04/20/2026	<b>Submitted by:</b> KAREN NELSON
<b>Meeting Date:</b> 04/28/2026	<b>Department:</b> ROAD & BRIDGE
<b>Item Requested is:</b> <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> PLAT	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input checked="" type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action to authorize the County Judge to sign the: a. Final Plat for the Piney Woods Addition, Precinct 1; and b. Final Plat for Gavins Ridge II, Precinct 3	
<b>Background:</b>	
<b>Financial and Operational Impact:</b>	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Monday at 12:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

**SUBMIT**

Office Use Only  
Agenda Item # \_\_\_\_\_



Subdivision Name: Gravins Ridge II  
 Adjacent Road: CR 4148  
 Developer: Hawley Phone: \_\_\_\_\_  
 email: \_\_\_\_\_ Fax: \_\_\_\_\_  
 Surveyor: Trance Survey Phone: 903-630-2606  
 email: bblocker@trance-survey.com Fax: N/A  
 Roadway Length: N/A ft. (centerline) X/A

Item	Date and Initial when received			
	Resub/Lot Line Adjustment	No Roads	With Roads	
Prior to Court Submission	Preliminary Plat (2 copies)	Not Required	✓	
	Preliminary Plat Approved	Not Required	✓	
	Final Plat (mylar & 3 prints)		4-16-26 KW ✓	
	Plat Fee	\$25	\$100	\$250
	Construction Bond (\$20 /ft.)	Not Required	Not Required	
	Testing Fee (\$1.50/ft with Curb & Gutter, \$1/ft without)	Not Required	Not Required	
	911 Clearance Letter		4-16-26 KW ✓	
	Designated Rep. (Pledger) Clearance Letter	See notes below	4-16-26 KW ✓	
	Tax Certificate		4-16-26 KW ✓	
	Plans and Specifications (2 copies)	Not Required	Not Required	
	TCEQ Permit for Dam (if lake or pond present)		N/A	
	Flood Plain Development Permit & Fee (if required)	\$100	\$100	\$100
At Completion of Construction	Final Inspection	Not Required	Not Required	
R/W Accepted as County Road by Commissioners Court	Maintenance Bond (\$30/ft.)	Not Required	Not Required	
	County Rd Number	Not Required	Not Required	

Notes: Increase lot(s) – Pledger letter “NOT” required  
 Decrease lot(s) – Pledger letter “IS” required

TAX CERTIFICATE FOR ACCOUNT : 100000034700001000

PAGE 1 OF 1

AD NUMBER: R028284

DATE : 3/13/2026

GF NUMBER:

FEE : \$10.00

CERTIFICATE NO : 15167552

**PROPERTY DESCRIPTION**

**COLLECTING AGENCY**

Gary B. Barber  
Smith County Tax Office  
P.O. Box 2011  
Tyler TX 75710-2011

ABST A0347 R EARY TRACT 1 8.35  
8AC - .255AC R/W = 8.103AC NET  
NEW SUBD FILED JAN 2025 TO W  
ORK  
0015252 C R 4148  
8.103 ACRES

**REQUESTED BY**

7 RANGE SURVEYING

**PROPERTY OWNER**

HAWLEY GARY L & CALEB M HAWLEY

401 E FRONT ST  
TYLER TX 75702

THIS IS TO CERTIFY THAT, AFTER A CAREFUL CHECK OF THE RECORDS OF THE SMITH COUNTY TAX OFFICE, THE FOLLOWING DELINQUENT TAXES, PENALTIES, AND INTEREST ARE DUE ON THE DESCRIBED PROPERTY.

THE ABOVE DESCRIBED PROPERTY TAX HAS/IS RECEIVING SPECIAL APPRAISAL BASED ON ITS USE, AND ADDITIONAL ROLLBACK TAXES MAY BECOME DUE BASED ON THE PROVISIONS OF THE SPECIAL APPRAISAL. (IF APPLICABLE)

CURRENT VALUES			
LAND MKT VALUE:	178,821	IMPROVEMENT :	0
AG LAND VALUE:	0	DEF HOMESTEAD:	0
APPRAISED VALUE:	178,821	LIMITED VALUE:	0
EXEMPTIONS:	23.231 Circuit Breaker Limitation		
LAWSUITS:			

YEAR	TAX UNIT	LEVY	PEN	INT	DEF INT	ATTY	AMOUNT DUE
2025	LINDALE I.S.D.	0.00	0.00	0.00	0.00	0.00	0.00
2025	SMITH COUNTY	0.00	0.00	0.00	0.00	0.00	0.00
2025	SMITH COUNTY EMERG SERV #1	0.00	0.00	0.00	0.00	0.00	0.00
2025	TYLER JR COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00
2025 SUB TOTAL							\$0.00

TOTAL CERTIFIED TAX DUE 3/2026 : \$0.00

ISSUED TO : 7 RANGE SURVEYING  
ACCOUNT NUMBER: 100000034700001000

CERTIFIED BY : Diana Boyin

SMITH COUNTY



Smith County Designated Agent  
Texas Commission on Environmental Quality  
On-Site Facility Enforcement Program  
Permits, Inspections and Complaint Division  
3800 Paluxy Dr Suite 230  
Tyler, TX.75703  
903-630-4234

**March 5, 2026**

Doug Nicholson  
Smith County Road and Bridge  
P.O. Box 990  
Tyler, TX. 75710

RE: **Gavin Ridge**  
Sir,

As required by Title 30 TAC Charter 285.4c (Review of Subdivision and Development Plans), **Caleb Hawley with Howley Property** has submitted an application to this office seeking approval of development planning materials for a new **3 lot subdivision from a 8.106-acre tract** located at [REDACTED] in Smith County.

This development, as currently proposed, meets the minimum size of 0.50 acres for a property served by a **Public Water System** where OSSF's are required. Notice: Property Owners are required to submit to this office an application for a "Permit to construct" and get approval prior to installing an On-Site Sewage Facility on any of the properties.

I have reviewed the information submitted by **Caleb Hawley with Howley Property** and his consultant Mr. Issac Ridgle an R.S. and have determined that the plan meets the requirement of said Chapter 285.4c. The information contained in the application materials indicates that the development is suitable for use of individual on-site wastewater disposal systems. Please call the above number if you have any questions.

This letter constitutes approval of the On-Site Sewage Facility design and site evaluation only, in accordance with 30 TAC Chapter 285. It does not constitute final subdivision plat approval or authorization for construction of other development features. The subdivision plans remain subject to review and approval by Smith County Road and Bridge Department.

*Robert Stanley*  
Robert Stanley  
Designated Representative  
Smith County



Smith County 911  
Communications District  
205 Shelley Dr  
Tyler, TX 75701  
(903) 566-8911

**PLAT, SUBDIVISION & STREET NAME REVIEW**

**04-16-2026**

Reviewed By: Kim Wheeler, GIS Coordinator

**Gavins Ridge II-** SC 911 Addressing, no conflicts. Lot 2 will keep the existing address of 15252 C R 4148. New addresses will be assigned to Lot 1 & Lot 3 when they are requested by the Property Owners.

**OWNER'S STATEMENT:**

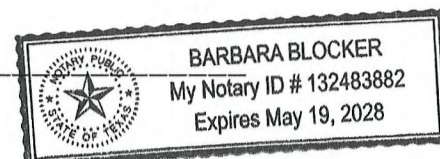
THAT WE, GARY L. HAWLEY AND CALEB M. HAWLEY, ARE THE OWNERS OF THE PROPERTY SHOWN HEREON AND DO HEREBY CERTIFY THAT WE, THE OWNER OF THE PROPERTY, DO HEREBY ACCEPT THIS AS ITS PLAN FOR SUBDIVIDING INTO LOTS AS SHOWN AND DEDICATE TO THE PUBLIC FOREVER THE STREETS, ALLEYS, AND EASEMENTS SHOWN HEREON.

BY: Gary L. Hawley  
GARY L. HAWLEY

SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY PUBLIC, IN AND FOR THE STATE OF TEXAS,

THIS 5th DAY OF April, 2026.

Barbara Blocker  
NOTARY PUBLIC

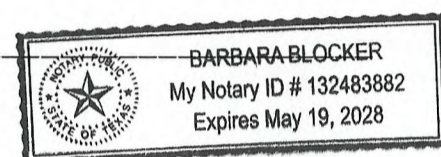


BY: Caleb M. Hawley  
CALEB M. HAWLEY

SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY PUBLIC, IN AND FOR THE STATE OF TEXAS,

THIS 5th DAY OF April, 2026.

Barbara Blocker  
NOTARY PUBLIC

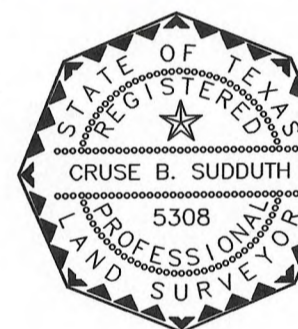


**SURVEYOR'S STATEMENT:**

I, CRUSE B. SUDDUTH, REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5308, DO HEREBY CERTIFY THAT THE PLAT SHOWN HEREON WAS PREPARED FROM AN ACTUAL SURVEY MADE UNDER MY DIRECTION AND SUPERVISION ON THE GROUND DURING THE MONTH OF APRIL

GIVEN UNDER MY HAND AND SEAL THIS 16th DAY OF APRIL, 2026.

Cruse B. Sudduth  
CRUSE B. SUDDUTH, R.P.L.S. NO. 5308



**APPROVAL:**

APPROVED BY THE COMMISSIONERS COURT, SMITH COUNTY, TEXAS, ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026

COUNTY JUDGE \_\_\_\_\_

Vesting:  
Albina DeStefano  
Called 107 Acres  
(Residue of a Called 160 acres)  
Volume 1701 Page 191  
Described:  
Called 160 acres  
Volume 941 Page 48

Vesting:  
Jenkins  
Called 2101012743  
Described:  
Foster  
Called 201012743  
Volume 941 Page 56

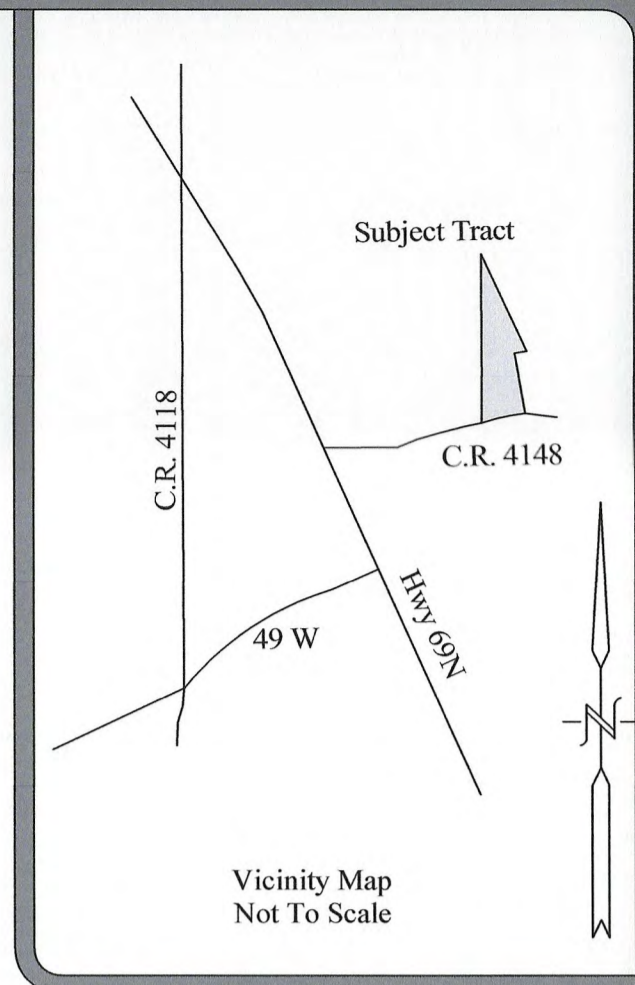
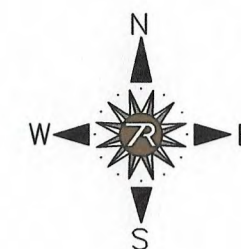
Jeremy McHam  
Called 2,799 Acres  
2018-49735

Lucia Vela Alcantara  
Called 2.482 Acres  
2008-26218

Drawn By: JMB Check By: BBB File No. 2411009 Date: 01/14/26

**7 RANGE SURVEYING**  
401 E. Front St. Suite 231 Tyler, Tx 75702  
Office - (903) 630-2606  
TBPELS Firm No. 10194919

# DRAFT

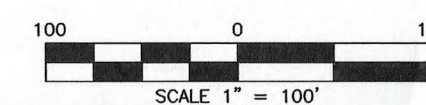


**NOTES:**

1. SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF COUNTY & CITY REGULATIONS AND STATE LAW AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS.
2. THIS ADDITION LIES IN ZONE "X" AS SHOWN ON FIRM PANEL 48423C0075C.
3. BEARINGS ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, TEXAS NORTH CENTRAL ZONE 4202, N.A.D. 1983.
4. ALL LOT CORNERS ARE MARKED WITH A 1/2" IRON ROD UNLESS OTHERWISE NOTED.
5. GAVINS RIDGE SUBDIVISION PLAT RECORDED IN CABINET G, SLIDE 97A WAS VACATED AND RECORDED IN DOCUMENT NO. 202501034604.

LINE	BEARING	DISTANCE
L1	N 88°52'18" W	12.05'
L2	S 89°07'55" W	70.08'
L3	S 82°10'49" W	110.59'
L4	S 70°21'17" W	120.52'
L5	S 69°45'51" W	60.10'
L6	S 69°46'59" W	50.37'
L7	S 70°22'25" W	110.05'
L8	S 79°31'15" W	60.23'
L9	S 82°11'57" W	68.80'
L10	S 89°09'03" W	72.42'
L11	N 88°51'10" W	5.61'

**Final Plat**  
**Gavins Ridge II**  
R. Eary Survey, Abstract No.347  
Smith County, Texas





Subdivision Name: Pinel Woods Addition

Adjacent Road: C.R. 361

Developer: Miguel Miranda Phone: \_\_\_\_\_

email: \_\_\_\_\_ Fax: \_\_\_\_\_

Surveyor: SurTex Phone: 903-504-5923

email: Dustin@surtexinc.com Fax: \_\_\_\_\_

Roadway Length: \_\_\_\_\_ ft. (centerline)

Item	<i>Date and Initial when received</i>		
	Resub/Lot Line Adjustment	No Roads	With Roads
Prior to Court Submission	Preliminary Plat (2 copies)	<i>Not Required</i>	
	Preliminary Plat Approved	<i>Not Required</i>	
	Final Plat (mylar & 3 prints)		4-17-26 S.B. ✓
	Plat Fee	\$25	\$100 4-17-26 S.B. ✓
	Construction Bond (\$20 /ft.)	<i>Not Required</i>	<i>Not Required</i>
	Testing Fee (\$1.50/ft with Curb & Gutter, \$1/ft without)	<i>Not Required</i>	<i>Not Required</i>
	911 Clearance Letter		4-17-26 S.B. ✓
	Designated Rep. (RTS ENVIRON.) Clearance Letter	<i>See notes below</i>	4-17-26 S.B. ✓
	Tax Certificate		4-17-26 S.B. ✓
	Plans and Specifications (2 copies)	<i>Not Required</i>	<i>Not Required</i>
	TCEQ Permit for Dam (if lake or pond present)		
	Flood Plain Development Permit & Fee (if required)	\$100	\$100
At Completion of Construction	Final Inspection	<i>Not Required</i>	<i>Not Required</i>
R/W Accepted as County Road by Commissioners Court	Maintenance Bond (\$30/ft.)	<i>Not Required</i>	<i>Not Required</i>
	County Rd Number	<i>Not Required</i>	<i>Not Required</i>

Notes: Increase lot(s) – RTS ENVIRON. letter “NOT” required  
 Decrease lot(s) – RTS ENVIRON. letter “IS” required



Smith County 911  
Communications District  
205 Shelley Dr  
Tyler, TX 75701  
(903) 566-8911

**PLAT, SUBDIVISION & STREET NAME REVIEW**

**11-17-2025**

Reviewed By: Kim Wheeler, GIS Coordinator

**Piney Woods Addition-** SC 911 Addressing, no conflicts.

Smith County Designated Agent  
Texas Commission on Environmental Quality  
On-Site Facility Enforcement Program  
Permits, Inspections and Complaint Division  
3800 Paluxy Dr Suite 230  
Tyler, TX.75703  
903-630-4234

**November 5, 2025**

Doug Nicholson  
Smith County Road and Bridge  
P.O. Box 990  
Tyler, TX. 75710

**RE: Piney Woods Addition**  
Sir,

As required by Title 30 TAC Charter 285.4c (Review of Subdivision and Development Plans), **Miguel Miranda with 903 Solid Homes LLC** has submitted an application to this office seeking approval of development planning materials for a new **10 lot subdivision from a 19.049-acre tract** located at [REDACTED], [REDACTED] in Smith County, Texas.

This development, as currently proposed, meets the minimum size of 0.50 acres for a property served by a **Private Water System** where OSSF's are required. Notice: Property Owners are required to submit to this office an application for a "Permit to construct" and get approval prior to installing an On-Site Sewage Facility on any of the properties.

I have reviewed the information submitted by **Miguel Miranda with 903 Solid Homes LLC** and his consultant Mr. Issac Ridgle an R.S. and have determined that the plan meets the requirement of said Chapter 285.4c. The information contained in the application materials indicates that the development is suitable for use of individual on-site wastewater disposal systems. Please call the above number if you have any questions.

*Robert Stanley*  
Robert Stanley  
Designated Representative  
Smith County

TAX CERTIFICATE FOR ACCOUNT : 100000058000002030  
 AD NUMBER: R025917  
 GF NUMBER:  
 CERTIFICATE NO : 15228635

DATE : 4/15/2026  
 FEE : \$10.00  
**PROPERTY DESCRIPTION**  
 ABST A0580 C LOVEJOY TRACT 2C

**COLLECTING AGENCY**

Gary B. Barber  
 Smith County Tax Office  
 P.O. Box 2011  
 Tyler TX 75710-2011

0000000 C R 361  
 19.5 ACRES

**REQUESTED BY**

SURTEX LAND SURVEYING INC

**PROPERTY OWNER**

903 CUSTOM HOMES CORP LLC

3400 G E DR.  
 TYLER TX 75701



THIS IS TO CERTIFY THAT, AFTER A CAREFUL CHECK OF THE RECORDS OF THE SMITH COUNTY TAX OFFICE, THE FOLLOWING DELINQUENT TAXES, PENALTIES, AND INTEREST ARE DUE ON THE DESCRIBED PROPERTY.

THE ABOVE DESCRIBED PROPERTY TAX HAS/IS RECEIVING SPECIAL APPRAISAL BASED ON ITS USE, AND ADDITIONAL ROLLBACK TAXES MAY BECOME DUE BASED ON THE PROVISIONS OF THE SPECIAL APPRAISAL. (IF APPLICABLE)

CURRENT VALUES			
LAND MKT VALUE:	247,856	IMPROVEMENT :	0
AG LAND VALUE:	0	DEF HOMESTEAD:	0
APPRAISED VALUE:	247,856	LIMITED VALUE:	0
EXEMPTIONS:	23.231 Circuit Breaker Limitation		
LAWSUITS:	25,183-C MCCREARY		

YEAR	TAX UNIT	LEVY	PEN	INT	DEF INT	ATTY	AMOUNT DUE
2025	KILGORE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00
2025	SMITH CO EMER SERV#2	0.00	0.00	0.00	0.00	0.00	0.00
2025	SMITH COUNTY	0.00	0.00	0.00	0.00	0.00	0.00
2025 SUB TOTAL							\$0.00

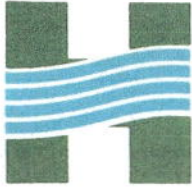
TOTAL CERTIFIED TAX DUE 4/2026 : **\$0.00**

ISSUED TO : SURTEX LAND SURVEYING INC  
 ACCOUNT NUMBER: 100000058000002030

CERTIFIED BY : *Doraida Alvarado*

SMITH COUNTY





# HAYES ENGINEERING, INC.

Texas Registered Engineering Firm F-1465 www.hayesengineering.net  
2126 ALPINE RD. LONGVIEW, TX 75601-3401  
V 903.758.2010 F 903.758.2099

February 11, 2026

Jason Adair, President  
Star Mountain WSC  
P.O. Box 528 908 Dallas St.  
Winona, TX 75792

RE: Cheryl Miranda, CR 361 Non-Standard Service Investigation (3 meters)

Dear Mr. Adair:

I have reviewed the non-standard service request for Cheryl Miranda, 903 Solid Homes LLC, property along C.R. 361 approximately 4.3 miles northeast of the City of Winona in Smith County, Texas. There is an existing 2" line serving seven houses on CR 361. There is a 4" watermain approximately 5,300 L.F. south of the intersection of C.R. 359 and C.R. 361. The 4" watermain is served by a 6" watermain at the intersection of C.R. 363 and C.R. 359. The 6" watermain is supplied directly from Plant 1 service area.


Plant 1 service area operates at a static hydraulic grade line of 640 feet msl. The subject property has an elevation of approximately 350 to 380 feet msl. Therefore, the subject property would have a static pressure over 100-psi range.

The Texas Commission on Environmental Quality (TCEQ) regulates public water systems and the minimum water main size is 2" with a maximum number of connections on a 2" main of 10 connections, a 3" main is 50 connections, and a 4" main is 100 connections. TCEQ 290.44(d) Minimum Pressure Requirement, requires a minimum pressure of 35 psi.

The developer can add three meters to the existing 2" water main without making additional improvements. If the developer wants to add more than three additional meters then the developer would be responsible for the necessary improvements to serve the proposed development. Based on TCEQ 290.44(c) Minimum Water Line Sizes, I would recommend extending a 2" water main on CR 361 and CR 359 from the 4" main to the subject property. An opinion of probable cost for the improvements is attached.

The developer should provide pressure reducers on all services when pressures exceed 85 psi or plumbing code requirements are more restrictive.

If I can be of additional assistance, please advise.

Sincerely,  
HAYES ENGINEERING, Inc. 2-18-2026  
  
Stan Hayes, P.E.  
Principal

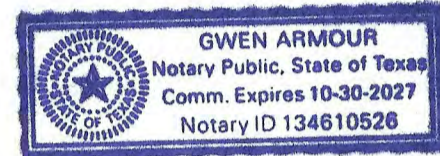


I, MIGUEL MIRANDA AM THE OWNER OF THE TRACT OF LAND SHOWN HEREON AND DO ACCEPT THIS AS ITS PLAN FOR THE SUBDIVISION INTO LOTS AND BLOCKS AND DO DEDICATE TO THE PUBLIC FOREVER THE STREETS, ALLEYS, AND EASEMENTS AS SHOWN. IT IS THE OWNER'S RESPONSIBILITY TO VERIFY EASEMENTS PRIOR TO CONSTRUCTING ANY IMPROVEMENTS.

MIGUEL MIRANDA

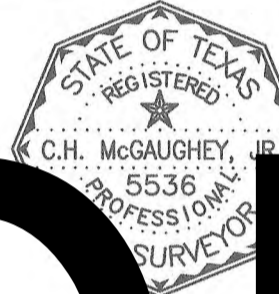
SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS, BY MIGUEL MIRANDA, THIS THE 15<sup>th</sup> DAY OF April, 2026.

Gwen Armour  
NOTARY PUBLIC, IN AND FOR THE STATE OF TEXAS



I, C.H. MCGAUGHEY, JR., REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5536, DO HEREBY CERTIFY THAT THE PLAT SHOWN HEREON WAS PREPARED FROM AN ACTUAL SURVEY MADE ON THE GROUND UNDER MY SUPERVISION AND DIRECTION. GIVEN UNDER MY HAND & SEAL, THIS THE 2ND DAY OF MARCH, 2026.

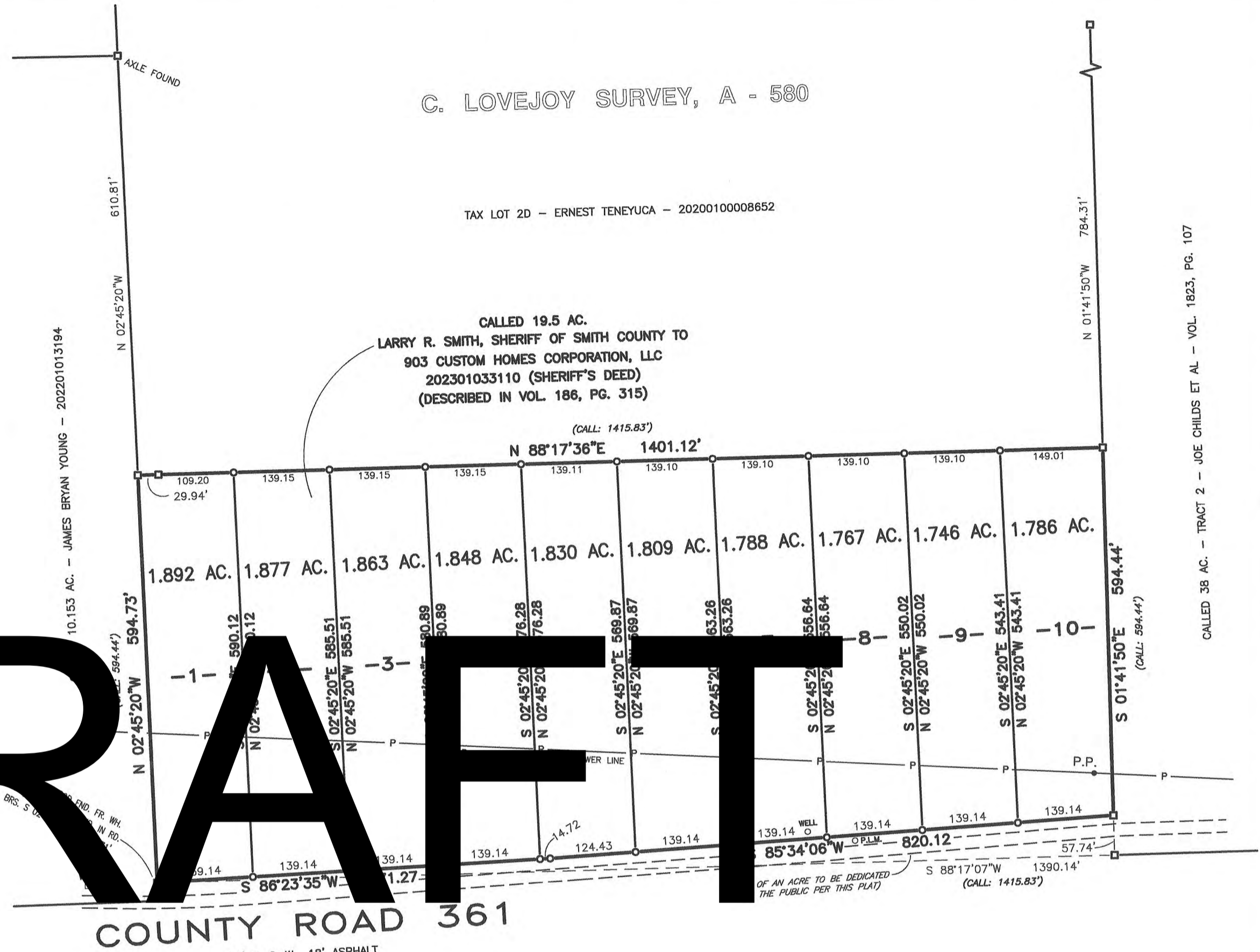
C.H. MCGAUGHEY, JR. REGISTERED PROFESSIONAL LAND SURVEYOR



APPROVED BY THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2026

COUNTY JUDGE, SMITH COUNTY, TEXAS

# DRAFT



**FLOODPLAIN STATEMENT:**

ACCORDING TO FIRM MAP PANEL NO. 48423C0240D, DATED APRIL 16, 2014, THIS SUBDIVISION LIES WITHIN ZONE "X" - AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.

NOTE: "THIS PROPERTY HAS BEEN DETERMINED TO BE IN ZONE 2 OF THE CITY OF TYLER ETJ PER INTERLOCAL AGREEMENT ACCEPTED UNDER TEXAS LOCAL GOVERNMENT CODE SECTION 242.001. APPROVAL BY THE CITY OF TYLER IS ALL THAT IS REQUIRED FOR THIS PLAT. APPROVAL OF THIS PLAT SHOWING DEDICATED PUBLIC ROADS, RIGHTS-OF-WAY AND EASEMENTS (INCLUDING DRAINAGE EASEMENTS) DOES NOT GUARANTEE OR IMPLY COUNTY ACCEPTANCE OF SUCH PUBLIC IMPROVEMENTS FOR COUNTY MAINTENANCE. ONLY THE SMITH COUNTY COMMISSIONERS COURT BY FORMAL VOTE CAN ACCEPT COUNTY ROADS, RIGHTS-OF-WAY AND EASEMENTS FOR COUNTY MAINTENANCE." (SEC 10-635 B.1)

NOTICE: SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF CITY ORDINANCE AND STATE LAW AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS

NOTE: THIS PLAT IS FOR RECORDING PURPOSES ONLY UNTIL SUCH TIME THAT DEDICATED PROPERTY IS FORMALLY ACCEPTED INTO SMITH COUNTY'S MAINTENANCE INVENTORY BY THE COUNTY'S COMMISSIONERS COURT.

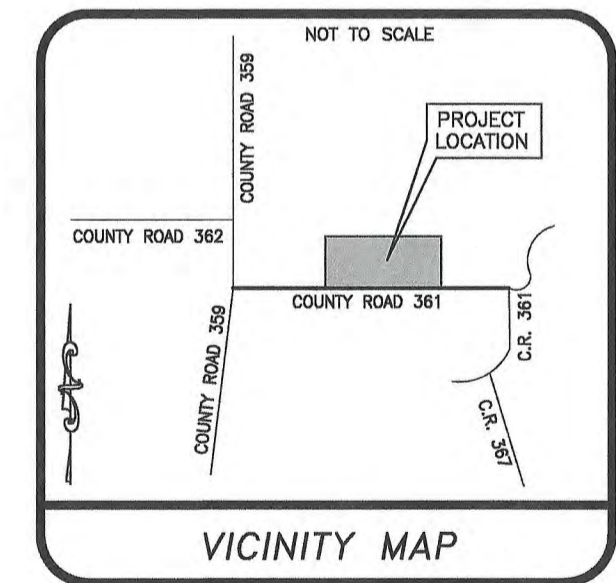
BEARINGS ARE ORIENTED TO THE TEXAS STATE PLANE COORDINATE SYSTEM, ZONE 4202, NAD 83.

□ DENOTES 1/2" IRON ROD FOUND UNLESS OTHERWISE NOTED.

○ DENOTES 1/2" IRON ROD SET UNLESS OTHERWISE NOTED.

THIS SURVEY WAS PREPARED WITHOUT THE INTEREST OF A TITLE COMMITMENT AND IS SUBJECT TO ANY EASEMENTS OF RECORD THAT MAY NOT BE INDICATED OR SHOWN HEREON.

RECORDED IN CABINET \_\_\_\_\_, SLIDE \_\_\_\_\_ OF THE PLAT RECORDS OF SMITH COUNTY, TEXAS, THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.



REVISIONS:	
DATE:	REMARKS:
JOB NO.: 25235	SCALE: 1" = 150'
DATE: 8/19/2025	DRAWN BY: DMD
FLD. BOOK: 62/22	CHECKED BY: CHM

**SurTex Land Surveying, Inc.**  
12848 STATE HIGHWAY 155 S.  
TYLER, TEXAS 75703  
FIRM NO.: 10193713 OFFICE@SURTEXINC.COM  
PHONE NO. (903) 504-5923

**FINAL PLAT  
OF PINEY WOODS ADDITION, BEING  
PART OF THE C. LOVEJOY SURVEY A-580  
SMITH COUNTY, TEXAS**



CALLLED 36 AC. - TRACT 2 - JOE CHILDS ET AL - VOL. 1823, PG. 107

**7**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> 4/17/2026	<b>Submitted by:</b> Jennafer Bell
<b>Meeting Date:</b> 4/28/2026	<b>Department:</b> ESD #1
<b>Item Requested is:</b> <input type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
<b>Title:</b> ESD #1 Annual Audit	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input checked="" type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Receive into Commissioners Court minutes the 2025 Annual Audit for Emergency Services District (ESD) No. 1.	
<b>Background:</b> See attached	
<b>Financial and Operational Impact:</b> NA	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> Jennafer Bell	<b>Email:</b> jbell2@smith-county.com
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

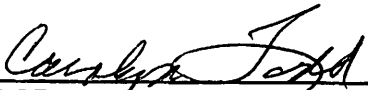
**SUBMIT**

Office Use Only  
Agenda Item # \_\_\_\_\_

**RESOLUTION NO. 04-2026**  
**BOARD OF COMMISSIONERS MEETING**  
**April 16, 2026**

At a Regular meeting of the Smith County Emergency Services District No. 1 meeting, Lindale, Texas, Board of Commissioners, Board President Carolyn Todd presiding and Board Members Louie Brown, Owen Scott, Charles Froebe and Cory Crowell being present the following business was transacted pursuant to the notice being duly posted, to-wit:

Cory Crowell made a motion, seconded by Louie Brown, which motion carried unanimously, to approve the Audit for the District for Fiscal Year ending September 30, 2025, and pay the bill of \$ 6,775 to Wilf & Henderson, PC. Motion seconded by Louie Brown. All in favor and motion carried.

  
\_\_\_\_\_  
CAROLYN TODD, PRESIDENT

ATTEST:

  
\_\_\_\_\_  
CHARLES FROEBE, SECRETARY

THE STATE OF TEXAS  
COUNTY OF SMITH

CITY OF LINDALE: I, CHARLES FROEBE, Secretary of the Smith County Emergency Services District No. 1, do hereby certify that the above is a true copy of a part of a Minutes of Board of Commissioners Meeting as it appears of record in the Smith County Emergency Services District No. 1 Minutes of Lindale, Texas.

CHARLES FROEBE, SECRETARY

  
\_\_\_\_\_



**SMITH COUNTY EMERGENCY SERVICES NO. 1  
P.O. BOX 697  
LINDALE, TEXAS 75771**

April 9, 2026

Wilf & Henderson, P.C.  
1810 Galleria Oaks  
Texarkana, Texas 75503

Dear Members of the Board:

This representation letter is provided in connection with your audit of the financial statements of the Smith County Emergency Services District, No. 1 (the District), which comprise the respective financial position of the governmental activities, as of September 30, 2025, and the respective changes in financial position and, the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 9, 2026, the following representations made to you during your audit.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the two-year audit engagement letter dated July 14, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### Information Provided

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of meetings of the Smith County Emergency Services District, No. 1, or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.


16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government – specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or net position.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
27. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
28. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30. The financial statements include all fiduciary activities by GASBS No. 84, as amended.
31. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended
32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
33. Components of net position (net investment in capital assets; restricted; and unrestricted), and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
34. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
41. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
42. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
43. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

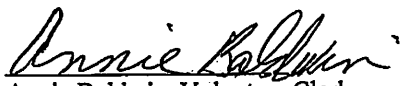
Yours sincerely,

  
Carolyn Todd, President

Wilf & Henderson, P.C.

April 9, 2026

Page 5

A handwritten signature in cursive script, appearing to read "Annie Baldwin".

Annie Baldwin, Volunteer Clerk



## Communication with Those Charged with Governance

April 9, 2026

Board of Commissioners  
Smith County Emergency Services District, No.1  
Lindale, Texas

Members of the Board:

We have audited the financial statements of the governmental activities of Smith County Emergency Services District, No. 1 (District) for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note B to the financial statements. During the current fiscal year, the District implemented **GASB Statement No. 101, *Compensated Absences***. This Statement establishes recognition and measurement guidance for employee leave benefits and requires entities to recognize a liability for compensated absences that are attributable to services already rendered and that are probable of resulting in payment or time off. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of outstanding property tax receivable and deferred revenue is based on the amount of collectible taxes. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The estimate for GASB Statement 87, which required a lessee government to recognize 1) a lease liability and 2) an intangible asset representing the lessee's right to use the leased asset or a lessor government to recognize 1) a lease receivable and 2) deferred inflow of resources. We evaluated the key factors and assumptions used to develop these estimates in determining that it was reasonable in relation to the financial statements as a whole, if applicable.

The estimate for GASB Statement 96, which required a government to recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. We evaluated the key factors and assumptions used to develop these estimates in determining that it was reasonable in relation to the financial statements as a whole, if applicable.

The estimate for GASB Statement No. 101, *Compensated Absences*, which a liability based on employees' earned but unused leave that is expected to result in future payments or other forms of settlement. This estimate requires management to make assumptions regarding employee leave balances, future usage patterns, termination and retirement rates, and applicable payout provisions under current policies or contractual agreements. Because these assumptions involve significant judgment and are subject to change due to factors such as employee turnover, policy amendments, or collective bargaining agreements, the resulting liability may differ materially from actual amounts ultimately paid. We evaluated the key factors and assumptions used to develop these estimates in determining that it was reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 9, 2026.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Smith County Emergency Services District, No. 1 auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters


We applied certain limited procedures to the Management's Discussion and Analysis and the Budget Comparison Schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing this information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the other information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applies in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

We would also like to express our appreciation for the cooperation and assistance received from you and from the personnel during the course of our audit

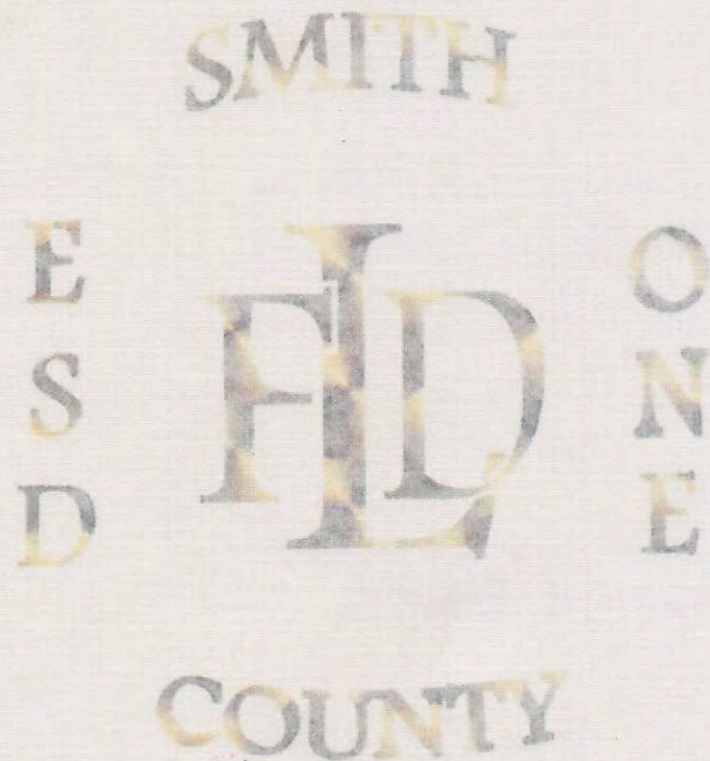
Restriction on Use

This information is intended solely for the use of the District's trustees, management, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
**WILF & HENDERSON, P. C.**  
Certified Public Accountants  
Texarkana, Texas

**SMITH COUNTY EMERGENCY  
SERVICES DISTRICT NO. 1**

**ANNUAL FINANCIAL REPORT  
SEPTEMBER 30, 2025**



**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1  
CERTIFICATE OF BOARD  
SEPTEMBER 30, 2025

We, the undersigned, certify that the attached annual financial reports of the above-named emergency services district were reviewed and (check one)  approved  disapproved for the year ended September 30, 2025 at a meeting of the Board of such district on the 16<sup>th</sup> of April 2026.

Charles F. Fruebe  
Signature of Board Secretary

Carolyn J. Judd  
Signature of Board President



## Independent Auditor's Report

Board of Commissioners  
Smith County Emergency Services District, No.1  
Lindale, Texas

### Opinions

We have audited the accompanying financial statements of the governmental activities of the Smith County Emergency Services District, No.1 (the District), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Smith County Emergency Services District, No.1 as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.


#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Changes in Cash and Temporary Investments on page 23, Schedule of Taxes Receivable on page 24 and Board Members and Consultants on page 25, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

  
**WILF & HENDERSON, P.C.**  
Certified Public Accountants  
Texarkana, Texas

April 9, 2026

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

In this section of the Annual Financial and Compliance Report, we, the commissioners of Smith County Emergency Services District, No. 1 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2025. Please read it in conjunction with the independent auditor's report and the District's Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

The District's net position increased by \$2,064,801 as a result of this year's operations. General revenues (including taxes) accounted for \$4,266,792 or 100% of current year revenue.

During the year, the District had revenues that were \$2,064,801 more than the \$2,201,991 in program expenses for governmental programs.

The general fund reported a positive fund balance of \$5,848,348.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and appropriations budget.

