

SMITH COUNTY, TEXAS



ADOPTED BUDGET
FISCAL YEAR 2015

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SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2014-2015



This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,118,985, which is a 4.79% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$822,468.

The members of the Smith County Commissioners Court voted on the adoption of the 2015 budget on August 26, 2014. Record vote for the adoption of the budget is:

County Judge Joel Baker	Aye
Commissioner Pct. #1, Jeff Warr	Aye
Commissioner Pct. #2, Cary Nix	Nay
Commissioner Pct. #3, Terry Phillips	Nay
Commissioner Pct. #4, JoAnn Hampton	Aye

	FY2014	FY2015
Property Tax Rate	0.323564	0.330000
Effective Tax Rate	0.321489	0.320749
Rollback Tax Rate	0.355594	0.356044
Debt Rate	0.035212	.034324
Total Debt Obligations	\$33,585,000	\$30,280,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Smith County, Texas for the Annual Budget beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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County of Smith
The Office of the Smith County Judge
Smith County Annex Building
Tyler, Texas 75702

Phone: (903) 590-4600

Judge Joel Baker

Fax: (903) 590-4615

Date: October 1, 2014

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

Respectfully, I submit the FY2015 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court and all elected and appointed officials in consideration of the many services Smith County is responsible for delivering to its citizens. The financial decisions contained within this document are intended to be representative of the county as a whole and not the individual recommendations of any one member of the governing body.

THE BUDGET IN BRIEF

The FY15 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court which can be found in this document. Revenues for all appropriable funds total \$78,833,157, representing an approximate 5.03% increase from the fiscal year (FY) 2014 Revised Budget. Revenue from sales tax is expected to increase from the FY14 amount. Interest earnings and the overall collections of fines and fees are showing signs of stabilization and are projected to increase slightly over FY14 amounts.

The budget appropriates \$84,966,102 toward operating, capital, and debt service expenditures. Ongoing general fund expenditures are appropriated at less than anticipated revenue for the fiscal year in compliance with the General Fund Reserve Policy adopted by the Commissioners Court. Excess reserve funds are being appropriated according to the policy for the acquisition of identified capital replacements. Total employment for Smith County for 2015 is budgeted at 806 full time employees, an increase of twenty one from FY14. Twelve of the new positions have been included in the jail budget to prepare for the opening of the new jail addition during the fiscal year.

In 2010, Smith County ranked as the 20th lowest tax rate of the 254 Texas counties. The FY15

Adopted Budget includes only a slight change to the tax rate from the current tax rate. The FY15 tax rate includes a slight increase from 0.323564 per \$100 of assessed property value to 0.330000 of which the increase is specifically dedicated to additional road improvements.

With the general fund expenditure budget increase for the County projected to be 5.19% from FY2014 to meet our current service demands, County officials are again called on to continue managing under a tight level of budget restraint. They have been diligent in their efforts to reduce spending while seeking innovative ways to improve the delivery of necessary services, and we must continue these efforts to be mindful of costs and attentive to the needs of the citizenry. Following are issues and priorities that have been influential in the decision making process and the preparation of this document.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY15 Adopted Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

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

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation since 2009 and continue to be an issue of concern in 2015 for Smith County. Although Smith County has been spared many of the hardships that have occurred in other areas, we are continuing to experience some downsizing or relocation among a few major employers which can reduce our sales tax revenue. We understand that the difficult decisions that we made in recent years have resulted in some delayed program enhancement and planning modifications. Yet with the FY15 Adopted Budget we continue to exercise a conservative approach to non-mandated funding issues.

The FY15 Budget was prepared in a conservative manner with an emphasis on maintaining current services and rebuilding reserves. As economic conditions and revenue shortfalls begin to stabilize, Smith County will continue its effort to align the demands with the resources available. The cost of unfunded mandates creates a special hardship on the county budget to meet the demands of certain programs while adhering to the funds that are available to support the need. Although the county is mandated by the state to provide sufficient funding in certain areas, we must look for more efficient ways to deal with these matters.

JAIL OVERCROWDING – In 2004, Smith County was issued a remedial order by the Texas Commission on Jail Standards for overcrowded conditions in the Smith County Jail. Smith County currently has three facilities used to house inmates. The central jail was constructed in 1986 with 106,000 sq. ft. and a capacity of 276 inmates. The Low Risk Facility was constructed in 1989 with a medium risk addition in 1994. This facility will accommodate 432 inmates. The county also houses 47 trusty inmates on the 5th floor of the Smith County Courthouse. The three facilities provide the county with a maximum capacity of 755 inmates. In 2010, the county's average inmate population was 821. Inmates in excess of the county's capacity of 755 are transferred to other counties in order to comply with the remedial order.

Inmates are still being transferred out of county while the jail expansion project is under construction. Controlling costs in this area takes a cooperative commitment between the judiciary and the sheriff's department to hold down the out-of-county count. All elected officials and county employees are urged to work together in this effort.

ALTERNATIVE INCARCERATION CENTER PROGRAM – The Alternative Incarceration Center (AIC) Program was a proposal that was presented as a pilot program in the FY07 Budget to help reduce the jail overcrowding problem. The program consists of a day reporting center which will focus on offenders who would not otherwise have been placed on probation. These offenders may be admitted into the Alternative Incarceration Center if they acknowledge their guilt and plead guilty, are evaluated by the program screening officer to be appropriate for entry into the program, are approved by the District Attorney's office for entry, and are approved by the assigned judge to be placed on a special probation with assignment to the day reporting center program.

The program goal is to reduce the Smith County jail population, protect the public by intensive supervision through a day reporting program, provide extraordinary efforts to place these offenders into paying jobs, promote public safety through special rehabilitation services available to these offenders, and enhance the reintegration of reformed offenders back into society.

The FY15 Adopted Budget includes funding to continue the program; however, the funding level is slightly less than the FY14 level. It is important that we analyze and determine the cost-effectiveness of the AIC program to determine whether such programs should be modified or discontinued. While the AIC program has shown some success in reducing jail population since its inception, it now supervises a relatively small number of participants, only a marginal number of whom are supervised as a result of a criminal case. The vast majority are being supervised due to non-payment of child support. The annual cost of the program and the reduction in criminal participants demands a review of this program.

SMITH COUNTY JAIL FACILITY – After several failed bond attempts, Smith County officials efforts to fund an expansion of the Smith County Jail Facility as mandated by the remedial order of the Texas Commission on Jail Standards (mentioned earlier), were rewarded when voters passed a successful bond proposal in 2011. The \$33M expansion package addresses needs at both the Low Risk Facility for kitchen expansion and video visitation and the Central Jail bed expansion. The Low Risk Facility remodel was completed in 2013. Work on the Central Jail project is continuing with completion projected for late 2014.

As the county prepares for changes associated with the jail project, including a larger in-house inmate population, budget was allocated in FY2015 for adding another twelve (12) detention officers along with the ten (10) detention officers added in FY2014.

WORKFORCE – The FY15 Adopted Budget includes a cost of living increase of 1.8% to the adopted salary plan for non-elected positions. The workforce will increase by twenty one in FY15 with twelve new entry jailer positions being added for the new jail, as stated above.

Smith County will continue to deliver quality and timely service in response to citizens' needs. Officials and staff members are mindful of rising costs that can impact service levels and processes. Focus will continue to be on "Striving for Excellence" and doing things right the first

time, so that citizens, employees, and budget are not negatively impacted by the need for repeat or do-over work.

FRINGE BENEFITS – Fringe benefits have increased by approximately 17% from FY14. The increased funding level for health insurance coverage and the increase in the retirement match rate are the primary cost drivers in the increase. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees. Employer paid premium rates were increased in FY15 to keep up with high costs of insurance claims and additional taxation imposed on insurance plans.

Smith County is blessed with experienced and dedicated employees who strive for excellence in serving our citizens. However, despite the county’s efforts to retain and attract the best employees, Smith County has experienced a costly “turnover trend” over the past several years. In an effort to reduce the exit of trained and skilled employees, the FY2015 Adopted Budget provides (1) an increase in the county’s retirement match from 125% to 175%; (2) a cost of living adjustment of 1.8% to non-elected positions; (3) offering of a voluntary optical plan; and, (4) no health or dental premium increase for dependents.

CAPITAL IMPROVEMENT PLAN –Smith County first adopted a Five Year Capital Improvement Plan in 2011 as a step in planning for facilities and infrastructure needs in future years. The plan receives an annual update and the FY15 Budget continues as a funding source for approved projects. Through careful financial planning of capital needs in recent years, we have built a stronger fund balance which can allow the county to make major capital expenditures without any financing arrangement.

The county’s judicial software package, developed 30 years ago, has been in use by the county for over 15 years and will no longer be supported by the developer. Through the work of a stakeholder committee, an alternative package has been selected and is currently being installed and implemented. The commitment to the general fund reserve policy has provided the means for this acquisition to be made from the county’s “savings account,” thereby eliminating the need for costly tax increases or any issuance of debt.

CORE FUNCTIONS EMPHASIZED – The FY2015 budget places a renewed emphasis on the core functions and mission of Smith County. There is an increase in funding for the Road and Bridge department to transition the county from primarily a “maintenance mode” (which was necessitated by economic hardships of recent years) to more road reconstruction. Additional funding of \$2M is being transferred into the Road & Bridge from the General Fund to begin to address some of the capital road projects. In addition, the slight increase in the tax rate of .006436 is dedicated to special road projects for FY2015.

LONG TERM ISSUES

Issues facing the county beyond FY15

TRANSPORTATION – In 2005, Smith County joined with neighboring Gregg County to form the North East Texas Regional Mobility Authority (NET RMA) to assist the local economies in providing planning and funding for needed transportation projects to relieve congestion and

improve mobility. Of the twelve counties now served by the NET RMA, Smith County is the largest both in population and in land size and is a transportation hub for the East Texas region. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for NET RMA's top project which is the construction of Toll 49, a major transportation corridor that will connect Smith County with points east. With several segments completed and available for public use, the project continues to move forward as planning for future segments is on-going.

ENVIRONMENTAL ISSUES – Within the 932 square miles of Smith County, there are areas of unsightly debris and litter which the Commissioners Court felt a need to address. The court took action in 2003 to begin the process to remediate these unsightly areas for the beautification of the county, as well as the health and safety of the residents by applying and receiving a three year grant from the East Texas Council of Governments for a litter abatement program. Later that year, the Texas Legislature revised the Litter Abatement Act to encompass all environmental crimes. Additionally, in February, 2006, the Smith County Commissioners Court adopted a resolution under state law concerning public nuisance properties which enabled the environmental crimes unit to go onto a property and remove by demolition, dilapidated houses that are eyesores and/or dangerous structures. The FY15 Adopted Budget includes continued funding to address ongoing environmental issues.

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY15 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

ENERGY – Increased energy costs have had a substantial impact on the county budget and the economic wealth of the entire community. To address these rising costs, the county has entered into a 10 year performance contract with Johnson Controls to redefine the energy consumption by replacing outdated lighting and HVAC systems and installing automated facility management systems. The cumulative cash flow savings projections for Smith County are estimated at \$76,692.

Smith County has also reevaluated the grade of gasoline used in road equipment and installed automated systems for fuel accountability. A fuel island has been upgraded at the Road and Bridge yard to allow all county vehicles regulated access to fuel that the County has purchased through bulk fuel pricing. An additional fuel island was installed at the Sheriff's office patrol command center that also serves as backup resources.

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery.

SMITH COUNTY FACILITIES – Smith County owns many buildings throughout the county, including the Courthouse, Courthouse Annex, jails, and various satellite offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. The Commissioners Court holds regular facility meetings to set building priorities and monitor current projects. The county established a

Facilities Improvement Fund to prepare for needed repairs and/or replacements without putting a burden on funds necessary for daily operations. In the FY15 budget, the county will continue to dedicate -one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

The FY15 Adopted Budget represents a balanced budget and demonstrates the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. I offer my sincere thanks to all elected and appointed officials and their capable staff members for their cooperative spirit and responsive approach during the FY15 budget process.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Joel Baker". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Smith County Judge



OVERVIEW

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INTRODUCTION

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

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

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

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY15 budget.

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

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

The Budget Detail Section includes departmental allocations for the FY15 budget, along with departmental goals, achievements, and descriptions of duties.

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

Texas County Government

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

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

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

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

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

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and the County Court at Law Judges are elected at large. The remaining officials are appointed by various boards. A Smith County Organization chart is located on page 10.

SMITH COUNTY COMMISSIONERS COURT



Jeff Warr
Commissioner, Pct. #1



Cary Nix
Commissioner, Pct. #2



Joel Baker
Smith County Judge

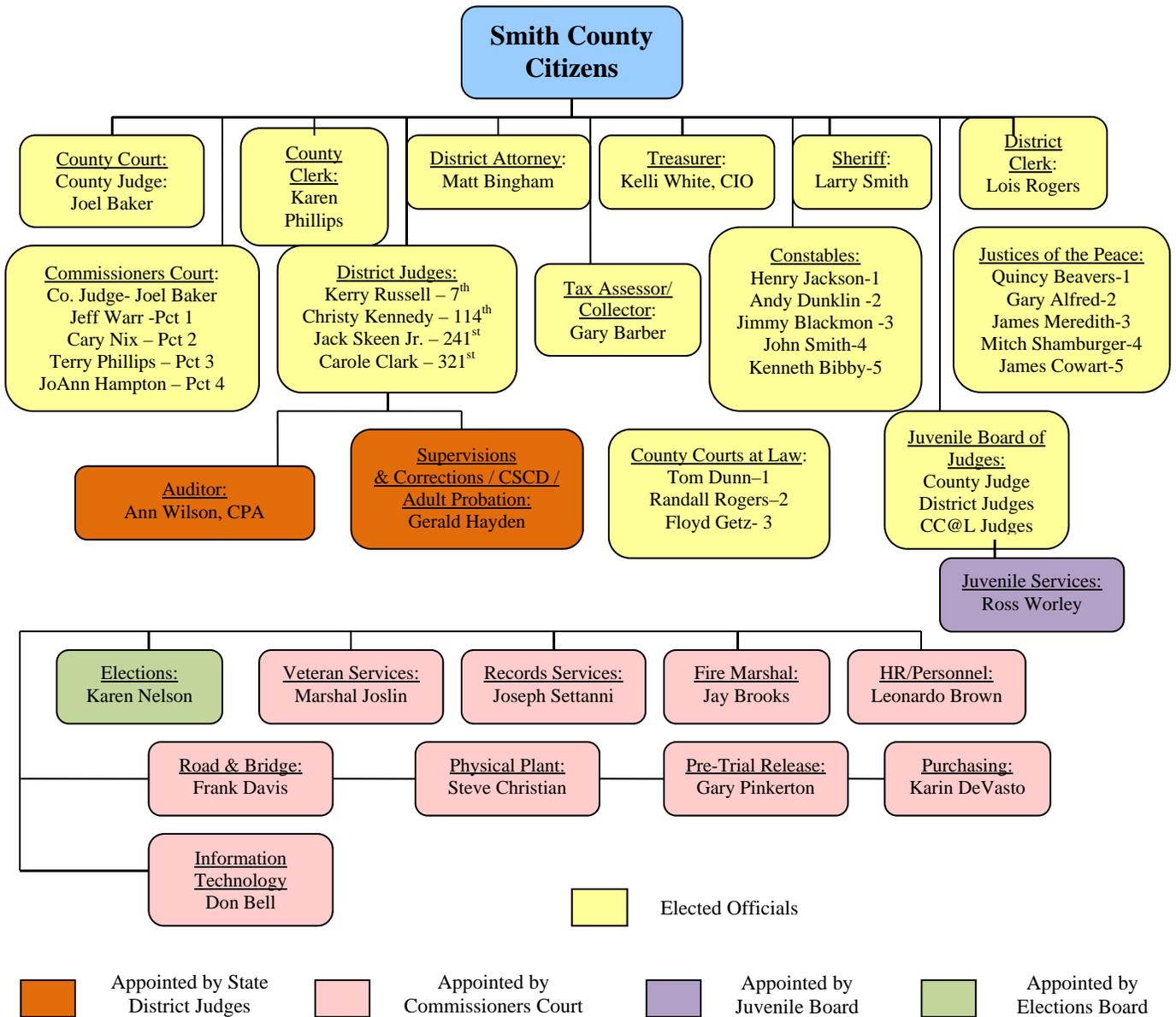


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

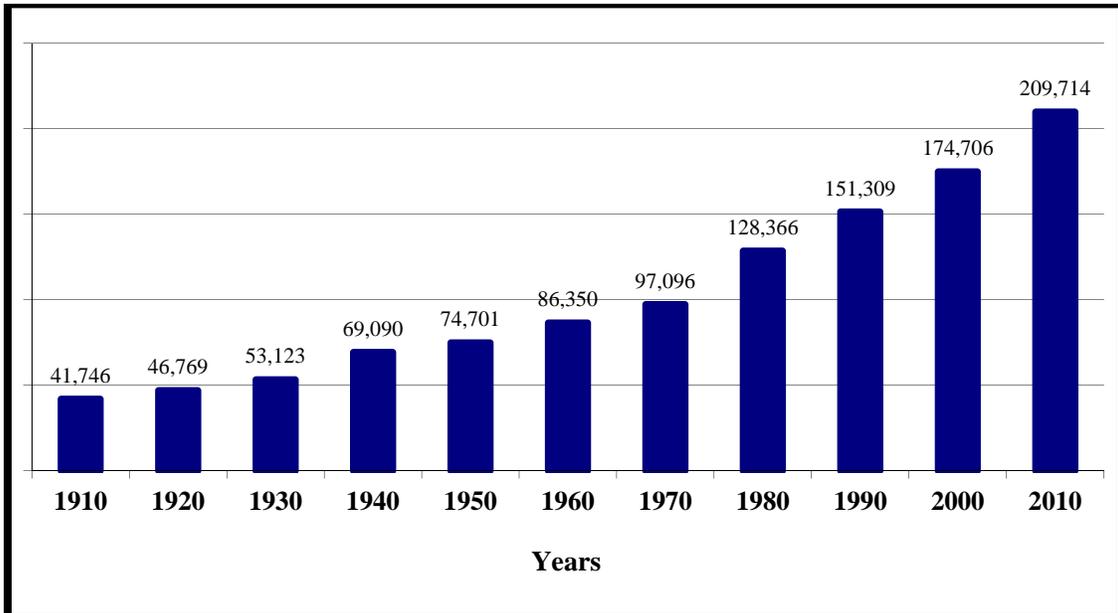
Smith County Organizational Chart



SMITH COUNTY PROFILE

With a population of 209,714, Smith County is located 90 miles east of Dallas/Fort Worth, 90 miles west of Shreveport, La., and less than 200 miles north of Houston and consists of 932 square miles. The City of Tyler is the county seat and the county's largest incorporated area with an estimated population of 101,106. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Nooday, Overton, Tyler and Hide-a-way Lake.

Smith County Population Trends



County services and responsibilities include:

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

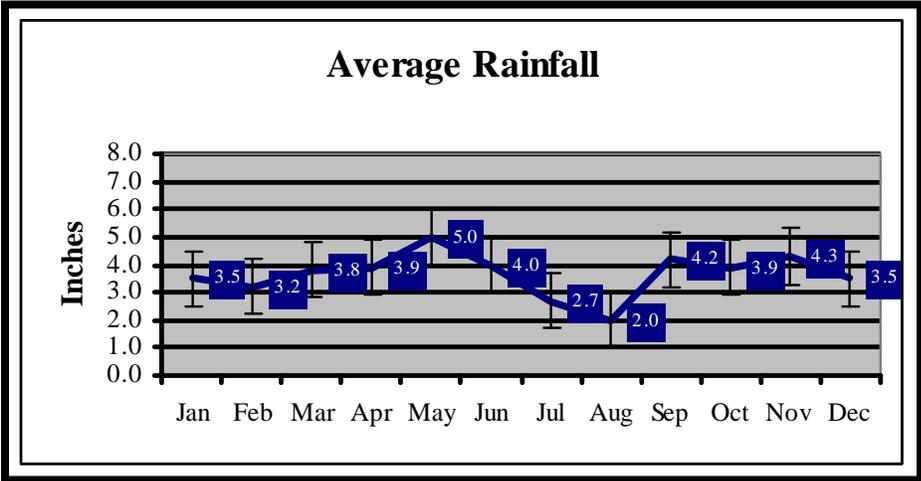
Smith County Statistics & Demographics:



2010 Census Population: 209,714
 Median household income: \$46,127
 Racial Composition:
 White – 62.1%
 Hispanic – 17.2%
 Black – 17.9%
 Other - 2.8%

Source: U.S. Census

Seasonal Averages		
	<i>High</i>	<i>Low</i>
January	57°	36°
April	78°	55°
July	94°	71°
October	80°	56°



Top Employers

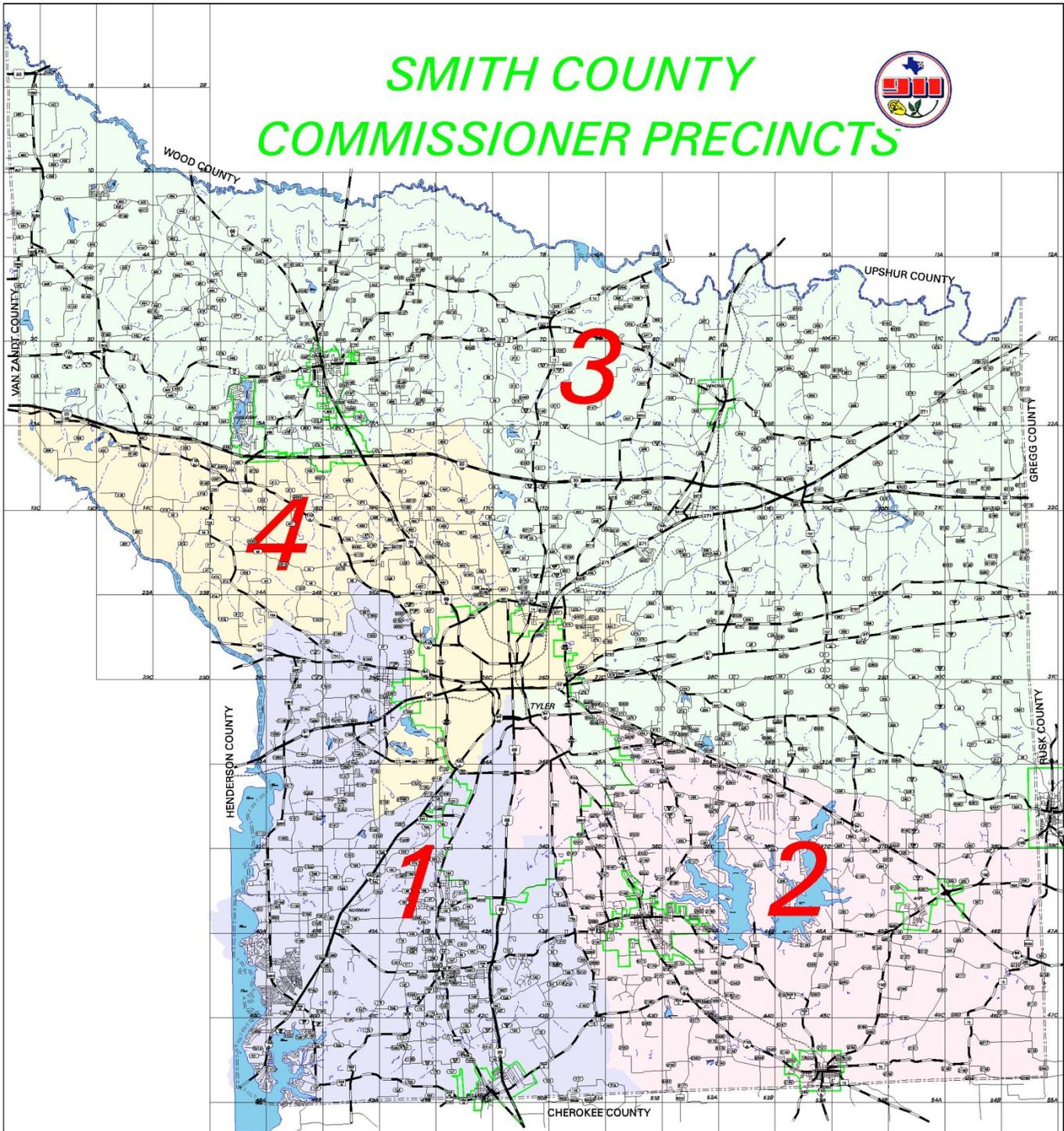
Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	4,030
East Texas Medical Center	Medical Care	3,092
Tyler ISD	Education	2,359
Brookshire Grocery Company	Grocery Distribution	1,762
Suddenlink	Cable, Internet & Phone Services	1,600
The University of Texas at Tyler	Education	1,557
Trane Company	Air Conditioning Units	1,500
Walmart	Retail	1,296
UT Health Northeast	Medical Care/Research	1,050
Tyler Junior College	Education	935
City of Tyler	Government	803
Smith County	Government	784
Target Distribution Center	Retail Distribution	670
Southside Bank	Banking Services	560
John Soules Foods	USDA Meat Processing	475
Austin Bank	Banking Services	450
Tyler Pipe	Cast Iron Pipe, Iron Fittings	352
CB&I	Engineering Contracting	260

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$265,142,207	1.88%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$140,430,906	0.99%
Oncor Electric Delivery Co.	Utility	\$142,795,884	1.01%
Dayton Hudson/Target	Retail	\$ 95,561,632	0.68%
Trane-American Standard	Manufacturer	\$ 96,573,046	0.68%
Walmart/Sam's East	Wholesaler/Retailer	\$ 75,059,017	0.53%
Genecov Investment Group	Financial	\$ 84,090,942	0.60%
Linn Operating, Inc.	Oil & Gas Production	\$ 39,623,876	0.28%
Simon Property Group	Property Management	\$ 42,815,000	0.30%
Vess Oil Corporation	Oil & Gas Production	\$ 37,117,978	0.26%

SMITH COUNTY COMMISSIONER PRECINCTS



- COUNTY ROAD
- INTERSTATE HIGHWAYS
- STATE HIGHWAYS
- COM 1
- COM 2
- COM 3
- COM 4
- FM ROADS
- LOOP OR SPUR
- US HIGHWAYS

SCALE 1" = 600'
0 1 2 3 4 5 MILES

Smith County 9-1-1 District
March 2003
WARNING!! This document contains errors, no warranty of accuracy or fitness for a specific use is expressed or implied.

