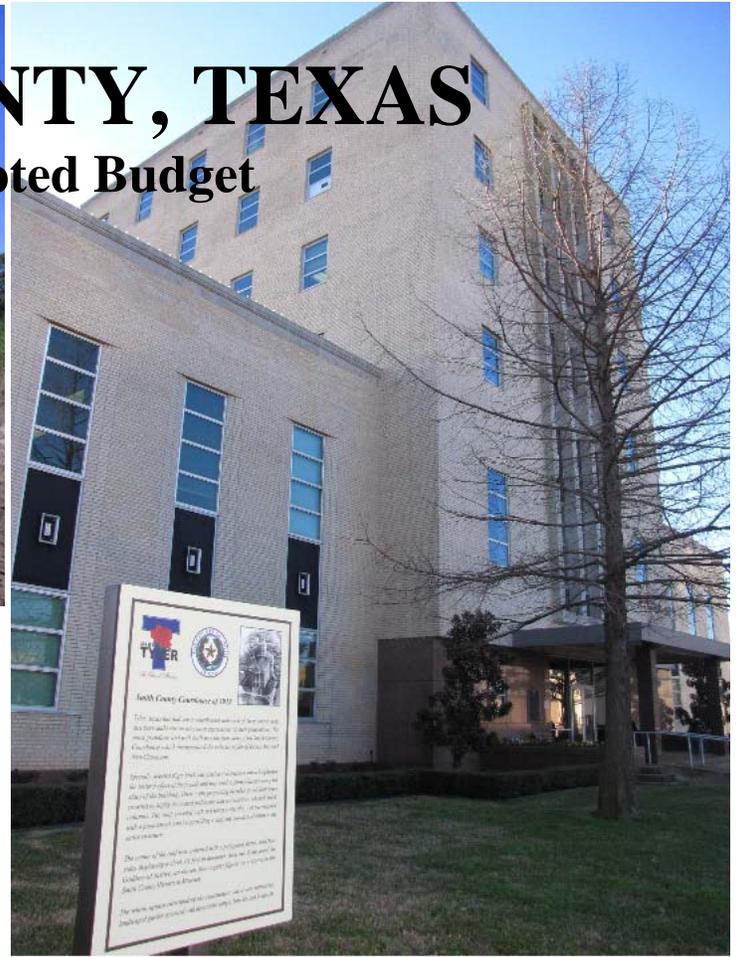


SMITH COUNTY, TEXAS

FY2016 Adopted Budget



SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2015-2016



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,871,433, which is a 4.04% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$974,665.

The members of the Smith County Commissioners Court voted on the adoption of the 2016 budget on August 24, 2015. 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	Aye
Commissioner Pct. #3, Terry Phillips	Aye
Commissioner Pct. #4, JoAnn Hampton	Aye

	FY2015	FY2016
Property Tax Rate	0.330000	0.330000
Effective Tax Rate	0.320749	0.324579
Rollback Tax Rate	0.356044	0.360865
Debt Rate	.034324	0.33372
Total Debt Obligations	\$30,280,000	\$26,905,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2014

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, 2014. 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, 2015

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

Respectfully, I submit the FY2016 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.

Each department is required to make budget requests based on necessity, and all requested expenditures require justification. This adopted budget reflects careful review and consideration of budget requests from all departments and thoughtful analysis of those requests compared to anticipated financial resources for the year.

THE BUDGET IN BRIEF

The FY16 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 \$82,207,917, representing an approximate 4.27% increase from the fiscal year (FY) 2015 Revised Budget. Revenue from sales tax is expected to increase only slightly from the FY15 amount. Interest earnings and the overall collections of fines and fees seem to have stabilized and are projected to increase slightly over FY15 amounts.

The budget appropriates \$86,358,680 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 special Road & Bridge capital projects. Total employment for Smith County for 2016 is budgeted at 819 full time employees, an increase of twenty one from FY15. Fifteen of the new positions have been included in the jail budget due to the opening of the new jail facility.

In 2014, Smith County ranked as the 26th lowest tax rate out of the 254 Texas counties. The FY16 tax rate remains at 0.330000 per \$100 of assessed property value.

With the general fund expenditure budget increase for the County projected to be 1.9% from FY2015 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.

The FY2016 Adopted Budget reflects the following priorities: (1) road improvements; (2) hiring and retaining qualified, contributing employees; (3) enhanced organizational structure; (4) improved operational efficiency; (5) continued improvements to facilities and technology; and (6) adequate funding for law enforcement and jail operations. The highlights are:

- **Tax Rate** –The same tax rate of .33000 as the FY2015 Adopted Budget. Approximately 90% of Texas counties currently have a higher tax rate than Smith County. Proudly, we remain one of the lowest of property tax rates in Texas while still focusing on our priorities and accomplishing the goals we have set forth.
- **Road and Bridge Projects** – Faced with the budget constraints of recent years, the county has had insufficient funds to address major road reconstruction projects. With this budget, we are refocusing efforts on our county road infrastructure by dedicating an additional \$2M from the general fund balance in FY2016 for major road construction and improvement projects. This is the second year for the county to direct additional funds into the road and bridge program. These funds are additional; that is, they are over and above what is already allocated to the Road & Bridge department through property taxes, traffic fees, and fines.
- **Employee Investment** – Adjustments are included in the FY2016 Adopted Budget that are targeted to assist elected officials and department heads continue their efforts to attract and retain qualified and contributing employees. The adjustments to the salary scale and incorporated in this budget document are based on the independent salary survey conducted by the Segal Waters Consulting Firm.
- **County Facilities** – Smith County citizens should expect that county facilities are adequate to meet the needs of county business and well maintained to reflect the pride that we have in our beautiful East Texas community. The focus since 2008 has been to improve and renovate facilities that had been ignored for years. With this budget, we are continuing our emphasis on improving and maintaining county facilities as we plan for the future and prepare to improve animal control services for the unincorporated areas of the county.

- **Law enforcement and jail operations** – With the completion of the jail project, this budget calls for the addition of fifteen (15) detention officers to support the opening of the central jail facility.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY16 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 2016 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 FY16 Adopted Budget we continue to exercise a conservative approach to non-mandated funding issues.

The FY16 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.

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. The Central Jail project was completed in FY15.

The FY16 budget prepares for changes associated with the opening of the new facility to accommodate a larger in-house inmate population. The FY16 budget allocated funding for an additional fifteen detention officers, supporting the twelve detention officers added in FY15 and the ten detention officers added in FY14 in preparation of the opening.

WORKFORCE – The FY16 Adopted Budget includes some non-entry level base salary adjustments for non-elected officials and staff members based on the recommendation of an independent salary survey that was conducted. The survey indicated that some wages were below the competitive wage level for this area. The suggested level of adjustment will be considered over a three year period if funding is available.

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 3% from FY15 but this is attributed to the increase in personnel for FY16. The funding level for the employer portion of the health insurance coverage and the retirement match rate will remain the same for FY16. 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 but will remain the same for FY16.

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 FY16 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 FY2016 budget places a renewed emphasis on the core functions and mission of Smith County. This budget includes 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 again this year to begin to address some of the capital road projects. In addition, the slight increase in the tax rate of .006436 was approved in FY2015 to be dedicated to special road projects and the revenues from this increase will continue to support special road projects in the FY2016 budget.

LONG TERM ISSUES

Issues facing the county beyond FY16

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 FY16 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 FY16 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.

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 is currently in the process of replacing the outdated judicial system with new technology to provide a more efficient system for the courts and court related activities.

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 FY16 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

The FY16 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 FY16 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 FY16 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 FY16 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

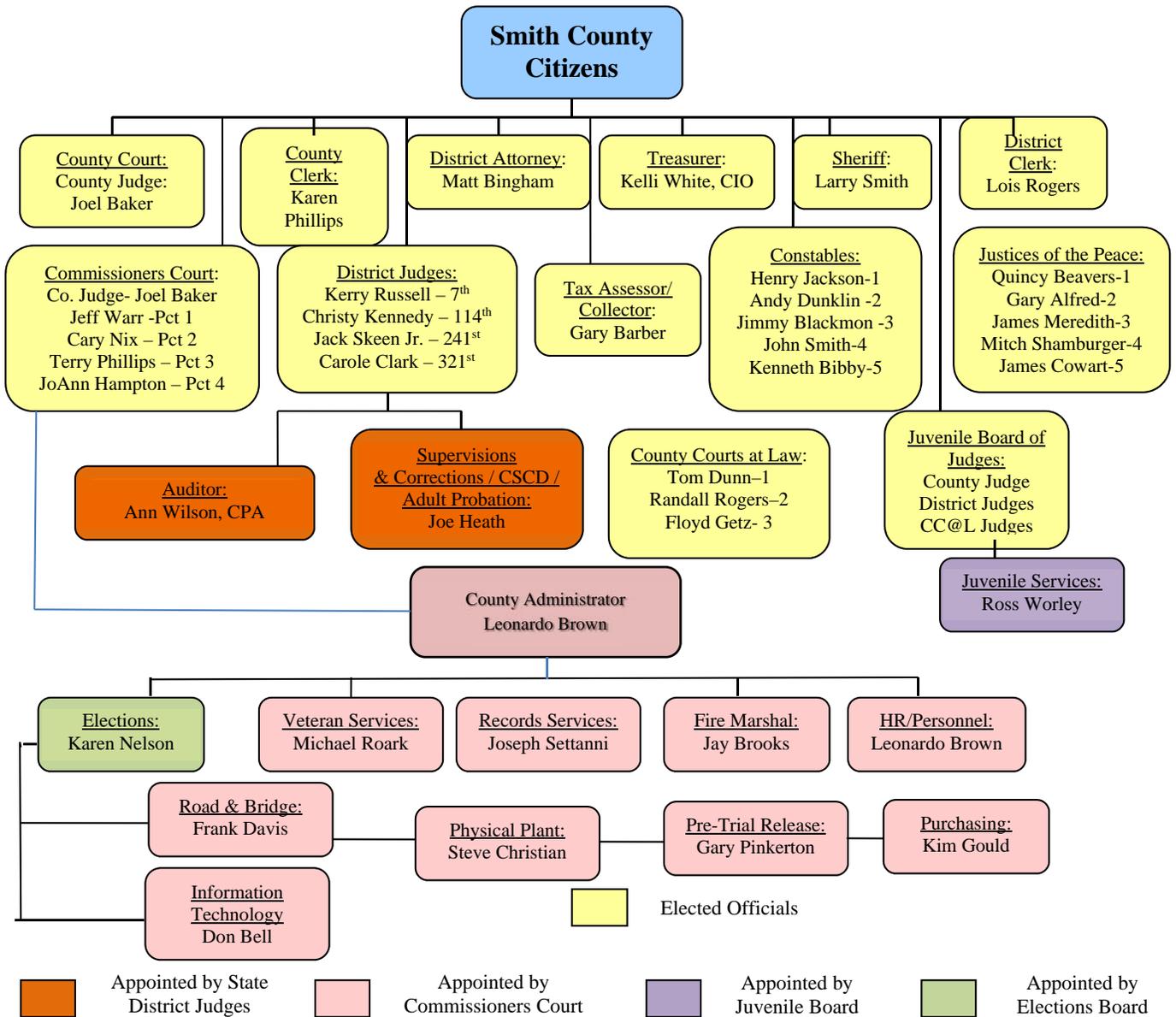


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

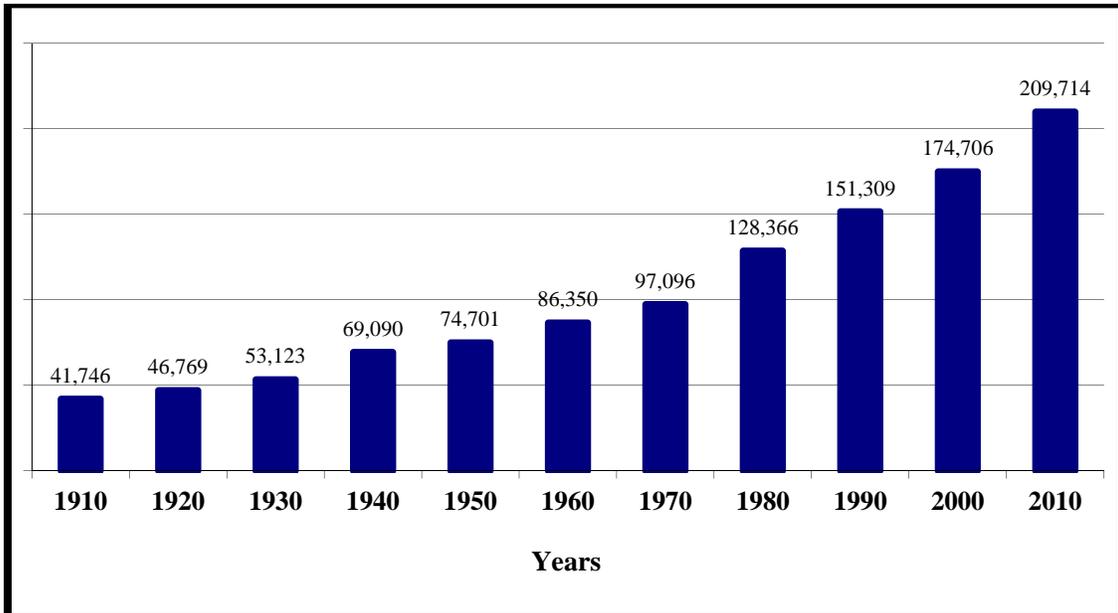
Smith County Organizational Chart



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

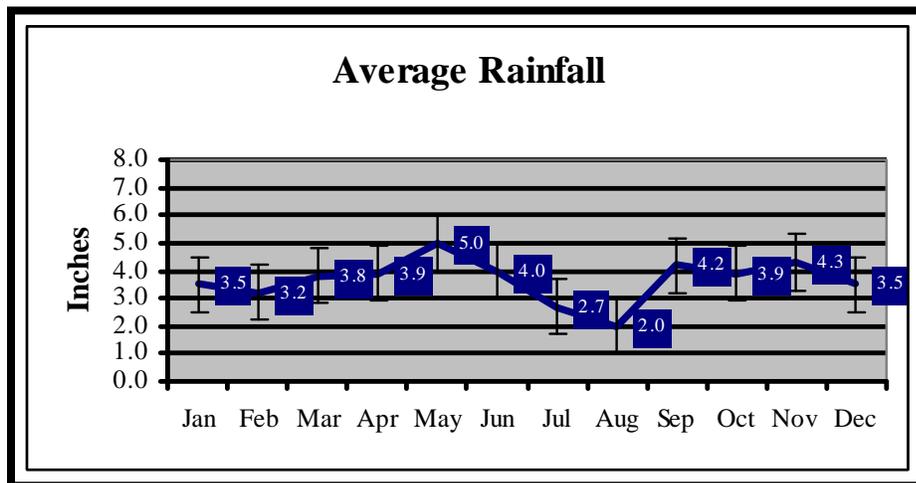
Smith County Statistics & Demographics:



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°



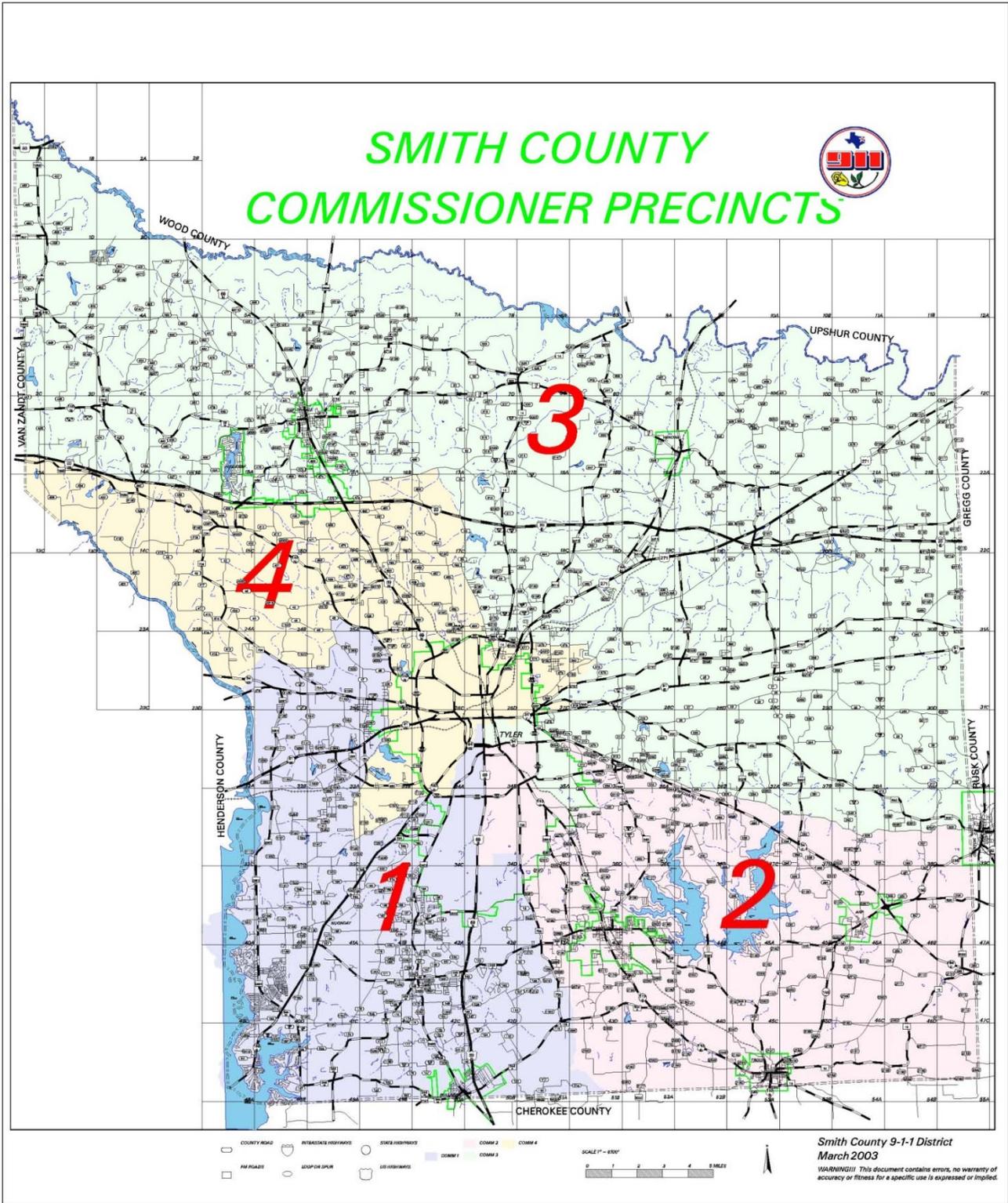
Top Employers

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	\$316,775,961	2.18%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$158,410,719	1.09%
Oncor Electric Delivery Co.	Utility	\$144,098,017	0.99%
Dayton Hudson/Target	Retail	\$ 98,058,980	0.67%
Trane-American Standard	Manufacturer	\$ 90,742,318	0.62%
Walmart/Sam's East	Wholesaler/Retailer	\$ 84,522,468	0.58%
Genecov Investment Group	Financial	\$ 83,122,970	0.57%
Simon Property Group	Property Management	\$ 42,815,000	0.29%
Cebridge Acquisitions	Cable	\$ 40,012,475	0.28%
Linn Operating, Inc.	Oil & Gas Production	\$ 39,421,641	0.27%



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 FY16 Adopted Budget covers a twelve month period beginning October 1, 2015 through September 30, 2016. 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.