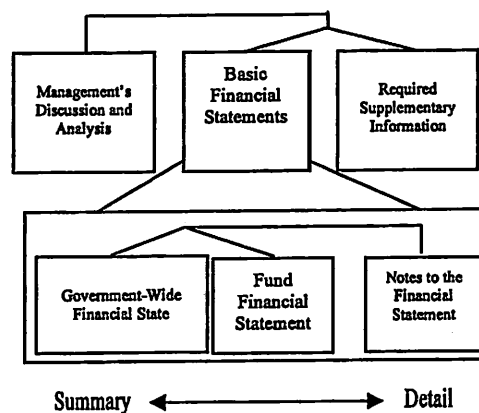
The notes to the financial statements provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

**Reporting the District as a Whole**

*The Statement of Net Position and the Statement of Activities*

The primary purposes of the analysis of the District's overall financial condition and operations is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

**Figure A-1: Required Components of The District's Annual Financial Information**



All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs and revenues provided by the taxpayers or by other non-grant sources (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District's activities are presented as Governmental activities - the District's basic services are reported here. Property taxes finance most of these activities.

## **Reporting the District's Most Significant Funds**

### ***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds-not the District as a whole. Laws and contracts require the District to establish some funds. The District has one kind of fund - governmental, which uses the modified-accrual basis of accounting.

Governmental funds-most of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

## **The District as Trustee**

### ***Reporting the District's Fiduciary Responsibilities***

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities. We have presented both current and prior year data and discussed significant changes in the accounts.

Net position of the District's governmental activities increased from \$4,067,115 to \$6,131,916. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements-was \$5,953,876.

**Table I**  
**Smith County Emergency Services District, No. 1**  
**NET POSITION**

	Governmental Activities 2025	Governmental Activities 2024	Total \$ Change	Total % Change
Current and other assets	\$ 6,115,615	\$ 3,929,975	\$ 2,185,640	56%
Capital assets	178,040	137,140	40,900	30%
<b>Total assets</b>	<b>6,293,655</b>	<b>4,067,115</b>	<b>2,226,540</b>	<b>55%</b>
Total liabilities	161,739	-	161,739	100%
Net Position:				
Net investment in capital assets	178,040	137,140	40,900	30%
Unrestricted	5,953,876	3,929,975	2,023,901	51%
<b>Total Net Position</b>	<b>\$ 6,131,916</b>	<b>\$ 4,067,115</b>	<b>\$ 2,064,801</b>	<b>51%</b>

**Table II**  
**Smith County Emergency Services District, No. 1**  
**CHANGES IN NET POSITION**

	Governmental Activities 2025	Governmental Activities 2024	Total \$ Change	Total % Change
<b>Revenues</b>				
General revenue:				
Property taxes	2,014,250	1,943,280	70,970	4%
Sales and use taxes	2,118,909	1,751,107	367,802	21%
Investment income	125,167	59,240	65,927	111%
Other income	8,466	17,381	(8,915)	-51%
Total revenue	4,266,792	3,771,008	495,784	13%
Expenses:				
General government	146,565	115,348	31,217	27%
Public safety	2,055,426	1,145,209	910,217	79%
Total expenses	2,201,991	1,260,557	941,434	75%
Change in net position	2,064,801	2,510,451	(445,650)	-18%
Net position beginning of year	4,067,115	1,556,664	2,510,451	161%
Net position end of year	6,131,916	4,067,115	2,064,801	51%

The cost of all governmental activities this year was \$2,201,991. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through property taxes was \$2,014,250 and \$2,118,909 through collection of sales tax.

## **THE DISTRICT'S FUNDS**

As the District completed the year, its governmental funds (as presented in the balance sheet) reported a fund balance of \$5,848,348, which is more than last year's total of \$3,834,791. Included in this year's total change in fund balance is an increase of \$2,013,557 in the District's General Fund.

The District's General Fund balance of \$5,848,348 differs from the General Fund's budgetary fund balance of \$1,262,460, after budget amendments, reported in the budgetary comparison schedule. The District only incurred \$40,000 of the budgeted \$3,000,000 for construction of a fire station.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### *Capital Assets*

At the end of 2025, the District had \$507,696 invested in a broad range of capital assets before accumulated depreciation, including land, buildings and equipment. The District has started incurring costs to buy land and build a new fire station. \$46,500 was added to construction in progress this year for costs incurred thus far. More detailed information about the District's capital assets is presented in Note E to the financial statements.

### *Debt*

The District had no debt outstanding at the end of the current year.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The District's elected officials considered many factors when setting the fiscal-year 2026 budget and tax rates.

These indicators were taken into account when adopting the General Fund budget for 2026. Indicators and factors which materially influence the budget are amounts available for appropriation in the General Fund budget, budgeted expenditures and the District future capital expenditure needs.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's office, at Smith County Emergency Services District, No. 1, P.O. Box 697, Lindale, Texas 75771.

## **BASIC FINANCIAL STATEMENTS**

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2025**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 5,650,993
Property Taxes Receivable, Net	105,528
Sales and Use Taxes Receivable	359,094
Total Current Assets	6,115,615
<b>Non-Current Assets</b>	
<b>Capital Assets:</b>	
Land	25,000
Construction in Progress	46,500
Buildings & Improvements	224,000
Equipment	212,196
Total Capital Assets	507,696
Accumulated Depreciation	(329,656)
Net Capital Assets	178,040
Total Assets	\$ 6,293,655
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 161,739
Total Current Liabilities	161,739
<b>NET POSITION</b>	
Net Investment in Capital Assets	178,040
Unrestricted	5,953,876
Total Net Position	\$ 6,131,916

The accompanying notes are an integral part of this statement.

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities:</b>						
General Government	\$ 146,565	\$ -	\$ -	\$ (146,565)	\$ -	\$ (146,565)
Public Safety	2,055,426	-	-	(2,055,426)	-	(2,055,426)
Total Governmental Activities	<u>2,201,991</u>	<u>-</u>	<u>-</u>	<u>(2,201,991)</u>	<u>-</u>	<u>(2,201,991)</u>
<b>Total Government</b>	<u>\$ 2,201,991</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,201,991)</u>	<u>\$ -</u>	<u>\$ (2,201,991)</u>
<b>General Revenues:</b>						
Property Taxes				2,014,250	-	2,014,250
Sales and Use Taxes				2,118,909	-	2,118,909
Investment Income				125,167	-	125,167
Other Income				8,466	-	8,466
Total General Revenues				<u>4,266,792</u>	<u>-</u>	<u>4,266,792</u>
Change in Net Position				2,064,801	-	2,064,801
Beginning Net Position				4,067,115	-	4,067,115
Endings Net Position				<u>\$ 6,131,916</u>	<u>\$ -</u>	<u>\$ 6,131,916</u>

The accompanying notes are an integral part of this statement

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2025**

	<b>General Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>		
Cash	\$ 5,650,993	\$ 5,650,993
Property Taxes Receivable, Net	105,528	105,528
Sales and Use Taxes Receivable	359,094	359,094
Total Assets	6,115,615	6,115,615
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Total Assets Plus Deferred Outflows of Resources	\$ 6,115,615	\$ 6,115,615
<b>LIABILITIES</b>		
Accounts Payable	\$ 161,739	\$ 161,739
Current Liabilities	161,739	161,739
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes Uncollected	105,528	105,528
Total Deferred Inflows of Resources	105,528	105,528
<b>FUND BALANCE</b>		
Committed - Fire Station Construction	3,000,000	3,000,000
Unassigned	2,848,348	2,848,348
Total Fund Balance	5,848,348	5,848,348
Total Liabilities Plus Deferred Inflows of Resources and Fund Balance	\$ 6,115,615	\$ 6,115,615

The accompanying notes are an integral part of these statements.

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1  
GOVERNMENTAL FUND  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

Total fund balance - Governmental Funds	\$ 5,848,348
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$461,196 and the accumulated depreciation was (\$324,056). The net effect of including the beginning balances for capital assets (net of depreciation) in the governmental activities is to increase net position.	137,140
Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlay is to increase net position.	40,000
The 2025 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to (decrease) net position.	(5,600)
Increase in net position for current year taxes receivable assumed to be collectible.	105,528
Reclassification of prepaid asset	6,500
Net Position of Governmental Activities	<u><u>\$ 6,131,916</u></u>

The accompanying notes are an integral part of this statement.

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<b>General Fund</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>		
Property Taxes, Penalties and Interest	\$ 1,997,406	\$ 1,997,406
Sales and Use Tax	2,118,909	2,118,909
Investment Income	125,167	125,167
Other Income	8,466	8,466
Total Revenues	4,249,948	4,249,948
<b>EXPENDITURES</b>		
General Government:		
Legal and Professional	7,963	7,963
Appraisal District	29,170	29,170
Tax Collection Fees	20,886	20,886
Office Supplies	583	583
Insurance and Bonds	66,035	66,035
Training	5,130	5,130
Election	10,860	10,860
Miscellaneous	338	338
Fire Station Construction	40,000	40,000
Total General Government	180,965	180,965
Public Safety	2,055,426	2,055,426
Total Expenditures	2,236,391	2,236,391
Excess (Deficiency) of Revenues Over/(Under) Expenditures	2,013,557	2,013,557
Net Change in Fund Balance	2,013,557	2,013,557
Fund Balance, Beginning	3,834,791	3,834,791
Fund Balance, Ending	\$ 5,848,348	\$ 5,848,348

The accompanying notes are an integral part of these statements.

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**GOVERNMENTAL FUND**  
**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Net changes in fund balance - Governmental Funds	\$ 2,013,557
Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlay is to increase net position.	40,000
The 2025 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to (decrease) net position.	(5,600)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue and adjusting current year revenue to show the revenue earned from the current year's tax levy. The net effect of these reclassifications and recognitions is to increase net position.	16,844
Change in Net Position in Governmental Activities	<u>\$ 2,064,801</u>

The accompanying notes are an integral part of this statement.

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

**NOTE A - DESCRIPTION OF THE DISTRICT AND REPORTING ENTITY**

The Smith County Rural Fire Prevention District, No. 1 (the "District") was created after a public election held January 20, 1996, under the provision of Section 48-d of Article III of the Constitution of Texas. The Board of Commissioners held its first meeting on May 2, 1996. The District was established to provide fire protection services to residents of the District.

On June 3, 2002, the Board of Commissioners of the Smith County Rural Fire Prevention District, No. 1 declared that the District was legally converted into the Smith County Emergency Services District (ESD), No. 1 (the "District"), operating under Chapter 775, Health & Safety Code.

The District was created by voters in the Lindale, Texas area to provide fire protection and emergency services. Under the Texas Constitution, the ESD may levy a tax rate of no more than 10 cents per \$100 of property value in their district. All of the collected property tax revenues are used to operate the District and to provide funds to the Lindale Volunteer Department (LVFD) so that the LVFD can provide a higher level of fire protection and emergency services to the citizens of their district.

The District, for financial purposes, includes all of the funds relevant to the operation of the District. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the District.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States.

During the year ended September 30, 2025, the District evaluated GASB Statement No. 101, Compensated Absences. This Statement establishes guidance for the recognition and measurement of compensated absences by requiring governments to recognize a liability for leave that is attributable to services already rendered and that is probable of being used or paid, including leave that would be settled through cash payments or by reducing future service obligations. Based on the District's existing policies, the implementation of this standard did not result in a change to the recognition or measurement of compensated absences, and no adjustment to beginning net position was required. The provisions of GASB Statement No. 101 will apply to the extent the District's policies change in a manner that would affect the recognition of compensated absences in future periods.

The following is a summary of the more significant accounting policies:

*1. Basis of Presentation*

The District's basic financial statements consist of government-wide statements including a Statement of Net Position and a Statement of Activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole.

The Statement of Net Position presents the financial condition of the governmental type activities of the District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the District.

#### Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

#### *2. Fund Accounting*

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District utilizes only one category of funds: governmental.

#### Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the District's only governmental fund:

##### **General Fund**

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of the State of Texas.

#### *3. Measurement Focus.*

##### Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the District are included on the statement of net assets.

##### Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

#### *4. Basis of Accounting*

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures.

### Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is reported on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is reported in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the District, available means expected to be received within thirty (30) days of year end.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resource are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from a nonexchange transaction must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: charges for services, state-levied locally shared taxes, interest, grants, fees, and rentals.

### Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

### Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the Statement of Net Position and/or the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of resources that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditures) until then. The District has no items that qualify for reporting in this category for the fiscal year ended September 30, 2025.

In addition to liabilities, the Statement of Net Position and/or the Balance sheet will sometimes report a separate section for deferred inflows or resources. This separate financial statement element represents an acquisition of resources that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, property taxes uncollected, is reported only in the government funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as in inflow of resources in the period in which the amounts become available.

### *5. Budget Process*

Formal budgetary accounting is employed as a management control for the General Fund of the District. The same basis of accounting is used to reflect actual revenues and expenditures recognized on a generally accepted accounting principles basis.

The District's Board of Commissioners (the Board) adopts an "appropriated budget" for the General Fund. For the fiscal year ended September 30, 2025, an "appropriated budget" was adopted for the District's general operations. At a minimum, the District is required to present the original and final amended budgeted revenues and expenditures compared to actual revenues and expenditures for this fund.

The Board prepares a budget for the next succeeding fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them. Prior to October 1, the budget is legally enacted through passage of a resolution by the Board.

Once a budget is approved, it can be amended only by approval of a majority of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board.

The District did not have any significant unfavorable difference between the actual and amended budget expense line items.

**6. Cash and Cash Equivalents**

If the District makes any investments it will be certificates of deposit, with one year or less maturity, at the District's depository bank. The District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

**7. Property Tax Receivables**

Property taxes that were levied during the fiscal year, and prior years, but are uncollected as of September 30, 2025, are recorded as delinquent taxes receivable. Because of historical collections, no allowance for doubtful accounts has been recorded.

**8. Sales Tax Receivables**

The government entity recognizes sales tax revenue on an accrual basis. Sales tax receivables are recognized for amounts due to the entity as of the financial statement date, including accruals for sales tax earned but not yet collected. As of the year-end, sales tax receivables include accruals for two months following the end of the fiscal year. No allowance for doubtful accounts has been established, as management believes that the receivables are fully collectible.

**9. Capital Assets**

General capital assets are capital assets which are associated with governmental activities. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their fair market value as of the date received. The District has no infrastructure assets.

All capital assets are depreciated, except for land and construction-in-progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	40 years
Equipment	7 - 12 years

**10. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

### 11. Net Position

Net position represents the difference between assets plus deferred outflows, and liabilities plus deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations

### 12. Related Organizations

The Lindale Volunteer Fire Department (LVFD) is a related organization to the District. The District uses its property taxing powers to provide additional funds to the LVFD. The LVFD then uses those funds to supplement the payments for its operating expenses and for assistance in the purchases of additional firefighting equipment. The District approves the budget, and any amendments, of the LVFD, but it has no power to appoint any of the leaders of the LVFD.

The only financial transactions between the two entities are (1) the LVFD requesting reimbursement funds to cover their operating expenses each month, including any requested funding necessary for the purchase of necessary firefighting equipment, and (2) approval by the District's Board of Commissioners to fund the LVFD's requests. During the fiscal year ended September 30, 2025, the Board provided a total of \$2,037,489 to the LVFD for operating expenses.

### 13. Fund Balance Classifications

The District restricts those portions of the governmental fund balance which will not be available for current appropriation. The restricted portion of the fund balance may include fund balance that has been designated for a specific future use for which the administration has adopted tentative plans that, if carried out, would restrict the use of financial resources. The Board of Commissioners has the authority to commit and assign funds to a particular restricted fund balance, as well as to establish the restricted fund balance.

The hierarchy of the five possible classifications of fund balance is:

- Nonspendable Fund Balance – Includes funds that are not in spendable form; for example inventory, capital assets and funds legally or contractually required to be maintained intact.
- Restricted Fund Balance – A fund balance where the constraints placed on the resources are externally imposed, such as a grantor, or imposed by law through enabling legislation.
- Committed Fund Balance – A fund balance used for a specific purpose that is imposed by a formal action of the Board of Commissioners. The same Board action is required to modify or rescind a fund balance commitment.
- Assigned Fund Balance – A fund balance that is restricted based on the government's intent, as determined by a formal action of the Board to assign funds to be used for a specific purpose, except for stabilization arrangements. The same Board action is required to modify or rescind a fund balance assignment.
- Unassigned Fund Balance – This is the residual classification for the general fund that represents fund balances not included in the other four classifications.

In instances where an expenditure may be made from either a committed, assigned, or unassigned fund balance, the District's policy for the determination of which of the funds will be used for the expenditure will be made on an individual, case-by-case basis by the Board of Commissioners, or authorized person.

For purposes of the government-wide financial statements, fund equities are displayed as (a) net investment in capital assets, (b) restricted, and (c) unrestricted. In instances where an expenditure may be made from either a restricted or an unrestricted fund balance, the District's policy for the determination of which of the funds will be used for the expenditure will be made on an individual, case-by-case basis by the Board, or authorized person.

There are no formally adopted minimum fund balance policies.

The unrestricted fund balance is the amount of fund equity remaining after deducting any of the above discussed fund balance classifications.

*14. Encumbrance System*

The District does not use an encumbrance system of recording liabilities and expenditures.

*15. Pension Plan*

The District has no employees and participates in no pension plan.

*16. Operating Revenues and Expenses*

Because property tax and sales tax revenues are the significant revenue received by the District, those property taxes and sales taxes are considered to be operating revenues. All of the District's expenses are operating expenses.

*17. Fair Values of Financial Instruments*

The following methods and assumptions were used by the District estimating its fair value disclosures for financial instruments:

- Cash and equivalents: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.
- Certificates of deposit: The carrying amounts reported in the statement of financial position are the original costs of the certificates of deposit plus any earned interest added to the certificate principal.
- Long-term debt: The fair values of the notes payable are based on their principal balances (carrying amounts).

*18. Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures for the reporting period. Actual results could differ from those estimates.

**NOTE C - DEPOSITS AND INVESTMENTS**

District Policies and Legal and Contractual Provisions Governing Deposits:

*Custodial Credit Risk for Deposits* – State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the District complies with this law, it has no custodial credit risk for deposits.

The captions and amounts of cash and cash equivalents on the balance sheet consist of the following:

	<u>General Fund</u>
Cash in Bank	<u>5,650,993</u>
Total	<u><u>5,650,993</u></u>

The District had no other funds invested at September 30, 2025.

The District's cash deposits at September 30, 2025 and during the year ended September 30, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent banks in the District's name.

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Public Funds Investment Act (PFIA) governs the District's investment policies and types of investments. The District's management believes that it complied with the requirements of the PFIA and the District's investment policies.

**NOTE D - PROPERTY TAXES**

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the October 1 levy date. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs. The taxable value of the property tax roll upon which the levy for the 2024-2025 fiscal was year based was \$2,998,900,938.

The tax rate assessed for the year ended September 30, 2025, to finance General Fund operations was \$0.068240 per \$100 valuation.

Allowance for uncollectible taxes within the General Fund is based on historical experience in collecting taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. Based on prior years' tax collection histories, no allowance for uncollectible real property taxes has been recorded.

Property within the District is assessed by the Smith County Appraisal District. The property taxes due to the District are collected by the Smith County Tax Collector.

**NOTE E - CAPITAL ASSETS**

	Balance 9/30/2024	Additions	Deletions/ Reclassifications	Balance 9/30/2025
<b>Governmental Activities:</b>				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Construction in Progress	-	40,000	6,500	46,500
Buildings and Improvements	224,000	-	-	224,000
Equipment	212,196	-	-	212,196
Total Governmental Activities	<u>461,196</u>	<u>40,000</u>	<u>6,500</u>	<u>507,696</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(111,863)	(5,600)	-	(117,463)
Equipment	(212,193)	-	-	(212,193)
Total Accumulated Depreciation	<u>(324,056)</u>	<u>(5,600)</u>	<u>-</u>	<u>(329,656)</u>
<b>Governmental Activities:</b>				
Capital Assets, Net	<u>\$ 137,140</u>	<u>\$ 34,400</u>	<u>\$ 6,500</u>	<u>\$ 178,040</u>

In the prior year, the District incurred \$6,500 related to the purchasing of land for the construction of a new fire station as a prepaid asset. During the current year, the District incurred an additional \$40,000 of costs associated with the planning and design of building a new fire station. These costs are reflected as construction in progress.

The land and building are leased to the Lindale Volunteer Fire Department for \$10 per year.

**NOTE F - FIRE PROTECTION SERVICES**

The Smith County Emergency Services District, No. 1 has entered into an agreement with the Lindale Volunteer Fire Department to provide fire protection and prevention services and medical first responders to the residents of the District. Either party may terminate this continuous agreement upon adequate written notice.

**NOTE G - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District continues to carry commercial insurance for all of these types of risks of loss, including liability, comprehensive, public officials' liability, and workmen's compensation for the Lindale VFD firefighters.

**NOTE H - TAX ABATEMENT**

The District entered into property tax abatement agreement with a local business under Texas Tax Code, Title 3. Subtitle B. Chapter 312. Property Redevelopment and Tax Abatement Act (the Act), beginning January 1, 2020 through December 31, 2029. Under the Act, the Districts may grant property tax abatements according to the designation of an area as a reinvestment zone. The abatement shall be an amount equal to a fixed percentage as defined below on the taxes assessed upon the increased value of the improvements to the premises up to \$18,000,000. The tax abatements, which are approved by the Smith County's Tax Abatement Committee and the District's board, are granted for the purpose of enhancing the local community; creating high-paying jobs; and advancing the economic development goals.

At September 30, 2025, the District had entered into one completed Chapter 312 agreements with Sanderson Farms, Inc. The abatement shall be an amount equal to a fixed percentage as defined by the following job requirements:

<u>Job Requirements</u>	<u>by</u>	<u>abatement for tax year</u>
create 50 new qualified jobs	12/31/2019	80% for 2020
add up to 25 qualified jobs (total 75)	12/31/2020	80% for 2021
add up to 31 qualified jobs (total 106)	12/31/2021	80% for 2022-2026
maintain job base of 106	12/31/2026	50% for 2027-2029

Possible termination of this agreement could occur if the company fails to achieve at least sixty percent of the qualified job compliance. The amount abated in the current year was \$9,744.

**NOTE I - COMMITMENTS AND CONTINGENCIES**

Litigation - The District may be subjected to loss contingencies arising principally in the normal course of operations. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and accordingly, no provision for losses has been recorded.

**NOTE J - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through April 9, 2026, the date the financials were available to be distributed and noted no other events to be disclosed.

**REQUIRED SUPPLEMENTARY INFORMATION**

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property Taxes, Penalties and Interest	\$ 1,915,326	\$ 1,915,326	\$ 1,997,406	\$ 82,080
Sales and Use Taxes	1,500,000	1,500,000	2,118,909	618,909
Investment Income	35,000	35,000	125,167	90,167
Other Income	-	-	8,466	8,466
Total Revenues	3,450,326	3,450,326	4,249,948	799,622
<b>Expenditures</b>				
General Government:				
Legal and Professional	17,000	20,000	7,963	12,037
Appraisal District	29,170	29,170	29,170	-
Tax Collection Fees	24,000	24,000	20,886	3,114
Office Supplies	5,000	5,000	583	4,417
Insurance and Bonds	60,000	60,000	66,035	(6,035)
Election	15,000	11,000	10,860	140
Training	4,500	4,500	5,130	(630)
Miscellaneous	1,200	6,200	338	5,862
Fire Station Construction	3,000,000	3,000,000	40,000	2,960,000
Total General Government	3,155,870	3,159,870	180,965	2,978,905
Public Safety	2,862,787	2,862,787	2,055,426	807,361
Total Expenditures	6,018,657	6,022,657	2,236,391	3,786,266
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(2,568,331)	(2,572,331)	2,013,557	4,585,888
Net Change in Fund Balance	(2,568,331)	(2,572,331)	2,013,557	4,585,888
Fund Balance, Beginning	3,834,791	3,834,791	3,834,791	-
Fund Balance, Ending	\$ 1,266,460	\$ 1,262,460	\$ 5,848,348	\$ 4,585,888

**OTHER INFORMATION**

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**SCHEDULE OF CHANGES IN CASH AND TEMPORARY INVESTMENTS**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2025**

	<b>GENERAL FUND</b>
<b>SOURCES OF CASH AND TEMPORARY INVESTMENTS</b>	
Cash Receipts from Revenues	\$ 4,051,908
Interest Income	125,167
Other Income	8,466
Total Sources of Cash	4,185,541
 <b>USES OF CASH AND TEMPORARY INVESTMENTS</b>	
Disbursements for Operating Expenses	2,074,652
Total Uses of Cash	2,074,652
INCREASE IN CASH AND TEMPORARY INVESTMENTS	2,110,889
CASH AND TEMPORARY INVESTMENT BALANCE - BEGINNING OF YEAR	3,540,104
CASH AND TEMPORARY INVESTMENT BALANCE - END OF YEAR	\$ 5,650,993

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO. 1**  
**SCHEDULE OF TAXES RECEIVABLE**  
**SEPTEMBER 30, 2025**

Taxes Receivable, October 1, 2024	\$ 88,684
Tax Roll	2,046,450
Adjustments	<u>(29,050)</u>
Total to be Accounted For	2,106,084
Tax Collections	<u>2,000,556</u>
Taxes Receivable, September 30, 2025	<u><u>105,528</u></u>

	2024
<b>ASSESSED VALUATION SUMMARY</b>	<b>Tax Roll</b>
Property Valuations	<u>2,998,900,938</u>
Tax Rate Per \$100 Valuation	<u>0.068240</u>
Tax Roll	<u><u>\$ 2,046,450</u></u>

<b>Tax Year: October 1, 2024 to September 30, 2025</b>	
Percent of Assessed Valuation to Fair Market Price	<u>100%</u>
Percent of Total Current Taxes Collected to Total Taxes Levied	<u><u>98%</u></u>

**SMITH COUNTY EMERGENCY SERVICES DISTRICT, NO.1  
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS  
SEPTEMBER 30, 2025**

**Direct Mailing Address:**

Smith County Emergency Services District, No. 1  
P.O. Box 697  
Lindale, Texas 75771

**District Telephone No:**

(903) 882-6492

<u>Name &amp; Address</u>	<u>Term of Office Date Hired</u>	<u>Fees and Expense Reimburse</u>	<u>Resident of District</u>	<u>Title at End of Year</u>
<b><u>Board Members</u></b>				
Carolyn Todd 18115 CR 431 Lindale, Texas 75771	1/2023-12/2026	\$ 903	Yes	President
Louie Brown 12265 CR 461 Tyler, Texas 75706	1/2023-12/2026	\$ 76	Yes	Vice-President
Cory Crowell 15151 CR 4148 Lindale, Texas 75771	1/2025-12/2028	\$ 418	Yes	Assistant-Treasurer
Charles Froebe 12852 Westbrook Dr. Tyler, Texas 75704	1/2025-12/2028	-	Yes	Secretary
Owen Scott 219 Francis Drive Lindale, TX 75771	1/2023-12/2026	-	Yes	Treasurer
<b><u>Consultants</u></b>				
Glen Patrick Patrick Law Offices P.O. Box 1080 Tyler, Texas 75710	10/10/1996	\$ 1,513		Attorney
Carol Dixon Chief Appraiser Smith County Appraisal District 245 SSE Loop 323 Tyler, Texas 75702	5/23/1996	\$ 29,170		Chief Appraiser
Gary Barber Smith County Tax Collector P.O. Box 2011 Tyler, Texas 75710	9/12/1996	\$ 13,509		Tax Collector
Kelly Birdwell, CPA Wilf & Henderson, P.C. 1810 Galleria Oaks Texarkana, Texas 75503	6/28/2023	\$ 6,450		Auditor

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**SMITH COUNTY COMMISSIONERS COURT  
AGENDA ITEM REQUEST FORM**

<b>Submission Date:</b> 04/17/2026	<b>Submitted by:</b> Atonia Rawlings
<b>Meeting Date:</b> 04/28/2026	<b>Department:</b> Treasurer
<b>Item Requested is:</b> <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
<b>Title:</b> Monthly Treasurer's Report	
<b>Agenda Category:</b> <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and Accept the Treasurer's March monthly report as received.	
<b>Background:</b> March Monthly Report	
<b>Financial and Operational Impact:</b>	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b> Atonia Rawlings	<b>Email:</b> arawlings@smith-county.com
<b>Name:</b> Gary Barber	<b>Email:</b> gbarber@smith-county.com
<b>Name:</b> Karin Smith	<b>Email:</b> ksmith@smith-county.com
<b>Name:</b> Judge Neal Franklin	<b>Email:</b> nfranklin@smith-county.com

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Monday at 12:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only  
Agenda Item # \_\_\_\_\_

SMITH COUNTY  
TREASURER'S MONTHLY REPORT  
MARCH 2026

SUBMITTED TO: COMMISSIONER'S COURT, SMITH COUNTY TEXAS

SUBMITTED DATE: APRIL 17, 2026

PREPARED AND SUBMITTED BY:

ATONIA RAWLINGS,

SMITH COUNTY TREASURER

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This report is made in accordance with Local Government Code: 114.026, Smith County Investment Policy, The Public Funds Investment Act which require monthly and quarterly reporting of investment transactions for county funds to the Commissioner's Court. The investments made in Smith County's portfolio comply with the Public Funds Investment Act and with the Smith County's Investment Policy and Strategies.



ATONIA RAWLINGS  
SMITH COUNTY TREASURER

FY26 MONTHLY REPORT  
MARCH 2026

THE STATE OF TEXAS  
COUNTY OF SMITH  
AFFIDAVIT

Pursuant to LGC 114.026, I, Atonia Rawlings, Smith County Treasurer, do hereby submit the Treasurers' Monthly Report. This report includes, but is not limited to, money received and disbursed; debts due to (if known) and owed by the county; and all other proceedings in the treasurer's office that pertain to the Financial Standing of Smith County.

As a matter of internal accounting procedure, any interest earned that is posted by a financial institution to our accounts on the last business day of the month is not included in the combined statement of receipts and disbursements until the following month.

The total amount of cash that was in custody of the County Treasurer as of 04/17/2026 is included in the following report.

Therefore, Atonia Rawlings, County Treasurer of Smith County, Texas, who is fully sworn, upon oath, says that the within and foregoing report is true and correct to the best of her knowledge.

Filed with accompanying reports this, the 17<sup>th</sup> day of April 2026.

Atonia Rawlings, Treasurer, Smith County

Commissioner's Court, having reviewed the Treasurer's Report on this date, as presented, has taken reasonable steps to ensure its accuracy and based upon presentation of the Treasurer's Office approving the report on the 28th day of April 2026. This report is subject to the county's review and requests that it be filed with the official minutes of this meeting. {LGC 114.026(c)}. This report will be filed with the Smith County Clerk's office.

\_\_\_\_\_  
Hon. County Judge Neal Franklin

\_\_\_\_\_  
Hon. Commissioner Drewry Pct #1

\_\_\_\_\_  
Hon. Commissioner Moore Pct #2

\_\_\_\_\_  
Hon. Commissioner Herod Pct #3

\_\_\_\_\_  
Hon. Commissioner Caraway Pct #4

\_\_\_\_\_  
Hon. Karen Phillips, County Clerk Filed for Record \_\_ day  
of April 2026 and Recorded this \_\_ day of April 2026

\_\_\_\_\_  
County Auditor, Karin Smith

STATEMENT OF INVESTMENT ACCOUNTS 3/31/2026

FUND	3.7875%			3.6513%			TOTAL ALL	TOTAL MARCH	10-25-9-26	NOT INCLUDING ANY DEDUCTIONS FROM THE ACCOUNTS
	LOGIC	INTEREST	TOTAL	TEXSTAR	INTEREST	TOTAL	INVESTMENTS	TOTAL MO INT	TOTAL YRLY INT	
GENERAL	\$27,722,516.40	\$89,169.35	\$27,811,685.75	\$835,982.34	\$2,592.20	\$838,574.54	\$28,650,260.29	\$91,761.55		
GRAFFITI							\$0.00	\$0.00		OCT
SECURITY							\$0.00	\$0.00		NOV
DA SPECIAL							\$0.00	\$0.00		DEC
CRT IMPROVEMENT							\$0.00	\$0.00		JAN
COMM. POLICING							\$0.00	\$0.00		FEB
LAW LIBRARY	\$193,113.30	\$621.11	\$193,734.41				\$0.00	\$0.00		MAR
SEIZURES							\$193,734.41	\$621.11	\$ 3,778.06	APR
DA CRIME PREVENT							\$0.00	\$0.00		MAY
DA FEDERAL ASSET							\$0.00	\$0.00		JUNE
DRUG FORFEITURE							\$0.00	\$0.00		JULY
VICTIM'S SERVICES							\$0.00	\$0.00		AUG
DA FORFEITURES							\$0.00	\$0.00		SEP
DPS SEIZURES							\$0.00	\$0.00		
E. BYRNE JAG 2009							\$0.00	\$0.00		
STEP TOBACCO							\$0.00	\$0.00		
VICTIM'S COMP.							\$0.00	\$0.00		
CH 19 VOTER REG							\$0.00	\$0.00		
DEA TASK FORCE							\$0.00	\$0.00		
JAG RECOVERY ACT							\$0.00	\$0.00		
LEOSE							\$0.00	\$0.00		
JUD. EDUCATION							\$0.00	\$0.00		
JCTF				\$162,897.73	\$509.87	\$163,407.60	\$163,407.60	\$509.87	\$3,089.00	
FAC. IMPROVEMENT				\$2,123,270.35	\$6,583.89	\$2,129,854.24	\$2,129,854.24	\$6,583.89	\$40,201.45	
RECORDS MGMT	\$2,601,481.93	\$8,367.62	\$2,609,849.55	\$1,379,985.52	\$4,279.09	\$1,384,264.61	\$3,994,114.16	\$12,646.71	\$77,051.22	
DC TITLE IV D	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00		
DC RECORD PRES.							\$0.00	\$0.00		
FORFEITURE INT.							\$0.00	\$0.00		
SEARCH & RESCUE							\$0.00	\$0.00		
CO. & DIST. TECH							\$0.00	\$0.00		
COMMISSARY JAIL							\$0.00	\$0.00		
CSCD INSURANCE							\$0.00	\$0.00		
HOMELAND SEC.							\$0.00	\$0.00		
INSURANCE	\$1,230.46	\$3.99	\$1,234.45				\$1,234.45	\$3.99	\$24.15	
INDIGENT HEALTH				\$0.00	\$0.00		\$0.00	\$0.00		
ELECTION SERVICE							\$0.00	\$0.00		
TRUST & AGENCY							\$0.00	\$0.00		
EVIDENCE FUND							\$0.00	\$0.00		
TRANSPORTATION							\$0.00	\$0.00		
JAIL EXPANSION							\$0.00	\$0.00		
CAPITAL IMPRVMENTS							\$0.00	\$0.00		
DEBT SERVICE	\$29,141.31	\$93.73	\$29,235.04				\$29,235.04	\$93.73	\$587.01	
WORKFORCE FUND				\$70,405.37	\$218.30	\$70,623.67	\$70,623.67	\$218.30	\$1,340.90	
ROAD & BRIDGE	\$3,627,079.58	\$11,666.49	\$3,638,746.07	\$249,968.29	\$775.10	\$250,743.39	\$3,889,489.46	\$12,441.59	\$116,656.00	
VOTING SYSTEM							\$0.00	\$0.00		
TJPC SALARY							\$0.00	\$0.00		
AUTO TASK FORCE							\$0.00	\$0.00		
TJPC TITLE IV E	\$35.76	\$0.04	\$35.80	\$81.82	\$0.27	\$82.09	\$117.89	\$0.31	\$23.42	
JAC MAINTENANCE				\$745,753.84	\$2,312.45	\$748,066.29	\$748,066.29	\$2,312.45	\$14,119.94	
ADULT PROBATION	\$2,040,391.89	\$6,562.92	\$2,046,954.81				\$2,046,954.81	\$6,562.92	\$39,939.77	
JUV. PROBATION							\$0.00	\$0.00		
JJAEP				\$0.03	\$0.00	\$0.03	\$0.03	\$0.00		January moved to close account
JUVENILE FUND	\$2,926.15	\$9.34	\$2,935.49	\$93,895.50	\$291.16	\$94,186.66	\$97,122.15	\$300.50	\$1,843.27	
JAIBG TRUANCY							\$0.00	\$0.00		
TJPC STATE AID							\$0.00	\$0.00		
STATE ACH	\$266,396.02	\$873.81	\$267,269.83				\$267,269.83	\$873.81	\$4,476.28	
PAYROLL							\$0.00	\$0.00		
<b>TOTALS</b>	<b>\$36,484,312.80</b>	<b>\$117,368.40</b>	<b>\$36,601,681.20</b>	<b>\$5,662,240.79</b>	<b>\$17,562.33</b>	<b>\$5,679,803.12</b>	<b>\$42,281,484.32</b>	<b>\$ 134,930.73</b>	<b>\$ 861,617.51</b>	<b>YEAR TO DATE</b>
LOGIC BAIL BONDS COLLATERAL STATE ACH										
ATW BAIL BONDS	\$50,831.77	\$163.51	\$50,995.28							
STRIKE 3 BAIL BONDS	\$50,831.77	\$163.51	\$50,995.28							
GRAVES BAIL BONDS	\$54,957.63	\$176.21	\$55,133.84							
BIG GREEN INVESTIGATIONS	\$50,841.00	\$163.52	\$51,004.52							
AFFORDABLE BAIL BONDS	\$8,342.87	\$26.85	\$8,369.72							
ACE BAIL BONDS	\$50,833.79	\$163.51	\$50,997.30							
FIRST STOP BAIL BONDS	\$1,587.76	\$5.05	\$1,592.81							
TOTAL 3/31/2026	\$268,226.59	\$862.16	\$269,088.75							

IN ACCORDANCE WITH LOCAL GOVERNMENT CODE 114.026, THE COUNTY TREASURER HEREBY SUBMITS THE COUNTY TREASURER'S REPORT FOR THE REPORTING PERIOD STATED ABOVE.