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

History of Smith County

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

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

Smith County has 932 square miles, 1,178 miles of county roads, 11 incorporated cities, 18 taxing entities, and approx. 700 county employees. Smith County government is composed of 48 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 11 appointees by the Commissioners Court.

Smith County Courthouse
1910—1955



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

BUDGET PROCESS

The FY15 Adopted Budget covers a twelve month period beginning October 1, 2014 through September 30, 2015. The purpose of the budget preparation process is to develop a work program and financial plan for Smith County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available as follows:

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

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

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

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

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

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

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

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

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

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

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

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

Once the final tax roll is received and the effective tax rate has been calculated, the

Commissioners Court will again be informed on the status of the budget. The Commissioners Court will again give direction relating to any possible tax rate increase or decrease.

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

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

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

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

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

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

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

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

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

Budget Administration - The adopted budget is prepared and approved in line item format; however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for an individual line item to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

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

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

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

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

Budget Calendar – FY15

Date	FY15 BUDGET CALENDAR
April 1	Budget Instruction Manual and worksheets distributed
April 25	Deadline for departments & outside agencies to return budget requests
May 1	Receive 1 st round of revenue estimates from Auditor
May (TBD)	County Judge & Auditor review requests with departments
June 2	Preliminary revenue and expenditure budget to Commissioners for review
June 10	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 1	Budget workshop with Commissioners Court
July 22	Budget workshop with Commissioners Court
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 31	County Judge files FY15 Proposed Budget with County Clerk
August 1	Receive 3 rd round of revenue estimates from Auditor
August 4	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 5	Commissioners Court to discuss tax rate; if proposed tax rate will exceed the lower of the rollback rate or the ETR, take record vote and schedule the public hearings.
August 7	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 12	Public hearing on the FY15 Proposed Tax Rate – 9:30 a.m. (if required)
August 11	Publish notice of August 26, 2014 public hearing on FY15 Proposed Budget (LGC 111.0075(b))
August 13	Publish notice of the August 19, 2014 public hearing on the FY15 Proposed Budget
August 19	Public hearing on FY15 Proposed Tax Rate – 9:30 a.m. (if required)
August 19	Public hearing on the FY15 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 21	Publish Notice of Tax Revenue Increase – Appendix 11
August 22	Post notice of public hearing on FY15 Proposed Budget
August 22	Post notice of meeting to adopt the FY15 budget and tax rate
August 26	Public hearing – 9:30 a.m. – Commissioners Court
August 26	<ol style="list-style-type: none"> 1) Vote to adopt FY15 budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year. (LGC 111.008c)
	<i>Dates are subject to revision. Calendar is subject to amendment by any or all requirements for setting tax rates as contained in the Truth in Taxation publication.</i>

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POLICIES & GOALS

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

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

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

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

2. TECHNOLOGY

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

4. CUSTOMER SERVICE

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

6. INTERGOVERNMENTAL NETWORKING

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

8. TASK FORCES

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

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

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

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

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

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

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

FINANCIAL POLICIES

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

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

Budget, Accounting, Auditing, and Financial Policies:

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

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

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

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA2 from Moody's Investor Service and AA+ from Standard & Poors.

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 17% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

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

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

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

Primary objectives of the investment policy are:

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

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

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

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

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

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

CAPITAL ASSET POLICY & GUIDE SUMMARY

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

Capital Asset Definitions and Guidelines

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

Capital Asset Classification

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

Capitalization Threshold

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

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

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

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of 1) the County Auditor, 2) Budget Officer, 3) Road Engineer, 4) Facilities Services Director, 5) Information Technology Director, 6) Purchasing Director, and 7) a member of the Commissioners Court. The CIC is charged with reviewing all capital project requests including evaluating, ranking, and prioritizing. Capital projects must have a project cost greater than \$100,000 and a useful life of greater than 5 years to be considered for funding in the Capital Improvement Program (CIP).

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

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

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

Major Repair, Renovation, or Replacement Capital Project – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.

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

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

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

Debt Management

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

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

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

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

General Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year. However, the Attorney General of Texas will not approve tax obligations in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. Road or improvement bonds may not exceed one-quarter of the assessed valuation of the county. Smith County’s debt service distribution rate for FY15 is .034324 as compared to the FY14 debt service rate of .035212 per \$100 assessed valuation.

	Fiscal			Taxable	G.O.	Ratio of	
	Year		Taxable	Assessed	Tax Debt	G.O. Tax Debt	G.O. Tax
Tax	Ended	Estimated	Assessed	Valuation	Outstanding	to Taxable	Debt
Year	9/30	Population ⁽¹⁾	Valuation ⁽²⁾	Per Capita	at End	Assessed	Per
					of Year	Valuation	Capita
2000	2001	177,046	7,071,671,109	39,943	22,525,000	0.32%	127
2001	2002	179,385	7,705,476,756	42,955	20,700,000	0.27%	115
2002	2003	181,725	8,101,054,805	44,579	18,775,000	0.23%	103
2003	2004	187,658	8,686,720,755	46,290	23,350,000	0.27%	124
2004	2005	187,658	9,495,465,626	50,600	21,400,000	0.23%	114
2005	2006	190,000	10,242,715,495	53,909	16,100,000	0.16%	85
2006	2007	190,000	11,506,250,714	60,559	14,210,000	0.12%	75
2007	2008	194,635	12,542,080,927	64,439	12,210,000	0.10%	63
2008	2009	198,705	13,422,809,737	67,551	10,110,000	0.08%	51
2009	2010	201,277	13,570,913,123	67,424	8,010,000	0.06%	40
2010	2011	209,714	13,517,409,588	64,456	39,955,000	0.30%	191
2011	2012	210,000	13,629,559,992	64,903	36,825,000	0.27%	175
2012	2013	213,381	13,786,950,359	64,612	33,585,000	0.24%	157
2013	2014	215,000	14,547,918,813	67,665	30,280,000	0.21%	141 ⁽³⁾
(1) Source: Texas Association of Counties - County Information Project							
(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.							
(3) Projected							



FINANCIAL SECTION

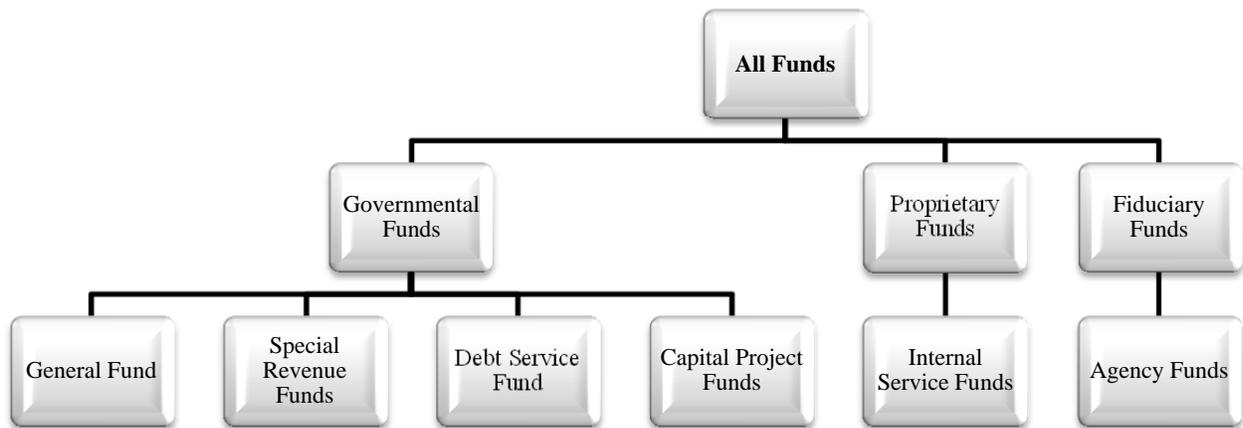
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FUND OVERVIEW

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

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

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



GOVERNMENTAL FUNDS:

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

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

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

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

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

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

Rental Commissions – Includes revenues received from leasing county owned buildings.

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

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

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

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

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

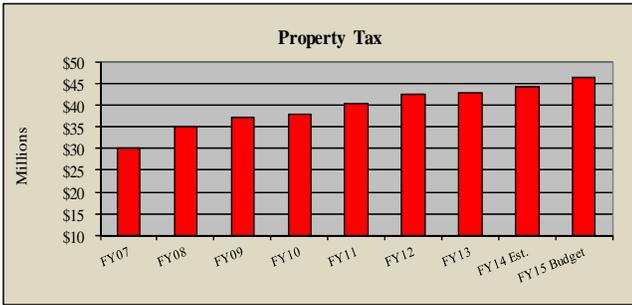
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category

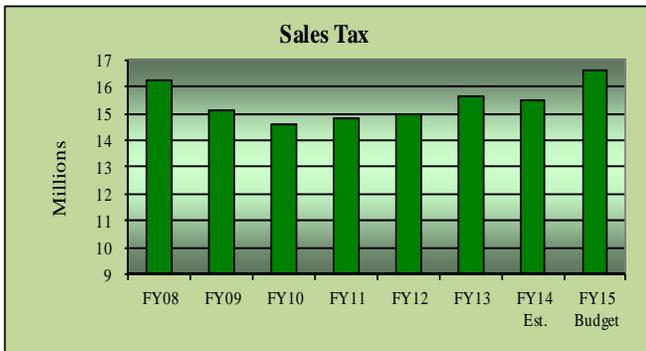
MAJOR REVENUE HIGHLIGHTS

The FY15 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$78,833,157. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 59% of the County revenue, fiscal year 2015 total property tax receipts are estimated at \$46,373,102 or 4.8% higher than the 2014 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$35,406,044 in FY14 to \$36,481,443 in FY15, the debt service portion will increase from \$4,274,496 to \$4,279,662, the Road & Bridge Fund will increase from \$3,187,644 to \$4,188,933 and the Capital Project Fund from \$1,385,932 to \$1,423,064.



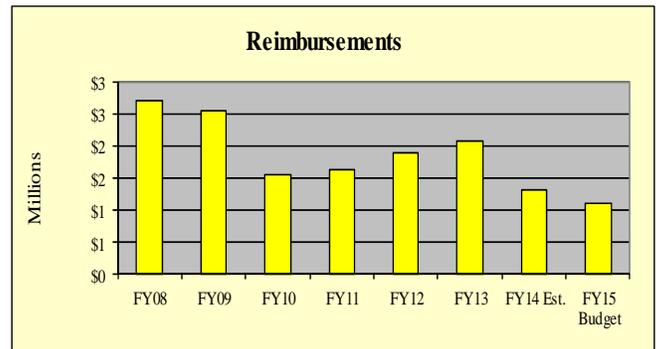
SALES TAX: Comprises 21.1% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY15 are projected to be slightly higher than FY14 at an estimate of \$16,600,000. Smith County voters approved the ½ cent sales tax in 1982.



revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY15 estimated revenue is estimated slightly higher than the FY14 estimated amounts.

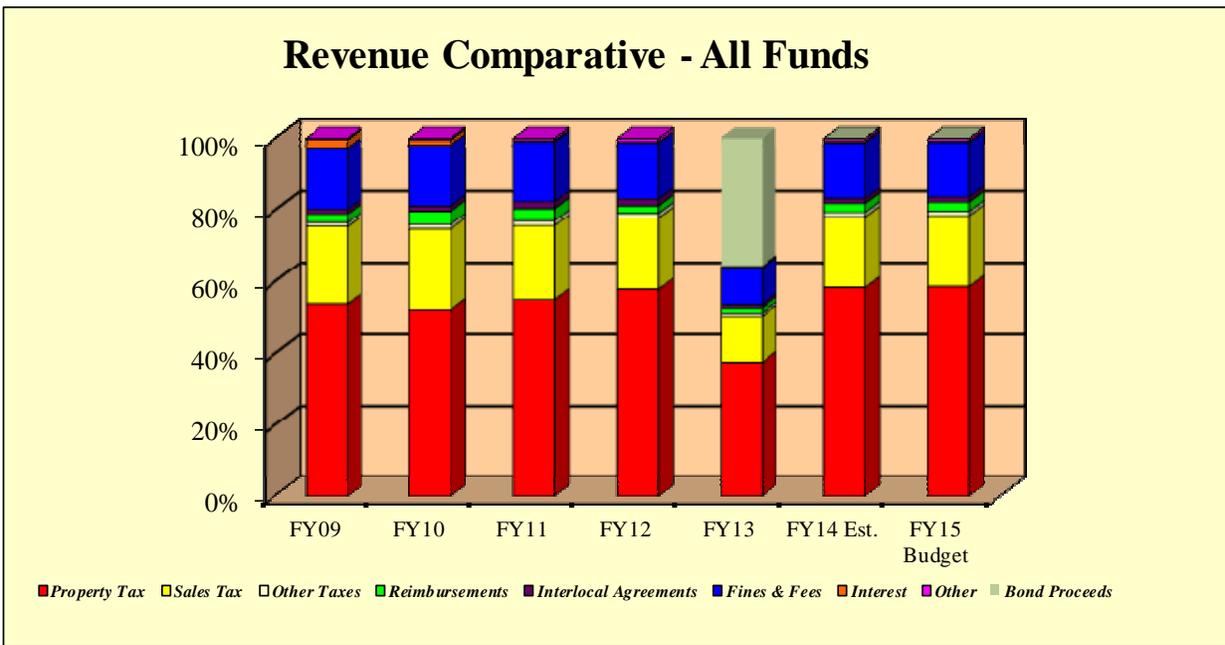


REIMBURSEMENTS: Comprising 1.6% of total revenue, this category consists of funds reimbursed from other entities and/or agencies for services rendered. The services are primarily in the form of prisoner care reimbursement from the United States Marshals Service for the care of federal prisoners and from various cities within the county for prisoner care expenses. This revenue source has decreased over the last several years primarily due to changes in the level of reimbursement by the state and federal government.



FINES AND FEES: Comprising 15.6% of total revenues, fines and fees represent the third largest

Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

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

The FY15 budget is adopted in categorical format and allows for the departments to transfer funds between accounts in the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise 57% of total expenditures, followed by 31% of operating expenses, 7% for capital expenditures & improvements, and 5% for debt service.

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

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

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

GENERAL GOVERNMENT:

General government expenditures account for 18% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. These expenditures are slightly higher than the FY14 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 16% of total expenditures which is slightly higher than FY14. This category is made up of law enforcement and emergency management services.

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

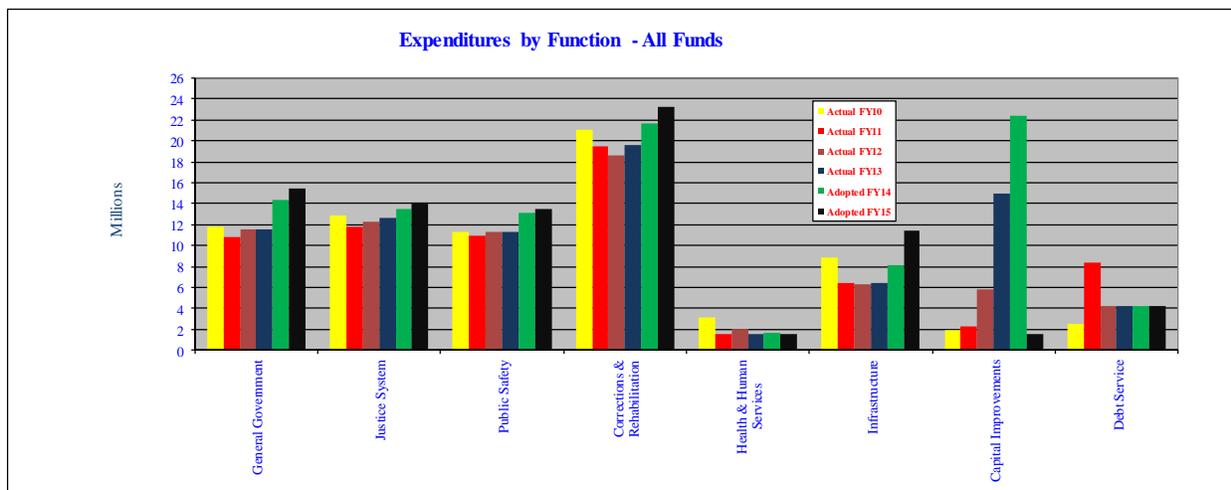
CAPITAL IMPROVEMENTS:
 Comprised of 2% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY15. This category represents the District Courts, County Courts at Law, County Court, District Attorney, Justices of the Peace, and

any other expenses related to the judicial proceedings.

INFRASTRUCTURE:
 Comprising 13.4% of total expenditures, this category consists of expenditures related to the construction, repair, and/or maintenance to county roads and bridges, as well as expenses related to drainage. The FY15 budget is funded to transition back into a rehabilitation phase and allocates additional funding for special road projects.

DEBT SERVICE:
 Debt service comprises only 5% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 58 also separates the funds into operating and non-operating funds. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general operating fund expenditures for the budget years ended September 30, 2012 and 2013, the estimated expenditures for the year ended September 30, 2014 and the Adopted Budget expenditure amounts for fiscal year 2015.

Operating Fund Expenditures by Category

Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
Salaries	\$28,739,779	\$29,276,480	\$31,906,131	\$33,674,804
Fringe Benefits	\$10,350,791	\$10,973,383	\$12,123,051	\$14,126,264
Operating Expenses	\$21,814,542	\$21,537,273	\$25,016,558	\$24,859,312
Capital Expenditures	\$ 499,121	\$ 589,657	\$1,251,573	\$4,265,337
Direct Expenditures	\$61,404,233	\$62,376,793	\$70,297,313	\$76,925,717

Operating Funds include the General Fund, Indigent Health Care Trust Fund, Road & Bridge Fund and Juvenile General

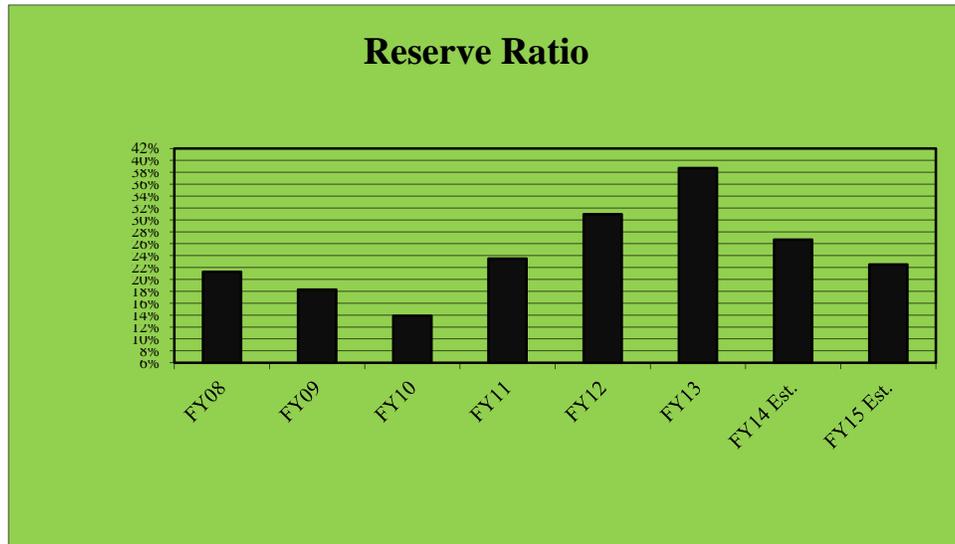
Operating Fund Expenditures by Type of Service

Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
General Government	\$11,220,667	\$11,145,397	\$12,758,855	\$13,800,833
Judicial	\$12,086,866	\$12,465,209	\$13,281,141	\$13,862,350
Public Safety	\$11,046,519	\$11,220,885	\$12,657,903	\$13,113,319
Corrections & Rehabilitation	\$14,830,324	\$15,504,224	\$17,061,654	\$18,092,709
Juvenile Services	\$ 3,842,135	\$ 4,079,349	\$ 4,786,533	\$5,118,521
Public Service	\$ 1,738,191	\$ 1,472,420	\$ 1,622,028	\$1,490,628
Health & Welfare	\$ 287,984	\$ 39,984	\$ 44,985	\$39,985
Infrastructure & Environmental	\$ 6,350,543	\$ 6,449,325	\$ 8,084,214	\$11,407,371
Total Expenditures	\$61,404,223	\$62,376,793	\$70,297,313	\$76,925,717

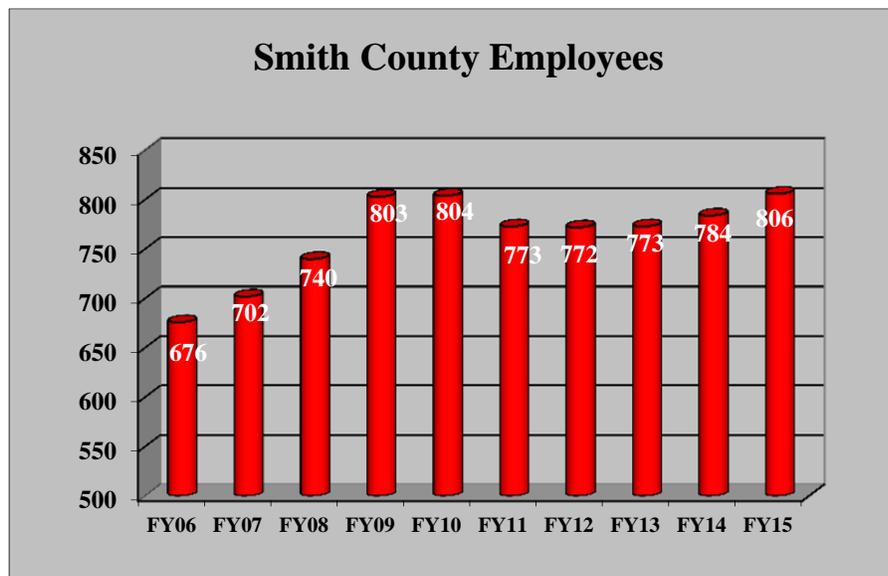
FUND SUMMARY – OPERATING FUNDS

Smith County operates under a General Fund Reserve Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The policy sets an unassigned fund balance minimum of not less than 17% of general fund appropriations.