Date	FY16 BUDGET CALENDAR
April 1	Budget Instruction Manual and worksheets distributed
April 30	Deadline for departments & outside agencies to return budget requests
May 1	Receive 1 st round of revenue estimates from Auditor
May (6 TH & 7 TH)	County Judge & Auditor review requests with departments
June 1	Preliminary revenue and expenditure budget to Commissioners for review
June 9	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 7	Budget workshop with Commissioners Court
July 21	Budget workshop with Commissioners Court
July 24	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 31	County Judge files FY16 Proposed Budget with County Clerk
August 3	Receive 3 rd round of revenue estimates from Auditor
August 3	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 4	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 ⁶	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 11	Public hearing on the FY16 Proposed Tax Rate – 9:30 a.m. (if required)
August 10	Publish notice of August 24, 2015 public hearing on FY16 Proposed Budget (LGC 111.0075(b))
August 11	Publish notice of the August 18, 2015 public hearing on the FY16 Proposed Budget
August 18	Public hearing on FY16 Proposed Tax Rate – 9:30 a.m. (if required)
August 18	Public hearing on the FY16 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 20	Publish Notice of Tax Revenue Increase – Appendix 11
August 21	Post notice of public hearing on FY16 Proposed Budget
August 21	Post notice of meeting to adopt the FY16 budget and tax rate
August 24	Public hearing – 9:30 a.m. – Commissioners Court
August 24	<ol style="list-style-type: none"> 1) Vote to adopt FY16 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 FY16 is .033372 as compared to the FY15 debt service rate of .034324 per \$100 assessed valuation.

	Fiscal				G.O.	Ratio of	
Tax	Year	Estimated	Taxable	Taxable	Tax Debt	G.O. Tax Debt	G.O. Tax
Year	Ended	Population ⁽¹⁾	Assessed	Valuation	Outstanding	to Taxable	Debt
	9/30		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
2014	2015	218,842	15,167,767,519	69,309	26,905,000	0.18%	123 ⁽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

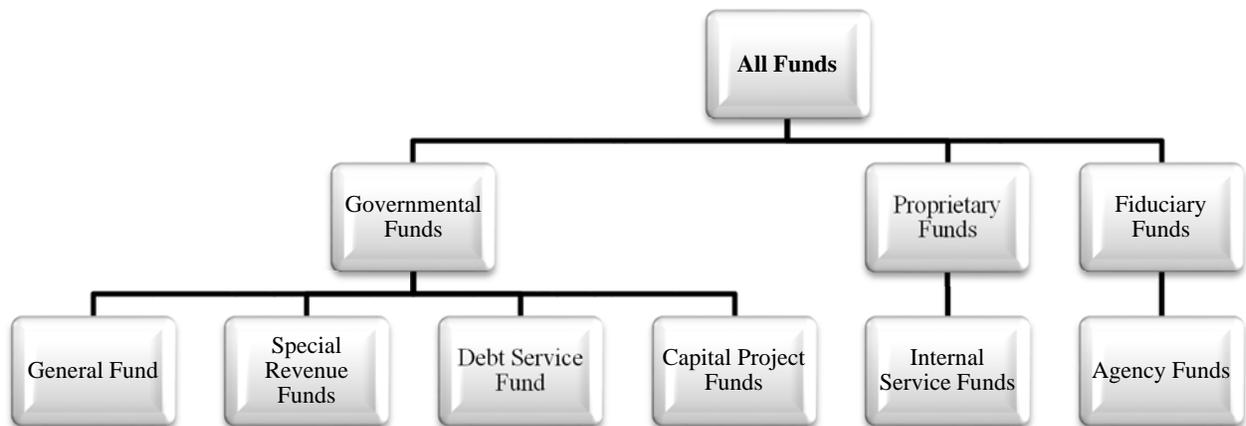
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FUND OVERVIEW

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.

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.

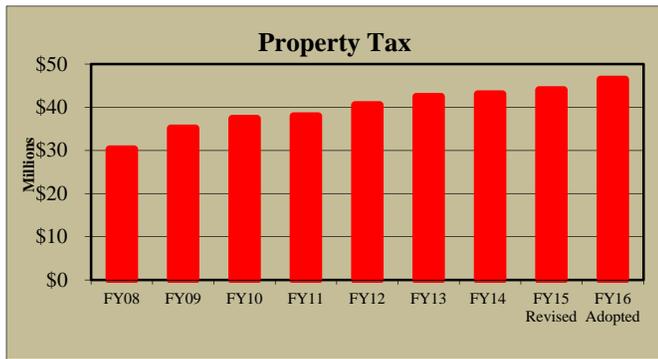
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category.

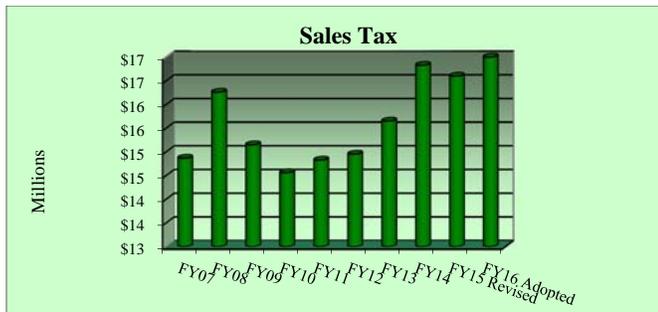
MAJOR REVENUE HIGHLIGHTS

The FY16 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$82,207,917. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 58% of the County revenue, fiscal year 2016 total property tax receipts are estimated at \$47,949,644 or 4.0% higher than the 2015 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 \$36,481,443 in FY15 to \$37,340,406 in FY16, the debt service portion will decrease from \$4,279,662 to \$4,213,725, the Road & Bridge Fund will increase from \$4,188,933 to \$4,273,664 and the Capital Project Fund from \$1,423,064 to \$1,451,849.

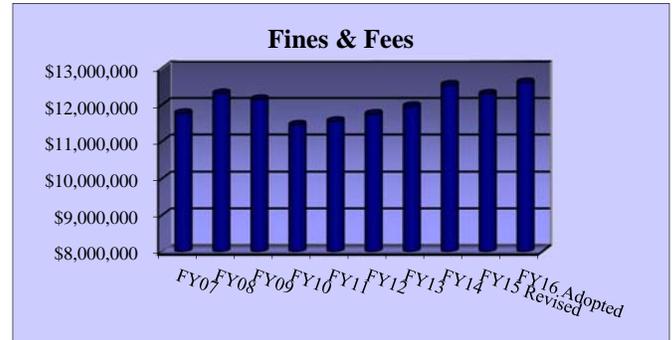


SALES TAX: Comprises 21% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY16 are projected to be slightly higher than FY15 at an estimate of \$17,000,000. Smith County voters approved the ½ cent sales tax in 1982.

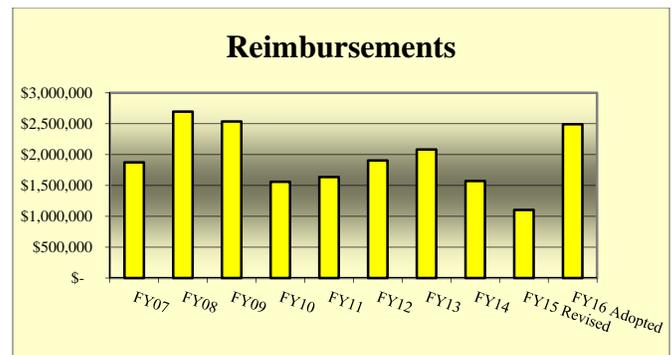


FINES AND FEES: Comprising 15% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged

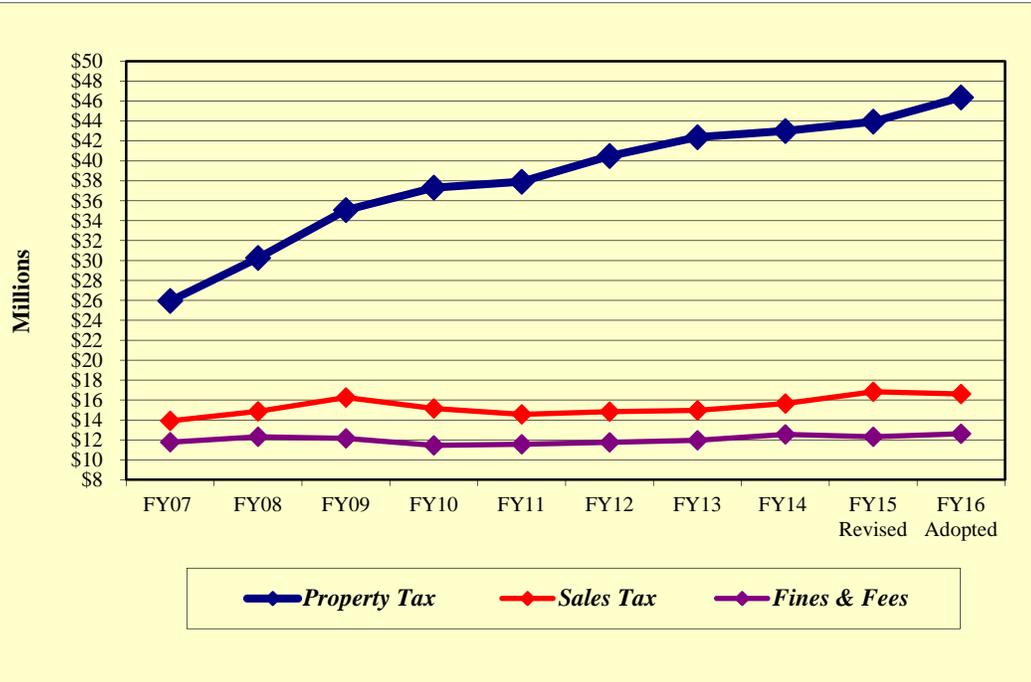
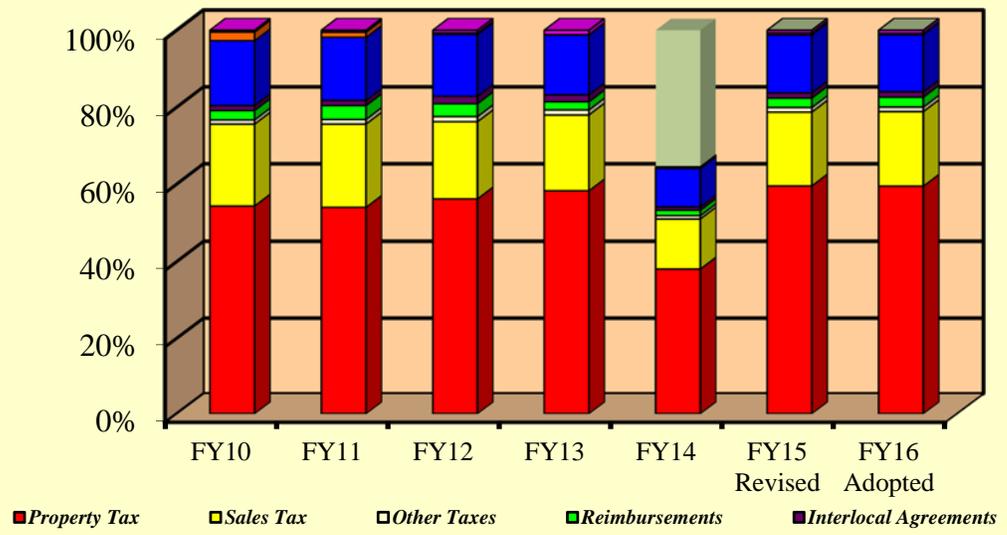
for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY16 estimated revenue is estimated slightly higher than the FY15 estimated amounts.



REIMBURSEMENTS: Comprising 3% 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 FY16 revenue source is higher than previous years due to the reimbursement of unused AIC program funds.



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 FY16 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 58% of total expenditures, followed by 29% of operating expenses, 8% 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 FY15 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 17% of total expenditures which is slightly higher than FY15. 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.

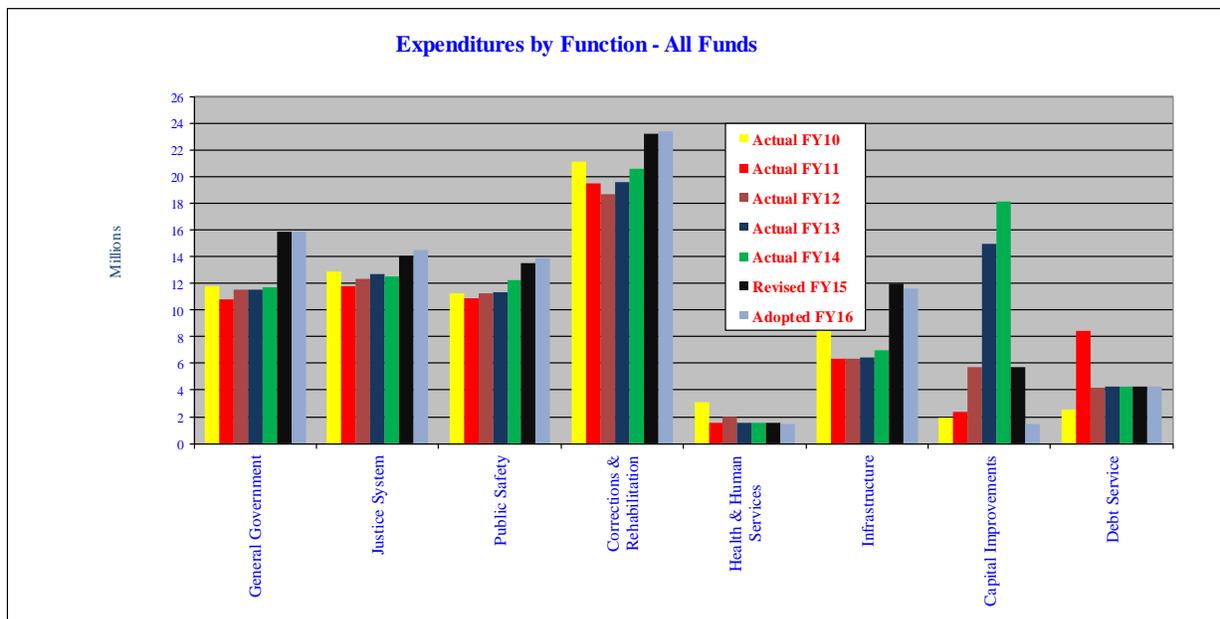
CAPITAL IMPROVEMENTS:
 Comprised of less than 2% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY16. 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 13.5% of total expenditures, this category consists of expenditures related to the construction, repair, and/or maintenance to county roads and bridges, as well as expenses related to drainage. The FY16 budget is funded to continue the transition back into a rehabilitation phase and allocates additional funding for special road projects.

DEBT SERVICE:
 Debt service comprises 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, 2013 and 2014, the estimated expenditures for the year ended September 30, 2015 and the Adopted Budget expenditure amounts for fiscal year 2016.

Operating Fund Expenditures by Category

Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
Salaries	\$29,276,480	\$30,651,480	\$33,700,107	\$35,416,728
Fringe Benefits	\$10,973,383	\$11,689,635	\$14,128,505	\$14,568,338
Operating Expenses	\$21,537,273	\$21,644,553	\$25,517,796	\$24,047,763
Capital Expenditures	\$ 589,657	\$ 908,360	\$4,194,409	\$4,265,255
Direct Expenditures	\$62,376,793	\$64,894,028	\$77,540,817	\$78,298,084

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

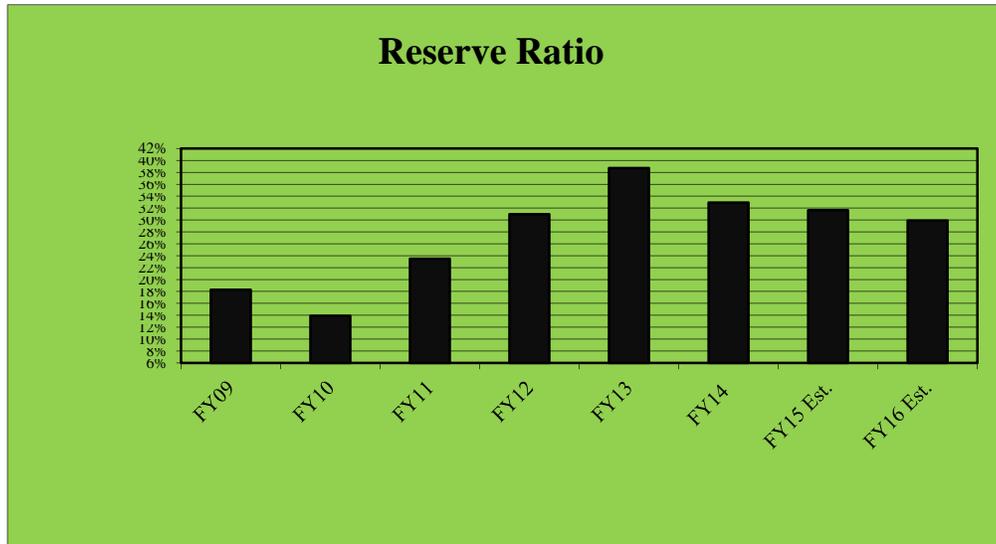
Operating Fund Expenditures by Type of Service

Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
General Government	\$11,145,397	\$11,293,870	\$13,889,962	\$14,394,186
Judicial	\$12,465,209	\$12,334,988	\$13,804,337	\$14,182,555
Public Safety	\$11,220,885	\$12,111,155	\$13,176,969	\$13,512,572
Corrections & Rehabilitation	\$15,504,224	\$16,340,508	\$18,086,544	\$18,089,993
Juvenile Services	\$ 4,079,349	\$ 4,274,769	\$5,118,539	\$5,334,025
Public Service	\$ 1,472,420	\$ 1,476,037	\$1,490,628	\$1,420,328
Health & Welfare	\$ 39,984	\$ 38,624	\$39,985	-0-
Infrastructure & Environmental	\$ 6,449,325	\$ 7,024,077	\$11,933,854	\$11,634,425
Total Expenditures	\$62,376,793	\$64,894,028	\$77,540,817	\$78,568,084

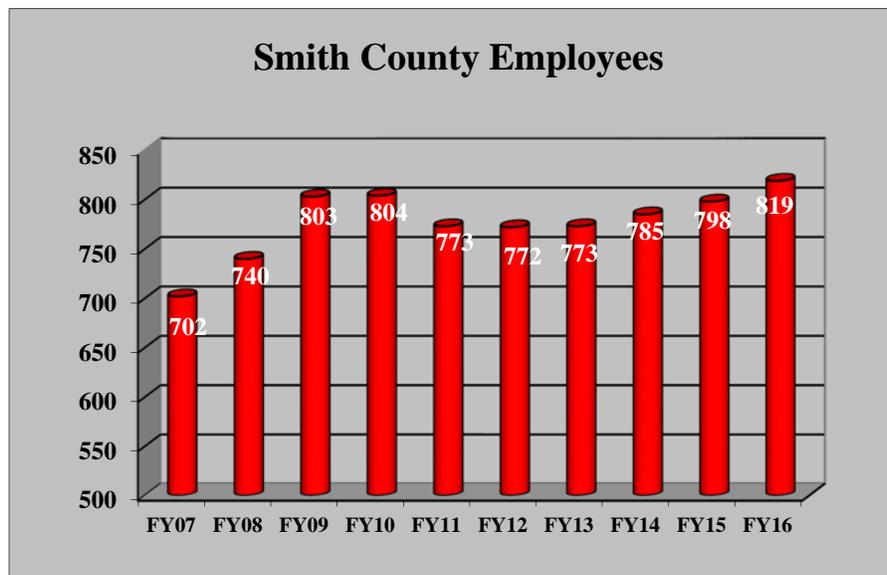
FUND SUMMARY – OPERATING FUNDS

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 FY16 Adopted Budget account for 58.05% 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.

