

SMITH COUNTY, TEXAS

FY2017 ADOPTED BUDGET



STATE HISTORICAL SURVEY COUNTY
TEXAS
CITY OF
TYLER

THIS AREA OPENED 1839 TO WHITE SETTLERS BY REPUBLIC OF TEXAS VICTORIES OVER CHEROKEE INDIANS WHOSE TRAILS LED THE WAY TO GOOD SPRINGS, FINE FARMLANDS, USEFUL SALINES. THE FIRST LEGISLATURE OF THE STATE OF TEXAS NAMED THE TOWN (FOUNDED 1846) FOR PRESIDENT JOHN TYLER, WHO SIGNED THE RESOLUTION ANNEXING TEXAS TO THE UNITED STATES.

ORIGINALLY A FARM MARKET, TYLER IN EARLY YEARS HAD FEW MEN OF WEALTH, BUT BY 1860 WAS KNOWN FOR GOOD SCHOOLS, CHURCHES AND CULTURED CITIZENS. SEVERAL MEN WERE RAISED AND COMMANDED TROOPS IN CIVIL WAR. AFTER MID-1863 THIS WAS TRANSPORTATION HEADQUARTERS FOR TRANS-MISSISSIPPI DEPARTMENT OF THE CONFEDERACY. IT HAD AN ORDNANCE FACTORY AND WAS SITE OF CAMP FORD—THE LARGEST P.O.W. POST WEST OF THE MISSISSIPPI.

IN 1870'S IMPORTANT AS SITE OF RAILROAD SHOPS AND WAREHOUSE. DEVELOPED INDUSTRIES, MANUFACTURING, FRUIT AND VEGETABLE PACKING, SHIPPING, EXPANDING ECONOMY.

FURNISHED TEXAS WITH STATESMEN, INCLUDING GOVERNORS RICHARD B. HUBBARD (IN OFFICE 1876-1879), O.M. ROBERTS (1879-1883) AND JAMES STEPHEN HOGG (1891-1895).

UPON DISCOVERY OF NEARBY EAST TEXAS OIL FIELD IN 1923, BECAME INVESTMENT, BANKING, SERVICING CENTER. HOME OF TYLER JUNIOR COLLEGE; ANNUAL ROSE FESTIVAL (1924)

SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2016-2017



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,675,170, which is a 3.47% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,099,405.

The members of the Smith County Commissioners Court voted on the adoption of the 2017 budget on August 30, 2016. Record vote for the adoption of the budget is:

County Judge Nathaniel Moran	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

	FY2016	FY2017
Property Tax Rate	0.330000	0.330000
Effective Tax Rate	0.324579	0.326915
Rollback Tax Rate	0.360865	0.363612
Debt Rate	0.033372	0.032669
Total Debt Obligations	\$26,905,000	\$23,465,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Triennium Beginning

October 1, 2015

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

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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Table of Contents

	Page
Budget Message	1
Introduction	7
Texas County Government & Smith County Profile	8
Budget Process	16
Calendar of Events	19
Smith County Roadmap	20
Financial Policies, Processes, and Governance	
Budget Accounting, Auditing, Cash Management, Capital Assets	26
Capital Improvement Project Policies	29
Debt Management Policies	31
Financial Summary Section	
Fund Overview	32
Financial Summaries Overview	34
Revenue Highlights	35
Expenditure Highlights	37
Fund Summary - Operating Funds	39
Fund Summary – Special Revenue Funds	41
Property Tax Information	42
Personnel Information	46
Capital Projects	48
Capital Leases	53
Revenue/Expenditure Graphs	54
Consolidated Summary	55
Reserve Ratio Recapitulation	56
Adopted Budget Recapitulation (Service Type)	57
Adopted Budget Recapitulation (Category)	58
Fund Summary – Debt Service Funds	59
Budget Detail Section	
Departmental Index	60
Revenue Comparison	61
Revenues	62
Expenditure Comparison	70
Departmental Detail	72
County Officials	149
Glossary	151

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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 Nathaniel Moran

Fax: (903) 590-4615

Date: October 1, 2016

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

Respectfully, I submit the FY2017 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court, the County Auditor, 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 diversified economic base in Smith County has provided a stable environment from which the county continues to operate.

THE BUDGET IN BRIEF

The FY17 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 \$82,376,314, representing a less than 1% increase from the fiscal year (FY) 2016 Revised Budget. Revenue from sales tax is expected to decrease slightly from the FY16 amount. Interest earnings have increased slowly and the overall collections of fines and fees is projected to decrease slightly over FY16 amounts.

The budget appropriates \$90,198,548 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 2017 is budgeted at 833 full time employees, an increase of fifteen from FY16. Four of the new positions are law enforcement, one is in the judicial category, six are included in Road & Bridge, five in juvenile services and one reduction in general administration.

In 2015, Smith County ranked as the 20th 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 3.05% from FY2016 to meet our 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 FY2017 Adopted Budget reflects the following priorities: (1) road improvements; (2) hiring and retaining qualified, contributing employees; (3) improved operational efficiency; (4) continued improvements to facilities and technology; and (5) essential funding for law enforcement and jail operations. The highlights are:

- **Tax Rate** – We have approved the same tax rate of .33000 as the FY2016 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. However; with this budget, we are continuing to refocus our efforts on the county road infrastructure by dedicating an additional \$4M from the general fund balance in FY2017 for major road construction and improvement projects. This is the third 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 FY2017 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** – This budget includes the addition of two deputies in the Sheriff’s department and one deputy constable.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY17 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 awareness in 2017 for Smith County. Although Smith County has been spared many of the hardships that have occurred in other areas, we have experienced some downsizing or relocation among employers which can reduce our property and sales tax revenue. Difficult decisions that we made during this challenging period resulted in some delayed program enhancements and planning modifications, and with the FY17 Adopted Budget, we continue to exercise a conservative approach to non-mandated funding issues.

The FY17 Budget was prepared in a conservative manner with an emphasis on maintaining current services and maintaining a strong level of reserves. Although economic conditions have begun 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, the efforts of Smith County officials 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 addressed 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 FY17 continues to support the changes associated with the opening of the new facility to accommodate a larger in-house inmate population.

WORKFORCE – The FY17 Adopted Budget includes some non-entry level base salary adjustments for 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. This is the second year of a three-year period within which salary adjustments will be considered 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. The County will continue “Striving for Excellence” and doing things right the first time, so that citizens, employees, and the budget are not negatively impacted by the need for repeat or do-over work.

FRINGE BENEFITS – Fringe benefits have increased by approximately 3.6% from FY16, mostly attributable to the increase in personnel for FY17. The funding level for the employer portion of the health insurance coverage will remain the same for FY17, and the retirement match portion has been restored to the 2010 level. 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 FY17.

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 FY17 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.

CORE FUNCTIONS EMPHASIZED – The FY2017 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 continue the transition from primarily a “maintenance mode” (which

was necessitated by economic hardships of recent years) to more road reconstruction. Additional funding of \$4M 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 FY2017 budget.

LONG TERM ISSUES

Issues facing the county beyond FY17

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 demolish dilapidated houses that are eyesores and/or dangerous structures. The FY17 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 FY17 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.

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 completing the process of replacing the outdated judicial technology systems 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 FY17 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

The FY17 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 FY17 budget process.

Respectfully submitted,



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 FY17 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 FY17 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