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



Salary & fringe benefits for the FY15 Adopted Budget account for 56.55% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 46.



FUND SUMMARY – SPECIAL REVENUE FUNDS

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

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

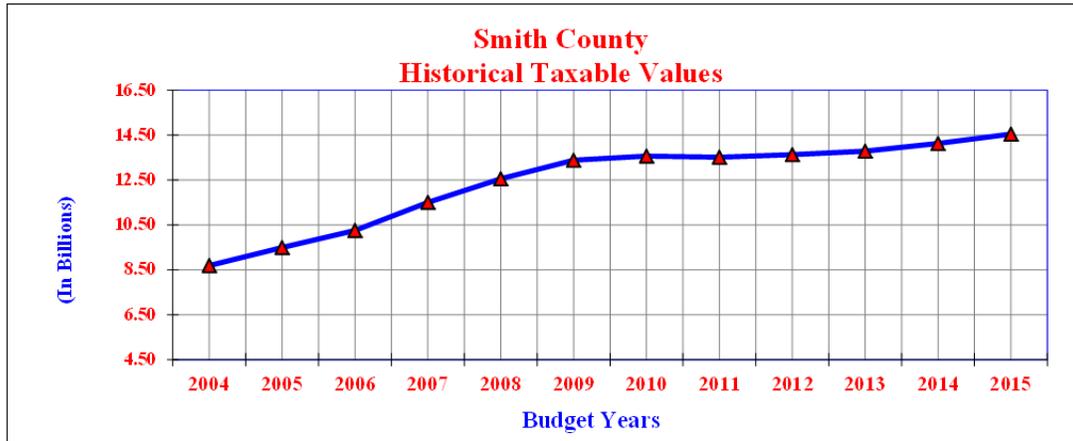
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.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

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

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

TAX BASE

The 2014 certified value for Smith County is \$14,547,918,813. This represents a total increase of 2.9% from the 2013 amended certified value of \$14,129,361,209. The increase in taxable value for 2014 was primarily associated with new property being added to the tax roll. The 2014 taxable values are used to fund the FY15 budget. The average home value in Smith County has increased from \$141,103 in 2013 to \$144,817 in 2014.



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

TAX RATE, LEVY, AND COLLECTION HISTORY

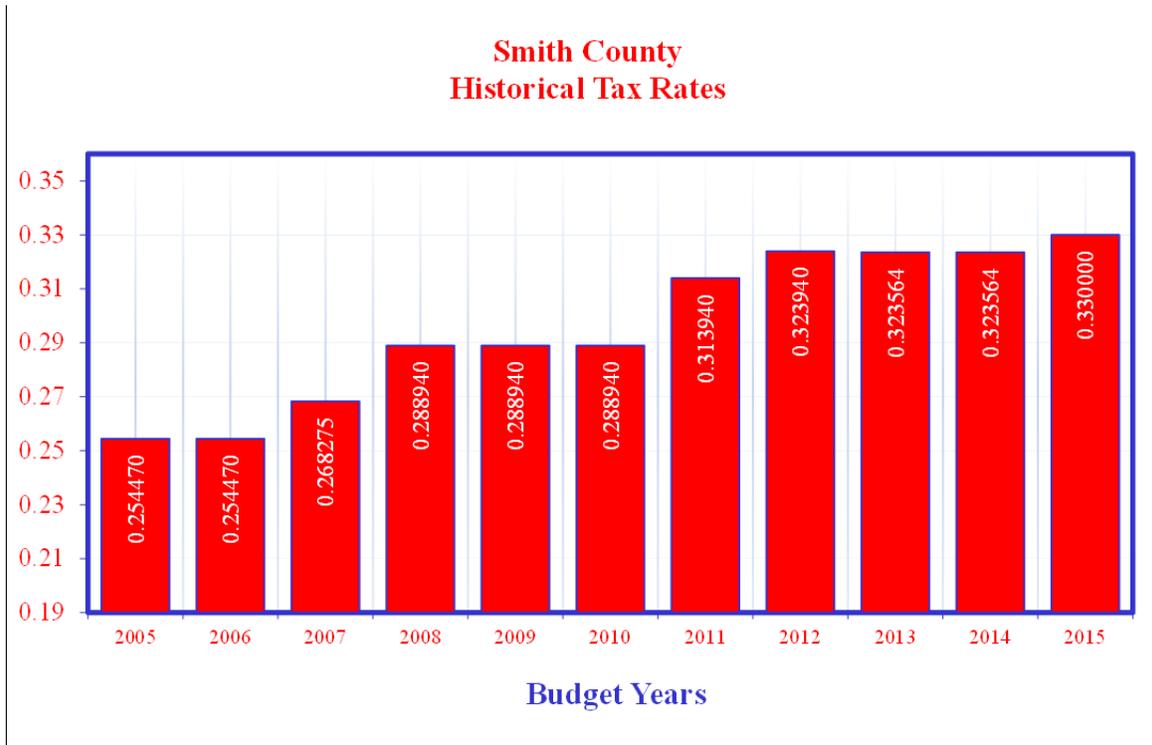
Tax Year	Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Total Collections to Date		
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2003	2004	\$ 22,135,827	\$ 21,525,380	97.24%	\$ 294,251	\$ 21,819,631	98.57%
2004	2005	24,135,331	23,578,176	97.69%	436,416	\$ 24,014,592	99.50%
2007	2008	35,222,010	34,457,450	97.83%	626,075	\$ 35,083,525	99.61%
2008	2009	37,617,488	36,754,222	97.71%	599,533	\$ 37,353,755	99.30%
2009	2010	38,050,173	37,210,326	97.79%	717,424	\$ 37,927,750	99.68%
2010	2011	40,950,877	40,066,257	97.84%	704,922	\$ 40,771,179	99.56%
2011	2012	42,578,284	41,723,457	97.99%	767,272	\$ 42,490,729	99.79%
2012	2013	43,151,979	42,335,407	98.11%	692,312	\$ 43,027,719	99.71%
2013	2014 *	44,234,982	41,623,043	94.10%	329,928	\$ 41,952,971	94.84%

* Collections as of 2/28/2014

Source: Smith County Tax Assessor/Collector

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY15 total tax rate is .330000 per \$100 valuation.



The property tax rate distribution of the 2014 taxes for the FY15 budget is as follows:

Maintenance & Operations

General Fund	0.256240
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.023000
Road & Bridge Fund (Special Projects)	0.006436
Total Maintenance & Operations	<u>0.295676</u>

Debt Service

General Obligation 2011	0.034324
Total Debt Service	<u>0.034324</u>

Total Tax Rate	<u><u>0.330000</u></u>
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Total Assessed County Valuation	<u><u>\$14,547,918,813</u></u> Certified Value @ 7/25/14
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**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2014**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 26TH DAY OF AUGUST, 2014 IN A MOTION MADE BY JUDGE JOEL BAKER AND SECONDED BY COMMISSIONER JOANN HAMPTON. THE FOLLOWING COURT ORDER WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

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

WHEREAS: PUBLIC HEARINGS WERE CONDUCTED ON AUGUST 12, 2014 AND AUGUST 19, 2014 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2014 TAX RATE, WHICH WILL FUND THE FY15 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2014 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS		DEBT SERVICE	
GENERAL FUND	.256240	CERT. OF OBLIGATION 2011	.034324
FACILITY IMPROVEMENT FUND	.010000		
ROAD & BRIDGE FUND	.023000		
ROAD & BRIDGE FUND-SPECIAL PROJECTS	.006436		
TOTAL MAINTENANCE & OPERATIONS	.295676	TOTAL DEBT SERVICE	.034324
TOTAL TAX RATE		.330000	

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

APPROVED THIS THE 26TH DAY OF AUGUST, 2014.



JOEL BAKER, COUNTY JUDGE



JEFF WARR, COMMISSIONER, PCT. 1

PRESENT - VOTED AGAINST

CARY NIX, COMMISSIONER, PCT. 2

PRESENT - VOTED AGAINST

TERRY PHILLIPS, COMMISSIONER, PCT. 3



JOANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

The FY15 budget includes a 1.8% cost of living increase to the base salary for all non-elected positions. Longevity pay is awarded for employees based on their length of service and was doubled with the FY14 budget. Employees with 5-10 years of service receive \$240, 10-15 years receives \$480, 15-20 years receives \$720, and 20+ years receives \$960. The qualified annual longevity amount is disbursed in 24 pay cycles.

Positions

The FY15 budget increased by twenty one full time positions with 12 of those positions being added as entry level jailers in preparation for the opening of the new jail later in the fiscal year. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Change	
General Administrative	Commissioners Court	7	7	7	7	7	7	7	0	
	Budget Office	0	0	0	0	0	0	0	0	
	Information Technology	7	7	8	8	8	9	12	3	
	Records Service	3	3	3	3	3	3	3	0	
	Veterans	3	3	3	3	3	3	3	0	
	County Auditor	11	11	10	10	10	10	10	0	
	Purchasing	3	3	3	3	3	3	3	0	
	County Treasurer	2	2	2	2	2	2	2	0	
	Tax A/C	30	30	29	29	29	29	30	1	
	Elections	4	4	3	3	3	3	3	0	
	Judicial Compliance Office	3	3	2	1	1	1	2	1	
	County Administration Office							2	2	
	Physical Plant	24	26	25	25	25	25	24	-1	
	Human Resources	2	2	2	2	2	2	2	0	
	Judicial	County Clerk	26	26	25	25	25	25	25	0
County Court		3	3	3	3	3	3	3	0	
County Court at Law		4	4	4	4	4	4	4	0	
County Court at Law #2		4	4	4	4	4	4	4	0	
County Court at Law #3		4	4	4	4	4	4	4	0	
7th District Court		3	3	3	3	3	3	3	0	
114th District Court		3	3	3	3	3	3	3	0	
241st District Court		3	3	3	3	3	3	3	0	
321st District Court		4	4	4	4	4	4	3	-1	
District Clerk		20	20	20	20	20	20	20	0	
Justice of the Peace - Pct. #1		4	4	3	3	3	3	3	0	
Justice of the Peace - Pct. #2		4	4	4	4	4	4	4	0	
Justice of the Peace - Pct. #3		4	4	4	4	4	4	4	0	
Justice of the Peace - Pct. #4		4	4	4	4	4	4	4	0	
Justice of the Peace - Pct. #5		4	4	4	4	4	4	4	0	
Criminal District Attorney		48	48	46	46	46	46	46	0	
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	3	0	
Law Enforcement		Fire Marshall/E.M.A.	5	5	4	4	4	5	10	5
		Constable - Pct. #1	3	4	3	3	4	4	4	0
	Constable - Pct. #2	3	3	3	3	3	3	3	0	
	Constable - Pct. #3	2	2	2	2	2	2	2	0	
	Constable - Pct. #4	3	4	4	4	4	4	4	0	
	Constable - Pct. #5	6	6	6	6	6	7	7	0	
	Animal Control - North	0	0	0	0	0	0	0	0	
	Animal Control - South	0	0	0	0	0	0	0	0	
	Courthouse Security	0	0	0	0	0	0	0	0	
	Warrants Division - Courts	3	3	2	2	2	2	2	0	
	License & Weight Enforcement	1	0	0	0	0	0	0	0	
	Environmental Crimes Unit	2	2	2	2	2	2	2	0	
	Sheriff	110	110	110	110	110	107	106	-1	
	Dispatch	28	28	27	27	27	27	27	0	
	Corrections	Jail Operations	217	215	215	215	215	226	238	12
Juvenile Services		78	78	78	78	78	78	78	0	
Roads & Transportation	R&B - General	5	5	4	4	4	5	5	0	
	R&B - Labor & Material	75	75	61	61	61	61	61	0	
	R&B - Equipment	13	13	11	11	11	11	11	0	
Other	Child Welfare								0	
	Agriculture Extension	3	3	2	2	2	2	2	0	
	Law Library	2	2	2	1	1	1	1	0	
	Grand Total	803	804	774	772	773	785	806	21	



CAPITAL PROJECTS

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

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

Project	Total Project Costs to Date	FY12 Project Costs	FY13 Project Costs	FY14 Project Allocation	FY15 Project Allocation
Courthouse Projects					
Courthouse - Antenna Removal	\$ 4,800				
Courthouse - Court Technology Upgrades	37,424				
Courthouse - Landscaping & Irrigation System	18,111				
Courthouse - 5th floor renovations (elevator modification)	50,803				
Courthouse - 6th floor renovations (elevator modification)	50,803				
Courthouse - Re-wire	45,080				
Courthouse - Security Monitoring Station	-				
Courthouse - Window Replacements	399,822				
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,485				
Courthouse - Basement Remodel (AIC)	16,035				
Courthouse - Exterior Cleaning	27,548				
Courthouse - 6th Floor Demolition	134,621				
Courthouse - Renovations	75,000			25,000	50,000
Courthouse - Central Jury Room refurbish	20,999				
Annex Projects					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810	51,810			
Annex - Camera System - County Clerk	12,000			12,000	
Annex - 5th Floor Training Break Room	6,500			6,500	
Annex - Building Renovations	25,000				25,000
Annex - Commissioners Court Entrance	5,106				
Other Projects					
Ron Mabry Conceptual Drawings/Professional Fees	39,904				
Lindale Tax Office Expansion	15,761				

Project	Total Project Costs to Date	FY12 Project Costs	FY13 Project Costs	FY14 Project Allocation	FY15 Project Allocation
Auxiliary Fuel Storage Tank (911 tank)	35,399				
Building Security	69,642				
Glass Sensors/Entry Access/Door Prop alarms	6,322				
D-1 Barn	17,385				
Central Jail Elevator Upgrades	114,225				
Constable #2 Remodel	6,675				
JP #2 Expansion & Remodel	23,483				
JP #3 Expansion & Remodel	87,257				
I/T Generator	35,611				
Signage	5,955				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,818				
Parking Lot - 210 E. Ferguson - NE Corner	44,920				
Parking Lot - East Annex Jury Parking	40,050				
Property Acquisition	455,421				
JP #2 Parking Lot	11,015				
JP #3 Parking Lot	11,200				
JP #4 Parking Lot	1,025				
JP #5 Parking Lot	8,070				
Cottonbelt Parking Lot	67,617				
Glenwood Parking Lot	15,000				
Cottonbelt Paint Project	8,068				
Cottonbelt Generator Purchase & Installation	93,000				
New Property Acquisitions - Kubiak	267,065				
Property Acquisition & Renovation - JP#4	99,928				
Smith County Lane	9,382	3,382			
Survey - Donated Owentown Property	333				
Winona Barn Renovation	38,993				
DPS I-20 Scale Buildings	20,024				
Low Risk Roof Replacement	380,500				
Sheriff Administration Building - Phase I	1,030,730				
Sheriff Administration Building - Phase II	619,399				
Sheriff Administration Building - Phase III	339,084				
Plaza Tree Removal & Replacement	7,950				
Johnson Control Lease Payments & Maintenance	3,471,100	420,000	424,000	430,400	436,000
911 Center Telephone Upgrade	64,000				
Crescent Property Renovations	12,033				
Property Demolition/Restoration - Spring St.	400,000				
Regions Parking Lot Option	103,600				
Spring St. Parking Lot	14,000				
Parking Lots	75,750	-	-	75,000	
Ferguson St. Multi-Purpose Building (The Hub)	402,800	70,943	301,857	30,000	
JP#1 Office renovation/Constable #1 Building Renovation	207,007		200,507	6,500	
Physical Plant Complex	72,087	13,230	-		
Adult Probation Complex	1,825,732	5,000	1,820,732		
Fiber Optic Cable	48,873	48,873	-		
Evidence Building - S/O	51,237	51,237	-		
Bingo Hall Roof Replacement	52,250	52,250	-		
Tax Office Remodel	25,000	1,086	23,914		
Veterans Office Relocation & Remodel	35,558		20,558	15,000	
Judicial Software Acquisition	3,000,000			3,000,000	
Crescent Laundry Building Renovation	440,000			290,000	150,000

Project	Total Project Costs to Date	FY12 Project Costs	FY13 Project Costs	FY14 Project Allocation	FY15 Project Allocation
Central Jail Sidewalk & Drainage Repair	31,015			31,015	
Central Jail Projects	66,080			16,080	50,000
Waterproofing Jail Tunnel	10,000			10,000	
EOC Center Renovations	166,000				166,000
Cottonbelt Building Renovations	25,000				25,000
911 Building Purchase Option	1,242,458			1,242,458	
Project Totals	\$ 16,986,421	\$ 717,812	\$ 2,791,567	\$ 5,189,953	\$ 902,000

Project Name: Johnson Control Equipment Management Project
Project Costs: \$4,179,600 – Principal & Interest with 10 year payout period
Funding Source: Fund 45 – Facility Improvement Fund

Project Description: Smith County has entered in to a Performance Contract with Johnson Controls, Inc. (JCI), whereby JCI agrees to install identifiable improvement measures which will result in project benefits. Following is a summary of the work for each Facility Improvement Measure (FIM) to be provided by JCI.

- ✓ *Lighting Improvements*
- ✓ *Mechanical Improvements*
- ✓ *HVAC Control System Improvements*
- ✓ *Water Conservation Improvements*
- ✓ *Fire and Security Improvements*

Project Benefits are the measured savings, cost avoidance increases that occur in the Guarantee Term plus the Non-Measured savings, cost avoidance increases achieved for that year. Following is the Annual Reconciliation and Guaranteed Project Benefit Allocation:

JOHNSON CONTROL COST BENEFIT ANALYSIS

Year	Guaranteed Utility Cost Savings	Operations & Maintenance Cost Avoidance	Future Capital Cost Avoidance	Total Guaranteed Project Benefits	Project Costs	Cost Benefit Analysis
FY07	\$ - 0 -	\$ -0-	\$ -0-	\$ -0-	-0-	-0-
FY08	\$ 223,645	\$ 30,000	\$ 202,000	\$ 455,645	\$ 448,133	\$ 7,512
FY09	\$ 230,354	\$ 30,900	\$ 202,000	\$ 463,254	\$ 455,747	\$ 7,507
FY10	\$ 237,265	\$ 31,827	\$ 202,000	\$ 471,092	\$ 463,583	\$ 7,509
FY11	\$ 244,383	\$ 32,782	\$ 202,000	\$ 479,165	\$ 471,649	\$ 7,516
FY12	\$ 251,714	\$ 33,765	\$ 202,000	\$ 487,480	\$ 479,770	\$ 7,710
FY13	\$ 259,266	\$ 34,778	\$ 202,000	\$ 496,044	\$ 488,566	\$ 7,478
FY14	\$ 267,044	\$ 35,822	\$ 202,000	\$ 504,865	\$ 497,097	\$ 7,769
FY15	\$ 275,055	\$ 36,896	\$ 202,000	\$ 513,951	\$ 506,084	\$ 7,867
FY16	\$ 283,307	\$ 38,003	\$ 202,000	\$ 523,310	\$ 515,407	\$ 7,903
FY17	\$ 291,806	\$ 39,143	\$ 202,000	\$ 532,949	\$ 525,028	\$ 7,921
Totals	\$2,563,839	\$343,916	\$2,020,000	\$4,927,756	\$4,851,064	\$76,692

Project Name: The Hub
Project Date: 2012 - 2013
Project Budget: \$372,800
Funding Source: Fund 45 – Capital Project Fund

Project Description: Complete renovation of the old “bingo hall” after the purchase of this vacant property in 2008.

Project Benefits: Revitalized an abandoned area of the city and provided space for the county elections services department to be relocated. Renovation includes a large multi-purpose area that is used for voting, county functions, training facilities, and an auxiliary courtroom.

Operational Impact: Facilities consist of new energy efficient materials and further advanced toward a campus environment for county services as recommended in the Smith County Master Plan. Voters have ground level access to voting machines which has reduced the traffic and elevator usage in the Annex Building.



The Hub



Project Name: Adult Probation Building
Project Date: 2013-2014
Project Budget: \$1,751,483
Funding Source: Fund 45 – Capital Project Fund

Project Description: Addition and complete renovation of the old “Boots & Saddles Club” after the purchase of this property in 2013.

Project Benefits: Revitalized an unsightly area with an attractive downtown building to relocate the Smith County Adult Probation Department. This major project completed this part of the Master Plan to relocate all occupants from the old and inefficient Smith County Office Building.

Operational Impact: The estimated cost to bring the Smith County Office Building up the proper standards was in excess of \$7M. The new headquarters for the Adult Probation Offices includes energy efficient materials, provides ground level access, houses all employees on one floor, and provides greater security.



Smith County Adult Probation Complex

Project Name: Jail Expansion Project
Project Date: 2011 - 2015
Project Budget: \$34,931,266
Funding Source: General Obligation Bonds 2011

Project Description: Project consists of an additional 384 new beds, expanded book-in area and medical infirmary in the central jail and video visitation, new and expanded laundry and kitchen facilities in the low risk unit.

Project Benefits: Inmates will no longer be housed in other counties in order to remain in compliance with the Texas Commission on Jail Standards. Safety of inmates, visitors, and personnel will be enhanced through expansion in book-in area and inmates will receive medical treatment in house for many ailments now requiring transport to outside facilities.

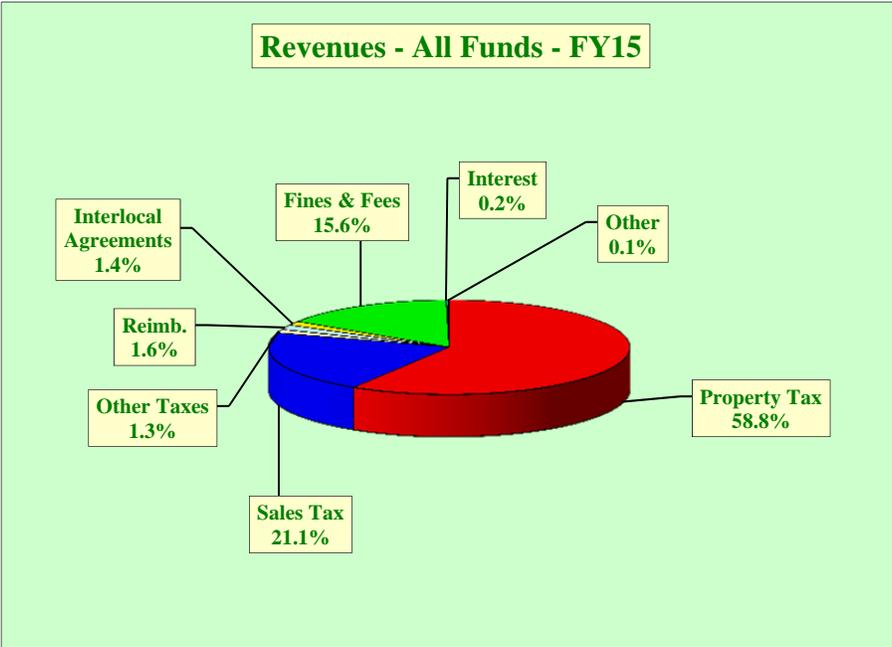
Operational Impact: Operational savings are projected to be realized by keeping all inmates in Smith County and from medical services being handled onsite and without 3rd party contracts. Other anticipated operational savings should be realized by changes in supervision methods allowed by the new jail construction.