*Atonia Rawlings*

Atonia Rawlings, County Treasurer

FUND BANK	FNBK DESC	FUND ACCT	ACCT DESC	SUBT DESC	CUR BAL
10	GENERAL FUND	10.1010	CASH	CURRENT E	44,190,479.45
10	GENERAL FUND	10.1510	INVESTMENTS	CURRENT E	28,558,498.74
11	JUV DELINQ PREVENT	11.1010	CASH	CURRENT E	205,769.52
12	COURTHOUSE SECURITY	12.1010	CASH	CURRENT E	1,341,074.19
13	D.A. SPECIAL	13.1010	CASH	CURRENT E	(383,490.62)
13	D.A. SPECIAL	13.1025	CASH DISTRICT ATTORNEY-ST SU	CURRENT E	407,522.09
14	COURT IMPROVEMENT FD	14.1010	CASH	CURRENT E	151,126.24
16	LAW LIBRARY	16.1016	CASH LAW LIBRARY	CURRENT E	80,907.63
16	LAW LIBRARY	16.1510	INVESTMENTS-LAW LIBRARY	CURRENT E	193,113.30
17	LAW ENFORCE SEIZURES	17.1010	CASH CONSTABLE 1	CURRENT E	1,305.16
17	LAW ENFORCE SEIZURES	17.1012	CASH SHERIFF	CURRENT E	531,288.51
17	LAW ENFORCE SEIZURES	17.1013	CASH CONSTABLE 5	CURRENT E	1,209.96
17	LAW ENFORCE SEIZURES	17.1014	CASH CONSTABLE 2	CURRENT E	442.77
17	LAW ENFORCE SEIZURES	17.1015	CASH CONSTABLE 4	CURRENT E	1,995.98
17	LAW ENFORCE SEIZURES	17.1046	CASH - OTHER AGENCIES	CURRENT E	1,000.00
18	DA CRIME PREVENTION	18.1010	CASH	CURRENT E	7,019.48
19	FED EQ SHARING TREASURY FUND	19.1010	CASH - DISTRICT ATTY	CURRENT E	12,471.63
19	FED EQ SHARING TREASURY FUND	19.1012	CASH SHERIFF	CURRENT E	39,012.58
19	FED EQ SHARING TREASURY FUND	19.1013	CASH CONSTABLE 5	CURRENT E	4,183.77
20	DRUG FORFEITURES	20.1011	CASH CONSTABLE #1	CURRENT E	4,542.54
20	DRUG FORFEITURES	20.1012	CASH SHERIFF DRUG	CURRENT E	194,694.75
20	DRUG FORFEITURES	20.1013	CASH CONSTABLE 5 DRUG	CURRENT E	43,126.31
20	DRUG FORFEITURES	20.1014	CASH CONSTABLE 2 DRUG	CURRENT E	15.62
20	DRUG FORFEITURES	20.1015	CASH CONSTABLE 4 DRUG	CURRENT E	4,490.01
21	CRIME VICTIM SERV	21.1067	CASH - JURY DONATIONS	CURRENT E	143,393.69
21	CRIME VICTIM SERV	21.1081	CASH-CRIME VICTIM'S SERVICES	CURRENT E	44,785.46
22	D.A. DRUG FORFEIT	22.1010	CASH	CURRENT E	284,902.22
22	D.A. DRUG FORFEIT	22.1127	CASH - NON CH 59 FORFEITURES	CURRENT E	943.48
24	OTHER GRANTS	24.1010	CASH	CURRENT E	158,265.37
25	LOCAL LAW ENF GRANTS	25.1010	CASH	CURRENT E	547,356.22
27	EAST TEXAS ANTI GANG	27.1010	CASH	CURRENT E	514,704.43
29	1287389 D.P.S. SEIZURES	29.1010	CASH	CURRENT E	131,256.17
32	FINANCIAL CRIME	32.1010	CASH	CURRENT E	1,369,858.96
33	CHAPTER 19 VOTER	33.1010	CASH	CURRENT E	28,214.34
35	DEA TASK FORCE	35.1010	CASH - SHERIFF	CURRENT E	100,967.49
35	DEA TASK FORCE	35.1013	CASH CONSTABLE 5	CURRENT E	17,998.12
35	DEA TASK FORCE	35.1015	CASH CONSTABLE 4	CURRENT E	265.75
35	DEA TASK FORCE	35.1025	CASH DISTRICT ATTORNEY	CURRENT E	16,242.77
36	E BRYNE JAG	36.1010	CASH	CURRENT E	15,000.00
38	BODY WORK CAMERA	38.1010	CASH	CURRENT E	470.75
40	LAW ENF GRANT ERO	40.101	CASH	CURRENT E	150,814.40
42	LEOSE	42.1013	CASH CONSTABLE 5	CURRENT E	5,706.63
42	LEOSE	42.1014	CASH - CONSTABLE 2	CURRENT E	8,711.99
42	LEOSE	42.1049	CASH - CONSTABLE 4	CURRENT E	8,079.86
42	LEOSE	42.1051	CASH - SHERIFF	CURRENT E	108,696.08
42	LEOSE	42.1053	CASH - FIRE MARSHAL	CURRENT E	9,188.23
42	LEOSE	42.1069	CASH - DIST ATTY	CURRENT E	21,241.58
42	LEOSE	42.1071	CASH - CONSTABLE 1	CURRENT E	9,507.90
42	LEOSE	42.1114	CASH CONSTABLE 3 LEOSE	CURRENT E	9,871.72
43	JUDICIAL EDUCATION	43.1010	CASH	CURRENT E	42,697.61
44	JUSTICE CRT.TECH.	44.1010	CASH	CURRENT E	353,090.97
44	JUSTICE CRT.TECH.	44.1510	INVESTMENTS	CURRENT E	162,897.73
45	FACILITY IMP. FUND	45.1010	CASH FACILITY IMPROVEMENT	CURRENT E	5,662,580.73

BALANCE \$23,011.55

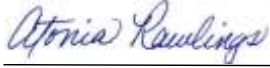
45	FACILITY IMP. FUND	45.1510	INVESTMENTS-FACILITY IMPROV	CURRENT B	2,123,270.35
46	RECORDS MGMT-CO CLER	46.1010	CASH	CURRENT B	3,018,097.48
46	RECORDS MGMT-CO CLER	46.1510	INVESTMENTS	CURRENT B	3,981,467.45
48	DIST. CLK. TITLE IVD	48.1010	CASH	CURRENT B	56,401.98
49	DIST CLERK REC. PRES	49.1010	CASH	CURRENT B	272,145.17
50	FORFEITURE INT. 10%	50.1010	CASH	CURRENT B	351,179.34
52	CO & DIST CRT TECHNOLOGY FND	52.1010	CASH	CURRENT B	37,713.57
53	COMMISSARY FUND-JAIL	53.1010	CASH	CURRENT B	1,017,297.59
53	COMMISSARY FUND-JAIL	53.1510	INVESTMENTS	CURRENT B	11,218.94
54	CSCD INSURANCE FUND	54.1010	CASH - CSCD INSURANCE FUND	CURRENT B	83,220.11
55	HOMELAND SECUR. GRT	55.1010	CASH	CURRENT B	18,212.47
56	SM CO INSURANCE FND	56.1010	CASH	CURRENT B	6,009,822.55
56	SM CO INSURANCE FND	56.1510	INVESTMENTS	CURRENT B	1,230.46
59	INFRASTRUCTURE - SERIES 2024	59.1010	CASH	CURRENT B	957,399.56
61	ELECTION SERVICES	61.1010	CASH	CURRENT B	125,783.32
62	TRUST & AGENCY	62.1014	CASH TRUST & AGENCY	CURRENT B	1,239,955.43
63	EVIDENCE FUND	63.1010	CASH	CURRENT B	7,183.69
68	(LPPF) LOCAL PROVIDER FUND	68.1010	CASH	CURRENT B	10,616,947.23
70	DEBT SERVICE	70.1010	CASH DEBT SERVICE	CURRENT B	9,537,254.92
70	DEBT SERVICE	70.1108	DELINQUENT TAX-REC-CO 2000	CURRENT B	(.42)
70	DEBT SERVICE	70.1510	INVESTMENTS	CURRENT B	29,141.31
71	INFRASTRUCTURE - SERIES 2019	71.1010	CASH	CURRENT B	505,712.32
72	INFRASTRUCTURE SERIES 2020	72.1010	CASH	CURRENT B	36,954.30
73	WRKFORCE INVEST FUND	73.1115	CASH WORKFORCE	CURRENT B	(13,994.18)
73	WRKFORCE INVEST FUND	73.1521	INVESTMENTS WORKFORCE FUND	CURRENT B	65,619.89
					70,405.37
74	COVID19 GRANTS-AARPA	74.1010	CASH	CURRENT B	7,141,464.13
75	ROAD & BRIDGE FUND	75.1010	CASH	CURRENT B	21,340,712.48
75	ROAD & BRIDGE FUND	75.1510	INVESTMENTS	CURRENT B	3,877,047.87
76	INFRASTRUCTURE SERIES 2021	76.1010	CASH	CURRENT B	18,319.30
77	INFRASTRUCTURE SERIES 2022	77.1010	CASH	CURRENT B	392,417.59
78	PARKING STRUCTURE CONSTRUCTI	78.1010	CASH	CURRENT B	5,129,131.94
79	COURTHOUSE CONSTRUCTION FUND	79.1010	CASH		72,552,394.60
80	ELECT. VOTING HAVA	80.1010	CASH	CURRENT B	7,556.96
83	E.T. AUTO TASK	83.1010	CASH	CURRENT B	47,444.08
86	TJPC TITLE IV-E (E)	86.1010	CASH	CURRENT B	326.19
86	TJPC TITLE IV-E (E)	86.1510	INVESTMENTS	CURRENT B	117.57
87	J/A/C MAINTENANCE FUND	87.1010	CASH	CURRENT B	78,387.03
87	J/A/C MAINTENANCE FUND	87.1510	INVESTMENTS	CURRENT B	745,753.84
88	COMMUNITY CORRECT	88.1072	CASH-COMMUNITY SUPERVISION	CURRENT B	1,194,754.84
88	COMMUNITY CORRECT	88.1510	INVESTMENTS	CURRENT B	2,040,391.89
90	JUVENILE PROB.	90.1010	CASH JUV. DET./PROB.	CURRENT B	15,850.39
91	JJAEP- P GRANT	91.1010	CASH	CURRENT B	.00
91	JJAEP- P GRANT	91.1510	INVESTMENTS	CURRENT B	27.01
93	JUVENILE FUND	93.1010	CASH	CURRENT B	3,705,781.46
93	JUVENILE FUND	93.1510	INVESTMENTS	CURRENT B	96,821.65
95	TJPC	95.1010	CASH	CURRENT B	1,150,744.75

See fund 45 Same Bank Account BALANCE FOR FUND 73 CASH

97	INFRASTRUCTURE 2025	97.1010	CASH	CURRENT	18,171,514.06
98	SM CO STATE ACH/BAIL	98.1010	CASH	CURRENT	5,772.65
98	SM CO STATE ACH/BAIL	98.1510	INVESTMENTS	CURRENT	264,685.00
99	PAYROLL	99.1010	CASH	CURRENT	166,287.91

REPORT FOR MARCH 1, 2026 TO MARCH 31, 2026

IN ACCORDANCE WITH LOCAL GOVERNMENT CODE 114.026, THE COUNTY TREASURER HEREBY SUBMITS THE COUNTY TREASURER'S REPORT FOR THE REPORTING PERIOD STATED ABOVE.



Atonia Rawlings, County Treasurer

9

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b> 4/16/2026	<b>Submitted by:</b> Karin Smith
<b>Meeting Date:</b> Next possible	<b>Department:</b> Auditor's Office
<b>Item Requested is:</b> <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
<b>Title:</b> Auditor's Report and Executive Summary for March 2026	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input checked="" type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input checked="" type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Receive County Auditor's Report and Executive Summary for March 2026	
<b>Background:</b>	
<b>Financial and Operational Impact:</b> n/a	
<b>Attachments:</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Monday at 12:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

**SUBMIT**

Office Use Only  
Agenda Item # \_\_\_\_\_

# SMITH COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

&

EXECUTIVE SUMMARY



FOR THE MONTH ENDED

March 31, 2026

**SMITH COUNTY, TEXAS**  
**MONTHLY UNAUDITED FINANCIAL REPORT**

Prepared by  
SMITH COUNTY AUDITOR

Karin A. Smith  
County Auditor

**SMITH COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**  
**As of**  
**March 31, 2026**

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# COUNTY OF SMITH

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

*Karin A. Smith*  
County Auditor

(903) 590-4700

Fax (903) 590-4716

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April 28, 2026

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 **March 1, 2025 – March 31, 2025**. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code.

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. Internal Auditor reports are presented separately.

Respectfully Submitted,

*Karin A. Smith*

Karin A. Smith  
Smith County Auditor

# **Revenue and Expense Statements**

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
10.31010	TAXES CURRENT	69,114,675.00	63,994,673.50	5,120,001.50	92.5
10.31011	TAXES DELINQUENT	600,000.00	321,498.71	278,501.29	53.5
10.31812	SALES TAX	29,500,000.00	10,334,442.73	19,165,557.27	35.0
10.31915	TAX PENALTY & INTEREST	750,000.00	269,117.13	480,882.87	35.8
10.32010	APPLICATION FEES	2,500.00	1,500.00	1,000.00	60.0
10.32020	ALCOHOL PERMTS/SALES & USE	0.00	130.00	130.00-	0.0
10.32030	SALVAGE YARD LICENSE	125.00	0.00	125.00	0.0
10.32520	RENTALS/LEASES VENDING	5,000.00	2,587.65	2,412.35	51.7
10.32530	RENTALS/LEASES COTTONBELT	55,000.00	28,171.38	26,828.62	51.2
10.33018	FEDERAL REVENUE - SHERIFF	0.00	12,342.04	12,342.04-	0.0
10.33215	MIXED BEVERAGE TAX	780,000.00	248,993.63	531,006.37	31.9
10.33235	BINGO COMMISSION	25,000.00	7,557.06	17,442.94	30.2
10.33317	SCAAP REIMBURSEMENTS	68,000.00	0.00	68,000.00	0.0
10.33318	UNEMP./WORK COMP. REFUND	0.00	29,586.25	29,586.25-	0.0
10.33331	STATE JUROR REIMBURSEMENT	430,000.00	82,422.00	347,578.00	19.1
10.33900	REIMBURSEMENTS	0.00	4,059.67	4,059.67-	0.0
10.33905	JUVENILE MEAL REIMBURSEMENT	72,000.00	37,548.45	34,451.55	52.1
10.33906	INDIGENT HEALTH CARE REIMB.	4,500.00	487.23	4,012.77	10.8
10.33907	DA LONGEVITY REIMBURSEMENTS	50,000.00	23,866.60	26,133.40	47.7
10.33908	WITNESS FEES REIMBURSEMENTS	10,000.00	3,039.65	6,960.35	30.3
10.33909	SWB-VINE SERVICE	30,000.00	6,896.85	23,103.15	22.9
10.33912	TOBACCO SETTLEMENT	104,000.00	0.00	104,000.00	0.0
10.33913	INSURANCE PROCEEDS	41,909.37	41,909.37	0.00	100.0
10.33916	FOSTER CARE REIMB DHS-D.A.	100,000.00	123,357.66	23,357.66-	123.3
10.33920	SALE OF EQUIPMENT	50,000.00	11,119.37	38,880.63	22.2
10.33921	MISCELLANEOUS REIMBURSEMENTS	15,000.00	49,500.98	34,500.98-	330.0
10.33924	ATTORNEY FEE REIMB. (CIVIL)	6,500.00	8,989.43	2,489.43-	138.2
10.33926	ELECTION EXPENSE REIMBURSES	98,000.00	36,316.20	61,683.80	37.0
10.33934	TIDD REIMBURSEMENT	108,000.00	0.00	108,000.00	0.0
10.33935	ATTORNEY FEES/DEFENDANTS	15,000.00	13,314.61	1,685.39	88.7
10.33942	OPIOID ABATEMENT FUNDS	18,000.00	58,624.18	40,624.18-	325.6
10.33950	CARE OF PRISONERS/CITY	0.00	18,480.00	18,480.00-	0.0
10.33955	CARE OF PRISONERS/FEDERAL	725,000.00	279,695.00	445,305.00	38.5
10.34026	DISPATCH OPERATIONS	265,000.00	264,474.50	525.50	99.8
10.34045	COMMISSION TAXING ENTITIES	365,000.00	294,957.00	70,043.00	80.8
10.34201	TRANSACTION FEE	12,000.00	8,723.56	3,276.44	72.6
10.34221	JUSTICE OF PEACE, PCT. 1	40,000.00	28,984.82	11,015.18	72.4
10.34222	JUSTICE OF PEACE, PCT. 2	71,000.00	39,300.04	31,699.96	55.3
10.34223	JUSTICE OF PEACE, PCT. 3	79,000.00	54,268.83	24,731.17	68.6
10.34224	JUSTICE OF PEACE, PCT. 4	45,000.00	42,136.48	2,863.52	93.6
10.34225	JUSTICE OF PEACE, PCT. 5	70,000.00	39,491.15	30,508.85	56.4
10.34231	CONSTABLE, PCT. 1	100,000.00	55,119.83	44,880.17	55.1
10.34232	CONSTABLE, PCT. 2	95,000.00	49,347.88	45,652.12	51.9
10.34233	CONSTABLE, PCT. 3	108,000.00	61,538.85	46,461.15	56.9
10.34234	CONSTABLE, PCT. 4	40,000.00	28,328.52	11,671.48	70.8
10.34235	CONSTABLE, PCT. 5	27,000.00	23,035.92	3,964.08	85.3

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
10.34239	C/CLERK VITAL STATISTICS FEE	6,000.00	3,051.00	2,949.00	50.8
10.34240	COUNTY CLERK	1,400,000.00	662,298.54	737,701.46	47.3
10.34245	COUNTY JUDGE	7,300.00	3,933.05	3,366.95	53.8
10.34246	TIME PMT. FEES/JP'S CHP51	28,000.00	22,271.90	5,728.10	79.5
10.34260	DISTRICT CLERK	400,000.00	187,283.78	212,716.22	46.8
10.34270	CRIMINAL DISTRICT ATTORNEY	27,000.00	11,199.87	15,800.13	41.4
10.34275	SHERIFF	260,000.00	110,778.49	149,221.51	42.6
10.34314	ANIMAL SHELTER FEES	5,800.00	56.35	5,743.65	0.9
10.34315	FIRE MARSHAL	7,800.00	3,647.45	4,152.55	46.7
10.34320	DWI VIDEO	8,000.00	3,258.01	4,741.99	40.7
10.34325	TRANSPORT. FEES-COMMITS.	950.00	1,147.16	197.16-	120.7
10.34421	DISMISSAL FEES-J.P. PCT. 1	200.00	133.27	66.73	66.6
10.34422	DISMISSAL FEES J.P. PCT. 2	3,000.00	2,610.82	389.18	87.0
10.34423	DISMISSAL FEES J.P. PCT. 3	2,800.00	2,440.00	360.00	87.1
10.34424	DISMISSAL FEES J.P. PCT. 4	4,800.00	5,502.22	702.22-	114.6
10.34425	DISMISSAL FEES J.P. PCT. 5	3,000.00	1,380.00	1,620.00	46.0
10.34429	ESTRAY OF LIVESTOCK	15,000.00	2,835.18	12,164.82	18.9
10.34430	JURY	27,000.00	11,770.75	15,229.25	43.5
10.34433	DPS - FTA FEES	10,000.00	5,954.03	4,045.97	59.5
10.34434	DISTRICT ATTY. MENTAL FEE	1,200.00	1,552.08	352.08-	129.3
10.34435	RECORDS MGT (DC)	2,000.00	1,252.09	747.91	62.6
10.34440	CHILD SAFETY - CRIMINAL	250.00	564.31	314.31-	225.7
10.34448	COURT RECORD PRESERVATION	90,000.00	44,933.90	45,066.10	49.9
10.34450	ARREST 80%	20,000.00	8,296.08	11,703.92	41.4
10.34454	CHILD ABUSE PREVENTION FEE	1,400.00	822.75	577.25	58.7
10.34455	RECORDS MANAGEMENT (CC)	45,000.00	28,896.46	16,103.54	64.2
10.34465	ISF CHECKS	4,500.00	2,404.35	2,095.65	53.4
10.34510	CHILD SUPPORT PROCESSING	2,000.00	1,060.00	940.00	53.0
10.34520	PRE TRIAL RELEASE	50,000.00	17,225.00	32,775.00	34.4
10.34525	COURT REPORTER	110,000.00	50,459.29	59,540.71	45.8
10.34530	ADMINISTRATIVE	90,000.00	25,002.33	64,997.67	27.7
10.34535	COUNTY COURT AT LAW SALARY	315,000.00	157,500.00	157,500.00	50.0
10.34540	BAILIFF	2,000.00	231.00	1,769.00	11.5
10.34601	TAX CERTIFICATES	8,500.00	2,790.00	5,710.00	32.8
10.34602	AUTO REGISTRATION	630,000.00	301,709.05	328,290.95	47.8
10.34612	TITLES	300,000.00	145,545.00	154,455.00	48.5
10.34650	TRAFFIC FEES	10,000.00	7,509.33	2,490.67	75.0
10.34655	COIN STATION COMMISSION	645,000.00	321,488.19	323,511.81	49.8
10.34678	RENDITION FEE	50,000.00	62,498.07	12,498.07-	124.9
10.34682	VEHICLE SALES TAX COMMISSION	2,950,000.00	2,332,914.76	617,085.24	79.0
10.35015	AUTO REGISTRATION - \$1.50	200,000.00	0.00	200,000.00	0.0
10.35521	JUSTICE OF PEACE, PCT 1	8,000.00	5,909.72	2,090.28	73.8
10.35522	JUSTICE OF PEACE, PCT 2	10,000.00	3,906.62	6,093.38	39.0
10.35523	JUSTICE OF PEACE, PCT 3	9,000.00	3,342.47	5,657.53	37.1
10.35524	JUSTICE OF PEACE, PCT 4	28,000.00	13,961.51	14,038.49	49.8
10.35525	JUSTICE OF PEACE, PCT 5	45,000.00	19,315.07	25,684.93	42.9
10.35530	DISTRICT COURT	30,000.00	6,814.13	23,185.87	22.7
10.35535	COUNTY COURTS AT LAW	340,000.00	157,200.94	182,799.06	46.2

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
10.35536	BOND FORFEITURES	35,000.00	10,331.17	24,668.83	29.5
10.36012	ANIMAL SHELTER DONATIONS	0.00	1,500.00	1,500.00-	0.0
10.36014	DONATIONS	126,500.00	46,659.00	79,841.00	36.8
10.36017	JUROR DONATIONS - VETERANS	10,000.00	7,756.00	2,244.00	77.5
10.36610	INTEREST EARNED	1,400,000.00	491,818.61	908,181.39	35.1
10.36620	MISCELLANEOUS	0.00	71,604.35	71,604.35-	0.0
10.36638	INTEREST REC. ON INVESTS.	900,000.00	466,723.46	433,276.54	51.8
10.36691	UNCLAIMED FUNDS	0.00	7,633.63	7,633.63-	0.0
10.36700	PROGRAM REBATES	0.00	23,370.74	23,370.74-	0.0
Total Revenues:		114,780,209.37	82,933,988.04	31,846,221.33	72.2
Expenditures:					
10.*.*.100	SALARY & WAGES F/T	50,769,562.00	22,784,000.50	27,985,561.50	44.8
10.*.*.102	SALARY - SUPPLEMENT JUV. BRD	41,278.00	20,638.80	20,639.20	49.9
10.*.*.108	SALARY - EXTRA HELP OR TEMP	303,180.00	164,695.23	138,484.77	54.3
10.*.*.109	SALARY - ACCRUED LEAVE	304,720.00	244,803.63	59,916.37	80.3
10.*.*.110	SALARY - OVERTIME	1,100,000.00	445,953.23	654,046.77	40.5
10.*.*.112	SALARY-PERMANENT PART-TIME	846,780.00	271,725.29	575,054.71	32.0
10.*.*.113	SALARY-LONGEVITY	220,440.00	112,762.50	107,677.50	51.1
10.*.*.125	SALARY - TRAVEL	103,524.00	51,762.48	51,761.52	50.0
10.*.*.191	SALARY - HOLIDAY PAY	523,086.00	296,833.88	226,252.12	56.7
10.*.*.192	SALARY - EMPLOYEE ALLOWANCE	29,640.00	14,430.00	15,210.00	48.6
10.*.*.201	F.I.C.A.	4,149,143.00	1,801,348.90	2,347,794.10	43.4
10.*.*.202	INSURANCE	8,968,864.00	3,842,213.95	5,126,650.05	42.8
10.*.*.203	RETIREMENT	5,705,938.00	2,650,871.64	3,055,066.36	46.4
10.*.*.204	WORKERS COMPENSATION	426,580.00	104,640.05	321,939.95	24.5
10.*.*.205	UNEMPLOYMENT INSURANCE	36,550.00	15,502.80	21,047.20	42.4
10.*.*.206	INSURANCE - SPECIAL	1,422,985.00	1,422,985.00	0.00	100.0
10.*.*.303	SUPPLIES	5,000.00	1,571.07	3,428.93	31.4
10.*.*.310	OFFICE SUPPLIES	305,191.07	102,096.26	203,094.81	33.4
10.*.*.312	PRINTED FORMS AND MATERIALS	30,000.00	17,242.36	12,757.64	57.4
10.*.*.313	BOOKS & SUBSCRIPTIONS	13,500.00	5,841.01	7,658.99	43.2
10.*.*.324	KITCHEN SUPPLIES	85,000.00	31,009.47	53,990.53	36.4
10.*.*.325	EMPLOYEE RECOGNITION	4,500.00	3,459.00	1,041.00	76.8
10.*.*.329	OFFICE SUPPLIES-CAPITAL MUR.	2,044.00	335.18	1,708.82	16.3
10.*.*.330	INMATE SUPPLIES	180,000.00	47,662.16	132,337.84	26.4
10.*.*.333	HOUSEKEEPING SUPPLIES	104,000.00	41,568.66	62,431.34	39.9
10.*.*.334	PROGRAM EXPENSE	8,500.00	60.17-	8,560.17	0.7-
10.*.*.339	PUBLIC PURPOSE EXPENSE	15,000.00	3,188.57	11,811.43	21.2
10.*.*.341	STOCK ITEMS	1,500.00	381.72	1,118.28	25.4
10.*.*.343	SMALL TOOLS	6,000.00	795.87	5,204.13	13.2
10.*.*.345	LAWN SUPPLIES	10,500.00	6,356.85	4,143.15	60.5
10.*.*.346	FACILITY SUPPLIES	125,000.00	110,594.76	14,405.24	88.4
10.*.*.384	DEMONSTRATION MATERIAL	6,000.00	2,314.64	3,685.36	38.5
10.*.*.414	MEMBERSHIP DUES	104,877.00	46,040.68	58,836.32	43.8

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
10.*.*.415	ANIMAL CARE EXPENSES	82,000.00	18,045.68	63,954.32	22.0
10.*.*.416	OTHER SERVICE FEES	0.00	59.05	59.05-	0.0
10.*.*.418	ESTRAY EXPENSES	20,000.00	9,336.20	10,663.80	46.6
10.*.*.421	POSTAGE	362,890.00	258,915.61	103,974.39	71.3
10.*.*.422	EXPRESS MAIL	1,000.00	0.00	1,000.00	0.0
10.*.*.427	TAX STATEMENTS	34,000.00	25,198.57	8,801.43	74.1
10.*.*.428	DISASTER RELATED EXPENSES	33,500.00	2,518.24	30,981.76	7.5
10.*.*.430	COPY MACHINE USAGE	3,350.00	1,167.58	2,182.42	34.8
10.*.*.432	LOSS OF INMATE PROPERTY	500.00	0.00	500.00	0.0
10.*.*.433	ADA COMPLIANCE	5,000.00	0.00	5,000.00	0.0
10.*.*.440	COMPUTER SOFTWARE	7,900.00	0.00	7,900.00	0.0
10.*.*.441	ADVERTISING	22,250.00	1,609.64	20,640.36	7.2
10.*.*.442	BRANCH OFFICE EXPENSE-TROUP	3,700.00	1,296.60	2,403.40	35.0
10.*.*.443	BRANCH OFFICE EXP.-LINDALE	4,000.00	1,459.91	2,540.09	36.4
10.*.*.444	BRANCH OFFICE EXP-NOONDAY	2,300.00	884.09	1,415.91	38.4
10.*.*.445	D.P.S. EXPENSES	4,000.00	945.00	3,055.00	23.6
10.*.*.447	ORDINARY REPAIRS	11,500.00	17,519.55	6,019.55-	152.3
10.*.*.448	HEATING & COOL.REPAIRS JAIL	79,300.00	81,250.00	1,950.00-	102.4
10.*.*.450	MEAL EXPENSE	2,150,000.00	988,877.00	1,161,123.00	45.9
10.*.*.451	ORDINARY REPAIRS	185,449.00	48,607.69	136,841.31	26.2
10.*.*.452	INVESTIGATIVE EXPENSES	35,751.00	5,271.47	30,479.53	14.7
10.*.*.453	ORDINARY REPAIRS - COTTONBLT	60,000.00	28,231.86	31,768.14	47.0
10.*.*.455	ORDINARY REPAIRS-ANNEX BLDG	100,450.00	63,836.98	36,613.02	63.5
10.*.*.456	RADIO REPAIRS	25,200.00	4,634.05	20,565.95	18.3
10.*.*.457	MISCELLANEOUS REPAIRS	180,355.01	68,777.98	111,577.03	38.1
10.*.*.459	MISC. COMPUTER REPAIRS	1,000.00	0.00	1,000.00	0.0
10.*.*.461	ORDINARY REPAIRS - JAIL	315,000.00	310,410.91	4,589.09	98.5
10.*.*.462	ORDINARY REPAIRS-PRECINCTS	18,650.00	4,082.46	14,567.54	21.8
10.*.*.463	ORDINARY REPAIRS - THE HUB	3,600.00	70.00	3,530.00	1.9
10.*.*.464	ORDINARY REPAIRS - R&B	8,000.00	14,347.75	6,347.75-	179.3
10.*.*.465	ORD. REPAIRS-PARKS & PLAZA	3,000.00	1,438.49	1,561.51	47.9
10.*.*.466	ORDINARY REPAIRS - EOC	26,000.00	10,035.06	15,964.94	38.5
10.*.*.467	ORDINARY REPAIRS SO ADMIN.	10,000.00	3,724.01	6,275.99	37.2
10.*.*.468	ORDINARY REPAIRS - ANIMAL	14,000.00	594.98	13,405.02	4.2
10.*.*.472	ORD. REPAIRS-CSCD BUILDING	3,600.00	2,029.50	1,570.50	56.3
10.*.*.474	ORDINARY REPAIRS-OTHER BLDGS	11,000.00	3,073.81	7,926.19	27.9
10.*.*.476	TRASH & DUMPING	18,500.00	168.00	18,332.00	0.9
10.*.*.477	VEHICLE EXPENSES	457,745.37	188,974.75	268,770.62	41.2
10.*.*.480	MISCELLANEOUS EQUIPMENT	572,572.91	271,667.86	300,905.05	47.4
10.*.*.481	FLEET UPFITTING COSTS	136,050.00	57,591.53	78,458.47	42.3
10.*.*.490	FUEL	885,140.01	289,265.49	595,874.52	32.6
10.*.*.497	COURTHOUSE CONTINGENCY	250,000.00	0.00	250,000.00	0.0
10.*.*.499	CONTINGENCY	444,500.00	0.00	444,500.00	0.0
10.*.*.509	VINE SERVICE CONTRACT	31,194.00	6,896.85	24,297.15	22.1
10.*.*.511	SCAAP - VERTEX CONTRACT	35,000.00	0.00	35,000.00	0.0
10.*.*.514	INDIGENT HEALTH CARE	80,000.00	49,613.74	30,386.26	62.0
10.*.*.517	SOFTWARE SUPPORT & MAINT	3,111,364.00	2,816,694.69	294,669.31	90.5
10.*.*.518	HARDWARE MAINTENANCE	1,165,859.69	452,456.30	713,403.39	38.8

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
10.**.520	TYLER FAMILY CIRCLE OF CARE	50,000.00	24,999.96	25,000.04	49.9
10.**.522	MEALS ON WHEELS	15,000.00	7,500.00	7,500.00	50.0
10.**.524	ANDREWS CENTER	170,000.00	84,999.96	85,000.04	49.9
10.**.529	ST.PAUL CHILDRENS FOUNDATION	5,000.00	2,499.96	2,500.04	49.9
10.**.531	S. C. A. D. APPRAISAL FEE	1,456,284.00	1,052,618.75	403,665.25	72.2
10.**.532	ALZHEIMERS ALLIANCE	11,808.00	5,904.00	5,904.00	50.0
10.**.533	CHILDRENS ADVOCACY CENTER	50,000.00	24,999.96	25,000.04	49.9
10.**.540	COPY MACHINE LEASE	110,552.00	37,060.00	73,492.00	33.5
10.**.542	J.P. DELQ. COLLECTIONS	125,000.00	30,573.50	94,426.50	24.4
10.**.543	UNIFORM CONTRACT	266,981.78	232,770.87	34,210.91	87.1
10.**.545	POSTAGE MACHINE LEASE	75,000.00	32,702.45	42,297.55	43.6
10.**.548	ETMC RADIO CONTRACT	132,131.00	132,131.39	0.39-	100.0
10.**.560	RENT	4,350.00	2,078.10	2,271.90	47.7
10.**.567	ECONOMIC DEV. - T. E. D. C.	75,000.00	37,500.00	37,500.00	50.0
10.**.569	ECONOMIC DEVELOPMENT - E. T.	3,900.00	0.00	3,900.00	0.0
10.**.570	MISC. CONTRACTS	327,985.00	144,478.11	183,506.89	44.0
10.**.574	CASA	50,000.00	24,999.96	25,000.04	49.9
10.**.578	IHC ADMINISTRATIVE COST	150,000.00	87,850.00	62,150.00	58.5
10.**.580	ELEVATOR CONTRACTS	32,000.00	17,878.70	14,121.30	55.8
10.**.581	HISTORICAL COMMISSION	3,750.00	1,875.00	1,875.00	50.0
10.**.587	CIVIL AIR PATROL	6,000.00	6,000.00	0.00	100.0
10.**.588	ELEVATOR CONTRACT - JAIL	15,000.00	9,854.80	5,145.20	65.6
10.**.591	HAZARDOUS MAT.-CITY OF TYLER	5,000.00	2,500.00	2,500.00	50.0
10.**.599	ELEVATOR CONTRACT-ANNEX	10,000.00	5,676.20	4,323.80	56.7
10.**.601	COUNTY DEFENSE FEES	400,000.00	141,645.14	258,354.86	35.4
10.**.603	LEGAL SETTLEMENTS	50,000.00	0.00	50,000.00	0.0
10.**.608	AUTOPSIES	500,000.00	244,740.00	255,260.00	48.9
10.**.609	MEDICAL SERVICES-RABIES VAC.	5,300,000.00	2,282,519.21	3,017,480.79	43.0
10.**.611	INDEPENDENT AUDIT	107,000.00	85,300.00	21,700.00	79.7
10.**.626	TRAVEL REIMBURSEMENTS	57,000.00	16,524.92	40,475.08	28.9
10.**.627	COPY FLOW	50,000.00	7,993.17	42,006.83	15.9
10.**.632	TRAINING EXPENSES	472,161.00	145,353.38	326,807.62	30.7
10.**.640	UTILITIES - JAIL	1,000,000.00	505,711.44	494,288.56	50.5
10.**.641	UTILITIES	429,100.00	171,110.77	257,989.23	39.8
10.**.642	UTILITY SERVICE - CRTHOUSE	185,000.00	58,926.38	126,073.62	31.8
10.**.643	UTILITY SERVICE- COTTON BELT	165,000.00	72,296.68	92,703.32	43.8
10.**.646	UTILITIES - LINE ST BLDGS	25,000.00	6,929.68	18,070.32	27.7
10.**.650	UTILITIES - THE HUB	15,000.00	4,508.35	10,491.65	30.0
10.**.669	INSURANCE	1,269,178.00	929,916.34	339,261.66	73.2
10.**.674	PRISONER TRANSFER	475,000.00	119,821.93	355,178.07	25.2
10.**.675	LEGAL SUBSCRIPTIONS	43,760.00	23,572.62	20,187.38	53.8
10.**.676	WELFARE	11,000.00	3,691.25	7,308.75	33.5
10.**.682	EVALUATION EXPENSES	78,050.00	14,072.68	63,977.32	18.0
10.**.685	GRANT FUNDING	139,000.00	23,609.00	115,391.00	16.9
10.**.687	INTERPRETING FEES	80,000.00	16,105.70	63,894.30	20.1
10.**.690	COMMITMENTS/OTHER COUNTIES	3,000.00	0.00	3,000.00	0.0
10.**.693	PUBLIC HEALTH DIST.-OPER.EXP	200,000.00	50,000.00	150,000.00	25.0
10.**.694	MEDICAL - ANIMALS	100,000.00	21,619.38	78,380.62	21.6

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 10 GENERAL FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
10.*.*.695	FUEL TANK EXPENSES	15,000.00	3,673.50	11,326.50	24.4
10.*.*.696	ELECTION EXPENSE	139,995.00	63,484.19	76,510.81	45.3
10.*.*.698	BANK CHARGES	101,000.00	27,475.10	73,524.90	27.2
10.*.*.699	CONNECTIVITY SERVICES	480,000.00	205,824.21	274,175.79	42.8
10.*.*.701	ATTORNEY FEES	3,884,700.00	1,790,938.22	2,093,761.78	46.1
10.*.*.702	JUDICIAL ADMINISTRATIVE FEE	30,985.00	30,981.02	3.98	99.9
10.*.*.704	EVIDENCE PROCESSING	500.00	20.90	479.10	4.1
10.*.*.705	INVESTIGATOR FEES	174,500.00	94,987.18	79,512.82	54.4
10.*.*.707	ATTY FEES CAPITAL MURDER EXP	192,000.00	39,800.30	152,199.70	20.7
10.*.*.734	PROSECUTION EXPENSES	111,000.00	25,943.55	85,056.45	23.3
10.*.*.735	PROSECUTION EXP - CAP. MUR.	155,000.00	0.00	155,000.00	0.0
10.*.*.777	EXPERT TESTIMONY-CAP MURDER	258,000.00	17,471.90	240,528.10	6.7
10.*.*.778	EXPERT TESTIMONY	56,000.00	13,000.00	43,000.00	23.2
10.*.*.779	WITNESS EXPENSES	125,000.00	2,441.66	122,558.34	1.9
10.*.*.782	PSYCHOLOGICAL EVALUATIONS	178,500.00	100,211.60	78,288.40	56.1
10.*.*.783	PSYCHOLOGICAL EVAL. CAP. MUR	40,000.00	0.00	40,000.00	0.0
10.*.*.784	STATEMENT OF FACTS	198,500.00	74,381.97	124,118.03	37.4
10.*.*.785	STMT OF FACTS-CAP. MUR. EXP.	75,000.00	2,596.00	72,404.00	3.4
10.*.*.788	SUBSTITUTE COURT REPORTERS	27,500.00	8,177.70	19,322.30	29.7
10.*.*.789	SUBS CRT REP CAP MURDER EXP	10,000.00	0.00	10,000.00	0.0
10.*.*.790	MEDIATION FEES	25,800.00	28,500.00	2,700.00-	110.4
10.*.*.793	JURY COMPENSATION	700,000.00	217,556.00	482,444.00	31.0
10.*.*.794	GRAND JURORS/GRAND JURY EXP	8,000.00	3,031.05	4,968.95	37.8
10.*.*.796	JURY EXPENSE	14,750.00	2,076.89	12,673.11	14.0
10.*.*.832	REMODELING	700,000.00	700,000.00	0.00	100.0
10.*.*.851	VEHICLES	688,000.00	672,872.00	15,128.00	97.8
10.*.*.860	EQUIPMENT	1,002,235.03	979,061.41	23,173.62	97.6
10.*.*.880	COMPUTER EQUIPMENT	901,077.85	546,188.31	354,889.54	60.6
10.*.*.897	CAPITAL - CONTINGENCY	360,000.00	0.00	360,000.00	0.0
10.*.*.946	TRANSFER OUT TO INS. FUND	6,000,000.00	6,000,000.00	0.00	100.0
10.*.*.993	TRANSFER TO JUVENILE	5,500,000.00	5,500,000.00	0.00	100.0
-----					
Total Expenditures:	123,433,086.72	64,883,259.25	58,549,827.47	52.5	
=====					
Total Revenue (over) under Expenditures	8,652,877.35-	18,050,728.79	26,703,606.14-	208.6-	
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 11 JUVENILE DELINQ PREVENTION

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
11.34452	JUVENILE DELINQ PREVENTION	26,000.00	21,118.14	4,881.86	81.2
11.36610	INTEREST EARNED	2,500.00	2,756.26	256.26-	110.2
		-----	-----	-----	-----
Total Revenues:		28,500.00	23,874.40	4,625.60	83.7
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		28,500.00	23,874.40	4,625.60	83.7
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 12      COURTHOUSE SECURITY

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
12.34460	COURTHOUSE SECURITY	116,000.00	48,607.86	67,392.14	41.9
12.34461	COURTHOUSE SECURITY (JP'S)	28,000.00	21,345.83	6,654.17	76.2
12.36610	INTEREST EARNED	40,000.00	19,154.50	20,845.50	47.8
Total Revenues:		----- 184,000.00 =====	----- 89,108.19 =====	----- 94,891.81 =====	----- 48.4 =====
Expenditures:					
12.*.*.100	SALARY & WAGES F/T	83,476.00	40,373.53	43,102.47	48.3
12.*.*.113	SALARY-LONGEVITY	0.00	577.50	577.50-	0.0
12.*.*.201	F.I.C.A.	6,386.00	3,103.74	3,282.26	48.6
12.*.*.202	INSURANCE	11,588.00	5,790.42	5,797.58	49.9
12.*.*.203	RETIREMENT	9,074.00	4,490.75	4,583.25	49.4
12.*.*.204	WORKERS COMPENSATION	1,105.00	265.04	839.96	23.9
12.*.*.205	UNEMPLOYMENT INSURANCE	42.00	27.34	14.66	65.0
12.*.*.480	MISCELLANEOUS EQUIPMENT	175,225.00	14,431.68	160,793.32	8.2
12.*.*.570	MISC. CONTRACTS	28,000.00	0.00	28,000.00	0.0
12.*.*.632	TRAINING EXPENSES	2,000.00	0.00	2,000.00	0.0
12.*.*.828	SECURITY IMPROVEMENTS	56,000.00	15,258.64	40,741.36	27.2
12.*.*.860	EQUIPMENT	319,022.00	0.00	319,022.00	0.0
Total Expenditures:		----- 691,918.00 =====	----- 84,318.64 =====	----- 607,599.36 =====	----- 12.1 =====
Total Revenue (over) under Expenditures		----- 507,918.00- =====	----- 4,789.55 =====	----- 512,707.55- =====	----- 0.9- =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
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FUND: 13      DISTRICT ATTORNEY-SPECIAL