Nathaniel Moran
Smith County Judge

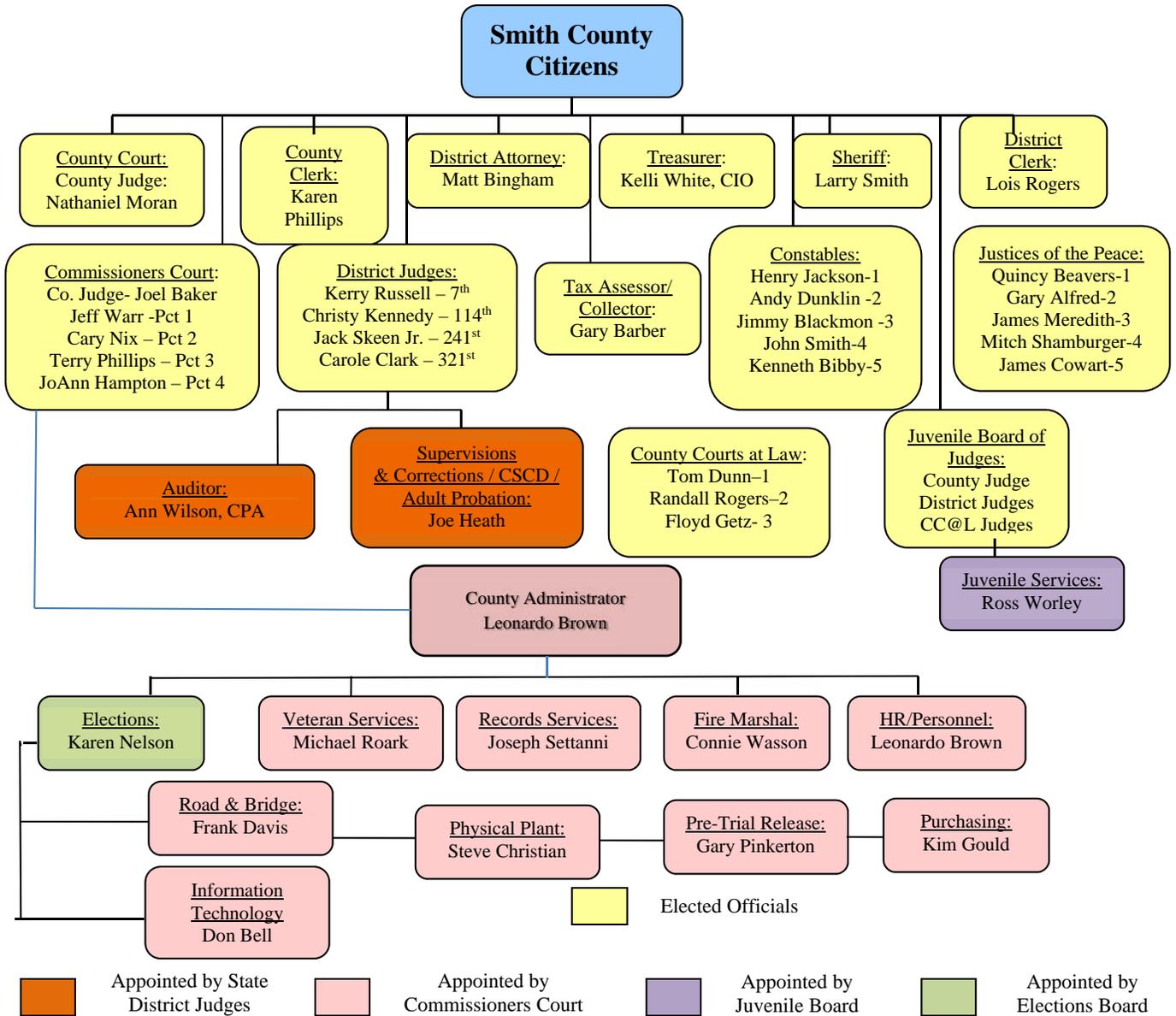


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

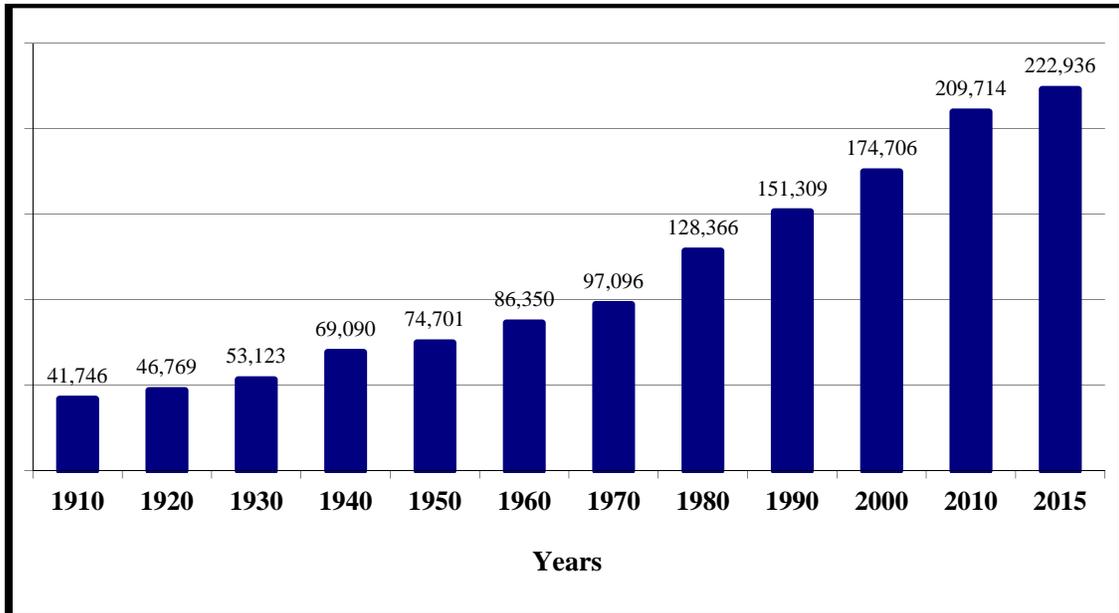
Smith County Organizational Chart



SMITH COUNTY PROFILE

With an estimated population of 222,936 for 2015, 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, Noonday, 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

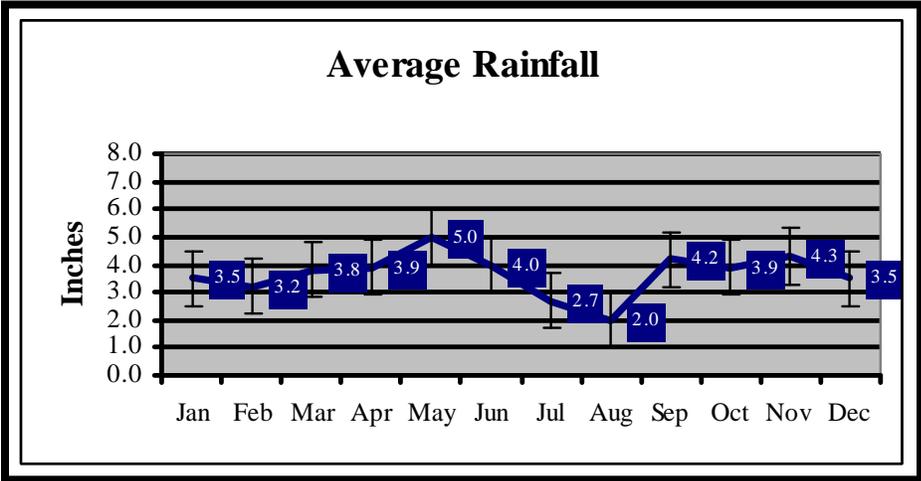
Smith County Statistics & Demographics:



2015 Estimated Population: 222,936
 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°



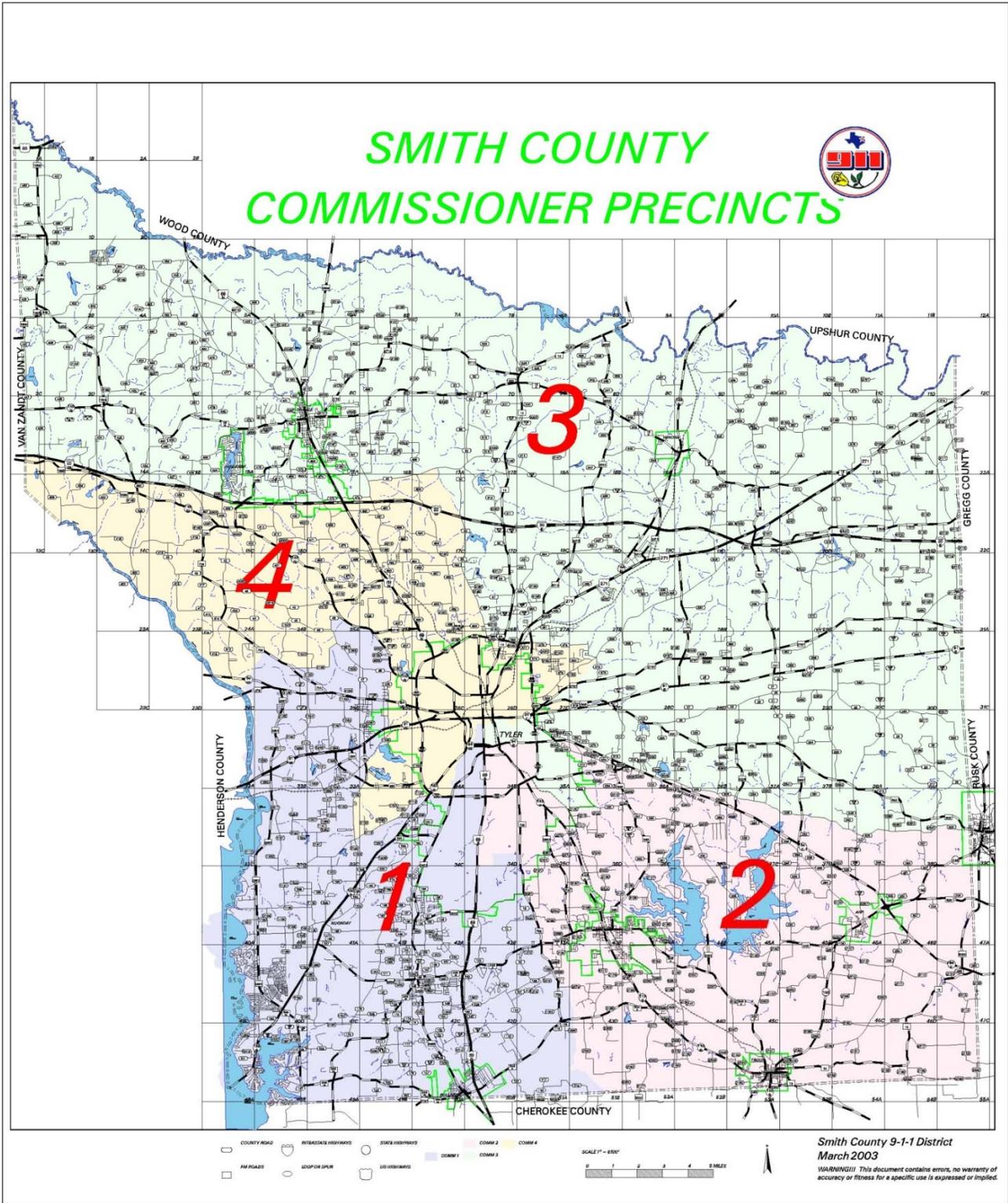
Top Employers

Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	4,300
East Texas Medical Center	Medical Care	3,194
Brookshire Grocery Company	Grocery Distribution	2,565
Tyler ISD	Education	2,115
The University of Texas at Tyler	Education	1,765
Walmart	Retail	1,600
Trane Company	Air Conditioning Units	1,538
Suddenlink Communications	Cable, Internet & Phone	1,500
UT Health Northeast	Medical Care/Research	1,130
City of Tyler	Government	853
Tyler Junior College	Education	841
Smith County	Government	807
John Soules Foods	USDA Meat Processing	605
Target Distribution Center	Retail Distribution	580
Southside Bank	Banking Services	503
Tyler Pipe	Cast Iron Pipe, Iron Fittings	321
CB&I	Engineering Contracting	250
Centene	Medical Claims Processing	240

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$238,116,654	1.57%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$152,129,714	1.00%
Oncor Electric Delivery Co.	Utility	\$149,168,224	0.98%
Dayton Hudson/Target	Retail	\$ 94,123,898	0.62%
Trane-American Standard	Manufacturer	\$ 92,804,621	0.61%
Genecov Investment Group	Financial	\$ 84,306,887	0.56%
Walmart/Sam's East	Wholesaler/Retailer	\$ 83,292,157	0.55%
Transcanada Keystone Pipeline	Oil & Gas Production	\$ 47,548,079	0.31%
Tyler Broadway/Centennial	Retail	\$ 47,124,015	0.31%
Simon Property Group	Property Management	\$ 43,575,000	0.29%



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 49 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 FY17 Adopted Budget covers a twelve month period beginning October 1, 2016 through September 30, 2017. 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	FY17 BUDGET CALENDAR
April 1	Budget Instruction Manual and worksheets distributed
April 29	Deadline for departments & outside agencies to return budget requests
May 2	Receive 1 st round of revenue estimates from Auditor
May (11 th & 12 th)	County Judge & Auditor review requests with departments
June 1	Preliminary revenue and expenditure budget to Commissioners for review
June 7	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 5	Budget workshop with Commissioners Court
July 19	Budget workshop with Commissioners Court
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 29	County Judge files FY17 Proposed Budget with County Clerk
August 1	Receive 3 rd round of revenue estimates from Auditor
August 1	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 2	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 5	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 9	Public hearing on the FY17 Proposed Tax Rate – 9:30 a.m. (if required)
August 9	Publish notice of August 30, 2016 public hearing on FY17 Proposed Budget (LGC 111.0075(b))
August 9	Publish notice of the August 16, 2016 public hearing on the FY17 Proposed Budget
August 16	Public hearing on FY17 Proposed Tax Rate – 9:30 a.m. (if required)
August 16	Public hearing on the FY17 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 18	Publish Notice of Tax Revenue Increase – Appendix 11
August 21	Post notice of public hearing on FY17 Proposed Budget
August 21	Post notice of meeting to adopt the FY17 budget and tax rate
August 30	Public hearing – 9:30 a.m. – Commissioners Court
August 30	<ol style="list-style-type: none"> 1) Vote to adopt FY17 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.