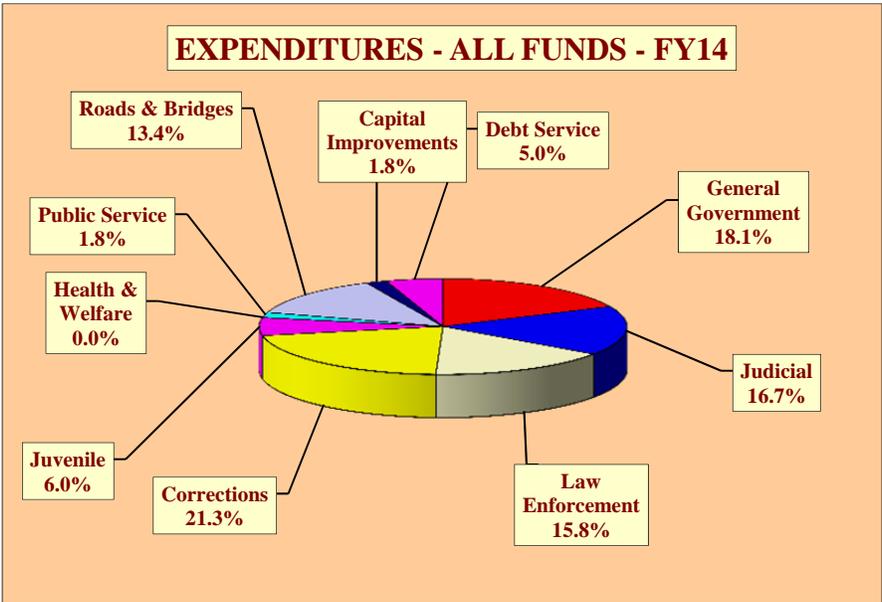
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY15 Lease Payment	Note Payable at 9/30/14	Note Payable at 9/30/15
TE1455	10	General	Lighting/HVAC	\$ 436,000.00	\$ 880,000.00	\$ 444,000.00
6562-016	5	Road & Bridge	Mack Trucks	276,037.39	552,074.77	276,037.38
6562-017	3	Sheriff	(10) Chevrolet Impalas	70,185.90		
23305	10	Sheriff	Radio Equipment	158,894.35	1,375,150.89	1,216,256.51
6562-019	3	Road & Bridge	Backhoe	30,298.92	30,298.92	-
6562-020	3	Road & Bridge	2014 Hino Dump Truck	26,860.21	26,860.21	-
6562-021	3	Road & Bridge	Rosco Leeboy Broom	18,905.98	18,905.98	-
6562-022	3	Sheriff	(7) Tahoes & (2) Impalas	78,685.17	78,685.16	-
6562-023	7	Sheriff	Dispatch Software	251,167.90	1,507,007.38	1,255,839.48
6562-024	3	Road & Bridge	2014 Hino Dump Truck	26,860.21	26,860.21	-
6562-025	3	Sheriff	(6) Chevrolet Tahoes	55,431.32	110,862.63	55,431.31
Total Obligations				\$ 1,429,327.35	\$ 4,606,706.15	\$ 3,247,564.68

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Estimated Budget	FY15 Adopted Budget
Revenues					
Property Taxes	\$ 42,385,524	\$ 43,006,297	\$ 44,254,116	\$ 44,024,721	\$ 46,373,102
Sales Tax	14,952,457	15,650,035	15,500,000	16,896,583	16,600,000
Other Taxes	941,716	934,201	910,000	991,580	986,000
Reimbursements	1,904,885	2,083,916	1,317,652	1,448,458	1,101,980
Interlocal Agreements	1,039,666	1,129,047	1,051,500	1,176,470	1,259,000
Fines & Fees	11,749,996	11,961,254	11,628,900	12,415,943	12,300,450
Interest	379,166	295,769	174,370	170,688	135,605
Miscellaneous	553,623	631,926	221,628	509,147	77,020
Total Revenue	\$ 73,907,033	\$ 75,692,445	\$ 75,058,166	\$ 77,633,590	\$ 78,833,157
Expenditures:					
General Government	\$ 11,504,589	\$ 11,497,580	\$ 14,321,843	\$ 14,035,406	\$ 15,413,818
Judicial	12,296,098	12,656,366	13,511,938	13,241,699	14,155,808
Law Enforcement	11,249,116	11,343,492	13,068,783	12,807,407	13,445,261
Corrections & Rehabilitation	18,673,459	19,583,573	21,643,187	21,210,323	23,211,230
Health & Human Services	2,042,175	1,528,404	1,667,013	1,633,673	1,530,613
Infrastructure	6,350,543	6,449,325	8,084,214	7,922,530	11,407,371
Capital Improvements	5,746,978	14,933,696	22,147,400	21,704,452	1,552,000
Debt Service	4,221,809	4,245,055	4,258,600	4,173,428	4,250,000
Total Expenditures	\$ 72,084,767	\$ 82,237,491	\$ 98,702,978	\$ 96,728,918	\$ 84,966,101
Net Revenue (Expenditures)	\$ 1,822,266	\$ (6,545,046)	\$ (23,644,812)	\$ (19,095,328)	\$ (6,132,944)
Other Sources (Uses)					
Transfers In (Out)					
Proceeds from Debt	-			-	-
Total Resources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 58,056,686	\$ 59,811,339	\$ 53,266,293	\$ 53,266,293	\$ 29,621,481
Ending Fund Balance	\$ 59,811,339	\$ 53,266,293	\$ 29,621,481	\$ 34,170,965	\$ 23,488,537

Note 1: Reduction in fund balance is the result of the expending of the debt proceeds received in FY11 for the jail expansion project

RECAPITULATION OF FY15 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/14	Estimated Revenues FY15	Adopted Expenditures FY15	Net Interbudget Transfers 14/15 (Inc.) Dec.	Estimated Ending Balance @ 9/30/15	Estimated Reserve Ratio
<i>Operating Funds</i>						
General Fund	\$ 17,556,175	\$ 63,778,363	\$ 60,488,512	\$ 5,900,000	\$ 14,946,025	22.51%
Road & Bridge Fund	2,740,271	7,752,233	11,407,371	(2,000,000)	1,085,133	
Juvenile General Fund	2,044,806	187,350	4,714,348	(4,100,000)	1,617,808	
Indigent Health Care Trust Fund	189,240	50,745	39,985	200,000	(0)	
<i>Total Operating Funds</i>	\$ 22,530,492	\$ 71,768,691	\$ 76,650,217	\$ -	\$ 17,648,966	
<i>Debt Service Funds</i>						
Debt Service	\$ 1,593,454	\$ 4,294,662	\$ 4,250,000	\$ -	\$ 1,638,116	
Total Debt Service Funds	\$ 1,593,454	\$ 4,294,662	\$ 4,250,000	\$ -	\$ 1,638,116	
<i>Total Operating and Debt Service</i>	\$ 24,123,946	\$ 76,063,353	\$ 80,900,217	\$ -	\$ 19,287,081	
<i>Special Revenue Funds</i>						
Other Special Revenue Funds	\$ 3,373,825	\$ 1,342,040	\$ 2,238,384	\$ -	\$ 2,477,481	
<i>Total Special Revenue Funds</i>	\$ 3,373,825	\$ 1,342,040	\$ 2,238,384	\$ -	\$ 2,477,481	
<i>Capital Improvement Funds</i>						
Capital Project Fund	\$ 211,599	1,426,564	1,552,000	50,000	\$ 36,163	
Jail Expansion Project Fund	1,044,362	-	-	-	1,044,362	
JAC Maintenance/Equipment Fund	867,748	1,200	275,500	(50,000)	643,448	
<i>Total Capital Improvement Funds</i>	\$ 2,123,710	\$ 1,427,764	\$ 1,827,500	\$ -	\$ 1,723,974	
Total All Funds	\$ 29,621,481	\$ 78,833,157	\$ 84,966,102	\$ -	\$ 23,488,536	

RECAPITULATION OF FY15 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Capital Project Fund	Special Revenue Funds	Debt Service	Jail Expansion Project Fund	Other Capital Project Funds	Indigent Health Care Trust Fund	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/14	\$ 17,556,175	\$ 2,740,271	\$ 211,599	\$ 3,373,825	\$ 1,593,454	\$ 1,044,362	\$ -	\$ 189,240	\$ 2,912,555	\$ 29,621,481
Revenues:										
Taxes:										
Property Taxes - Current	\$ 35,749,613	\$ 4,106,797	\$ 1,395,161		\$ 4,194,069					\$ 45,445,640
Property Taxes - Delq.	731,830	\$ 82,136	\$ 27,903		85,593					927,462
Sales Tax	16,600,000									16,600,000
Tax Penalty & Interest	-									-
Other Taxes	986,000									986,000
Reimbursements	988,500	155,000		64,880					48,600	1,256,980
Interlocal Agreements	939,000	-		-				50,000	115,000	1,104,000
Fines & Fees	7,628,400	3,393,300		1,263,250					15,500	12,300,450
Interest	87,000	15,000	3,500	8,910	15,000	-	1,200	745	4,250	135,605
Bond Proceeds										-
Miscellaneous	68,020	-		5,000					\$ 4,000	77,020
Total Revenues	\$ 63,778,363	\$ 7,752,233	\$ 1,426,564	\$ 1,342,040	\$ 4,294,662	\$ -	\$ 1,200	\$ 50,745	\$ 187,350	\$ 78,833,157
Total Available	\$ 81,334,538	\$ 10,492,504	\$ 1,638,163	\$ 4,715,865	\$ 5,888,116	\$ 1,044,362	\$ 1,200	\$ 239,985	\$ 3,099,905	\$ 108,454,638
Other Financing Sources										
Transfers In	\$ 200,000	\$ 2,000,000	\$ -		\$ -		\$ 50,000	\$ -	\$ 4,100,000	6,350,000
Total Available & Other Sources	\$ 81,534,538	\$ 12,492,504	\$ 1,638,163	\$ 4,715,865	\$ 5,888,116	\$ 1,044,362	\$ 51,200	\$ 239,985	\$ 7,199,905	\$ 114,804,638
Expenditures By Type:										
General Government	\$ 13,800,833		\$ -	\$ 1,612,984				\$ -		\$ 15,413,817
Judicial	13,862,350			293,458						14,155,808
Law Enforcement	13,113,319			331,942						13,445,261
Corrections	18,092,709									18,092,709
Juvenile	128,673								4,989,848	5,118,521
Health & Welfare	-							39,985		39,985
Public Service	1,490,628									1,490,628
Roads & Transportation	-	11,407,371								11,407,371
Capital Improvements			1,552,000			-	-			1,552,000
Debt Service	-				4,250,000					4,250,000
Total Expenditures	\$ 60,488,512	\$ 11,407,371	\$ 1,552,000	\$ 2,238,384	\$ 4,250,000	\$ -	\$ -	\$ 39,985	\$ 4,989,848	\$ 84,966,102
Other Financing Uses										
Interbudget Transfers Out	\$ 6,100,000		\$ 50,000	\$ -	\$ -		\$ -	\$ 200,000		\$ 6,350,000
Reserves	\$ 14,946,025	\$ 1,085,133	\$ 36,163	\$ 2,477,481	\$ 1,638,116	\$ 1,044,362	\$ 51,200	\$ (0)	\$ 2,210,056	\$ 23,488,536
Total Expenditures & Other Uses	\$ 81,534,538	\$ 12,492,504	\$ 1,638,163	\$ 4,715,865	\$ 5,888,116	\$ 1,044,362	\$ 51,200	\$ 239,985	\$ 7,199,905	\$ 114,804,638

Note 1: Reserves represent estimated ending fund balance at 9/30/14

RECAPITULATION OF FY15 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Capital Projects Fund	Jail Expansion Project Fund	Special Revenue Funds	Debt Service Funds	Other Capital Improvement Funds	Indigent Health Care Trust Funds	Juvenile Funds	Total Funds
Est. Fund Balance @ 10/1/14	\$ 17,556,175	\$ 2,740,271	\$ 211,599	\$ 1,044,362	\$ 3,373,825	\$ 1,593,454	\$ -	\$ 189,240	\$ 2,912,555	\$ 29,621,481
Revenues:										
Taxes:										
Property Taxes - Current	\$ 35,749,613	\$ 4,106,797	\$ 1,395,161		\$ -	\$ 4,194,069	\$ -	\$ -	\$ -	\$ 45,445,640
Property Taxes - Delinquent	731,830	82,136	27,903		-	85,593	-	-	-	927,462
Sales Tax	16,600,000	-	-		-	-	-	-	-	16,600,000
Other Taxes	986,000	-	-		-	-	-	-	-	986,000
Reimbursements	988,500	-	-		64,880	-	-	-	48,600	1,101,980
Interlocal Agreements	939,000	155,000	-		-	-	-	50,000	115,000	1,259,000
Fines & Fees	7,628,400	3,393,300	-		1,263,250	-	-	-	15,500	12,300,450
Interest	87,000	15,000	3,500	-	8,910	15,000	1,200	745	4,250	135,605
Bond Proceeds										
Miscellaneous	68,020	-	-		5,000	-	-	-	4,000	77,020
Total Revenues	\$ 63,778,363	\$ 7,752,233	\$ 1,426,564	\$ -	\$ 1,342,040	\$ 4,294,662	\$ 1,200	\$ 50,745	\$ 187,350	\$ 78,833,157
Total Available	\$ 81,334,538	\$ 10,492,504	\$ 1,638,163	\$ 1,044,362	\$ 4,715,865	\$ 5,888,116	\$ 1,200	\$ 239,985	\$ 3,099,905	\$ 108,454,638
<i>Other Financing Sources</i>										
Transfers In	200,000	2,000,000	\$ -		-	-	50,000	-	4,100,000	\$ 6,350,000
Total Available & Other Sources	\$ 81,534,538	\$ 12,492,504	\$ 1,638,163	\$ 1,044,362	\$ 4,715,865	\$ 5,888,116	\$ 51,200	\$ 239,985	\$ 7,199,905	\$ 114,804,638
<i>Expenditures</i>										
Salary	\$ 28,165,838	\$ 2,812,476	\$ -	\$ -	\$ 204,286				\$ 2,696,490	\$ 33,879,090
Fringe Benefits	11,832,531	1,246,610			39,829				1,047,123	14,166,093
Operating Expenses	19,770,712	4,107,880	600,000		1,221,269			39,985	940,735	26,680,581
Capital Outlay	719,431	3,240,406	952,000		773,000				305,500	5,990,337
Debt Service						4,250,000				4,250,000
Total Expenditures	\$ 60,488,512	\$ 11,407,371	\$ 1,552,000	\$ -	\$ 2,238,384	\$ 4,250,000	\$ -	\$ 39,985	\$ 4,989,848	\$ 84,966,102
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 6,100,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 200,000		\$ 6,350,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 14,946,025	\$ 1,085,133	\$ 36,163	\$ 1,044,362	\$ 2,477,481	\$ 1,638,116	\$ 51,200	\$ (0)	\$ 2,210,056	\$ 23,488,536
Total Expenditures & Other Uses	\$ 81,534,538	\$ 12,492,504	\$ 1,638,163	\$ 1,044,362	\$ 4,715,865	\$ 5,888,116	\$ 51,200	\$ 239,985	\$ 7,199,905	\$ 114,804,638

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY15 debt service is 0.034324, as compared to the FY14 debt service rate of 0.035212. Below is the description of outstanding debt and the level of indebtedness.

General Obligation and Refunding Bonds 2011

Issue Date: June 28, 2011

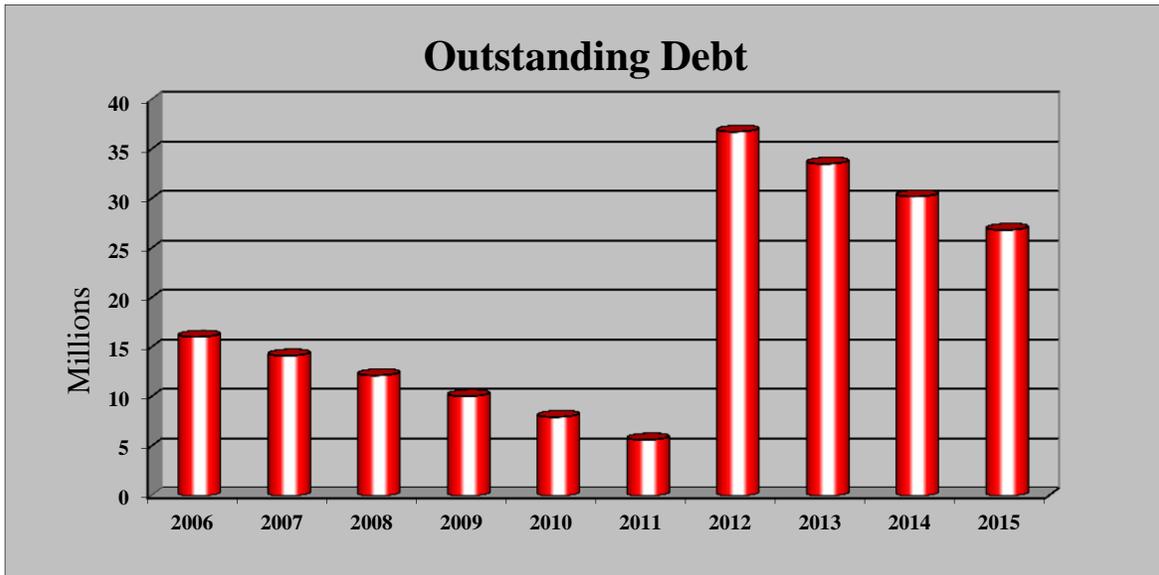
Issue Amount: \$39,955,000

Maturity Date: August 15, 2023

Callable Date: August 15, 2021

Purpose: Jail Expansion/Renovations and refunding of existing debt

Total True Interest Cost: 2.564%



Schedule of Debt Maturity

General Obligation & Refunding 2011

Purpose: Jail Expansion/Renovation & Debt Refunding

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Remaining Balance
						\$47,670,259.16
2011/12	3,130,000.00	571,959.16	517,350.00	1,089,309.16	4,219,309.16	43,450,950.00
2012/13	3,240,000.00	501,700.00	501,700.00	1,003,400.00	4,243,400.00	39,207,550.00
2013/14	3,305,000.00	469,300.00	469,300.00	938,600.00	4,243,600.00	34,963,950.00
2014/15	3,375,000.00	436,250.00	436,250.00	872,500.00	4,247,500.00	30,716,450.00
2015/16	3,440,000.00	419,375.00	419,375.00	838,750.00	4,278,750.00	26,437,700.00
2016/17	3,545,000.00	384,975.00	384,975.00	769,950.00	4,314,950.00	22,122,750.00
2017/18	3,645,000.00	349,525.00	349,525.00	699,050.00	4,344,050.00	17,778,700.00
2018/19	3,665,000.00	294,850.00	294,850.00	589,700.00	4,254,700.00	13,524,000.00
2019/20	3,780,000.00	221,550.00	221,550.00	443,100.00	4,223,100.00	9,300,900.00
2020/21	4,000,000.00	145,950.00	145,950.00	291,900.00	4,291,900.00	5,009,000.00
2021/22	4,120,000.00	85,950.00	85,950.00	171,900.00	4,291,900.00	717,100.00
2022/23	710,000.00	3,550.00	3,550.00	7,100.00	717,100.00	0.00
	\$39,955,000.00	\$3,884,934.16	\$3,830,325.00	\$7,715,259.16	\$47,670,259.16	

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BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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County Courts at Law	94	County Clerk Records Management	137
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Facilities Services	88	<i>Other Funds:</i>	
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Public Service	81	Jail Expansion Project Fund	140
Purchasing	85		
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REVENUE RECAP

<i>General Fund</i>							
	Actual	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY12	FY13	FY14	FY15	Revenue	FY14 to FY15	Change
Revenues:							
Taxes:							
Property Taxes - Current	\$ 33,204,654	\$ 33,718,003	\$ 34,696,130	\$ 35,749,613	56.05%	\$ 1,053,483	3.04%
Property Taxes - Delinquent	546,452	491,289	709,914	731,830	1.15%	21,916	3.09%
Sales Tax	14,952,457	15,650,035	15,500,000	16,600,000	26.03%	1,100,000	7.10%
Other Taxes	941,716	934,201	910,000	986,000	1.55%	76,000	8.35%
Reimbursements	1,699,259	1,913,333	1,246,000	1,048,500	1.64%	(197,500)	-15.85%
Interlocal Agreements	687,482	760,316	703,500	879,000	1.38%	175,500	24.95%
Fines & Fees	7,054,444	7,448,378	7,190,400	7,628,400	11.96%	438,000	6.09%
Interest	95,759	109,628	100,000	87,000	0.14%	(13,000)	-13.00%
Miscellaneous	362,434	573,397	232,400	68,020	0.11%	(164,380)	-70.73%
Total Revenues - General Fund	\$ 59,544,657	\$ 61,598,579	\$ 61,288,344	\$ 63,778,363	100.00%	\$ 2,490,019	4.06%
<i>Road & Bridge Fund</i>							
Revenues:							
Taxes:							
Property Taxes - Current	\$ 3,007,634	\$ 3,056,628	\$ 3,125,141	\$ 4,106,797	6.44%	\$ 981,656	31.41%
Property Taxes - Delinquent	49,906	44,494	62,503	82,136	0.13%	19,633	31.41%
Reimbursements	37,930	42,022	-	-	0.00%	-	-
Interlocal Agreements	154,283	169,443	123,000	155,000	0.24%	32,000	26.02%
Fines & Fees	3,669,097	3,488,774	3,461,500	3,393,300	5.32%	(68,200)	-1.97%
Interest	11,941	17,524	10,000	15,000	0.02%	5,000	50.00%
Miscellaneous	146,515	9,208	-	-	0.00%	-	-
Transfer In - General Fund		350,000	-	2,000,000	3.14%	2,000,000	
Total Revenues - Road & Bridge Fund	\$ 7,077,306	\$ 7,178,093	\$ 6,782,144	\$ 9,752,233	15.29%	\$ 2,970,089	43.79%
Total General & R&B Fund	\$ 66,621,963	\$ 68,776,672	\$ 68,070,488	\$ 73,530,596		\$ 5,460,108	8.02%

