



*County of Tyler*  
**annual budget**

**January 1, 2014—December 31, 2014**

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*Presented*

*by*

County Judge

Jacques L. Blanchette

&

Commissioners

Martin Nash

James T. "Rusty" Hughes

Mike Marshall

J. A. "Jack" Walston

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# Elected Officials

**County Judge**.....Jacques L. Blanchette

**Commissioners**

Precinct 1.....Martin Nash

Precinct 2.....James T. “Rusty” Hughes

Precinct 3.....Mike Marshall

Precinct 4.....J. A. “Jack” Walston

**County Treasurer**.....Sharon Fuller

**Tax Assessor/Collector**.....Lynnette Cruse

**District Clerk**.....Kim Nagypal

**County Clerk**.....Donece Gregory

**Justices of the Peace**

Precinct 1.....Trisher Ford

Precinct 2.....Judith Haney

Precinct 3.....Milton Powers

Precinct 4.....James “Jim” Moore

**Criminal District Attorney**.....Joe R. Smith

**Sheriff**.....Bryan Weatherford

**Constables**

Precinct 1.....Dale Freeman

Precinct 2.....John Fuller

Precinct 3.....Wade Skinner

Precinct 4.....James “Jim” Zachary

**District Judges**

88th Judicial District.....Earl B. Stover, III

1-A Judicial District.....Jerome P. Owens, Jr.

County Auditor.....Jackie Skinner

*(appointed by District Judges)*



# Governing Body

## Commissioners Court





# Budget Certificate


Budget of Tyler County, Texas

Budget year from January 1, 2014 to December 31, 2014

THE STATE OF TEXAS

COUNTY OF TYLER

We, Jacques L. Blanchette, County Judge; Donece Gregory, County Clerk; and Jackie Skinner, County Auditor; of Tyler County, Texas do hereby certify that the attached budget is a true and correct copy of Tyler County, Texas as passed and approved by the Commissioners Court on the 30th day of September 2013, as the same appears on file in the office of the County Clerk of said County.

  
\_\_\_\_\_  
JACQUES L. BLANCHETTE  
COUNTY JUDGE

  
\_\_\_\_\_  
DONECE GREGORY  
COUNTY CLERK

  
\_\_\_\_\_  
JACKIE SKINNER  
COUNTY AUDITOR



## Budget Letter


TO WHOM IT MAY CONCERN:

In previous years, all county funds have been estimated to be on a **CASH BASIS** at the beginning of the 2012 Budget all county funds are on the **ACCRUAL BASIS** with the following exceptions:

NONE

Respectfully submitted,

  
JACQUES L. BLANCHETTE  
COUNTY JUDGE

  
DONECE GREGORY  
COUNTY CLERK

  
JACKIE SKINNER  
COUNTY AUDITOR



# Statistical Data

In presenting this budget to the Commissioners Court of Tyler County and to the taxpayers of Tyler County Texas, the following statistics are set out:

**ESTIMATED TOTAL VALUATION..... \$ 1,275,645,798**

The above assessed valuation shows a decrease of \$53,215,998 from that of the preceding year. Total assessed valuation in Tyler County for 2014 is based on 100% of the true market value of property assessed.

**THE COUNTY LEVY PER \$100 VALUATION IN THIS BUDGET IS AS FOLLOWS:**

**RATES:**

\$ .54619 (\$1,275,645,798 x .54619/100—223,607.94 = 6,743,839.52)	County Wide
\$ .18678 (\$1,267,974,593 x .18678/100—47,009.17 = 2,321,308.27)	County Road Special
\$ .73297.....9,065,147.79	Total County Levy

The total amount of County Taxes for this budget is based on the above valuations and tax levy as follows:

Valuation	\$ 1,275,645,798
Rate	.73297
Levied Taxes	\$ 9,065,147.79
Frozen Taxes	\$ 270,617.11
Less 75% Delinquent	\$ 1,197,133.16
Net Taxes	\$ 7,597,397.52



## Tax Collection History

**County Wide Levels  
per  
County Budget Year**

<b>Year</b>	<b>Assessed Valuation</b>	<b>Tax Rate</b>	<b>Actual Collection</b>
2001	555,353,108	0.58	3,379,366
2002	570,766,297	0.59	3,023,661
2003	578,767,634	0.59	3,166,369
2004	610,444,349	0.59	4,126,193
2005	648,771,609	0.59	3,947,780
2006	762,495,595	0.54	5,221,221
2007	972,447,566	0.52	5,700,802
2008	1,214,046,440	0.51	5,813,307
2009	1,323,665,159	0.61	7,545,357
2010	1,350,669,864	0.61	7,678,873
2011	1,267,201,344	.6615	7,927,991
2012	1,376,217,675	.63029	8,207,973
2013	1,275,645,798	.73297	8,116,895



## **Purpose of the Annual Budget**

The County's budget is the plan of operations for the fiscal year, together with revenue estimates required to fund that plan.