FINANCIAL SECTION

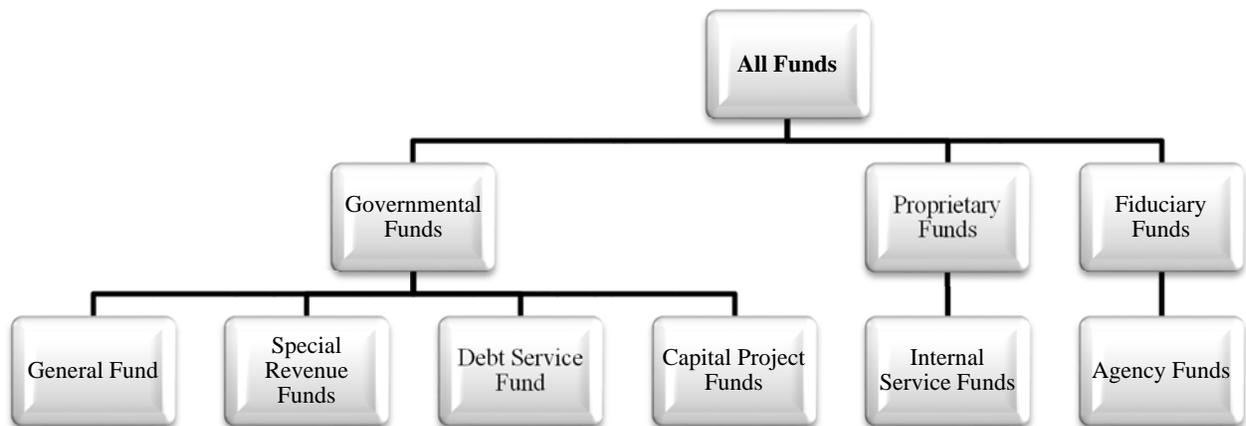
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FUND OVERVIEW

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 FY17 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$82,376,314. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 60% of the County revenue, fiscal year 2017 total property tax receipts are estimated at \$49,581,311 or 3.4% higher than the 2016 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 \$37,340,406 in FY16 to \$38,746,155 in FY17, the debt service portion will increase from \$4,213,725 to \$4,250,290, the Road & Bridge Fund will increase from \$4,273,664 to \$4,422,466 and the Capital Project Fund from \$1,451,849 to \$1,502,400.

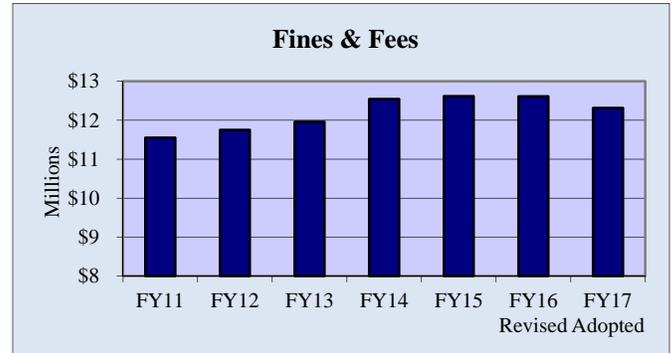


SALES TAX: Comprises 20% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY17 are projected to be slightly lower than FY16 at an estimate of \$16,700,000. Smith County voters approved the ½ cent sales tax in 1982.

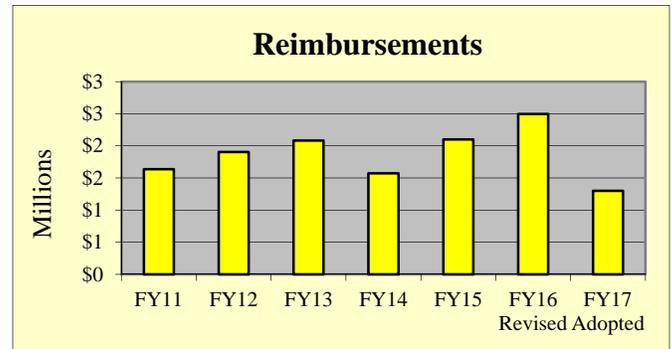


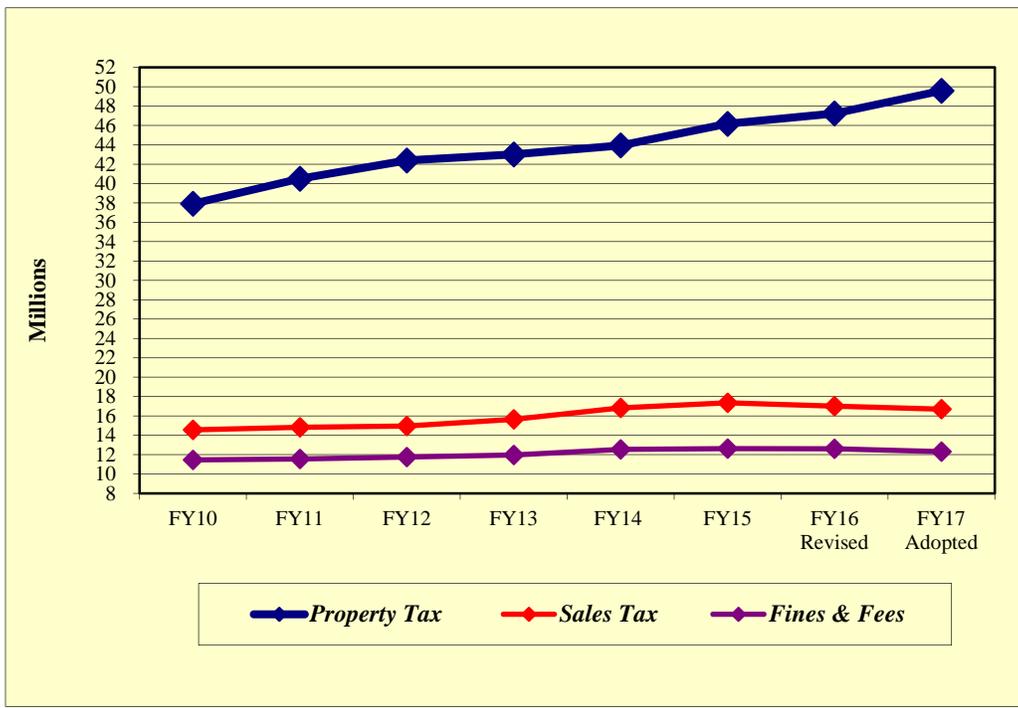
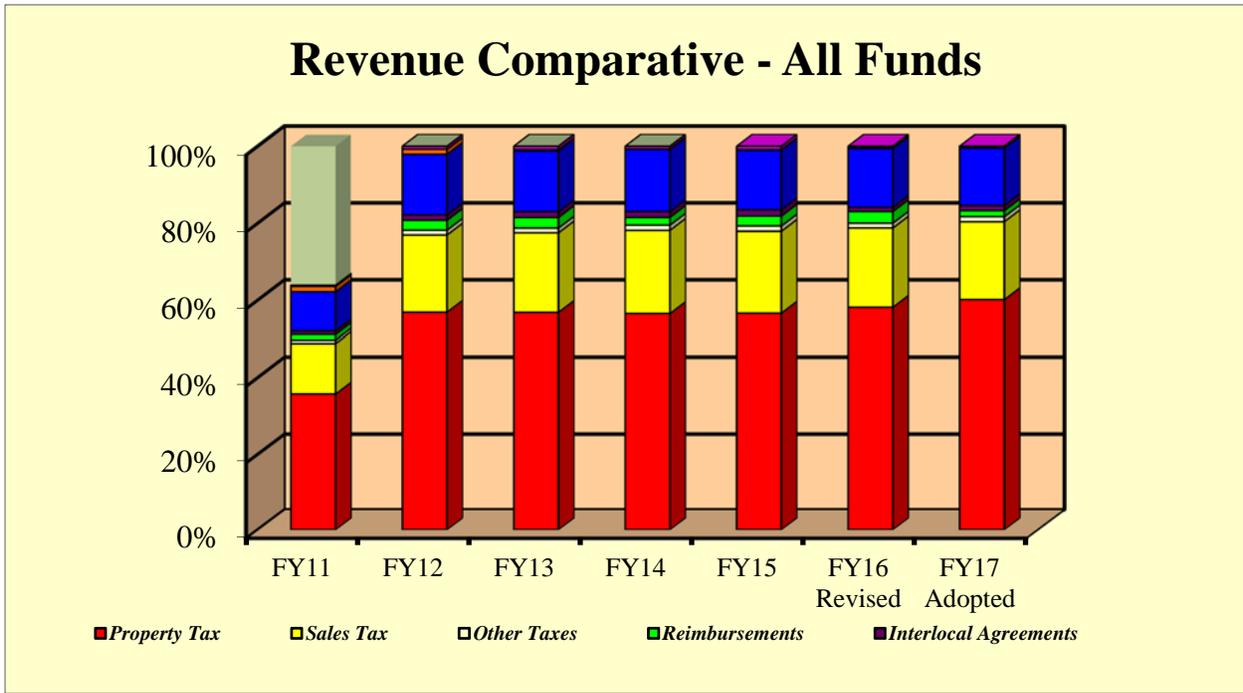
FINES AND FEES: Comprising 15% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged

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 FY17 estimated revenue is estimated slightly lower than the FY16 estimated amounts.



REIMBURSEMENTS: Comprising 1.5% 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.





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 FY17 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 FY16 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 17% of total expenditures which is slightly higher than FY16. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 27%, 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.

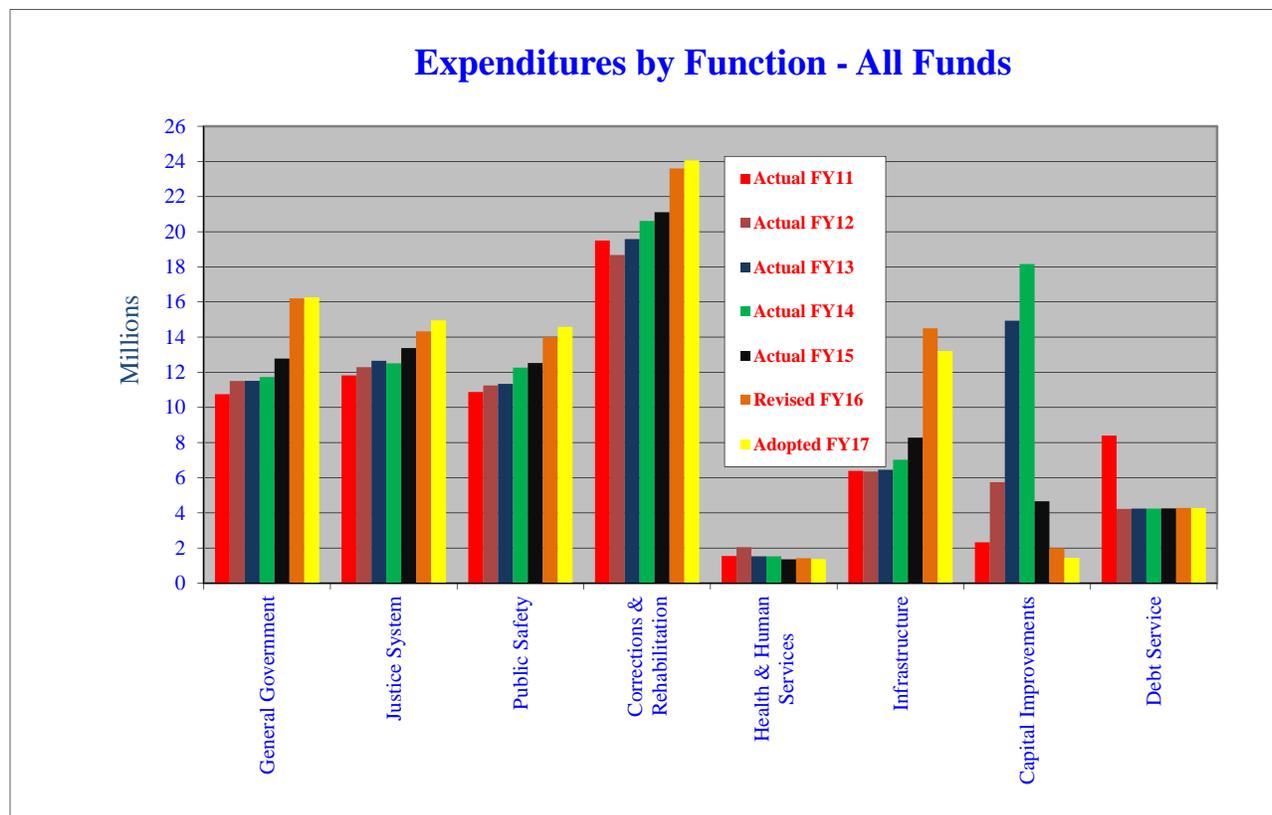
CAPITAL IMPROVEMENTS:
 Comprised of less than 2% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY17. 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 15% 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 FY17 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 56 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, 2014 and 2015, the estimated expenditures for the year ended September 30, 2016 and the Adopted Budget expenditure amounts for fiscal year 2017.