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
10	GENERAL FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$33,324,798	\$33,204,654	\$33,728,174	\$34,696,130
	Delinquent Property Tax	31011	265,247	546,452	690,114	709,914
	Sales Tax	31812	14,827,225	14,952,457	15,000,000	15,500,000
	Tax Penalty & Interest	31915	519,958	526,805	450,000	450,000
	<i>Licenses & Permits</i>					
	Application & License Fees	32010	1,500	3,000	1,500	2,000
	Salvage Yard License	32030	300	150		
	Alcohol Permits	32020	3,316	2,808	2,000	8,500
	<i>Rental Commissions</i>					
	Miscellaneous Leases	32501	100	120		
	Vending	32520	9,312	7,518	7,000	5,500
	Cottonbelt Building	32530	226,995	216,982	220,000	220,000
	Courthouse Annex	32535				6,900
	<i>Federal Funding</i>					
	Incentive Payments (SSA)	33015	400	400		
	Civil Defense - Federal	33110	0	0		60,000
	FEMA Reimbursement	33112		178,443		
	ETATTF Reimbursement	33183	70,285	59,978	50,000	60,000
	<i>State Fees</i>					
	Liquor Drink Tax	33215	412,126	354,668	350,000	400,000
	Bingo Commission	33235	45,019	60,243	55,000	60,000
	<i>Reimbursements</i>					
	SCAAP Reimbursements	33317	66,934	99,804	75,000	70,000
	Unemployment/Workers Comp. Reimbursement	33318	75,129	29,723		
	Court Ordered Restitution	33319	720	8,446		
	State Juror Reimbursement	33331	60,076	70,834	50,000	75,000
	Sexual Assault Reimbursement	33902	16,045	12,185	10,000	5,000
	Medical Reimbursement Fee	33904				
	Indigent Health Care Reimbursement	33906	73,112	136,576	75,000	100,000
	Witness Fee Reimbursement	33908	11,059	22,947	15,000	10,000
	VINE Service Agreement	33909	30,710	30,710	30,000	0
	Insurance Proceeds	33913	48,619	28,705	41,931	
	Foster Care Reimbursement DHS – D.A.	33916	31,255	29,417	25,000	25,000
	Sale of Equipment	33920	16,080	42,128	16,747	
	Miscellaneous Reimbursements	33921	28,459	170,312	303,101	
	Attorney Fee Reimbursement (Civil)	33924	1,050	1,145	500	1,000
	Election Reimbursement	33926	55,531	37,575	60,000	60,000
	TFID Reimbursements	33934	199,829	111,629	110,000	110,000

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	Attorney Fees - Defendants	33935	64,391	54,655	55,000	60,000
	Prisoner Care - City of Tyler	33950	246,415	305,480	250,000	260,000
	Prisoner Care - Federal	33955	357,114	310,695	300,000	350,000
	<i>Interlocal Agreements</i>					
	Dispatch Operations	34026	137,534	152,518	167,500	167,500
	Chapel Hill ISD - Security	34027	55,247	57,508	57,000	61,000
	Lindale ISD - Security	34028	116,180	108,957	110,000	110,000
	Commission Taxing Entities	34045	378,373	368,099	370,000	365,000
	<i>Fees of Office</i>					
	Transaction Fee	34201	22,903	23,289	22,000	22,000
	Justice of the Peace - Pct. #1	34221	22,565	24,002	22,000	15,000
	Justice of the Peace - Pct. #2	34222	30,026	40,961	35,000	45,000
	Justice of the Peace - Pct. #3	34223	57,668	65,133	65,000	65,000
	Justice of the Peace - Pct. #4	34224	48,671	67,042	55,000	70,000
	Justice of the Peace - Pct. #5	34225	94,606	102,194	105,000	95,000
	Constable - Pct. #1	34231	108,553	104,456	90,000	70,000
	Constable - Pct. #2	34232	53,476	58,212	50,000	47,000
	Constable - Pct. #3	34233	67,715	65,387	65,000	75,000
	Constable - Pct. #4	34234	42,252	43,744	40,000	45,000
	Constable - Pct. #5	34235	28,272	30,628	25,000	25,000
	County Clerk Vital Statistics Fee	34239	2,655	2,598	2,300	2,500
	County Clerk	34240	1,337,353	1,388,139	1,350,000	1,385,000
	County Judge	34245	5,324	5,897	5,000	4,800
	District Clerk	34260	467,660	424,487	450,000	425,000
	Criminal District Attorney	34270	57,156	51,099	50,000	45,000
	Sheriff	34275	338,287	328,344	335,000	320,000
	Sheriff - False Alarm Fees	34276	50	0		
	<i>Fees of Service</i>					
	Fire Marshall	34315	2,452	3,232	2,400	2,400
	Video Fees	34320	21,778	12,456	12,000	8,000
	Transportation Fees	34325	400	200		
	<i>Fees - State Imposed</i>					
	D.D.C. - Justice of the Peace - Pct. #1	34421	0	20		
	D.D.C. - Justice of the Peace - Pct. #2	34422	7,589	7,559	6,500	7,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	3,657	2,943	2,700	3,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	8,513	5,710	5,000	5,500
	D.D.C. - Justice of the Peace - Pct. #5	34425	4,652	3,759	4,000	2,700
	County Judge - Judicial State Supplement	34426	19,075	18,645	25,000	25,000
	Estray	34429			6,000	7,500
	Jury Fees	34430	9,600	9,131	8,500	8,500
	Department of Public Safety - FTA Fees	34433	31,106	30,155	32,000	30,000
	District Attorney - Mental Fee	34434	200	200		
	Records Management - District Clerk	34435	24,074	27,052	25,000	28,000

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	Child Safety Fees	34440	2,580	1,796	2,000	2,000
	Family Protection Fee	34442	20,171	19,265	19,000	17,000
	Guardianship Fee	34446	13,780	14,640	14,000	13,500
	Court Records Preservation	34448	43,864	42,993	42,000	42,000
	Arrest Fees (80%)	34450	39,926	44,393	45,000	45,000
	Child Abuse Prevention	34454		740	500	1,500
	Records Management - County Clerk	34455	57,218	54,620	55,000	55,000
	ISF Checks	34465	6,895	5,922	5,000	5,000
	<i>Fees - Court Imposed</i>					
	Inmate Reimbursement	34505	5,095	1,710	2,000	1,500
	Child Support Processing	34510	3,365	3,630	3,500	3,500
	Pre Trial Release	34520	21,070	20,077	25,000	15,000
	Court Reporter	34525	65,300	63,103	63,000	55,000
	Administrative	34530	186,714	180,891	185,000	180,000
	County Court at Law Salary Supplement	34535	225,000	225,000	225,000	225,000
	Bailiff	34540	47,899	44,796	45,000	45,000
	<i>Fees</i>					
	Tax Certificates	34601	6,828	8,415	7,000	7,500
	Auto Registration	34602	611,901	593,710	590,000	590,000
	Delinquent Tax Collector	34604	201,168	205,504	180,000	190,000
	Titles	34612	273,545	280,630	265,000	260,000
	Traffic Fees & Child Safety	34650	21,739	21,065	22,000	21,000
	Coin Station Commissions	34655	284,968	292,029	250,000	260,000
	Rendition Fee	34678	22,651	25,169	30,000	27,000
	Vehicle Sales Tax Commission	34682	837,752	1,031,078	1,050,000	1,350,000
	Auto Registration - \$1.50 child safety fee	35015	163,195	172,562	155,000	170,000
	<i>Fines</i>					
	Justice of the Peace - Pct. #1	35521	5,926	9,524	9,500	10,000
	Justice of the Peace - Pct. #2	35522	63,814	74,351	70,000	68,000
	Justice of the Peace - Pct. #3	35523	32,238	33,892	38,000	31,000
	Justice of the Peace - Pct. #4	35524	68,280	90,968	82,000	90,000
	Justice of the Peace - Pct. #5	35525	116,617	131,971	130,000	148,000
	District Court	35530	31,135	45,476	50,000	30,000
	County Courts at Law	35535	408,592	334,670	350,000	310,000
	Bond Forfeitures	35536	26,005	27,222	25,000	27,000
	<i>Special</i>					
	Interest Earned	36610	55,025	61,501	65,000	80,000
	Donations	36014	1,600	8,601	244,015	
	Miscellaneous	36620	25,264	52,514		
	Interest Received on Investments	36638	20,102	34,258	30,000	20,000
	Sale of Capital Assets	36649	7,300			
	Unclaimed Funds	36691	32,002	34,571	4,300	
	Other Financing Sources	39010				
	Total Revenue - General Fund		\$58,751,250	\$59,544,657	\$59,948,782	\$61,288,344

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
11	GRAFFITI ERADICATION FUND					
	<i>Fees - State Imposed</i>					
	Graffiti Eradication	34452	\$301	\$529	\$400	\$500
	Interest	36610	18	21	5	20
	Total Revenue - Graffiti Eradication Fund		\$319	\$550	\$405	\$520
12	COURTHOUSE SECURITY FUND					
	<i>Fees - State Imposed</i>					
	Courthouse Security Fees	34460	92,403	93,887	92,000	90,000
	Courthouse Security Fees (JPs)	34461	42,753	42,908	43,000	42,000
	Interest	36610	1,543	1,992	1,500	2,000
	Total Revenue - Courthouse Security Fund		\$136,699	\$138,787	\$136,500	\$134,000
15	COMMUNITY POLICING - PCT. #1					
	<i>Reimbursements</i>					
	Community Apartment Partners		\$105,816	\$96,216	\$96,216	
	Interest	36610	77	107		
	Total Revenue - Community Policing Fund		\$105,893	\$96,323	\$96,216	\$0
16	LAW LIBRARY FUND					
	<i>Charges for Services</i>					
	Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000	\$5,000
	User Fees	34687	5,446	7,469	6,000	6,500
	Library Fees	34699	152,012	147,161	145,000	157,000
	Westlaw Reimbursement	33910				
	Interest	36610	487	745	500	500
	Interest Received on Investments	36638				
	Total Revenue - Law Library		\$162,945	\$160,375	\$156,500	\$169,000
44	JUSTICE COURT TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	State Revenue	33301				
	Technology Fees	34436	\$42,881	\$42,964	\$44,000	\$42,000
	Interest	36610	341	60		
	Interest Earned on Investments	36638		159	150	250
	<i>Miscellaneous</i>					
	Other - Miscellaneous	36620				
	Total Revenue - Justice Court Technology Fund		\$43,223	\$43,183	\$44,150	\$42,250
45	CAPITAL PROJECT FUND					
	<i>Taxes</i>					
	Property Taxes - Current	31010	\$962,124	\$1,163,789	\$1,324,746	\$1,358,757
	Property Taxes - Delinquent	31011	13,916	165,578	26,495	27,175
	Insurance Proceeds	33913	88,589			
	Miscellaneous Reimbursement	33921		25,000	16,000	

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	Donations	36014	10,950			
	Interest	36610	1,272			
	Interest Received on Investments	36638	1,360	4,725	3,500	4,000
	Total Revenue - Facility Improvement Fund		\$1,078,212	\$1,359,092	\$1,370,741	\$1,389,932
	Transfer In - General Fund	39010	\$20,000	\$0	\$334,400	\$4,100,000
	Total Available - Facility Improvement Fund		\$1,098,212	\$1,359,092	\$1,705,141	\$5,489,932
46	RECORDS MANAGEMENT - COUNTY CLERK					
	<i>Charges for Services</i>					
	Records Management Fees (GC 118.0216)	34608	\$303,748	\$307,020	\$300,000	\$305,000
	Records Archive Fee (118.025)	34681	272,495	277,580	270,000	280,000
	Interest	36623	805	2,821	2,000	3,800
	Interest Received on Investments	36638	3,422	3,841	2,500	3,000
	Total Revenue - Records Management/County Clerk		\$580,470	\$591,262	\$574,500	\$591,800
49	RECORDS MANAGEMENT - DISTRICT CLERK					
	<i>Charges for Services</i>					
	Records Management Fees	34435	\$12,764	\$13,461	\$12,500	\$12,000
	Records Archive Fee	34674	11,148	11,315	11,000	11,000
	Interest	36610	365	524	400	500
	Total Revenue - Records Management/District Clerk		\$24,277	\$25,300	\$23,900	\$23,500
50	FORFEITURE INTEREST 10% FUND					
	Forfeitures 10%	36630	\$38,888	\$41,418	\$20,000	\$5,000
	Interest	36610	1,497	1,687	1,000	1,500
	Total Revenue - Forfeiture Interest 10%		\$40,385	\$43,105	\$21,000	\$6,500
51	SEARCH & RESCUE FUND					
	Donations	36014	\$3,500			
	Estray of Livestock	34429	6,700	17,086	0	0
	Interest	36610	41	71		
	Total Revenue -Search & Rescue Fund		\$10,241	\$17,157	\$0	\$0
52	COUNTY & DISTRICT COURT TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	Technology Fees (SB3637)	34436	\$7,865	\$9,646	\$9,000	\$9,500
	Interest	36610	\$48	\$89	\$50	\$150
	Total Revenue - Court Technology Fund		\$7,913	\$9,735	\$9,050	\$9,650

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
57	PERMANENT IMPROVEMENT FUND					
	Interest	36610	\$110			
	Total Revenue - Permanent Improvement Fund		\$110	\$0	\$0	\$0
60	INDIGENT HEALTH CARE TRUST FUND					
	<i>Reimbursements</i>					
	Permanent Trust Fund - DHS	33304	\$80,512	\$82,900	\$50,000	\$50,000
	Interest Earned	36610	270	622	300	100
	Interest Earned on Investments	36638	449	467	200	150
	Total Revenue - Indigent Health Care Trust Fund		\$81,232	\$83,989	\$50,500	\$50,250
65	JAIL EXPANSION PROJECT FUND					
	Miscellaneous Reimbursements	33929		\$ 23,246		
	Interest	36610	43,335	207,372	120,000	25,000
	Bond Proceeds	38010	34,200,000			
	Bond Premium	38011	921,266			
	Total Revenue - Jail Expansion Project Fund		\$35,164,601	\$230,618	\$120,000	\$25,000
70	DEBT SERVICE FUND					
	<i>Taxes</i>					
	Property Taxes - C.O. Series 2000 - Current	31008	\$891,199	\$0		
	Property Taxes - C.O. Series 2001 - Current	31009	1,150,902	\$0		
	Property Taxes - C.O. Series 2004 - Current	31010	869,560	\$0		
	Property Taxes - G.O. Series 2011 - Current	31000	10,991	4,173,220	\$4,187,610	\$4,189,006
	Property Taxes - C.O. Series 2000 - Delinquent	31018	5,037	0		
	Property Taxes - C.O. Series 2001 - Delinquent	31019	7,781	0		
	Property Taxes - C.O. Series 2004 - Delinquent	31020	4,381	0		
	Property Taxes - G.O. Series 2011 - Delinquent	31021		74,291	85,461	85,490
	Proceeds from Bonds - Refunding	38010	5,756,393			
	Bond Premium	38011	57,009			
	Interest	36636	7,975	15,963	15,000	17,000
	Total Revenue - Debt Service Fund		\$8,761,227	\$4,263,474	\$4,288,071	\$4,291,496
73	WORKFORCE INVESTMENT FUND					
	Donations	36014	\$ -	\$ 35,885	\$ -	\$ -
	Interest	36636	452	401	200	500
	Total Revenue - Workforce Investment Fund		\$ 452	\$ 36,286	\$ 200	\$ 500
75	ROAD & BRIDGE FUND					

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	<i>Taxes</i>					
	Current Property Tax	31010	\$2,948,158	\$3,007,634	\$3,046,917	\$3,125,141
	Delinquent Property Tax	31011	40,802	49,906	60,938	62,503
	FEMA Reimbursement	33112				
	Insurance Proceeds	33913		34,548	18,160	
	Miscellaneous Reimbursements	33921	180	3,382		
	Road Damage Reimbursement	33927				
	Interlocal Agreements	34000				
	<i>Road & Bridge Fees</i>					
	Auto Registration Fee (\$10)	35005	1,946,528	2,023,488	1,875,000	1,900,000
	Auto Registration Fee (R&B)	35010	919,486	803,662	800,000	780,000
	State Lateral Road	35020	82,576	82,355	82,000	78,000
	Sale of Equipment	35025	2,924	103,208		
	Weight & Axle	35035	21,423	71,928	35,000	45,000
	State Traffic Fee - 5% County Portion	35526	10,822	10,380	10,000	9,000
	Subdivision Regulation Fees	35040	1,225	975	750	2,000
	Garden Lake Assessment		615			
	<i>Fines</i>					
	J.P. #1 - Traffic Fines	35521	4,822	9,299	7,000	7,500
	J.P. #2 - Traffic Fines	35522	173,351	171,846	175,000	160,000
	J. P. #3 - Traffic Fines	35523	79,454	77,625	80,000	78,000
	J. P. #4 - Traffic Fines	35524	208,705	230,346	210,000	225,000
	J. P. #5 - Traffic Fines	35525	360,837	341,476	375,000	300,000
	Interest	36610	3,902	6,171	6,500	6,500
	Donations	36014		39,002		
	Miscellaneous	36620	2,595	4,305		
	Interest Received on Investments	36638	4,922	5,770	4,500	3,500
	Total Revenue - Road & Bridge Fund		\$6,813,327	\$7,077,306	\$6,786,765	\$6,782,144
	Transfer In - General Fund		\$0	\$0	\$350,000	
	Total Available - Road & Bridge Fund		\$6,813,327	\$7,077,306	\$7,136,765	\$6,782,144
87	J/A/C MAINTENANCE FUND					
	Interest Earned on Investments	36638	1,306	1,518	1,000	1,700
	Total Revenue - Juvenile Attention Maintenance Fund		\$1,306	\$1,518	\$1,000	\$1,700
	Transfer In - General Fund				\$50,000	\$50,000
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$0	
	Total Available - Juvenile Attention Maintenance Fund		\$51,306	\$51,518	\$51,000	\$51,700
93	JUVENILE GENERAL FUND					
	Rentals/Leases Vending	32520	\$0	\$0		

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	State Placement Reimbursement	33314	-	-		
	Restitution	33322		600		
	Electronic Monitoring	33332	601	907	800	1,000
	Miscellaneous Reimbursement	33902	2,388	10,584		
	UA Reimbursement	33903	1,900	1,350	1,500	1,500
	Medical Reimbursement Fee	33904	56			
	Insurance Proceeds	33913				
	Care of Prisoners	33950	425	33,040	15,000	45,000
	<i>Interlocal Agreements</i>					
	City of Tyler - J.A.C.	34010	115,000	115,000	115,000	115,000
	<i>Fees - Court Imposed</i>					
	Placement Fee - Juveniles	34505	-	15		
	Supervision Fees - Juvenile	34515	17,578	13,124	15,000	16,000
	Juvenile Fines & Fees	34516	1,487	862	1,000	500
	Donations - Jury	36014	3,608	3,790	2,500	3,500
	Interest	36610	2,914	2,928	2,000	1,200
	Miscellaneous	36620	50			
	Interest Received on Investments	36638	673	2,105	2,500	3,000
	Total Revenue - Juvenile General Fund		\$146,680	\$184,305	\$155,300	\$186,700
	Transfer In - General Fund		\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000
	Total Available - Juvenile General Fund		\$4,246,680	\$4,284,305	\$4,255,300	\$4,286,700
	Total Revenue - All Funds		\$111,910,759	\$73,907,022	\$73,783,580	\$74,993,286
	Interbudget Transfers		\$4,170,000	\$4,150,000	\$4,834,400	\$8,250,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY12	Revised FY13	Revised FY14	Adopted FY15	% of Change
Administrative:					
Commissioners Court	\$ 522,145	\$ 541,417	\$ 565,925	\$ 554,539	-2%
Records Service	142,007	146,731	158,367	165,909	5%
Veterans	82,000	127,926	167,098	210,052	26%
General Operations	3,827,304	3,500,087	4,151,906	4,163,606	0%
Information Services	2,136,834	2,068,912	2,548,505	3,170,937	24%
County Administration Office				234,398	
County Auditor	638,227	661,412	723,653	763,795	6%
County Treasurer	136,226	140,348	152,513	157,661	3%
Purchasing	194,956	198,966	202,982	210,518	4%
Tax A/C	1,404,315	1,465,885	1,577,784	1,677,815	6%
Elections	398,525	426,987	485,853	446,352	-8%
Facilities Services	1,365,029	1,451,991	1,579,095	1,699,891	8%
Human Resources	143,285	173,114	168,501	139,105	-17%
Total Administrative	\$ 10,990,854	\$ 10,903,776	\$ 12,482,182	\$ 13,594,577	9%
Judicial:					
County Clerk	\$ 1,042,599	\$ 1,083,442	\$ 1,159,432	\$ 1,227,091	6%
Judicial Compliance Office	51,798	58,476	80,718	133,014	65%
County Court	218,034	233,468	256,462	266,475	4%
County Court at Law	354,909	373,695	402,093	399,720	-1%
County Court at Law #2	347,045	369,051	406,855	419,803	3%
County Court at Law #3	356,428	371,002	403,192	417,848	4%
7th District Court	229,718	223,053	236,286	244,349	3%
114th District Court	213,795	224,371	239,481	247,647	3%
241st District Court	210,945	220,501	234,916	243,716	4%
321st District Court	938,639	1,459,407	1,022,205	1,033,932	1%
Capital Murder Trials	746,817	337,319	650,000	650,000	0%
Indigent Defense	1,312,730	1,304,433	1,500,000	1,500,000	0%
District Clerk	1,115,595	1,136,469	1,239,590	1,262,728	2%
Justice of the Peace #1	205,026	198,574	226,170	236,968	5%
Justice of the Peace #2	278,468	290,220	285,109	294,356	3%
Justice of the Peace #3	261,896	276,082	293,237	298,244	2%
Justice of the Peace #4	240,583	284,505	289,485	311,037	7%
Justice of the Peace #5	256,048	272,089	298,109	310,199	4%
District Attorney	3,611,269	3,651,096	3,976,126	4,183,648	5%
Pre-Trial Release	146,322	156,431	162,395	181,576	12%
Total Judicial	\$ 12,138,666	\$ 12,523,685	\$ 13,361,860	\$ 13,862,350	4%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 475,226	\$ 319,442	\$ 396,829	\$ 718,085	81%
Constable - Pct. #1	273,151	268,043	319,251	330,122	3%
Constable - Pct. #2	226,226	257,198	249,499	257,713	3%
Constable - Pct. #3	169,448	169,207	226,647	196,722	-13%
Constable - Pct. #4	262,389	248,978	320,223	286,605	-10%
Constable - Pct. #5	368,390	352,970	418,691	471,115	13%

	Actual FY12	Revised FY13	Revised FY14	Adopted FY15	% of Change
Environmental Crimes	137,532	149,941	156,807	170,037	8%
Sheriff	7,270,247	7,538,447	7,847,737	8,492,200	8%
Sheriff - Dispatch Operations	1,728,945	1,778,176	2,544,874	2,028,611	-20%
Jail Operations	13,880,590	14,595,763	16,234,567	17,431,595	7%
Warrants - Courts	134,965	138,483	177,346	162,109	-9%
Juvenile Board	180,598	123,859	126,473	128,673	2%
CSCD	949,734	908,462	827,087	661,114	-20%
Total Public Safety/Law Enforcement	\$ 26,057,441	\$ 26,848,968	\$ 29,846,030	\$ 31,334,701	5%
Road & Bridge:					
R&B - General	\$ 365,683	\$ 375,864	\$ 519,540	\$ 643,620	24%
R&B - Labor & Material	4,811,505	4,779,076	6,122,561	9,171,845	50%
R&B - Equipment	1,173,355	1,294,385	1,442,114	1,591,906	10%
Total Road & Bridge	\$ 6,350,543	\$ 6,449,325	\$ 8,084,214	\$ 11,407,371	41%
Health & Welfare					
Public Service	\$ 1,738,191	\$ 1,472,420	\$ 1,622,028	\$ 1,490,628	-8%
Total Health & Welfare	\$ 1,738,191	\$ 1,472,420	\$ 1,622,028	\$ 1,490,628	-8%
Conservation:					
Agriculture Extension	\$ 178,016	\$ 183,143	\$ 195,953	\$ 206,257	5%
Total Conservation	\$ 178,016	\$ 183,143	\$ 195,953	\$ 206,257	5%
Total General & Road & Bridge Fund - Direct Expenses	\$ 57,453,711	\$ 58,381,317	\$ 65,592,266	\$ 71,895,884	10%



GENERAL GOVERNMENT

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COMMISSIONERS COURT

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

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

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

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 9.