The Annual Budget determines the quality and quantity of governmental services and the method of distributing those costs to the various segments of the community through the collection of taxes and fees.

The budget is more than just the financial plan for raising and spending money to operate the county government. It determines the operating services to be rendered by the departments, the level of these services, and capital outlays for the fiscal year.

The budget also brings together in one document a detailed explanation of anticipated revenues, identified by source, which will be used to finance county operations throughout the ensuing year.

The Adopted Budget should place before the people of Tyler County a clear and concise summary of the services to be rendered by their county government.

A review of the budget requests by the County Judge with the assistance of the County Auditor presents an opportunity for detailed analysis of departmental organization structure, operating methods and work programs.

Presentation of the Budget to the Commissioners Court provides each department head and elected official the opportunity to explain proposed programs and focus attention on problems, services, and programs that require Commissioners Court action or support for their ultimate solution.

In reviewing the budget, the Commissioners Court has the opportunity to evaluate the adequacy of proposed operating programs, to establish the level of services to be rendered, to determine basic organization and personnel staffing patterns, and review any changes to the County's classification and compensation plan.

Adoption of the budget is the Commissioners Court's most important policy decision of the entire year, and it provides the legal basis for expenditure of funds to accomplish those policies.

## Requirements of Law & Sound Financial Management

A substantial portion of the budget process, as with most aspects of County government, is set out in State law. In accordance with the law, the County Judge serves as the Budget Officer and establishes administrative procedures not provided under the law. A narrative summary of the County's current budget process is presented below.

The County Judge, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners Court. Notices, budget request forms and a proposed budget planning calendar are distributed to Elected Officials and Department Heads, who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning fund balances for use in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate."

Notice of the proposed tax rate is published in the local newspaper and on the County's website and when required public hearings are held to receive comments of the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

Departments submit requests for budget amendments and revisions to the County Auditor, who shall review for conformity to statutes and appropriateness within the scope of budget objectives—making recommendation to the Commissioners Court, as required. The Commissioners Court maintains sole authority for amending the budget.

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain "budget balances" may be carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and Bridge departments are probably the most effected by the "budget carry forward" issue, as larger balances may occur.

The County Auditor monitors expenditures of the various Departments and Funds to prevent expenditures from exceeding budgeted appropriations and sends a monthly financial report, including budget to actual expenditures, to the Commissioners Court, Elected Officials, Department Heads, and the District Judges.

# Budget Calendar

<b>MONTH</b>	<b>ACTIVITY</b>	<b>RESPONSIBLE OFFICIAL</b>
May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (Appraisal District)
June	Budget requests are submitted to County Judge	Elected Officials & Department Heads
June-July	Budget planning meetings held with individual departments (if requested)	County Judge, Elected Officials & Department Heads
July	Chief Appraiser delivers certified Appraisal Roll and estimated values of properties under protest. (Tax Assessor/Collector submits same to Commissioners Court and certifies anticipated collection rate)	Chief Appraiser (Appraisal District) & Tax Assessor/Collector
August	Proposed budget filed with County Clerk	County Judge
August	Publication of Effective and Rollback Tax Rates; schedules	Tax Assessor/ Collector
August	"Notice of Elected Officials' salaries, expenses or allowance proposed to be increased" must be published before the 10th day before the Budget Hearing	County Judge
August	Commissioners Court meets to discuss Tax Rate, take record vote to adopt specified rate at future meeting and schedule public hearing on tax rate and on budget	Commissioners Court
August	"Notice of Public Hearing on Tax Increase" published on or before the 7th day prior to the public hearing	Tax Assessor/Collector
September	Post "Notice of Public Hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
September	Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor/Collector
September	Public hearing on Budget; budget and tax rate are adopted	Commissioners Court
September	Approved budget filed with County Clerk	County Judge
December	Reproduction of budget for publication	County Judge