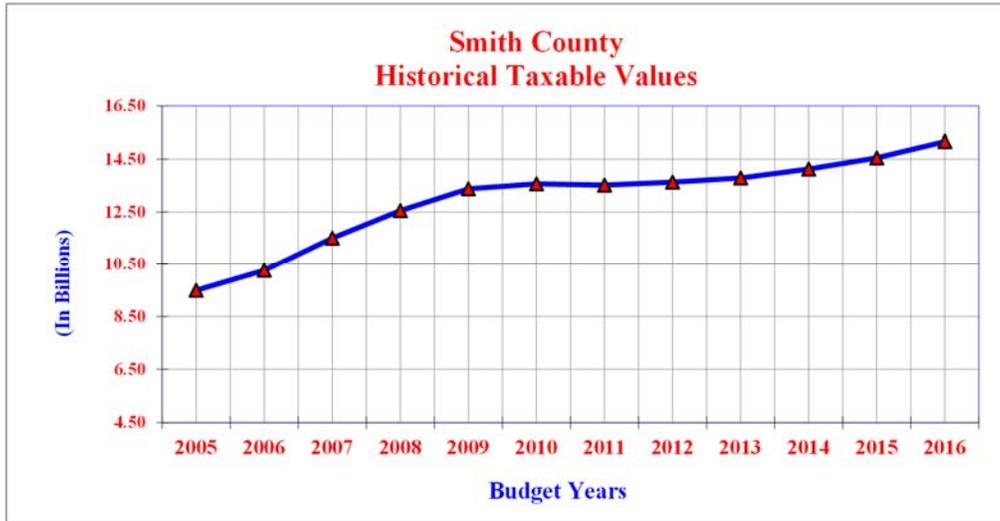
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 2015 certified value for Smith County is \$15,167,767,519. This represents a total increase of 4.3% from the 2014 amended certified value of \$14,547,918,813. The increase in taxable value for 2015 was primarily associated with new property being added to the tax roll. The 2015 taxable values are used to fund the FY16 budget. The average home value in Smith County has increased from \$144,817 in 2014 to \$150,802 in 2015.



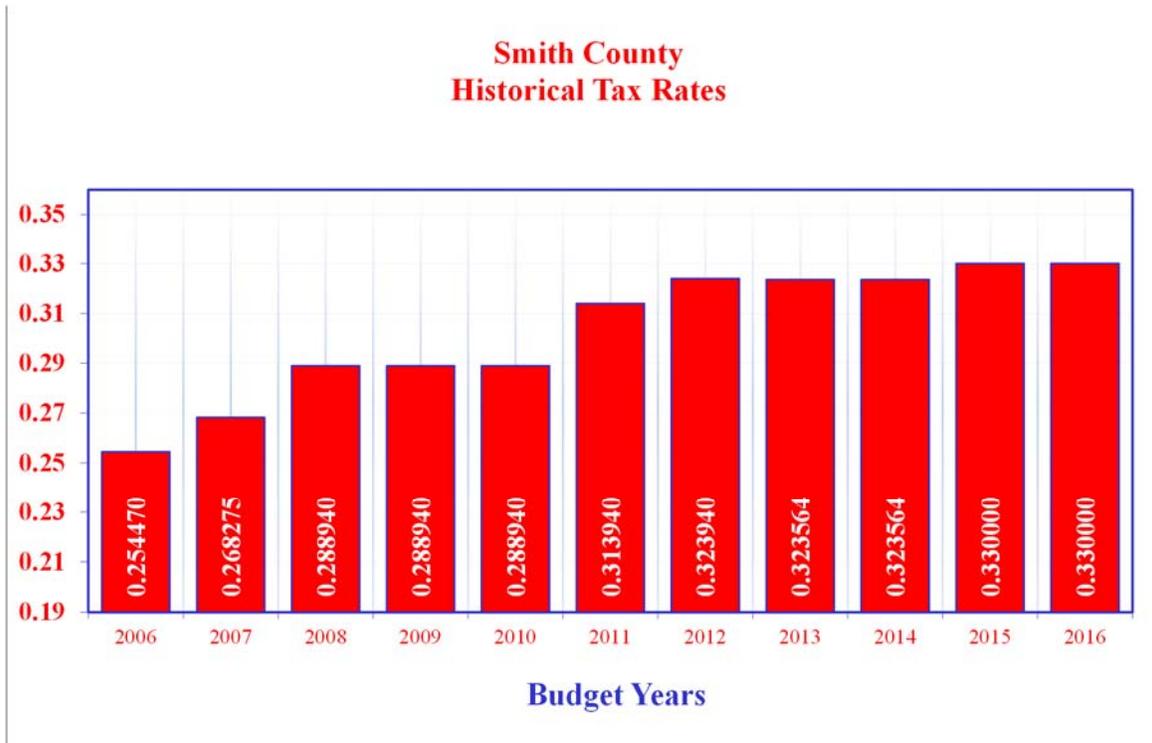
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization 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		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2004	2005	24,135,331	23,578,176	97.69%	436,416	\$ 24,014,592	99.50%
2005	2006	26,039,833	25,444,193	97.71%	428,831	\$ 25,873,024	99.36%
2006	2007	30,447,161	29,735,345	97.66%	519,609	\$ 30,254,954	99.37%
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	44,238,709	43,372,946	98.04%	683,496	\$ 44,056,442	99.59%
2014	2015*	46,296,016	37,402,160	80.79%	280,195	\$ 37,682,355	81.39%
* Collections as of 1/31/2015							
Source: Smith County Tax Assessor/Collector							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY16 total tax rate is .330000 per \$100 valuation.



The property tax rate distribution of the 2015 taxes for the FY16 budget is as follows:

Maintenance & Operations

General Fund	0.257192
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.023000
Road & Bridge Fund (Special Projects)	0.006436
Total Maintenance & Operations	<u>0.296628</u>

Debt Service

General Obligation 2011	0.033372
Total Debt Service	<u>0.033372</u>

Total Tax Rate	<u><u>0.330000</u></u>
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Total Assessed County Valuation	<u><u>\$15,167,767,519</u></u> Certified Value @ 7/25/15
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**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2015**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 24TH DAY OF AUGUST, 2015 IN A MOTION MADE BY COMMISSIONER NIX AND SECONDED BY COMMISSIONER PHILLIPS THE FOLLOWING COURT ORDER WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 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 11, 2015 AND AUGUST 18, 2015 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2015 TAX RATE, WHICH WILL FUND THE FY16 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2015 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

<i>MAINTENANCE & OPERATIONS</i>		<i>DEBT SERVICE</i>	
GENERAL FUND	.257192	CERT. OF OBLIGATION 2011	.033372
FACILITY IMPROVEMENT FUND	.010000		
ROAD & BRIDGE FUND	.023000		
ROAD & BRIDGE FUND-SPECIAL PROJECTS	.006436		
TOTAL MAINTENANCE & OPERATIONS	.296628	TOTAL DEBT SERVICE	.033372

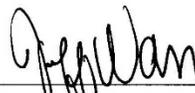
TOTAL TAX RATE .330000

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

APPROVED THIS THE 24TH DAY OF AUGUST, 2015.



JOEL BAKER, COUNTY JUDGE



JEFF WARR, COMMISSIONER, PCT. 1



CARY NIX, COMMISSIONER, PCT. 2



TERRY PHILLIPS, COMMISSIONER, PCT. 3



JOANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

The FY16 budget includes percentage increases to the base salary for some non-elected positions based on the recommendation of the independent salary survey that was performed by Segal Waters Consulting. With the exception of detention officers, entry level positions (less than 5 years) were not increased as they were considered to be competitive in the labor market. The increases suggested as a result of the survey were structured to be distributed over a 3 year period if funding is available.

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 FY16 budget increased by twenty one full time positions with 15 of those positions being added as entry level jailers to support the opening of the new jail facility. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Change	
General Administrative	Commissioners Court	7	7	7	7	7	8	8	0	
	Information Technology	7	8	8	8	9	11	12	1	
	Records Service	3	3	3	3	3	3	3	0	
	Veterans	3	3	3	3	3	3	3	0	
	County Auditor	11	10	10	10	10	10	10	0	
	Purchasing	3	3	3	3	3	3	4	1	
	County Treasurer	2	2	2	2	2	2	2	0	
	Tax A/C	30	29	29	29	29	30	31	1	
	Elections	4	3	3	3	3	3	3	0	
	Judicial Compliance Office	3	2	1	1	1	2	2	0	
	County Administration Office						2	1	-1	
	Physical Plant	26	25	25	25	25	23	23	0	
	Human Resources	2	2	2	2	2	2	2	0	
	Judicial	County Clerk	26	25	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	3	3	0	
District Clerk		20	20	20	20	20	20	20	0	
Justice of the Peace - Pct. #1		4	3	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	46	46	46	46	46	46	0	
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	4	1	
Law Enforcement		Fire Marshall/E.M.A.	5	4	4	4	5	10	11	1
		Constable - Pct. #1	4	3	3	4	4	4	4	0
		Constable - Pct. #2	3	3	3	3	3	3	4	1
	Constable - Pct. #3	2	2	2	2	2	2	2	0	
	Constable - Pct. #4	4	4	4	4	4	4	4	0	
	Constable - Pct. #5	6	6	6	6	7	4	4	0	
	Warrants Division - Courts	3	2	2	2	2	2	2	0	
	Environmental Crimes Unit	2	2	2	2	2	2	2	0	
	Sheriff	110	110	110	110	107	106	106	0	
	Dispatch	28	27	27	27	27	27	27	0	
Corrections	Jail Operations	215	215	215	215	226	239	254	15	
	Juvenile Services	78	78	78	78	78	73	73	0	
Roads & Transportation	R&B - General	5	4	4	4	5	5	5	0	
	R&B - Labor & Material	75	61	61	61	61	61	61	0	
	R&B - Equipment	13	11	11	11	11	11	11	0	
Other	Agriculture Extension	3	2	2	2	2	2	3	1	
	Law Library	2	2	1	1	1	1	1	0	
	Grand Total	804	774	772	773	785	798	819	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	FY13 Project Costs	FY14 Project Costs	FY15 Project Allocation	FY16 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	50,184		184	50,000	25,000
Courthouse - Central Jury Room refurbish	20,999				
Annex Projects					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810				
Annex - Camera System - County Clerk	-				
Annex - 5th Floor Training Break Room	6,512		6,512		
Annex - Building Renovations	25,000			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				
Auxiliary Fuel Storage Tank (911 tank)	35,399				
Building Security	69,642				

Project	Total Project Costs to Date	FY13 Project Costs	FY14 Project Costs	FY15 Project Allocation	FY16 Project Allocation
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				
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	424,000	430,400	436,000	444,000
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	1,645	-	895		150,000
Ferguson St. Multi-Purpose Building (The Hub)	399,862	301,857	27,062		
JP#1 Office renovation/Constable #1 Building Renovation	206,144	200,507	5,637		
Physical Plant Complex	72,087	-			
Adult Probation Complex	1,825,732	1,820,732			
Fiber Optic Cable	48,873	-			
Evidence Building - S/O	51,237	-			
Bingo Hall Roof Replacement	52,250	-			
Tax Office Remodel	25,000	23,914			
Veterans Office Relocation & Remodel	49,513	20,558	15,455	13,500	-
Judicial Software Acquisition	3,000,000		1,708,678	1,291,322	-
Crescent Laundry Building Renovation	465,000		23,034	441,966	350,000
Central Jail Sidewalk & Drainage Repair	30,425		30,425		
Central Jail Projects	193,080		16,080	177,000	100,000

Project	Total Project Costs to Date	FY13 Project Costs	FY14 Project Costs	FY15 Project Allocation	FY16 Project Allocation
EOC Center Renovations	166,000			166,000	-
Smith County Office Building	-			-	-
Camp Ford Signage	11,500			11,500	5,000
Precinct Office Improvements					65,000
Cottonbelt Building	22,000			22,000	
305 E. Line St. Building	50,000			50,000	182,400
Security Equipment Upgrade					30,000
218 Line St. Building	25,000			25,000	25,000
911 Building Purchase Option	1,242,443		1,242,443		
<i>Project Totals</i>	\$ 17,110,561	\$ 2,791,567	\$ 3,506,804	\$ 2,709,288	\$ 1,401,400

Note: All approved projects are subject to bidding laws and Smith County Purchasing Policy regulations.

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: 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.

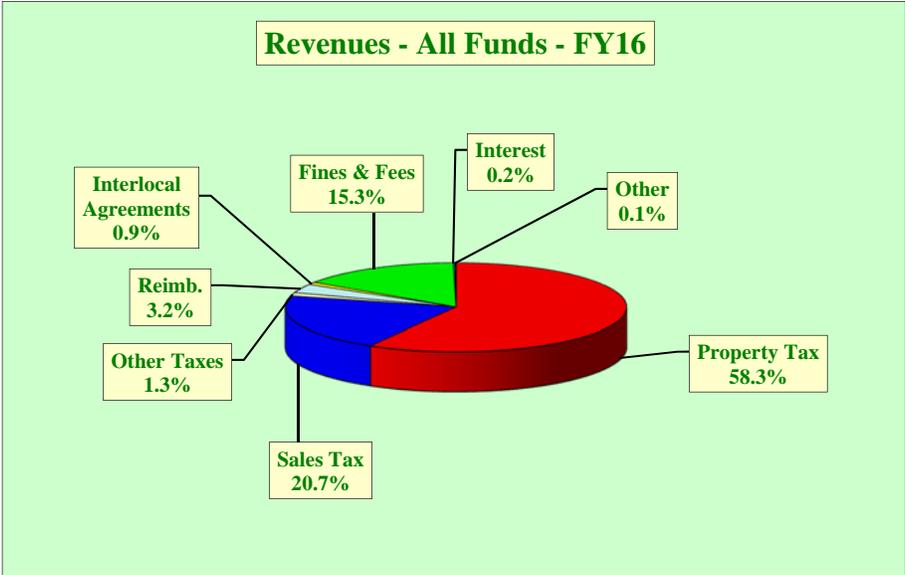
Operational Impact: Operational savings are projected to be realized by keeping all inmates in Smith County and by changes in supervision methods allowed by the new jail. However, operational costs will increase as additional pods are opened in the future and more staffing is necessary.



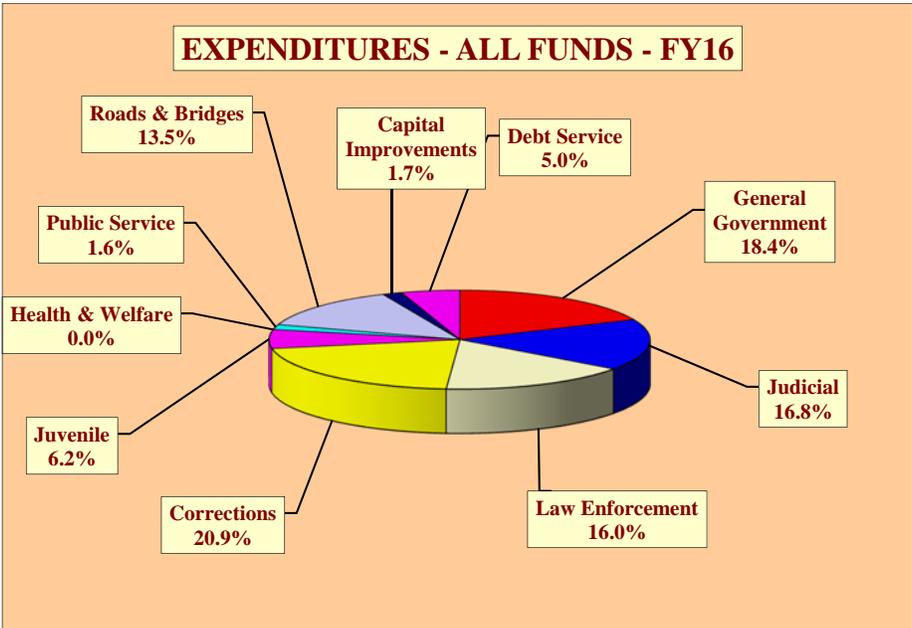
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY16 Lease Payment	Note Payable at 9/30/15	Note Payable at 9/30/16
TE1455	10	General	Lighting/HVAC	\$ 444,000.00	\$ 444,000.00	\$ -
6562-016	5	Road & Bridge	Mack Trucks	276,037.39	276,037.38	-
23305	10	Sheriff	Radio Equipment	158,894.35	1,216,256.51	1,057,362.13
6562-023	7	Sheriff	Dispatch Software	251,167.90	1,255,839.48	1,004,671.59
6562-025	3	Sheriff	(6) Chevrolet Tahoes	55,431.32	55,431.31	-
6562-026	3	Sheriff	(12) Tahoes, (2) Trucks	140,427.48	280,854.96	140,427.48
6562-027	3	Jail	(1) Tahoe & (2) Vans	28,388.96	56,777.93	28,388.97
6562-028	3	Road & Bridge	6 Motorgraders, 2 Backhoes, 1 Excavator	72,998.65	1,415,266.94	1,342,268.29
811-6707298-001	3	Information Technology	Laptops (Law Enforcement)	95,806.46	215,066.87	119,260.41
Total Obligations				\$ 1,523,152.51	\$ 5,215,531.38	\$ 3,692,378.87

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY14 Estimated Budget	FY16 Adopted Budget
Revenues					
Property Taxes	\$ 43,006,297	\$ 43,937,495	\$ 46,373,102	\$ 45,667,320	\$ 47,949,644
Sales Tax	15,650,035	16,827,874	16,600,000	17,209,660	17,000,000
Other Taxes	934,201	1,041,139	986,000	1,001,687	1,038,200
Reimbursements	2,083,916	1,573,335	1,103,683	1,386,387	2,491,880
Interlocal Agreements	1,129,047	1,170,917	1,262,000	1,288,360	905,500
Fines & Fees	11,961,254	12,545,063	12,300,450	13,006,739	12,612,150
Interest	295,769	166,477	135,605	223,412	133,180
Miscellaneous	631,926	529,956	450,810	667,978	77,363
Total Revenue	\$ 75,692,445	\$ 77,792,256	\$ 79,211,650	\$ 80,451,543	\$ 82,207,917
Expenditures:					
General Government	\$ 11,510,179	\$ 11,728,293	\$ 15,895,946	\$ 15,578,027	\$ 15,853,186
Judicial	12,656,366	12,512,172	14,097,795	13,815,839	14,479,657
Law Enforcement	11,343,492	12,266,312	13,508,911	13,238,733	13,839,416
Corrections & Rehabilitation	19,583,573	20,615,277	23,205,083	22,740,981	23,424,018
Health & Human Services	1,528,404	1,530,661	1,530,612	1,500,000	1,420,328
Infrastructure	6,449,325	7,024,077	11,933,854	11,695,177	11,634,425
Capital Improvements	14,933,696	18,160,622	5,702,820	5,588,764	1,426,400
Debt Service	4,245,055	4,245,000	4,250,000	4,165,000	4,281,250
Total Expenditures	\$ 82,250,090	\$ 88,082,414	\$ 90,125,021	\$ 88,322,521	\$ 86,358,680
Net Revenue (Expenditures)	\$ (6,557,645)	\$ (10,290,158)	\$ (10,913,371)	\$ (7,870,978)	\$ (4,150,763)
Other Sources (Uses)					
Transfers In (Out)				\$ -	\$ -
Proceeds from Debt				-	-
Total Resources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 59,811,339	\$ 53,253,694	\$ 42,963,536	\$ 42,963,536	\$ 35,092,559
Ending Fund Balance	\$ 53,253,694	\$ 42,963,536	\$ 32,050,165	\$ 35,092,559	\$ 30,941,796
Note 1: Jail expansion capital project is a determining factor in major changes to fund balance					