Operating Fund Expenditures by Category

Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
Salaries	\$30,651,480	\$32,285,598	\$35,420,328	\$37,183,688
Fringe Benefits	\$11,689,635	\$13,586,518	\$14,581,392	\$15,101,773
Operating Expenses	\$21,644,553	\$22,033,736	\$24,087,342	\$23,907,990
Capital Expenditures	\$ 908,360	\$ 736,554	\$7,197,578	\$ 5 876 864
Direct Expenditures	\$64,894,028	\$68,642,406	\$81,286,640	\$82,070,315

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

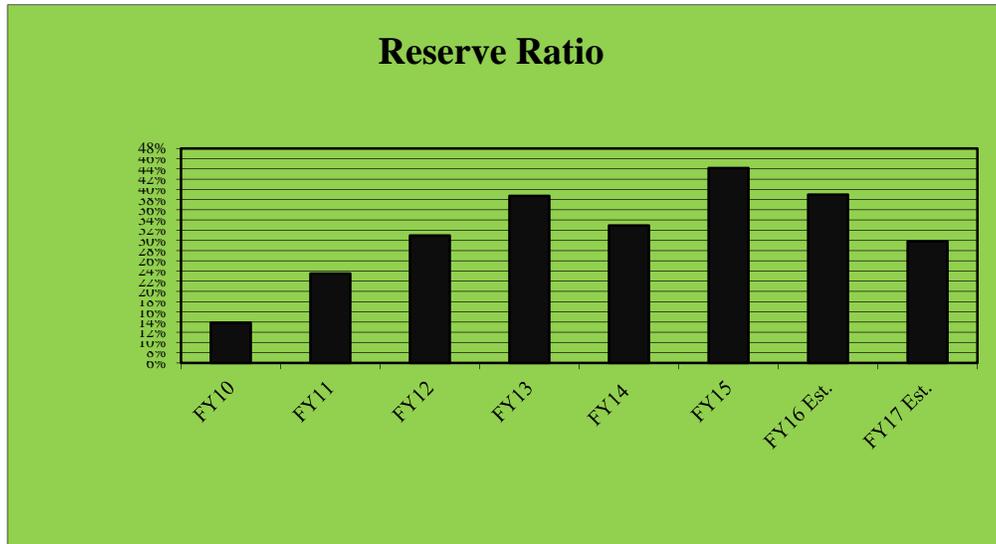
Operating Fund Expenditures by Type of Service

Category	Actual FY14	Revised FY15	Revised FY16	Adopted FY17
General Government	\$11,293,870	\$12,310,812	\$14,505,654	\$14,703,100
Judicial	\$12,334,988	\$13,204,773	\$14,035,955	\$14,659,482
Public Safety	\$12,111,155	\$12,408,056	\$13,668,665	\$14,227,326
Corrections & Rehabilitation	\$16,340,508	\$16,603,758	\$18,091,113	\$18,643,035
Juvenile Services	\$ 4,274,769	\$4,477,167	\$5,064,026	\$5,260,127
Public Service	\$ 1,476,037	\$1,314,790	\$1,420,328	\$1,370,661
Health & Welfare	\$ 38,624	\$37,264	-0-	-0-
Infrastructure & Environmental	\$ 7,024,077	\$8,285,786	\$14,500,899	\$13,206,584
Total Expenditures	\$64,894,028	\$68,642,406	\$81,286,640	\$82,070,315

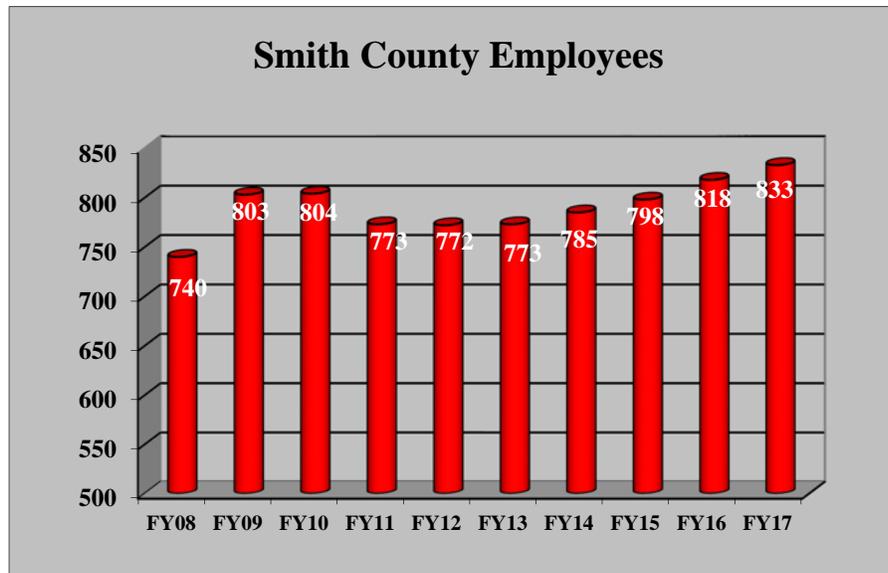
FUND SUMMARY – OPERATING FUNDS

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 FY17 Adopted Budget account for 58.21% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 47.



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.

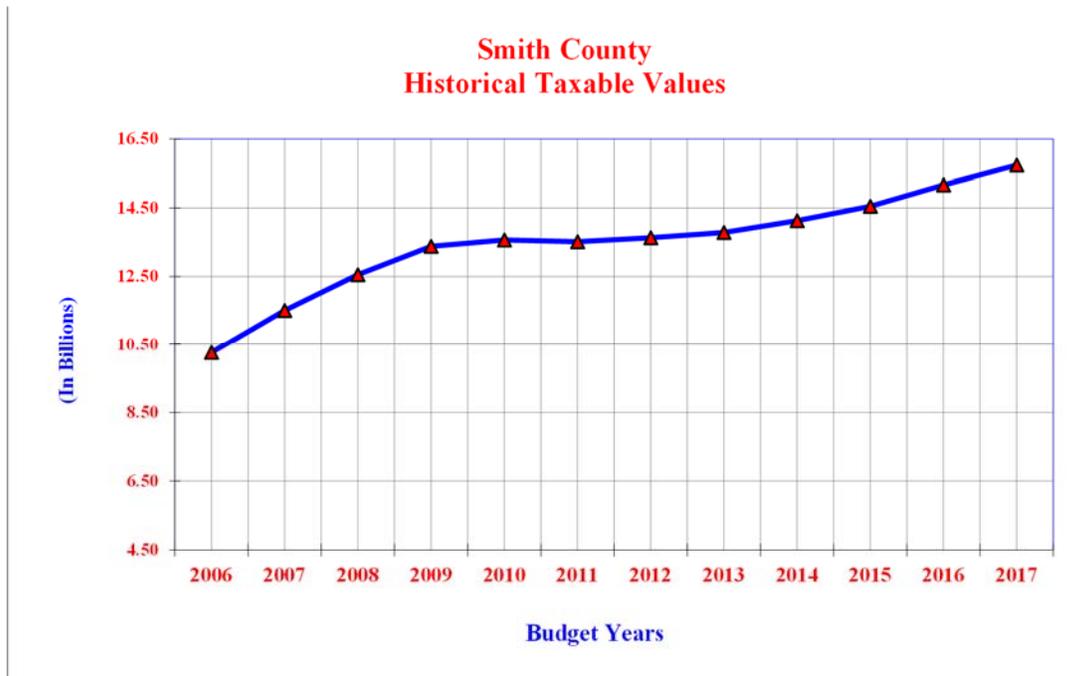
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 2016 certified value for Smith County is \$15,737,795,619. This represents a total increase of 3.76% from the 2015 amended certified value of \$15,167,767,519. The increase in taxable value for 2016 was primarily associated with new property being added to the tax roll. The 2016 taxable values are used to fund the FY17 budget. The average home value in Smith County has increased from \$150,802 in 2015 to \$157,817 in 2016.



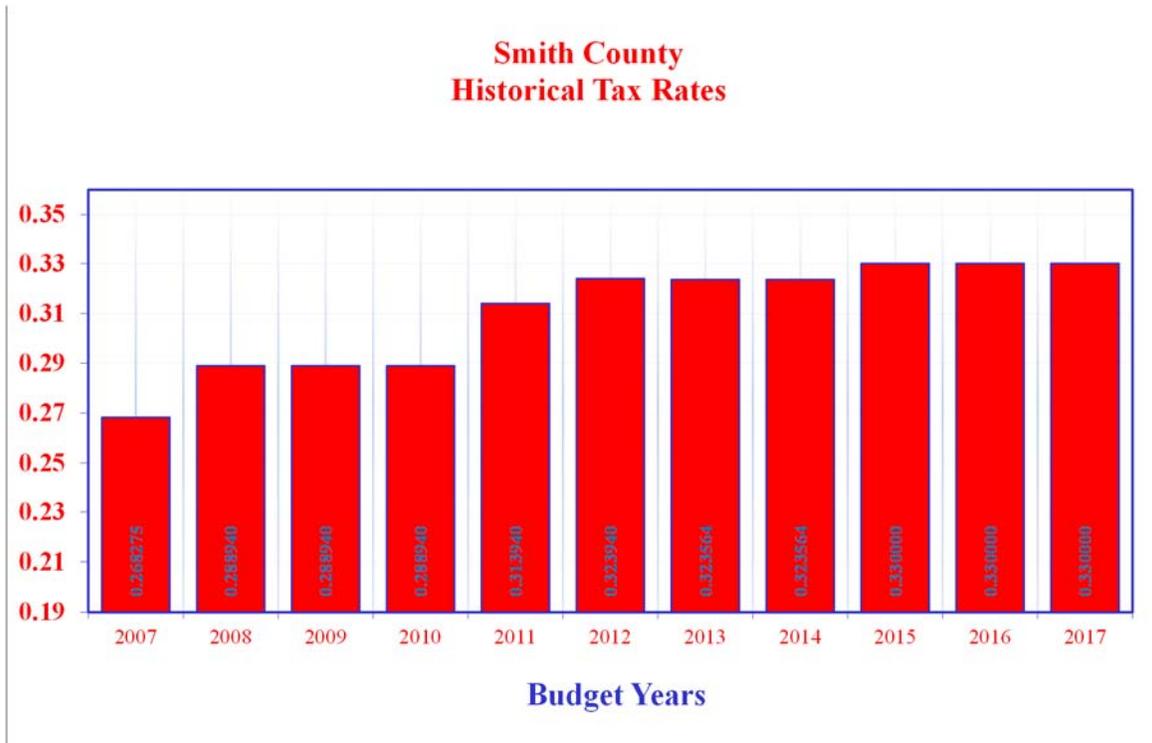
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization 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
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	45,450,962	98.17%	758,619	\$ 46,209,581	99.81%
2015	2016*	47,279,645	37,205,860	78.69%	277,596	\$ 37,483,456	79.28%
* Collections as of 1/31/2016							
Source: Smith County Tax Assessor/Collector							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY17 total tax rate is .330000 per \$100 valuation.