Elected Officials: *Joel Baker, County Judge*
Jeff Warr, Commissioner - Pct. #1
Cary Nix, Commissioner - Pct. #2
Terry Phillips, Commissioner - Pct. #3
JoAnn Hampton, Commissioner - Pct. #4

Major Accomplishments for FY2014:

- Managed county operations through a balanced budget
- Continued on-going management of the Smith County jail expansion project
- Hired a county engineer to identify, direct, and coordinate road and bridge projects
- Launched project to create a 5-year road and bridge capital improvement program in partnership with Atkins North America, Inc.
- Received Country Transportation Infrastructure Fund Grant (CTIF) award of \$512,715.00 for road and bridge improvements
- Completed the delivery of the Judicial Software Solution project for Civil Services
- Received a grant of \$29,000.00 for a Veterans Court Program from the Criminal Justice Division of the Governor's office
- Expanded and improved county security operations for multiple county facilities
- Created single member districts and prepared for the first election of Emergency Services District board members in Smith County
- Partnered with Core Insights to initialize the creation of a formal comprehensive business plan for Smith County
- Sponsored two environmental cleanups to serve the citizens of Smith County

- Received two national awards for developing and deploying the eBond Program, a first-of-its-kind electronic bond posting system:
 - ✓ 2014 Excellence Award from the Texas Association of Government Information Technology Managers (TAGITM)
 - ✓ National Association of Counties (NACo) Achievement Award
- Received the Distinguished Budget Award for the ninth year from the Government Finance Officers Association (GFOA)
- Received transparency recognition for the fourth year from the Texas Comptroller's Leadership Circle with the first Platinum Award for Financial Transparency

Goals & Objectives for FY2015:

- Manage final stage of construction for the Smith County Jail Expansion Project
- Assess and plan for and embark on improvements to county infrastructure needs
- Improve animal control facility
- Oversee development of the county comprehensive plan to include all areas of county operations including processes, procedures, and personnel-related issues
- Implement multiple complex technology projects to impact overall county operations
- Develop a long-term plan for county road and bridge/transportation operations
- Orchestrate improvements to county animal control operations including policies and facility
- Engage professional consultant to evaluate salary plan including salaries, benefits, and performance measurement program
- Refine pilot performance measurement program for merit based pay plan
- Manage county business to a balanced budget

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$412,135	415,617	\$421,449	397,701
<i>Fringe Benefits</i>	96,407	107,789	122,026	133,288
<i>Operating Expenses</i>	13,604	17,980	22,450	23,550
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$522,145	\$541,417	\$565,925	\$554,539
Staffing	7	7	7	7

COUNTY ADMINISTRATION OFFICE

It is the mission of the County Administration Office to create, facilitate, and maintain a more proactive, cost efficient, and value driven County government, by serving as the Chief Administrative Officer to the offices and departments that report to the Commissioners Court.

County Administrator: Leonardo Brown

Goals & Objectives for FY15:

- Establish performance measurement standards for departments
- Monthly one-on-one meeting with department heads and office managers
- Quarterly performance reports presented to the Commissioners Court
- Establish outreach programs targeted at educating and informing the community on Smith County government ongoing and future initiatives

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	n/a	n/a	n/a	\$178,940
<i>Fringe Benefits</i>	n/a	n/a	n/a	50,458
<i>Operating Expenses</i>	n/a	n/a	n/a	5,000
<i>Capital Outlay</i>	n/a	n/a	n/a	-0-
Departmental Total				\$234,398
Staffing				2

RECORDS SERVICES

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

Director: Joseph Settanni

Accomplishments for FY14:

- Cooperated with the Texas Indigent Defense Commission personnel for a research effort.
- Attended the HR Training Session Webcast given on FLSA Myths.
- Suggested specifications for future Records Center to Facilities Services and County Judge.
- Participated in the initial Smith County Comprehensive Plan Session.
- Updated the SC Records Management Officers/Records Management Coordinators Roster.
- Held meeting with Keen Solutions Group covering potential records digitization issues.
- Did research project for Smith County Historical Society as a community outreach effort.

Goals & Objectives for FY2015:

- Assessment of current Records Center to seek farthest/end limits of premium storage space.
- Maximizing efforts for trying to identify more obsolete records for enhanced dispositions.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Records destroyed (by pounds)	16,299	8,750	32,334	14,100	41,177
Records destroyed by cubic feet	810	497	1,610	695	2,040
Total files pulled	n/a	40,211	30,847	36,371	31,384*
Walk in customers	2,407	1,325	1,064	1,555	1,764*

*Prorated

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Record requests met within 24 hours	99%	97%	97%	99%	99%
Retrieval and delivery accuracy	99%	97%	98%	99%	99%
Accuracy in fee retrieval	100%	100%	100%	100%	100%
Utilized Ableterm Bar Coding			Yes	Yes	Yes
Shelving Efficiency			100%	100%	100%

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$ 96,573	\$100,004	\$105,668	\$107,494
<i>Fringe Benefits</i>	31,768	35,839	39,547	45,068
<i>Operating Expenses</i>	13,666	10,888	13,152	13,347
<i>Capital Outlay</i>				
Departmental Total	\$142,007	\$146,731	\$158,367	\$165,909
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

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

Elections Administrator: Karen Nelson

Accomplishments for FY14:

- Completed redistricting for the new Emergency Services District single member districts
- Coordinated and supervised 10 elections
- Received remaining classroom hours for the Certified Elections Administration Program
- Maintained the voter registration records

Goals & Objectives for FY15:

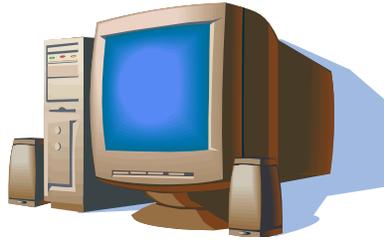
- Continue to maintain accurate voter registration records
- Continue to coordinate and supervise fair and accurate elections
- Implement High School Voter Registration Drives
- Graduate from the Certified Elections Administration Program

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Registered Voters*	120,154	116,178	121,768	125,729
Applications Processed	4,309	4,785	15,355	19,590
Changes processed	8,445	15,927	10,179	19,417
Elections Supervised	12	12	6	10

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Number of judges and clerks trained	200+	175	150	100
Cost per registered voter	\$3.41	\$3.50	\$3.87	\$3.86

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$180,381	\$219,346	\$207,044	\$208,927
<i>Fringe Benefits</i>	37,347	42,586	55,480	63,130
<i>Operating Expenses</i>	180,796	165,054	223,329	174,294
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$398,525	\$426,987	\$485,853	\$446,352
Staffing	3	3	3	3

INFORMATION TECHNOLOGY



The department of Information Technology contributes to an efficient and productive County government, while using modern information technologies to improve citizen access to government information and services. With the growth of the County and increased demand for government services, it is imperative that the efficiency of the present county staff be maximized by the effective use of technology.

Our Business Plan outlines three key focus areas and sets forth both five-year goals and one-year objectives. The key focus areas represent the critical strategic areas in which we need to channel our energies and actions. The focus areas derived from the business needs are:

- **Enhancing the County's IT Infrastructure**
- **Expanding Electronic Access to County Services**
- **Managing IT from a Countywide Perspective**

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

Director: Don Bell

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$500,504	\$492,013	\$597,763	\$752,669
<i>Fringe Benefits</i>	119,180	129,930	166,631	242,538
<i>Operating Expenses</i>	1,092,627	1,199,468	1,425,311	1,595,490
<i>Capital Outlay</i>	424,524	247,502	358,800	580,240
Departmental Total	\$2,136,834	\$2,068,912	\$2,548,505	\$3,170,937
Staffing	8	8	9	12

Accomplishments for FY14:

- Completed the delivery of the Judicial Software Solution for Civil Services.
- Expanded the Virtualization of our Server Environment and migrated several physical servers to virtualized servers.
- Expanded our Storage and Backup Systems to enhance our ability to retain and restore critical data for the County in our secured offsite storage facility.
- Completed a Network Security Audit for the County and provided remediation for security gaps.
- Upgraded, Migrated and Centralized the Tax Server Solution to our Core Service Center
- Upgraded, Migrated and Centralized the County Land Records Server Hardware Solution to our Core Service Center
- Delivered the AMCAD Land Records Software Solution for the County Clerk.
- Completed the implementation and migration of all technology for Phase I of our Jail Operations Move including moving our demarcation for services and equipment
- Processed over 8,000 Electronic Bonds for Smith County
- Received the NACO (National Association of County Organizations) award for our E-Bond Application Development and Deployment
- Received the prestigious TAGITM award for our E-Bond Application Development and Deployment.
- Acquired new First Level Support for Security Cameras/DVRs and Video Visitation Services
- Implemented the Electronic Filing System and Integration with our Judicial Civil Software which requires that all civil court documents be submitted electronically.
- Implemented an integrated Control System for the old jail with the new jail system including Intercom and Security Cameras.
- Upgraded the Motorola 911 Radio System to an IP Solution and the Dispatch Recording Solution.
- Developed program to convert 500,000 images for the Judicial Software upgrade
- Brought 6 external agencies online with Spillman CAD for the Sheriff's Office
- Replaced 90 Computers and laptops as part of the Juvenile System Integration
- Replaced the Juvenile Avaya Phone System
- Moved Adult Probation and installed a Fiber Network.
- Upgraded the CAD 911 Consoles in Dispatch.
- Upgraded 40 Computers for the County Clerk.
- Deployed 30 new computers for Jail Operations.
- Moved from Trial to Production for the SCOFFLAW Program with the Tax Office.
- Managed over 135 Technology Projects throughout the County.

Goals & Objectives for FY15:

- Continue the Focus on the protection of our Data through the deployment and advancement of key Network Security Systems & Processes throughout Smith County.
- Complete the development of a comprehensive Business Continuity and Disaster Recovery plan and complete the network infrastructure changes to support the strategy.

- Provide Mobility and Video Conferencing solutions to enhance service delivery capabilities to Smith County Departments.
- Complete the delivery of an Integrated Judicial and Jail Software Solution for Smith County
- Continue to evaluate the delivery of County IT Services and Prioritize on improving the quality of IT Support through detailed problem tracking, effective communications, personalized service and First Call Resolution.
- Continue to evaluate new technology and services to improve our service delivery to Smith County residents.

Information Technology – Cont’d

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Number of customers supported	729	829	853	875
Number of software applications supported	40	45	47	51
Number of computers supported	668	820	935	935
Number of servers supported	70	88	104	112
Number of MDT’s supported	106	185	185	185
Number of printers supported	144	146	156	160
Number of Help Desk calls processed	3847	3844	3880	4112
Number of Help Desk calls closed	3835	3823	3863	4097

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Avg. calls processed per month	245	253	362	371
Visits to Smith County website	626,717	625,505	634,649	620,836
Help Desk Response within 4 hours (Goal 97%)	96.5%	97%	99%	100%
Help Desk Close within 8 hours (Goal 95%)	95.6%	98%	98%	99%
Number of viruses/spam prevented	7,350/day	35,000/day	50,000/day	48,000/day

GENERAL OPERATIONS

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

Expense Category	Actual FY11	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$9,000	\$8,261	\$9,000	\$14,778	\$14,778
<i>Fringe Benefits</i>	1,083,667	1,069,519	880,192	807,396	842,704
<i>Operating Expenses</i>	2,442,006	2,749,525	2,610,895	3,329,732	3,306,124
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-	-0-
Departmental Total	\$3,534,673	\$3,827,304	\$3,500,087	\$4,151,906	\$4,163,606
Other Financing Uses	-0-	-0-	-0-	-0-	-0-

PUBLIC SERVICE

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$1,738,191	\$1,472,420	\$1,622,028	\$1,490,628
Departmental Total	\$1,738,191	\$1,472,420	\$1,622,028	\$1,490,628

Agencies and organizations approved for funding in the FY2015 budget include:

- Indigent Health Care
- Andrews Center
- Tyler Smith County Children's Services
- Tyler Smith County Child Welfare Board
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- Smith County Humane Society
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels

JUDICIAL COMPLIANCE OFFICE

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

Accomplishments for FY14:

- Coordinated and conducted Smith County Warrant Round Up 2014 - collected over \$90,000.00 and closed over 270 cases.
- Added over \$620,000.000 of revenue back to the county from court cost and fines.
- Serves as a board member for the Governmental Collectors Association of Texas.

Goals & Objectives for FY15:

- Facilitate a warrant round-up for 2015.
- Assist all County Judicial Courts and Offices in remaining compliant with the requirements set by the Office of Court Administration (OCA).
- Successfully pass the audit conducted by the Office of Court Administration.

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Number of Cases	2,160	2,135	1,569	2,354
Assessed Court Costs & Fines	\$599,257	\$641,057	\$793,522	\$906,967
Collected in Court Costs & Fines	\$566,795	\$545,421	\$413,639	\$620,484

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$30,838	\$35,879	\$51,240	\$85,949
<i>Fringe Benefits</i>	10,633	12,589	15,829	32,666
<i>Operating Expenses</i>	10,327	10,008	13,649	14,399
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$51,798	\$58,476	\$80,718	\$133,014
Staffing	1	1	1	2

COUNTY AUDITOR

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

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 10 full time assistants and 1 part-time assistant. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA, CIO

Major Accomplishments for FY14:

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

Goals & Objectives for FY15:

- Submit FY15 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY14 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Explore imaging capabilities for accounts payable records retention
- Update vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

County Auditor – Cont'd

Workload Measures	2011	2012	2013	2014
A/P invoices processed	25,416	23,872	22,386	19,940
1099's prepared	168	135	137	206
Check runs	192	164	192	204
Bank reconciliations	672	683	601	591
Grants administered	21	23	21	21
W-2's issued	1,286	1,035	1,329	1,198
Cash counts	225	269	334	347
Internal Audits	130	126	137	137
Special Investigations	9	3	2	5
Confirmation Letters	356	242	275	141
Findings/Recommended Practice Reports	26	21	37	37

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$483,838	\$484,288	\$521,540	\$547,356
<i>Fringe Benefits</i>	130,771	143,852	162,453	186,679
<i>Operating Expenses</i>	23,618	33,272	39,660	29,760
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$638,227	\$661,412	\$723,653	\$763,795
Staffing	10	10	10	10

PURCHASING

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

Purchasing Director: Karin DeVasto

Accomplishments for FY14:

- Director achieved certification from National Institute of Governmental Purchasing.
- Implemented fuel card program to save time and money associated with fleet drivers in the field.
- Lead administrative efforts towards completion of contract process for delivery of a 5-year Road and Bridge Capital Improvement Plan.
- Continued the commitment of the department to deliver great service to all customers. Customer surveys were distributed and received back from all internal buyers.
- Began effective tracking of total revenues gained from co-op rebates and auctions

Goals & Objectives for FY15:

- Implement more efficient document tracking solution.
- Research policy changes to improve employee travel program and associated efficiencies.
- Continue to add value to Smith County by focusing on cost analysis and improving business processes.

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Purchase Orders Issued	4,572	4,656	4,204	6,052
Property Items Tagged	313	213	273	347
Annual Contracts Awarded/RFB	25	34	10	10
RFPs Awarded	6	8	7	6

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Avg. days to process sealed bids	21	21	21	21	21
Avg. days to process RFP's	45	45	45	45	45

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$143,370	\$143,704	\$142,293	\$144,545
<i>Fringe Benefits</i>	39,029	43,167	45,656	52,039
<i>Operating Expenses</i>	12,557	12,096	15,033	13,934
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$194,956	\$198,966	\$202,982	\$210,518
Staffing	3	3	3	3

COUNTY TREASURER

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

Elected Official: Kelli White, CIO

Major Accomplishments for FY14:

- Reduced account analysis charges
- Updated office machinery for increased efficiency
- Storage organized & updated
- Reduced data entry input error ratio

Goals & Objectives for FY15:

- Reduce account analysis charges further by streamlining deposits
- Receive bank reports electronically
- Reduce office expenses

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$97,210	\$97,801	\$105,460	\$106,131
<i>Fringe Benefits</i>	26,352	29,055	32,359	36,687
<i>Operating Expenses</i>	12,664	13,492	14,694	14,843
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$136,226	\$140,348	\$152,513	\$157,661
Staffing	2	2	2	2

2012

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$7,127.74	\$19,385.47	\$30,715.06	\$22,667.78	\$79,896.05
Receipts Processed	4,805	4,906	4,680	5,302	19,693
A/P Checks Printed & Distributed	2,622	2,479	2,686	2,591	10,378
Deposits	5,670	5,124	5,226	5,100	21,120
% of Portfolio Invested	26%	63%	63%	59%	53%

2013

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$16,488.94	\$14,038.80	\$12,844.08	\$9,721.24	\$53,093.06
Receipts Processed	4,652	3,116	5,287	5,958	19,013
A/P Checks Printed & Distributed	2,827	2,873	2,677	2,593	10,970
Deposits	5,424	5,866	5,088	5,936	22,314
% of Portfolio Invested	52%	49%	44%	69%	53%

2014

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$18,948.01	\$36,264.51	\$29,530.67	22726.29	\$107,469.65
Receipts Processed	4,904	4,676	5,324	5,063	19,967
A/P Checks Printed & Distributed	2,572	2,424	2,632	2,742	10,370
Deposits	5,202	6,174	5,394	6,160	22,930
% of Portfolio Invested	61%	48%	47%	58%	

TAX ASSESSOR/COLLECTOR

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

Elected Official: Gary Barber

Major Accomplishments for FY13:

- Implemented Scofflaw Program
- Implemented Electronic Mail Processing for Auto Registration

Goals & Objectives for FY14:

- Implement Web-Dealer
- Increase Use of Scofflaw Program

Program Statistics:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
% of Property Taxes Collected	101.5%	101.4%	101.4%	101.03%	101.2%
Motor Vehicle Registrations	204,915	205,297	206,626	210,950	213,297
Entities Collected For	23	22	22	22	22
Total Tax Collections (all jurisdictions)	\$246,615,246	\$252,500,765	\$256,314,063	\$265,474,916	\$273,306,435
Titles	50,479	50,994	54,553	56,670	56,205

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$891,990	\$921,171	\$955,351	\$1,000,248
<i>Fringe Benefits</i>	305,102	344,782	371,493	436,627
<i>Operating Expenses</i>	207,223	199,932	250,940	240,940
<i>Capital Outlay</i>	-0-	-0-	-0-	--0-
Departmental Total	\$1,404,315	\$1,465,885	\$1,577,784	\$1,677,815
Staffing	29	29	29	30

FACILITIES SERVICES

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

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

Director: Steve Christian

Accomplishments for FY14:

- Passed all mandated inspections
- Installed HVAC at Animal Control Facility
- Completed construction of the Precinct 1 Constable building
- Re-engineered the domestic hot water system for the Smith County Courthouse

Goals & Objectives for FY15:

- Total renovation of the 322 E. Ferguson “Crescent Laundry” Building
- To be determined by Commissioners Court- remodeling of all restrooms in the Smith County Courthouse

Workload Measures:	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Work Orders Completed	6,037	3,020	2,679	3,185	4,530
Preventative Maintenance	2,189	1,683	1,876	2,811	4,744

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Work Orders per staff hours worked	.18	\$1.37	\$1.15	\$1.12
Preventative Maintenance per staff hours worked	.35	.07	.10	.11

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$710,098	\$737,685	\$831,353	\$815,676
<i>Fringe Benefits</i>	274,902	310,563	342,292	372,760
<i>Operating Expenses</i>	380,029	403,743	405,450	443,700
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,365,029	\$1,451,991	\$1,579,096	\$1,699,891
Staffing	25	25	25	24

HUMAN RESOURCES

The Human Resources Department's mission is to provide the following high quality services to the managers and employees of Smith County. We will deliver these services with a teamwork mindset, effective organizational skills, and proactive efforts:

- Recruitment of qualified individuals; retention of valuable employees; training, development, and education to promote individual success and increase overall value to Smith County; provide and promote a safe and healthy work environment; inspire and encourage a high level of employee morale through recognition, effective communication, and delivering continuous feedback;
- Provide resources for administering benefits, policies, and procedures;
- Provide mentoring, coaching, and team-building support for department leaders.