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>					
13.33326	STATE SUPPLEMENT DA	45,000.00	7,500.00	37,500.00	16.6
13.34465	HOT CHECKS	0.00	1,448.33	1,448.33-	0.0
13.36610	INTEREST EARNED	0.00	162.67	162.67-	0.0
13.36646	INTEREST - STATE SUPPLEMENT	0.00	236.42	236.42-	0.0
<b>Total Revenues:</b>		----- 45,000.00 =====	----- 9,347.42 =====	----- 35,652.58 =====	----- 20.7 =====
<b>Expenditures:</b>					
13.**.100	SALARY & WAGES F/T	45,000.00	11,249.72	33,750.28	24.9
13.**.310	OFFICE SUPPLIES	16,000.00	2,910.06	13,089.94	18.1
<b>Total Expenditures:</b>		----- 61,000.00 =====	----- 14,159.78 =====	----- 46,840.22 =====	----- 23.2 =====
<b>Total Revenue (over) under Expenditures</b>		----- 16,000.00- =====	----- 4,812.36- =====	----- 11,187.64- =====	----- 30.0 =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 14 COURT IMPROVEMENT FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
14.33216 SPECIALTY COURT FEE	0.00	11,052.93	11,052.93-	0.0
14.36610 INTEREST EARNED	0.00	3,502.95	3,502.95-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	14,555.88	14,555.88-	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	14,555.88	14,555.88-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 16      LAW LIBRARY FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
16.34687	USER FEES	15,000.00	9,286.00	5,714.00	61.9
16.34699	LIBRARY FEES	150,000.00	68,340.35	81,659.65	45.5
16.36610	INTEREST EARNED-LAW LIBRARY	7,500.00	1,148.88	6,351.12	15.3
16.36638	INTEREST REC. ON INVESTMENTS	0.00	3,158.95	3,158.95-	0.0
Total Revenues:		----- 172,500.00 =====	----- 81,934.18 =====	----- 90,565.82 =====	----- 47.4 =====
Expenditures:					
16.*.*.100	SALARY & WAGES F/T	70,632.00	33,390.68	37,241.32	47.2
16.*.*.112	SALARY-PERMANENT PART-TIME	21,500.00	9,414.40	12,085.60	43.7
16.*.*.201	F.I.C.A.	7,048.00	3,265.59	3,782.41	46.3
16.*.*.202	INSURANCE	11,588.00	5,790.42	5,797.58	49.9
16.*.*.203	RETIREMENT	10,015.00	4,695.27	5,319.73	46.8
16.*.*.204	WORKERS COMPENSATION	93.00	33.27	59.73	35.7
16.*.*.205	UNEMPLOYMENT INSURANCE	46.00	28.74	17.26	62.4
16.*.*.310	OFFICE SUPPLIES	1,788.00	1,040.23	747.77	58.1
16.*.*.313	BOOKS & SUBSCRIPTIONS	41,462.00	39,785.12	1,676.88	95.9
16.*.*.421	POSTAGE	10.00	0.00	10.00	0.0
16.*.*.480	MISCELLANEOUS EQUIPMENT	100.00	0.00	100.00	0.0
16.*.*.540	COPY MACHINE LEASE	1,954.00	651.32	1,302.68	33.3
16.*.*.675	WESTLAW COMPUTER SERVICE	12,960.00	12,960.00	0.00	100.0
Total Expenditures:		----- 179,196.00 =====	----- 111,055.04 =====	----- 68,140.96 =====	----- 61.9 =====
Total Revenue (over) under Expenditures		----- 6,696.00- =====	----- 29,120.86- =====	----- 22,424.86 =====	----- 434.8 =====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 17      LAW ENFORCEMENT SEIZURES

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
17.39004	SEIZURES - OTHER AGENCIES	0.00	35,892.20	35,892.20-	0.0
17.39005	SHERIFF SEIZURES	0.00	9,508.00	9,508.00-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	45,400.20	45,400.20-	0.0
		=====	=====	=====	=====
Expenditures:					
17.**.605	FORFEITURE DISTRIBUTIONS	150,000.00	58,001.00	91,999.00	38.6
17.**.606	REFUNDS	130,000.00	103,720.00	26,280.00	79.7
		-----	-----	-----	-----
Total Expenditures:		280,000.00	161,721.00	118,279.00	57.7
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		280,000.00-	116,320.80-	163,679.20-	41.5
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 18 DA CRIME PREVENTION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
18.36610 INTEREST EARNED	0.00	100.98	100.98-	0.0
Total Revenues:	----- 0.00	----- 100.98	----- 100.98-	----- 0.0
Total Revenue (over) under Expenditures	=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 19      FED EQ SHARING TREASURY FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
19.36610	INTEREST EARNED-SHERIFF	0.00	563.04	563.04-	0.0
19.36613	INTEREST EARNED CONSTABLE 5	0.00	106.87	106.87-	0.0
19.36646	INTEREST - DISTRICT ATTORNEY	0.00	178.39	178.39-	0.0
-----					
Total Revenues:		0.00	848.30	848.30-	0.0
=====					
Total Revenue (over) under Expenditures		0.00	848.30	848.30-	0.0
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 20      DRUG FORFEITURE

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
20.36610	INTEREST EARNED-SHERIFF	0.00	2,705.50	2,705.50-	0.0
20.36611	INTEREST EARNED CONSTABLE 2	0.00	0.20	0.20-	0.0
20.36612	INTEREST EARNED CONSTABLE 4	0.00	63.59	63.59-	0.0
20.36613	INTEREST EARNED CONSTABLE 5	0.00	636.20	636.20-	0.0
20.36656	INTEREST - CONSTABLE 1	0.00	65.61	65.61-	0.0
20.37100	FORFEITED CASH 560	0.00	36,540.64	36,540.64-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	40,011.74	40,011.74-	0.0
		=====	=====	=====	=====
Expenditures:					
20.*.*.409	MISCELLANEOUS	118,500.00	5,851.28	112,648.72	4.9
20.*.*.480	MISCELLANEOUS EQUIPMENT	70,000.00	0.00	70,000.00	0.0
20.*.*.513	INTERLOCAL AGREEMENTS	10,000.00	0.00	10,000.00	0.0
20.*.*.626	TRAVEL REIMBURSEMENTS	20,000.00	0.00	20,000.00	0.0
20.*.*.851	VEHICLES	30,000.00	28,591.75	1,408.25	95.3
		-----	-----	-----	-----
Total Expenditures:		248,500.00	34,443.03	214,056.97	13.8
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		248,500.00-	5,568.71	254,068.71-	2.2-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 21 CRIME VICTIM'S SERV VOCA

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
21.36014	DONATIONS - JURY/OTHER	8,000.00	7,046.00	954.00	88.0
21.36610	INTEREST EARNED	0.00	3,865.74	3,865.74-	0.0
		-----	-----	-----	-----
Total Revenues:		8,000.00	10,911.74	2,911.74-	136.3
		=====	=====	=====	=====
Expenditures:					
21.*.*.310	OFFICE SUPPLIES	1,000.00	328.27	671.73	32.8
21.*.*.415	ANIMAL FACILITY EXPENSES	2,000.00	375.44	1,624.56	18.7
21.*.*.626	TRAVEL REIMBURSEMENTS	3,000.00	0.00	3,000.00	0.0
21.*.*.632	TRAINING EXPENSES	3,000.00	1,997.85	1,002.15	66.5
21.*.*.681	DONATED JURY FUNDS	10,000.00	0.00	10,000.00	0.0
		-----	-----	-----	-----
Total Expenditures:		19,000.00	2,701.56	16,298.44	14.2
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		11,000.00-	8,210.18	19,210.18-	74.6-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
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FUND: 22 D.A. FORFEITURES

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
Revenues					
22.36610	INTEREST EARNED	0.00	6,106.48	6,106.48-	0.0
22.36630	FORFEITURES 10% CH. 59	0.00	257.60	257.60-	0.0
22.37040	CITY OF TYLER (10%)	0.00	14,197.41	14,197.41-	0.0
22.37075	SHERIFF'S DEPARTMENT (10%)	0.00	18,896.21	18,896.21-	0.0
-----					
Total Revenues:	0.00	39,457.70	39,457.70-	0.0	
=====					
Expenditures:					
22.*.*.409	MISCELLANEOUS	50,000.00	5,000.00	45,000.00	10.0
22.*.*.480	MISCELLANEOUS EQUIPMENT	35,000.00	0.00	35,000.00	0.0
22.*.*.632	TRAINING EXPENSES	45,000.00	2,818.58	42,181.42	6.2
-----					
Total Expenditures:	130,000.00	7,818.58	122,181.42	6.0	
=====					
Total Revenue (over) under Expenditures	130,000.00-	31,639.12	161,639.12-	24.3-	
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 24 OTHER GRANTS

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
24.33301	STATE REVENUE	370,970.95	275,000.00	95,970.95	74.1
24.34700	LAW ENFORCEMENT - SHERIFF	168,066.00	0.00	168,066.00	0.0
24.34743	LAW ENFORCEMENT - FIRE MARSH	76,145.00	0.00	76,145.00	0.0
24.36600	INTEREST EARNED	0.00	3,762.03	3,762.03-	0.0
Total Revenues:		----- 615,181.95 =====	----- 278,762.03 =====	----- 336,419.92 =====	----- 45.3 =====
Expenditures:					
24.*.*.100	SALARY & WAGES F/T	230,650.00	103,059.00	127,591.00	44.6
24.*.*.201	F.I.C.A.	17,700.00	7,599.53	10,100.47	42.9
24.*.*.203	RETIREMENT	26,400.00	11,304.39	15,095.61	42.8
24.*.*.205	UNEMPLOYMENT INSURANCE	250.00	68.70	181.30	27.4
24.*.*.480	MISCELLANEOUS EQUIPMENT	95,970.95	95,877.45	93.50	99.9
24.*.*.481	MISC. VEHICLE EQUIPMENT	168,066.00	0.00	168,066.00	0.0
24.*.*.606	REFUNDS	14.69	14.69	0.00	100.0
24.*.*.619	PROFESSIONAL FEES	76,145.00	0.00	76,145.00	0.0
Total Expenditures:		----- 615,196.64 =====	----- 217,923.76 =====	----- 397,272.88 =====	----- 35.4 =====
Total Revenue (over) under Expenditures		----- 14.69- =====	----- 60,838.27 =====	----- 60,852.96- =====	----- 147.5- =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
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FUND: 25 LOCAL LAW ENF GRANTS

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
25.33301	STATE REVENUE	0.00	500,000.00	500,000.00-	0.0
25.36600	INTEREST EARNED	0.00	8,707.13	8,707.13-	0.0
Total Revenues:		----- 0.00	----- 508,707.13	----- 508,707.13-	----- 0.0
		=====	=====	=====	=====
Expenditures:					
25.*.*.480	MISCELLANEOUS EQUIPMENT	480,000.00	399,756.54	80,243.46	83.2
25.*.*.860	EQUIPMENT	20,000.00	0.00	20,000.00	0.0
Total Expenditures:		----- 500,000.00	----- 399,756.54	----- 100,243.46	----- 79.9
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		500,000.00-	108,950.59	608,950.59-	21.7-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 27 EAST TEXAS ANTI GRANT

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
27.33301	STATE REVENUE	1,910,816.07	646,447.69	1,264,368.38	33.8
Total Revenues:		----- 1,910,816.07 =====	----- 646,447.69 =====	----- 1,264,368.38 =====	----- 33.8 =====
Expenditures:					
27.*.*.100	SALARY & WAGES F/T	508,286.00	278,848.87	229,437.13	54.8
27.*.*.113	SALARY-LONGEVITY	1,680.00	1,100.00	580.00	65.4
27.*.*.201	F.I.C.A.	38,987.40	21,143.13	17,844.27	54.2
27.*.*.202	INSURANCE	43,961.68	19,999.37	23,962.31	45.4
27.*.*.203	RETIREMENT	58,133.56	30,754.69	27,378.87	52.9
27.*.*.204	WORKERS COMPENSATION	605.74	466.52	139.22	77.0
27.*.*.205	UNEMPLOYMENT INSURANCE	6,504.67	197.06	6,307.61	3.0
27.*.*.310	OFFICE SUPPLIES	49,186.80	5,973.97	43,212.83	12.1
27.*.*.340	UNBUDGETED EXPENDITURE	131,259.13	0.00	131,259.13	0.0
27.*.*.420	TELEPHONE CHARGES & LONG DIS	51,844.09	13,607.95	38,236.14	26.2
27.*.*.480	MISCELLANEOUS EQUIPMENT	184,475.00	69,020.88	115,454.12	37.4
27.*.*.517	SOFTWARE SUPPORT & MAINT.	222,500.00	154,902.46	67,597.54	69.6
27.*.*.540	COPY MACHINE LEASE	4,800.00	841.13	3,958.87	17.5
27.*.*.560	RENT	205,992.00	108,000.00	97,992.00	52.4
27.*.*.566	PROFESSIONAL & CONTRACT	29,250.00	19,250.00	10,000.00	65.8
27.*.*.571	JANITORIAL CONTRACT	20,560.00	7,253.13	13,306.87	35.2
27.*.*.632	TRAINING EXPENSES	149,390.00	11,437.55	137,952.45	7.6
27.*.*.641	UTILITIES	55,400.00	19,352.83	36,047.17	34.9
27.*.*.654	EQUIPMENT RENTAL	148,000.00	53,254.85	94,745.15	35.9
Total Expenditures:		----- 1,910,816.07 =====	----- 815,404.39 =====	----- 1,095,411.68 =====	----- 42.6 =====
Total Revenue (over) under Expenditures		----- 0.00 =====	----- 168,956.70- =====	----- 168,956.70 =====	----- 0.0 =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026  
 FUND: 29      1287389 D.P.S. SEIZURES`

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
29.36610	INTEREST EARNED - DPS	0.00	2,708.78	2,708.78-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	2,708.78	2,708.78-	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	2,708.78	2,708.78-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 32 FINANCIAL CRIME

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
32.33301	STATE REVENUE	12,871,973.00	4,770,345.72	8,101,627.28	37.0
32.33913	INSURANCE PROCEEDS	15,080.03	15,080.03	0.00	100.0
32.36610	INTEREST EARNED	0.00	4,818.45	4,818.45-	0.0
<hr/>					
Total Revenues:	12,887,053.03	4,790,244.20	8,096,808.83	37.1	
<hr/>					
<b>Expenditures:</b>					
32.*.*.100	SALARY & WAGES F/T	4,600,000.00	1,914,987.70	2,685,012.30	41.6
32.*.*.110	SALARY - OVERTIME	250,000.00	138,381.06	111,618.94	55.3
32.*.*.113	SALARY-LONGEVITY	1,500.00	140.00	1,360.00	9.3
32.*.*.201	F.I.C.A.	400,000.00	152,643.39	247,356.61	38.1
32.*.*.202	INSURANCE	421,010.05	152,112.53	268,897.52	36.1
32.*.*.203	RETIREMENT	525,000.00	225,621.97	299,378.03	42.9
32.*.*.204	WORKERS COMPENSATION	35,000.00	10,080.61	24,919.39	28.8
32.*.*.205	UNEMPLOYMENT INSURANCE	3,900.00	1,425.72	2,474.28	36.5
32.*.*.303	SUPPLIES	25,000.00	7,962.72	17,037.28	31.8
32.*.*.421	POSTAGE	5,000.00	1,091.81	3,908.19	21.8
32.*.*.477	VEHICLE EXPENSES	63,399.03	31,037.68	32,361.35	48.9
32.*.*.480	MISCELLANEOUS EQUIPMENT	1,805,588.88	801,535.73	1,004,053.15	44.3
32.*.*.490	FUEL	237,000.00	27,102.97	209,897.03	11.4
32.*.*.619	PROFESSIONAL FEES	13,575.00	11,557.35	2,017.65	85.1
32.*.*.632	TRAINING EXPENSES	323,200.00	126,916.01	196,283.99	39.2
32.*.*.641	UTILITIES	280,586.00	232,077.59	48,508.41	82.7
32.*.*.671	CONFIDENTIAL FUNDS	20,000.00	0.00	20,000.00	0.0
32.*.*.832	REMODELING	96,599.97	2,930.13	93,669.84	3.0
32.*.*.851	VEHICLES	782,650.08	352,506.07	430,144.01	45.0
32.*.*.880	COMPUTER EQUIPMENT	3,016,685.46	2,558,129.82	458,555.64	84.7
<hr/>					
Total Expenditures:	12,905,694.47	6,748,240.86	6,157,453.61	52.2	
<hr/>					
Total Revenue (over) under Expenditures	18,641.44-	1,957,996.66-	1,939,355.22	503.4	

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 33      CHAPTER 19 VOTER REG.

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
33.33301	STATE REVENUE	16,500.00	843.97	15,656.03	5.1
-----					
Total Revenues:		16,500.00	843.97	15,656.03	5.1
=====					
Expenditures:					
33.*.*.108	SALARY - EXTRA HELP OR TEMP	5,000.00	2,044.00	2,956.00	40.8
33.*.*.201	F.I.C.A.	385.00	156.36	228.64	40.6
33.*.*.205	UNEMPLOYMENT INSURANCE	0.00	1.02	1.02-	0.0
33.*.*.414	MEMBERSHIP DUES	300.00	150.00	150.00	50.0
33.*.*.421	POSTAGE	9,500.00	6,957.90	2,542.10	73.2
33.*.*.626	TRAVEL REIMBURSEMENTS	1,315.00	0.00	1,315.00	0.0
-----					
Total Expenditures:		16,500.00	9,309.28	7,190.72	56.4
=====					
Total Revenue (over) under Expenditures		0.00	8,465.31-	8,465.31	0.0
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 35      DEA TASK FORCE

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
35.36610	INTEREST EARNED - SHERIFF	0.00	2,342.70	2,342.70-	0.0
35.36612	INTEREST EARNED CONST 4	0.00	3.91	3.91-	0.0
35.36613	INTEREST EARNED CONSTABLE 5	0.00	271.37	271.37-	0.0
35.36646	INTEREST - DISTRICT ATTORNEY	0.00	246.36	246.36-	0.0
Total Revenues:		----- 0.00	----- 2,864.34	----- 2,864.34-	----- 0.0
===== Expenditures:					
35.*.*.409	MISCELLANEOUS	58,030.27	0.00	58,030.27	0.0
35.*.*.480	MISCELLANEOUS EQUIPMENT	9,819.73	1,969.73	7,850.00	20.0
35.*.*.626	TRAVEL REIMBURSEMENTS	5,000.00	0.00	5,000.00	0.0
35.*.*.632	TRAINING EXPENSES	12,850.00	0.00	12,850.00	0.0
35.*.*.851	VEHICLES	130,000.00	89,069.58	40,930.42	68.5
Total Expenditures:		----- 215,700.00	----- 91,039.31	----- 124,660.69	----- 42.2
Total Revenue (over) under Expenditures		----- 215,700.00-	----- 88,174.97-	----- 127,525.03-	----- 40.8
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026  
 FUND: 36 E. BRYNE JAG

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
36.33010	FEDERAL PAYMENT	28,801.50	9,544.48	19,257.02	33.1
		-----	-----	-----	-----
Total Revenues:		28,801.50	9,544.48	19,257.02	33.1
		=====	=====	=====	=====
Expenditures:					
36.*.*.632	TRAINING EXPENSES	28,801.50	27,184.48	1,617.02	94.3
		-----	-----	-----	-----
Total Expenditures:		28,801.50	27,184.48	1,617.02	94.3
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	17,640.00-	17,640.00	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026  
 FUND: 40 LOCAL LAW ENF. GRANTS 287(G)

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
40.33010	FEDERAL PAYMENT	340,000.00	340,008.00	8.00-	100.0
40.36600	INTEREST EARNED	0.00	1,919.71	1,919.71-	0.0
		-----	-----	-----	-----
Total Revenues:		340,000.00	341,927.71	1,927.71-	100.5
		=====	=====	=====	=====
Expenditures:					
40.*.*.851	VEHICLES	107,000.00	106,750.00	250.00	99.7
40.*.*.860	EQUIPMENT	233,000.00	189,006.49	43,993.51	81.1
		-----	-----	-----	-----
Total Expenditures:		340,000.00	295,756.49	44,243.51	86.9
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	46,171.22	46,171.22-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 42      LEOSE

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>					
42.34700	LAW ENFORCEMENT - SHERIFF	0.00	43,808.45	43,808.45-	0.0
42.34702	LAW ENFORCE - CONSTABLE 2	0.00	1,726.42	1,726.42-	0.0
42.34703	LAW ENFORCEMENT-CONSTABLE 3	0.00	1,726.25	1,726.25-	0.0
42.34704	LAW ENFORCEMENT-CONSTABLE 4	0.00	1,726.38	1,726.38-	0.0
42.34705	LAW ENFORCEMENT -CONSTABLE 5	0.00	1,726.42	1,726.42-	0.0
42.34743	LAW ENFORCEMENT - FIRE MARSH	0.00	1,831.09	1,831.09-	0.0
42.34775	LAW ENFORCEMENT - DIST ATTY	0.00	3,396.48	3,396.48-	0.0
42.34776	LAW ENFORCE - CONSTABLE 1	0.00	1,726.30	1,726.30-	0.0
42.36610	INTEREST EARNED - SHERIFF	0.00	1,214.81	1,214.81-	0.0
42.36611	INTEREST EARNED CONSTABLE 2	0.00	96.84	96.84-	0.0
42.36612	INTEREST EARNED CONSTABLE 4	0.00	91.19	91.19-	0.0
42.36613	INTEREST EARNED CONSTABLE 5	0.00	58.39	58.39-	0.0
42.36634	INTEREST, CONSTABLE, PCT. 1	0.00	111.09	111.09-	0.0
42.36646	INTEREST - DISTRICT ATTORNEY	0.00	253.40	253.40-	0.0
42.36647	INTEREST - CONSTABLE PCT. 3	0.00	126.83	126.83-	0.0
42.36670	INTEREST EARNED-FIRE MARSHAL	0.00	104.70	104.70-	0.0
<b>Total Revenues:</b>		----- 0.00	----- 59,725.04	----- 59,725.04-	----- 0.0
		=====	=====	=====	=====
<b>Expenditures:</b>					
42.*.*.632	TRAINING EXPENSES	19,100.00	1,240.00	17,860.00	6.4
42.*.*.634	TRAINING EXPENSES PCT. 4	6,200.00	0.00	6,200.00	0.0
42.*.*.638	TRAINING EXPENSE/SHERIFF	85,000.00	19,846.59	65,153.41	23.3
42.*.*.647	TRAINING EXPENSES-FIRE MARSH	8,100.00	978.10	7,121.90	12.0
42.*.*.659	TRAINING EXP - DIST ATTY	17,000.00	0.00	17,000.00	0.0
42.*.*.660	TRAINING - CONSTABLE PCT. 1	7,500.00	0.00	7,500.00	0.0
<b>Total Expenditures:</b>		----- 142,900.00	----- 22,064.69	----- 120,835.31	----- 15.4
		=====	=====	=====	=====
<b>Total Revenue (over) under Expenditures</b>		----- 142,900.00-	----- 37,660.35	----- 180,560.35-	----- 26.3-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 43 JUDICIAL EDUCATION

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
43.34691	JUDGES EDUCATION FUND	3,500.00	2,198.52	1,301.48	62.8
43.36610	INTEREST EARNED	0.00	592.64	592.64-	0.0
		-----	-----	-----	-----
Total Revenues:		3,500.00	2,791.16	708.84	79.7
		=====	=====	=====	=====
Expenditures:					
43.**.632	TRAINING EXPENSES	3,500.00	0.00	3,500.00	0.0
		-----	-----	-----	-----
Total Expenditures:		3,500.00	0.00	3,500.00	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	2,791.16	2,791.16-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 44 JUSTICE CRT.TECH. FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
44.34436	JUSTICE CRT. TECH FEES	25,000.00	17,420.83	7,579.17	69.6
44.36610	INTEREST EARNED	12,000.00	4,956.82	7,043.18	41.3
44.36638	INTEREST REC. ON INVESTMENTS	3,000.00	2,579.13	420.87	85.9
Total Revenues:		----- 40,000.00	----- 24,956.78	----- 15,043.22	----- 62.3
		=====	=====	=====	=====
Expenditures:					
44.*.*.480	MISCELLANEOUS EQUIPMENT	5,700.00	0.00	5,700.00	0.0
44.*.*.517	SOFTWARE SUPPORT & MAINT.	29,000.00	0.00	29,000.00	0.0
44.*.*.632	TRAINING EXPENSES	5,000.00	0.00	5,000.00	0.0
44.*.*.880	COMPUTER EQUIPMENT	100,000.00	0.00	100,000.00	0.0
Total Expenditures:		----- 139,700.00	----- 0.00	----- 139,700.00	----- 0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		----- 99,700.00-	----- 24,956.78	----- 124,656.78-	----- 25.0-
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 45 FACILITY IMPROVEMENT FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
45.31010	TAXES CURRENT	2,858,246.00	2,679,601.02	178,644.98	93.7
45.31011	TAXES DELINQUENT	20,000.00	13,676.52	6,323.48	68.3
45.34035	OTHER CONTRIBUTIONS	50,000.00	0.00	50,000.00	0.0
45.36610	INTEREST EARNED	120,000.00	72,787.42	47,212.58	60.6
45.36638	INT.REC.ON INVEST.-FACILITY	50,000.00	33,617.56	16,382.44	67.2
<hr/>					
Total Revenues:		3,098,246.00	2,799,682.52	298,563.48	90.3
<hr/>					
<b>Expenditures:</b>					
45.*.*.455	ANNEX-EXT WTRPROOF/LEAK RPR	203,686.00	203,686.00	0.00	100.0
45.*.*.499	CONTINGENCY	2,660,085.00	0.00	2,660,085.00	0.0
45.*.*.619	PROFESSIONAL FEES	9,018.28	9,018.28	0.00	100.0
45.*.*.820	SCSO WATCHGUARD CLOUD MOVE	194,000.00	193,952.40	47.60	99.9
45.*.*.821	IT-WIRELESS ACCESS PNT REPLA	108,256.00	108,255.47	0.53	99.9
45.*.*.860	SO DISPATCH CONSOLE PROJECT	2,994,248.00	1,634,461.00	1,359,787.00	54.5
45.*.*.866	PARKING LOT IMPROVEMENTS	25,000.00	8,088.95	16,911.05	32.3
45.*.*.867	JAIL RENOVATIONS	1,659,098.00	659,098.00	1,000,000.00	39.7
45.*.*.880	IT-PERIPHERAL REPLACEMENTS	359,485.00	359,058.26	426.74	99.8
45.*.*.882	IT-SWITCH ENH/REPLACEMENTS	137,240.00	137,211.56	28.44	99.9
45.*.*.994	TRANSFER TO JAC MAINTENANCE	50,000.00	0.00	50,000.00	0.0
<hr/>					
Total Expenditures:		8,400,116.28	3,312,829.92	5,087,286.36	39.4
<hr/>					
Total Revenue (over) under Expenditures		5,301,870.28-	513,147.40-	4,788,722.88-	9.6
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SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 46      1420224 RECORDS MGMT-CO CLER

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
46.34608	RECORDS PRESERVATION (CC)	440,000.00	182,560.00	257,440.00	41.4
46.34681	RECORDS ARCHIVE FEE 118.025	400,000.00	181,520.00	218,480.00	45.3
46.36623	INTEREST EARNED REC. PRES.	80,000.00	41,558.20	38,441.80	51.9
46.36638	INTEREST REC. ON INVESTMENTS	115,000.00	64,404.51	50,595.49	56.0
Total Revenues:		----- 1,035,000.00 =====	----- 470,042.71 =====	----- 564,957.29 =====	----- 45.4 =====
Expenditures:					
46.*.*.112	SALARY-PERMANENT PART-TIME	20,000.00	0.00	20,000.00	0.0
46.*.*.201	F.I.C.A.	1,530.00	0.00	1,530.00	0.0
46.*.*.203	RETIREMENT	2,174.00	0.00	2,174.00	0.0
46.*.*.205	UNEMPLOYMENT INSURANCE	10.00	0.00	10.00	0.0
46.*.*.570	MISC. CONTRACTS	365,000.00	172,041.00	192,959.00	47.1
46.*.*.625	IMAGING	600,000.00	0.00	600,000.00	0.0
46.*.*.629	REBINDING RECORDS	3,000,000.00	0.00	3,000,000.00	0.0
46.*.*.860	EQUIPMENT	200,000.00	109,174.42	90,825.58	54.5
Total Expenditures:		----- 4,188,714.00 =====	----- 281,215.42 =====	----- 3,907,498.58 =====	----- 6.7 =====
Total Revenue (over) under Expenditures		----- 3,153,714.00- =====	----- 188,827.29 =====	----- 3,342,541.29- =====	----- 5.9- =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 48      1446037 DIST. CLK. TITLE IVD

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
48.36610                      INTEREST EARNED	0.00	811.38	811.38-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	811.38	811.38-	0.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	0.00	811.38	811.38-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 49 DISTRICT CLERK RECORDS PRES.

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
49.34435	RECORDS MGT (DC)	22,000.00	8,758.65	13,241.35	39.8
49.34674	DC RECORDS ARCHIVE - SB1685	100.00	5.00	95.00	5.0
49.36610	INTEREST EARNED	5,000.00	3,839.56	1,160.44	76.7
Total Revenues:		----- 27,100.00 =====	----- 12,603.21 =====	----- 14,496.79 =====	----- 46.5 =====
Expenditures:					
49.*.*.112	SALARY-PERMANENT PART-TIME	20,000.00	0.00	20,000.00	0.0
49.*.*.201	F.I.C.A.	1,530.00	0.00	1,530.00	0.0
49.*.*.203	RETIREMENT	2,174.00	0.00	2,174.00	0.0
49.*.*.205	UNEMPLOYMENT INSURANCE	10.00	0.00	10.00	0.0
49.*.*.860	EQUIPMENT	20,000.00	0.00	20,000.00	0.0
Total Expenditures:		----- 43,714.00 =====	----- 0.00 =====	----- 43,714.00 =====	----- 0.0 =====
Total Revenue (over) under Expenditures		----- 16,614.00- =====	----- 12,603.21 =====	----- 29,217.21- =====	----- 75.8- =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 50 FORFEITURE INTEREST 10%

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
50.36610 INTEREST EARNED	10,000.00	5,152.36	4,847.64	51.5
50.36630 FORFEITURES 10%	7,000.00	11,058.40	4,058.40-	157.9
	-----	-----	-----	-----
Total Revenues:	17,000.00	16,210.76	789.24	95.3
	=====	=====	=====	=====
Expenditures:				
50.*.*.549 ETCADA	4,000.00	2,000.04	1,999.96	50.0
50.*.*.568 A & D ABUSE COUNCIL	20,000.00	0.00	20,000.00	0.0
	-----	-----	-----	-----
Total Expenditures:	24,000.00	2,000.04	21,999.96	8.3
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	7,000.00-	14,210.72	21,210.72-	203.0-
	=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 52 CO & DIST CRT TECHNOLOGY FND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
52.34436	JUSTICE CRT. TECH FEES	10,000.00	3,907.48	6,092.52	39.0
52.36610	INTEREST EARNED	500.00	459.11	40.89	91.8
		-----	-----	-----	-----
Total Revenues:		10,500.00	4,366.59	6,133.41	41.5
		=====	=====	=====	=====
Expenditures:					
52.*.*.570	MISC. CONTRACTS	2,200.00	0.00	2,200.00	0.0
52.*.*.880	COMPUTER EQUIPMENT	25,000.00	0.00	25,000.00	0.0
		-----	-----	-----	-----
Total Expenditures:		27,200.00	0.00	27,200.00	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		16,700.00-	4,366.59	21,066.59-	26.1-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 53      1288997 COMMISSARY FUND-JAIL

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
53.33236	COMMISSARY (M/S) COMMISSION	0.00	172,860.93	172,860.93-	0.0
53.36610	INTEREST EARNED	0.00	12,918.51	12,918.51-	0.0
53.36638	INTEREST REC. ON INVESTS.	0.00	20.03	20.03-	0.0
Total Revenues:		----- 0.00	----- 185,799.47	----- 185,799.47-	----- 0.0
===== Expenditures:					
53.*.*.330	INMATE SUPPLIES	35,000.00	5,411.32	29,588.68	15.4
53.*.*.346	JANITORIAL & LAUNDRY SUPPLIE	20,000.00	0.00	20,000.00	0.0
53.*.*.421	POSTAGE	0.00	6,964.80	6,964.80-	0.0
53.*.*.480	MISCELLANEOUS EQUIPMENT	480,000.00	23,492.02	456,507.98	4.8
53.*.*.619	PROFESSIONAL FEES	75,000.00	8,910.00	66,090.00	11.8
53.*.*.699	CONNECTIVITY SERVICES	40,000.00	7,506.90	32,493.10	18.7
53.*.*.851	VEHICLES	100,000.00	0.00	100,000.00	0.0
Total Expenditures:		----- 750,000.00	----- 52,285.04	----- 697,714.96	----- 6.9
===== Total Revenue (over) under Expenditures					
		750,000.00-	133,514.43	883,514.43-	17.8-
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 54      CSCD INSURANCE FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
54.36610	INTEREST EARNED	0.00	1,801.70	1,801.70-	0.0
54.37020	EMPLOYEE/EMPLOYER CONTRIBUT.	127,200.00	88,339.22	38,860.78	69.4
		-----	-----	-----	-----
Total Revenues:		127,200.00	90,140.92	37,059.08	70.8
		=====	=====	=====	=====
Expenditures:					
54.**.403	HEALTH CLAIMS - INSURANCE	127,200.00	88,338.95	38,861.05	69.4
		-----	-----	-----	-----
Total Expenditures:		127,200.00	88,338.95	38,861.05	69.4
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	1,801.97	1,801.97-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 55      HOMELAND SECURITY GRANT

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
55.36610	INTEREST EARNED	0.00	508.38	508.38-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	508.38	508.38-	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	508.38	508.38-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 56 1445553 SM CO INSURANCE FND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
56.33902	REIMBURSEMENTS	0.00	215,962.85	215,962.85-	0.0
56.34285	RETIREE DEPENDENT PAYMENTS.	115,000.00	100,399.31	14,600.69	87.3
56.36610	INTEREST EARNED	0.00	105,221.18	105,221.18-	0.0
56.36638	INTEREST REC. ON INVESTMENTS	0.00	20.16	20.16-	0.0
56.36700	PROGRAM REBATES	0.00	228,616.70	228,616.70-	0.0
56.37020	EMPLOYEE/EMPLOYER CONTRIBUT.	11,000,000.00	7,172,153.92	3,827,846.08	65.2
56.39010	TRANSFER IN	0.00	6,000,000.00	6,000,000.00-	0.0
<hr/>					
Total Revenues:		11,115,000.00	13,822,374.12	2,707,374.12-	124.3
<hr/>					
<b>Expenditures:</b>					
56.*.*.401	ADMINISTRATIVE-INSURANCE	1,200,000.00	743,263.01	456,736.99	61.9
56.*.*.402	DENTAL CLAIMS- INSURANCE	650,000.00	348,414.67	301,585.33	53.6
56.*.*.403	HEALTH CLAIMS - INSURANCE	14,000,000.00	3,364,134.63	10,635,865.37	24.0
56.*.*.405	PRESCRIPTION CLAIMS	4,500,000.00	2,185,391.08	2,314,608.92	48.5
56.*.*.406	MEDICARE SUPPLEMENT	600,000.00	295,406.57	304,593.43	49.2
56.*.*.408	WELLNESS PROGRAM	7,000.00	375.03	6,624.97	5.3
56.*.*.619	PROFESSIONAL FEES	310,000.00	155,621.83	154,378.17	50.2
<hr/>					
Total Expenditures:		21,267,000.00	7,092,606.82	14,174,393.18	33.3
<hr/>					
Total Revenue (over) under Expenditures		10,152,000.00-	6,729,767.30	16,881,767.30-	66.2-
<hr/>					

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 59      INFRASTRUCTURE SERIES 2024

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
59.36610	INTEREST EARNED	30,000.00	16,029.07	13,970.93	53.4
		-----	-----	-----	-----
Total Revenues:		30,000.00	16,029.07	13,970.93	53.4
		=====	=====	=====	=====
Expenditures:					
59.*.*.893	SPECIAL ROAD PROJECTS	1,090,000.00	1,090,000.00	0.00	100.0
		-----	-----	-----	-----
Total Expenditures:		1,090,000.00	1,090,000.00	0.00	100.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		1,060,000.00-	1,073,970.93-	13,970.93	101.3
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 61 ELECTION SERVICES CONTRACT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>				
61.32536 VOTING MACHINE RENTALS	0.00	17,773.50	17,773.50-	0.0
61.34530 ADMINISTRATIVE	0.00	3,711.12	3,711.12-	0.0
61.36610 INTEREST EARNED	0.00	1,648.53	1,648.53-	0.0
Total Revenues:	----- 0.00	----- 23,133.15	----- 23,133.15-	----- 0.0
<b>Expenditures:</b>				
61.*.*.310 OFFICE SUPPLIES	10,000.00	0.00	10,000.00	0.0
61.*.*.480 MISCELLANEOUS EQUIPMENT	30,000.00	0.00	30,000.00	0.0
61.*.*.632 TRAINING EXPENSES	10,000.00	0.00	10,000.00	0.0
61.*.*.696 ELECTION EXPENSE	50,000.00	0.00	50,000.00	0.0
Total Expenditures:	----- 100,000.00	----- 0.00	----- 100,000.00	----- 0.0
Total Revenue (over) under Expenditures	----- 100,000.00-	----- 23,133.15	----- 123,133.15-	----- 23.1-

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 62 TRUST & AGENCY

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
62.33341	0.00	420.00	420.00-	0.0
62.33342	0.00	38.81	38.81-	0.0
62.33343	0.00	247.21	247.21-	0.0
62.33346	0.00	110.09	110.09-	0.0
62.33361	0.00	85,822.74	85,822.74-	0.0
62.33362	0.00	48,946.09	48,946.09-	0.0
62.34237	0.00	336.00	336.00-	0.0
62.34238	0.00	561.91	561.91-	0.0
62.34241	0.00	4,594.29	4,594.29-	0.0
62.34242	0.00	395,127.88	395,127.88-	0.0
62.34243	0.00	3.02	3.02-	0.0
62.34244	0.00	3,950.08	3,950.08-	0.0
62.34246	0.00	746.07	746.07-	0.0
62.34249	0.00	5.65	5.65-	0.0
62.34251	0.00	11.74	11.74-	0.0
62.34252	0.00	150.00	150.00-	0.0
62.34253	0.00	10.00	10.00-	0.0
62.34254	0.00	3,043.94	3,043.94-	0.0
62.34257	0.00	217.77	217.77-	0.0
62.34258	0.00	3.91	3.91-	0.0
62.34259	0.00	123,419.07	123,419.07-	0.0
62.34277	0.00	39,495.00	39,495.00-	0.0
62.34278	0.00	24,266.54	24,266.54-	0.0
62.34427	0.00	6,724.00	6,724.00-	0.0
62.34437	0.00	488.44	488.44-	0.0
62.34443	0.00	806.18	806.18-	0.0
62.34447	0.00	374.80	374.80-	0.0
62.34449	0.00	8,976.00	8,976.00-	0.0
62.34456	0.00	15,498.00	15,498.00-	0.0
62.34457	0.00	8,782.00	8,782.00-	0.0
62.34535	0.00	92.78	92.78-	0.0
62.34536	0.00	44.37	44.37-	0.0
62.34609	0.00	17.75	17.75-	0.0
62.34611	0.00	2.00	2.00-	0.0
62.34613	0.00	542.00	542.00-	0.0
62.34614	0.00	640.00	640.00-	0.0
62.34622	0.00	2,084.88	2,084.88-	0.0
62.34632	0.00	19,992.71	19,992.71-	0.0
62.34634	0.00	108.52	108.52-	0.0
62.34637	0.00	70.39	70.39-	0.0
62.34638	0.00	50.73	50.73-	0.0
62.34641	0.00	3.19	3.19-	0.0
62.34643	0.00	638.00	638.00-	0.0
62.34644	0.00	15.00	15.00-	0.0
62.34649	0.00	5.00	5.00-	0.0
62.34657	0.00	50.38	50.38-	0.0