The property tax rate distribution of the 2016 taxes for the FY17 budget is as follows:

Maintenance & Operations

General Fund	0.257895
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.023000
Road & Bridge Fund (Special Projects)	0.006436
Total Maintenance & Operations	<u>0.297331</u>

Debt Service

General Obligation 2011	0.032669
Total Debt Service	<u>0.032669</u>

Total Tax Rate	<u><u>0.330000</u></u>
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Total Assessed County Valuation	<u><u>\$15,737,795,619</u></u> Certified Value @ 7/15/16
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**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2016**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 30TH DAY OF AUGUST, 2016 IN A MOTION MADE BY COMMISSIONER WARR 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, 2016 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 9, 2016 AND AUGUST 16, 2016 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2016 TAX RATE, WHICH WILL FUND THE FY17 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2016 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS

GENERAL FUND	.257895
FACILITY IMPROVEMENT FUND	.010000
ROAD & BRIDGE FUND	.023000
ROAD & BRIDGE FUND-SPECIAL PROJECTS	.006436
TOTAL MAINTENANCE & OPERATIONS	.297331

DEBT SERVICE

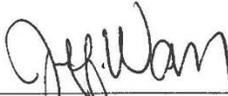
CERT. OF OBLIGATION 2011	.032669
TOTAL DEBT SERVICE	.032669

TOTAL TAX RATE .330000

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

APPROVED THIS THE 30TH DAY OF AUGUST, 2016.


NATHANIEL MORAN, COUNTY JUDGE


JEFF WARR, COMMISSIONER, PCT. 1


CARY NIX, COMMISSIONER, PCT. 2


TERRY PHILLIPS, COMMISSIONER, PCT. 3


JOANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

The FY17 budget includes percentage increases to the base salary for some positions based on the recommendation of the independent salary survey that was performed by Segal Waters Consulting. With minimal exceptions, 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 FY17 budget increased by fifteen full time positions. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY13	FY14	FY15	FY16	FY17	Change
General Administrative	Commissioners Court	7	7	8	8	7	-1
	Information Technology	8	9	11	12	12	0
	Records Service	3	3	3	3	3	0
	Veterans	3	3	3	3	3	0
	County Auditor	10	10	10	10	10	0
	Purchasing	3	3	3	4	4	0
	County Treasurer	2	2	2	2	2	0
	Tax A/C	29	29	30	31	31	0
	Elections	3	3	3	3	3	0
	Judicial Compliance Office	1	1	2	2	2	0
	County Administration Office			2	1	1	0
	Physical Plant	25	25	23	23	23	0
	Human Resources	2	2	2	2	2	0
Judicial	County Clerk	25	25	25	25	25	0
	County Court	3	3	3	3	3	0
	County Court at Law	4	4	4	4	4	0
	County Court at Law #2	4	4	4	4	4	0
	County Court at Law #3	4	4	4	4	4	0
	7th District Court	3	3	3	3	3	0
	114th District Court	3	3	3	3	3	0
	241st District Court	3	3	3	3	3	0
	321st District Court	4	4	3	3	3	0
	District Clerk	20	20	20	20	20	0
	Justice of the Peace - Pct. #1	3	3	3	3	3	0
	Justice of the Peace - Pct. #2	4	4	4	4	4	0
	Justice of the Peace - Pct. #3	4	4	4	4	4	0
	Justice of the Peace - Pct. #4	4	4	4	4	4	0
	Justice of the Peace - Pct. #5	4	4	4	4	4	0
	Criminal District Attorney	46	46	46	46	47	1
	Pre-Trial Release/Bail Bond	3	3	3	4	4	0
Law Enforcement	Fire Marshall/E.M.A.	4	5	10	11	12	1
	Constable - Pct. #1	4	4	4	4	4	0
	Constable - Pct. #2	3	3	3	4	4	0
	Constable - Pct. #3	2	2	2	2	3	1
	Constable - Pct. #4	4	4	4	4	4	0
	Constable - Pct. #5	6	7	4	4	4	0
	Warrants Division - Courts	2	2	2	2	2	0
	Environmental Crimes Unit	2	2	2	2	2	0
	Sheriff	110	107	106	105	107	2
	Dispatch	27	27	27	27	27	0
Corrections	Jail Operations	215	226	239	254	254	0
	Juvenile Services	78	78	73	73	78	5
Roads & Transportation	R&B - General	4	5	5	5	5	0
	R&B - Labor & Material	61	61	61	61	66	5
	R&B - Equipment	11	11	11	11	12	1
Other	Agriculture Extension	2	2	2	3	3	0
	Law Library	1	1	1	1	1	0
	Grand Total	773	785	798	818	833	15



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	FY14 Project Costs	FY15 Project Costs	FY16 Project Costs	FY17 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	184	184	-	-	-
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	23,096		-	23,096	-
Annex - Commissioners Court Entrance	5,106				
Other Projects					

Project	Total Project Costs to Date	FY14 Project Costs	FY15 Project Costs	FY16 Project Costs	FY17 Project Allocation
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				
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	136,705				
JP #3 Expansion & Remodel	138,290				
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				
Cottonbelt Renovations	3,850			3,850	
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	3,915,100	430,400	36,000	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	38,385	895		36,740	-
Ferguson St. Multi-Purpose Building (The Hub)	399,862	27,062			
JP#1 Office renovation/Constable #1 Building Renovation	206,144	5,637			
Physical Plant Complex	72,087				
Adult Probation Complex	1,825,732				
Fiber Optic Cable	48,873				
Evidence Building - S/O	51,237				

Project	Total Project Costs to Date	FY14 Project Costs	FY15 Project Costs	FY16 Project Costs	FY17 Project Allocation
Bingo Hall Roof Replacement	52,250				
Tax Office Remodel	25,000				
Veterans Office Relocation & Remodel	49,283	15,455	13,270	-	-
Judicial Software Acquisition	3,066,159	1,708,678	736,976	620,505	-
Crescent Laundry Building Renovation	911,613	23,034	289,254	599,326	-
Central Jail Sidewalk & Drainage Repair	30,425	30,425			
Jail Projects	317,209	16,080	150,155	150,974	-
EOC Center Renovations	-		-	-	-
Smith County Office Building	-		-	-	-
Camp Ford	11,500		11,500	-	-
Precinct Office Improvements	15,271			15,271	-
Cottonbelt Building	22,000		22,000		-
302 E. Line St. Building	428,935		50,000	88,935	190,000
Security Equipment Upgrade	-			-	-
218 Line St. Building	2,200		2,200	-	-
Storage Barn @ Low Risk	-				-
911 Building Purchase Option	1,242,443	1,242,443			
Project Totals	\$ 18,549,579	\$ 3,506,804	\$ 1,711,355	\$ 2,082,696	\$ 190,000

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

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

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

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

JOHNSON CONTROL COST BENEFIT ANALYSIS

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

Project Name: 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.

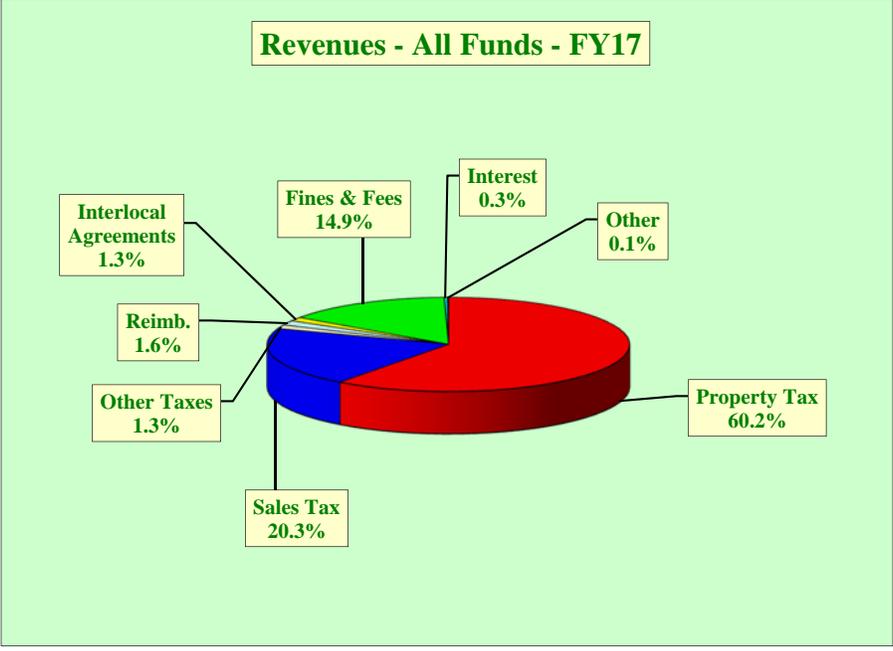
Operational Impact: Operational savings are projected to be realized by keeping all inmates in Smith County and by changes in supervision methods allowed by the new jail. However, operational costs will increase as additional pods are opened in the future and more staffing is necessary.