RECAPITULATION OF FY16 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/15	Estimated Revenues FY16	Requested Expenditures FY16	Net Interbudget Transfers 15/16 (Inc.) Dec.	Estimated Ending Balance @ 9/30/16	Estimated Reserve Ratio
Operating Funds						
General Fund	\$ 21,032,986	\$ 67,076,169	\$ 61,728,117	\$ 6,100,000	\$ 20,281,038	29.90%
Road & Bridge Fund	2,012,757	7,632,964	11,634,425	(2,000,000)	11,295	
Juvenile General Fund	1,924,723	181,500	4,935,542	(4,100,000)	1,270,681	
Indigent Health Care Trust Fund	32,478	-	-	-	32,478	
Total Operating Funds	\$ 25,002,944	\$ 74,890,633	\$ 78,298,084	\$ -	\$ 21,595,492	
Debt Service Funds						
Debt Service	\$ 1,632,042	\$ 4,288,725	\$ 4,281,250	\$ -	\$ 1,639,517	
Total Debt Service Funds	\$ 1,632,042	\$ 4,288,725	\$ 4,281,250	\$ -	\$ 1,639,517	
Total Operating and Debt Service	\$ 26,634,986	\$ 79,179,358	\$ 82,579,334	\$ -	\$ 23,235,009	
Special Revenue Funds						
Other Special Revenue Funds	\$ 4,292,012	\$ 1,544,210	\$ 2,082,946	\$ -	\$ 3,753,276	
Total Special Revenue Funds	\$ 4,292,012	\$ 1,544,210	\$ 2,082,946	\$ -	\$ 3,753,276	
Capital Improvement Funds						
Capital Project Fund	\$ 451,936	1,483,349	1,426,400	50,000	\$ 458,885	
Jail Expansion Project Fund	0	-	-	-	0	
JAC Maintenance/Equipment Fund	847,822	1,000	270,000	(50,000)	628,822	
Total Capital Improvement Funds	\$ 1,299,758	\$ 1,484,349	\$ 1,696,400	\$ -	\$ 1,087,707	
Total All Funds	\$ 32,226,756	\$ 82,207,917	\$ 86,358,680	\$ -	\$ 28,075,993	

RECAPITULATION OF FY16 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 @ 10/1/15	\$ 21,032,986	\$ 2,012,757	\$ 451,936	\$ 4,292,012	\$ 1,632,042	\$ 0	\$ -	\$ 32,478	\$ 2,772,545	\$ 32,226,756
Revenues:										
Taxes:										
Property Taxes - Current	\$ 37,340,406	\$ 4,273,664	\$ 1,451,849		\$ 4,213,725					\$ 47,279,644
Property Taxes - Delq.	500,000	\$ 80,000	\$ 25,000		65,000					670,000
Sales Tax	17,000,000									17,000,000
Tax Penalty & Interest	-									-
Other Taxes	1,034,000									1,034,000
Reimbursements	2,386,700	153,000		64,880					44,500	2,649,080
Interlocal Agreements	637,500	-		-				-	115,000	752,500
Fines & Fees	8,019,200	3,114,800		1,464,650					13,500	12,612,150
Interest	90,000	11,500	6,500	9,680	10,000	-	1,000	-	4,500	133,180
Bond Proceeds						-				-
Miscellaneous	68,363	-		5,000					\$ 4,000	77,363
Total Revenues	\$ 67,076,169	\$ 7,632,964	\$ 1,483,349	\$ 1,544,210	\$ 4,288,725	\$ -	\$ 1,000	\$ -	\$ 181,500	\$ 82,207,917
Total Available	\$ 88,109,155	\$ 9,645,721	\$ 1,935,285	\$ 5,836,222	\$ 5,920,767	\$ 0	\$ 1,000	\$ 32,478	\$ 2,954,045	\$ 114,434,673
Other Financing Sources										
Transfers In	\$ -	\$ 2,000,000	\$ -		\$ -		\$ 50,000	\$ -	\$ 4,100,000	6,150,000
Total Available & Other Sources	\$ 88,109,155	\$ 11,645,721	\$ 1,935,285	\$ 5,836,222	\$ 5,920,767	\$ 0	\$ 51,000	\$ 32,478	\$ 7,054,045	\$ 120,584,673
Expenditures By Type:										
General Government	\$ 14,394,186		\$ -	\$ 1,459,000				\$ -		\$ 15,853,186
Judicial	14,182,555			297,102						14,479,657
Law Enforcement	13,512,572			326,844						13,839,416
Corrections	18,089,993									18,089,993
Juvenile	128,484								5,205,542	5,334,025
Health & Welfare	-							-		-
Public Service	1,420,328									1,420,328
Roads & Transportation	-	11,634,425								11,634,425
Capital Improvements			1,426,400							1,426,400
Debt Service	-				4,281,250					4,281,250
Total Expenditures	\$ 61,728,117	\$ 11,634,425	\$ 1,426,400	\$ 2,082,946	\$ 4,281,250	\$ -	\$ -	\$ -	\$ 5,205,542	\$ 86,358,680
Other Financing Uses										
Interbudget Transfers Out	\$ 6,100,000		\$ 50,000	\$ -	\$ -		\$ -	\$ -		\$ 6,150,000
Reserves	\$ 20,281,038	\$ 11,295	\$ 458,885	\$ 3,753,276	\$ 1,639,517	\$ 0	\$ 51,000	\$ 32,478	\$ 1,848,503	\$ 28,075,993
Total Expenditures & Other Uses	\$ 88,109,155	\$ 11,645,721	\$ 1,935,285	\$ 5,836,222	\$ 5,920,767	\$ 0	\$ 51,000	\$ 32,478	\$ 7,054,045	\$ 120,584,673

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

RECAPITULATION OF FY16 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
Beg. Fund Balance @ 10/1/15	\$ 21,032,986	\$ 2,012,757	\$ 451,936	\$ 0	\$ 4,292,012	\$ 1,632,042	\$ -	\$ 32,478	\$ 2,772,545	\$ 32,226,756
Revenues:										
Taxes:										
Property Taxes - Current	\$ 37,340,406	\$ 4,273,664	\$ 1,451,849		\$ -	\$ 4,213,725	\$ -	\$ -	\$ -	\$ 47,279,644
Property Taxes - Delinquent	500,000	80,000	25,000		-	65,000	-	-	-	670,000
Sales Tax	17,000,000	-	-		-	-	-	-	-	17,000,000
Other Taxes	1,034,000	-	-		-	-	-	-	-	1,034,000
Reimbursements	2,386,700	-	-		64,880	-	-	-	44,500	2,496,080
Interlocal Agreements	637,500	153,000	-		-	-	-	-	115,000	905,500
Fines & Fees	8,019,200	3,114,800	-		1,464,650	-	-	-	13,500	12,612,150
Interest	90,000	11,500	6,500	-	9,680	10,000	1,000	-	4,500	133,180
Bond Proceeds				-						
Miscellaneous	68,363	-	-		5,000	-	-	-	4,000	77,363
Total Revenues	\$ 67,076,169	\$ 7,632,964	\$ 1,483,349	\$ -	\$ 1,544,210	\$ 4,288,725	\$ 1,000	\$ -	\$ 181,500	\$ 82,207,917
Total Available	\$ 88,109,155	\$ 9,645,721	\$ 1,935,285	\$ 0	\$ 5,836,222	\$ 5,920,767	\$ 1,000	\$ 32,478	\$ 2,954,045	\$ 114,434,673
<i>Other Financing Sources</i>										
Transfers In	-	2,000,000	-		-	-	50,000	-	4,100,000	\$ 6,150,000
Total Available & Other Sources	\$ 88,109,155	\$ 11,645,721	\$ 1,935,285	\$ 0	\$ 5,836,222	\$ 5,920,767	\$ 51,000	\$ 32,478	\$ 7,054,045	\$ 120,584,673
<i>Expenditures</i>										
Salary	\$ 29,620,771	\$ 2,905,393	\$ -	\$ -	\$ 116,190				\$ 2,890,564	\$ 35,532,918
Fringe Benefits	12,250,877	1,258,797		-	29,982			-	1,058,664	14,598,320
Operating Expenses	18,801,214	4,275,235	207,400	-	1,183,774		-	-	971,314	25,438,937
Capital Outlay	1,055,255	3,195,000	1,219,000	-	753,000		-	-	285,000	6,507,255
Debt Service						4,281,250				4,281,250
Total Expenditures	\$ 61,728,117	\$ 11,634,425	\$ 1,426,400	\$ -	\$ 2,082,946	\$ 4,281,250	\$ -	\$ -	\$ 5,205,542	\$ 86,358,680
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 6,100,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ -		\$ 6,150,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 20,281,038	\$ 11,295	\$ 458,885	\$ 0	\$ 3,753,276	\$ 1,639,517	\$ 51,000	\$ 32,478	\$ 1,848,503	\$ 28,075,993
Total Expenditures & Other Uses	\$ 88,109,155	\$ 11,645,721	\$ 1,935,285	\$ 0	\$ 5,836,222	\$ 5,920,767	\$ 51,000	\$ 32,478	\$ 7,054,045	\$ 120,584,673

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY16 debt service is 0.033372, as compared to the FY15 debt service rate of 0.034324. Below is the description of outstanding debt and the level of indebtedness.

General Obligation and Refunding Bonds 2011

Issue Date: June 28, 2011

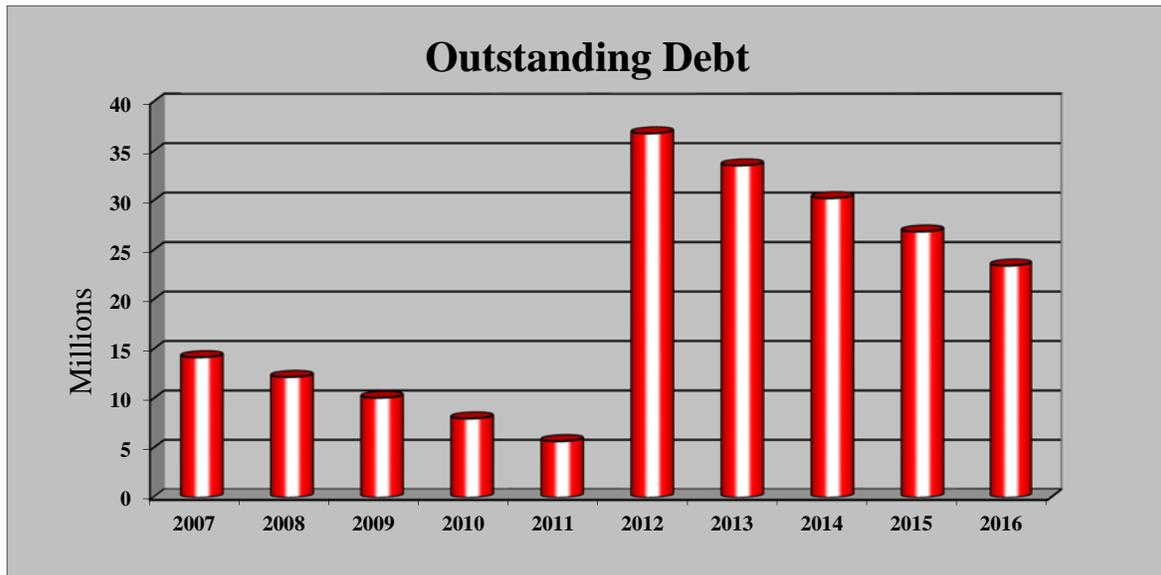
Issue Amount: \$39,955,000

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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REVENUE RECAP

<i>General Fund</i>							
	Actual	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY13	FY14	FY15	FY16	Revenue	FY15 to FY16	Change
Revenues:							
Taxes:							
Property Taxes - Current	\$ 33,718,003	\$ 34,649,550	\$ 35,749,613	\$ 37,340,406	55.67%	\$ 1,590,793	4.45%
Property Taxes - Delinquent	491,289	482,734	731,830	500,000	0.75%	(231,830)	-31.68%
Sales Tax	15,650,035	16,827,874	16,600,000	17,000,000	25.34%	400,000	2.41%
Other Taxes	934,201	1,041,139	986,000	1,034,000	1.54%	48,000	4.87%
Reimbursements	1,913,333	1,693,148	1,050,203	2,436,700	3.63%	1,386,497	132.02%
Interlocal Agreements	760,316	733,196	882,000	587,500	0.88%	(294,500)	-33.39%
Fines & Fees	7,448,378	7,703,806	7,628,400	8,019,200	11.96%	390,800	5.12%
Interest	109,628	90,528	87,000	90,000	0.13%	3,000	3.45%
Miscellaneous	573,397	441,627	76,810	68,363	0.10%	(8,447)	-11.00%
Total Revenues - General Fund	\$ 61,598,579	\$ 63,663,601	\$ 63,791,856	\$ 67,076,169	100.00%	\$ 3,284,313	5.16%
Road & Bridge Fund							
Revenues:							
Taxes:							
Property Taxes - Current	\$ 3,056,628	\$ 3,130,986	\$ 4,106,797	\$ 4,273,664	44.36%	\$ 166,867	4.06%
Property Taxes - Delinquent	44,494	43,454	82,136	80,000	0.83%	(2,136)	-2.60%
Reimbursements	42,022	21,760	-	-	0.00%	-	
Interlocal Agreements	169,443	187,319	155,000	153,000	1.59%	(2,000)	-1.29%
Fines & Fees	3,488,774	3,467,639	3,393,300	3,114,800	32.33%	(278,500)	-8.21%
Interest	17,524	13,385	15,000	11,500	0.12%	(3,500)	-23.33%
Miscellaneous	9,208	13,086	-	-	0.00%	-	
Transfer In - General Fund	350,000	-	2,000,000	2,000,000	20.76%	-	0.00%
Total Revenues - Road & Bridge Fund	\$ 7,178,093	\$ 6,877,630	\$ 9,752,233	\$ 9,632,964	100.00%	\$ (119,269)	-1.73%
Total General & R&B Fund	\$ 68,776,672	\$ 70,541,231	\$ 73,544,089	\$ 76,709,133		\$ 3,165,044	4.49%

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$34,649,550	\$35,749,613	\$37,340,406
	Delinquent Property Tax	31011	482,734	731,830	500,000
	Sales Tax	31812	16,827,874	16,600,000	17,000,000
	Tax Penalty & Interest	31915	500,737	450,000	475,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	1,500	1,500	3,000
	Salvage Yard License	32030	125	0	100
	Alcohol Permits	32020	5,969	6,000	15,000
	<i>Rental Commissions</i>				
	Miscellaneous Leases	32501	120	120	120
	Vending	32520	5,025	5,000	5,000
	Cottonbelt Building	32530	229,092	56,000	56,343
	Courthouse Annex	32535	6,900	6,900	6,900
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	59,526	60,000	50,000
	FEMA Reimbursement	33112			
	ETATTF Reimbursement	33183	63,175	60,000	58,000
	<i>State Fees</i>				
	Liquor Drink Tax	33215	483,217	480,000	500,000
	Bingo Commission	33235	57,185	56,000	59,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	72,224	70,000	55,000
	Unemployment/Workers Comp. Reimbursement	33318	31,750		
	Court Ordered Restitution	33319	2,132		
	State Supplement DA	33326			4,200
	State Juror Reimbursement	33331	86,496	70,000	60,000
	Sexual Assault Reimbursement	33902	14,537	6,000	5,000
	Indigent Health Care Reimbursement	33906	177,792	110,000	50,000
	Witness Fee Reimbursement	33908	7,120	7,000	3,000
	Tobacco Settlement	33912			50,000
	Insurance Proceeds	33913	34,817	1,703	
	Foster Care Reimbursement DHS - District Attorney	33916	21,645	15,000	20,000
	Sale of Equipment	33920	72,288	-	
	Miscellaneous Reimbursements	33921	138,704	0	1,303,000
	Attorney Fee Reimbursement (Civil)	33924	1,100	500	3,500
	Election Reimbursement	33926	142,640	60,000	75,000
	TFID Reimbursements	33934	281,408	120,000	150,000
	Attorney Fees - Defendants	33935	47,433	50,000	50,000
	Prisoner Care - City of Tyler	33950	281,470	270,000	250,000

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Prisoner Care - Federal	33955	156,891	150,000	250,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	161,947	167,500	167,500
	Chapel Hill ISD - Security	34027	56,519	56,500	65,000
	Lindale ISD - Security	34028	150,252	153,000	
	Mental Health CIT Program	34034		130,000	0
	Commission Taxing Entities	34045	364,478	375,000	355,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	26,722	23,000	23,000
	Scofflaw Fee	34202	24,474	15,000	
	Justice of the Peace - Pct. #1	34221	20,762	18,000	17,000
	Justice of the Peace - Pct. #2	34222	58,060	52,000	60,000
	Justice of the Peace - Pct. #3	34223	65,360	64,000	55,000
	Justice of the Peace - Pct. #4	34224	78,103	80,000	75,000
	Justice of the Peace - Pct. #5	34225	86,560	90,000	95,000
	Constable - Pct. #1	34231	102,833	95,000	90,000
	Constable - Pct. #2	34232	59,164	53,000	60,000
	Constable - Pct. #3	34233	84,107	80,000	80,000
	Constable - Pct. #4	34234	46,061	50,000	40,000
	Constable - Pct. #5	34235	23,624	25,000	25,000
	County Clerk Vital Statistics Fee	34239	3,996	3,500	2,500
	County Clerk	34240	1,406,917	1,400,000	1,500,000
	County Judge	34245	4,694	4,500	4,900
	County Court at Law	34250	20	0	
	District Clerk	34260	456,273	450,000	450,000
	Criminal District Attorney	34270	48,757	46,000	45,000
	Sheriff	34275	348,935	355,000	340,000
	<i>Fees of Service</i>				
	Fire Marshall	34315	2,180	2,300	6,500
	Video Fees	34320	7,725	7,500	5,000
	Transportation Fees	34325	100	0	1500
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	80	0	
	D.D.C. - Justice of the Peace - Pct. #2	34422	11,686	10,000	6,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,877	3,000	2,500
	D.D.C. - Justice of the Peace - Pct. #4	34424	5,217	5,000	5,000
	D.D.C. - Justice of the Peace - Pct. #5	34425	4,018	3,300	8,500
	County Judge - Judicial State Supplement	34426	17,141	25,000	25,200
	Estray	34429	11,367	10,000	11,500
	Jury Fees	34430	8,881	8,800	8,800
	Department of Public Safety - FTA Fees	34433	24,716	26,000	25,000
	District Attorney - Mental Fee	34434	100	0	3,000
	Records Management - District Clerk Filings	34435	27,617	32,000	28,000
	Child Safety Fees	34440	1,374	1,500	1,500
	Family Protection Fee	34442	18,160	18,000	18,000
	Guardianship Fee	34446	14,821	15,000	15,000

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Court Records Preservation	34448	40,948	41,000	41,000
	Arrest Fees (80%)	34450	48,507	44,000	46,000
	Child Abuse Prevention	34454	2,462	2,500	1,800
	Records Management - County Clerk Filings	34455	51,490	53,000	51,000
	ISF Checks	34465	4,284	4,500	4,000
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	5,120	5,000	3,500
	Child Support Processing	34510	2,890	3,000	3,000
	Pre Trial Release	34520	10,676	7,500	30,000
	Court Reporter	34525	56,271	58,000	56,000
	Administrative	34530	202,923	185,000	180,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	42,326	43,000	42,000
	<i>Fees</i>				
	Tax Certificates	34601	9,985	7,500	9,400
	Auto Registration	34602	600,204	600,000	600,000
	Delinquent Tax Collector	34604	194,743	190,000	195,000
	Titles	34612	298,560	285,000	295,000
	Traffic Fees & Child Safety	34650	21,395	20,000	20,000
	Coin Station Commissions	34655	269,512	260,000	200,000
	Rendition Fee	34678	18,333	27,000	25,000
	Vehicle Sales Tax Commission	34682	1,564,743	1,565,000	1,950,000
	Auto Registration - \$1.50 child safety fee	35015	177,991	160,000	170,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	6,776	7,500	6,500
	Justice of the Peace - Pct. #2	35522	80,402	75,000	75,000
	Justice of the Peace - Pct. #3	35523	24,629	25,000	22,000
	Justice of the Peace - Pct. #4	35524	78,417	90,000	80,000
	Justice of the Peace - Pct. #5	35525	144,070	145,000	148,000
	District Court	35530	23,654	29,000	21,000
	County Courts at Law	35535	340,504	340,000	325,000
	Bond Forfeitures	35536	18,915	25,000	15,000
	<i>Special</i>				
	Interest Earned	36610	78,454	75,000	80,000
	Donations	36014	10,000	8,790	
	Miscellaneous	36620	182,055		
	Interest Received on Investments	36638	12,074	12,000	10,000
	Unclaimed Funds	36691	8,434		
	Total Revenue - General Fund		\$63,663,601	\$63,791,856	\$67,076,169
	Transfer In - Indigent Health Care Trust Fund		-	\$200,000	
	Total Available - General Fund		\$63,663,601	\$63,991,856	\$67,076,169
11	GRAFFITI ERADICATION FUND				
	<i>Fees - State Imposed</i>				
	Graffiti Eradication	34452	\$222	\$250	\$150