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 62 TRUST & AGENCY

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
62.34658	UT TYLER POLICE ARREST FEES	0.00	57.00	57.00-	0.0
62.34659	TJC POLICE ARREST FEES	0.00	16.74	16.74-	0.0
62.34660	CHILDREN'S TRUST FUND (CC)	0.00	437.50	437.50-	0.0
62.34661	UT TYLER HEALTH CTR ARREST	0.00	5.00	5.00-	0.0
62.34662	TEX.PARKS & WILDLIFE ARREST	0.00	634.66	634.66-	0.0
62.34664	TISD ARREST FEES	0.00	10.88	10.88-	0.0
62.34671	MARRIAGE LICENSE FEE	0.00	24,210.00	24,210.00-	0.0
62.34672	TROUP ARREST FEES	0.00	27.17	27.17-	0.0
62.34683	MISC. ARREST FEES	0.00	8.51	8.51-	0.0
62.34684	APPELLATE JUDICIAL SUPPORT	0.00	7,571.10	7,571.10-	0.0
62.34696	VICTIMS OF CRIME (DC)	0.00	437.10	437.10-	0.0
62.34698	COUNTY CLERK-WORK & FAMILIES	0.00	1,368.00	1,368.00-	0.0
62.34699	DRUG COURT FEE - HB530	0.00	189.59	189.59-	0.0
62.34801	STATE REMOTE BIRTH FEE	0.00	1,284.66	1,284.66-	0.0
62.35015	AUTO REGISTRATION - \$1.50	0.00	176,635.50	176,635.50-	0.0
62.35538	OVER WEIGHT FINES (VARIOUS)	0.00	4,489.50	4,489.50-	0.0
62.36610	INTEREST EARNED	0.00	15,014.16	15,014.16-	0.0
62.36633	NON-SUSPENSION FINE	0.00	9,457.46	9,457.46-	0.0
-----					
Total Revenues:	0.00	1,039,389.46	1,039,389.46-	0.0	
=====					
Expenditures:					
62.*.*.607	ARREST FEES OTHER ENTITIES	8,500.00	0.00	8,500.00	0.0
62.*.*.612	STATE ALLOCATION	2,010,000.00	364,661.34	1,645,338.66	18.1
62.*.*.613	COUNTY ALLOCATION	400,000.00	35,720.11	364,279.89	8.9
62.*.*.614	TEEN COURT ALLOCATION	25,000.00	6,229.20	18,770.80	24.9
62.*.*.649	CHILD WELFARE JURY DONATIONS	16,000.00	3,504.00	12,496.00	21.9
62.*.*.661	STATE REMOTE BIRTH FEE	3,000.00	1,096.17	1,903.83	36.5
62.*.*.679	ENTITY ALLOCATION	200,000.00	0.00	200,000.00	0.0
62.*.*.681	DONATED JURY FUNDS	100,000.00	17,332.00	82,668.00	17.3
-----					
Total Expenditures:	2,762,500.00	428,542.82	2,333,957.18	15.5	
=====					
Total Revenue (over) under Expenditures	2,762,500.00-	610,846.64	3,373,346.64-	22.1-	
=====					

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 63 EVIDENCE FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
63.36610	INTEREST EARNED	0.00	103.35	103.35-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	103.35	103.35-	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	103.35	103.35-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 68 (LPPF) LOCAL PROVIDER FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
68.33016	MANDATORY HOSPITAL PYMT LPPF	0.00	46,173,322.15	46,173,322.15-	0.0
68.36610	INTEREST EARNED	0.00	135,544.88	135,544.88-	0.0
68.36655	IGT REFUNDS	0.00	405,415.24	405,415.24-	0.0
Total Revenues:		0.00	46,714,282.27	46,714,282.27-	0.0
		=====	=====	=====	=====
Expenditures:					
68.*.*.498	DIRECT ELECTRONIC TRANSFER	120,000,000.00	52,592,159.31	67,407,840.69	43.8
68.*.*.677	FISCAL SERVICE FEE	20,000.00	0.00	20,000.00	0.0
Total Expenditures:		120,020,000.00	52,592,159.31	67,427,840.69	43.8
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		120,020,000.00-	5,877,877.04-	114,142,122.96-	4.8
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 70 DEBT SERVICE

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>					
70.31000	TAXES - CURRENT	19,985,714.00	18,735,931.26	1,249,782.74	93.7
70.31021	TAXES - DELINQUENT	100,000.00	66,566.58	33,433.42	66.5
70.36610	INTEREST EARNED	50,000.00	120,686.61	70,686.61-	241.3
70.36638	INTEREST REC. ON INVESTMENTS	0.00	476.73	476.73-	0.0
70.38010	PROCEEDS FROM BONDS	0.00	1,148.41	1,148.41-	0.0
<b>Total Revenues:</b>		----- 20,135,714.00 =====	----- 18,924,809.59 =====	----- 1,210,904.41 =====	----- 93.9 =====
<b>Expenditures:</b>					
70.*.*.620	BONDS	7,725,000.00	5,589,090.63	2,135,909.37	72.3
70.*.*.621	INTEREST	10,386,489.00	4,780,717.71	5,605,771.29	46.0
70.*.*.622	ASSESSING FEES & OTHER EXP.	45,000.00	10,025.00	34,975.00	22.2
<b>Total Expenditures:</b>		----- 18,156,489.00 =====	----- 10,379,833.34 =====	----- 7,776,655.66 =====	----- 57.1 =====
<b>Total Revenue (over) under Expenditures</b>		----- 1,979,225.00 =====	----- 8,544,976.25 =====	----- 6,565,751.25- =====	----- 431.7 =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 71      INFRASTRUCTURE - SERIES 2019

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
71.36610	INTEREST EARNED	0.00	7,275.00	7,275.00-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	7,275.00	7,275.00-	0.0
		=====	=====	=====	=====
Expenditures:					
71.*.*.893	SPECIAL ROAD PROJECTS	493,449.00	462,256.05	31,192.95	93.6
		-----	-----	-----	-----
Total Expenditures:		493,449.00	462,256.05	31,192.95	93.6
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		493,449.00-	454,981.05-	38,467.95-	92.2
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 72      INFRASTRUCTURE SERIES 2020

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
72.36610	INTEREST EARNED	0.00	531.61	531.61-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	531.61	531.61-	0.0
		=====	=====	=====	=====
Expenditures:					
72.*.*.893	SPECIAL ROAD PROJECTS	36,058.00	0.00	36,058.00	0.0
		-----	-----	-----	-----
Total Expenditures:		36,058.00	0.00	36,058.00	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		36,058.00-	531.61	36,589.61-	1.4-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 73      1420232 WRKFORCE INVEST FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
73.36014	DONATIONS	3,037.80	3,037.80	0.00	100.0
73.36610	INTEREST EARNED	3,000.00	383.03	2,616.97	12.7
73.36638	INTEREST REC. ON INVESTMENTS	0.00	1,122.60	1,122.60-	0.0
Total Revenues:		----- 6,037.80	----- 4,543.43	----- 1,494.37	----- 75.2
=====					
Expenditures:					
73.*.*.325	EMPLOYEE RECOGNITION	25,037.80	20,408.88	4,628.92	81.5
73.*.*.632	TRAINING EXPENSES	8,000.00	0.00	8,000.00	0.0
73.*.*.684	EDUCATIONAL REIMBURSEMENT	15,000.00	5,139.25	9,860.75	34.2
Total Expenditures:		----- 48,037.80	----- 25,548.13	----- 22,489.67	----- 53.1
=====					
Total Revenue (over) under Expenditures		42,000.00-	21,004.70-	20,995.30-	50.0
=====					

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 74 COVID19 GRANTS

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
74.36610	INTEREST EARNED	0.00	116,574.29	116,574.29-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	116,574.29	116,574.29-	0.0
		=====	=====	=====	=====
Expenditures:					
74.*.*.619	PROFESSIONAL FEES	382,180.00	382,180.00	0.00	100.0
74.*.*.817	ANIMAL FACILITY RENO	1,571,936.74	0.00	1,571,936.74	0.0
74.*.*.825	IT RENOVATION	121,879.30	121,879.30	0.00	100.0
74.*.*.840	MACHINERY & EQUIPMENT	432,118.50	432,118.50	0.00	100.0
74.*.*.843	REHAB (WATER)	252,600.00	0.00	252,600.00	0.0
74.*.*.871	PHYSICAL PLANT COMPLEX	576,516.78	576,516.78	0.00	100.0
74.*.*.873	R&B FACILITY	89,470.09	89,470.09	0.00	100.0
		-----	-----	-----	-----
Total Expenditures:		3,426,701.41	1,602,164.67	1,824,536.74	46.7
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		3,426,701.41-	1,485,590.38-	1,941,111.03-	43.3
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 75 1454781- ROAD & BRIDGE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>				
75.31010	TAXES CURRENT	12,147,546.00	11,387,913.99	759,632.01 93.7
75.31011	TAXES DELINQUENT	100,000.00	56,507.90	43,492.10 56.5
75.33913	INSURANCE PROCEEDS	3,454.90	5,704.90	2,250.00- 165.1
75.33921	MISC. REIMBURSEMENTS	0.00	67,238.38	67,238.38- 0.0
75.35005	AUTO REGISTRATION (\$10)	2,300,000.00	1,177,570.00	1,122,430.00 51.1
75.35010	AUTO REGISTRATION	360,000.00	360,000.00	0.00 100.0
75.35020	STATE LATERAL ROAD	78,000.00	78,044.58	44.58- 100.0
75.35025	SALE OF EQUIPMENT	0.00	4,540.00	4,540.00- 0.0
75.35035	WEIGHT & AXLE	85,000.00	71,721.00	13,279.00 84.3
75.35040	SUBDIVISION REG. FEES	14,000.00	10,245.75	3,754.25 73.1
75.35521	JUSTICE OF PEACE, PCT 1	45,000.00	38,299.78	6,700.22 85.1
75.35522	JUSTICE OF PEACE, PCT 2	65,000.00	38,449.34	26,550.66 59.1
75.35523	JUSTICE OF PEACE, PCT 3	52,000.00	33,873.33	18,126.67 65.1
75.35524	JUSTICE OF PEACE, PCT 4	150,000.00	158,292.33	8,292.33- 105.5
75.35525	JUSTICE OF PEACE, PCT 5	175,000.00	85,957.65	89,042.35 49.1
75.35526	STATE TRAFFIC FEE 5% COUNTY	4,000.00	2,421.70	1,578.30 60.5
75.36610	INTEREST EARNED	500,000.00	270,730.19	229,269.81 54.1
75.36638	INTEREST REC. ON INVESTMENTS	80,000.00	63,289.81	16,710.19 79.1
<hr/>				
Total Revenues:	16,159,000.90	13,910,800.63	2,248,200.27	86.0
<hr/>				
<b>Expenditures:</b>				
75.*.*.100	SALARY & WAGES F/T	5,248,041.00	2,210,324.53	3,037,716.47 42.1
75.*.*.108	SALARY - EXTRA HELP OR TEMP	100,000.00	55,896.00	44,104.00 55.8
75.*.*.109	SALARY - ACCRUED LEAVE	20,500.00	9,734.05	10,765.95 47.4
75.*.*.110	SALARY - OVERTIME	50,000.00	1,972.49	48,027.51 3.9
75.*.*.113	SALARY-LONGEVITY	19,200.00	9,690.00	9,510.00 50.4
75.*.*.192	SALARY - EMPLOYEE ALLOWANCE	5,460.00	2,730.00	2,730.00 50.0
75.*.*.201	F.I.C.A.	416,404.00	171,766.55	244,637.45 41.2
75.*.*.202	INSURANCE	1,066,067.00	418,409.13	647,657.87 39.2
75.*.*.203	RETIREMENT	591,676.00	245,053.41	346,622.59 41.4
75.*.*.204	WORKERS COMPENSATION	58,080.00	14,312.94	43,767.06 24.6
75.*.*.205	UNEMPLOYMENT INSURANCE	2,722.00	1,547.70	1,174.30 56.8
75.*.*.303	SUPPLIES	6,500.00	1,309.02	5,190.98 20.1
75.*.*.310	OFFICE SUPPLIES	5,000.00	4,558.00	442.00 91.1
75.*.*.314	PARTS	350,000.00	151,478.13	198,521.87 43.2
75.*.*.337	GASOLINE & DIESEL	550,000.00	247,518.33	302,481.67 45.0
75.*.*.338	OIL & GREASE	25,000.00	11,373.62	13,626.38 45.4
75.*.*.349	GROUND GAUGING PARTS	30,000.00	6,982.44	23,017.56 23.2
75.*.*.351	TIRES & TUBES	55,000.00	19,800.72	35,199.28 36.0
75.*.*.355	FENCING (R.O.W.)	1,500.00	0.00	1,500.00 0.0
75.*.*.358	CONCRETE	25,000.00	955.92	24,044.08 3.8
75.*.*.359	STEEL/STRUCTURAL	30,000.00	0.00	30,000.00 0.0
75.*.*.360	LUMBER/PILING (BRIDGES)	12,000.00	0.00	12,000.00 0.0

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 75 ROAD & BRIDGE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
75.*.*.361	CULVERTS	100,000.00	42,773.76	57,226.24	42.7
75.*.*.362	GRAVEL (NATIVE)	25,000.00	0.00	25,000.00	0.0
75.*.*.363	ROAD OIL	500,000.00	300,000.00	200,000.00	60.0
75.*.*.364	HARDWARE & MISC. SUPPLIES	3,600.00	1,170.40	2,429.60	32.5
75.*.*.368	CEMENT/SAKRETE	1,200.00	0.00	1,200.00	0.0
75.*.*.369	SIGN MATERIAL	30,000.00	29,529.66	470.34	98.4
75.*.*.370	ASPHALT	2,500,000.00	2,015,566.16	484,433.84	80.6
75.*.*.373	STRIPING	75,000.00	25,000.00	50,000.00	33.3
75.*.*.374	HERBICIDE	5,000.00	971.40	4,028.60	19.4
75.*.*.379	BRIDGE MATERIALS	7,500.00	0.00	7,500.00	0.0
75.*.*.383	SAFETY EQUIPMENT	25,000.00	2,405.47	22,594.53	9.6
75.*.*.387	SAND	35,000.00	12,000.00	23,000.00	34.2
75.*.*.388	CLAY	10,000.00	0.00	10,000.00	0.0
75.*.*.390	LIQUID ASPHALT	8,000.00	7,630.62	369.38	95.3
75.*.*.409	MISCELLANEOUS	35,000.00	29,506.32	5,493.68	84.3
75.*.*.410	EQUIPMENT RENTALS	30,000.00	0.00	30,000.00	0.0
75.*.*.411	EQUIPMENT REPAIRS	1,500.00	1,160.84	339.16	77.3
75.*.*.414	MEMBERSHIP DUES	1,000.00	445.00	555.00	44.5
75.*.*.421	POSTAGE	450.00	144.00	306.00	32.0
75.*.*.430	COPY MACHINE USAGE	0.00	8.16	8.16-	0.0
75.*.*.440	COMPUTER SOFTWARE	130,000.00	0.00	130,000.00	0.0
75.*.*.476	TRASH & DUMPING	15,000.00	5,148.63	9,851.37	34.3
75.*.*.477	VEHICLE EXPENSES	48,454.90	33,877.70	14,577.20	69.9
75.*.*.480	MISCELLANEOUS EQUIPMENT	38,500.00	23,353.71	15,146.29	60.6
75.*.*.481	MISC. VEHICLE EQUIPMENT	12,000.00	0.00	12,000.00	0.0
75.*.*.528	CONTRACT SURFACE TREATMENT	1,822,268.08	228,238.78	1,594,029.30	12.5
75.*.*.540	COPY MACHINE LEASE	2,658.00	885.84	1,772.16	33.3
75.*.*.543	UNIFORM CONTRACT	60,000.00	28,295.44	31,704.56	47.1
75.*.*.570	MISC. CONTRACTS	30,500.00	7,726.19	22,773.81	25.3
75.*.*.619	PROFESSIONAL FEES	100,053.00	31,253.00	68,800.00	31.2
75.*.*.632	TRAINING EXPENSES	11,500.00	5,561.97	5,938.03	48.3
75.*.*.641	UTILITIES	50,000.00	17,252.74	32,747.26	34.5
75.*.*.669	INSURANCE	80,991.00	60,835.75	20,155.25	75.1
75.*.*.840	MACHINERY & EQUIPMENT	740,400.00	125,246.99	615,153.01	16.9
75.*.*.851	VEHICLES	385,600.00	385,549.92	50.08	99.9
75.*.*.852	SMALL EQUIPMENT PURCHASE	264,777.00	264,777.00	0.00	100.0
75.*.*.860	EQUIPMENT	300,000.00	20,868.03	279,131.97	6.9
75.*.*.892	RIGHT OF WAY	25,000.00	0.00	25,000.00	0.0
75.*.*.893	SPECIAL ROAD PROJECTS	2,055,200.61	2,055,200.61	0.00	100.0
75.*.*.894	ANNUAL ROAD PROJECTS	1,000,000.00	0.00	1,000,000.00	0.0

Total Expenditures:	19,234,302.59	9,347,797.07	9,886,505.52	48.5
Total Revenue (over) under Expenditures	3,075,301.69-	4,563,003.56	7,638,305.25-	148.3-

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026  
 FUND: 76      INFRASTRUCTURE SERIES 2021

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
76.36610	INTEREST EARNED	500.00	263.53	236.47	52.7
		-----	-----	-----	-----
Total Revenues:		500.00	263.53	236.47	52.7
		=====	=====	=====	=====
Expenditures:					
76.*.*.893	SPECIAL ROAD PROJECTS	17,785.00	2,237.47	15,547.53	12.5
		-----	-----	-----	-----
Total Expenditures:		17,785.00	2,237.47	15,547.53	12.5
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		17,285.00-	1,973.94-	15,311.06-	11.4
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 77      INFRASTRUCTURE SERIES 2022

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
77.36610	INTEREST EARNED	20,000.00	11,162.75	8,837.25	55.8
		-----	-----	-----	-----
Total Revenues:		20,000.00	11,162.75	8,837.25	55.8
		=====	=====	=====	=====
Expenditures:					
77.*.*.893	SPECIAL ROAD PROJECTS	734,356.00	734,356.00	0.00	100.0
		-----	-----	-----	-----
Total Expenditures:		734,356.00	734,356.00	0.00	100.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		714,356.00-	723,193.25-	8,837.25	101.2
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 78      PARKING STRUCTURE CONSTRUCTI

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
78.36610	INTEREST EARNED	20,000.00	75,875.62	55,875.62-	379.3
		-----	-----	-----	-----
Total Revenues:		20,000.00	75,875.62	55,875.62-	379.3
		=====	=====	=====	=====
Expenditures:					
78.*.*.948	TRANSFER OUT	5,001,962.00	0.00	5,001,962.00	0.0
		-----	-----	-----	-----
Total Expenditures:		5,001,962.00	0.00	5,001,962.00	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		4,981,962.00-	75,875.62	5,057,837.62-	1.5-
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 79 COURTHOUSE CONSTRUCTION FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
79.36610	INTEREST EARNED	1,000,000.00	1,465,826.25	465,826.25-	146.5
		-----	-----	-----	-----
Total Revenues:		1,000,000.00	1,465,826.25	465,826.25-	146.5
		=====	=====	=====	=====
Expenditures:					
79.*.*.619	PROFESSIONAL FEES	1,524,164.07	1,524,164.07	0.00	100.0
79.*.*.815	COURTHOUSE CONSTRUCTION PROJ	98,850,680.27	86,622,375.97	12,228,304.30	87.6
79.*.*.844	IT COURTHOUSE PROJECT	1,274,000.00	1,257,945.43	16,054.57	98.7
79.*.*.891	5TH FLOOR CONSTRUCTION	4,970,377.20	5,148,377.20	178,000.00-	103.5
		-----	-----	-----	-----
Total Expenditures:		106,619,221.54	94,552,862.67	12,066,358.87	88.6
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		105,619,221.54-	93,087,036.42-	12,532,185.12-	88.1
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 83 E. T. CRUSHERS AUTO THEFT

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
83.33310	STATE PAYMENTS	480,457.00	0.00	480,457.00	0.0
83.34005	LOCAL CONTRIBUTIONS	90,097.00	23,609.00	66,488.00	26.2
83.36610	INTEREST EARNED	0.00	4,619.96	4,619.96-	0.0
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Total Revenues:	570,554.00	28,228.96	542,325.04	4.9	
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<b>Expenditures:</b>					
83.*.*.100	SALARY & WAGES F/T	86,698.00	47,801.10	38,896.90	55.1
83.*.*.110	SALARY - OVERTIME	1,000.00	0.00	1,000.00	0.0
83.*.*.112	SALARY-PERMANENT PART-TIME	14,206.00	4,416.18	9,789.82	31.0
83.*.*.113	SALARY-LONGEVITY	1,500.00	875.00	625.00	58.3
83.*.*.191	SALARY - HOLIDAY PAY	0.00	166.41	166.41-	0.0
83.*.*.201	F.I.C.A.	7,910.00	4,089.90	3,820.10	51.7
83.*.*.203	RETIREMENT	11,208.00	5,847.99	5,360.01	52.1
83.*.*.204	WORKERS COMPENSATION	1,120.00	553.95	566.05	49.4
83.*.*.205	UNEMPLOYMENT INSURANCE	170.00	33.60	136.40	19.7
83.*.*.303	SUPPLIES	93,400.00	42,978.57	50,421.43	46.0
83.*.*.480	MISCELLANEOUS EQUIPMENT	100.00	0.00	100.00	0.0
83.*.*.566	PROFESSIONAL & CONTRACT	345,402.00	169,433.06	175,968.94	49.0
83.*.*.632	TRAINING EXPENSES	7,840.00	3,784.71	4,055.29	48.2
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Total Expenditures:	570,554.00	279,980.47	290,573.53	49.0	
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Total Revenue (over) under Expenditures	0.00	251,751.51-	251,751.51	0.0	
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SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

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

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
86.36610	INTEREST EARNED	0.00	37.54	37.54-	0.0
86.36638	INTEREST REC. ON INVESTMENTS	0.00	55.91	55.91-	0.0
Total Revenues:		----- 0.00	----- 93.45	----- 93.45-	----- 0.0
		=====	=====	=====	=====
Expenditures:					
86.**.409	MISCELLANEOUS	6,000.00	5,513.79	486.21	91.8
Total Expenditures:		----- 6,000.00	----- 5,513.79	----- 486.21	----- 91.8
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		6,000.00-	5,420.34-	579.66-	90.3
		=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 87 J/A/C MAINTENANCE FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
87.36610	INTEREST EARNED	1,000.00	1,891.23	891.23-	189.1
87.36638	INTEREST REC. ON INVESTMENTS	20,000.00	11,807.49	8,192.51	59.0
87.39045	TRANSFER IN - FROM FUND 45	50,000.00	0.00	50,000.00	0.0
87.39093	TRANSFER IN - FROM FUND 93	50,000.00	0.00	50,000.00	0.0
Total Revenues:		----- 121,000.00 =====	----- 13,698.72 =====	----- 107,301.28 =====	----- 11.3 =====
Expenditures:					
87.*.*.836	BUILDING IMPROVEMENTS	55,000.00	50,215.00	4,785.00	91.3
87.*.*.860	EQUIPMENT	61,000.00	2,006.30	58,993.70	3.2
Total Expenditures:		----- 116,000.00 =====	----- 52,221.30 =====	----- 63,778.70 =====	----- 45.0 =====
Total Revenue (over) under Expenditures		----- 5,000.00 =====	----- 38,522.58- =====	----- 43,522.58 =====	----- 770.4- =====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 88 COMMUNITY CORRECTIONS

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
88.33302	SAFPF SUBSTANCE ABUSE FACILI	10,000.00	9,780.00	220.00	97.8
88.33305	STATE REVENUE	1,736,206.00	1,302,156.00	434,050.00	75.0
88.33335	PROGRAM PARTICIPATION	546,500.00	334,592.25	211,907.75	61.2
88.33345	COMMUNITY SERVICE CCP	56,277.00	42,207.00	14,070.00	74.9
88.33347	COUNSELING	60,000.00	45,000.00	15,000.00	75.0
88.33355	INTENSIVE SUPERVISION	326,583.00	244,938.00	81,645.00	75.0
88.33356	SEX OFFENDERS CCP	54,947.00	41,211.00	13,736.00	75.0
88.33358	CARRY OVER FROM PREVIOUS FY	2,450,291.00	0.00	2,450,291.00	0.0
88.33391	BASIC INTERFUND	107,257.00-	55,000.00-	52,257.00-	51.2
88.34441	PRE-TRIAL FEES	910,000.00	608,877.74	301,122.26	66.9
88.34515	SUPERVISION FEES	1,950,000.00	1,224,800.90	725,199.10	62.8
88.34519	CIVIL SUPERVISION FEES	108,000.00	81,861.00	26,139.00	75.7
88.36605	INTEREST EARNED COMM. CORR.	40,000.00	27,433.25	12,566.75	68.5
88.36620	MISCELLANEOUS	0.00	362.30	362.30-	0.0
88.36638	INTEREST REC. ON INVESTMENTS	80,000.00	47,931.83	32,068.17	59.9
88.37029	INTERFUND TRANSFER	28,392.00	15,000.00	13,392.00	52.8
88.37038	INTERFUND TRANSFER (579)	21,523.00	10,000.00	11,523.00	46.4
88.37039	INTERFUND TRANSFER (574)	57,342.00	30,000.00	27,342.00	52.3
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Total Revenues:	8,328,804.00	4,011,151.27	4,317,652.73	48.1	
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<b>Expenditures:</b>					
88.*.*.100	SALARY & WAGES F/T	4,574,760.00	2,315,806.56	2,258,953.44	50.6
88.*.*.108	SALARY - EXTRA HELP OR TEMP	16,400.00	4,800.00	11,600.00	29.2
88.*.*.109	SALARY - ACCRUED LEAVE	0.00	1,225.84	1,225.84-	0.0
88.*.*.110	SALARY - OVERTIME	35,400.00	11,921.42	23,478.58	33.6
88.*.*.201	F.I.C.A.	353,904.00	172,843.02	181,060.98	48.8
88.*.*.202	INSURANCE	135,000.00	53,765.64	81,234.36	39.8
88.*.*.203	RETIREMENT	513,509.00	256,395.08	257,113.92	49.9
88.*.*.205	UNEMPLOYMENT INSURANCE	4,165.00	1,639.67	2,525.33	39.3
88.*.*.303	SUPPLIES	267,012.00	216,467.04	50,544.96	81.0
88.*.*.340	UNBUDGETED EXPENDITURE	2,099,244.00	0.00	2,099,244.00	0.0
88.*.*.480	MISCELLANEOUS EQUIPMENT	5,030.00	886.35	4,143.65	17.6
88.*.*.564	CONTRACT/COUNSELING SERVICES	95,800.00	36,178.00	59,622.00	37.7
88.*.*.606	REFUNDS	0.00	162,462.64	162,462.64-	0.0
88.*.*.619	PROFESSIONAL FEES	92,675.00	51,187.08	41,487.92	55.2
88.*.*.632	FURNISHED TRANSPORTATION	50,350.00	19,225.30	31,124.70	38.1
88.*.*.641	UTILITIES	34,200.00	12,875.45	21,324.55	37.6
88.*.*.677	FISCAL SERVICE FEE	16,755.00	0.00	16,755.00	0.0
88.*.*.860	EQUIPMENT	34,600.00	12,750.08	21,849.92	36.8
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Total Expenditures:	8,328,804.00	3,330,429.17	4,998,374.83	39.9	
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SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026  
 FUND: 90 JUVENILE PROBATION

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Total Revenue (over) under Expenditures	0.00	680,722.10	680,722.10-	0.0
	=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 90 JUVENILE PROBATION

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
90.36610	INTEREST EARNED-JPC (90)	0.00	1,112.98	1,112.98-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	1,112.98	1,112.98-	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	1,112.98	1,112.98-	0.0
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 91      JJAEP-P

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues				
91.36610      INTEREST EARNED	0.00	908.08	908.08-	0.0
91.36638      INTEREST REC. ON INVESTMENTS	0.00	0.27	0.27-	0.0
	-----	-----	-----	-----
Total Revenues:	0.00	908.35	908.35-	0.0
	=====	=====	=====	=====
Expenditures:				
91.*.*.948      TRANSFER OUT	58,567.54	58,567.54	0.00	100.0
	-----	-----	-----	-----
Total Expenditures:	58,567.54	58,567.54	0.00	100.0
	=====	=====	=====	=====
Total Revenue (over) under Expenditures	58,567.54-	57,659.19-	908.35-	98.4
	=====	=====	=====	=====

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 93 JUVENILE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
<b>Revenues</b>					
93.33902	REIMBURSEMENTS-MISC.	0.00	7,371.62	7,371.62-	0.0
93.33950	CARE OF PRISONERS	400,000.00	187,338.50	212,661.50	46.8
93.34515	SUPERVISION FEES-JUVENILE	0.00	100.00	100.00-	0.0
93.36014	DONATIONS	4,000.00	2,900.00	1,100.00	72.5
93.36610	INTEREST EARNED	15,000.00	19,886.02	4,886.02-	132.5
93.36638	INTEREST REC. ON INVESTMENTS	2,000.00	1,534.46	465.54	76.7
93.39010	TRANSFER IN - FROM GENERAL	5,500,000.00	5,500,000.00	0.00	100.0
93.39093	TRANSFER IN - JUV. GENERAL	58,567.54	58,567.54	0.00	100.0
<b>Total Revenues:</b>					
		5,979,567.54	5,777,698.14	201,869.40	96.6
<b>Expenditures:</b>					
93.*.*.100	SALARY & WAGES F/T	3,734,574.00	1,681,774.44	2,052,799.56	45.0
93.*.*.109	SALARY - ACCRUED LEAVE	0.00	19,357.63	19,357.63-	0.0
93.*.*.110	SALARY - OVERTIME	125,000.00	43,352.47	81,647.53	34.6
93.*.*.112	SALARY-PERMANENT PART-TIME	225,000.00	108,167.45	116,832.55	48.0
93.*.*.113	SALARY-LONGEVITY	21,840.00	9,140.00	12,700.00	41.8
93.*.*.114	CERTIFICATION PAY	84,075.00	38,888.86	45,186.14	46.2
93.*.*.191	SALARY - HOLIDAY PAY	38,000.00	24,817.36	13,182.64	65.3
93.*.*.192	SALARY - EMPLOYEE ALLOWANCE	18,900.00	6,644.77	12,255.23	35.1
93.*.*.201	F.I.C.A.	324,925.00	142,802.72	182,122.28	43.9
93.*.*.202	INSURANCE	718,436.00	317,908.65	400,527.35	44.2
93.*.*.203	RETIREMENT	461,692.00	211,602.32	250,089.68	45.8
93.*.*.204	WORKERS COMPENSATION	39,019.00	8,825.55	30,193.45	22.6
93.*.*.205	UNEMPLOYMENT INSURANCE	2,124.00	1,301.61	822.39	61.2
93.*.*.303	SUPPLIES	8,000.00	3,926.25	4,073.75	49.0
93.*.*.308	DRUG SCREENING	6,000.00	2,352.00	3,648.00	39.2
93.*.*.310	OFFICE SUPPLIES	19,000.00	8,736.40	10,263.60	45.9
93.*.*.312	PRINTED FORMS AND MATERIALS	2,500.00	468.00	2,032.00	18.7
93.*.*.325	EMPLOYEE RECOGNITION	1,000.00	0.00	1,000.00	0.0
93.*.*.330	INMATE SUPPLIES	22,000.00	10,055.53	11,944.47	45.7
93.*.*.334	PROGRAM EXPENSE	5,000.00	2,877.15	2,122.85	57.5
93.*.*.345	LAWN SUPPLIES	5,000.00	681.88	4,318.12	13.6
93.*.*.346	JANITORIAL & LAUNDRY SUPPLIE	20,000.00	8,950.51	11,049.49	44.7
93.*.*.414	MEMBERSHIP DUES	1,500.00	207.00	1,293.00	13.8
93.*.*.416	OTHER SERVICE FEES	150.00	39.00	111.00	26.0
93.*.*.419	MOBILE TELEPHONE CHARGES	10,000.00	3,424.30	6,575.70	34.2
93.*.*.420	TELEPHONE CHARGES & LONG DIS	20,000.00	11,932.72	8,067.28	59.6
93.*.*.421	POSTAGE	2,000.00	633.33	1,366.67	31.6
93.*.*.430	COPY MACHINE USAGE	1,000.00	130.96	869.04	13.0
93.*.*.449	AIR CONDITIONING REPAIR	10,000.00	3,859.04	6,140.96	38.5
93.*.*.450	MEAL EXPENSE	80,000.00	46,978.21	33,021.79	58.7
93.*.*.451	ORDINARY REPAIRS	40,000.00	6,280.68	33,719.32	15.7
93.*.*.452	INVESTIGATIVE EXPENSES	600.00	0.00	600.00	0.0

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 93 JUVENILE FUND

	ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL	
93.*.*.457	MISCELLANEOUS REPAIRS	10,000.00	1,108.98	8,891.02	11.0
93.*.*.477	VEHICLE EXPENSES	10,000.00	2,473.40	7,526.60	24.7
93.*.*.480	MISCELLANEOUS EQUIPMENT	10,500.00	1,822.30	8,677.70	17.3
93.*.*.490	FUEL	10,000.00	1,688.49	8,311.51	16.8
93.*.*.540	COPY MACHINE LEASE	14,500.00	3,717.56	10,782.44	25.6
93.*.*.570	MISC. CONTRACTS	21,235.00	17,242.00	3,993.00	81.1
93.*.*.609	MEDICAL SERVICES	195,000.00	84,322.61	110,677.39	43.2
93.*.*.611	INDEPENDENT AUDIT	8,000.00	8,000.00	0.00	100.0
93.*.*.626	TRAVEL REIMBURSEMENTS	16,000.00	3,948.68	12,051.32	24.6
93.*.*.632	TRAINING EXPENSES	45,000.00	12,608.27	32,391.73	28.0
93.*.*.641	UTILITIES	115,000.00	42,447.64	72,552.36	36.9
93.*.*.669	INSURANCE	2,420.00	2,029.50	390.50	83.8
93.*.*.680	POLYGRAPH EXAMINATIONS	10,000.00	3,250.00	6,750.00	32.5
93.*.*.688	ELECTRONIC MONITORING	15,000.00	342.00	14,658.00	2.2
93.*.*.860	EQUIPMENT	5,000.00	0.00	5,000.00	0.0
93.*.*.994	TRANSFER TO JAC MAINTENANCE	50,000.00	0.00	50,000.00	0.0
-----					
Total Expenditures:	6,584,990.00	2,911,118.22	3,673,871.78	44.2	
=====					
Total Revenue (over) under Expenditures	605,422.46-	2,866,579.92	3,472,002.38-	473.4-	
=====					

SMITH COUNTY, TX  
REVENUE AND EXPENSE STATEMENT  
Period Covering OCT 1, 2025 thru MAR 31, 2026  
FUND: 95      1426303 TJPC

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
<b>Revenues</b>					
95.33320	STATE REVENUE	0.00	824,331.62	824,331.62-	0.0
95.33323	STATE REVENUE SALARY ADJ	479,786.66	479,786.66	0.00	100.0
95.33324	STATE REVENUE DETENTION EXP	512,055.00	564,570.00	52,515.00-	110.2
95.33394	STATE REVENUE TJPC C	1,479,127.00	810,302.00	668,825.00	54.7
95.36610	INTEREST EARNED	0.00	21,001.21	21,001.21-	0.0
<b>Total Revenues:</b>		----- 2,470,968.66 =====	----- 2,699,991.49 =====	----- 229,022.83- =====	----- 109.2 =====
<b>Expenditures:</b>					
95.*.*.100	SALARY & WAGES F/T	1,165,959.00	547,318.41	618,640.59	46.9
95.*.*.109	SALARY - ACCRUED LEAVE	0.00	9,772.19	9,772.19-	0.0
95.*.*.110	SALARY - OVERTIME	20,000.00	8,523.47	11,476.53	42.6
95.*.*.113	SALARY-LONGEVITY	9,120.00	4,230.00	4,890.00	46.3
95.*.*.114	CERTIFICATION	38,475.00	18,940.27	19,534.73	49.2
95.*.*.118	SALARY - SUPPLEMENTAL PAY	486,775.39	455,222.03	31,553.36	93.5
95.*.*.191	SALARY - HOLIDAY PAY	5,000.00	4,201.55	798.45	84.0
95.*.*.192	SALARY-EMPLOYEE ALLOWANCE	6,580.00	3,311.97	3,268.03	50.3
95.*.*.201	F.I.C.A.	132,019.71	78,722.98	53,296.73	59.6
95.*.*.202	INSURANCE	208,578.24	98,879.33	109,698.91	47.4
95.*.*.203	RETIREMENT	187,588.80	115,932.76	71,656.04	61.8
95.*.*.204	WORKERS COMPENSATION	15,346.36	1,605.70	13,740.66	10.4
95.*.*.205	UNEMPLOYMENT INSURANCE	862.88	835.47	27.41	96.8
95.*.*.303	SUPPLIES	5,000.00	1,066.26	3,933.74	21.3
95.*.*.330	INMATE SUPPLIES	4,000.00	0.00	4,000.00	0.0
95.*.*.346	JANITORIAL & LAUNDRY SUPPLIE	2,500.00	0.00	2,500.00	0.0
95.*.*.450	MEAL EXPENSE	9,713.78	438.33	9,275.45	4.5
95.*.*.570	MISC. CONTRACTS	50,000.00	18,332.00	31,668.00	36.6
95.*.*.609	MEDICAL SERVICES	15,000.00	0.00	15,000.00	0.0
95.*.*.689	PLACEMENT	608,449.50	532,245.40	76,204.10	87.4
95.*.*.851	VEHICLES	80,000.00	79,834.00	166.00	99.7
95.*.*.860	EQUIPMENT	20,000.00	18,942.66	1,057.34	94.7
<b>Total Expenditures:</b>		----- 3,070,968.66 =====	----- 1,998,354.78 =====	----- 1,072,613.88 =====	----- 65.0 =====
<b>Total Revenue (over) under Expenditures</b>		----- 600,000.00- =====	----- 701,636.71 =====	----- 1,301,636.71- =====	----- 116.9- =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 97      INFRASTRUCTURE SERIES 2025

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
97.36610	INTEREST EARNED	0.00	289,403.19	289,403.19-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	289,403.19	289,403.19-	0.0
		=====	=====	=====	=====
Expenditures:					
97.*.*.893	SPECIAL ROAD PROJECTS	19,849,500.00	4,327,658.80	15,521,841.20	21.8
		-----	-----	-----	-----
Total Expenditures:		19,849,500.00	4,327,658.80	15,521,841.20	21.8
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		19,849,500.00-	4,038,255.61-	15,811,244.39-	20.3
		=====	=====	=====	=====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 98 SM CO STATE ACH/BAIL BOND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
98.33021	BAIL BOND COLLATERAL	200,000.00	0.00	200,000.00	0.0
98.33205	TREASURER STATE FEES	2,000,000.00	0.00	2,000,000.00	0.0
98.36610	INTEREST EARNED	0.00	199.08	199.08-	0.0
98.36638	INTEREST REC. ON INVESTMENTS	0.00	4,503.72	4,503.72-	0.0
Total Revenues:		----- 2,200,000.00 =====	----- 4,702.80 =====	----- 2,195,297.20 =====	----- 0.2 =====
Expenditures:					
98.*.*.498	DIRECT ELECTRONIC TRANSFER	2,000,000.00	389,775.12	1,610,224.88	19.4
98.*.*.606	COLLATERAL REFUNDS	200,000.00	0.00	200,000.00	0.0
98.*.*.621	INTEREST - B BOND COLLATERAL	0.00	1,100.00	1,100.00-	0.0
Total Expenditures:		----- 2,200,000.00 =====	----- 390,875.12 =====	----- 1,809,124.88 =====	----- 17.7 =====
Total Revenue (over) under Expenditures		----- 0.00 =====	----- 386,172.32- =====	----- 386,172.32 =====	----- 0.0 =====

SMITH COUNTY, TX  
 REVENUE AND EXPENSE STATEMENT  
 Period Covering OCT 1, 2025 thru MAR 31, 2026

FUND: 99      PAYROLL FUND

		ANNUAL BUDGET	ACTUAL	DIFFERENCE	COMPL
Revenues					
99.36610	INTEREST EARNED	0.00	6,288.01	6,288.01-	0.0
		-----	-----	-----	-----
Total Revenues:		0.00	6,288.01	6,288.01-	0.0
		=====	=====	=====	=====
Total Revenue (over) under Expenditures		0.00	6,288.01	6,288.01-	0.0
		=====	=====	=====	=====