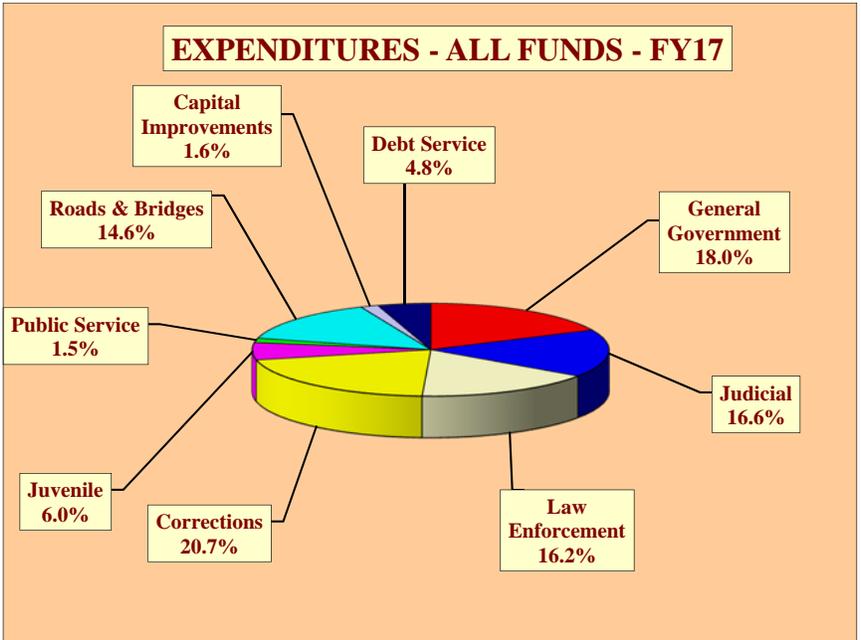
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY17 Lease Payment	Note Payable at 9/30/16	Note Payable at 9/30/17
23305	10	Sheriff	Radio Equipment	158,894	1,057,362	803,786
6562-023	7	Sheriff	Dispatch Software	251,168	1,004,672	719,643
6562-026	3	Sheriff	(12) Tahoes, (2) Trucks	140,427	140,427	-
6562-027	3	Jail	(1) Tahoe & (2) Vans	28,389	28,389	-
6562-028	3	Road & Bridge	6 Motorgraders, 2 Backhoes, 1 Excavator	71,941	1,340,154	1,237,300
811-6707298-001	3	Information Technology	Laptops (Law Enforcement)	119,260	119,260	-
Total Obligations				770,081	3,690,265	2,760,730

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY14 Actual	FY15 Actual	FY16 Revised Budget	FY16 Estimated Budget	FY17 Adopted Budget
Revenues					
Property Taxes	\$ 43,937,495	\$ 46,164,487	\$ 47,949,644	\$ 47,689,649	\$ 49,581,311
Sales Tax	16,827,874	17,359,451	17,000,000	16,957,820	16,700,000
Other Taxes	1,041,139	1,117,146	1,034,000	1,079,631	1,073,000
Reimbursements	1,573,335	2,100,561	2,496,080	3,087,369	1,299,470
Interlocal Agreements	1,170,917	1,339,282	905,500	1,071,937	1,090,500
Fines & Fees	12,545,063	12,618,432	12,612,150	12,818,712	12,313,750
Interest	166,477	214,701	133,180	303,469	234,220
Miscellaneous	529,956	672,778	92,763	332,668	84,063
Total Revenue	\$ 77,792,256	\$ 81,586,838	\$ 82,223,317	\$ 83,341,255	\$ 82,376,314
Expenditures:					
General Government	\$ 11,728,293	\$ 12,777,599	\$ 16,202,051	\$ 15,878,010	\$ 16,261,456
Judicial	12,512,172	13,380,132	14,332,984	14,046,324	14,957,550
Law Enforcement	12,266,312	12,523,541	13,995,485	13,715,575	14,579,185
Corrections & Rehabilitation	20,615,277	21,080,925	23,598,705	23,126,731	24,053,162
Health & Human Services	1,530,661	1,352,054	1,420,328	1,391,921	1,370,661
Infrastructure	7,024,077	8,285,786	14,500,899	14,210,881	13,206,584
Capital Improvements	18,160,622	4,689,973	1,986,206	1,946,482	1,450,000
Debt Service	4,245,000	4,248,900	4,281,250	4,195,625	4,319,950
Total Expenditures	\$ 88,082,414	\$ 78,338,910	\$ 90,317,908	\$ 88,511,550	\$ 90,198,548
Net Revenue (Expenditures)	\$ (10,290,158)	\$ 3,247,928	\$ (8,094,591)	\$ (5,170,295)	\$ (7,822,234)
Other Sources (Uses)					
Transfers In (Out)			\$ -		\$ -
Proceeds from Debt			-		-
Total Resources (Uses)		\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 53,253,694	\$ 42,963,536	\$ 46,211,464	\$ 46,211,464	\$ 41,041,169
Ending Fund Balance	\$ 42,963,536	\$ 46,211,464	\$ 38,116,873	\$ 41,041,169	\$ 33,218,935
Note 1: Jail expansion capital project is a determining factor in major changes to fund balance					

RECAPITULATION OF FY17 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/16	Estimated Revenues FY17	Adopted Expenditures FY17	Net Interbudget Transfers 16/17 (Inc.) Dec.	Estimated Ending Balance @ 9/30/17	Estimated Reserve Ratio
Operating Funds						
General Fund	\$ 26,478,390	\$ 66,757,658	\$ 63,732,607	\$ 8,100,000	\$ 21,403,441	29.80%
Road & Bridge Fund	1,487,248	7,950,266	13,206,584	(4,000,000)	230,930	
Juvenile General Fund	1,631,193	173,250	5,131,126	(4,100,000)	773,318	
Indigent Health Care Trust Fund	53,234	-	-	-	53,234	
Total Operating Funds	\$ 29,650,065	\$ 74,881,174	\$ 82,070,317	\$ -	\$ 22,460,922	
Debt Service Funds						
Debt Service	\$ 1,630,246	\$ 4,340,290	\$ 4,319,950	\$ -	\$ 1,650,586	
Total Debt Service Funds	\$ 1,630,246	\$ 4,340,290	\$ 4,319,950	\$ -	\$ 1,650,586	
Total Operating and Debt Service	\$ 31,280,311	\$ 79,221,464	\$ 86,390,267	\$ -	\$ 24,111,508	
Special Revenue Funds						
Other Special Revenue Funds	\$ 5,707,673	\$ 1,620,950	\$ 2,208,281	\$ -	\$ 5,120,342	
Total Special Revenue Funds	\$ 5,707,673	\$ 1,620,950	\$ 2,208,281	\$ -	\$ 5,120,342	
Capital Improvement Funds						
Capital Project Fund	\$ 1,002,006	1,531,900	1,450,000	50,000	\$ 1,033,906	
Jail Expansion Project Fund	2,078	-	-	-	2,078	
JAC Maintenance/Equipment Fund	702,739	2,000	150,000	(50,000)	604,739	
Total Capital Improvement Funds	\$ 1,706,823	\$ 1,533,900	\$ 1,600,000	\$ -	\$ 1,640,723	
Total All Funds	\$ 38,694,807	\$ 82,376,314	\$ 90,198,548	\$ -	\$ 30,872,573	

RECAPITULATION OF FY17 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 @ 10/1/16	\$ 26,478,390	\$ 1,487,248	\$ 1,002,006	\$ 5,707,673	\$ 1,630,246	\$ 2,078	\$ -	\$ 53,234	\$ 2,333,933	\$ 38,694,807
Revenues:										
Taxes:										
Property Taxes - Current	\$ 38,746,155	\$ 4,422,466	\$ 1,502,400		\$ 4,250,290					\$ 48,921,311
Property Taxes - Delq.	500,000	\$ 65,000	\$ 20,000		75,000					660,000
Sales Tax	16,700,000									16,700,000
Tax Penalty & Interest	-									-
Other Taxes	1,073,000									1,073,000
Reimbursements	1,178,340	198,000		93,680					27,450	1,497,470
Interlocal Agreements	777,500	-		-				-	115,000	892,500
Fines & Fees	7,551,400	3,238,800		1,503,050					20,500	12,313,750
Interest	155,000	26,000	9,500	19,220	15,000	-	2,000	-	7,500	234,220
Bond Proceeds						-				-
Miscellaneous	76,263	-		5,000					\$ 2,800	84,063
Total Revenues	\$ 66,757,658	\$ 7,950,266	\$ 1,531,900	\$ 1,620,950	\$ 4,340,290	\$ -	\$ 2,000	\$ -	\$ 173,250	\$ 82,376,314
Total Available	\$ 93,236,048	\$ 9,437,514	\$ 2,533,906	\$ 7,328,623	\$ 5,970,536	\$ 2,078	\$ 2,000	\$ 53,234	\$ 2,507,183	\$ 121,071,121
Other Financing Sources										
Transfers In	\$ -	\$ 4,000,000	\$ -		\$ -		\$ 50,000	\$ -	\$ 4,100,000	8,150,000
Total Available & Other Sources	\$ 93,236,048	\$ 13,437,514	\$ 2,533,906	\$ 7,328,623	\$ 5,970,536	\$ 2,078	\$ 52,000	\$ 53,234	\$ 6,607,183	\$ 129,221,121
Expenditures By Type:										
General Government	\$ 4,703,102		\$ -	\$ 1,558,354				\$ -		\$ 16,261,456
Judicial	4,659,482			298,068						14,957,550
Law Enforcement	4,227,326			351,859						14,579,185
Corrections	18,643,035									18,643,035
Juvenile	129,002								5,131,126	5,260,127
Health & Welfare	-							-		-
Public Service	1,370,661									1,370,661
Roads & Transportation	-	13,206,584								13,206,584
Capital Improvements			1,450,000						150,000	1,600,000
Debt Service					4,319,950					4,319,950
Total Expenditures	\$ 63,732,607	\$ 13,206,584	\$ 1,450,000	\$ 2,208,281	\$ 4,319,950	\$ -	\$ -	\$ -	\$ 5,281,126	\$ 90,198,548
Other Financing Uses										
Interbudget Transfers Out	\$ 8,100,000		\$ 50,000	\$ -	\$ -		\$ -	\$ -		\$ 8,150,000
Reserves	\$ 21,403,441	\$ 230,930	\$ 1,033,906	\$ 5,120,342	\$ 1,650,586	\$ 2,078	\$ 52,000	\$ 53,234	\$ 1,326,057	\$ 30,872,573
Total Expenditures & Other Uses	\$ 93,236,048	\$ 13,437,514	\$ 2,533,906	\$ 7,328,623	\$ 5,970,536	\$ 2,078	\$ 52,000	\$ 53,234	\$ 6,607,183	\$ 129,221,121

Note 1: Reserves represent estimated ending fund balance at 9/30/17

RECAPITULATION OF FY17 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 @ 10/1/16	\$ 26,478,390	\$ 1,487,248	\$ 1,002,006	\$ 2,078	\$ 5,707,673	\$ 1,630,246	\$ -	\$ 53,234	\$ 2,333,933	\$ 38,694,807
Revenues:										
Taxes:										
Property Taxes - Current	\$ 38,746,155	\$ 4,422,466	\$ 1,502,400		\$ -	\$ 4,250,290	\$ -	\$ -	\$ -	\$ 48,921,311
Property Taxes - Delinquent	500,000	65,000	20,000		-	75,000	-	-	-	660,000
Sales Tax	16,700,000	-	-		-	-	-	-	-	16,700,000
Other Taxes	1,073,000	-	-		-	-	-	-	-	1,073,000
Reimbursements	1,178,340	-	-		93,680	-	-	-	27,450	1,299,470
Interlocal Agreements	777,500	198,000	-		-	-	-	-	115,000	1,090,500
Fines & Fees	7,551,400	3,238,800	-		1,503,050	-	-	-	20,500	12,313,750
Interest	155,000	26,000	9,500	-	19,220	15,000	2,000	-	7,500	234,220
Bond Proceeds				-						
Miscellaneous	76,263	-	-		5,000	-	-	-	2,800	84,063
Total Revenues	\$ 66,757,658	\$ 7,950,266	\$ 1,531,900	\$ -	\$ 1,620,950	\$ 4,340,290	\$ 2,000	\$ -	\$ 173,250	\$ 82,376,314
Total Available	\$ 93,236,048	\$ 9,437,514	\$ 2,533,906	\$ 2,078	\$ 7,328,623	\$ 5,970,536	\$ 2,000	\$ 53,234	\$ 2,507,183	\$ 121,071,121
<i>Other Financing Sources</i>										
Transfers In	-	4,000,000	\$ -		-	-	50,000	-	4,100,000	\$ 8,150,000
Total Available & Other Sources	\$ 93,236,048	\$ 13,437,514	\$ 2,533,906	\$ 2,078	\$ 7,328,623	\$ 5,970,536	\$ 52,000	\$ 53,234	\$ 6,607,183	\$ 129,221,121
<i>Expenditures</i>										
Salary	\$ 30,802,551	\$ 3,207,886	\$ -	\$ -	\$ 179,845				\$ 3,173,251	\$ 37,363,533
Fringe Benefits	12,577,771	1,372,958		-	40,431			-	1,151,044	15,142,205
Operating Expenses	18,871,420	4,244,740	1,450,000	-	1,175,005		-	-	791,830	26,532,995
Capital Outlay	1,480,864	4,381,000	-	-	813,000		-	-	165,000	6,839,864
Debt Service						4,319,950				4,319,950
Total Expenditures	\$ 63,732,607	\$ 13,206,584	\$ 1,450,000	\$ -	\$ 2,208,281	\$ 4,319,950	\$ -	\$ -	\$ 5,281,126	\$ 90,198,548
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 8,100,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ -		\$ 8,150,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 21,403,441	\$ 230,930	\$ 1,033,906	\$ 2,078	\$ 5,120,342	\$ 1,650,586	\$ 52,000	\$ 53,234	\$ 1,326,057	\$ 30,872,573
Total Expenditures & Other Uses	\$ 93,236,048	\$ 13,437,514	\$ 2,533,906	\$ 2,078	\$ 7,328,623	\$ 5,970,536	\$ 52,000	\$ 53,234	\$ 6,607,183	\$ 129,221,121

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY17 debt service is 0.032669, as compared to the FY16 debt service rate of 0.033372. Below is the description of outstanding debt and the level of indebtedness.