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Interest	36610	17	10	10
	Total Revenue - Graffiti Eradication Fund		\$239	\$260	\$160
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	86,981	90,000	92,000
	Courthouse Security Fees (JPs)	34461	45,396	42,000	42,000
	Interest	36610	1,734	1,500	1,600
	Total Revenue - Courthouse Security Fund		\$134,111	\$133,500	\$135,600
15	COMMUNITY POLICING - PCT. #1				
	<i>Reimbursements</i>				
	Community Apartment Partners		\$64,880	\$64,880	\$64,880
	Interest	36610	52		40
	Total Revenue - Community Policing Fund		\$64,932	\$64,880	\$64,920
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$0	\$5,000	\$5,000
	User Fees	34687	7,555	8,000	7,500
	Library Fees	34699	134,595	133,000	135,000
	Westlaw Reimbursement	33910			
	Interest	36610	251	300	130
	Interest Received on Investments	36638			
	Total Revenue - Law Library		\$142,401	\$146,300	\$147,630
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	State Revenue	33301			
	Technology Fees	34436	\$45,109	\$42,000	\$42,000
	Interest	36610			
	Interest Earned on Investments	36638	299	200	100
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$45,408	\$42,200	\$42,100
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,361,312	\$1,395,161	\$1,451,849
	Property Taxes - Delinquent	31011	18,893	27,903	25,000
	Interest	36610	8,308		

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Interest Received on Investments	36638	35	3,500	6,500
	Total Revenue - Facility Improvement Fund		\$1,388,547	\$1,426,564	\$1,483,349
	Transfer In - General Fund	39010	\$4,150,000	\$0	\$0
	Total Available - Facility Improvement Fund		\$5,538,547	\$1,426,564	\$1,483,349
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$497,164	\$450,000	\$550,000
	Records Archive Fee (118.025)	34681	489,815	450,000	550,000
	Interest	36623	4,377	3,500	5,500
	Interest Received on Investments	36638	1,442	1,500	1,000
	Total Revenue - Records Management/County Clerk		\$992,798	\$905,000	\$1,106,500
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$10,301	\$13,500	\$10,000
	Records Archive Fee	34674	11,495	11,500	11,000
	Interest	36610	519	500	500
	Total Revenue - Records Management/District Clerk		\$22,315	\$25,500	\$21,500
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$20,316	\$12,000	\$15,000
	Interest	36610	1,071	1,000	500
	Total Revenue - Forfeiture Interest 10%		\$21,387	\$13,000	\$15,500
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$10,244	\$11,000	\$10,000
	Interest	36610	\$154	\$100	\$100
	Interest Earned on Investments	36638			
	Total Revenue - Court Technology Fund		\$10,398	\$11,100	\$10,100
60	INDIGENT HEALTH CARE FUND				
	<i>Reimbursements</i>				
	Permanent Trust Fund - DHS	33304	\$75,877	\$50,000	
	Interest Earned	36610	386	250	
	Interest Earned on Investments	36638	105	495	
	Total Revenue - Indigent Health Care Trust Fund		\$76,368	\$50,745	\$0

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Transfer In - General Fund				
	Total Available - Indigent Health Care Trust Fund		\$76,368	\$50,745	\$0
65	JAIL EXPANSION PROJECT FUND				
	Miscellaneous Reimbursements	33929	\$ 3,543		
	Interest	36610	21,383		
	Total Revenue - Jail Expansion Project Fund		\$24,926	\$0	\$0
	Transfer In - Facility Improvement Fund	39045		\$95,000	
	Total Available - Jail Expansion Project Fund			\$95,000	
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - C.O. Series 2000 - Current	31008			
	Property Taxes - C.O. Series 2001 - Current	31009			
	Property Taxes - C.O. Series 2004 - Current	31010			
	Property Taxes - G.O. Series 2011 - Current	31000	\$4,198,646	\$4,194,069	\$4,213,725
	Property Taxes - C.O. Series 2000 - Delinquent	31018			
	Property Taxes - C.O. Series 2001 - Delinquent	31019			
	Property Taxes - C.O. Series 2004 - Delinquent	31020			
	Property Taxes - G.O. Series 2011 - Delinquent	31021	60,841	85,593	65,000
	Proceeds from Bonds - Refunding	38010			
	Bond Premium	38011			
	Interest	36636	12,335	15,000	10,000
	Total Revenue - Debt Service Fund		\$4,271,822	\$4,294,662	\$4,288,725
73	WORKFORCE INVESTMENT FUND				
	Donations	36014	\$ 1,000	\$ -	
	Interest	36636	239	300	200
	Total Revenue - Workforce Investment Fund		\$ 1,239	\$ 300	\$ 200
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$3,130,986	\$4,106,797	\$4,273,664
	Delinquent Property Tax	31011	43,454	82,136	80,000
	<i>Reimbursement</i>				
	Insurance Proceeds	33913			
	Miscellaneous Reimbursements	33921	3,081		
	Road Damage Reimbursement	33927	18,679		

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,135,015	2,015,000	2,100,000
	Auto Registration Fee (R&B)	35010	546,950	625,000	320,000
	State Lateral Road	35020	81,001	80,000	78,000
	Sale of Equipment	35025	9,308		
	Weight & Axle	35035	106,318	75,000	75,000
	State Traffic Fee - 5% County Portion	35526	9,884	9,300	8,800
	Subdivision Regulation Fees	35040	825	1,000	1,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	8,976	8,000	5,000
	J.P. #2 - Traffic Fines	35522	197,353	175,000	150,000
	J. P. #3 - Traffic Fines	35523	75,121	75,000	65,000
	J. P. #4 - Traffic Fines	35524	185,061	200,000	180,000
	J. P. #5 - Traffic Fines	35525	308,453	285,000	285,000
	<i>Interest</i>				
	Interest	36610	11,558	13,000	10,000
	Donations	36014			
	Miscellaneous	36620	3,778		
	Interest Received on Investments	36638	1,827	2,000	1,500
	Sale of Capital Assets	36649			
	Total Revenue - Road & Bridge Fund		\$6,877,630	\$7,752,233	\$7,632,964
	Transfer In - General Fund			\$2,000,000	\$2,000,000
	Total Available - Road & Bridge Fund		\$6,877,630	\$9,752,233	\$9,632,964
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610			
	Interest Earned on Investments	36638	1,074	1,200	1,000
	Total Revenue - Juvenile Attention Maintenance Fund		\$1,074	\$1,200	\$1,000
	Transfer In - Juvenile General	39010			
	Transfer In - General Fund		\$50,000		
	Transfer In - Facility Improvement Fund	39045		\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$51,074	\$51,200	\$51,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Restitution	33322			
	Electronic Monitoring	33332	2,610	2,000	3,000

Fund	REVENUES	Acct #	Actual Revenue	Actual Revenue	Estimated Revenue
			13/14	14/15	15/16
	Miscellaneous Reimbursement	33902	1,210		
	UA Reimbursement	33903	1,703	1,600	1,500
	Care of Prisoners	33950	43,220	45,000	40,000
	<i>Interlocal Agreements</i>				
	City of Tyler - J.A.C.	34010	115,000	115,000	115,000
	<i>Fees - Court Imposed</i>				
	Placement Fee - Juveniles	34505			
	Supervision Fees - Juvenile	34515	13,869	15,000	13,000
	Juvenile Fines & Fees	34516	544	500	500
	Donations - Jury	36014	4,174	4,000	4,000
	<i>Interest</i>				
	Interest	36610	4,737	3,500	4,000
	Miscellaneous	36620	250		
	Interest Received on Investments	36638	505	750	500
	Total Revenue - Juvenile General Fund		\$187,822	\$187,350	\$181,500
	Transfer In - General Fund		\$4,100,000	\$4,100,000	\$4,100,000
	Total Available - Juvenile General Fund		\$4,287,822	\$4,287,350	\$4,281,500
	Total Revenue - All Funds		\$77,927,017	\$78,846,650	\$82,207,917
	Interbudget Transfers - All Funds		\$8,300,000	\$6,445,000	\$6,150,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Revised FY13	Revised FY14	Revised FY15	Adopted FY16	% of Change
Administrative:					
Commissioners Court	\$ 541,417	\$ 553,730	\$ 618,645	\$ 620,092	0.23%
Records Service	146,731	151,769	165,909	168,690	1.68%
Veterans	127,926	146,724	210,052	199,926	-4.82%
General Operations	3,500,087	3,224,022	4,018,294	4,156,478	3.44%
Information Services	2,068,912	2,270,412	3,155,729	3,409,880	8.05%
County Administration Office			234,399	151,656	-35.30%
County Auditor	661,412	676,976	763,795	790,722	3.53%
County Treasurer	140,348	149,487	157,661	161,644	2.53%
Purchasing	198,966	197,720	225,047	302,130	34.25%
Tax A/C	1,465,885	1,534,604	1,677,815	1,732,757	3.27%
Elections	426,987	478,446	446,350	642,603	43.97%
Facilities Services	1,451,991	1,478,136	1,737,891	1,656,828	-4.66%
Human Resources	173,114	170,439	139,105	156,774	12.70%
Total Administrative	\$ 10,903,776	\$ 11,032,465	\$ 13,550,691	\$ 14,150,180	4.42%
Judicial:					
County Clerk	\$ 1,083,442	\$ 1,071,875	\$ 1,227,092	\$ 1,238,093	0.90%
Judicial Compliance Office	58,476	78,179	133,014	142,753	7.32%
County Court	233,468	242,494	266,475	279,140	4.75%
County Court at Law	373,695	378,400	409,720	415,076	1.31%
County Court at Law #2	369,051	392,802	419,803	421,173	0.33%
County Court at Law #3	371,002	398,445	417,848	425,041	1.72%
7th District Court	223,053	224,958	244,349	256,549	4.99%
114th District Court	224,371	234,304	247,647	254,005	2.57%
241st District Court	220,501	228,646	243,716	256,116	5.09%
321st District Court	1,459,407	990,211	1,033,932	1,040,691	0.65%
Capital Murder Trials	337,319	321,372	650,000	650,000	0.00%
Indigent Defense	1,304,433	1,439,513	1,500,000	1,500,000	0.00%
District Clerk	1,136,469	1,170,894	1,262,728	1,280,257	1.39%
Justice of the Peace #1	198,574	229,879	291,968	264,994	-9.24%
Justice of the Peace #2	290,220	281,645	294,356	310,108	5.35%
Justice of the Peace #3	276,082	282,381	298,244	306,392	2.73%
Justice of the Peace #4	284,505	276,133	311,037	318,191	2.30%
Justice of the Peace #5	272,089	287,360	320,199	348,828	8.94%
District Attorney	3,651,096	3,725,896	4,183,648	4,233,806	1.20%
Pre-Trial Release	156,431	157,780	181,576	241,342	32.91%
Total Judicial	\$ 12,523,685	\$ 12,413,168	\$ 13,937,351	\$ 14,182,555	1.76%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 319,442	\$ 374,181	\$ 922,743	\$ 907,173	-1.69%
Constable - Pct. #1	268,043	308,066	333,954	322,873	-3.32%
Constable - Pct. #2	257,198	235,156	257,714	337,594	31.00%
Constable - Pct. #3	169,207	230,001	196,722	201,450	2.40%
Constable - Pct. #4	248,978	313,106	288,308	333,556	15.69%
Constable - Pct. #5	352,970	415,949	278,984	292,122	4.71%

	Revised FY13	Revised FY14	Revised FY15	Adopted FY16	% of Change
Environmental Crimes	149,941	153,881	170,037	207,282	21.90%
Sheriff	7,538,447	7,729,078	8,503,363	8,629,349	1.48%
Sheriff - Dispatch Operations	1,778,176	2,173,403	2,063,036	2,113,498	2.45%
Jail Operations	14,595,763	15,540,521	17,425,430	18,062,843	3.66%
Warrants - Courts	138,483	178,334	162,108	167,675	3.43%
Juvenile Board	123,859	125,595	128,690	128,484	-0.16%
CSCD	908,462	799,987	661,114	27,150	-95.89%
Total Public Safety/Law Enforcement	\$ 26,848,968	\$ 28,577,258	\$ 31,392,203	\$ 31,731,048	1.08%
Road & Bridge:					
R&B - General	\$ 375,864	\$ 432,292	\$ 805,103	\$ 574,673	-28.62%
R&B - Labor & Material	4,779,076	5,333,737	9,281,844	9,431,320	1.61%
R&B - Equipment	1,294,385	1,258,048	1,846,906	1,628,432	-11.83%
Total Road & Bridge	\$ 6,449,325	\$ 7,024,077	\$ 11,933,854	\$ 11,634,425	-2.51%
Health & Welfare					
Public Service	\$ 1,472,420	\$ 1,476,037	\$ 1,490,628	\$ 1,420,328	-4.72%
Total Health & Welfare	\$ 1,472,420	\$ 1,476,037	\$ 1,490,628	\$ 1,420,328	-4.72%
Conservation:					
Agriculture Extension	\$ 183,143	\$ 183,226	\$ 206,257	\$ 244,006	18.30%
Total Conservation	\$ 183,143	\$ 183,226	\$ 206,257	\$ 244,006	18.30%
Total General & Road & Bridge Fund - Direct Expenses	\$ 58,381,317	\$ 60,706,231	\$ 72,510,983	\$ 73,362,543	1.17%



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 FY2015:

- Managed county operations within a balanced budget
- Completed final stage of the Smith County Jail Expansion Project within budget
- Oversaw completion of the Smith County Road and Bridge study by Atkins North America, Inc., as a first step in a 5-year road and bridge capital improvement program
- Formed Citizens Review Committee for the purpose of engaging community input to analyze and make recommendations related to the Smith County Road and Bridge study by Atkins North America, Inc.
- Oversaw completion of the Segal Waters Salary Study to evaluate salary plan including salaries and benefits for elected and appointed positions
- Sponsored the first month-long environmental cleanup effort to serve the citizens of Smith County
- Implemented process for countywide polling precincts and prepared for first election to use that process in November 2015
- Received from the Government Finance Officers Association (GFOA) the Distinguished Budget Award for the tenth consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the fifth year

- Received the 2015 Achievement in Excellence in Procurement Award from the National Procurement Institute
- Received for the second consecutive year the Platinum Award for Financial Transparency from the Texas Comptroller’s Leadership Circle, which represents the fifth year of overall transparency recognition from that agency
- Received the Heart of Tyler “Brick Award” from Historic Tyler, Inc., for the renovation of the Central Jail facility.

Goals & Objectives for FY2016:

- Proceed with the 5-year capital improvement plan for county road and bridge/transportation operations
- Oversee development of the county comprehensive plan to include all areas of county operations including processes, procedures, and personnel-related issues
- Identify and implement technology improvements to impact overall county operations
- Orchestrate improvements to county animal control operations including policies and facility
- Refine pilot performance measurement program for merit based pay plan
- Manage county business to meet a balanced budget

Departmental Links to County Goals:

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

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$415,617	\$407,193	\$444,630	\$444,390
<i>Fringe Benefits</i>	107,789	115,528	150,465	149,552
<i>Operating Expenses</i>	17,980	31,009	23,550	26,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$541,417	\$551,730	\$618,645	\$620,092
Staffing	7	7	8	8

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

Major Accomplishments for FY2015:

- Established performance expectations for department leaders
- Implemented a Quarterly Performance Report for departments to Commissioners Court
- Earned designation as Certified Public Manager

Goals & Objectives for FY16:

- Align department performance goals with the vision of the Commissioners Court
- Conduct monthly one-on-one meetings with department heads and management staff
- Establish outreach programs targeted at educating and informing the community on Smith County government ongoing and future initiatives

Departmental Links to County Goals:

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

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	n/a	n/a	\$178,940	\$116,460
<i>Fringe Benefits</i>	n/a	n/a	50,458	30,196
<i>Operating Expenses</i>	n/a	n/a	5,000	5,000
<i>Capital Outlay</i>	n/a	n/a	-0-	-0-
Departmental Total			\$234,398	\$151,656
Staffing			2	1

RECORDS SERVICES

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

Director: Joseph Settanni

Accomplishments for FY15:

- Reconstituted activities of Records Center after the sewer repair work was all completed.
- Completed RSD *Operations Manual* to better standardize professional work and functions.
- Attended the Paperless Initiative Meeting held at the Court Annex.
- Handled aftermath, did reports, and related matters pertaining to major flood situation.
- Attended TAC Session: Hiring, Interviewing & Firing Processes for Supervisors
- Had staff re-deputized to be Assistant Clerks for both the County and District Clerk offices.
- Issued Records Destruction Form requests to many Smith County (SC) agencies.
- Basement condition reports sent to Comm. Terry Philips and the County Administrator.

Goals & Objectives for FY2016:

- Further utilization of two rooms for records storage that were used by the State Health Dept.
- Preparation for planning directed toward recommendation regarding future Records Center.
- Maximizing efforts for trying to identify more obsolete records for enhanced dispositions.

Departmental Links to County Goals:

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

Workload Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Records destroyed (by pounds)	8,750	32,334	14,100	41,177	5,697
Records destroyed by cubic feet	497	1,610	695	2,040	168
Total files pulled	40,211	30,847	36,371	31,384	27,142
Walk in customers	1,325	1,064	1,555	1,764	1,839

*Prorated

Efficiency Measures	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Record requests met within 24 hours	97%	97%	99%	99%	99%
Retrieval and delivery accuracy	97%	98%	99%	99%	99%
Accuracy in fee retrieval	100%	100%	100%	100%	100%
Utilized Ableterm Bar Coding		Yes	Yes	Yes	Yes
Shelving Efficiency		100%	100%	100%	100%

Records Management – Cont'd

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$100,004	\$101,391	\$107,494	\$109,919
<i>Fringe Benefits</i>	35,839	37,655	45,068	45,299
<i>Operating Expenses</i>	10,888	12,723	13,347	13,472
<i>Capital Outlay</i>				
Departmental Total	\$146,731	\$151,769	\$165,909	\$168,690
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 FY15:

- Coordinated and supervised 6 elections
- Maintained the voter registration records
- Received State approval for the Countywide Polling Location Program
- Attended the National Conference requirement for the Certified Elections Administrator Program

Goals & Objectives for FY16:

- Continue to coordinate and supervise fair and accurate elections
- Continue to look for opportunities to make the office operate more efficiently and economically
- Successful transition and implementation of the new Countywide Polling Location Program
- Receive Successful Status from the State for the Countywide Polling Location Program
- Graduated from the Election Center Professional Education Program

Departmental Links to County Goals:

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

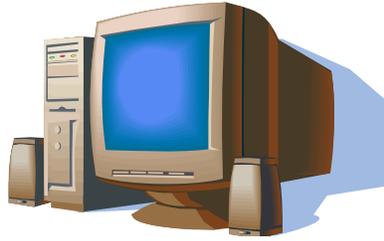
Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Registered Voters*	116,178	121,768	125,729	126,809
Applications Processed	4,785	15,355	19,590	21,865
Elections Supervised	12	6	10	6

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Number of judges and clerks trained	175	150	100	200
Cost per registered voter	\$3.50	\$3.87	\$3.86	\$3.52

Elections – Cont'd

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$219,346	\$209,328	\$208,927	\$269,486
<i>Fringe Benefits</i>	42,586	45,261	63,129	73,955
<i>Operating Expenses</i>	165,054	223,858	174,294	299,162
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$426,987	\$478,446	\$446,352	\$642,603
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 Goal is to provide our internal customers and the citizens of Smith County Secure, Reliable and Ubiquitous access to data while improving efficiency in the electronic transactions that we process on a daily basis.