## **Balance Sheets**

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 10 GENERAL FUND					
ASSETS					
-----					
CURRENT ASSETS:					
10.1010	CASH	23,010,075.70	8,299,831.79	21,180,403.75	44,190,479.45
10.1070	TAXES RECEIVABLE-DELINQUENT	2,953,394.25	0.00	281,537.00CR	2,671,857.25
10.1150	ACCOUNTS RECEIVABLE	5,813,619.39	0.00	5,686,560.70CR	127,058.69
10.1311	DUE FROM E.T.AUTO CRUSHERS	350,000.00	0.00	100,000.00CR	250,000.00
10.1317	DUE FROM OTHER FUNDS	5,892,600.00	750,000.00	300,000.00	6,192,600.00
10.1333	DUE FROM CHAPTER 19	31,000.00	0.00	0.00	31,000.00
10.1398	DUE FROM OTHER FUNDS	150,000.00	0.00	0.00	150,000.00
10.1510	INVESTMENTS	28,091,775.28	83,079.87	466,723.46	28,558,498.74
10.1550	PREPAID ITEMS	871,275.45	0.00	851,509.43CR	19,766.02
	TOTAL CURRENT ASSETS:	67,163,740.07	9,132,911.66	15,027,520.08	82,191,260.15
	TOTAL ASSETS:	67,163,740.07	9,132,911.66	15,027,520.08	82,191,260.15
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
10.1700	DEFERRED TAXES	2,789,852.00CR	0.00	304,497.00	2,485,355.00CR
10.2010	VOUCHERS PAYABLE	3,571,428.31CR	874,373.56	3,457,428.93	113,999.38CR
10.2030	SALARIES PAYABLE	1,559,329.95CR	0.00	1,559,329.95	0.00
10.2165	DEPOSITS RETURNABLE	5,000.00CR	0.00	0.00	5,000.00CR
10.2280	STOLEN PROPERTY PENDING LIAB	5,151.00CR	0.00	0.00	5,151.00CR
	TOTAL CURRENT LIABILITIES:	7,930,761.26CR	874,373.56	5,321,255.88	2,609,505.38CR
	TOTAL LIABILITIES:	7,930,761.26CR	874,373.56	5,321,255.88	2,609,505.38CR
FUND BALANCE:					
10.2430	ENCUMBRANCE	3,333,601.29	110,744.25	2,457,069.56	5,790,670.85
10.2440	FUND BAL-RES. FOR ENCUMBRAN.	3,333,601.29CR	110,744.25CR	2,457,069.56CR	5,790,670.85CR
10.2530	UNRESERVED FUND BALANCE	56,435,937.69CR	0.00	0.00	56,435,937.69CR
10.2540	REVENUE CONTROL	111,200,834.48CR	17,862,042.17CR	82,933,988.04CR	194,134,822.52CR
10.2550	EXPENDITURE CONTROL	108,403,793.36	7,854,756.95	62,585,212.08	170,989,005.44
	TOTAL FUND BALANCE:	59,232,978.81CR	10,007,285.22CR	20,348,775.96CR	79,581,754.77CR
	TOTAL LIABILITIES AND FUND BALANCE:	67,163,740.07CR	9,132,911.66CR	15,027,520.08CR	82,191,260.15CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 11 JUVENILE DELINQ PREVENTION					
ASSETS					
-----					
CURRENT ASSETS:					
11.1010	CASH	180,493.69	5,788.02	25,275.83	205,769.52
11.1150	ACCOUNTS RECEIVABLE	1,401.43	0.00	1,401.43CR	0.00
	TOTAL CURRENT ASSETS:	181,895.12	5,788.02	23,874.40	205,769.52
	TOTAL ASSETS:	181,895.12	5,788.02	23,874.40	205,769.52
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
11.2530	UNRESERVED FUND BALANCE	136,848.55CR	0.00	0.00	136,848.55CR
11.2540	REVENUE CONTROL	45,046.57CR	5,788.02CR	23,874.40CR	68,920.97CR
	TOTAL FUND BALANCE:	181,895.12CR	5,788.02CR	23,874.40CR	205,769.52CR
	TOTAL LIABILITIES AND FUND BALANCE:	181,895.12CR	5,788.02CR	23,874.40CR	205,769.52CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 12 COURTHOUSE SECURITY FUND					
ASSETS					
-----					
CURRENT ASSETS:					
12.1010	CASH	1,301,520.76	14,062.33	39,553.43	1,341,074.19
12.1150	ACCOUNTS RECEIVABLE	5,073.56	0.00	5,073.56CR	0.00
	TOTAL CURRENT ASSETS:	1,306,594.32	14,062.33	34,479.87	1,341,074.19
	TOTAL ASSETS:	1,306,594.32	14,062.33	34,479.87	1,341,074.19
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
12.2430	ENCUMBRANCE	210,245.18	0.00	29,690.32	239,935.50
12.2440	FUND BAL-RES. FOR ENCUMBRAN.	210,245.18CR	0.00	29,690.32CR	239,935.50CR
12.2530	UNRESERVED FUND BALANCE	1,229,811.84CR	0.00	0.00	1,229,811.84CR
12.2540	REVENUE CONTROL	210,206.58CR	23,123.90CR	89,108.19CR	299,314.77CR
12.2550	EXPENDITURE CONTROL	133,424.10	9,061.57	54,628.32	188,052.42
	TOTAL FUND BALANCE:	1,306,594.32CR	14,062.33CR	34,479.87CR	1,341,074.19CR
	TOTAL LIABILITIES AND FUND BALANCE:	1,306,594.32CR	14,062.33CR	34,479.87CR	1,341,074.19CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 13 DISTRICT ATTORNEY-SPECIAL					
ASSETS					
-----					
CURRENT ASSETS:					
13.1010	CASH	369,785.82CR	1,166.38CR	13,704.80CR	383,490.62CR
13.1025	CASH DISTRICT ATTORNEY-ST SU	399,765.48	73.98	7,756.61	407,522.09
13.1150	ACCOUNTS RECEIVABLE	75.00	0.00	75.00CR	0.00
	TOTAL CURRENT ASSETS:	30,054.66	1,092.40CR	6,023.19CR	24,031.47
	TOTAL ASSETS:	30,054.66	1,092.40CR	6,023.19CR	24,031.47
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
13.2010	VOUCHERS PAYABLE	1,210.83CR	0.00	1,210.83	0.00
	TOTAL CURRENT LIABILITIES:	1,210.83CR	0.00	1,210.83	0.00
	TOTAL LIABILITIES:	1,210.83CR	0.00	1,210.83	0.00
FUND BALANCE:					
13.2430	ENCUMBRANCE	464.23	0.00	0.00	464.23
13.2440	FUND BAL-RES. FOR ENCUMBRAN.	464.23CR	0.00	0.00	464.23CR
13.2530	UNRESERVED FUND BALANCE	30,750.25CR	0.00	0.00	30,750.25CR
13.2540	REVENUE CONTROL	25,087.47CR	844.95CR	9,347.42CR	34,434.89CR
13.2550	EXPENDITURE CONTROL	26,993.89	1,937.35	14,159.78	41,153.67
	TOTAL FUND BALANCE:	28,843.83CR	1,092.40	4,812.36	24,031.47CR
	TOTAL LIABILITIES AND FUND BALANCE:	30,054.66CR	1,092.40	6,023.19	24,031.47CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 14 COURT IMPROVEMENT PROGRAM					
ASSETS					
-----					
CURRENT ASSETS:					
14.1010	CASH	139,239.61	2,091.11	11,886.63	151,126.24
14.1150	ACCOUNTS RECEIVABLE	569.96	0.00	569.96CR	0.00
	TOTAL CURRENT ASSETS:	139,809.57	2,091.11	11,316.67	151,126.24
	TOTAL ASSETS:	139,809.57	2,091.11	11,316.67	151,126.24
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
14.2430	ENCUMBRANCE	183.16	0.00	0.00	183.16
14.2440	FUND BAL-RES. FOR ENCUMBRAN.	183.16CR	0.00	0.00	183.16CR
14.2530	UNRESERVED FUND BALANCE	110,972.96CR	0.00	0.00	110,972.96CR
14.2540	REVENUE CONTROL	28,836.61CR	2,091.11CR	11,316.67CR	40,153.28CR
	TOTAL FUND BALANCE:	139,809.57CR	2,091.11CR	11,316.67CR	151,126.24CR
	TOTAL LIABILITIES AND FUND BALANCE:	139,809.57CR	2,091.11CR	11,316.67CR	151,126.24CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 16 LAW LIBRARY FUND					
ASSETS					
-----					
CURRENT ASSETS:					
16.1016	CASH LAW LIBRARY	75,093.48	9,904.86	5,814.15	80,907.63
16.1150	ACCOUNTS RECEIVABLE	5,180.75	0.00	5,180.75CR	0.00
16.1510	INVESTMENTS-LAW LIBRARY	189,954.35	562.35	3,158.95	193,113.30
	TOTAL CURRENT ASSETS:	270,228.58	10,467.21	3,792.35	274,020.93
	TOTAL ASSETS:	270,228.58	10,467.21	3,792.35	274,020.93
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
16.2010	VOUCHERS PAYABLE	63.75	0.00	0.00	63.75
16.2016	VOUCHERS PAYABLE LAW LIBRARY	4,545.76CR	0.00	4,482.01	63.75CR
16.2030	SALARIES PAYABLE	2,832.30CR	0.00	2,832.30	0.00
	TOTAL CURRENT LIABILITIES:	7,314.31CR	0.00	7,314.31	0.00
	TOTAL LIABILITIES:	7,314.31CR	0.00	7,314.31	0.00
FUND BALANCE:					
16.2430	ENCUMBRANCE	1,445.69	30,639.06	40,391.52	41,837.21
16.2440	FUND BAL-RES. FOR ENCUMBRAN.	1,445.69CR	30,639.06CR	40,391.52CR	41,837.21CR
16.2530	UNRESERVED FUND BALANCE	250,328.09CR	0.00	0.00	250,328.09CR
16.2540	REVENUE CONTROL	195,688.81CR	22,437.57CR	81,934.18CR	277,622.99CR
16.2550	EXPENDITURE CONTROL	183,102.63	11,970.36	70,827.52	253,930.15
	TOTAL FUND BALANCE:	262,914.27CR	10,467.21CR	11,106.66CR	274,020.93CR
	TOTAL LIABILITIES AND FUND BALANCE:	270,228.58CR	10,467.21CR	3,792.35CR	274,020.93CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 17 LAW ENFORCEMENT SEIZURES					
ASSETS					
-----					
CURRENT ASSETS:					
17.1010	CASH CONSTABLE 1	1,305.16	0.00	0.00	1,305.16
17.1012	CASH SHERIFF	647,609.31	34,925.20	116,320.80CR	531,288.51
17.1013	CASH CONSTABLE 5	1,209.96	0.00	0.00	1,209.96
17.1014	CASH CONSTABLE 2	442.77	0.00	0.00	442.77
17.1015	CASH CONSTABLE 4	1,995.98	0.00	0.00	1,995.98
17.1046	CASH - OTHER AGENCIES	1,000.00	0.00	0.00	1,000.00
	TOTAL CURRENT ASSETS:	653,563.18	34,925.20	116,320.80CR	537,242.38
	TOTAL ASSETS:	653,563.18	34,925.20	116,320.80CR	537,242.38
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
17.2530	UNRESERVED FUND BALANCE	1,995.98CR	0.00	0.00	1,995.98CR
17.2533	FUND BALANCE - CONSTABLE 2	599.75CR	0.00	0.00	599.75CR
17.2537	FUND BALANCE SHERIFF	572,648.09CR	0.00	0.00	572,648.09CR
17.2538	FUND BALANCE CONSTABLE 5	4,822.44CR	0.00	0.00	4,822.44CR
17.2540	REVENUE CONTROL	229,668.71CR	41,310.20CR	45,400.20CR	275,068.91CR
17.2550	EXPENDITURE CONTROL	156,171.79	6,385.00	161,721.00	317,892.79
	TOTAL FUND BALANCE:	653,563.18CR	34,925.20CR	116,320.80	537,242.38CR
	TOTAL LIABILITIES AND FUND BALANCE:	653,563.18CR	34,925.20CR	116,320.80	537,242.38CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 18 DA CRIME PREVENTION				
-----				
ASSETS				
-----				
CURRENT ASSETS:				
18.1010 CASH	6,918.50	38.51	100.98	7,019.48
TOTAL CURRENT ASSETS:	6,918.50	38.51	100.98	7,019.48
TOTAL ASSETS:	6,918.50	38.51	100.98	7,019.48
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
18.2530 UNRESERVED FUND BALANCE	6,633.41CR	0.00	0.00	6,633.41CR
18.2540 REVENUE CONTROL	285.09CR	38.51CR	100.98CR	386.07CR
TOTAL FUND BALANCE:	6,918.50CR	38.51CR	100.98CR	7,019.48CR
TOTAL LIABILITIES AND FUND BALANCE:	6,918.50CR	38.51CR	100.98CR	7,019.48CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 19 FED EQ SHARING TREASURY FUND					
ASSETS					
-----					
CURRENT ASSETS:					
19.1010	CASH - DISTRICT ATTY	12,270.14	32.28	201.49	12,471.63
19.1012	CASH SHERIFF	38,449.54	100.98	563.04	39,012.58
19.1013	CASH CONSTABLE 5	7,400.00	19.37	83.77	7,483.77
	TOTAL CURRENT ASSETS:	58,119.68	152.63	848.30	58,967.98
	TOTAL ASSETS:	58,119.68	152.63	848.30	58,967.98
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
19.2430	ENCUMBRANCE	5,405.91	0.00	0.00	5,405.91
19.2440	FUND BAL-RES. FOR ENCUMBRAN.	5,405.91CR	0.00	0.00	5,405.91CR
19.2530	FUND BALANCE	55,724.59CR	0.00	0.00	55,724.59CR
19.2540	REVENUE CONTROL	2,395.09CR	152.63CR	848.30CR	3,243.39CR
	TOTAL FUND BALANCE:	58,119.68CR	152.63CR	848.30CR	58,967.98CR
	TOTAL LIABILITIES AND FUND BALANCE:	58,119.68CR	152.63CR	848.30CR	58,967.98CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 20 DRUG FORFEITURES					
ASSETS					
-----					
CURRENT ASSETS:					
20.1011	CASH CONSTABLE #1	4,895.39	11.17	352.85CR	4,542.54
20.1012	CASH SHERIFF DRUG	224,174.12	2,494.56	29,479.37CR	194,694.75
20.1013	CASH CONSTABLE 5 DRUG	42,645.80	38.57CR	480.51	43,126.31
20.1014	CASH CONSTABLE 2 DRUG	15.42	0.04	0.20	15.62
20.1015	CASH CONSTABLE 4 DRUG	4,426.42	11.04	63.59	4,490.01
	TOTAL CURRENT ASSETS:	276,157.15	2,478.24	29,287.92CR	246,869.23
	TOTAL ASSETS:	276,157.15	2,478.24	29,287.92CR	246,869.23
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
20.2019	VOUCHERS SHERIFF DRUG FORF.	34,856.63CR	0.00	34,856.63	0.00
	TOTAL CURRENT LIABILITIES:	34,856.63CR	0.00	34,856.63	0.00
	TOTAL LIABILITIES:	34,856.63CR	0.00	34,856.63	0.00
FUND BALANCE:					
20.2430	ENCUMBRANCE	8,715.13	0.00	0.00	8,715.13
20.2440	FUND BAL-RES. FOR ENCUMBRAN.	8,715.13CR	0.00	0.00	8,715.13CR
20.2530	UNRESERVED FUND BALANCE	206,491.83CR	0.00	0.00	206,491.83CR
20.2540	REVENUE CONTROL	116,646.71CR	2,619.16CR	40,011.74CR	156,658.45CR
20.2550	EXPENDITURE CONTROL	81,838.02	140.92	34,443.03	116,281.05
	TOTAL FUND BALANCE:	241,300.52CR	2,478.24CR	5,568.71CR	246,869.23CR
	TOTAL LIABILITIES AND FUND BALANCE:	276,157.15CR	2,478.24CR	29,287.92	246,869.23CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 21 CRIME VICTIM'S SERV, VOCA					
ASSETS					
-----					
CURRENT ASSETS:					
21.1067	CASH - JURY DONATIONS	137,507.69	1,020.00	5,886.00	143,393.69
21.1081	CASH-CRIME VICTIM'S SERVICES	44,846.09	483.62	60.63CR	44,785.46
	TOTAL CURRENT ASSETS:	182,353.78	1,503.62	5,825.37	188,179.15
	TOTAL ASSETS:	182,353.78	1,503.62	5,825.37	188,179.15
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
21.2010	VOUCHERS PAYABLE	577.99CR	0.00	577.99	0.00
	TOTAL CURRENT LIABILITIES:	577.99CR	0.00	577.99	0.00
	TOTAL LIABILITIES:	577.99CR	0.00	577.99	0.00
FUND BALANCE:					
21.2430	ENCUMBRANCE	360.13	0.00	0.00	360.13
21.2440	FUND BAL-RES. FOR ENCUMBRAN.	360.13CR	0.00	0.00	360.13CR
21.2530	UNRESERVED FUND BALANCE	163,095.06CR	0.00	0.00	163,095.06CR
21.2540	REVENUE CONTROL	23,283.85CR	1,503.62CR	8,556.65CR	31,840.50CR
21.2550	EXPENDITURE CONTROL	4,603.12	0.00	2,153.29	6,756.41
	TOTAL FUND BALANCE:	181,775.79CR	1,503.62CR	6,403.36CR	188,179.15CR
	TOTAL LIABILITIES AND FUND BALANCE:	182,353.78CR	1,503.62CR	5,825.37CR	188,179.15CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 22 D.A. FORFEITURES					
ASSETS					
-----					
CURRENT ASSETS:					
22.1010	CASH	258,170.64	1,601.58	26,731.58	284,902.22
22.1127	CASH - NON CH 59 FORFEITURES	943.48	0.00	0.00	943.48
	TOTAL CURRENT ASSETS:	259,114.12	1,601.58	26,731.58	285,845.70
	TOTAL ASSETS:	259,114.12	1,601.58	26,731.58	285,845.70
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
22.2430	ENCUMBRANCE	5,236.05	0.00	0.00	5,236.05
22.2440	FUND BAL-RES. FOR ENCUMBRAN.	5,236.05CR	0.00	0.00	5,236.05CR
22.2530	UNRESERVED FUND BALANCE	222,968.76CR	0.00	0.00	222,968.76CR
22.2540	REVENUE CONTROL	64,623.30CR	1,601.58CR	34,550.16CR	99,173.46CR
22.2550	EXPENDITURE CONTROL	28,477.94	0.00	7,818.58	36,296.52
	TOTAL FUND BALANCE:	259,114.12CR	1,601.58CR	26,731.58CR	285,845.70CR
	TOTAL LIABILITIES AND FUND BALANCE:	259,114.12CR	1,601.58CR	26,731.58CR	285,845.70CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 24 OTHER GRANTS				
ASSETS				
-----				
CURRENT ASSETS:				
24.1010 CASH	55,208.73	19,361.94CR	103,056.64	158,265.37
TOTAL CURRENT ASSETS:	55,208.73	19,361.94CR	103,056.64	158,265.37
TOTAL ASSETS:	55,208.73	19,361.94CR	103,056.64	158,265.37
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
24.2010 VOUCHERS PAYABLE	46,840.31CR	0.00	46,840.31	0.00
24.2030 SALARIES PAYABLE	6,818.77CR	0.00	6,818.77	0.00
TOTAL CURRENT LIABILITIES:	53,659.08CR	0.00	53,659.08	0.00
TOTAL LIABILITIES:	53,659.08CR	0.00	53,659.08	0.00
FUND BALANCE:				
24.2430 ENCUMBRANCE	0.00	0.00	95,877.45	95,877.45
24.2440 FUND BAL-RES. FOR ENCUMBRAN.	0.00	0.00	95,877.45CR	95,877.45CR
24.2530 UNRESERVED FUND BALANCE	7,969.81CR	0.00	0.00	7,969.81CR
24.2540 REVENUE CONTROL	303,900.11CR	446.08CR	278,762.03CR	582,662.14CR
24.2550 EXPENDITURE CONTROL	310,320.27	19,808.02	122,046.31	432,366.58
TOTAL FUND BALANCE:	1,549.65CR	19,361.94	156,715.72CR	158,265.37CR
TOTAL LIABILITIES AND FUND BALANCE:	55,208.73CR	19,361.94	103,056.64CR	158,265.37CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 25 LOCAL LAW ENF GRANTS				
ASSETS				
-----				
CURRENT ASSETS:				
25.1010 CASH	449,424.85	1,451.90	97,931.37	547,356.22
TOTAL CURRENT ASSETS:	449,424.85	1,451.90	97,931.37	547,356.22
TOTAL ASSETS:	449,424.85	1,451.90	97,931.37	547,356.22
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
25.2010 VOUCHERS PAYABLE	410,775.76CR	0.00	410,775.76	0.00
TOTAL CURRENT LIABILITIES:	410,775.76CR	0.00	410,775.76	0.00
TOTAL LIABILITIES:	410,775.76CR	0.00	410,775.76	0.00
FUND BALANCE:				
25.2430 ENCUMBRANCE	0.00	0.00	399,756.54	399,756.54
25.2440 FUND BAL-RES. FOR ENCUMBRAN.	0.00	0.00	399,756.54CR	399,756.54CR
25.2530 UNRESERVED FUND BALANCE	12,525.82CR	0.00	0.00	12,525.82CR
25.2540 REVENUE CONTROL	520,859.14CR	1,451.90CR	508,707.13CR	1,029,566.27CR
25.2550 EXPENDITURE CONTROL	494,735.87	0.00	0.00	494,735.87
TOTAL FUND BALANCE:	38,649.09CR	1,451.90CR	508,707.13CR	547,356.22CR
TOTAL LIABILITIES AND FUND BALANCE:	449,424.85CR	1,451.90CR	97,931.37CR	547,356.22CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 27 EAST TEXAS ANTI GANG					
ASSETS					
-----					
CURRENT ASSETS:					
27.1010	CASH	330,828.89	79,953.47	183,875.54	514,704.43
27.1150	ACCOUNTS RECEIVABLE	527,673.27	0.00	527,673.27CR	0.00
27.1550	PREPAID ITEMS	58,349.97	0.00	33,405.45CR	24,944.52
	TOTAL CURRENT ASSETS:	916,852.13	79,953.47	377,203.18CR	539,648.95
	TOTAL ASSETS:	916,852.13	79,953.47	377,203.18CR	539,648.95
LIABILITIES AND FUND BALANCE					
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CURRENT LIABILITIES:					
27.2010	VOUCHERS PAYABLE	272,373.40CR	7,467.87	272,373.40	0.00
27.2030	SALARIES PAYABLE	15,700.79CR	0.00	15,700.79	0.00
27.2070	DUE TO GENERAL FUND	685,000.00CR	0.00	0.00	685,000.00CR
	TOTAL CURRENT LIABILITIES:	973,074.19CR	7,467.87	288,074.19	685,000.00CR
	TOTAL LIABILITIES:	973,074.19CR	7,467.87	288,074.19	685,000.00CR
FUND BALANCE:					
27.2430	ENCUMBRANCE	370,996.34	6,510.49	85,215.60	456,211.94
27.2440	FUND BAL-RES. FOR ENCUMBRAN.	370,996.34CR	6,510.49CR	85,215.60CR	456,211.94CR
27.2530	UNRESERVED FUND BALANCE	3,098.44	0.00	0.00	3,098.44
27.2540	REVENUE CONTROL	1,695,244.67CR	205,639.55CR	633,052.11CR	2,328,296.78CR
27.2550	EXPENDITURE CONTROL	1,748,368.29	118,218.21	722,181.10	2,470,549.39
	TOTAL FUND BALANCE:	56,222.06	87,421.34CR	89,128.99	145,351.05
	TOTAL LIABILITIES AND FUND BALANCE:	916,852.13CR	79,953.47CR	377,203.18	539,648.95CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 29 1287389 D.P.S. SEIZURES`				
ASSETS				
-----				
CURRENT ASSETS:				
29.1010 CASH	129,367.96	339.74	1,888.21	131,256.17
TOTAL CURRENT ASSETS:	129,367.96	339.74	1,888.21	131,256.17
TOTAL ASSETS:	129,367.96	339.74	1,888.21	131,256.17
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
29.2530 UNRESERVED FUND BALANCE	56,038.43CR	0.00	0.00	56,038.43CR
29.2540 REVENUE CONTROL	84,626.32CR	339.74CR	1,888.21CR	86,514.53CR
29.2550 EXPENDITURE CONTROL	11,296.79	0.00	0.00	11,296.79
TOTAL FUND BALANCE:	129,367.96CR	339.74CR	1,888.21CR	131,256.17CR
TOTAL LIABILITIES AND FUND BALANCE:	129,367.96CR	339.74CR	1,888.21CR	131,256.17CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 32 FINANCIAL CRIME					
ASSETS					
-----					
CURRENT ASSETS:					
32.1010	CASH	555,041.73	777,209.51	814,817.23	1,369,858.96
32.1150	ACCOUNTS RECEIVABLE	492,469.56	0.00	492,469.56CR	0.00
32.1550	PREPAID ITEMS	4,048.50	0.00	4,048.50CR	0.00
	TOTAL CURRENT ASSETS:	1,051,559.79	777,209.51	318,299.17	1,369,858.96
	TOTAL ASSETS:	1,051,559.79	777,209.51	318,299.17	1,369,858.96
LIABILITIES AND FUND BALANCE					
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CURRENT LIABILITIES:					
32.2010	VOUCHERS PAYABLE	434,777.07CR	48,488.18	430,275.56	4,501.51CR
32.2030	SALARIES PAYABLE	110,651.84CR	0.00	110,651.84	0.00
32.2070	DUE TO GENERAL FUND	1,950,000.00CR	750,000.00CR	1,300,000.00CR	3,250,000.00CR
	TOTAL CURRENT LIABILITIES:	2,495,428.91CR	701,511.82CR	759,072.60CR	3,254,501.51CR
	TOTAL LIABILITIES:	2,495,428.91CR	701,511.82CR	759,072.60CR	3,254,501.51CR
FUND BALANCE:					
32.2430	ENCUMBRANCE	1,274,074.13CR	461,771.05CR	909,268.19	364,805.94CR
32.2440	FUND BAL-RES. FOR ENCUMBRAN.	1,274,074.13	461,771.05	909,268.19CR	364,805.94
32.2530	UNRESERVED FUND BALANCE	113,555.25	0.00	0.00	113,555.25
32.2540	REVENUE CONTROL	3,760,862.22CR	1,236,254.73CR	4,409,732.90CR	8,170,595.12CR
32.2550	EXPENDITURE CONTROL	5,091,176.09	1,160,557.04	4,850,506.33	9,941,682.42
	TOTAL FUND BALANCE:	1,443,869.12	75,697.69CR	440,773.43	1,884,642.55
	TOTAL LIABILITIES AND FUND BALANCE:	1,051,559.79CR	777,209.51CR	318,299.17CR	1,369,858.96CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 33 CHAPTER 19 VOTER REG.				
ASSETS				
CURRENT ASSETS:				
33.1010 CASH	36,534.54	5,977.09CR	8,320.20CR	28,214.34
33.1150 ACCOUNTS RECEIVABLE	205.03	0.00	205.03CR	0.00
TOTAL CURRENT ASSETS:	36,739.57	5,977.09CR	8,525.23CR	28,214.34
TOTAL ASSETS:	36,739.57	5,977.09CR	8,525.23CR	28,214.34
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES:				
33.2010 VOUCHERS PAYABLE	59.92CR	0.00	59.92	0.00
33.2070 DUE TO GENERAL FUND	31,000.00CR	0.00	0.00	31,000.00CR
TOTAL CURRENT LIABILITIES:	31,059.92CR	0.00	59.92	31,000.00CR
TOTAL LIABILITIES:	31,059.92CR	0.00	59.92	31,000.00CR
FUND BALANCE:				
33.2430 ENCUMBRANCE	31,389.59	0.00	0.00	31,389.59
33.2440 FUND BAL-RES. FOR ENCUMBRAN.	31,389.59CR	0.00	0.00	31,389.59CR
33.2530 UNRESERVED FUND BALANCE	5,248.71CR	0.00	0.00	5,248.71CR
33.2540 REVENUE CONTROL	30,106.42CR	0.00	843.97CR	30,950.39CR
33.2550 EXPENDITURE CONTROL	29,675.48	5,977.09	9,309.28	38,984.76
TOTAL FUND BALANCE:	5,679.65CR	5,977.09	8,465.31	2,785.66
TOTAL LIABILITIES AND FUND BALANCE:	36,739.57CR	5,977.09	8,525.23	28,214.34CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 35 DEA TASK FORCE-ALL DEPTS.					
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ASSETS					
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CURRENT ASSETS:					
35.1010	CASH - SHERIFF	189,664.10	49,606.00CR	88,696.61CR	100,967.49
35.1013	CASH CONSTABLE 5	17,726.75	46.97	271.37	17,998.12
35.1015	CASH CONSTABLE 4	261.84	0.69	3.91	265.75
35.1025	CASH DISTRICT ATTORNEY	15,996.41	42.40	246.36	16,242.77
	TOTAL CURRENT ASSETS:	223,649.10	49,515.94CR	88,174.97CR	135,474.13
	TOTAL ASSETS:	223,649.10	49,515.94CR	88,174.97CR	135,474.13
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
35.2430	ENCUMBRANCE	10,127.35	0.00	0.00	10,127.35
35.2440	FUND BAL-RES. FOR ENCUMBRAN.	10,127.35CR	0.00	0.00	10,127.35CR
35.2530	UNRESERVED FUND BALANCE	527,337.66CR	0.00	0.00	527,337.66CR
35.2540	REVENUE CONTROL	16,612.57CR	484.06CR	2,864.34CR	19,476.91CR
35.2550	EXPENDITURE CONTROL	320,301.13	50,000.00	91,039.31	411,340.44
	TOTAL FUND BALANCE:	223,649.10CR	49,515.94	88,174.97	135,474.13CR
	TOTAL LIABILITIES AND FUND BALANCE:	223,649.10CR	49,515.94	88,174.97	135,474.13CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 36 E. BRYNE JAG				
ASSETS				
-----				
CURRENT ASSETS:				
36.1010 CASH	15,000.00	0.00	0.00	15,000.00
TOTAL CURRENT ASSETS:	15,000.00	0.00	0.00	15,000.00
TOTAL ASSETS:	15,000.00	0.00	0.00	15,000.00
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
36.2070 DUE TO GENERAL FUND	15,000.00CR	0.00	0.00	15,000.00CR
TOTAL CURRENT LIABILITIES:	15,000.00CR	0.00	0.00	15,000.00CR
TOTAL LIABILITIES:	15,000.00CR	0.00	0.00	15,000.00CR
FUND BALANCE:				
36.2430 ENCUMBRANCE	0.00	8,004.69CR	17,640.00	17,640.00
36.2440 FUND BAL-RES. FOR ENCUMBRAN.	0.00	8,004.69	17,640.00CR	17,640.00CR
36.2540 REVENUE CONTROL	28,801.50CR	8,004.69CR	9,544.48CR	38,345.98CR
36.2550 EXPENDITURE CONTROL	28,801.50	8,004.69	9,544.48	38,345.98
TOTAL FUND BALANCE:	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE:	15,000.00CR	0.00	0.00	15,000.00CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 38 BODY WORN CAMERA PROJECT				
ASSETS				
-----				
CURRENT ASSETS:				
38.1010 CASH	470.75	0.00	0.00	470.75
TOTAL CURRENT ASSETS:	470.75	0.00	0.00	470.75
TOTAL ASSETS:	470.75	0.00	0.00	470.75
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
38.2530 UNRESERVED FUND BALANCE	470.75CR	0.00	0.00	470.75CR
TOTAL FUND BALANCE:	470.75CR	0.00	0.00	470.75CR
TOTAL LIABILITIES AND FUND BALANCE:	470.75CR	0.00	0.00	470.75CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 40 LOCAL LAW ENF GRANT 287(G)					
ASSETS					
-----					
CURRENT ASSETS:					
40.1010	CASH	0.00	99,647.25CR	150,814.40	150,814.40
	TOTAL CURRENT ASSETS:	0.00	99,647.25CR	150,814.40	150,814.40
	TOTAL ASSETS:	0.00	99,647.25CR	150,814.40	150,814.40
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
40.2010	VOUCHERS PAYABLE	0.00	5,559.88	0.00	0.00
	TOTAL CURRENT LIABILITIES:	0.00	5,559.88	0.00	0.00
	TOTAL LIABILITIES:	0.00	5,559.88	0.00	0.00
FUND BALANCE:					
40.2430	ENCUMBRANCE	0.00	34,905.45	193,249.20	193,249.20
40.2440	FUND BAL-RES. FOR ENCUMBRAN.	0.00	34,905.45CR	193,249.20CR	193,249.20CR
40.2540	REVENUE CONTROL	0.00	855.36CR	341,927.71CR	341,927.71CR
40.2550	EXPENDITURE CONTROL	0.00	94,942.73	191,113.31	191,113.31
	TOTAL FUND BALANCE:	0.00	94,087.37	150,814.40CR	150,814.40CR
	TOTAL LIABILITIES AND FUND BALANCE:	0.00	99,647.25	150,814.40CR	150,814.40CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 42 LEOSE					
ASSETS					
-----					
CURRENT ASSETS:					
42.1013	CASH CONSTABLE 5	3,921.82	1,737.30	1,784.81	5,706.63
42.1014	CASH - CONSTABLE 2	6,888.73	1,739.74	1,823.26	8,711.99
42.1049	CASH - CONSTABLE 4	6,262.29	1,741.79	1,817.57	8,079.86
42.1051	CASH - SHERIFF	87,540.68	34,919.94	21,155.40	108,696.08
42.1053	CASH - FIRE MARSHAL	8,230.54	1,845.07	957.69	9,188.23
42.1069	CASH - DIST ATTY	17,591.70	3,436.98	3,649.88	21,241.58
42.1071	CASH - CONSTABLE 1	7,670.51	1,744.43	1,837.39	9,507.90
42.1114	CASH CONSTABLE 3 LEOSE	8,808.64	956.58	1,063.08	9,871.72
	TOTAL CURRENT ASSETS:	146,914.91	48,121.83	34,089.08	181,003.99
	TOTAL ASSETS:	146,914.91	48,121.83	34,089.08	181,003.99
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
42.2012	VOUCHERS PAYABLE-FIRE MARSH	50.00	0.00	0.00	50.00
42.2056	VOUCHERS PAYABLE-SHERIFF	4,024.27CR	480.00	4,021.27	3.00CR
	TOTAL CURRENT LIABILITIES:	3,974.27CR	480.00	4,021.27	47.00
	TOTAL LIABILITIES:	3,974.27CR	480.00	4,021.27	47.00
FUND BALANCE:					
42.2430	ENCUMBRANCE	50.00	450.00	450.00	500.00
42.2440	FUND BAL-RES. FOR ENCUMBRAN.	50.00CR	450.00CR	450.00CR	500.00CR
42.2530	UNRESERVED FUND BALANCE	81,036.71CR	0.00	0.00	81,036.71CR
42.2532	FUND BALANCE-CONSTABLE 1	5,260.50CR	0.00	0.00	5,260.50CR
42.2533	FUND BALANCE - CONSTABLE 2	5,895.00CR	0.00	0.00	5,895.00CR
42.2534	FUND BALANCE - CONSTABLE 4	3,936.52CR	0.00	0.00	3,936.52CR
42.2535	FUND BALANCE - FIRE MARSHAL	8,812.02CR	0.00	0.00	8,812.02CR
42.2536	FUND BALANCE - DISTRICT ATTY	13,808.62CR	0.00	0.00	13,808.62CR
42.2540	REVENUE CONTROL	65,760.70CR	58,023.26CR	59,725.04CR	125,485.74CR
42.2550	EXPENDITURE CONTROL	41,569.43	9,421.43	21,614.69	63,184.12
	TOTAL FUND BALANCE:	142,940.64CR	48,601.83CR	38,110.35CR	181,050.99CR
	TOTAL LIABILITIES AND FUND BALANCE:	146,914.91CR	48,121.83CR	34,089.08CR	181,003.99CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 43 JUDICIAL EDUCATION				
ASSETS				
-----				
CURRENT ASSETS:				
43.1010 CASH	39,731.45	1,084.23	2,966.16	42,697.61
43.1150 ACCOUNTS RECEIVABLE	175.00	0.00	175.00CR	0.00
TOTAL CURRENT ASSETS:	39,906.45	1,084.23	2,791.16	42,697.61
TOTAL ASSETS:	39,906.45	1,084.23	2,791.16	42,697.61
LIABILITIES AND FUND BALANCE				
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FUND BALANCE:				
43.2430 ENCUMBRANCE	247.96	0.00	0.00	247.96
43.2440 FUND BAL-RES. FOR ENCUMBRAN.	247.96CR	0.00	0.00	247.96CR
43.2530 UNRESERVED FUND BALANCE	33,415.15CR	0.00	0.00	33,415.15CR
43.2540 REVENUE CONTROL	6,491.30CR	1,084.23CR	2,791.16CR	9,282.46CR
TOTAL FUND BALANCE:	39,906.45CR	1,084.23CR	2,791.16CR	42,697.61CR
TOTAL LIABILITIES AND FUND BALANCE:	39,906.45CR	1,084.23CR	2,791.16CR	42,697.61CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 44 JUSTICE CRT.TECH. FUND					
ASSETS					
-----					
CURRENT ASSETS:					
44.1010	CASH	329,589.96	5,321.27	23,501.01	353,090.97
44.1150	ACCOUNTS RECEIVABLE	1,123.36	0.00	1,123.36CR	0.00
44.1510	INVESTMENTS	160,318.60	458.13	2,579.13	162,897.73
	TOTAL CURRENT ASSETS:	491,031.92	5,779.40	24,956.78	515,988.70
	TOTAL ASSETS:	491,031.92	5,779.40	24,956.78	515,988.70
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
44.2430	ENCUMBRANCE	860.10	0.00	0.00	860.10
44.2440	FUND BAL-RES. FOR ENCUMBRAN.	860.10CR	0.00	0.00	860.10CR
44.2530	UNRESERVED FUND BALANCE	455,819.21CR	0.00	0.00	455,819.21CR
44.2540	REVENUE CONTROL	52,199.05CR	5,779.40CR	24,956.78CR	77,155.83CR
44.2550	EXPENDITURE CONTROL	16,986.34	0.00	0.00	16,986.34
	TOTAL FUND BALANCE:	491,031.92CR	5,779.40CR	24,956.78CR	515,988.70CR
	TOTAL LIABILITIES AND FUND BALANCE:	491,031.92CR	5,779.40CR	24,956.78CR	515,988.70CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 45 FACILITY IMPROVEMENT FUND					
ASSETS					
-----					
CURRENT ASSETS:					
45.1010	CASH FACILITY IMPROVEMENT	4,035,527.86	5,796.24CR	1,627,052.87	5,662,580.73
45.1070	TAXES RECEIVABLE-DELINQUENT	122,200.00	0.00	13,575.00CR	108,625.00
45.1150	ACCOUNTS RECEIVABLE	1,538.05	0.00	1,538.05CR	0.00
45.1510	INVESTMENTS-FACILITY IMPROV	2,089,652.79	5,971.68	33,617.56	2,123,270.35
45.1700	DEFERRED TAXES	115,433.00CR	0.00	14,905.00	100,528.00CR
	TOTAL CURRENT ASSETS:	6,133,485.70	175.44	1,660,462.38	7,793,948.08
	TOTAL ASSETS:	6,133,485.70	175.44	1,660,462.38	7,793,948.08
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
45.2010	VOUCHERS PAYABLE	6,500.00CR	134,435.25	38,306.75CR	44,806.75CR
	TOTAL CURRENT LIABILITIES:	6,500.00CR	134,435.25	38,306.75CR	44,806.75CR
	TOTAL LIABILITIES:	6,500.00CR	134,435.25	38,306.75CR	44,806.75CR
FUND BALANCE:					
45.2430	ENCUMBRANCE	517,310.30	73,375.55CR	2,341,713.29	2,859,023.59
45.2440	FUND BAL-RES. FOR ENCUMBRAN.	517,310.30CR	73,375.55	2,341,713.29CR	2,859,023.59CR
45.2530	UNRESERVED FUND BALANCE	4,042,472.43CR	0.00	0.00	4,042,472.43CR
45.2540	REVENUE CONTROL	3,003,027.62CR	519,158.27CR	2,799,682.52CR	5,802,710.14CR
45.2550	EXPENDITURE CONTROL	918,514.35	384,547.58	1,177,526.89	2,096,041.24
	TOTAL FUND BALANCE:	6,126,985.70CR	134,610.69CR	1,622,155.63CR	7,749,141.33CR
	TOTAL LIABILITIES AND FUND BALANCE:	6,133,485.70CR	175.44CR	1,660,462.38CR	7,793,948.08CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 46 RECORDS MGMT. - COUNTY CLERK