Director: Leonardo Brown

Accomplishments for FY14:

- Achieved all 2 of 3 Key Performance Indicator(KPI) Goals:
 - Facilitated the creation of the Smith County Crisis Management Safety Plan
 - Established framework for long range sustainability plan for Smith County
 - Decreased gross dollars incurred in workers compensation claims by 10% of the FY13 target goal
- Facilitated the hiring of a County Engineer, County Fire Marshal, and Pre-Trial Officer
- Assisted with the drafting and implementation of a number of new policies and procedures
- Assisted several departments with employee relations and labor issues

Goals & Objectives for FY15:

- Complete the following three initiatives:
 - Distribute and train all departments on proper utilization of the Smith County Crisis Management Safety Plan by 9/30/15
 - Complete enrollment process for E-Verify and establish E-Verify as a required step in the New Hire Process by September 2015 to ensure all employees working for the county are legally authorized to work in the United States
 - Increase percentage of total number of unemployment claims protested from 20% to 80% or better by June 2015 (KPI)

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Applications/resumes screened	3,213 ³	2,032	1,862	1,762
Employees hired	101	104	112	120
Number of Human Resource Issues Opened	2,248	1,509	1,322	1,264
Number of Human Resource Issues Closed	2,246	1,506	1,325	1,263
Unemployment claims processed	49	50	35	27
Unemployment benefit charges incurred	\$202,887	\$173,370	\$163,321	\$116,321
Injury reports processed	98	57	25	83
Total number of claims requiring payment	40	29	11	33
Cost of claims incurred	\$170,048	\$166,436	\$63,588	\$180,653

** – Online submissions accounted for 72% of applications submitted

*** – Online submissions accounted for 89% of applications submitted. (Effective 10/1/11, only online applications will be accepted except in cases where ADA or ADAAA rules may apply)

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Avg. # of documented issues processed per month	94	75	66	70
Avg. # of first call resolutions per month (Goal = 33%)	29 or 31%	53 or 71%	52=79%	57=81%
Avg. # of issues reopened	0	1	0	0
Avg. response time on initial issues (Goal = 1 hr)	1 hr. 1 min.	43 min.	38 min.	27 min.
Avg. time to resolve issues (Goal = 4 hrs)	1 hr. 29 min.	32 min.	43 min.	66 min.
Avg. % of compliance with goals	97%	99%	99%	99%
Overall % of unemployment claims successfully challenged	91%	61.54%	61.54%	91.67%
Unemployment liability avoided or suspended	\$108,389	\$25,215	\$48,138	\$30,925

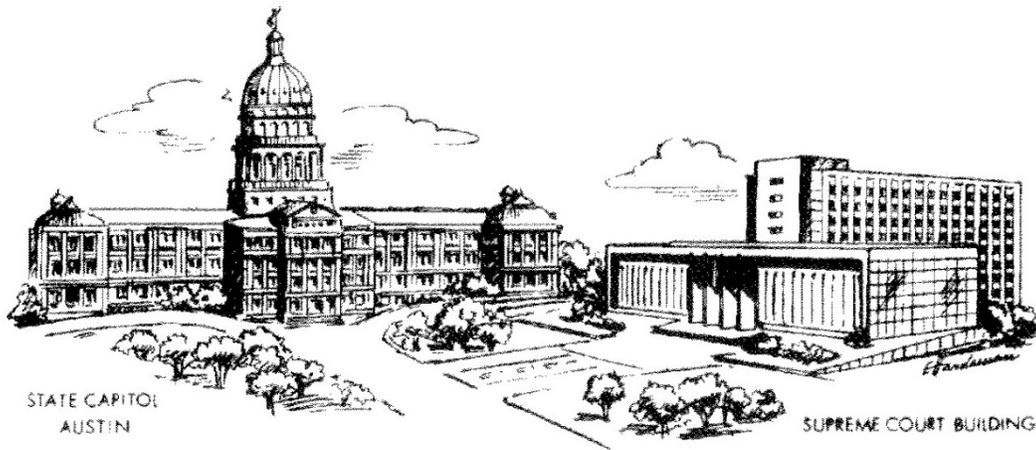
Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$90,335	\$104,440	\$109,540	\$81,344
<i>Fringe Benefits</i>	24,854	29,451	33,082	31,832
<i>Operating Expenses</i>	28,095	39,223	25,879	25,929
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$143,285	\$173,114	\$168,501	\$139,105
Staffing	2	2	2	2



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

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

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

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

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

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COUNTY COURT

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

Elected Official: Judge Joel Baker

Goals & Objectives for FY15:

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

Program Statistics:	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Proj.	2014 Proj.
CASES FILED						
Estates	740	683	618	629	636	645
Guardianships	65	56	59	54	77	80
Mental	251	240	210	233	105	115
TOTAL NEW	1056	979	887	916	818	840
HEARINGS HELD						
Probate & Guardianship	830	894	701	710	875	900
Mental	250	154	115	144	73	97
TOTAL HEARINGS	1080	1084	816	850	948	997
SUBMISSION DOCKET						
Probate, Guardianship & Mental	1,877	2,383	2,809	2,400	3,266	2800
WARRANTS						
Search	47	70	18	39	25	11
Misdemeanor	54	100	2	10	5	5
Felony	196	325	7	12	29	2
TOTAL WARRANTS	297	495	27	61	59	18

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$134,914	\$149,004	\$155,744	\$158,061
<i>Fringe Benefits</i>	37,950	40,551	48,153	54,849
<i>Operating Expenses</i>	45,170	43,913	52,565	53,565
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$218,034	\$233,468	\$256,462	\$266,475
Staffing	3	3	3	3

COUNTY COURTS AT LAW

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

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

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

County Court at Law - Presiding Judge: Thomas Dunn
County Court at Law #2 - Presiding Judge: Randall Rogers
County Court at Law #3 - Presiding Judge: Floyd Getz

County Level Courts : Civil Activity	2009	2010	2011	2012	2013
Cases Pending at Beginning of Year	2,087	1,836	1,444	1,959	2,013
New Cases Filed	2,209	2,516	3,597	2,892	2,690
Other Cases Added	807	689	-0-	-0-	
Total Dispositions	3,327	3,345	3,322	2,813	2,991
Cases pending at year end	1,747	1,696	1,943	2,058	1,031
Clearance Rate	110.3%	104.4%	98.4%	102.3%	108.8%

County Courts: Criminal Activity	2009	2010	2011	2012	2013
Cases Pending at Beginning of Year	6,584	5,111	3,722	2,944	2,876
New Cases Added	5,069	6,133	5,311	5,203	5,166
Total Dispositions	7,688	7,190	5,895	5,142	5,992
Cases pending at year end	5,135	4,054	2,999	2,877	2,105
Clearance Rate	118.0%	117.2%	108.8%	95.5%	115.0%

County Courts: Juvenile	2009	2010	2011	2012	2013
Cases Pending at Beginning of Year	297	190	44	44	24
New Cases Added	382	336	284	277	357
Total Dispositions	490	469	295	274	331
Cases pending at year end	189	47	45	20	35
Clearance Rate	128.3%	139.59%	112.0%	111.6%	103.4%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$277,963	\$284,735	\$301,565	\$291,222
<i>Fringe Benefits</i>	62,905	69,912	80,253	88,628
<i>Operating Expenses</i>	14,041	19,349	20,275	19,870
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$354,909	\$373,695	\$402,093	\$399,720
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$269,392	\$277,775	\$297,526	\$300,588
<i>Fringe Benefits</i>	61,480	68,509	79,434	90,278
<i>Operating Expenses</i>	16,173	22,767	29,895	28,937
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$347,045	\$369,051	\$406,855	\$419,803
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$282,269	\$289,201	\$305,369	\$308,563
<i>Fringe Benefits</i>	63,498	70,330	80,733	91,772
<i>Operating Expenses</i>	10,660	11,471	17,090	17,513
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$356,428	\$371,002	\$403,192	\$417,848
Staffing	4	4	4	4

DISTRICT COURTS

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

Smith County has four district courts.

7th District Court - Presiding Judge: Kerry Russell
114th District Court - Presiding Judge: Christy Kennedy
241st District Court - Presiding Judge: Jack Skeen, Jr.
321st District Court - Presiding Judge: Carole Clark

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$148,586	\$155,402	\$158,286	\$160,388
<i>Fringe Benefits</i>	39,327	44,278	48,600	55,311
<i>Operating Expenses</i>	41,805	23,373	29,400	28,650
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$229,718	\$223,053	\$236,286	\$244,349
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$146,650	\$154,524	\$157,566	\$160,388
<i>Fringe Benefits</i>	39,527	44,910	48,415	55,249
<i>Operating Expenses</i>	27,618	24,937	33,500	32,010
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$213,795	\$224,371	\$239,481	\$247,647
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$149,778	\$154,406	\$157,756	\$159,835
<i>Fringe Benefits</i>	39,923	44,502	48,325	55,081
<i>Operating Expenses</i>	21,245	21,593	28,835	28,800
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$210,945	\$220,501	\$234,916	\$243,716
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$188,831	\$185,005	\$192,135	\$177,308
<i>Fringe Benefits</i>	52,173	56,839	61,424	57,154
<i>Operating Expenses</i>	697,635	1,217,563	768,646	799,470
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$938,639	\$1,459,407	\$1,022,205	\$1,033,932
Staffing	4	4	4	3

District Court Performance Measures

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

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

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

District Courts: Civil Activity	2009	2010	2011	2012	2013	2012 Statewide Average
Cases Pending at Beginning of Year	2,172	2,203	784	1,113	984	
New Cases Filed	2,596	2,893	1,248	757	1,247	
Other Cases Added	943	762	25	7	11	
Total Dispositions	3,508	3,506	1,393	874	1,214	
Cases pending at year end	2,203	2,352	1,091	1,064	1,085	
Clearance Rate	99.1%	95.9%	119.3%	124.3%		104.6%
Backlog Index	0.6	0.6	0.5	1.2		1.3

District Courts: Family Cases	2009	2010	2011	2012	2013	2012 Statewide Average
Cases Pending at Beginning of Year	n/a	n/a	930	1,127	1,205	
New Cases Filed	n/a	n/a	2,328	1,403	2,080	
Other Cases Added	n/a	n/a	5	0	0	
Total Dispositions	n/a	n/a	2,242	1,455	2,001	
Cases pending at year end	n/a	n/a	1,105	1,194	1,270	
Clearance Rate	n/a	n/a	98.5%	103.9%		95.9%
Backlog Index	n/a	n/a	0.4	0.8		0.8

District Courts: Criminal Activity	2009	2010	2011	2012	2013	2012 Statewide Average
Cases Pending at Beginning of Year	1,463	1,638	1,112	885	936	
New Cases Added	2,814	2,521	2,321	1,846	2,202	
Total Dispositions	2,638	2,885	2,606	1,792	2,389	
Cases pending at year end	1,638	1,274	884	884	723	
Clearance Rate	93.7%	114.4%	109.8%	98.7%		95.0%
Backlog Index	0.6	0.6	0.4	0.5		0.6

Source: Texas Judicial System Annual Report

*2013 Performance Measures not updated from source

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

Capital Murder Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$746,817	\$337,319	\$650,000	\$650,000
Departmental Total	\$746,817	\$337,319	\$650,000	\$650,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. Smith County received reimbursements ranging from \$85,736 to \$201,218.50. The county is expected to receive approximately \$100,000 in FY15.

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

Indigent Defense Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$1,312,730	\$1,304,433	\$1,500,000	\$1,500,000
Departmental Total	\$1,312,730	\$1,304,433	\$1,500,000	\$1,500,000

COUNTY CLERK

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

Elected Official: Karen Phillips

Program Statistics:	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Criminal Cases Filed	5,431	5,985	4,376	4,397	4,629	4,177
Civil Cases Filed	1,129	1,394	1,384	1,324	1,150	914
Probate Cases Filed	730	695	648	724	710	739
Public Records Filed	62,301	60,989	55,427	57,999	60,264	53,252
Marriage Licenses Issued	1,615	1602	1,880	1,891	1,999	1,875
Birth Certificates						37
Remote Birth Certificates	n/a	n/a	n/a	n/a	1,075	1,614
Death Certificates						468
Assumed Names						1,708
Military Discharge						59

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$726,114	\$736,633	\$774,067	\$787,198
<i>Fringe Benefits</i>	257,129	289,408	311,666	355,158
<i>Operating Expenses</i>	59,356	57,401	73,699	84,735
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,042,599	\$1,083,442	\$1,159,432	\$1,227,091
Staffing	25	25	25	25

DISTRICT CLERK

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

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

Elected Official: Lois Rogers

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$626,051	\$628,296	\$656,442	\$668,777
<i>Fringe Benefits</i>	212,446	236,947	256,273	292,076
<i>Operating Expenses</i>	277,098	271,227	326,875	301,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,115,595	\$1,136,469	\$1,236,590	\$1,262,728
Staffing	20	20	20	20

JUSTICES OF THE PEACE

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

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

Justice of the Peace – Pct. #1 - Presiding Judge: Quincy Beavers
Justice of the Peace – Pct. #2 - Presiding Judge: Gary Alfred
Justice of the Peace – Pct. #3 - Presiding Judge: James Meredith
Justice of the Peace – Pct. #4 - Presiding Judge: Mitch Shamburger
Justice of the Peace – Pct. #5 - Presiding Judge: James Cowart

Justice Courts : Civil Activity 2013	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	5,767	331	500	447	51
New Cases Filed	588	743	742	222	267
Other Cases Added	12	0	0	0	0
Total Dispositions	613	269	710	227	252
Cases pending at year end	5,752	617	506	447	72

Justice Courts: Criminal Activity 2013	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,576	2,115	1,617	11,361	11,820
New Cases Added	148	4,605	2,200	4,684	3,933
Other Cases Added	2	3,372	392	902	1,653
Total Dispositions	160	6,589	2,080	4,730	4,435
Cases pending at year end	1,574	1,728	1,585	11,138	10,398

Justice Courts: Activity Report	2013
Magistrate Warnings	5,206
Arrest Warrants Issued	2,549
Inquests Conducted	799
Magistrate Orders Issued	155

Source: Texas Judicial System Annual Reports

MANAGEMENT REPORT
October 1, 2013 - September 30, 2014

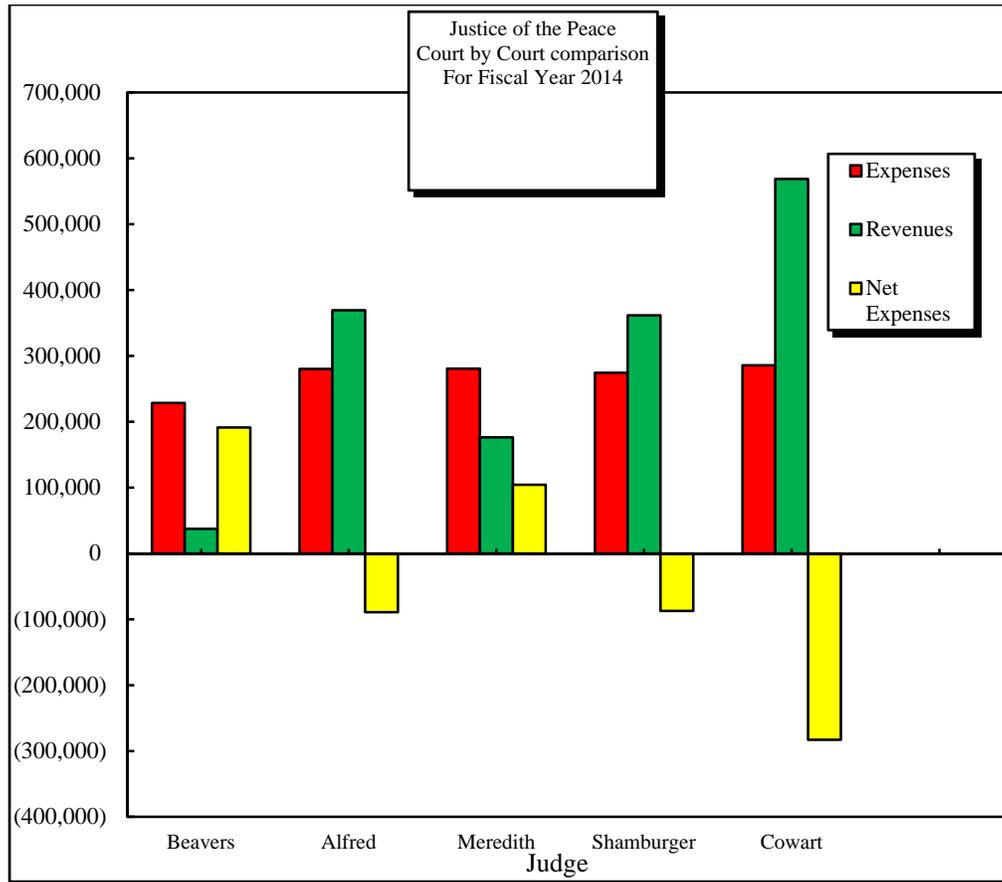
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court #	Judge	Operating Expenses	JP Revenues**	FY2014 Net Expense***	FY2013 Net Expense***
JP 1	Beavers	228,606	37,400	\$191,206	\$152,780
JP 2	Alfred	280,247	369,419	(\$89,172)	(\$20,387)
JP 3	Meredith	280,697	176,311	\$104,386	\$80,351
JP 4	Shamburger	274,442	361,645	(\$87,203)	(\$134,319)
JP 5	Cowart	285,680	568,674	(\$282,994)	(\$277,165)
Total		\$1,349,672	\$1,513,448	(\$163,776)	(\$198,740)
Average		\$269,934	\$302,690	(\$32,755)	(\$39,748)

**Total Revenues include fines, fees and dismissals for fiscal year 2014

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$125,724	\$109,596	\$134,776	\$136,247
<i>Fringe Benefits</i>	36,550	38,016	44,582	50,664
<i>Operating Expenses</i>	42,752	50,961	46,812	50,057
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$205,026	\$198,574	\$226,170	\$236,968
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$149,217	\$149,311	161,394	\$162,032
<i>Fringe Benefits</i>	45,848	51,231	56,315	63,774
<i>Operating Expenses</i>	83,404	89,678	67,400	68,550
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$278,468	\$290,220	\$285,109	\$294,356
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$146,811	\$150,121	\$163,390	\$160,298
<i>Fringe Benefits</i>	45,011	50,323	56,597	63,396
<i>Operating Expenses</i>	70,075	75,638	73,250	74,550
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$261,896	\$276,082	\$293,237	\$298,244
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$149,616	\$156,091	\$163,765	\$165,589
<i>Fringe Benefits</i>	45,671	51,425	56,720	64,458
<i>Operating Expenses</i>	45,296	76,990	69,000	80,990
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$240,583	\$284,505	\$289,485	\$311,037
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$156,019	\$164,766	\$178,868	\$180,693
<i>Fringe Benefits</i>	46,348	52,584	59,301	67,366
<i>Operating Expenses</i>	53,681	54,738	59,940	62,140
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$256,048	\$272,089	\$298,109	#310,199
Staffing	4	4	4	4

DISTRICT ATTORNEY

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

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

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

Elected Official: Matt Bingham

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$2,624,045	\$2,634,660	\$2,746,828	\$2,834,298
<i>Fringe Benefits</i>	663,410	727,626	805,714	925,766
<i>Operating Expenses</i>	323,815	288,811	423,584	423,584
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,611,269	\$3,651,096	\$3,976,126	\$4,183,648
Staffing	46	46	46	46

PRE-TRIAL RELEASE

The Mission of the Smith County Pre Trial Release and Bond Office (PBO) is to provide:

- ✓ Smith County Judges and Magistrates with information on defendants charged with felony and/or misdemeanor offenses by conducting interviews and investigations
- ✓ Bonding for defendants considered for release to assist in the reduction of the jail population pursuant to Texas Jail Standard Compliances and to help save Smith County taxpayer dollars
- ✓ Supervision and notification of upcoming court dates to defendants released on Pre Trial Release Bonds geared toward assuring court appearances and heading off unlawful behavior

Director: Gary Pinkerton

Accomplishments for FY14:

- Provided direct supervision to defendants released on Pre-Trial Release bonds.
- Received national recognition for successful implementation of E-Bonds, which improves process efficiency and eliminates the cost of ordering bonds.

Goals & Objectives for FY15:

- Improve E-Bond System Accuracy.
- Reduce the number of bond errors.
- Develop an enhanced working relationship between Pre-Trial Services and all officials who work in and are a part of the judicial process.
- Increase the number of inmates released through the Pre-Trial Release program.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Number of Bonds Processed	10,678	10,714	10,553	9,825
Number of Bonds Disposed	11,110	34,336	22,168	25,242
Revenue Generated from Bond Fees	\$37,017	\$22,198	18,512	\$11,739
Number of Payment Plans Entered		496	1,343	1,672

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$108,300	\$113,451	\$116,470	\$124,943
<i>Fringe Benefits</i>	34,224	38,642	41,445	48,483
<i>Operating Expenses</i>	3,798	4,338	4,480	8,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$146,322	\$156,431	\$162,395	\$181,576
Staffing	3	3	3	3



PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

Department Mission:

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



Appointed Official: Jay Brooks

Accomplishments for FY14:

- Revised and improved the FEMA Hazard Mitigation Action Plan for Smith County.
- Reviewed, updated and re-certified the Emergency management Plan and Annexes to the Advanced level of preparedness to provide for Mitigation, Preparedness, Response & Recovery actions during times of disasters.
- Procured and distributed fire prevention and safety literature to 9,000 school children in grades pre-K through 5th grades.
- Produced and coordinated a fire prevention poster contest for all public and private County school children for grades pre-K through 12th grades.
- Entered Fire Report Information into the CAD system, generated and compiled the monthly data on fire loss statistics for loss prevention analysis.
- Completed meetings with the Fire Chiefs and the ESD2 Director to coordinate efforts in planning for the future of the fire service
- Coordinated the quarterly meetings of the Smith County Firefighters Association.
- Prepared, completed, and submitted to GDEM in Austin the quarterly and the bi-annual EMPG progress report for Smith County Emergency Management.
- Monitored the daily KBDI drought index and analyzed the response to wild land fire calls for service in relation to the KBDI.
- Participated in meetings with the American Red Cross, 211, City of Tyler Fire Department, other Emergency Management and Volunteer Organizations Active in Disasters (VOAD) to coordinate response activities
- Staff maintained participation in: Smith County Peace Officers Assn., Tyler/Smith County Fire Protection conference, State of Texas Emergency Management conference, East Texas Arson Investigators Assn., L.E.P.C., Health district Emergency Planning

committee. 911 communications, Interoperability Advisory Council, ETCOG Homeland Security Advisory Committee, N.F.P.A., Emergency Food & Shelter Board, Emergency Services Districts 1&2, and the International Arson Investigators Association.

- Coordinated certified personnel to obtain the Texas Commission on Fire Protection and the Texas Commission on Law Enforcement Officers Standards and Education required CE training hours for each discipline.
- Coordinated EMPG personnel to obtain Emergency Management required CE training hours.

Goals & Objectives for FY15:

- Complete and Launch the revised Smith County Fire Marshal / Emergency Management web page to provide fire prevention and emergency management protective actions information and inspection.
- Integrate Animal Control into the Fire Marshal's Office and look for improvements and efficiencies which will positively impact counties animal populations.
- Maintain the Emergency Management Basic plan and the Annexes to the Advanced level of preparedness to provide for Mitigation, Preparedness, Response, & Recovery actions during times of disasters.
- Coordinate and Conduct a Table Top and a Functional Homeland Security exercise.
- Align and coordinate fire safety inspections according to districts to improve efficiency.
- Coordinate, provide for, and participate in emergency management, fire and law enforcement education programs.
- Increase utilization of electronic forms to reduce paper waste and expenses as well as create efficiency.
- Update departmental policies and procedures to create a more standard operating environment.

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Incident Investigations	470	790	424	529	579
Felony Offenses	28	30	15	25	18
Cleared by Exception	3	7	2	2	3
Misdemeanor Offenses	16	190	30	81	40
Filed in Justice Court	5	130	6	30	10
Warned (verbal/written)	10	54	24	43	15
County Building Inspections	2	5	2	2	3
Non County Owned Structure Inspections	243	252	241	206	230
Evacuation & Tornado Planning Inspections	2	5	2	2	2
VFD Calls for Service	5,994	6,893	6,887	7,082	6,975
Civilian Injured/killed	0	0	1/7	2/4	5/2
Firefighter Injured/killed	0	1	10/0	7/0	5/0

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$197,516	\$219,515	\$257,744	\$429,036
<i>Fringe Benefits</i>	54,667	63,512	84,023	170,987
<i>Operating Expenses</i>	223,044	36,415	55,062	118,062
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$475,226	\$319,442	\$396,829	\$718,085
Staffing	4	4	5	10

CONSTABLE – PCT. #1

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

Elected Official: Henry Jackson

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$169,357	\$183,545	\$186,849	\$186,000
<i>Fringe Benefits</i>	44,143	58,507	63,650	71,136
<i>Operating Expenses</i>	34,215	25,991	40,252	47,550
<i>Capital Outlay</i>	25,436	-0-	28,500	25,436
Departmental Total	\$273,151	\$268,043	\$319,251	\$330,122
Staffing	3	4	4	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

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

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

Elected Official: Andy Dunklin

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$150,597	\$151,699	\$158,145	\$160,943
<i>Fringe Benefits</i>	42,484	46,115	50,904	57,870
<i>Operating Expenses</i>	33,145	33,384	37,750	38,900
<i>Capital Outlay</i>	-0-	26,000	2,700	-0-
Departmental Total	\$226,226	\$257,198	\$249,499	\$257,713
Staffing	3	3	3	3

CONSTABLE – PCT. #3

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

Elected Official: Jimmie Blackmon

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$101,373	\$104,176	\$121,017	\$121,786
<i>Fringe Benefits</i>	27,860	31,869	36,373	41,079
<i>Operating Expenses</i>	38,837	33,162	42,257	33,857
<i>Capital Outlay</i>	1,378	-0-	27,000	-0-
Departmental Total	\$169,448	\$169,207	\$226,647	\$196,722
Staffing	2	2	2	2

CONSTABLE – PCT. #4

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

Elected Official: John Smith

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$151,438	\$162,975	\$171,747	\$175,421
<i>Fringe Benefits</i>	47,777	54,314	60,982	69,336
<i>Operating Expenses</i>	37,526	31,688	55,494	41,848
<i>Capital Outlay</i>	25,648	-0-	32,000	-0-
Departmental Total	\$262,389	\$248,978	\$320,223	\$286,605
Staffing	4	4	4	4

CONSTABLE – PCT. #5

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

Elected Official: Kenneth Bibby

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$259,161	\$236,722	\$277,570	\$306,103
<i>Fringe Benefits</i>	77,926	82,073	98,857	121,227
<i>Operating Expenses</i>	31,303	34,176	42,264	43,785
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$368,290	\$352,970	\$418,691	\$471,115
Staffing	6	6	7	7

WARRANTS DIVISION - COURTS

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$99,204	\$96,265	\$104,058	\$109,237
<i>Fringe Benefits</i>	27,831	31,196	33,588	38,872
<i>Operating Expenses</i>	7,930	11,022	14,200	14,000
<i>Capital Outlay</i>	-0-	-0-	25,500	-0-
Departmental Total	\$134,965	\$138,483	\$177,346	\$162,109
Staffing	2	2	2	2

Program Statistics	FY10	FY11	FY12	FY13	FY14
Number of Warrants Served	2,397	1,560	1,602	1,371	1,161
Restitution Collected	\$157,741.80	\$97,856.65	\$89,458.03	\$40,749.29	\$13,529.27
District Attorney Fees Collected	\$20,403.86	\$14,379.00	\$13,980.00	\$5,845.00	\$1,725.00
Capias Profines	\$31,168.92	\$15,472.37	\$12,010.00	\$59,900.82	\$38,566.59
Fines & Court Costs Collected	\$167,307.80	\$117,695.85	\$102,340.00	\$66,277.00	\$12,764.10
Probation Fees Collected	\$122,138.57	\$120,861.17	\$130,463.00	\$60,539.83	\$10,910.23

ENVIRONMENTAL CRIMES UNIT

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

Activity	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Total Calls Cleared	950	1,063	946	1,151	1,139	1,006
Illegal Dumping Calls	553	410	390	430	446	301
Junk Vehicles Removed	121	171	148	78	60	59
Public Nuisances	276	452	503	577	545	648
Illegal Dump Sites Cleaned	512	410	383	430	412	329
Arrests	6	13	21	8	11	0

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$90,726	\$95,052	\$99,137	\$100,116
<i>Fringe Benefits</i>	26,592	29,932	32,570	37,321
<i>Operating Expenses</i>	20,214	24,957	25,100	32,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$137,532	\$149,941	\$156,807	\$170,037
Staffing	2	2	2	2

SHERIFF

Mission: To provide professional, ethical and transparent law enforcement services to all citizens of Smith County in an expeditious manner. We will continue to keep the citizens of this county apprised of current events and crime trends involving them through our continued town hall meetings. We will also continue to hold our employees to a higher standard than the general public as we fight crime and corruption in our continued effort to provide the citizens of this county with the law enforcement they deserve.