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:

- **Standardization of our Infrastructure**
- **Enhancing the County's Next Generation IT Services**
- **Expanding Electronic Access to County Services**
- **Managing Data Security and Integrity**
- **Providing Disaster Recovery and Business Continuity Services**

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$492,013	\$595,280	\$705,739	\$783,279
<i>Fringe Benefits</i>	129,930	161,259	225,360	246,871
<i>Operating Expenses</i>	1,199,468	1,219,502	1,595,490	1,742,230
<i>Capital Outlay</i>	247,502	294,371	629,140	637,500
Departmental Total	\$2,068,912	\$2,270,412	\$3,155,729	\$3,406,880
Staffing	8	9	11	12

Accomplishments for FY15:

The Information Technology Team has continued our efforts in 2015 to build on the foundation of blending Technology with County Services to serve our internal customers and the Citizens of Smith County. We have reorganized our organization to create efficiency in the delivery of both existing and new services while meeting 100% of our Service Level Agreement with the County. We consistently manage approximately 100 projects simultaneously while managing 30 – 40 Help Desk Tickets per day. Our team remains on-call 24 hours per day, seven days per week and have been deployed nights and weekends on behalf of maintaining continuous operations for the County including the 911 Center, Jail and other services. We have established a monthly Maintenance Window where we perform critical software and hardware updates on all of our critical systems over the period of a night. The demands on the staff are challenging but they have responded professionally, expeditiously and methodically.

Highlights or projects completed in 2015 include:

- Upgraded our Motorola Radio System that serves Smith County and EMS 911 Services First Responders throughout the region.
- Completed a Telecommunication Audit that resulted in \$159,584 in savings annually or \$797,920 over 5 years by removing and combining voice and data services throughout the county. Special thanks to Heather Foster in the Auditor's office for her assistance in this project.
- Implemented various Public Access Terminals throughout the County to allow Public Access for Citizens to county public information in the form of Self-Service.
- Implemented a Court Automation System as a trial for one County Court at Law and One District Court to reduce the flow of printed paper through the court. Utilizing Judge's Edition, the Judges are now able to annotate and sign documents electronically in Court and the Clerks and Court Coordinators communicate documents electronically using queues.
- We successfully implemented Odyssey Civil for our Courts and Clerks and are in the final stages of delivery of our fully integrated Justice System – Odyssey – that will include Law Enforcement and Jail scheduled for a going live in February 2016.
- Deployed 120 Law Enforcement Laptops throughout the Sheriff's Office, Constables and Fire Marshall's Office to improve their ability to serve the public without frequency of downtime due to aging equipment failures. We placed these units on a lease so that the inventory is refreshed every 3-4 years.
- Completed the Integration of the Old and New Jail Intercom and Video System so that detention officers are able to utilize their touchscreen control system to manage both systems.
- Implemented a new County Voicemail System to replace the legacy system that is no longer under support.
- Completed the expansion of the Jail Main Distribution Plant in the Jail to improve operations.

- Expanded our internal training focus at the County to include Microsoft Word and Excel Training for employees to improve their work product and performance.
- Implemented an Imaging System for the County Auditor to allow for the electronic integration and management of various documents to create more efficiency for their office.
- Implemented a UHF Radio System in the Jail to allow Radios to be able to relay between the old and new jail for detention officers.
- Completed an Audit of all Security Cameras and DVRs within the County spanning about 2 months.
- Successfully performed a Major Upgrade to our Odyssey Production Civil System to version 2014 providing new capabilities and services for this product center.
- Implemented a Video Conferencing Solution for the County to be rolled out in fiscal 2016. This system will allow for remote video conference meetings, remote arraignment and other applications.
- Increased our Data Storage Capacity by 30%
- Replaced over 20 key Network Component Devices (Routers and Switches) throughout the County to improve service reliability.
- Deployed over 100 computers and printers throughout the County to replace aging inventory.
- Copyrighted the E-Bond Applications and working on the integration of E-Bond into Odyssey as well as discussing opportunities to expand E-Bond outside of Smith County with key partners.

Goals & Objectives for FY16:

The Goals and Objectives for Smith County Information Technology is to continue to leverage the investment in the infrastructure and Technology in providing Next Generation Services to citizens of Smith County. Our focus is to continue our standardization initiative that will provide consistent infrastructure throughout each department allowing the IT organization to maintain our ongoing cost of support in 2016. In addition, we are focusing on the continuous initiative of improving our data and network security by providing various advanced security layers including redundant firewalls, Filters, Antivirus Protection, IPS Solution and 24X7 threat support. System Redundancy and Disaster Planning is another objective for our organization that focuses on providing continuous operations internally to Smith County and increased availability of services to the citizens of Smith County. We have implemented redundancy in our network between facilities along with creating High Availability in our critical systems and our focus in 2016 is to continue to expand High Availability between other Key Systems while testing and documenting our system. One of our key areas of focus in 2016 will be to improve efficiency with the delivery of County Services with the effort to continue to identify areas where we can reduce operational costs. While reducing our costs, we expect to develop and deploy next generation services to the Citizens of Smith County, our Law Enforcement Employees and the various departments that we serve to enhance how Smith County serves the Public. These Next Generation Services will leverage our existing technology and infrastructure and focus on efficient, web based delivery of transactions, public access, transparency and other user friendly services and applications.

Examples of the Next Generation Services include:

1. DPS Ticketing system integrating our Justice of the Peace system within Odyssey to communicate with DPS.
2. New Web Site with Self Service capabilities to improve our interaction with the Citizens from an Information and transaction perspective.
3. Kiosk systems throughout the County to allow Citizens to pay fines, fees and transact other business without having to travel between offices. This includes the ability to process web payments or pay in retail centers for County Services.
4. Implement a software application that provides transparency for County Transactions to the public.
5. Implement a Video Visitation Web Based scheduling system to allow citizens to schedule appointments in advance via the web for Inmate Video Visitation.
6. Implement a Jail Biometrics system to provide improvements in identifying offenders via fingerprints and other biometrics that is integrated into various databases including expedited bookin at the Smith County Jail.
7. Provide Court Documents and other public information on our web for the Public.
8. Implement Body Cameras to improve public safety for our officers.
9. Implement a Video Interpreting system in our courts to improve the accessibility of interpreters while minimizing the County’s cost for this required service.
10. Continue the deployment of Telemedicine services for our jail system to provide appropriate care while minimizing cost.
11. Deploy an EMR (Electronic Medical Records) system for our Inmate Medical Services.
12. Continue the expansion of our initiative to electronically image documents reducing the amount of physical paper management while making these documents available through our various software systems.

Departmental Links to County Goals:

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

Information Technology – Cont’d

Workload Measures	FY13 Actual	FY14 Actual	FY15 Actual
Number of customers supported	829	853	963
Number of software applications supported	45	47	68
Number of computers supported	820	935	988
Number of servers supported	88	104	134
Number of printers supported	146	156	185
Number of Help Desk calls processed	3844	3880	4379
Number of Help Desk calls closed	3823	3863	4382

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual
Avg. calls processed per month	253	362	396
Visits to Smith County website	625,505	634,649	669,313
Help Desk Response within 4 hours (Goal 97%)	97%	99%	100%
Help Desk Close within 8 hours (Goal 95%)	98%	98%	99%
Number of viruses/spam prevented	35,000/day	50,000/day	62,000/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 FY12	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$8,261	\$9,000	\$14,778	\$19,778	\$14,778
<i>Fringe Benefits</i>	1,069,519	880,192	774,065	842,704	847,675
<i>Operating Expenses</i>	2,749,525	2,610,895	2,435,179	3,155,811	3,294,025
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-	-0-
Departmental Total	\$3,827,304	\$3,500,087	\$3,224,022	\$4,018,294	\$4,156,478
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$1,472,420	\$1,476,037	\$1,490,628	\$1,420,328
Departmental Total	\$1,472,420	\$1,476,037	\$1,490,628	\$1,420,328

Agencies and organizations approved for funding in the FY2016 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 FY15:

- Conducted a successful warrant round-up in collecting over \$130,000 during the two week round up period resulting in a 40% increase from FY2014.

Goals & Objectives for FY16:

- Facilitate a warrant round-up for 2016.
- Assist all County Judicial Courts and Offices that order fines and fees to be paid or that collect payment for fines and fees.
- Remain compliant with the requirements set by the Office of Court Administration (OCA). S.B 1863

Departmental Links to County Goals:

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

Director: Sheryl Keel

Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Number of Cases	2,135	1,569	2,354	2,243
Assessed Court Costs & Fines	\$641,057	\$793,522	\$906,967	\$1,477,830
Collected in Court Costs & Fines	\$545,421	\$413,639	\$620,484	\$734,905
Automatic Voice Calls	n/a	n/a	n/a	3,477
Printed postcards & letters	n/a	n/a	n/a	6,943

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$35,879	\$52,289	\$85,949	\$97,306
<i>Fringe Benefits</i>	12,589	15,827	32,666	34,567
<i>Operating Expenses</i>	10,008	10,063	14,399	10,880
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$58,476	\$78,179	\$133,014	\$142,753
Staffing	1	1	2	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 FY15:

- 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
- Implemented scanning for accounts payable to archive invoices and required documentation

Goals & Objectives for FY16:

- Submit FY16 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY15 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Continue update of vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

Departmental Links to County Goals:

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

County Auditor – Cont’d

Workload Measures	2012	2013	2014	2015
A/P invoices processed	23,872	22,386	13,629	13,767
1099's prepared	135	137	206	300
Check runs	164	192	204	211
Bank reconciliations	683	601	591	612
Grants administered	23	21	21	19
W-2's issued	1,035	1,329	1,198	1,297
Cash counts	269	334	347	205
Internal Audits	126	137	137	137
Special Investigations	3	2	5	1
Confirmation Letters	242	275	141	185
Findings/Recommended Practice Reports	21	37	37	37

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$484,288	\$492,597	\$547,356	\$571,671
<i>Fringe Benefits</i>	143,852	152,705	186,679	190,291
<i>Operating Expenses</i>	33,272	31,674	29,760	28,760
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$661,412	\$676,976	\$763,795	\$790,722
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: Kim Gould, CPPO, CPPB

Accomplishments for FY15:

- Director Achieved CPPO certification from Universal Public Procurement Certification Council (UPPCC)
- Purchasing Department earned the 2015 Annual Achievement of Excellence in Procurement Award
- Purchasing implemented tracking system of current bids
- Streamlined processes internally for ordering from contracts
- Presented internal training classes to key personal related to Smith County Purchasing Policies and Procedures
- Buyer Achieved SPSM certification through Next Level Purchasing Association
- Continued commitment to deliver great service to all customers
- Customer surveys were distributed and received from all internal buyers and external customers

Goals & Objectives for FY16:

- Research Procurement Card System for Smith County
- Revise Smith County Purchasing Policy and Procedures Manual
- Accurately complete fixed asset inventory and electronic documentation
- Implement approved contract administration policies for all Smith County contractual relationships.
- Utilize software to promote and foster accurate record keeping of all County contracts and agreements.
- Research employee travel program and associated efficiencies
- Continue to add value to Smith County by focusing on cost analysis and streamline business processes

Departmental Links to County Goals:

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

Purchasing – Cont'd

Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Purchase Orders Issued	4,656	4,204	6,203	6,368
Property Items Tagged	213	273	347	414
Annual Contracts Awarded/RFB	34	34	10	11
RFPs Awarded	6	8	7	12
Buy Board Co-op Purchase Submissions	7	256	362	491

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Avg. days to process sealed bids	21	21	21	28
Avg. days to process RFP's	45	45	45	60-90

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$143,704	\$140,684	\$156,849	\$213,572
<i>Fringe Benefits</i>	43,167	44,793	54,264	73,054
<i>Operating Expenses</i>	12,096	12,243	13,934	15,504
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$198,966	\$197,720	\$225,047	\$302,130
Staffing	3	3	3	4

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 FY15:

- Reduced account analysis charges
- Began receiving bank reports electronically

Goals & Objectives for FY16:

- Reduce account analysis charges further by streamlining deposits
- Streamline & update bail bond list & collateral

Departmental Links to County Goals:

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

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$97,801	\$103,734	\$106,131	\$109,588
<i>Fringe Benefits</i>	29,055	31,507	36,687	37,136
<i>Operating Expenses</i>	13,492	14,245	14,483	14,920
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$140,348	\$149,487	\$157,661	\$161,644
Staffing	2	2	2	2

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%	

2015

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$21,413.49	\$38,654.32	\$35,821.94	\$27,249.90	\$123,139.65
Receipts Processed	4,930	5,274	4,790	5,047	20,041
A/P Checks Printed & Distributed	2,410	2,361	2,588	2,674	10,033
Deposits	5,298	6,090	5,664	6,195	23,247
% of Portfolio Invested	51%	38%	40%	49%	

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 FY14:

- Implemented 2 Step 1 Sticker
- Implemented Web-Dealer to three Dealerships
- Implemented Credit Card for Auto Registration

Goals & Objectives for FY15:

- Continue to implement Web-Dealer
- Implement E-Statements (paperless tax statements)

Departmental Links to County Goals:

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

Program Statistics:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
% of Property Taxes Collected	101.4%	101.4%	101.03%	101.2%	101.5%
Motor Vehicle Registrations	205,297	206,626	210,950	213,297	216,905
Entities Collected For	22	22	22	22	22
Total Tax Collections (all jurisdictions)	\$252,500,765	\$256,314,063	\$265,474,916	\$273,306,435	\$283,874,458
Titles	50,994	54,553	56,670	56,205	58,914

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$921,171	\$957,909	\$1,000,248	\$1,068,519
<i>Fringe Benefits</i>	344,782	365,295	436,627	455,798
<i>Operating Expenses</i>	199,932	211,401	240,940	208,440
<i>Capital Outlay</i>	-0-	-0-	--0-	-0-
Departmental Total	\$1,465,885	\$1,534,604	\$1,677,815	\$1,732,757
Staffing	29	29	30	31

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 FY15:

- Installed new gate and gate operator at the Low Risk Jail Facility.
- Rebuilt the Christmas lighting at the Smith County Courthouse
- Began construction at the Old Crescent Laundry.
- Began installation of the I.T. server room A/C located in the Courthouse Annex
- Completed infrastructure upgrades at Camp Ford
- Passed the State Jail Inspections for the Central Jail, Courthouse Jail and Low Risk Jails
- Repaired a boiler component failure at EOC in less than 24 hours
- Began renovations for the County Administrator/Human Resources office
- Continued installation of the I.T. server room A/C located in the Courthouse Annex
- Continued with renovations for the County Administrator/Human Resources office
- Replaced the fan shaft and bearings for the Courthouse Annex Cooling Tower
- Begin plan to replace and upgrade the inmate boiler and storage tanks at the Central Jail
- Continued construction at the Old Crescent Laundry
- Began planning to upgrade and install new A/C units in the EOC server room
- Began planning to install new A/C system in the Central Jail server room.
- Completed installation of recessed bookcase for Carmen Gardener
- Completed upgrade of the inmate boiler and storage tanks at the Central Jail
- Completed the install of the A/C unit in the Central Jail server room
- Installed a reception desk for County Administrator/Human Resources office
- Replaced 110 feet of collapsed sewer line in the Cotton Belt Basement
- Repaired exterior window that was broken in the 4th floor Courthouse Annex
- Replaced the NAE for the Courthouse Annex that controls the HVAC for the building
- Began relocating the Facility Services shop to the Gulf State Lumber facility
- Continued with construction at the Old Crescent Laundry
- Continuing to relocate Facility Services to Gulf State
- Continuing with construction at the Old Crescent Laundry
- Planning to replace fan shaft and bearings in AHU#2 at the Central Jail
- Replaced condenser unit for AHU#2 located in the Courthouse 5th floor Jail
- Installed hand dryers in the restrooms at Adult Probation
- Currently repairing the septic line for the Facility Services office
- Planning to make repairs to the East Pickett at the Low Risk Jail
- Relining the floors of the showers located in the East tanks of the Low Risk Jail

- Planning to replace the boiler feed water tank located at the Central Jail
- Planning to restripe the parking lot at the Road and Bridge facility
- Working to repair the exterior block at the Courthouse Annex
- Obtaining estimates to repair/replace the skylights at the Courthouse Annex East entrance.
- Continuing with plans to install new A/C units in the EOC server room
- Installed new sign at Camp Ford
- Replaced RTU at the Juvenile Attention Center

Goals & Objectives for FY16:

- 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

Departmental Links to County Goals:

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

Workload Measures:	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Work Orders Completed	3,459	4,049	6,518	*

* Data not available due to computer program failure

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Unit Cost of Service - Maintenance	\$1.15	\$0.93	\$1.17	\$1.10
Unit Cost of Service – Housekeeping	\$0.49	\$0.48	\$0.52	\$0.54

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$737,685	\$727,849	\$815,676	\$791,370
<i>Fringe Benefits</i>	310,563	321,990	372,760	364,558
<i>Operating Expenses</i>	403,743	482,297	489,120	478,400
<i>Capital Outlay</i>	-0-	-0-	60,335	22,500
Departmental Total	\$1,451,991	\$1,478,136	\$1,737,891	\$1,656,828
Staffing	25	25	23	23

HUMAN RESOURCES

It is the mission of the Smith County Human Resources Department to provide the following quality services to the employees of Smith County:

Recruitment of qualified individuals; Retention of valuable employees; Training, development and education to promote individual success and increase overall value to Smith County; Provide and promote a safe and healthy work environment; Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback; Provide resources for administering benefits, policies and procedures.

These services are achieved via a team work philosophy that is based on effective organizational skills and proactive efforts.