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
46.1010 CASH	2,681,943.70	86,481.51	336,153.78	3,018,097.48
46.1150 ACCOUNTS RECEIVABLE	39,690.00	0.00	39,690.00CR	0.00
46.1510 INVESTMENTS	3,917,062.94	11,456.79	64,404.51	3,981,467.45
<b>TOTAL CURRENT ASSETS:</b>	<b>6,638,696.64</b>	<b>97,938.30</b>	<b>360,868.29</b>	<b>6,999,564.93</b>
<b>TOTAL ASSETS:</b>	<b>6,638,696.64</b>	<b>97,938.30</b>	<b>360,868.29</b>	<b>6,999,564.93</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>FUND BALANCE:</b>				
46.2430 ENCUMBRANCE	1,772,744.00	0.00	565,596.00	2,338,340.00
46.2440 FUND BAL-RES. FOR ENCUMBRAN.	1,772,744.00CR	0.00	565,596.00CR	2,338,340.00CR
46.2530 UNRESERVED FUND BALANCE	6,453,951.35CR	0.00	0.00	6,453,951.35CR
46.2540 REVENUE CONTROL	1,166,633.81CR	97,938.30CR	470,042.71CR	1,636,676.52CR
46.2550 EXPENDITURE CONTROL	981,888.52	0.00	109,174.42	1,091,062.94
<b>TOTAL FUND BALANCE:</b>	<b>6,638,696.64CR</b>	<b>97,938.30CR</b>	<b>360,868.29CR</b>	<b>6,999,564.93CR</b>
<b>TOTAL LIABILITIES AND FUND BALANCE:</b>	<b>6,638,696.64CR</b>	<b>97,938.30CR</b>	<b>360,868.29CR</b>	<b>6,999,564.93CR</b>
<b>TOTAL FUND:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 48 DISTRICT CLERK TITLE IV-D					
ASSETS					
-----					
CURRENT ASSETS:					
48.1010	CASH	55,590.60	145.99	811.38	56,401.98
	TOTAL CURRENT ASSETS:	55,590.60	145.99	811.38	56,401.98
	TOTAL ASSETS:	55,590.60	145.99	811.38	56,401.98
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
48.2530	UNRESERVED FUND BALANCE	52,943.43CR	0.00	0.00	52,943.43CR
48.2540	REVENUE CONTROL	2,647.17CR	145.99CR	811.38CR	3,458.55CR
	TOTAL FUND BALANCE:	55,590.60CR	145.99CR	811.38CR	56,401.98CR
	TOTAL LIABILITIES AND FUND BALANCE:	55,590.60CR	145.99CR	811.38CR	56,401.98CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 49 DISTRICT CLERK RECORDS PRES.					
ASSETS					
-----					
CURRENT ASSETS:					
49.1010	CASH	258,936.37	1,841.78	13,208.80	272,145.17
49.1150	ACCOUNTS RECEIVABLE	605.59	0.00	605.59CR	0.00
	TOTAL CURRENT ASSETS:	259,541.96	1,841.78	12,603.21	272,145.17
	TOTAL ASSETS:	259,541.96	1,841.78	12,603.21	272,145.17
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
49.2430	ENCUMBRANCE	909.15	0.00	0.00	909.15
49.2440	FUND BAL-RES. FOR ENCUMBRAN.	909.15CR	0.00	0.00	909.15CR
49.2530	UNRESERVED FUND BALANCE	224,358.20CR	0.00	0.00	224,358.20CR
49.2540	REVENUE CONTROL	35,183.76CR	1,841.78CR	12,603.21CR	47,786.97CR
	TOTAL FUND BALANCE:	259,541.96CR	1,841.78CR	12,603.21CR	272,145.17CR
	TOTAL LIABILITIES AND FUND BALANCE:	259,541.96CR	1,841.78CR	12,603.21CR	272,145.17CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 50 FORFEITURE INTEREST 10%				
ASSETS				
-----				
CURRENT ASSETS:				
50.1010 CASH	336,968.62	890.59	14,210.72	351,179.34
TOTAL CURRENT ASSETS:	336,968.62	890.59	14,210.72	351,179.34
TOTAL ASSETS:	336,968.62	890.59	14,210.72	351,179.34
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
50.2530 UNRESERVED FUND BALANCE	326,470.83CR	0.00	0.00	326,470.83CR
50.2540 REVENUE CONTROL	32,497.75CR	1,223.93CR	16,210.76CR	48,708.51CR
50.2550 EXPENDITURE CONTROL	21,999.96	333.34	2,000.04	24,000.00
TOTAL FUND BALANCE:	336,968.62CR	890.59CR	14,210.72CR	351,179.34CR
TOTAL LIABILITIES AND FUND BALANCE:	336,968.62CR	890.59CR	14,210.72CR	351,179.34CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 52 CO & DIST CRT TECHNOLOGY FND					
ASSETS					
-----					
CURRENT ASSETS:					
52.1010	CASH	32,979.34	1,378.71	4,734.23	37,713.57
52.1150	ACCOUNTS RECEIVABLE	367.64	0.00	367.64CR	0.00
	TOTAL CURRENT ASSETS:	33,346.98	1,378.71	4,366.59	37,713.57
	TOTAL ASSETS:	33,346.98	1,378.71	4,366.59	37,713.57
LIABILITIES AND FUND BALANCE					
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FUND BALANCE:					
52.2430	ENCUMBRANCE	23,956.29	0.00	0.00	23,956.29
52.2440	FUND BAL-RES. FOR ENCUMBRAN.	23,956.29CR	0.00	0.00	23,956.29CR
52.2530	RERESERVED FUND BALANCE	22,608.58CR	0.00	0.00	22,608.58CR
52.2540	REVENUE CONTROL	10,738.40CR	1,378.71CR	4,366.59CR	15,104.99CR
	TOTAL FUND BALANCE:	33,346.98CR	1,378.71CR	4,366.59CR	37,713.57CR
	TOTAL LIABILITIES AND FUND BALANCE:	33,346.98CR	1,378.71CR	4,366.59CR	37,713.57CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 53 1288997 COMMISSARY FUND-JAIL					
ASSETS					
-----					
CURRENT ASSETS:					
53.1010	CASH	828,139.56	34,692.61	189,158.03	1,017,297.59
53.1150	ACCOUNTS RECEIVABLE	33,746.24	0.00	33,746.24CR	0.00
53.1510	INVESTMENTS	11,198.91	6.63	20.03	11,218.94
	TOTAL CURRENT ASSETS:	873,084.71	34,699.24	155,431.82	1,028,516.53
	TOTAL ASSETS:	873,084.71	34,699.24	155,431.82	1,028,516.53
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
53.2010	VOUCHERS PAYABLE	1,610.00CR	6,729.39CR	5,119.39CR	6,729.39CR
	TOTAL CURRENT LIABILITIES:	1,610.00CR	6,729.39CR	5,119.39CR	6,729.39CR
	TOTAL LIABILITIES:	1,610.00CR	6,729.39CR	5,119.39CR	6,729.39CR
FUND BALANCE:					
53.2430	ENCUMBRANCE	324,071.21	270.54CR	22,750.00	346,821.21
53.2440	FUND BAL-RES. FOR ENCUMBRAN.	324,071.21CR	270.54	22,750.00CR	346,821.21CR
53.2530	RERESERVED FUND BALANCE	757,733.39CR	0.00	0.00	757,733.39CR
53.2540	REVENUE CONTROL	434,367.30CR	36,687.78CR	185,799.47CR	620,166.77CR
53.2550	EXPENDITURE CONTROL	320,625.98	8,717.93	35,487.04	356,113.02
	TOTAL FUND BALANCE:	871,474.71CR	27,969.85CR	150,312.43CR	1,021,787.14CR
	TOTAL LIABILITIES AND FUND BALANCE:	873,084.71CR	34,699.24CR	155,431.82CR	1,028,516.53CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 54 1471295 CSCD INSURANCE FUND					
ASSETS					
-----					
CURRENT ASSETS:					
54.1010					
	CASH - CSCD INSURANCE FUND	81,978.11	220.06	1,242.00	83,220.11
	TOTAL CURRENT ASSETS:	81,978.11	220.06	1,242.00	83,220.11
	TOTAL ASSETS:	81,978.11	220.06	1,242.00	83,220.11
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
54.2530	UNRESERVED FUND BALANCE	78,124.18CR	0.00	0.00	78,124.18CR
54.2540	REVENUE CONTROL	131,643.32CR	12,990.37CR	76,708.72CR	208,352.04CR
54.2550	EXPENDITURE CONTROL	127,789.39	12,770.31	75,466.72	203,256.11
	TOTAL FUND BALANCE:	81,978.11CR	220.06CR	1,242.00CR	83,220.11CR
	TOTAL LIABILITIES AND FUND BALANCE:	81,978.11CR	220.06CR	1,242.00CR	83,220.11CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

-----FUND-----	55	HOMELAND SECURITY GRANT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
ACCOUNT			-----	-----	-----	-----
		ASSETS				
		-----				
		CURRENT ASSETS:				
55.1010		CASH	17,946.26	49.12	266.21	18,212.47
		TOTAL CURRENT ASSETS:	17,946.26	49.12	266.21	18,212.47
		TOTAL ASSETS:	17,946.26	49.12	266.21	18,212.47
		LIABILITIES AND FUND BALANCE				
		-----				
		FUND BALANCE:				
55.2530		UNRESERVED FUND BALANCE	17,196.87CR	0.00	0.00	17,196.87CR
55.2540		REVENUE CONTROL	749.39CR	49.12CR	266.21CR	1,015.60CR
		TOTAL FUND BALANCE:	17,946.26CR	49.12CR	266.21CR	18,212.47CR
		TOTAL LIABILITIES AND FUND BALANCE:	17,946.26CR	49.12CR	266.21CR	18,212.47CR
		TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 56 SMITH COUNTY INSURANCE FUND					
ASSETS					
-----					
CURRENT ASSETS:					
56.1010	CASH	360,592.99	506,256.72CR	5,649,229.56	6,009,822.55
56.1150	ACCOUNTS RECEIVABLE	1,612,705.86	0.00	1,612,705.86CR	0.00
56.1398	DUE FROM OTHER FUNDS	3,392,600.00CR	0.00	1,000,000.00	2,392,600.00CR
56.1510	INVESTMENTS	1,210.30	3.61	20.16	1,230.46
	TOTAL CURRENT ASSETS:	1,418,090.85CR	506,253.11CR	5,036,543.86	3,618,453.01
	TOTAL ASSETS:	1,418,090.85CR	506,253.11CR	5,036,543.86	3,618,453.01
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
56.2010	VOUCHERS PAYABLE	1,693,223.44CR	132,454.00	1,693,223.44	0.00
56.2051	125 INSURANCE/PAYABLE	321.45CR	0.00	0.00	321.45CR
	TOTAL CURRENT LIABILITIES:	1,693,544.89CR	132,454.00	1,693,223.44	321.45CR
	TOTAL LIABILITIES:	1,693,544.89CR	132,454.00	1,693,223.44	321.45CR
FUND BALANCE:					
56.2530	UNRESERVED FUND BALANCE	1,657,043.79CR	0.00	0.00	1,657,043.79CR
56.2540	REVENUE CONTROL	15,213,683.71CR	981,768.43CR	13,822,374.12CR	29,036,057.83CR
56.2550	EXPENDITURE CONTROL	19,982,363.24	1,355,567.54	7,092,606.82	27,074,970.06
	TOTAL FUND BALANCE:	3,111,635.74	373,799.11	6,729,767.30CR	3,618,131.56CR
	TOTAL LIABILITIES AND FUND BALANCE:	1,418,090.85	506,253.11	5,036,543.86CR	3,618,453.01CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 59 INFRASTRUCTURE SERIES 2024				
ASSETS				
-----				
CURRENT ASSETS:				
59.1010 CASH	1,210,208.94	87,967.12CR	252,809.38CR	957,399.56
TOTAL CURRENT ASSETS:	1,210,208.94	87,967.12CR	252,809.38CR	957,399.56
TOTAL ASSETS:	1,210,208.94	87,967.12CR	252,809.38CR	957,399.56
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
59.2010 VOUCHERS PAYABLE	110,402.08CR	0.00	110,402.08	0.00
TOTAL CURRENT LIABILITIES:	110,402.08CR	0.00	110,402.08	0.00
TOTAL LIABILITIES:	110,402.08CR	0.00	110,402.08	0.00
FUND BALANCE:				
59.2430 ENCUMBRANCE	22.43	90,772.52CR	935,863.63	935,886.06
59.2440 FUND BAL-RES. FOR ENCUMBRAN.	22.43CR	90,772.52	935,863.63CR	935,886.06CR
59.2540 REVENUE CONTROL	7,297,235.76CR	2,805.40CR	16,029.07CR	7,313,264.83CR
59.2550 EXPENDITURE CONTROL	6,197,428.90	90,772.52	158,436.37	6,355,865.27
TOTAL FUND BALANCE:	1,099,806.86CR	87,967.12	142,407.30	957,399.56CR
TOTAL LIABILITIES AND FUND BALANCE:	1,210,208.94CR	87,967.12	252,809.38	957,399.56CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 61 ELECTION SERVICES CONTRACT				
ASSETS				
-----				
CURRENT ASSETS:				
61.1010 CASH	102,750.34	325.57	23,032.98	125,783.32
TOTAL CURRENT ASSETS:	102,750.34	325.57	23,032.98	125,783.32
TOTAL ASSETS:	102,750.34	325.57	23,032.98	125,783.32
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
61.2010 VOUCHERS PAYABLE	100.17CR	0.00	100.17	0.00
TOTAL CURRENT LIABILITIES:	100.17CR	0.00	100.17	0.00
TOTAL LIABILITIES:	100.17CR	0.00	100.17	0.00
FUND BALANCE:				
61.2430 ENCUMBRANCE	15,060.20	0.00	0.00	15,060.20
61.2440 FUND BAL-RES. FOR ENCUMBRAN.	15,060.20CR	0.00	0.00	15,060.20CR
61.2530 UNRESERVED FUND BALANCE	94,972.67CR	0.00	0.00	94,972.67CR
61.2540 REVENUE CONTROL	40,188.84CR	325.57CR	23,133.15CR	63,321.99CR
61.2550 EXPENDITURE CONTROL	32,511.34	0.00	0.00	32,511.34
TOTAL FUND BALANCE:	102,650.17CR	325.57CR	23,133.15CR	125,783.32CR
TOTAL LIABILITIES AND FUND BALANCE:	102,750.34CR	325.57CR	23,032.98CR	125,783.32CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 62 TRUST & AGENCY					
ASSETS					
-----					
CURRENT ASSETS:					
62.1014	CASH TRUST & AGENCY	1,055,742.69	261,762.46	184,212.74	1,239,955.43
62.1150	ACCOUNTS RECEIVABLE	68,285.41	0.00	68,285.41CR	0.00
62.2005	DUE TO OTHER GOVERNMENTS	0.00	50.00CR	140.00CR	140.00CR
	TOTAL CURRENT ASSETS:	1,124,028.10	261,712.46	115,787.33	1,239,815.43
	TOTAL ASSETS:	1,124,028.10	261,712.46	115,787.33	1,239,815.43
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
62.2022	VOUCHERS PAYABLE	495,059.31CR	0.00	495,059.31	0.00
	TOTAL CURRENT LIABILITIES:	495,059.31CR	0.00	495,059.31	0.00
	TOTAL LIABILITIES:	495,059.31CR	0.00	495,059.31	0.00
FUND BALANCE:					
62.2440	FUND BAL-RES. FOR ENCUMBRAN.	6,272.30CR	0.00	0.00	6,272.30CR
62.2530	UNRESERVED FUND BALANCE	575,476.00CR	0.00	0.00	575,476.00CR
62.2540	REVENUE CONTROL	2,265,894.32CR	263,997.96CR	1,039,389.46CR	3,305,283.78CR
62.2550	EXPENDITURE CONTROL	2,218,673.83	2,285.50	428,542.82	2,647,216.65
	TOTAL FUND BALANCE:	628,968.79CR	261,712.46CR	610,846.64CR	1,239,815.43CR
	TOTAL LIABILITIES AND FUND BALANCE:	1,124,028.10CR	261,712.46CR	115,787.33CR	1,239,815.43CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 63 EVIDENCE FUND				
ASSETS				
-----				
CURRENT ASSETS:				
63.1010 CASH	7,080.34	18.60	103.35	7,183.69
TOTAL CURRENT ASSETS:	7,080.34	18.60	103.35	7,183.69
TOTAL ASSETS:	7,080.34	18.60	103.35	7,183.69
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
63.2530 UNRESERVED FUND BALANCE	6,788.59CR	0.00	0.00	6,788.59CR
63.2540 REVENUE CONTROL	291.75CR	18.60CR	103.35CR	395.10CR
TOTAL FUND BALANCE:	7,080.34CR	18.60CR	103.35CR	7,183.69CR
TOTAL LIABILITIES AND FUND BALANCE:	7,080.34CR	18.60CR	103.35CR	7,183.69CR
TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND----		68	(LPPF) LOCAL PROVIDER FUND					
ACCOUNT			BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE		
ASSETS								
-----								
CURRENT ASSETS:								
68.1010	CASH		5,202,884.64	49,287.14CR	4,657,420.31CR	545,464.33		
68.1150	ACCOUNTS RECEIVABLE		3,671.71CR	0.00	1,240,456.73CR	1,244,128.44CR		
	TOTAL CURRENT ASSETS:		5,199,212.93	49,287.14CR	5,897,877.04CR	698,664.11CR		
	TOTAL ASSETS:		5,199,212.93	49,287.14CR	5,897,877.04CR	698,664.11CR		
LIABILITIES AND FUND BALANCE								
-----								
CURRENT LIABILITIES:								
68.2010	VOUCHERS PAYABLE		20,000.00CR	0.00	20,000.00	0.00		
	TOTAL CURRENT LIABILITIES:		20,000.00CR	0.00	20,000.00	0.00		
	TOTAL LIABILITIES:		20,000.00CR	0.00	20,000.00	0.00		
FUND BALANCE:								
68.2530	UNRESERVED FUND BALANCE		1,200,458.45CR	0.00	0.00	1,200,458.45CR		
68.2540	REVENUE CONTROL		104,177,597.92CR	49,287.14	46,714,282.27CR	150,891,880.19CR		
68.2550	EXPENDITURE CONTROL		100,198,843.44	0.00	52,592,159.31	152,791,002.75		
	TOTAL FUND BALANCE:		5,179,212.93CR	49,287.14	5,877,877.04	698,664.11		
	TOTAL LIABILITIES AND FUND BALANCE:		5,199,212.93CR	49,287.14	5,897,877.04	698,664.11		
	TOTAL FUND:		0.00	0.00	0.00	0.00		

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 70 DEBT SERVICE					
ASSETS					
-----					
CURRENT ASSETS:					
70.1010	CASH DEBT SERVICE	956,687.55	3,509,728.68	8,580,567.37	9,537,254.92
70.1106	DELINQUENT TAX REC -LTD 1999	0.48	0.00	0.00	0.48
70.1108	DELINQUENT TAX-REC-CO 2000	0.42CR	0.00	0.00	0.42CR
70.1109	DELINQUENT TAX REC - CO 2002	0.20	0.00	0.00	0.20
70.1110	DELINQUENT TAXES REC-CO 2004	0.19	0.00	0.00	0.19
70.1126	DELINQ. TAXES REC. G.O. 2011	855,947.00	0.00	269,166.00CR	586,781.00
70.1150	ACCOUNTS RECEIVABLE	16,806.85	0.00	16,806.85CR	0.00
70.1510	INVESTMENTS	28,664.58	84.86	476.73	29,141.31
70.1711	DEFERRED TAXES - G.O. 2011	808,550.00CR	0.00	249,405.00	559,145.00CR
	TOTAL CURRENT ASSETS:	1,049,556.43	3,509,813.54	8,544,476.25	9,594,032.68
	TOTAL ASSETS:	1,049,556.43	3,509,813.54	8,544,476.25	9,594,032.68
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
70.1701	DEFERRED TAX - CO 1994	0.39CR	0.00	0.00	0.39CR
70.1702	DEFERRED TAX - LDT TAX 1999	0.11	0.00	0.00	0.11
70.1708	DEFERRED TAX - CO 2000	0.36CR	0.00	0.00	0.36CR
70.1709	DEFERRED TAX - CO 2001	0.38	0.00	0.00	0.38
70.1710	DEFERRED REVENUE	0.19CR	0.00	0.00	0.19CR
70.2010	VOUCHERS PAYABLE	500.00CR	500.00	500.00	0.00
	TOTAL CURRENT LIABILITIES:	500.45CR	500.00	500.00	0.45CR
	TOTAL LIABILITIES:	500.45CR	500.00	500.00	0.45CR
FUND BALANCE:					
70.2530	UNRESERVED FUND BALANCE	321,309.54CR	0.00	0.00	321,309.54CR
70.2540	REVENUE CONTROL	18,976,637.21CR	3,510,313.54CR	18,924,809.59CR	37,901,446.80CR
70.2550	EXPENDITURE CONTROL	18,248,890.77	0.00	10,379,833.34	28,628,724.11
	TOTAL FUND BALANCE:	1,049,055.98CR	3,510,313.54CR	8,544,976.25CR	9,594,032.23CR
	TOTAL LIABILITIES AND FUND BALANCE:	1,049,556.43CR	3,509,813.54CR	8,544,476.25CR	9,594,032.68CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND----		71	INFRASTRUCTURE - SERIES 2019				
ACCOUNT				BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----							
	ASSETS						
	-----						
	CURRENT ASSETS:						
71.1010	CASH			498,437.32	1,308.96	7,275.00	505,712.32
	TOTAL CURRENT ASSETS:			498,437.32	1,308.96	7,275.00	505,712.32
	TOTAL ASSETS:			498,437.32	1,308.96	7,275.00	505,712.32
	LIABILITIES AND FUND BALANCE						
	-----						
	FUND BALANCE:						
71.2430	ENCUMBRANCE			267,489.11	0.00	462,256.05	729,745.16
71.2440	FUND BAL-RES. FOR ENCUMBRAN.			267,489.11CR	0.00	462,256.05CR	729,745.16CR
71.2530	UNRESERVED FUND BALANCE			583.97CR	0.00	0.00	583.97CR
71.2540	REVENUE CONTROL			497,853.35CR	1,308.96CR	7,275.00CR	505,128.35CR
	TOTAL FUND BALANCE:			498,437.32CR	1,308.96CR	7,275.00CR	505,712.32CR
	TOTAL LIABILITIES AND FUND BALANCE:			498,437.32CR	1,308.96CR	7,275.00CR	505,712.32CR
	TOTAL FUND:			0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 72 INFRASTRUCTURE SERIES 2020				
ASSETS				
-----				
CURRENT ASSETS:				
72.1010 CASH	36,422.69	95.65	531.61	36,954.30
TOTAL CURRENT ASSETS:	36,422.69	95.65	531.61	36,954.30
TOTAL ASSETS:	36,422.69	95.65	531.61	36,954.30
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
72.2430 ENCUMBRANCE	587,837.37CR	0.00	0.00	587,837.37CR
72.2440 FUND BAL-RES. FOR ENCUMBRAN.	587,837.37	0.00	0.00	587,837.37
72.2530 UNRESERVED FUND BALANCE	34,921.72CR	0.00	0.00	34,921.72CR
72.2540 REVENUE CONTROL	1,500.97CR	95.65CR	531.61CR	2,032.58CR
TOTAL FUND BALANCE:	36,422.69CR	95.65CR	531.61CR	36,954.30CR
TOTAL LIABILITIES AND FUND BALANCE:	36,422.69CR	95.65CR	531.61CR	36,954.30CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 73 1420232 WRKFORCE INVEST FUND					
ASSETS					
-----					
CURRENT ASSETS:					
73.1115	CASH WORKFORCE	66,960.28CR	9,627.08CR	52,966.10	13,994.18CR
73.1150	ACCOUNTS RECEIVABLE	5,093.40	0.00	5,093.40CR	0.00
73.1521	INVESTMENTS WORKFORCE FUND	139,282.77	198.00	68,877.40CR	70,405.37
	TOTAL CURRENT ASSETS:	77,415.89	9,429.08CR	21,004.70CR	56,411.19
	TOTAL ASSETS:	77,415.89	9,429.08CR	21,004.70CR	56,411.19
LIABILITIES AND FUND BALANCE					
-----					
FUND BALANCE:					
73.2430	ENCUMBRANCE	188.92	66.88CR	0.00	188.92
73.2440	FUND BAL-RES. FOR ENCUMBRAN.	188.92CR	66.88	0.00	188.92CR
73.2530	UNRESERVED FUND BALANCE	97,290.84CR	0.00	0.00	97,290.84CR
73.2540	REVENUE CONTROL	11,094.42CR	3,235.80CR	4,543.43CR	15,637.85CR
73.2550	EXPENDITURE CONTROL	30,969.37	12,664.88	25,548.13	56,517.50
	TOTAL FUND BALANCE:	77,415.89CR	9,429.08	21,004.70	56,411.19CR
	TOTAL LIABILITIES AND FUND BALANCE:	77,415.89CR	9,429.08	21,004.70	56,411.19CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 74 COVID19 GRANTS				
ASSETS				
-----				
CURRENT ASSETS:				
74.1010 CASH	9,191,217.46	25,611.81CR	2,049,753.33CR	7,141,464.13
TOTAL CURRENT ASSETS:	9,191,217.46	25,611.81CR	2,049,753.33CR	7,141,464.13
TOTAL ASSETS:	9,191,217.46	25,611.81CR	2,049,753.33CR	7,141,464.13
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
74.1710 DEFERRED REVENUE ARPA FUNDS	3,476,701.41CR	0.00	0.00	3,476,701.41CR
74.1715 DEFERRED REVENUE ERAP FUNDS	0.18CR	0.00	0.00	0.18CR
74.2010 VOUCHERS PAYABLE	1,555,260.05CR	0.00	1,074,064.05	481,196.00CR
TOTAL CURRENT LIABILITIES:	5,031,961.64CR	0.00	1,074,064.05	3,957,897.59CR
TOTAL LIABILITIES:	5,031,961.64CR	0.00	1,074,064.05	3,957,897.59CR
FUND BALANCE:				
74.2440 FUND BAL-RES. FOR ENCUMBRAN.	2,488,875.66CR	43,092.41	692,195.85CR	3,181,071.51CR
74.2530 UNRESERVED FUND BALANCE	11,141,304.45CR	43,092.41CR	692,195.85	10,449,108.60CR
74.2540 REVENUE CONTROL	4,528,283.69CR	19,380.60CR	116,574.29CR	4,644,857.98CR
74.2550 EXPENDITURE CONTROL	13,999,207.98	44,992.41	1,092,263.57	15,091,471.55
TOTAL FUND BALANCE:	4,159,255.82CR	25,611.81	975,689.28	3,183,566.54CR
TOTAL LIABILITIES AND FUND BALANCE:	9,191,217.46CR	25,611.81	2,049,753.33	7,141,464.13CR
TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 75 1454781- ROAD & BRIDGE FUND

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
<b>ASSETS</b>					
<b>CURRENT ASSETS:</b>					
75.1010	CASH	16,881,826.84	974,199.50	4,458,885.64	21,340,712.48
75.1070	TAXES RECEIVABLE-DELINQUENT	519,348.87	0.00	49,508.00CR	469,840.87
75.1150	ACCOUNTS RECEIVABLE	118,414.72	0.00	118,414.72CR	0.00
75.1510	INVESTMENTS	3,813,758.06	11,265.17	63,289.81	3,877,047.87
75.1550	PREPAID ITEMS	60,743.25	0.00	60,743.25CR	0.00
	<b>TOTAL CURRENT ASSETS:</b>	<b>21,394,091.74</b>	<b>985,464.67</b>	<b>4,293,509.48</b>	<b>25,687,601.22</b>
	<b>TOTAL ASSETS:</b>	<b>21,394,091.74</b>	<b>985,464.67</b>	<b>4,293,509.48</b>	<b>25,687,601.22</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>CURRENT LIABILITIES:</b>					
75.1700	DEFERRED TAXES	490,589.87CR	0.00	53,545.00	437,044.87CR
75.2010	VOUCHERS PAYABLE	1,078,295.81CR	397,981.68	1,074,426.69	3,869.12CR
75.2030	SALARIES PAYABLE	155,470.93CR	0.00	155,470.93	0.00
	<b>TOTAL CURRENT LIABILITIES:</b>	<b>1,724,356.61CR</b>	<b>397,981.68</b>	<b>1,283,442.62</b>	<b>440,913.99CR</b>
	<b>TOTAL LIABILITIES:</b>	<b>1,724,356.61CR</b>	<b>397,981.68</b>	<b>1,283,442.62</b>	<b>440,913.99CR</b>
<b>FUND BALANCE:</b>					
75.2430	ENCUMBRANCE	3,132,913.40	226,507.30CR	1,685,158.59	4,818,071.99
75.2440	FUND BAL-RES. FOR ENCUMBRAN.	3,132,913.40CR	226,507.30	1,685,158.59CR	4,818,071.99CR
75.2530	UNRESERVED FUND BALANCE	18,633,468.79CR	0.00	0.00	18,633,468.79CR
75.2540	REVENUE CONTROL	17,103,975.13CR	2,525,991.44CR	13,910,800.63CR	31,014,775.76CR
75.2550	EXPENDITURE CONTROL	16,067,708.79	1,142,545.09	8,333,848.53	24,401,557.32
	<b>TOTAL FUND BALANCE:</b>	<b>19,669,735.13CR</b>	<b>1,383,446.35CR</b>	<b>5,576,952.10CR</b>	<b>25,246,687.23CR</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE:</b>	<b>21,394,091.74CR</b>	<b>985,464.67CR</b>	<b>4,293,509.48CR</b>	<b>25,687,601.22CR</b>
	<b>TOTAL FUND:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 76 INFRASTRUCTURE SERIES 2021				
ASSETS				
-----				
CURRENT ASSETS:				
76.1010 CASH	18,055.77	47.41	263.53	18,319.30
TOTAL CURRENT ASSETS:	18,055.77	47.41	263.53	18,319.30
TOTAL ASSETS:	18,055.77	47.41	263.53	18,319.30
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
76.2430 ENCUMBRANCE	613,631.07CR	0.00	2,237.47	611,393.60CR
76.2440 FUND BAL-RES. FOR ENCUMBRAN.	613,631.07	0.00	2,237.47CR	611,393.60
76.2530 UNRESERVED FUND BALANCE	112,967.04CR	0.00	0.00	112,967.04CR
76.2540 REVENUE CONTROL	3,466.09CR	47.41CR	263.53CR	3,729.62CR
76.2550 EXPENDITURE CONTROL	98,377.36	0.00	0.00	98,377.36
TOTAL FUND BALANCE:	18,055.77CR	47.41CR	263.53CR	18,319.30CR
TOTAL LIABILITIES AND FUND BALANCE:	18,055.77CR	47.41CR	263.53CR	18,319.30CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 77 INFRASTRUCTURE SERIES 2022				
ASSETS				
-----				
CURRENT ASSETS:				
77.1010 CASH	764,801.13	381,537.83CR	372,383.54CR	392,417.59
TOTAL CURRENT ASSETS:	764,801.13	381,537.83CR	372,383.54CR	392,417.59
TOTAL ASSETS:	764,801.13	381,537.83CR	372,383.54CR	392,417.59
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
77.2430 ENCUMBRANCE	1,372,303.30	383,546.29CR	350,809.71	1,723,113.01
77.2440 FUND BAL-RES. FOR ENCUMBRAN.	1,372,303.30CR	383,546.29	350,809.71CR	1,723,113.01CR
77.2530 UNRESERVED FUND BALANCE	908,305.97CR	0.00	0.00	908,305.97CR
77.2540 REVENUE CONTROL	38,147.21CR	2,008.46CR	11,162.75CR	49,309.96CR
77.2550 EXPENDITURE CONTROL	181,652.05	383,546.29	383,546.29	565,198.34
TOTAL FUND BALANCE:	764,801.13CR	381,537.83	372,383.54	392,417.59CR
TOTAL LIABILITIES AND FUND BALANCE:	764,801.13CR	381,537.83	372,383.54	392,417.59CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 78 PARKING STRUCTURE CONSTRUCTI				
ASSETS				
-----				
CURRENT ASSETS:				
78.1010 CASH	5,053,256.32	13,671.87	75,875.62	5,129,131.94
TOTAL CURRENT ASSETS:	5,053,256.32	13,671.87	75,875.62	5,129,131.94
TOTAL ASSETS:	5,053,256.32	13,671.87	75,875.62	5,129,131.94
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
78.2430 ENCUMBRANCE	2,497,833.62	0.00	0.00	2,497,833.62
78.2440 FUND BAL-RES. FOR ENCUMBRAN.	2,497,833.62CR	0.00	0.00	2,497,833.62CR
78.2530 UNRESERVED FUND BALANCE	5,867,490.88CR	0.00	0.00	5,867,490.88CR
78.2540 REVENUE CONTROL	216,220.08CR	13,671.87CR	75,875.62CR	292,095.70CR
78.2550 EXPENDITURE CONTROL	1,030,454.64	0.00	0.00	1,030,454.64
TOTAL FUND BALANCE:	5,053,256.32CR	13,671.87CR	75,875.62CR	5,129,131.94CR
TOTAL LIABILITIES AND FUND BALANCE:	5,053,256.32CR	13,671.87CR	75,875.62CR	5,129,131.94CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 79 COURTHOUSE CONSTRUCTION FUND				
ASSETS				
-----				
CURRENT ASSETS:				
79.1010 CASH	117,794,808.78	476,327.13CR	45,242,414.18CR	72,552,394.60
TOTAL CURRENT ASSETS:	117,794,808.78	476,327.13CR	45,242,414.18CR	72,552,394.60
TOTAL ASSETS:	117,794,808.78	476,327.13CR	45,242,414.18CR	72,552,394.60
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
79.2010 VOUCHERS PAYABLE	15,346,095.73CR	0.00	15,346,095.73	0.00
TOTAL CURRENT LIABILITIES:	15,346,095.73CR	0.00	15,346,095.73	0.00
TOTAL LIABILITIES:	15,346,095.73CR	0.00	15,346,095.73	0.00
FUND BALANCE:				
79.2430 ENCUMBRANCE	4,541,132.59	647,615.31CR	70,596,101.11	75,137,233.70
79.2440 FUND BAL-RES. FOR ENCUMBRAN.	4,541,132.59CR	647,615.31	70,596,101.11CR	75,137,233.70CR
79.2530 UNRESERVED FUND BALANCE	153,279,062.87CR	0.00	0.00	153,279,062.87CR
79.2540 REVENUE CONTROL	6,007,336.66CR	216,955.07CR	1,465,826.25CR	7,473,162.91CR
79.2550 EXPENDITURE CONTROL	56,837,686.48	693,282.20	31,362,144.70	88,199,831.18
TOTAL FUND BALANCE:	102,448,713.05CR	476,327.13	29,896,318.45	72,552,394.60CR
TOTAL LIABILITIES AND FUND BALANCE:	117,794,808.78CR	476,327.13	45,242,414.18	72,552,394.60CR
TOTAL FUND:	0.00	0.00	0.00	0.00

-----FUND-----	80	ELECTION VOTING (HAVA)	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
ACCOUNT			-----	-----	-----	-----
		ASSETS				
		-----				
		CURRENT ASSETS:				
80.1010		CASH	7,556.96	0.00	0.00	7,556.96
		TOTAL CURRENT ASSETS:	7,556.96	0.00	0.00	7,556.96
		TOTAL ASSETS:	7,556.96	0.00	0.00	7,556.96
		LIABILITIES AND FUND BALANCE				
		-----				
		FUND BALANCE:				
80.2530		UNRESERVED FUND BALANCE	7,556.96CR	0.00	0.00	7,556.96CR
		TOTAL FUND BALANCE:	7,556.96CR	0.00	0.00	7,556.96CR
		TOTAL LIABILITIES AND FUND BALANCE:	7,556.96CR	0.00	0.00	7,556.96CR
		TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 83 E. T. CRUSHERS AUTO THEFT					
ASSETS					
-----					
CURRENT ASSETS:					
83.1010	CASH	259,775.91	74,958.75CR	212,331.83CR	47,444.08
83.1150	ACCOUNTS RECEIVABLE	128,843.41	0.00	128,843.41CR	0.00
83.1550	PREPAID ITEMS	2,985.00	0.00	2,785.00CR	200.00
	TOTAL CURRENT ASSETS:	391,604.32	74,958.75CR	343,960.24CR	47,644.08
	TOTAL ASSETS:	391,604.32	74,958.75CR	343,960.24CR	47,644.08
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
83.2010	VOUCHERS PAYABLE	30,216.33CR	36,870.77	30,216.33	0.00
83.2030	SALARIES PAYABLE	2,909.44CR	0.00	2,909.44	0.00
83.2070	DUE TO GENERAL FUND	350,000.00CR	0.00	100,000.00	250,000.00CR
	TOTAL CURRENT LIABILITIES:	383,125.77CR	36,870.77	133,125.77	250,000.00CR
	TOTAL LIABILITIES:	383,125.77CR	36,870.77	133,125.77	250,000.00CR
FUND BALANCE:					
83.2430	ENCUMBRANCE	2,877.45	0.00	0.00	2,877.45
83.2440	FUND BAL-RES. FOR ENCUMBRAN.	2,877.45CR	0.00	0.00	2,877.45CR
83.2530	UNRESERVED FUND BALANCE	4,619.58	0.00	0.00	4,619.58
83.2540	REVENUE CONTROL	532,153.36CR	374.39CR	26,611.45CR	558,764.81CR
83.2550	EXPENDITURE CONTROL	519,055.23	38,462.37	237,445.92	756,501.15
	TOTAL FUND BALANCE:	8,478.55CR	38,087.98	210,834.47	202,355.92
	TOTAL LIABILITIES AND FUND BALANCE:	391,604.32CR	74,958.75	343,960.24	47,644.08CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 86 1426400 TJPC TITLE IV-E (E)				
ASSETS				
-----				
CURRENT ASSETS:				
86.1010 CASH	384.51	564.32CR	58.32CR	326.19
86.1510 INVESTMENTS	4,594.47	0.29	4,476.90CR	117.57
TOTAL CURRENT ASSETS:	4,978.98	564.03CR	4,535.22CR	443.76
TOTAL ASSETS:	4,978.98	564.03CR	4,535.22CR	443.76
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
86.2010 VOUCHERS PAYABLE	0.00	47.03	137.25CR	137.25CR
TOTAL CURRENT LIABILITIES:	0.00	47.03	137.25CR	137.25CR
TOTAL LIABILITIES:	0.00	47.03	137.25CR	137.25CR
FUND BALANCE:				
86.2430 ENCUMBRANCE	1,960.80	34.61	1,021.23	2,982.03
86.2440 FUND BAL-RES. FOR ENCUMBRAN.	1,960.80CR	34.61CR	1,021.23CR	2,982.03CR
86.2530 UNRESERVED FUND BALANCE	8,815.19CR	0.00	0.00	8,815.19CR
86.2540 REVENUE CONTROL	339.05CR	5.36CR	49.55CR	388.60CR
86.2550 EXPENDITURE CONTROL	4,175.26	522.36	4,722.02	8,897.28
TOTAL FUND BALANCE:	4,978.98CR	517.00	4,672.47	306.51CR
TOTAL LIABILITIES AND FUND BALANCE:	4,978.98CR	564.03	4,535.22	443.76CR
TOTAL FUND:	0.00	0.00	0.00	0.00