General Obligation and Refunding Bonds 2011

Issue Date: June 28, 2011

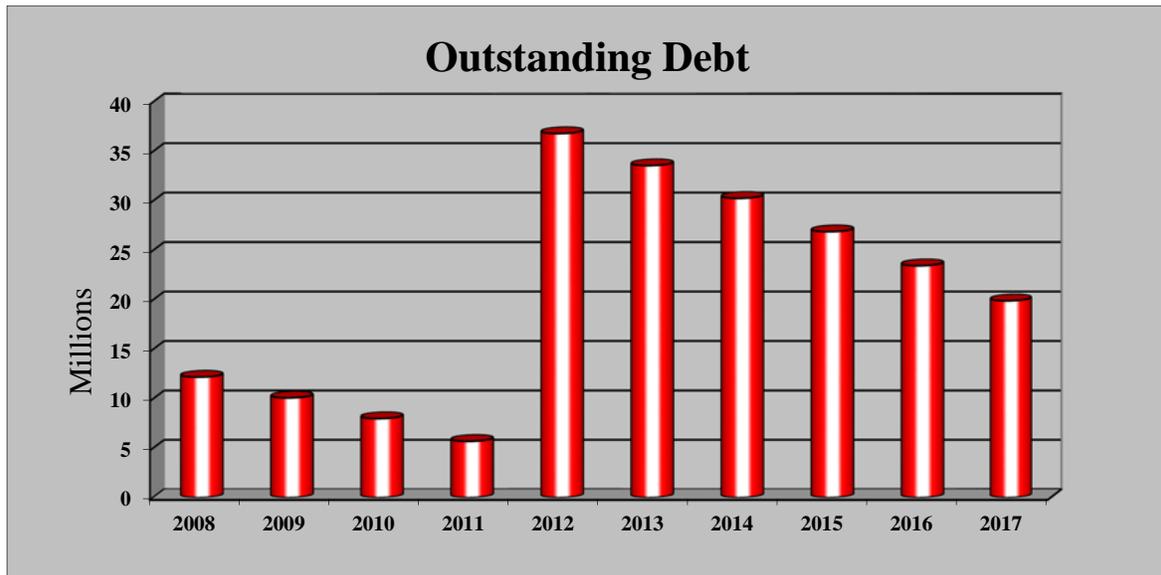
Issue Amount: \$39,955,000

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	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

Revenues:	Page #		Page #
General Fund	62	Road & Bridge Funds	67
Special Revenue Funds	64	Juvenile	68
Debt Service Funds	67		
Expenditures: (Alphabetical)	Page #		Page #
<i>General Fund</i>			
Agriculture Extension	141	Sheriff	124
Capital Murder Trials	104	Tax Assessor/Collector	90
Commissioners Court	72	Veterans	138
Community Supervision	128	Warrant Division - Courts	122
Constables	116		
County Administration	74	<i>Special Revenue Funds:</i>	
County Auditor	85	Courthouse Security	144
County Clerk	105	County Law Library	143
County Court	97	Justice Court Technology Fund	144
County Courts at Law	99	County Clerk Records Management	144
County Treasurer	89	District Clerk Records Management	144
Criminal District Attorney	111	Forfeiture Interest Fund	145
District Clerk	106	County & District Technology Fund	145
District Courts	101	Workforce Investment Fund	145
Elections/Voter Registration	77	Community Policing	146
Environmental Crimes Unit	123		
Facilities Services	92	<i>Other Funds:</i>	
Fire Marshal	113	Indigent Health Care Trust Fund	142
Indigent Defense	103	Road & Bridge Fund	133
Information Technology	79	Juvenile Services	130
General Operations	83		
Human Resources	94	<i>Debt Service Funds:</i>	
Jail Operations	126	All Series	148
Judicial Compliance Office	84		
Justices of the Peace	107	<i>Capital Improvement Funds</i>	
Juvenile Board	129	JAC Maintenance Fund	147
Pre-Trial Release	112	Capital Project Fund	147
Public Service	83	Jail Expansion Project Fund	147
Purchasing	87		
Records Services	75		

REVENUE RECAP

	Actual Revenue FY14	Actual Revenue FY15	Estimated Revenue FY16	Estimated Revenue FY17	% of Total Revenue	Variance FY16 to FY17	% of Change
Revenues:							
Taxes:							
Property Taxes - Current	\$ 34,649,550	\$ 35,760,211	\$ 37,340,406	\$ 38,746,155	58.04%	\$ 1,405,749	3.76%
Property Taxes - Delinquent	482,734	529,185	500,000	500,000	0.75%	-	0.00%
Sales Tax	16,827,874	17,359,451	17,000,000	16,700,000	25.02%	(300,000)	-1.76%
Other Taxes	1,041,139	1,117,146	1,034,000	1,073,000	1.61%	39,000	3.77%
Reimbursements	1,693,148	1,546,331	2,454,535	1,233,340	1.85%	(1,221,195)	-49.75%
Interlocal Agreements	733,196	899,475	587,500	722,500	1.08%	135,000	22.98%
Fines & Fees	7,703,806	7,872,726	8,019,200	7,551,400	11.31%	(467,800)	-5.83%
Interest	90,528	112,715	90,000	155,000	0.23%	65,000	72.22%
Miscellaneous	441,627	273,651	83,663	76,263	0.11%	(7,400)	-8.85%
Total Revenues - General Fund	\$ 63,663,601	\$ 65,470,891	\$ 67,109,304	\$ 66,757,658	100.00%	\$ (351,646)	-0.52%
Road & Bridge Fund							
Revenues:							
Taxes:							
Property Taxes - Current	\$ 3,130,986	\$ 4,124,602	\$ 4,273,664	\$ 4,422,466	37.01%	\$ 148,802	3.48%
Property Taxes - Delinquent	43,454	63,411	80,000	65,000	0.54%	(15,000)	-18.75%
Reimbursements	21,760	-	9,886	-	0.00%	(9,886)	
Interlocal Agreements	187,319	208,848	153,000	198,000	1.66%	45,000	29.41%
Fines & Fees	3,467,639	3,138,984	3,114,800	3,238,800	27.10%	124,000	3.98%
Interest	13,385	18,632	11,500	26,000	0.22%	14,500	126.09%
Miscellaneous	13,086	369,512	-	-	0.00%	-	
Transfer In - General Fund	-	2,000,000	2,000,000	4,000,000	33.47%	2,000,000	100.00%
Total Revenues - Road & Bridge Fund	\$ 6,877,630	\$ 9,923,990	\$ 9,642,850	\$ 11,950,266	100.00%	\$ 2,307,416	23.93%
Total General & R&B Fund	\$ 70,541,231	\$ 75,394,881	\$ 76,752,154	\$ 78,707,924		\$ 1,955,770	2.55%

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			14/15	15/16	16/17
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$35,760,211	\$37,340,406	\$38,746,155
	Delinquent Property Tax	31011	529,185	500,000	500,000
	Sales Tax	31812	17,359,451	17,000,000	16,700,000
	Tax Penalty & Interest	31915	525,846	475,000	475,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	4,500	3,000	2,000
	Salvage Yard License	32030	150	100	
	Alcohol Permits	32020	33,825	15,000	30,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	400	0	400
	Miscellaneous Leases	32501	120	120	120
	Vending	32520	5,628	5,000	5,500
	Cottonbelt Building	32530	114,122	56,343	56,343
	Courthouse Annex	32535	6,900	6,900	6,900
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	47,621	50,000	55,000
	FEMA Reimbursement	33112			
	ETATTF Reimbursement	33183	57,168	58,000	0
	<i>State Fees</i>				
	Liquor Drink Tax	33215	526,254	500,000	535,000
	Bingo Commission	33235	65,045	59,000	63,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	53,373	55,000	45,000
	Unemployment/Workers Comp. Reimbursement	33318	117,822	-	
	Court Ordered Restitution	33319	850	0	
	State Supplement DA	33326	358	4,200	4,200
	State Juror Reimbursement	33331	90,372	60,000	73,000
	Sexual Assault Reimbursement	33902	6,951	5,000	10,000
	Indigent Health Care Reimbursement	33906	108,012	50,000	90,000
	Witness Fee Reimbursement	33908	3,600	3,000	3,500
	VINE Service Agreement	33909	0		
	Tobacco Settlement	33912		50,000	45,000
	Insurance Proceeds	33913	102,604	17,835	
	Foster Care Reimbursement DHS - District Attorney	33916	16,732	20,000	15,000
	Sale of Equipment	33920	14,926		
	Miscellaneous Reimbursements	33921	45,516	1,303,000	6,140
	Attorney Fee Reimbursement (Civil)	33924	5,703	3,500	6,500
	Election Reimbursement	33926	41,987	75,000	85,000
	TFID Reimbursements	33934	182,789	150,000	180,000
	Attorney Fees - Defendants	33935	44,899	50,000	35,000
	Prisoner Care - City of Tyler	33950	255,760	250,000	250,000