Director: Leonardo Brown

Accomplishments for FY15:

- Completed the Smith County Crisis Management Safety Plan
- Begin the implementation of Bswift – an online benefits enrollment tool
- Implemented FMLA Manager – an online federal compliance tool
- Facilitated the completion of a salary survey performed by Segal Waters Consulting
- Facilitated the hiring of a Public Information Officer, Purchasing Director, and HR Coordinator

Goals & Objectives for FY16:

- Distribute the Smith County Crisis Management Plan
 - Train all departments on proper utilization of the plan 09/30/16
- Complete enrollment process for E-Verify
 - Establish E-Verify as a required step in the New Hire Process
- Establish an Incident Review Committee
 - Analyze data from any accident/injury involving county equipment and/or staff
- Implement separation procedures, including giving exit interviews

Departmental Links to County Goals:

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

Human Resources – Cont’d

Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Applications/resumes screened	2,032	1,862	1,762	1,621
Employees hired	104	112	120	160
Number of Human Resource Issues Opened	1,509	1,322	1,264	1,324
Number of Human Resource Issues Closed	1,506	1,325	1,263	1,324
Unemployment claims processed	50	35	27	30
Unemployment benefit charges incurred	\$173,370	\$163,321	\$116,321	\$83,369
Injury reports processed	57	25	83	89
Total number of claims requiring payment	29	11	33	35
Cost of claims incurred	\$166,436	\$63,588	\$180,653	\$182,164

** – 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Avg. # of documented issued processed per month	75	66	70	120
Avg. # of first call resolutions per month (Goal = 33%)	53 or 71%	52=79%	57=81%	111=92%
Avg. # of issues reopened	1	0	0	0
Avg. response time on initial issues (Goal = 1 hr)	43 min.	38 min.	27 min.	17 min.
Avg. time to resolve issues (Goal = 4 hrs)	32 min.	43 min.	66 min.	10 min.
Avg. % of compliance with goals	99%	99%	99%	99%
Overall % of unemployment claims successfully challenged	61.54%	61.54%	91.67%	73.33%
Unemployment liability avoided or suspended	\$25,215	\$48,138	\$30,925	\$79,746

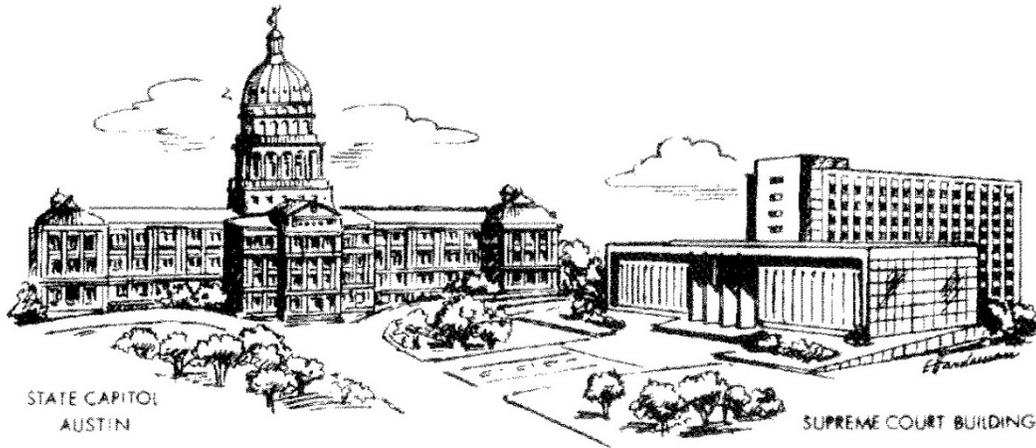
Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$104,440	\$112,938	\$81,344	\$96,823
<i>Fringe Benefits</i>	29,451	32,411	31,832	34,622
<i>Operating Expenses</i>	39,223	25,089	25,929	25,329
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$173,114	\$170,439	\$139,105	\$156,774
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 FY16:

- 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:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
CASES FILED					
Estates	683	618	629	636	694
Guardianships	56	59	54	77	50
Mental	240	210	233	105	110
TOTAL NEW	979	887	916	818	854
HEARINGS HELD					
Probate & Guardianship	894	701	710	875	730
Mental	154	115	144	73	55
TOTAL HEARINGS	1084	816	850	948	785
SUBMISSION DOCKET					
Probate, Guardianship & Mental	2,383	2,809	2,400	3,266	2,491
WARRANTS					
Search	70	18	39	25	10
Misdemeanor	100	2	10	5	4
Felony	325	7	12	29	1
TOTAL WARRANTS	495	27	61	59	15

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$149,004	\$156,254	\$158,061	\$172,994
<i>Fringe Benefits</i>	40,551	47,558	54,849	57,386
<i>Operating Expenses</i>	43,913	38,682	53,565	48,760
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$233,468	\$242,494	\$266,475	\$279,140
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	2010	2011	2012	2013	2014
Cases Pending at Beginning of Year	1,836	1,444	1,959	2,013	1,752
New Cases Filed	2,516	3,597	2,892	2,690	2,887
Other Cases Added	689	-0-	-0-		
Total Dispositions	3,345	3,322	2,813	2,991	2,642
Cases pending at year end	1,696	1,943	2,058	1,031	2,077
Clearance Rate	104.4%	98.4%	102.3%	108.8%	108.0%

County Courts: Criminal Activity	2010	2011	2012	2013	2014
Cases Pending at Beginning of Year	5,111	3,722	2,944	2,876	2,098
New Cases Added	6,133	5,311	5,203	5,166	4,814
Total Dispositions	7,190	5,895	5,142	5,992	5,282
Cases pending at year end	4,054	2,999	2,877	2,105	1,696
Clearance Rate	117.2%	108.8%	95.5%	115.0%	108.2%

County Courts: Juvenile	2010	2011	2012	2013	2014
Cases Pending at Beginning of Year	190	44	44	24	37
New Cases Added	336	284	277	357	338
Total Dispositions	469	295	274	331	357
Cases pending at year end	47	45	20	35	40
Clearance Rate	139.59%	112.0%	111.6%	103.4%	105.6%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$284,735	\$290,467	\$291,222	\$305,435
<i>Fringe Benefits</i>	69,912	74,797	88,628	90,771
<i>Operating Expenses</i>	19,349	13,136	29,870	18,870
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$373,695	\$378,400	\$409,720	\$415,076
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$277,775	\$298,758	\$300,588	\$298,837
<i>Fringe Benefits</i>	68,509	76,109	90,278	89,399
<i>Operating Expenses</i>	22,767	17,935	28,937	32,937
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$369,051	\$392,802	\$419,803	\$421,173
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$289,201	\$307,078	\$308,563	\$315,986
<i>Fringe Benefits</i>	70,330	77,723	91,772	92,542
<i>Operating Expenses</i>	11,471	13,644	17,513	16,513
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$371,002	\$398,445	\$417,848	\$425,041
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$155,402	\$158,134	\$160,388	\$169,975
<i>Fringe Benefits</i>	44,278	47,203	55,311	56,824
<i>Operating Expenses</i>	23,373	19,621	28,650	29,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$223,053	\$224,958	\$244,349	\$256,549
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$154,524	\$158,154	\$160,388	\$165,715
<i>Fringe Benefits</i>	44,910	47,644	55,249	55,930
<i>Operating Expenses</i>	24,937	28,506	32,010	32,360
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$224,371	\$234,304	\$247,647	\$254,005
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$154,406	\$157,449	\$159,835	\$170,488
<i>Fringe Benefits</i>	44,502	47,238	55,081	56,778
<i>Operating Expenses</i>	21,593	23,959	28,800	28,850
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$220,501	\$228,646	\$243,716	\$256,116
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$185,005	\$165,917	\$177,308	\$182,395
<i>Fringe Benefits</i>	56,839	56,296	57,154	57,776
<i>Operating Expenses</i>	1,217,563	767,998	799,470	800,520
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,459,407	\$990,211	\$1,033,932	\$1,040,691
Staffing	4	4	3	3

District Court Performance Measures

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

Clearance Rate: (the number of cases disposed 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	2010	2011	2012	2013	2014	2014 Statewide Average
Cases Pending at Beginning of Year	2,203	784	1,113	984	1,069	
New Cases Filed	2,893	1,248	757	1,247	1,101	
Other Cases Added	762	25	7	11	3	
Total Dispositions	3,506	1,393	874	1,214	1,145	
Cases pending at year end	2,352	1,091	1,064	1,085	1,029	
Clearance Rate	95.9%	119.3%	124.3%		110.6%	93.5%
Backlog Index	0.6	0.5	1.2		0.9	1.4

District Courts: Family Cases	2010	2011	2012	2013	2014	2014 Statewide Average
Cases Pending at Beginning of Year	n/a	930	1,127	1,205	1,270	
New Cases Filed	n/a	2,328	1,403	2,080	1,642	
Other Cases Added	n/a	5	0	0	0	
Total Dispositions	n/a	2,242	1,455	2,001	1,533	
Cases pending at year end	n/a	1,105	1,194	1,270	1,405	
Clearance Rate	n/a	98.5%	103.9%		93.7%	95.4%
Backlog Index	n/a	0.4	0.8		0.8	0.9

District Courts: Criminal Activity	2010	2011	2012	2013	2014	2014 Statewide Average
Cases Pending at Beginning of Year	1,638	1,112	885	936	724	
New Cases Added	2,521	2,321	1,846	2,202	2,423	
Total Dispositions	2,885	2,606	1,792	2,389	2,397	
Cases pending at year end	1,274	884	884	723	799	
Clearance Rate	114.4%	109.8%	98.7%		98.5%	98.8%
Backlog Index	0.6	0.4	0.5		0.3	0.5

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$337,319	\$321,372	\$650,000	\$650,000
Departmental Total	\$337,319	\$321,372	\$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 FY16.

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$1,304,433	\$1,439,513	\$1,500,000	\$1,500,000
Departmental Total	\$1,304,433	\$1,439,513	\$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:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Criminal Cases Filed	5,985	4,376	4,397	4,629	4,177	3,455
Civil Cases Filed	1,394	1,384	1,324	1,150	914	1,240
Probate Cases Filed	695	648	724	710	739	773
Public Records Filed	60,989	55,427	57,999	60,264	53,252	59,521
Marriage Licenses Issued	1602	1,880	1,891	1,999	1,875	2,242
Birth Certificates					37	25
Remote Birth Certificates	n/a	n/a	n/a	1,075	1,614	1,302
Death Certificates					468	487
Assumed Names					1,708	4,028
Military Discharge					59	38

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$736,633	\$728,513	\$787,198	\$797,843
<i>Fringe Benefits</i>	289,408	299,962	355,158	355,650
<i>Operating Expenses</i>	57,401	43,399	84,735	84,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,083,442	\$1,071,875	\$1,227,091	\$1,238,093
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 FY13	Actual FY14	Revised FY15	Adopted FY15
<i>Salaries</i>	\$628,296	\$648,329	\$668,777	\$689,318
<i>Fringe Benefits</i>	236,947	251,510	292,076	294,264
<i>Operating Expenses</i>	271,227	271,055	301,875	296,675
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,136,469	\$1,170,894	\$1,262,728	\$1,280,257
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 2014	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	5,752	630	506	447	74
New Cases Filed	630	681	733	218	247
Other Cases Added	0	6	1	0	0
Total Dispositions	603	729	704	209	272
Cases pending at year end	5,791	644	524	468	65

Justice Courts: Criminal Activity 2014	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,625	1,726	1,598	10,768	10,117
New Cases Added	214	5,779	1,992	3,268	4,938
Other Cases Added	1	698	323	723	1,388
Total Dispositions	165	3,996	1,872	3,622	4,299
Cases pending at year end	1,694	2,582	1,587	10,612	10,052

Justice Courts: Activity Report	2014
Magistrate Warnings	4,767
Arrest Warrants Issued	2,706
Inquests Conducted	800
Magistrate Orders Issued	338

Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2014 - September 30, 2015

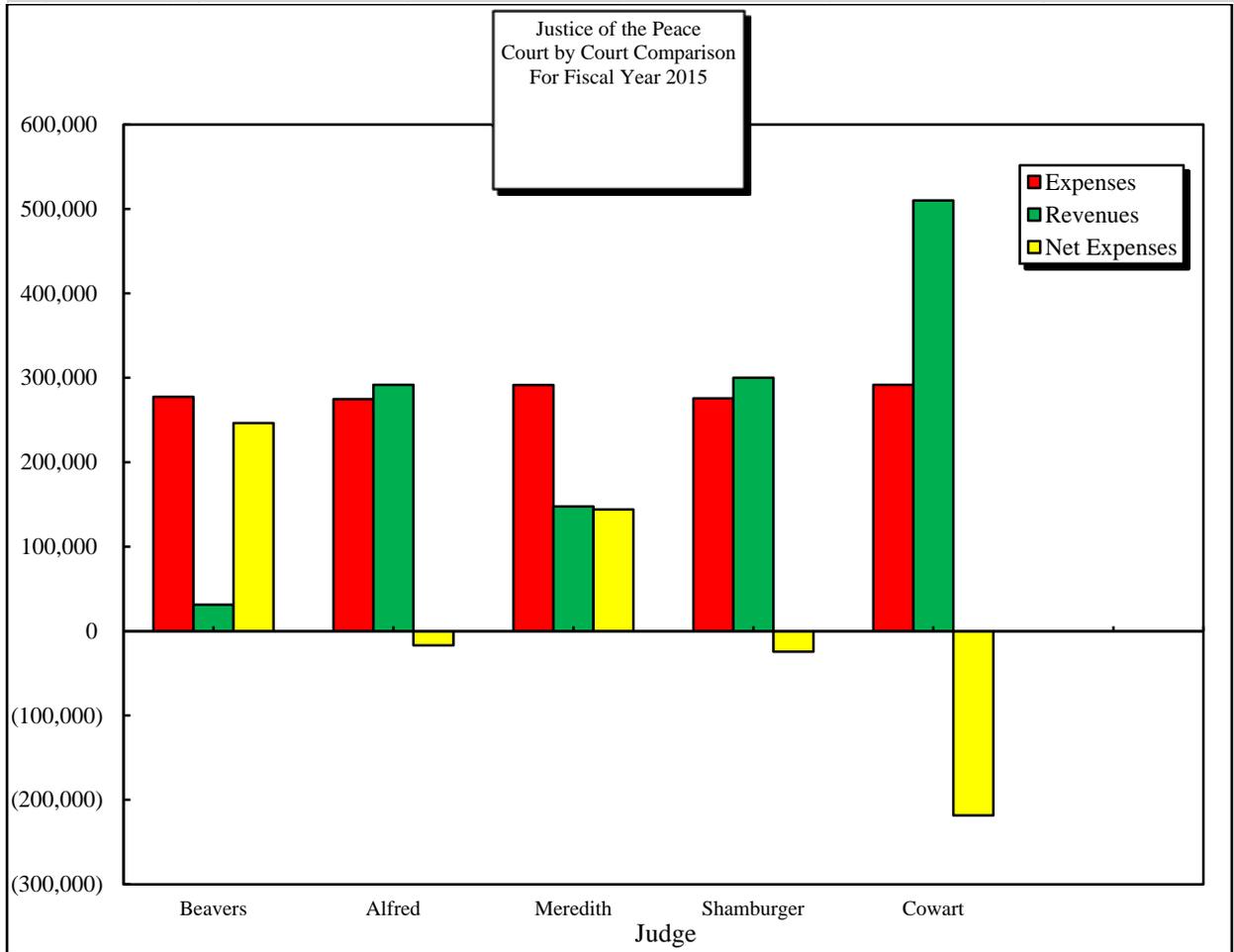
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2015 Net Expense***	FY2014 Net Expense***
JP 1	Beavers	277,541	31,223	\$246,318	\$191,206
JP 2	Alfred	274,780	291,659	(\$16,879)	(\$89,172)
JP 3	Meredith	291,538	147,542	\$143,996	\$104,386
JP 4	Shamburger	275,688	300,029	(\$24,341)	(\$87,203)
JP 5	Cowart	291,585	509,972	(\$218,387)	(\$282,994)
Total		\$1,411,132	\$1,280,424	\$130,707	(\$163,776)
Average		\$282,226	\$256,085	\$26,141	(\$32,755)

**Total Revenues include fines, fees and dismissals for fiscal year 2015

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$109,596	\$134,412	\$136,247	\$141,112
<i>Fringe Benefits</i>	38,016	43,909	50,664	51,325
<i>Operating Expenses</i>	50,961	50,559	105,057	72,557
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$198,574	\$229,879	\$291,968	\$264,994
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$149,311	\$163,242	\$162,032	\$166,646
<i>Fringe Benefits</i>	51,231	55,726	63,774	64,337
<i>Operating Expenses</i>	89,678	62,677	68,550	79,125
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$290,220	\$281,645	\$294,356	\$310,108
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$150,121	\$159,058	\$160,298	\$167,238
<i>Fringe Benefits</i>	50,323	54,413	63,396	64,404
<i>Operating Expenses</i>	75,638	68,910	74,550	74,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$276,082	\$282,381	\$298,244	\$306,392
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$156,091	\$164,796	\$165,589	\$173,717
<i>Fringe Benefits</i>	51,425	55,123	64,458	65,684
<i>Operating Expenses</i>	76,990	56,215	80,990	78,790
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$284,505	\$276,133	\$311,037	\$318,191
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$164,766	\$182,873	\$190,693	\$192,017
<i>Fringe Benefits</i>	52,584	58,128	67,366	69,171
<i>Operating Expenses</i>	54,738	46,358	62,140	87,640
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$272,089	\$287,360	\$320,199	\$348,828
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$2,634,660	\$2,653,014	\$2,834,298	\$2,920,385
<i>Fringe Benefits</i>	727,626	765,365	925,766	936,110
<i>Operating Expenses</i>	288,811	307,517	423,584	377,311
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,651,096	\$3,725,896	\$4,183,648	\$4,233,806
Staffing	46	46	46	46

PRE-TRIAL RELEASE

The Pretrial Release Office has established a good rapport with the District and County Courts. The Courts approve PBO Bonds on defendants that meet the qualification for Personal Bonds. All Bail Bondsmen maintained Compliance with the Bail Bond Board this fiscal year.

Director: Gary Pinkerton

Accomplishments for FY15:

- Conducted approximately 420 inmate interviews.
- The Court system approved approximately 85 PBO Bonds.
- Approximately 65 inmates were released from jail on PBO Bonds.
- Approximately 6,433 bonds were processed.
- 40 defendants successfully completed the Pretrial Release program and cases adjudicated.
- \$31,095.00 collected in Bond fees.
- Personnel monitored an average monthly case load of 27 defendants.
- Assisted the Judicial Compliance office with another successful .Warrant Roundup.
- Assisted the jail in getting four potentially high(cost) medical risk female inmate’s out of jail on PBO Bonds, 2-females were pregnant, 1- Epileptic and breathing disorder, and 1-gastric disorder.

Goals & Objectives for FY16:

- Improve efficiency of the E-Bond System.
- Increase training of Jail Staff on the E-Bond System to reduce the amount of errors.
- Develop relationship with the Andrews Center to help divert mental offenders to the appropriate treatment facilities instead of being housed in the County Jail.
- Increase the number of inmates released through the Pretrial Release program.
- Identify inmates that are truly indigent and require attorney appointment.

Departmental Links to County Goals:

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

Expense Category	Actual FY13	Adopted FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$113,451	\$113,541	\$124,943	\$166,701
<i>Fringe Benefits</i>	38,642	40,515	48,483	64,341
<i>Operating Expenses</i>	4,338	3,724	8,150	10,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$156,431	\$157,780	\$181,576	\$241,342
Staffing	3	3	3	4



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: R. Jay Brooks

Accomplishments for FY15:

- Successfully integrated Smith County Animal Control with the Fire Marshal's Office.
- Managed school resource officer program for Lindale ISD which has now transitioned into its own agency.
- 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.
- Responded to spring weather disaster and managing recovery efforts.

Goals & Objectives for FY16:

- Create new efficiencies in animal control program to allow us to rehome more animals.
- 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 weather related 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.