---FUND--- 87 J/A/C MAINTENANCE FUND

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
87.1010 CASH	138,113.10	49,269.09CR	59,726.07CR	78,387.03
87.1510 INVESTMENTS	733,946.35	2,097.42	11,807.49	745,753.84
TOTAL CURRENT ASSETS:	872,059.45	47,171.67CR	47,918.58CR	824,140.87
TOTAL ASSETS:	872,059.45	47,171.67CR	47,918.58CR	824,140.87
<b>LIABILITIES AND FUND BALANCE</b>				
<b>CURRENT LIABILITIES:</b>				
87.2010 VOUCHERS PAYABLE	9,396.00CR	992.70	9,396.00	0.00
TOTAL CURRENT LIABILITIES:	9,396.00CR	992.70	9,396.00	0.00
TOTAL LIABILITIES:	9,396.00CR	992.70	9,396.00	0.00
<b>FUND BALANCE:</b>				
87.2430 ENCUMBRANCE	40,939.82	48,609.00CR	521.28	41,461.10
87.2440 FUND BAL-RES. FOR ENCUMBRAN.	40,939.82CR	48,609.00	521.28CR	41,461.10CR
87.2530 UNRESERVED FUND BALANCE	852,866.20CR	0.00	0.00	852,866.20CR
87.2540 REVENUE CONTROL	136,091.21CR	2,430.03CR	13,698.72CR	149,789.93CR
87.2550 EXPENDITURE CONTROL	126,293.96	48,609.00	52,221.30	178,515.26
TOTAL FUND BALANCE:	862,663.45CR	46,178.97	38,522.58	824,140.87CR
TOTAL LIABILITIES AND FUND BALANCE:	872,059.45CR	47,171.67	47,918.58	824,140.87CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 88 COMMUNITY CORRECTIONS					
ASSETS					
-----					
CURRENT ASSETS:					
88.1072	CASH-COMMUNITY SUPERVISION	1,078,747.65	657,159.70	116,007.19	1,194,754.84
88.1150	ACCOUNTS RECEIVABLE	27,027.52	0.00	27,027.52CR	0.00
88.1510	INVESTMENTS	2,007,015.04	5,941.67	33,376.85	2,040,391.89
88.1550	PREPAID ITEMS	3,590.25	0.00	3,590.25CR	0.00
	TOTAL CURRENT ASSETS:	3,116,380.46	663,101.37	118,766.27	3,235,146.73
	TOTAL ASSETS:	3,116,380.46	663,101.37	118,766.27	3,235,146.73
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
88.2030	SALARIES PAYABLE	114,311.31CR	0.00	114,311.31	0.00
88.2072	VOUCH PAYABLE-COMM SUPER.	49,169.09CR	3,422.53	49,169.09	0.00
	TOTAL CURRENT LIABILITIES:	163,480.40CR	3,422.53	163,480.40	0.00
	TOTAL LIABILITIES:	163,480.40CR	3,422.53	163,480.40	0.00
FUND BALANCE:					
88.2430	ENCUMBRANCE	40,799.54	5,974.70CR	78,917.49	119,717.03
88.2440	FUND BAL-RES. FOR ENCUMBRAN.	40,799.54CR	5,974.70	78,917.49CR	119,717.03CR
88.2530	UNRESERVED FUND BALANCE	3,161,341.05CR	0.00	0.00	3,161,341.05CR
88.2540	REVENUE CONTROL	5,839,653.28CR	1,073,081.84CR	3,114,207.75CR	8,953,861.03CR
88.2550	EXPENDITURE CONTROL	6,048,094.27	406,557.94	2,831,961.08	8,880,055.35
	TOTAL FUND BALANCE:	2,952,900.06CR	666,523.90CR	282,246.67CR	3,235,146.73CR
	TOTAL LIABILITIES AND FUND BALANCE:	3,116,380.46CR	663,101.37CR	118,766.27CR	3,235,146.73CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 90 JUVENILE PROBATION				
ASSETS				
-----				
CURRENT ASSETS:				
90.1010 CASH JUV. DET./PROB.	15,156.35	41.02	694.04	15,850.39
TOTAL CURRENT ASSETS:	15,156.35	41.02	694.04	15,850.39
TOTAL ASSETS:	15,156.35	41.02	694.04	15,850.39
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
90.2530 UNRESERVED FUND BALANCE	12,261.84CR	0.00	0.00	12,261.84CR
90.2540 REVENUE CONTROL	2,894.51CR	41.02CR	694.04CR	3,588.55CR
TOTAL FUND BALANCE:	15,156.35CR	41.02CR	694.04CR	15,850.39CR
TOTAL LIABILITIES AND FUND BALANCE:	15,156.35CR	41.02CR	694.04CR	15,850.39CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 91 JJAEP-P				
-----				
ASSETS				
-----				
CURRENT ASSETS:				
91.1010 CASH	58,039.99	58,567.54CR	58,039.99CR	0.00
91.1510 INVESTMENTS	26.85	0.00	0.18	27.03
TOTAL CURRENT ASSETS:	58,066.84	58,567.54CR	58,039.81CR	27.03
TOTAL ASSETS:	58,066.84	58,567.54CR	58,039.81CR	27.03
LIABILITIES AND FUND BALANCE				
-----				
FUND BALANCE:				
91.2530 UNRESERVED FUND BALANCE	55,674.66CR	0.00	0.00	55,674.66CR
91.2540 REVENUE CONTROL	2,392.18CR	0.00	527.73CR	2,919.91CR
91.2550 EXPENDITURE CONTROL	0.00	58,567.54	58,567.54	58,567.54
TOTAL FUND BALANCE:	58,066.84CR	58,567.54	58,039.81	27.03CR
TOTAL LIABILITIES AND FUND BALANCE:	58,066.84CR	58,567.54	58,039.81	27.03CR
TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 93 JUVENILE FUND					
ASSETS					
-----					
CURRENT ASSETS:					
93.1010	CASH	813,408.11	479,469.53CR	2,892,373.35	3,705,781.46
93.1150	ACCOUNTS RECEIVABLE	40,000.00	0.00	40,000.00CR	0.00
93.1395	DUE FROM TJPC STATE AID	250,000.00	0.00	250,000.00CR	0.00
93.1510	INVESTMENTS	95,287.19	272.57	1,534.46	96,821.65
93.1550	PREPAID ITEMS	2,029.50	0.00	2,029.50CR	0.00
	TOTAL CURRENT ASSETS:	1,200,724.80	479,196.96CR	2,601,878.31	3,802,603.11
	TOTAL ASSETS:	1,200,724.80	479,196.96CR	2,601,878.31	3,802,603.11
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
93.2010	VOUCHERS PAYABLE	159,625.57CR	89,432.84	155,559.74	4,065.83CR
93.2030	SALARIES PAYABLE	118,468.94CR	0.00	118,468.94	0.00
	TOTAL CURRENT LIABILITIES:	278,094.51CR	89,432.84	274,028.68	4,065.83CR
	TOTAL LIABILITIES:	278,094.51CR	89,432.84	274,028.68	4,065.83CR
FUND BALANCE:					
93.2430	ENCUMBRANCE	66,842.95	2,103.40CR	15,196.72	82,039.67
93.2440	FUND BAL-RES. FOR ENCUMBRAN.	66,842.95CR	2,103.40	15,196.72CR	82,039.67CR
93.2530	UNRESERVED FUND BALANCE	1,029,436.45CR	0.00	0.00	1,029,436.45CR
93.2540	REVENUE CONTROL	5,887,284.73CR	71,609.28CR	5,777,698.14CR	11,664,982.87CR
93.2550	EXPENDITURE CONTROL	5,994,090.89	461,373.40	2,901,791.15	8,895,882.04
	TOTAL FUND BALANCE:	922,630.29CR	389,764.12	2,875,906.99CR	3,798,537.28CR
	TOTAL LIABILITIES AND FUND BALANCE:	1,200,724.80CR	479,196.96	2,601,878.31CR	3,802,603.11CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND---- 95 1426303 TJPC

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
95.1010 CASH	185,959.71	56,348.46CR	964,785.04	1,150,744.75
95.1150 ACCOUNTS RECEIVABLE	484,622.73	0.00	484,622.73CR	0.00
TOTAL CURRENT ASSETS:	670,582.44	56,348.46CR	480,162.31	1,150,744.75
TOTAL ASSETS:	670,582.44	56,348.46CR	480,162.31	1,150,744.75
<b>LIABILITIES AND FUND BALANCE</b>				
<b>CURRENT LIABILITIES:</b>				
95.2010 VOUCHERS PAYABLE	135,721.84CR	3,166.00	135,721.84	0.00
95.2030 SALARIES PAYABLE	34,602.69CR	0.00	34,602.69	0.00
95.2106 DUE TO JUVENILE FUND	250,000.00CR	0.00	250,000.00	0.00
TOTAL CURRENT LIABILITIES:	420,324.53CR	3,166.00	420,324.53	0.00
TOTAL LIABILITIES:	420,324.53CR	3,166.00	420,324.53	0.00
<b>FUND BALANCE:</b>				
95.2430 ENCUMBRANCE	292.00	0.00	0.00	292.00
95.2440 FUND BAL-RES. FOR ENCUMBRAN.	292.00CR	0.00	0.00	292.00CR
95.2530 UNRESERVED FUND BALANCE	1,132,611.30CR	0.00	0.00	1,132,611.30CR
95.2540 REVENUE CONTROL	2,654,175.41CR	126,808.43CR	2,044,455.78CR	4,698,631.19CR
95.2550 EXPENDITURE CONTROL	3,536,528.80	179,990.89	1,143,968.94	4,680,497.74
TOTAL FUND BALANCE:	250,257.91CR	53,182.46	900,486.84CR	1,150,744.75CR
TOTAL LIABILITIES AND FUND BALANCE:	670,582.44CR	56,348.46	480,162.31CR	1,150,744.75CR
TOTAL FUND:	0.00	0.00	0.00	0.00

----FUND----		97	INFRASTRUCTURE SERIES 2025					
ACCOUNT			BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE		
ASSETS								
-----								
CURRENT ASSETS:								
97.1010	CASH		20,018,323.08	1,069,843.27CR	1,846,809.02CR	18,171,514.06		
	TOTAL CURRENT ASSETS:		20,018,323.08	1,069,843.27CR	1,846,809.02CR	18,171,514.06		
	TOTAL ASSETS:		20,018,323.08	1,069,843.27CR	1,846,809.02CR	18,171,514.06		
LIABILITIES AND FUND BALANCE								
-----								
CURRENT LIABILITIES:								
97.2010	VOUCHERS PAYABLE		6,033.87CR	0.00	6,033.87	0.00		
	TOTAL CURRENT LIABILITIES:		6,033.87CR	0.00	6,033.87	0.00		
	TOTAL LIABILITIES:		6,033.87CR	0.00	6,033.87	0.00		
FUND BALANCE:								
97.2430	ENCUMBRANCE		0.00	1,079,074.58CR	2,187,506.18	2,187,506.18		
97.2440	FUND BAL-RES. FOR ENCUMBRAN.		0.00	1,079,074.58	2,187,506.18CR	2,187,506.18CR		
97.2540	REVENUE CONTROL		20,162,789.21CR	50,324.15CR	289,403.19CR	20,452,192.40CR		
97.2550	EXPENDITURE CONTROL		150,500.00	1,120,167.42	2,130,178.34	2,280,678.34		
	TOTAL FUND BALANCE:		20,012,289.21CR	1,069,843.27	1,840,775.15	18,171,514.06CR		
	TOTAL LIABILITIES AND FUND BALANCE:		20,018,323.08CR	1,069,843.27	1,846,809.02	18,171,514.06CR		
	TOTAL FUND:		0.00	0.00	0.00	0.00		

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE	
-----FUND----- 98 SM CO STATE ACH/BAIL BOND					
ASSETS					
-----					
CURRENT ASSETS:					
98.1010	CASH	6,673.57	25.57	900.92CR	5,772.65
98.1150	ACCOUNTS RECEIVABLE	402,108.58	0.00	402,108.58CR	0.00
98.1450	INTEREST REC. ON INVESTMENTS	72.91	891.80	4,503.72	4,576.63
98.1510	INVESTMENTS	264,685.00	0.00	0.00	264,685.00
	TOTAL CURRENT ASSETS:	673,540.06	917.37	398,505.78CR	275,034.28
	TOTAL ASSETS:	673,540.06	917.37	398,505.78CR	275,034.28
LIABILITIES AND FUND BALANCE					
-----					
CURRENT LIABILITIES:					
98.1712	DEF REV BAIL BOND COLLATERAL	207,600.00CR	0.00	0.00	207,600.00CR
98.2010	VOUCHERS PAYABLE	12,333.46CR	0.00	12,333.46	0.00
	TOTAL CURRENT LIABILITIES:	219,933.46CR	0.00	12,333.46	207,600.00CR
	TOTAL LIABILITIES:	219,933.46CR	0.00	12,333.46	207,600.00CR
FUND BALANCE:					
98.2530	UNRESERVED FUND BALANCE	436,583.57CR	0.00	0.00	436,583.57CR
98.2540	REVENUE CONTROL	1,589,258.94CR	917.37CR	4,702.80CR	1,593,961.74CR
98.2550	EXPENDITURE CONTROL	1,572,235.91	0.00	390,875.12	1,963,111.03
	TOTAL FUND BALANCE:	453,606.60CR	917.37CR	386,172.32	67,434.28CR
	TOTAL LIABILITIES AND FUND BALANCE:	673,540.06CR	917.37CR	398,505.78	275,034.28CR
	TOTAL FUND:	0.00	0.00	0.00	0.00

ACCOUNT	BEGINNING BALANCE	ACTUAL-THIS MONTH	ACTUAL-THIS YEAR	ENDING BALANCE
-----FUND----- 99 PAYROLL FUND				
ASSETS				
-----				
CURRENT ASSETS:				
99.1010 CASH	166,507.56	8,411.88CR	219.65CR	166,287.91
TOTAL CURRENT ASSETS:	166,507.56	8,411.88CR	219.65CR	166,287.91
TOTAL ASSETS:	166,507.56	8,411.88CR	219.65CR	166,287.91
LIABILITIES AND FUND BALANCE				
-----				
CURRENT LIABILITIES:				
99.2010 VOUCHERS PAYABLE	32,431.80CR	8,909.75CR	11,502.31	20,929.49CR
99.2060 CONTRACTS PAYABLE	2,677.66CR	0.00	0.00	2,677.66CR
99.2065 VOUCHERS PAYABLE UNEMP INS	27.50CR	6,519.87	11.17	16.33CR
99.2116 UNUM PAYABLE	0.02	0.00	0.00	0.02
99.2117 BLOCK VISION PAYABLE	387.67	63.89	5,005.82CR	4,618.15CR
99.2118 COLONIAL LIFE	0.00	11,797.46	0.00	0.00
TOTAL CURRENT LIABILITIES:	34,749.27CR	9,471.47	6,507.66	28,241.61CR
TOTAL LIABILITIES:	34,749.27CR	9,471.47	6,507.66	28,241.61CR
FUND BALANCE:				
99.2530 UNRESERVED FUND BALANCE	114,757.74CR	0.00	0.00	114,757.74CR
99.2540 REVENUE CONTROL	17,000.55CR	1,059.59CR	6,288.01CR	23,288.56CR
TOTAL FUND BALANCE:	131,758.29CR	1,059.59CR	6,288.01CR	138,046.30CR
TOTAL LIABILITIES AND FUND BALANCE:	166,507.56CR	8,411.88	219.65	166,287.91CR
TOTAL FUND:	0.00	0.00	0.00	0.00

## Bonded Indebtedness Schedule

General Obligation 2018  
Issue Date: May 15, 2018  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	1,640,000.00	102,600.00	69,800.00	172,400.00	1,812,400.00
2026/27	1,710,000.00	69,800.00	35,600.00	105,400.00	1,815,400.00
2027/28	1,780,000.00	35,600.00	0.00	35,600.00	1,815,600.00
	\$5,130,000.00	\$208,000.00	\$105,400.00	\$313,400.00	\$5,443,400.00

General Obligation 2019  
Issue Date: May 15, 2019  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	1,550,000.00	97,275.00	74,025.00	171,300.00	1,721,300.00
2026/27	1,595,000.00	74,025.00	50,100.00	124,125.00	1,719,125.00
2027/28	1,645,000.00	50,100.00	25,425.00	75,525.00	1,720,525.00
2028/29	1,695,000.00	25,425.00		25,425.00	1,720,425.00
	\$6,485,000.00	\$246,825.00	\$149,550.00	\$396,375.00	\$6,881,375.00

General Obligation 2020  
Issue Date: June 23, 2020  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	635,000.00	60,000.00	53,650.00	113,650.00	748,650.00
2026/27	650,000.00	53,650.00	43,900.00	97,550.00	747,550.00
2027/28	670,000.00	43,900.00	33,850.00	77,750.00	747,750.00
2028/29	1,105,000.00	33,850.00	22,800.00	56,650.00	1,161,650.00
2029/30	1,140,000.00	22,800.00	0.00	22,800.00	1,162,800.00
	\$4,200,000.00	\$214,200.00	\$154,200.00	\$345,600.00	\$3,405,600.00

General Obligation 2021  
Issue Date: June 22, 2021  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	805,000.00	57,050.00	49,000.00	106,050.00	911,050.00
2026/27	820,000.00	49,000.00	40,800.00	89,800.00	909,800.00
2027/28	835,000.00	40,800.00	32,450.00	73,250.00	908,250.00
2028/29	1,060,000.00	32,450.00	21,850.00	54,300.00	1,114,300.00
2029/30	1,080,000.00	21,850.00	11,050.00	32,900.00	1,112,900.00
2030/31	1,105,000.00	11,050.00	0.00	11,050.00	1,116,050.00
	\$5,705,000.00	\$212,200.00	\$155,150.00	\$367,350.00	\$6,072,350.00

General Obligation 2022  
Issue Date: August 9, 2022  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	555,000.00	288,125.00	274,250.00	562,375.00	1,117,375.00
2026/27	585,000.00	274,250.00	259,625.00	533,875.00	1,118,875.00
2027/28	615,000.00	259,625.00	244,250.00	503,875.00	1,118,875.00
2028/29	645,000.00	244,250.00	228,125.00	472,375.00	1,117,375.00
2029/30	680,000.00	228,125.00	211,125.00	439,250.00	1,119,250.00
2030/31	715,000.00	211,125.00	193,250.00	404,375.00	1,119,375.00
2031/32	750,000.00	193,250.00	174,500.00	367,750.00	1,117,750.00
2032/33	790,000.00	174,500.00	154,750.00	329,250.00	1,119,250.00
2033/34	825,000.00	154,750.00	141,343.75	296,093.75	1,121,093.75
2034/35	850,000.00	141,343.75	127,000.00	268,343.75	1,118,343.75
2035/36	880,000.00	127,000.00	111,600.00	238,600.00	1,118,600.00
2036/37	910,000.00	111,600.00	95,675.00	207,275.00	1,117,275.00
2037/38	945,000.00	95,675.00	78,546.88	174,221.88	1,119,221.88
2038/39	980,000.00	78,546.88	60,784.38	139,331.26	1,119,331.26
2039/40	1,015,000.00	60,784.38	41,753.13	102,537.51	1,117,537.51
2040/41	1,055,000.00	41,753.13	21,312.50	63,065.63	1,118,065.63
2041/42	1,100,000.00	21,312.50	0.00	21,312.50	1,121,312.50
	\$13,895,000.00	\$2,706,015.64	\$2,417,890.64	\$5,123,906.28	\$19,018,906.28

G/O Parking & Revenue Bonds - Series 2023  
Issue Date: June 13, 2023  
Purpose: Parking Structure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	460,000.00	404,090.63	404,090.63	808,181.26	1,268,181.26
2026/27	490,000.00	392,590.63	392,590.63	785,181.26	1,275,181.26
2027/28	515,000.00	380,340.63	380,340.63	760,681.26	1,275,681.26
2028/29	540,000.00	367,465.63	367,465.63	734,931.26	1,274,931.26
2029/30	570,000.00	353,965.63	353,965.63	707,931.26	1,277,931.26
2030/31	600,000.00	339,715.63	339,715.63	679,431.26	1,279,431.26
2031/32	630,000.00	324,715.63	324,715.63	649,431.26	1,279,431.26
2032/33	660,000.00	308,965.63	308,965.63	617,931.26	1,277,931.26
2033/34	690,000.00	292,465.63	292,465.63	584,931.26	1,274,931.26
2034/35	725,000.00	275,215.63	275,215.63	550,431.26	1,275,431.26
2035/36	765,000.00	257,090.63	257,090.63	514,181.26	1,279,181.26
2036/37	800,000.00	237,965.63	237,965.63	475,931.26	1,275,931.26
2037/38	840,000.00	217,965.63	217,965.63	435,931.26	1,275,931.26
2038/39	885,000.00	196,965.63	196,965.63	393,931.26	1,278,931.26
2039/40	930,000.00	174,840.63	174,840.63	349,681.26	1,279,681.26
2040/41	965,000.00	156,240.63	156,240.63	312,481.26	1,277,481.26
2041/42	1,005,000.00	136,940.63	136,940.63	273,881.26	1,278,881.26
2042/43	1,045,000.00	116,840.63	116,840.63	233,681.26	1,278,681.26
2043/44	1,085,000.00	95,287.50	95,287.50	190,575.00	1,275,575.00
2044/45	1,130,000.00	72,909.38	72,909.38	145,818.76	1,275,818.76

### Bonded Indebtedness Schedule

2045/46	1,180,000.00	49,603.13	49,603.13	99,206.26	1,279,206.26
2046/47	1,225,000.00	25,265.63	25,265.63	50,531.26	1,275,531.26
	<b>\$17,735,000.00</b>	<b>\$5,177,446.98</b>	<b>\$5,177,446.98</b>	<b>\$10,354,893.96</b>	<b>\$28,089,893.96</b>

Limited Tax Courthouse Bonds - Series 2023  
**Issue Date: August 21, 2023**  
**Purpose: New Courthouse**

Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	680,000.00	3,679,900.00	3,679,900.00	7,359,800.00	8,039,800.00
2026/27	3,695,000.00	3,662,900.00	3,662,900.00	7,325,800.00	11,020,800.00
2027/28	4,205,000.00	3,570,525.00	3,570,525.00	7,141,050.00	11,346,050.00
2028/29	4,415,000.00	3,465,400.00	3,465,400.00	6,930,800.00	11,345,800.00
2029/30	4,635,000.00	3,355,025.00	3,355,025.00	6,710,050.00	11,345,050.00
2030/31	4,865,000.00	3,239,150.00	3,239,150.00	6,478,300.00	11,343,300.00
2031/32	5,110,000.00	3,117,525.00	3,117,525.00	6,235,050.00	11,345,050.00
2032/33	5,365,000.00	2,989,775.00	2,989,775.00	5,979,550.00	11,344,550.00
2033/34	5,635,000.00	2,855,650.00	2,855,650.00	5,711,300.00	11,346,300.00
2034/35	5,915,000.00	2,714,775.00	2,714,775.00	5,429,550.00	11,344,550.00
2035/36	6,210,000.00	2,566,900.00	2,566,900.00	5,133,800.00	11,343,800.00
2036/37	6,460,000.00	2,442,700.00	2,442,700.00	4,885,400.00	11,345,400.00
2037/38	6,715,000.00	2,313,500.00	2,313,500.00	4,627,000.00	11,342,000.00
2038/39	7,050,000.00	2,145,625.00	2,145,625.00	4,291,250.00	11,341,250.00
2039/40	7,405,000.00	1,969,375.00	1,969,375.00	3,938,750.00	11,343,750.00
2040/41	7,775,000.00	1,784,250.00	1,784,250.00	3,568,500.00	11,343,500.00
2041/42	8,165,000.00	1,589,875.00	1,589,875.00	3,179,750.00	11,344,750.00
2042/43	8,570,000.00	1,385,750.00	1,385,750.00	2,771,500.00	11,341,500.00
2043/44	9,000,000.00	1,171,500.00	1,171,500.00	2,343,000.00	11,343,000.00
2044/45	9,450,000.00	946,500.00	946,500.00	1,893,000.00	11,343,000.00
2045/46	9,075,000.00	710,250.00	710,250.00	1,420,500.00	10,495,500.00
2046/47	9,530,000.00	483,375.00	483,375.00	966,750.00	10,496,750.00
2047/48	9,805,000.00	245,125.00	245,125.00	490,250.00	10,295,250.00
	<b>\$149,730,000.00</b>	<b>\$52,405,350.00</b>	<b>\$52,405,350.00</b>	<b>\$104,810,700.00</b>	<b>\$254,540,700.00</b>

General Obligation Bonds Series 2024  
**Issue Date: October 17, 2024 (FY25)**  
**Purpose: Infrastructure**

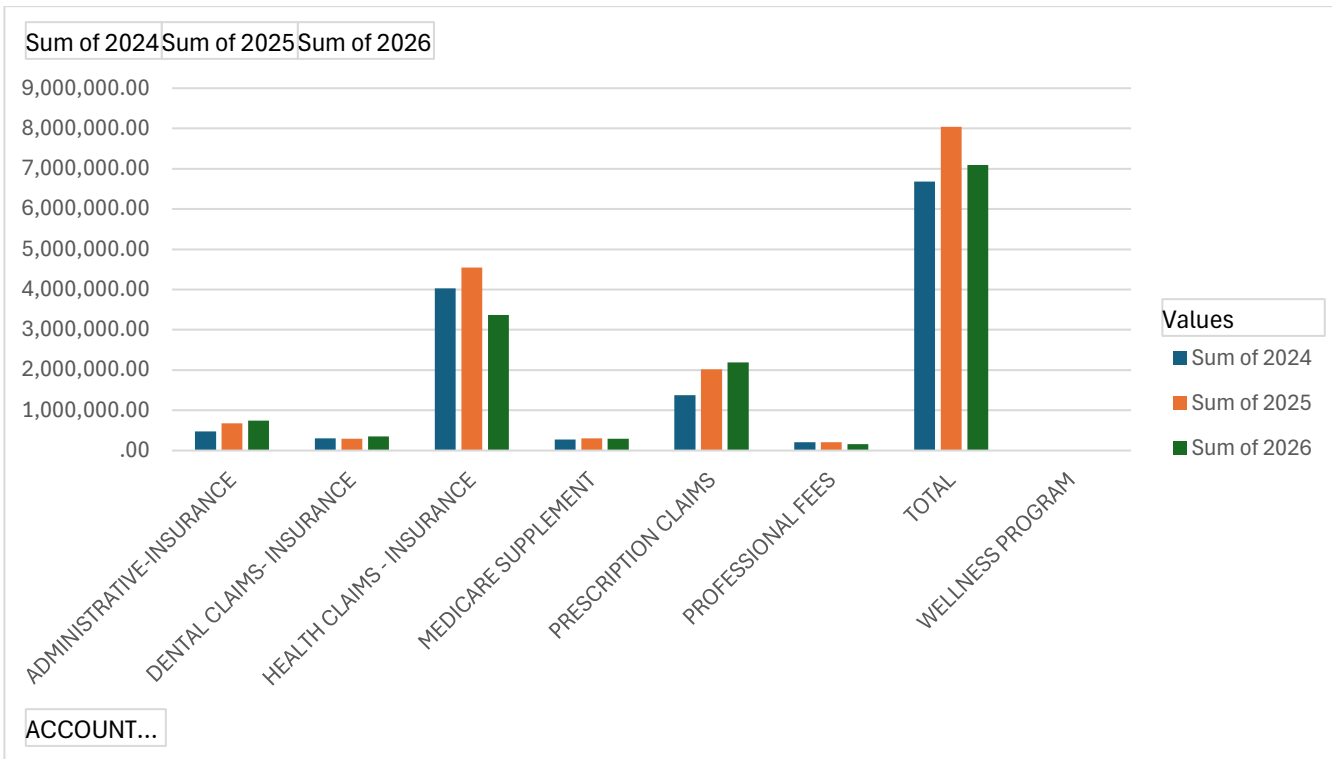
Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	220,000.00	141,575.00	141,575.00	283,150.00	503,150.00
2026/27	230,000.00	136,075.00	136,075.00	272,150.00	502,150.00
2027/28	240,000.00	130,325.00	130,325.00	260,650.00	500,650.00
2028/29	255,000.00	124,325.00	124,325.00	248,650.00	503,650.00
2029/30	265,000.00	117,950.00	117,950.00	235,900.00	500,900.00
2030/31	280,000.00	111,325.00	111,325.00	222,650.00	502,650.00
2031/32	295,000.00	104,325.00	104,325.00	208,650.00	503,650.00
2032/33	305,000.00	96,950.00	96,950.00	193,900.00	498,900.00
2033/34	325,000.00	89,325.00	89,325.00	178,650.00	503,650.00
2034/35	340,000.00	81,200.00	81,200.00	162,400.00	502,400.00
2035/36	350,000.00	74,400.00	74,400.00	148,800.00	498,800.00
2036/37	365,000.00	67,400.00	67,400.00	134,800.00	499,800.00
2037/38	380,000.00	60,100.00	60,100.00	120,200.00	500,200.00
2038/39	395,000.00	52,500.00	52,500.00	105,000.00	500,000.00
2039/40	410,000.00	44,600.00	44,600.00	89,200.00	499,200.00
2040/41	430,000.00	36,400.00	36,400.00	72,800.00	502,800.00
2041/42	445,000.00	27,800.00	27,800.00	55,600.00	500,600.00
2042/43	465,000.00	18,900.00	18,900.00	37,800.00	502,800.00
2043/44	480,000.00	9,600.00	9,600.00	19,200.00	499,200.00
	<b>\$6,475,000.00</b>	<b>\$1,525,075.00</b>	<b>\$1,525,075.00</b>	<b>\$3,050,150.00</b>	<b>\$9,525,150.00</b>

General Obligation Bonds Series 2025  
**Issue Date: August 25, 2025 (FY26)**  
**Purpose:**  
 70-xxx-4800

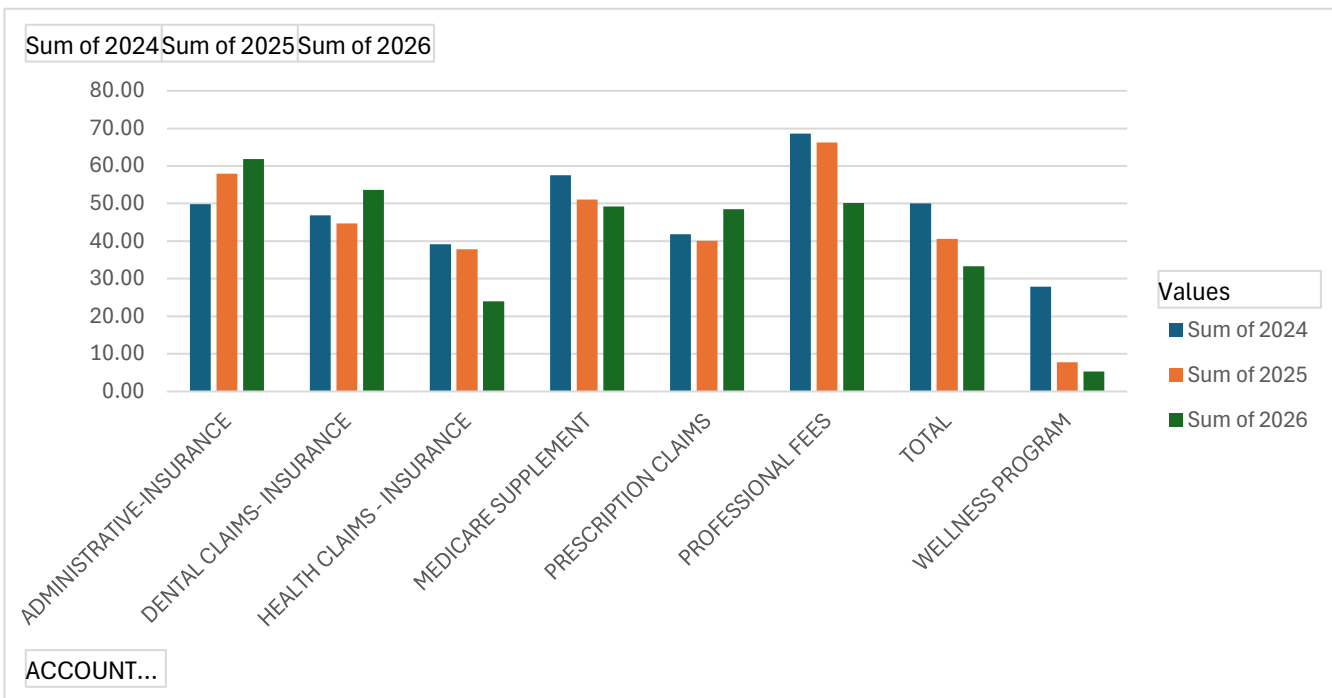
Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	1,180,000.00	354,192.71	455,390.63	809,583.34	1,989,583.34
2026/27	0.00	425,890.63	425,890.63	851,781.26	851,781.26
2027/28	155,000.00	425,890.63	425,890.63	851,781.26	1,006,781.26
2028/29	710,000.00	422,015.63	422,015.63	844,031.26	1,554,031.26
2029/30	745,000.00	404,265.63	404,265.63	808,531.26	1,553,531.26
2030/31	785,000.00	385,640.63	385,640.63	771,281.26	1,556,281.26
2031/32	825,000.00	366,015.63	366,015.63	732,031.26	1,557,031.26
2032/33	865,000.00	345,390.63	345,390.63	690,781.26	1,555,781.26
2033/34	905,000.00	323,765.63	323,765.63	647,531.26	1,552,531.26
2034/35	950,000.00	301,140.63	301,140.63	602,281.26	1,552,281.26
2035/36	1,000,000.00	277,390.63	277,390.63	554,781.26	1,554,781.26
2036/37	1,050,000.00	252,390.63	252,390.63	504,781.26	1,554,781.26
2037/38	1,095,000.00	230,734.38	230,734.38	461,468.76	1,556,468.76
2038/39	1,140,000.00	208,150.00	208,150.00	416,300.00	1,556,300.00
2039/40	1,185,000.00	184,637.50	184,637.50	369,275.00	1,554,275.00
2040/41	1,240,000.00	157,975.00	157,975.00	315,950.00	1,555,950.00
2041/42	1,295,000.00	130,075.00	130,075.00	260,150.00	1,555,150.00
2042/43	1,350,000.00	100,937.50	100,937.50	201,875.00	1,551,875.00
2043/44	1,415,000.00	68,875.00	68,875.00	137,750.00	1,552,750.00
2043/45	1,485,000.00	35,268.75	35,268.75	70,537.50	1,555,537.50
	<b>\$19,375,000.00</b>	<b>\$5,400,642.77</b>	<b>\$5,501,840.69</b>	<b>\$10,902,483.46</b>	<b>\$30,277,483.46</b>

Outstanding Debt As of: 09/30/26

\$228,730,000.00



\$ Amount



% of Budget

**10**

# SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

<b>Submission Date:</b>	<b>Submitted by:</b> Jennafer Bell
<b>Meeting Date:</b> Weekly	<b>Department:</b> Auditor
<b>Item Requested is:</b> <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
<b>Title:</b> Weekly Bill Pay	
<b>Agenda Category:</b> <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
<b>Agenda Wording:</b> Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.	
<b>Background:</b>	
<b>Financial and Operational Impact:</b>	
<b>Attachments:</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>Is a Budget Amendment Necessary?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Does Document Require Signature?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>Return Signed Documents to the following:</b>	
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>
<b>Name:</b>	<b>Email:</b>

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to [Agenda@smith-county.com](mailto:Agenda@smith-county.com) and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

**SUBMIT**

Office Use Only  
Agenda Item # \_\_\_\_\_



# Smith County Budget Transfer Request

**Submit to Auditor's Office -- Requests received after 12:00 (noon) on Tuesday of any week will be held until the following week's Commissioners Court meeting (if court action is necessary).**

**DEPARTMENT:**

SMITH COUNTY CONSTABLES PCT I

**TRANSFER FROM:**

Account Name	Account Number	Amount
SALARY - PERMANENT - PT	10.551.4100.112	\$2500

**TRANSFER TO:**

Account Name	Account Number	Amount
UNIFORM	10.551.4500.543	\$2500

**BRIEF EXPLANATION FOR REQUEST:**

WE ARE NEEDING TO MOVE MONEY OVER FROM THE PART TIME ACCOUNT FOR OUR NEW HIRE JOSE TERRAZAS AWAITING APPROVAL FOR COMMISSIONERS COURT. THE PURCHASE IS FOR DEPARTMENT USE AND UNIFORM THAT WILL INCLUDE DEPARTMENT ISSUED SHIRTS,PANTS, RAIN COAT, CARRIER AND VEST.

**Department Head:**

Constable Ralph Caraway Jr  
Digitally signed by Constable Ralph Caraway Jr  
 Date: 2025.06.21 15:18:33 -0500

*Signature*

*Date*

Constable Ralph Caraway Jr

*Name (Please Print)*

**Auditor's Office**

*Jana Teague*

*Signature*

4/21/2026

*Date*

*Approved by Commissioners Court*

*Date*

Expenditure Guideline Analysis

Account Date	Description Vendor/Cust/Explanation	Src	Ref	PO	VOUCHER	Adopted Budget	Budget Adjustments	Revised Budget	Open Encumbrance	Expended & in Process	Balance
10	GENERAL FUND										
10.551	CONSTABLE, PCT 1										
10.551.4100	SALARIES										
10.551.4100.100	SALARY & WAGES F/T					349,265	0	349,265	.00	180,115.41	169,149.59
10.551.4100.112	SALARY-PERMANENT PART-TIME					20,000	0	20,000	.00	.00	20,000.00
10.551.4100.113	SALARY-LONGEVITY					1,920	0	1,920	.00	1,040.00	880.00
	TOTAL SALARIES					371,185	0	371,185	.00	181,155.41	190,029.59
10.551.4200	FRINGE BENEFITS										
10.551.4200.201	F.I.C.A.					28,396	0	28,396	.00	13,383.93	15,012.07
10.551.4200.202	INSURANCE					57,938	0	57,938	.00	23,161.68	34,776.32
10.551.4200.203	RETIREMENT					40,348	0	40,348	.00	19,851.63	20,496.37
10.551.4200.204	WORKERS COMPENSATION					4,625	0	4,625	.00	1,021.11	3,603.89
10.551.4200.205	UNEMPLOYMENT INSURANCE					186	0	186	.00	88.77	97.23
	TOTAL FRINGE BENEFITS					131,493	0	131,493	.00	57,507.12	73,985.88
10.551.4300	SUPPLIES										
10.551.4300.310	OFFICE SUPPLIES					2,500	0	2,500	262.58	875.26	1,362.16
	TOTAL SUPPLIES					2,500	0	2,500	262.58	875.26	1,362.16
10.551.4400	OPERATING EXPENSES										
10.551.4400.414	MEMBERSHIP DUES					200	0	200	.00	70.00	130.00
10.551.4400.421	POSTAGE					350	0	350	.00	67.89	282.11
10.551.4400.477	VEHICLE EXPENSES					10,000	0	10,000	.00	2,363.23	7,636.77
10.551.4400.480	MISCELLANEOUS EQUIPMENT					2,500	0	2,500	60.00	450.42	1,989.58
10.551.4400.481	MISC. VEHICLE EQUIPMENT					25,500	0	25,500	1,455.00	7,145.34	16,899.66
10.551.4400.490	FUEL					20,000	0	20,000	.00	8,788.78	11,211.22
	TOTAL OPERATING EXPENSES					58,550	0	58,550	1,515.00	18,885.66	38,149.34
10.551.4500	CONTRACT AGREEMENTS										
10.551.4500.540	COPY MACHINE LEASE					1,180	0	1,180	.00	491.45	688.55
10.551.4500.543	UNIFORM CONTRACT					3,000	1,381	4,381	193.90	3,714.56	473.32
	TOTAL CONTRACT AGREEMENTS					4,180	1,381	5,561	193.90	4,206.01	1,161.87
10.551.4600	OTHER SERVICES & CHARGES										
10.551.4600.632	TRAINING EXPENSES					3,000	0	3,000	367.75	1,632.25	1,000.00
10.551.4600.641	UTILITIES					5,500	0	5,500	.00	2,618.94	2,881.06
10.551.4600.669	INSURANCE					4,947	0	4,947	.00	3,710.25	1,236.75
	TOTAL OTHER SERVICES & CHARGES					13,447	0	13,447	367.75	7,961.44	5,117.81

Expenditure Guideline Analysis

Account Date	Vendor/Cust/Explanation	Description Src Ref PO VOUCHER	Adopted Budget	Budget Adjustments	Revised Budget	Open Encumbrance	Expended & in Process	Balance
10		GENERAL FUND						
10.551		CONSTABLE, PCT 1						
10.551.4800		CAPITAL EXPENDITURES						
10.551.4800.851		VEHICLES	50,000	0	50,000	.00	44,823.00	5,177.00
		TOTAL CAPITAL EXPENDITURES	50,000	0	50,000	.00	44,823.00	5,177.00
		TOTAL CONSTABLE, PCT 1	631,355	1,381	632,736	2,339.23	315,413.90	314,983.65
		TOTAL GENERAL FUND	631,355	1,381	632,736	2,339.23	315,413.90	314,983.65

SMITH COUNTY TREASURER

VENDOR 000383 DISTRICT CLERK - SMITH CO. 04/22/2026 CHECK# 191731

FUND & ACCOUNT	P.O.#	INVOICE	DESCRIPTION	AMOUNT
10.450.4700.793			JURY DRAWER	12,320.00
			TOTAL	12,320.00

1287494 GENERAL FUND



SMITH COUNTY TREASURER  
BY ORDER OF THE COMMISSIONERS  
COURT OF SMITH COUNTY

SOUTHSIDE BANK  
TYLER TEXAS

JURY

CHECK NO. 191731

DATE	AMOUNT
04/22/2026	\$12,320.00

TWELVE THOUSAND THREE HUNDRED TWENTY AND 00/100 DOLLARS

PAY TO THE ORDER OF DISTRICT CLERK - SMITH CO.  
TYLER TX 75702

VOID AFTER 90 DAYS

*Atonia Rawlings*  
**VOID**  
County Treasurer  
*Karin Smith*  
County Auditor

⑈ 191731 ⑈ ⑆ 111923607⑆ ⑈ 1287494 ⑈



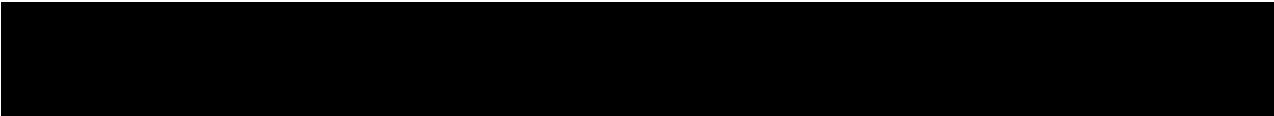
SMITH COUNTY

200 E FERGUSON ST  
STE 402  
TYLER TX 75702-5962

**OUTGOING WIRE-ADVICE OF DEBIT**

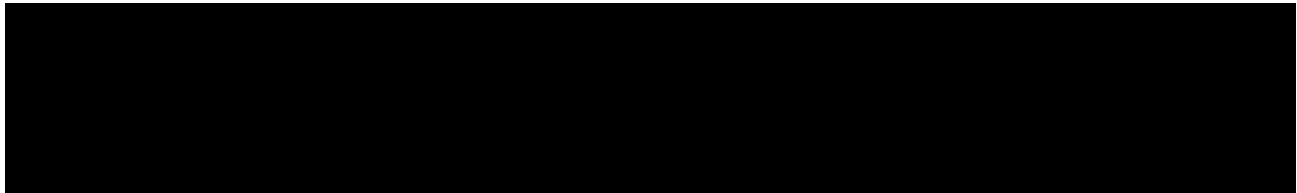
DATE: 04/22/2026

AMOUNT: \$12,771.76



**BENEFICIARY INFORMATION**

NAME: TDCJ INSURANCE



*The above wire transfer was processed today. We have debited the transaction amount from your account. A fee was applied accordingly. If you have any questions, please contact your local branch for assistance.*

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