Elected Official: Larry R. Smith



Goal	County Business Plan Service Point Application	Progress/Result
Provide laptop computers with air cards for mobile communication	Technology, Customer Service, Services/Processes	Laptops are installed in patrol cars with air cards and accessories for remote access to county database. Minor issues are being resolved for project completion.
Streamline application and interview process	Accountability, Contract Services Management, Intergovernmental Networking	A "10 step" hiring approach has been formulated and implemented to speed the processing time of applicants. Results to date have reduced the hiring process time from 65 days to 30 days.
Research and redefine more efficient magistrate warning procedures to reduce jail population	Accountability, Technology, Services/Processes, Intergovernmental Networking	Assisting Information Technology with the set up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.

Program Statistics:	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Civil Process Served	2,483	1,883	1,521	2,407
Active CID Cases	4,978	5,879		4,517
Calls for Service	45,998	30,601	31,159	32,004
Citations & Warnings Issued	1,426	1,878	754,722	

Dispatch Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$665,820	\$688,367	\$910,436	\$941,436
<i>Fringe Benefits</i>	261,173	297,638	349,236	400,725
<i>Operating Expenses</i>	801,412	710,371	1,144,129	686,450
<i>Capital Outlay</i>	-0-	81,800	141,073	-0-
Departmental Total	\$1,728,945	\$1,778,176	\$2,544,874	\$2,028,611
Staffing	27	27	27	27

Sheriff Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$4,773,038	\$4,820,419	\$4,985,571	\$5,244,939
<i>Fringe Benefits</i>	1,431,213	1,583,118	1,700,898	1,957,445
<i>Operating Expenses</i>	1,065,996	1,076,269	1,161,267	1,245,816
<i>Capital Outlay</i>	-0-	58,640	-0-	44,000
Departmental Total	\$7,270,247	\$7,538,447	\$7,843,245	\$8,492,200
Staffing	110	110	107	106

JAIL OPERATIONS

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

Smith County Jail Facilities:

Central Jail – 276 Beds – Opened in 1986
 Low/Medium Risk – 432 Beds – Constructed in 1989 & 1994
 Courthouse – 5th Floor - 47 Beds
Total Capacity – 755 Beds



Elected Official: Sheriff Larry R. Smith

Program Statistics:	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Book-ins	13,297	13,599	12,112	7,793	11,335	11,271

Jail Operations Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$7,145,721	\$7,183,407	\$8,075,432	\$8,640,940
<i>Fringe Benefits</i>	2,473,487	2,750,911	3,139,383	3,746,153
<i>Operating Expenses</i>	4,261,382	4,661,444	4,985,752	5,044,502
<i>Capital Outlay</i>	-0-	-0-	34,000	-0-
Departmental Total	\$13,880,590	\$14,595,763	\$16,234,567	\$17,431,595
Staffing	215	215	226	238

Jail – Cont’d

Goal	County Business Plan Service Point Application	Progress/Result
Develop consistent detention officer training program in the jail.	Interagency Training & Policies	Rewriting policy and procedures regarding current facility as well as the upcoming direct supervision facility.
Bring all out of county inmates back into Smith County.	Interagency & Intergovernmental networking	Awaiting facility to come online in January 2015
Improve mental related services provided by the Sheriff’s Office	Interagency & Intergovernmental	Two crisis intervention officers recently approved & are in the process of training to work with mental patients.
Work toward employee retention	Interagency & Intergovernmental	We were recently approved to hire law enforcement officers at their current experience level. Also approved to pay overtime for detention officers required to work overtime.

COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department. The following appropriations relate to those requirements, as well as the third year funding appropriation for the Alternative Incarceration Center described in greater detail on page 2 of this document.

Alternative Incarceration Center – Measures of Effectiveness

Program Statistics	FY10	FY11	FY12	FY13	FY14
New Participants Enrolled in Program	468	390	305	278	175
Participants Discharged from Program	192	185	143	122	101
Total Participants at Year End	276	205	162	156	74
Jail Days Saved through Program	91,954	79,650	63,188	57,001	30,850
Amount Saved by County from Jail Days not used	\$3,954,022	\$3,424,950	\$2,717,084	\$2,451,043	\$1,326,550
Total Collections from Participants – Child Support	\$610,787	\$657,026	\$524,395	\$521,804	\$271,762
Total Collections from Participants – Court Costs/Fines/Fees	\$42,538	\$32,266	\$24,795	\$13,700	\$8,159

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$949,734	\$908,462	\$827,087	\$661,114
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$949,734	\$908,462	\$827,087	\$661,114

JUVENILE BOARD

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$163,501	\$105,896	\$106,000	\$106,000
<i>Fringe Benefits</i>	17,097	17,962	20,473	22,673
Departmental Total	\$180,598	\$123,859	\$126,473	\$128,673
Transfer to Juvenile Fund	\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000



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

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

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

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

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

Director: Ross Worley

HISTORY

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

In January of 1977, a grant was received from the Criminal Justice Department in order to conduct a feasibility study. The study indicated a need to remove children from adult jails. The findings of the study were presented

to the County Commissioners and the City Council in September 1977. This meeting resulted in an agreement between the County and the City to share funding and operational costs of a juvenile detention facility.

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

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

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



There are approximately 19,000 juveniles in Smith County. Each year approximately 1,000 juveniles are involved in the juvenile services system. Of the 1,000, approximately 400 end up in the detention facility with an average stay of two weeks.

The Juvenile Services Department has one of the lowest recidivism rates in the State of Texas at 24%. In other words, 76% of the juveniles successfully complete probation and do not return to the system. Following are of some of the services provided to help rehabilitate these juveniles.

COURT AND COMMUNITY SERVICE

The Court and Community Service Unit consist of 22 certified Juvenile Probation Officers, including the Director, Assistant Director, Probation Administrator, Probation Officer Supervisor, and 18 Field Probation Officers. Also, on staff, are an Intensive Resource Coordinator, Volunteer Coordinator, 4 Administrative Assistants, Executive Assistant, Case Aides, and a Curfew Checker.

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

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

CORRECTIONAL SERVICES

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

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

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$2,184,957	\$2,328,190	\$2,568,824	\$2,696,490
<i>Fringe Benefits</i>	689,261	796,301	896,225	1,047,123
<i>Operating Expenses</i>	834,741	729,312	910,012	940,735
<i>Capital Outlay</i>	3,577	102,537	80,000	30,000
Departmental Total	\$3,722,537	\$3,955,391	\$4,455,061	\$4,714,348
Staffing	78	78	78	78



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



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

- Roadways, bridges, drainage structures, signs, and traffic control devices;
- The responsible use, care, and maintenance of County facilities, equipment, and supplies used to accomplish our mission;
- Respect for the rights of the public, the public trust, and our system of laws; and,
- The performance of our duties in a safe and responsible manner.

County transportation infrastructure statistics and operational services:

With 76 employees, the Road and Bridge Department maintains approximately:

- 1,178 miles of county roads (enough to stretch from the Courthouse to Las Vegas or from the Courthouse to Buffalo, New York)
- 8,600 acres of right of way
- 140 bridges
- 13,280 feet of culverts, (8,000 ft. driveway, 5,280 ft. cross culvert)
- 9 million feet of drainage channels
- 2,500 ft. of underground sewer
- Services and repairs county vehicles and equipment.

Road & Bridge Engineer: Frank Davis
Road Administrator: Doug Nicholson

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

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

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



Accomplishments for FY14:

- Applied for and received CERT Grant in the amount of \$512,715.
- Built new concrete bridge on Cr 167.
- Rebuilt two Wooden Bridges at Cr 411 & Cr 112.
- Completed Oil Dirt Road Reconstruction of 8.81miles out of the 16.809 miles.
- Completed Surface Treatment of 12.584 miles out of the 20.073 miles.
- Continued County wide maintenance program.

Goals & Objectives for FY15:

- Completion of roadway and bridge inventory and condition assessments.
- Utilization of the condition assessments in the development of a Capital Improvement Plan and an Operations & Maintenance Plan.
- Continue collecting GPS data identifying the location of the cross culverts in the county, in order to track the cost and life of the culverts more efficiently.
- Continue County wide maintenance only program while moving back into reconstruction of county roads as budget allows.
- Continue serving as a voting member of the Tyler M.P.O.
- Continue serving as a member of the Urban Counties Standing Committee on Education.

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
New driveway culvert installs and driveway culvert repairs	\$144,604	\$157,816	\$121,571	\$153,548
Road Patching	\$1,110,052	\$1,005	\$1,178,529	\$942,249
Right of Way Mowing	\$151,937	\$137,557	\$126,923	\$143,168
Field Work Orders Completed	4078	3554	3930	4433
Cost of Field Work Order Completions	\$3,213,895	\$3,162,095	\$3,775,622	\$3,749,404
Shop Work Orders Completed	2960	2519	3179	3156
Cost of Shop Work Orders Completed	\$535,376	\$533,272	\$586,240	\$485,250

Road & Bridge – Cont'd

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Road Reconstruction/Oil Dirt	n/a	\$0	\$26,129	\$336,847
Overlays	\$55,399	\$83,879	\$117,809	\$81,262
Contract Surface Treatment	\$413,169	\$427,740	\$450,000	\$398,611
Concrete Bridge Construction	\$143,101	\$0	\$123,035	\$147,810

Administrative Division Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$187,408	\$186,790	\$291,242	\$296,221
<i>Fringe Benefits</i>	51,859	56,707	85,671	97,730
<i>Operating Expenses</i>	126,417	132,368	142,627	249,670
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$365,683	\$375,864	\$519,540	\$643,620
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$1,848,116	\$1,856,396	\$2,072,886	\$2,110,215
<i>Fringe Benefits</i>	708,550	786,656	866,445	978,649
<i>Operating Expenses</i>	2,254,839	2,119,519	2,908,230	3,002,575
<i>Capital Outlay</i>	-0-	16,506	275,000	3,080,406
Departmental Total	\$4,811,505	\$4,779,076	\$6,122,561	\$9,171,845
Staffing	61	61	61	61

Equipment Division Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$372,478	\$389,102	\$398,586	\$406,040
<i>Fringe Benefits</i>	123,280	139,061	149,528	170,231
<i>Operating Expenses</i>	670,614	711,660	854,000	855,635
<i>Capital Outlay</i>	6,983	54,561	40,000	160,000
Departmental Total	\$1,173,355	\$1,294,385	\$1,442,114	\$1,591,906
Staffing	11	11	11	11

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES



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

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

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

the U. S. Department of Veterans Affairs. This county office also serves as a liaison with veterans' organizations and ensures compliance with all federal and state laws.

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

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

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

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

Veterans Service Officer/Veterans Court Program Director: Marshal V. Joslin

Accomplishments for FY14:

- COMMUNICATE and BUILD a trust with the citizens of Smith County
- Develop STRATEGY for SUSTAINABILITY--People Centric, Results Driven, & Forward Looking
- Improve ACCESSIBILITY--New location and develop a veterans resource center/community center atmosphere—help with job search, prepare resume, email, ebenefits.gov, & counseling
- Network with organizations--create access to opportunities that VA cannot
- Goal of 96% customer satisfaction

Goals & Objectives for FY2015:

- Communicate and build trust with the citizens of Smith County.
- Educate veterans and dependents of new requirements for filing a Fully Developed Claim (FDC) in order to decrease claim processing time with external agency.
- Assist veterans with job searches, resume building, email, e-benefits and counseling in the Veteran's Resource Center. (KPI)
- Network with organizations to create access to opportunities for veterans. (KPI)

- Goal of 96% customer satisfaction with all end users. (KPI)
- Implement Veterans Court IAW with Statutes, MOUs, etc.

Workload Measures	FY2011	FY2012	FY2013	FY2014
Client Office Visits	2,614	2,173	2,396	1,452
Assistance by Phone	Unknown	166*	2,538	2,753
Total Clients	2,543	2,339	4,934	4,205*
Network with Organizations	Unknown	Unknown	44	49
Customer Satisfaction	Unknown	Unknown	100%	98%

*New Fully Developed Claim (FDC) streamlined & more efficient = less repeat customers than in previous years

Efficiency Measures	FY2011	FY2012	FY2013	FY2014
Clients Assisted	2,543	2,339	4,934	4,205
Network Organizations Contacted	Unknown	Unknown	44	49
Customer Surveys w/100% Completely Satisfied	Unknown	Unknown	20/20	49/50

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$55,077	\$86,704	\$106,780	\$133,426
<i>Fringe Benefits</i>	20,312	34,803	39,798	50,121
<i>Operating Expenses</i>	6,611	6,419	20,520	26,505
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$82,000	\$127,926	\$167,098	\$210,052
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

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

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

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

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$128,479	\$127,305	\$128,681	\$132,269
<i>Fringe Benefits</i>	25,456	27,182	36,255	41,649
<i>Operating Expenses</i>	22,506	26,545	29,017	30,339
<i>Capital Outlay</i>	1,575	2,111	2,000	2,000
Departmental Total	\$178,016	\$183,143	\$195,953	\$206,257
Staffing	6	6	6	6

INDIGENT HEALTH CARE TRUST

In 1999, the Smith County Commissioners Court dedicated a portion of the funds received from the State of Texas tobacco settlement to a fund set up specifically designed to meet the needs of growing health care issues in Smith County. Since the inception of the fund, any new monies received from the tobacco settlement are placed in this fund. Expenditures from this fund primarily consist of support services for the Indigent Health Care program and an allocation for pauper burial services.

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$287,985	\$39,984	\$44,985	\$39,985
Departmental Total	\$287,985	\$39,984	\$44,985	\$39,985

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SPECIAL REVENUE FUNDS

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COUNTY LAW LIBRARY

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

Librarian: Kara Barrett

Accomplishments for FY2014:

- Successful meeting with library committee regarding upcoming budget and approval.
- Successful Westlaw training event in the library.
- Completed library inventory list and posted to Smith County Bar website with continual updates.
- Implemented patron satisfaction survey.
- Set up Law Library Facebook.
- Held Fall Law Library Open House Meet & Greet.
- “Library News” article written each month in the SCBA newsletter.
- Kept current on newly enacted laws and replaced information given to patrons.
- Reorganized library, discarded unused books, moved books and removed shelves to make library more open and to make room for a new computer dedicated to e-filing.
- Attended SWALL (Southwestern Association of Law Libraries) Conference in Austin for training purposes.
- Attended AALL (American Association of Law Libraries) Conference in San Antonio for training purposes.

Goals & Objectives for FY2015:

- Increase library user fees for notarizing, copying and faxing.
- Update patron satisfaction survey.
- Plan second annual Fall Law Library Open House Meet & Greet.
- Increase amount of posting to the library Facebook page to increase visibility.

Workload Measures	FY2011	FY2012	FY2013	FY2014
Patron Per Year		16,636	20,917	10,985*
Library User Fees Collected		\$8,616.85	\$7,439.05	\$7,513.40**

*Machine Malfunction **Year to date at 7/30/14

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$64,286	\$72,257	\$62,665	\$65,087
<i>Fringe Benefits</i>	15,407	15,669	17,814	20,596
<i>Operating Expenses</i>	63,907	89,156	87,318	88,275
<i>Capital Outlay</i>	2,022	3,253	3,000	3,000
Departmental Total	\$145,621	\$180,334	\$170,797	\$176,958
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$63,611	\$6,561	-0-	\$5,000
<i>Capital Outlay</i>	-0-	4,262	60,000	60,000
Departmental Total	\$63,611	\$10,823	\$60,000	\$65,000

COURTHOUSE SECURITY

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$49,870	\$30,575	\$50,000	\$50,000
<i>Capital Outlay</i>	39,964	16,862	280,000	200,000
Departmental Total	\$89,834	\$47,437	\$330,000	\$250,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$4,397	\$442	\$60,000	\$60,000
<i>Fringe Benefits</i>	612	66	9,984	9,984
<i>Operating Expenses</i>	261,011	266,828	880,000	880,000
<i>Capital Outlay</i>	-0-	80,754	500,000	500,000
Departmental Total	\$266,021	\$348,090	\$1,449,984	\$1,449,984

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	-0-	10,000	10,000
Departmental Total	-0-	-0-	\$10,000	\$10,000

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$16,000	\$16,000	\$16,000	\$16,000
Departmental Total	\$16,000	\$16,000	\$16,000	\$16,000

SEARCH & RESCUE

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$13,374	\$10,669	-0-	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$13,374	\$10,669	-0-	

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	-0-	-0-	\$30,000	\$30,000
<i>Operating Expenses</i>	17,901	16,695	73,000	123,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$17,901	\$16,695	\$103,000	\$153,000

COMMUNITY POLICING

Community policing is a collaborative effort between the police and the community that identifies problems of crime and disorder and involves all elements of the community in the search for solutions to these problems. It is founded on close, mutually beneficial ties between the police and community leaders.

Effective community policing has a positive impact on reducing neighborhood crime, helping to reduce fear of crime and enhancing the quality of life in the community. It accomplishes these things by combining the efforts and resources of the police, local government, and community leaders.

The Smith County Community Policing Program was a pilot program for FY08 and is enforced by the Smith County Constable – Pct. #1.

Mission: In a coordinated effort with the resident community, it is our mission to protect all life and property, using all resources available to understand and provide for the service needs of the community. We will improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with shared resident community values.

Program Objectives:

- Reduction of crime and fear of crime
- Crime response
- Problem solving to reduce crime
- Early intervention
- Strengthen community involvement

Program Goals:

- Preventative patrol of approximately 16 hours per day
- Provide rapid response
- Provide written reports to apartment management
- Promote citizen responsibility and involvement
- Tow abandoned vehicles
- Enforce curfews

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Salaries</i>	\$76,933	\$51,777	\$49,199	\$49,199
<i>Fringe Benefits</i>	10,711	7,631	8,187	9,249
<i>Operating Expenses</i>	11,745	5,093	7,494	7,494
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$99,389	\$64,501	\$64,880	\$65,942



CAPITAL IMPROVEMENT
&
DEBT SERVICE FUNDS

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J A C MAINTENANCE FUND

The Juvenile Attention Center Maintenance & Equipment Fund was set up to provide for future replacement needs or major repairs to the newly constructed Juvenile Attention Center. Funds may be appropriated each year to help build a reserve in preparation of future facility or major equipment replacement needs.

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Capital Outlay</i>	\$ - 0-	-0-	\$205,000	\$275,000
Departmental Total	\$ -0-	-0-	\$205,000	\$275,000

CAPITAL PROJECT FUND

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

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$142,793	-0-	\$520,985	\$600,000
<i>Capital Outlay</i>	616,342	2,794,146	5,021,415	952,000
Departmental Total	\$759,135	\$2,794,146	\$5,542,400	\$1,552,000

JAIL EXPANSION PROJECT FUND

Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Operating Expenses</i>	\$23,414	\$5,000	-0-	-0-
<i>Capital Outlay</i>	4,964,429	12,131,617	16,500,000	-0-
Departmental Total	\$4,987,843	\$12,139,550	\$16,500,000	-0-

DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity in listed on page 61.

General Obligation & Refunding – Series 2011 Expense Category	Actual FY12	Actual FY13	Revised FY14	Adopted FY15
<i>Bond Principal</i>	\$3,130,000	\$3,240,000	\$3,305,000	\$3,375,000
<i>Interest</i>	1,089,309	1,003,400	938,600	872,500
<i>Agency & Other Fees</i>	2,500	1,655	15,000	2,500
Series Total	\$4,221,809	\$4,245,055	\$4,258,600	\$4,250,000

COUNTY OFFICIALS

Elected Officials:

County Judge	Joel Baker	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	Cary Nix	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Henry Jackson	590-2609
Constable - Precinct #2	Andy Dunklin	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	John Smith	590-4879
Constable - Precinct #5	Kenneth Bibby	590-4900
County Court at Law	Judge Thomas A. Dunn	590-1650
County Court at Law #2	Judge Randall Rogers	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Matt Bingham	590-1720
District Clerk	Lois Rogers	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen Nelson	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Gary Alfred	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge James Cowart	590-4890
Sheriff	Larry Smith	590-2660

Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Gerald Hayden	590-2700
Agriculture Extension Service	Keith Hansen	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Jay Brooks	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Barrett	590-1750
Human Resources	Leonardo Brown	590-4645
Facilities Services	Steve Christian	590-4670
Pre-Trial Release	Gary Pinkerton	590-2620
Purchasing	Karin DeVasto	590-4720
Records Service	Joseph Settanni	590-2960
Road & Bridge	Frank Davis	590-4800
Veterans Services	Marshall Joslin	590-2950

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Depreciation - The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or

the cost to reserve in order to replace the item at the end of its useful life.

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

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

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

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

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

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

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

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-

time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

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

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

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management’s discussion and analysis for state and local governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding

totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

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

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

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

OEM - Office of Emergency Management

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

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

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

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output

indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

Special Revenue Funds – Funds specifically required to account for revenues

and expenditures restricted for specific purposes.

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

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

Unencumbered Balance - The amount of an appropriation that is neither expended nor

encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund balance that is not restricted for a specific purpose and is available for general appropriation.

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