Departmental Links to County Goals:

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

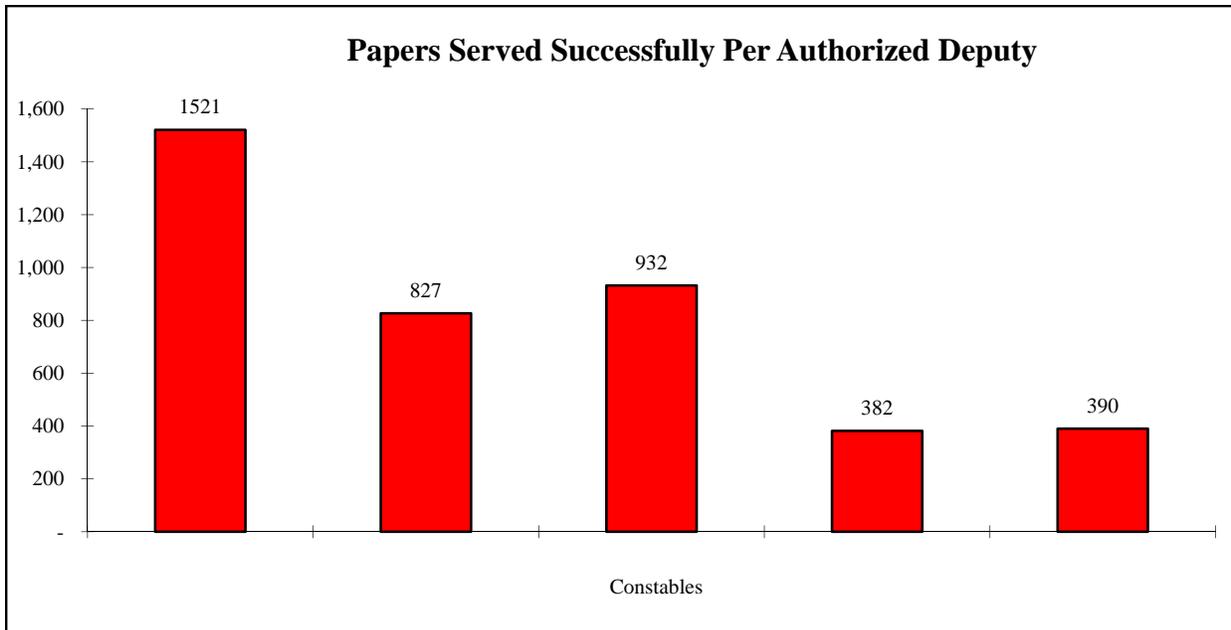
Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Incident Investigations	790	424	529	579	2,304
Felony Offenses	30	15	25	18	21
Cleared by Exception	7	2	2	3	8
Misdemeanor Offenses	190	30	81	40	97
Filed in Justice Court	130	6	30	10	63
Warned (verbal/written)	54	24	43	15	20
County Building Inspections	5	2	2	3	2
Non County Owned Structure Inspections	252	241	206	230	180
Evacuation & Tornado Planning Inspections	5	2	2	2	3
VFD Calls for Service	6,893	6,887	7,082	6,975	7,311
Civilian Injured/killed	0	1/7	2/4	5/2	5/3
Firefighter Injured/killed	1	10/0	7/0	5/0	3/0

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$219,515	\$252,911	\$565,624	\$491,523
<i>Fringe Benefits</i>	63,512	80,580	224,530	191,333
<i>Operating Expenses</i>	36,415	40,690	132,589	141,407
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$319,442	\$374,181	\$922,743	\$907,173
Staffing	4	5	10	11

CONSTABLES

<i>Smith County Management Report</i>										
<i>October 1, 2014 - September 30, 2015</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/8/2015	
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12	
INDICATOR:		Papers Served Successfully								
Pct #	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successful Per Deputy *	Revenue Per Deputy	
1	Jackson	\$284,474	\$100,616	\$183,857	1,556	1,521	98%	1,521	\$ 100,616	
2	Dunklin	222,995	58,375	164,621	862	827	96%	827	\$ 58,375	
3	Blackmon	181,986	78,500	103,486	932	932	100%	932	\$ 78,500	
4	Smith	264,523	37,649	226,874	382	382	100%	382	\$ 37,649	
5	Bibby	235,110	31,104	204,006	395	390	99%	390	\$ 31,104	
Total		\$1,189,088	\$306,244	\$882,844	4,127	4,052			\$ 306,244	
Average		237,818	61,249	176,569	825	810	98%	810	\$ 61,249	
* Includes totals with the assumption of 1 deputy from each department serving papers										



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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$183,545	\$182,692	\$186,000	\$202,480
<i>Fringe Benefits</i>	58,507	61,273	71,136	74,193
<i>Operating Expenses</i>	25,991	35,372	47,550	46,200
<i>Capital Outlay</i>	-0-	28,729	29,268	-0-
Departmental Total	\$268,043	\$308,066	333,954	\$322,873
Staffing	4	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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$151,699	\$153,198	\$160,943	\$193,618
<i>Fringe Benefits</i>	46,115	48,622	57,871	72,981
<i>Operating Expenses</i>	33,384	30,636	38,900	42,650
<i>Capital Outlay</i>	26,000	2,700	-0-	28,345
Departmental Total	\$257,198	\$235,156	\$257,714	\$337,594
Staffing	3	3	3	4

CONSTABLE – PCT. #3

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

Elected Official: Jimmie Blackmon

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$104,176	\$121,249	\$121,786	\$126,357
<i>Fringe Benefits</i>	31,869	36,543	41,079	41,893
<i>Operating Expenses</i>	33,162	43,448	33,857	33,200
<i>Capital Outlay</i>	-0-	28,761	-0-	-0-
Departmental Total	\$169,207	\$230,001	\$196,722	\$201,450
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$162,975	\$171,781	\$175,421	\$181,468
<i>Fringe Benefits</i>	54,314	58,897	69,336	70,437
<i>Operating Expenses</i>	31,688	50,486	43,551	51,651
<i>Capital Outlay</i>	-0-	31,942	-0-	30,000
Departmental Total	\$248,978	\$313,106	\$288,308	\$333,556
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$236,722	\$281,028	\$167,515	\$178,372
<i>Fringe Benefits</i>	82,073	96,938	67,687	69,765
<i>Operating Expenses</i>	34,176	37,982	43,785	43,985
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$352,970	\$415,949	\$278,984	\$292,122
Staffing	6	7	4	4

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$96,265	\$105,577	\$109,237	\$113,031
<i>Fringe Benefits</i>	31,196	33,493	38,871	39,544
<i>Operating Expenses</i>	11,022	11,148	14,000	15,100
<i>Capital Outlay</i>	-0-	28,116	-0-	-0-
Departmental Total	\$138,483	\$178,334	\$162,108	\$167,675
Staffing	2	2	2	2

Program Statistics	FY11	FY12	FY13	FY14	FY15
Number of Warrants Served	1,560	1,602	1,371	1,161	866
Restitution Collected	\$97,856.65	\$89,458.03	\$40,749.29	\$13,529.27	\$4,035.45
District Attorney Fees Collected	\$14,379.00	\$13,980.00	\$5,845.00	\$1,725.00	\$720.00
Capias Profines	\$15,472.37	\$12,010.00	\$59,900.82	\$38,566.59	\$41,828.51
Fines & Court Costs Collected	\$117,695.85	\$102,340.00	\$66,277.00	\$12,764.10	\$5,002.81
Probation Fees Collected	\$120,861.17	\$130,463.00	\$60,539.83	\$10,910.23	\$1,405.50

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	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Total Calls Cleared	1,063	946	1,151	1,139	1,006	1,031
Illegal Dumping Calls	410	390	430	446	301	369
Junk Vehicles Removed	171	148	78	60	59	75
Public Nuisances	452	503	577	545	648	583
Illegal Dump Sites Cleaned	410	383	430	412	329	370
Arrests	13	21	8	11	0	2

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$95,052	\$98,559	\$100,116	\$100,874
<i>Fringe Benefits</i>	29,932	32,035	37,321	37,808
<i>Operating Expenses</i>	24,957	23,287	32,600	36,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$149,941	\$153,881	\$170,037	\$207,282
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:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Civil Process Served	1,883	1,521	2,407	1,952	2,440
Active CID Cases	5,879		4,517	2,673	3,523
Calls for Service	30,601	31,159	32,004	30,675	30,720
Citations & Warnings Issued	1,878			709	955

Sheriff Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$4,820,419	\$4,879,882	\$5,244,939	\$5,347,193
<i>Fringe Benefits</i>	1,583,118	1,653,092	1,957,445	1,973,876
<i>Operating Expenses</i>	1,076,269	1,168,588	1,259,220	1,166,280
<i>Capital Outlay</i>	58,640	27,516	41,760	142,000
Departmental Total	\$7,538,447	\$7,729,078	\$8,503,363	\$8,626,349
Staffing	110	107	106	106

Dispatch Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$688,367	\$779,459	\$941,436	\$968,875
<i>Fringe Benefits</i>	297,638	323,708	400,725	404,123
<i>Operating Expenses</i>	710,371	929,162	720,875	690,500
<i>Capital Outlay</i>	81,800	141,073	-0-	50,000
Departmental Total	\$1,778,176	\$2,173,403	\$2,063,036	\$2,113,498
Staffing	27	27	27	27

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.

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$908,462	\$799,987	\$661,114	\$27,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$908,462	\$799,987	\$661,114	\$27,150

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$105,896	\$106,001	\$106,000	\$106,000
<i>Fringe Benefits</i>	17,962	19,594	22,690	22,484
Departmental Total	\$123,859	\$125,595	\$128,690	\$128,484
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$2,328,190	\$2,440,920	\$2,696,490	\$2,890,564
<i>Fringe Benefits</i>	796,301	861,623	1,047,123	1,058,664
<i>Operating Expenses</i>	729,312	766,665	940,735	971,314
<i>Capital Outlay</i>	102,537	79,965	30,000	15,000
Departmental Total	\$3,955,391	\$4,149,174	\$4,714,348	\$4,935,542
Staffing	77	75	73	73



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 77 employees, the Road and Bridge Department maintains approximately:

- 1,173 miles of county roads (enough to stretch from the Courthouse to Phoenix, AZ)
- 7,464 acres of right of way
- 140 bridges
- 15,880 feet of culverts, 9 million feet of drainage channels
- Services and repairs the majority of 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 FY15:

- Completed the assessment and rating of all County roadways. Utilized information to develop a Capital Improvements Program and an Operations & Maintenance Plan.
- Completed 4.887 Miles of Asphalt Overlay & 6.389 Miles of Seal Coat for CERT Grant.
- Operated a brush and vegetative debris collection site for 3 weeks for citizens affected by the tornado that passed through the northwest section of the county in May.
- Built new concrete bridge on CR 2125.
- Replaced and/or installed seventy (70) cross culverts under roadways at a cost of \$241,174. Eight (8) of these crossings were replaced due to inclement weather flooding.
- Completed Oil Dirt Road Reconstruction of 8.74 miles.
- Completed Surface Treatment of 9.995 miles.
- Continued County wide maintenance program.

Goals & Objectives for FY16:

- Continue work on the implementation and funding of the Smith County Road & Bridge Capital Improvements Program and Maintenance Plan.
- Initiate and oversee construction contracts for specific road improvement projects.
- Update GPS data on the locations of the cross culverts in the county to more efficiently track the cost and life of the culverts.
- Update traffic counts on roadways to be used in the determinations of road improvements.
- Continue serving as a member of the Surface Transportation Committee of the Tyler Area Chamber of Commerce.
- Continue serving as a voting member of the Tyler Metropolitan Planning Organization.
- Continue serving as a member of the Urban Counties Standing Committee on Education.

Departmental Links to County Goals:

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

Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
New driveway culvert installs and driveway culvert repairs	\$157,816	\$121,571	\$153,548	\$136,287
Road Patching	\$1,005	\$1,178,529	\$942,249	\$1,276,841
Right of Way Mowing	\$137,557	\$126,923	\$143,168	\$159,005

Workload Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Field Work Orders Completed	3554	3930	4433	5422
Cost of Field Work Order Completions	\$3,162,095	\$3,775,622	\$3,749,404	\$6,543,503
Shop Work Orders Completed	2519	3179	3156	2918
Cost of Shop Work Orders Completed	\$533,272	\$586,240	\$485,250	\$400,016

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Road Reconstruction/Oil Dirt	\$0	\$26,129	\$336,847	\$589,426
Overlays	\$83,879	\$117,809	\$81,262	\$727,697
Contract Surface Treatment	\$427,740	\$450,000	\$398,611	\$477,697
Concrete Bridge Construction	\$0	\$123,035	\$147,810	\$101,355

Administrative Division Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$186,790	\$219,984	\$296,221	\$307,310
<i>Fringe Benefits</i>	56,707	72,548	97,730	99,263
<i>Operating Expenses</i>	132,368	139,759	411,153	168,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$375,864	\$432,292	\$805,103	\$574,673
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$1,856,396	\$1,932,322	\$2,110,215	\$2,176,017
<i>Fringe Benefits</i>	786,656	837,630	978,649	983,203
<i>Operating Expenses</i>	2,119,519	2,368,777	3,106,575	3,222,100
<i>Capital Outlay</i>	16,506	195,009	3,086,406	3,050,000
Departmental Total	\$4,779,076	\$5,333,737	\$9,281,844	\$9,431,320
Staffing	61	61	61	61

Equipment Division Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$389,102	\$390,861	\$406,040	\$422,066
<i>Fringe Benefits</i>	139,061	146,489	170,231	176,331
<i>Operating Expenses</i>	711,660	695,898	1,230,635	885,035
<i>Capital Outlay</i>	54,561	24,800	40,000	145,000
Departmental Total	\$1,294,385	\$1,258,048	\$1,846,906	\$1,628,432
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: Michael Roark

Accomplishments for FY15:

- Increased awareness of the Veterans Services Office and the Veterans Treatment Court Program.
- Implemented Veterans Treatment Court with an implemented MOU between Smith County and the Department of Veterans Affairs.
- Improved response times on all voicemail messages and decreased veterans and dependents time required to file claims.
- Network with organizations—created possibilities for veterans to file claims that they were unaware of and successfully filed more Fully Developed Claims.

Goals & Objectives for FY16:

- Continue to communicate, build trust with and increase awareness of the office with the citizens of Smith County.
- Educate veterans and dependents of new requirements for filing an Intent to File and new requirements concerning Notices of Disagreement 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 98% customer satisfaction with all end users. (KPI)

Veterans – Cont’d

Departmental Links to County Goals:

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

Workload Measures	FY2012	FY2013	FY2014	FY2015
Client Office Visits	2,173	2,396	1,452	1,259
Assistance by Phone	166*	2,538	2,753	2,755
Total Clients	2,339	4,934	4,205*	4,014
Network with Organizations	Unknown	44	49	52
Customer Satisfaction	Unknown	100%	98%	100%

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

Efficiency Measures	FY2012	FY2013	FY2014	FY2015
Clients Assisted	2,339	4,934	4,205	4,014
Network Organizations Contacted	Unknown	44	49	52
Customer Surveys w/100% Completely Satisfied	Unknown	20/20	49/50	30/30

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$86,704	\$99,807	\$133,426	\$123,459
<i>Fringe Benefits</i>	34,803	38,144	50,121	47,962
<i>Operating Expenses</i>	6,419	8,683	26,505	28,505
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$127,926	\$146,724	\$210,052	\$199,926
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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$127,305	\$129,754	\$132,269	\$156,847
<i>Fringe Benefits</i>	27,182	28,091	41,649	54,220
<i>Operating Expenses</i>	26,545	24,246	30,339	30,939
<i>Capital Outlay</i>	2,111	1,136	2,000	2,000
Departmental Total	\$183,143	\$183,226	\$206,257	\$244,006
Staffing	6	6	6	7

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$39,984	\$38,624	\$39,985	-0-
Departmental Total	\$39,984	\$38,624	\$39,985	-0-

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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 FY2015:

- 11,343 patron visitors to the library (Oct - Aug). (Does not include patron phone calls.)
- Assisted patrons with questions, finding forms, copies, notary requests, answered phones, assisted attorneys with research.
- 59 patrons filled out the patron satisfaction survey for the 2014-15 fiscal year. All 59 stated the library was successful at accommodating their requests.
- Updated various legal publications including: case law reporters, statutes, Texas Jurisprudence, law reviews, form/guide books, court rules and various pro-se litigant forms and literature.
- Wrote monthly article for SCBA newsletter promoting the law library.
- Periodically updated inventory list and sent to SCBA Director to provide link on website.
- Prepared and updated spreadsheet with Self-Represented Litigant class statistic information.
- Held 2nd Annual Law Library Open-House.
- Planning committee member for the Volunteer Attorney Appreciation Luncheon.
- Correspondence sent to two Texas Senators, a Policy Analyst and several other Texas law librarians regarding a possible law library bill this legislative session.

Goals & Objectives for FY2016:

- Continue to offer the most up-to-date forms and excellent customer service.
- Patron satisfaction survey
- Continue to write monthly newsletter article
- Plan to continue to work with other county law libraries in Texas to research and discuss how we can help pass legislation for either an increase in the statutory filing fee amount that goes toward law libraries, or a \$5 fee added to JP civil case filing fees that would go toward funding county law libraries.

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$72,257	\$64,022	\$65,087	\$66,991
<i>Fringe Benefits</i>	15,669	16,936	20,596	20,831
<i>Operating Expenses</i>	89,156	82,284	88,275	79,280
<i>Capital Outlay</i>	3,253	987	3,000	-0-
Departmental Total	\$180,334	\$164,228	\$176,958	\$167,102
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY15
<i>Operating Expenses</i>	\$6,561	\$765	\$5,000	\$5,000
<i>Capital Outlay</i>	4,262	12,191	60,000	60,000
Departmental Total	\$10,823	\$12,956	\$65,000	\$65,000

COURTHOUSE SECURITY

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	-0-	\$1,674	\$5,000	-0-
<i>Fringe Benefits</i>	-0-	274	-0-	-0-
<i>Operating Expenses</i>	30,575	30,782	50,000	50,000
<i>Capital Outlay</i>	16,862	61,140	193,000	193,000
Departmental Total	\$47,437	\$93,870	\$250,000	\$245,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$442	\$ -0-	\$60,000	\$ -0-
<i>Fringe Benefits</i>	66	-0-	9,984	-0-
<i>Operating Expenses</i>	266,828	412,978	880,000	880,000
<i>Capital Outlay</i>	80,754	-0-	500,000	500,000
Departmental Total	\$348,090	\$412,978	\$1,449,984	\$1,380,000

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY13	Revised FY14	Adopted FY15	
<i>Operating Expenses</i>	-0-	-0-	-0-	\$6,000
<i>Capital Outlay</i>	-0-	-0-	10,000	-0-
Departmental Total	-0-	-0-	\$10,000	\$6,000

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$10,669	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$10,669	-0-	-0-	-0-

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	-0-	\$7,500	\$30,000	-0-
<i>Operating Expenses</i>	16,695	13,945	123,000	73,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$16,695	\$21,445	\$153,000	\$73,000

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Salaries</i>	\$51,777	\$47,420	\$49,199	\$49,199
<i>Fringe Benefits</i>	7,631	7,726	9,249	9,151
<i>Operating Expenses</i>	5,093	6,135	7,494	7,494
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$64,501	\$61,280	\$65,942	\$65,844



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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Capital Outlay</i>	-0-	-0-	\$275,500	\$270,000
Departmental Total	-0-	-0-	\$275,500	\$270,000

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 FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	-0-	\$16,080	\$393,000	\$207,400
<i>Capital Outlay</i>	2,794,146	3,490,724	2,632,288	1,219,000
Departmental Total	\$2,794,146	\$3,506,804	\$3,024,288	\$1,426,400

JAIL EXPANSION PROJECT FUND

Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$7,933	-0-	-0-	-0-
<i>Capital Outlay</i>	12,131,617	14,653,818	3,070,532	-0-
Departmental Total	\$12,139,550	\$14,653,818	\$3,070,532	-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 is listed on page 61.

General Obligation & Refunding – Series 2011 Expense Category	Actual FY13	Actual FY14	Revised FY15	Adopted FY16
<i>Bond Principal</i>	\$3,240,000	\$3,305,000	\$3,375,000	\$3,440,000
<i>Interest</i>	1,003,400	938,600	872,500	838,750
<i>Agency & Other Fees</i>	1,655	1,400	2,500	2,500
Series Total	\$4,245,055	\$4,245,000	\$4,250,000	\$4,281,250

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 Jason Ellis	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	Joe Heath	590-2700
Agriculture Extension Service	Chad Gulley	590-2980
Information Technology	Don Bell	590-4650
County Administrator	Leonardo Brown	590-4642
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	Kim Gould	590-4720
Records Service	Joseph Settanni	590-2960
Road & Bridge	Frank Davis	590-4800
Veterans Services	Michael Roark	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.