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			14/15	15/16	16/17
	Prisoner Care - Federal	33955	349,289	250,000	330,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	171,695	167,500	167,500
	Chapel Hill ISD - Security	34027	66,950	65,000	75,000
	Lindale ISD - Security	34028	173,487		
	Mental Health CIT Program	34034	130,000	0	130,000
	Commission Taxing Entities	34045	357,343	355,000	350,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	21,362	23,000	20,000
	Scofflaw Fee	34202	0		
	Justice of the Peace - Pct. #1	34221	19,465	17,000	20,000
	Justice of the Peace - Pct. #2	34222	70,977	60,000	70,000
	Justice of the Peace - Pct. #3	34223	56,182	55,000	60,000
	Justice of the Peace - Pct. #4	34224	71,775	75,000	65,000
	Justice of the Peace - Pct. #5	34225	96,902	95,000	95,000
	Constable - Pct. #1	34231	100,979	90,000	100,000
	Constable - Pct. #2	34232	59,972	60,000	70,000
	Constable - Pct. #3	34233	79,191	80,000	80,000
	Constable - Pct. #4	34234	37,834	40,000	40,000
	Constable - Pct. #5	34235	32,106	25,000	30,000
	County Clerk Vital Statistics Fee	34239	2,281	2,500	2,000
	County Clerk	34240	1,499,883	1,500,000	1,425,000
	County Judge	34245	4,936	4,900	4,500
	County Court at Law	34250	5		
	District Clerk	34260	435,746	450,000	425,000
	Criminal District Attorney	34270	42,159	45,000	40,000
	Sheriff	34275	277,641	340,000	285,000
	Sheriff - False Alarm Fees	34276	25		
	<i>Fees of Service</i>				
	Fire Marshall	34315	7,429	6,500	10,000
	Video Fees	34320	5,923	5,000	5,000
	Transportation Fees	34325	1,550	1,500	1,300
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	40		
	D.D.C. - Justice of the Peace - Pct. #2	34422	6,179	6,500	5,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,062	2,500	2,500
	D.D.C. - Justice of the Peace - Pct. #4	34424	4,121	5,000	4,100
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,378	8,500	2,500
	County Judge - Judicial State Supplement	34426	20,551	25,200	25,200
	Estray	34429	10,065	11,500	10,000
	Jury Fees	34430	10,062	8,800	12,000
	Department of Public Safety - FTA Fees	34433	24,376	25,000	24,000
	District Attorney - Mental Fee	34434	2,500	3,000	2,500
	Records Management - District Clerk Filings	34435	21,347	28,000	18,000
	Child Safety Fees	34440	1,554	1,500	1,500
	Family Protection Fee	34442	18,316	18,000	18,000
	Guardianship Fee	34446	15,700	15,000	15,000

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			14/15	15/16	16/17
	Court Records Preservation	34448	41,787	41,000	41,000
	Arrest Fees (80%)	34450	42,629	46,000	50,000
	Child Abuse Prevention	34454	2,928	1,800	2,500
	Records Management - County Clerk Filings	34455	47,494	51,000	46,000
	ISF Checks	34465	4,549	4,000	4,500
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	4,091	3,500	4,000
	Child Support Processing	34510	2,845	3,000	2,700
	Pre Trial Release	34520	30,452	30,000	28,000
	Court Reporter	34525	60,326	56,000	60,000
	Administrative	34530	177,140	180,000	185,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	42,353	42,000	41,000
	<i>Fees</i>				
	Tax Certificates	34601	9,911	9,400	6,600
	Auto Registration	34602	587,288	600,000	600,000
	Delinquent Tax Collector	34604	204,495	195,000	0
	Titles	34612	305,445	295,000	305,000
	Traffic Fees & Child Safety	34650	16,543	20,000	15,000
	Coin Station Commissions	34655	196,945	200,000	180,000
	Rendition Fee	34678	18,833	25,000	20,000
	Vehicle Sales Tax Commission	34682	1,940,064	1,950,000	1,950,000
	Auto Registration - \$1.50 child safety fee	35015	177,717	170,000	170,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	5,943	6,500	5,000
	Justice of the Peace - Pct. #2	35522	63,468	75,000	65,000
	Justice of the Peace - Pct. #3	35523	19,618	22,000	20,000
	Justice of the Peace - Pct. #4	35524	66,521	80,000	60,000
	Justice of the Peace - Pct. #5	35525	143,557	148,000	150,000
	District Court	35530	12,133	21,000	7,500
	County Courts at Law	35535	275,070	325,000	250,000
	Bond Forfeitures	35536	18,532	15,000	10,000
	<i>Special</i>				
	Juror Donations - Veterans	36017	494		7,000
	Interest Earned	36610	98,275	80,000	120,000
	Donations	36014	8,840	15,300	0
	Miscellaneous	36620	63,405		
	Interest Received on Investments	36638	14,440	10,000	35,000
	Unclaimed Funds	36691	74,236		
	Total Revenue - General Fund		\$65,471,385	\$67,109,304	\$66,757,658
	Transfer In - Indigent Health Care Trust Fund		\$200,000		
	Total Available - General Fund		\$65,671,385	\$67,109,304	\$66,757,658
11	GRAFFITI ERADICATION FUND				
	<i>Fees - State Imposed</i>				

REVENUES		Actual	Estimated	Estimated	
Fund	Acct #	Revenue	Revenue	Revenue	
		14/15	15/16	16/17	
	Graffiti Eradication	34452	\$96	\$150	\$50
	<i>Interest</i>				
	Interest	36610	17	10	20
	Total Revenue - Graffiti Eradication Fund		\$113	\$160	\$70
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	93,409	92,000	90,000
	Courthouse Security Fees (JPs)	34461	34,430	42,000	32,000
	<i>Interest</i>				
	Interest	36610	1,994	1,600	1,500
	Total Revenue - Courthouse Security Fund		\$129,833	\$135,600	\$123,500
15	COMMUNITY POLICING - PCT. #1				
	<i>Reimbursements</i>				
	Community Apartment Partners		\$64,880	\$64,880	\$93,680
	<i>Interest</i>				
	Interest	36610	49	40	50
	Total Revenue - Community Policing Fund		\$64,929	\$64,920	\$93,730
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000
	User Fees	34687	7,405	7,500	10,000
	Library Fees	34699	153,400	135,000	153,000
	Westlaw Reimbursement	33910			
	<i>Interest</i>				
	Interest	36610	228	130	400
	Miscellaneous	36620	5		
	Interest Received on Investments	36638			
	Total Revenue - Law Library		\$166,038	\$147,630	\$168,400
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	Technology Fees	34436	\$34,261	\$42,000	\$33,000
	<i>Interest</i>				
	Interest	36610			
	Interest Earned on Investments	36638	464	100	650
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$34,725	\$42,100	\$33,650

REVENUES		Actual	Estimated	Estimated	
Fund	Acct #	Revenue	Revenue	Revenue	
		14/15	15/16	16/17	
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,401,210	\$1,451,849	\$1,502,400
	Property Taxes - Delinquent	31011	20,638	25,000	20,000
	Miscellaneous Reimbursement	33921		85,800	
	Donations	36014			
	<i>Interest</i>				
	Interest	36610	10,651		
	Interest Received on Investments	36638	64	6,500	9,500
	Sale of Capital Assets	36649			
	Total Revenue - Facility Improvement Fund		\$1,432,562	\$1,569,149	\$1,531,900
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$620,174	\$550,000	\$580,000
	Records Archive Fee (118.025)	34681	613,900	550,000	570,000
	<i>Interest</i>				
	Interest	36623	7,435	5,500	10,000
	Interest Received on Investments	36638	1,894	1,000	4,500
	Total Revenue - Records Management/County Clerk		\$1,243,402	\$1,106,500	\$1,164,500
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$7,774	\$10,000	\$6,000
	Records Archive Fee	34674	10,870	11,000	11,000
	<i>Interest</i>				
	Interest	36610	593	500	650
	Total Revenue - Records Management/District Clerk		\$19,237	\$21,500	\$17,650
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$9,317	\$15,000	\$10,000
	Interest	36610	1,062	500	1,000
	Total Revenue - Forfeiture Interest 10%		\$10,380	\$15,500	\$11,000
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$9,522	\$10,000	\$8,000
	<i>Interest</i>				
	Interest	36610	\$198	\$100	\$200

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			14/15	15/16	16/17
	Interest Earned on Investments	36638			
	Total Revenue - Court Technology Fund		\$9,720	\$10,100	\$8,200
60	INDIGENT HEALTH CARE FUND				
	<i>Reimbursements</i>				
	Permanent Trust Fund - DHS	33304	\$0		
	<i>Interest</i>				
	Interest Earned	36610	361		
	Interest Earned on Investments	36638	80		
	Total Revenue - Indigent Health Care Trust Fund		\$441	\$0	\$0
65	JAIL EXPANSION PROJECT FUND				
	Miscellaneous Reimbursements	33929	\$ 35,000		
	Interest	36610	2,924		
	Total Revenue - Jail Expansion Project Fund		\$37,924	\$0	\$0
	Transfer In - Facility Improvement Fund	39045	\$95,000		
	Total Available - Jail Expansion Project Fund		\$132,924		
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - G.O. Series 2011 - Current	31000	\$4,206,783	\$4,213,725	\$4,250,290
	Property Taxes - G.O. Series 2011 - Delinquent	31021	64,267	65,000	75,000
	<i>Interest</i>				
	Interest	36636	13,241	10,000	15,000
	Total Revenue - Debt Service Fund		\$4,284,291	\$4,288,725	\$4,340,290
73	WORKFORCE INVESTMENT FUND				
	Donations	36014	\$ 500		
	Interest	36636	278	200	250
	Total Revenue - Workforce Investment Fund		\$ 778	\$ 200	\$ 250
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$4,124,602	\$4,273,664	\$4,422,466
	Delinquent Property Tax	31011	63,411	80,000	65,000
	<i>Reimbursement</i>				
	State Revenue	33301	512,715		
	Insurance Proceeds	33913		9,886	
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,145,040	2,100,000	2,300,000

REVENUES		Actual	Estimated	Estimated	
Fund	Acct #	Revenue	Revenue	Revenue	
		14/15	15/16	16/17	
	Auto Registration Fee (R&B)	35010	366,377	320,000	360,000
	State Lateral Road	35020	78,836	78,000	78,000
	Sale of Equipment	35025	367,371		
	Weight & Axle	35035	130,012	75,000	120,000
	State Traffic Fee - 5% County Portion	35526	8,055	8,800	8,500
	Subdivision Regulation Fees	35040	1,375	1,000	1,300
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	5,467	5,000	8,000
	J.P. #2 - Traffic Fines	35522	139,399	150,000	131,000
	J. P. #3 - Traffic Fines	35523	65,462	65,000	65,000
	J. P. #4 - Traffic Fines	35524	149,462	180,000	150,000
	J. P. #5 - Traffic Fines	35525	258,347	285,000	215,000
	<i>Interest</i>				
	Interest	36610	16,266	10,000	20,000
	Miscellaneous	36620	2,142		
	Interest Received on Investments	36638	2,365	1,500	6,000
	Total Revenue - Road & Bridge Fund		\$8,436,705	\$7,642,850	\$7,950,266
	Transfer In - General Fund	39010	\$2,000,000	\$2,000,000	\$4,000,000
	Total Available - Road & Bridge Fund		\$10,436,705	\$9,642,850	\$11,950,266
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned on Investments	36638	5,509	1,000	2,000
	Total Revenue - Juvenile Attention Maintenance Fund		\$5,509	\$1,000	\$2,000
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$55,509	\$51,000	\$52,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	2,835	3,000	750
	UA Reimbursement	33903	1,182	1,500	1,500
	Medical Reimbursement Fee	33904	235		200
	Care of Prisoners	33950	34,930	40,000	25,000
	<i>Interlocal Agreements</i>				
	City of Tyler - J.A.C.	34010	115,000	115,000	115,000
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	11,921	13,000	20,000
	Juvenile Fines & Fees	34516	244	500	500
	Donations - Jury	36014	4,051	4,000	2,800
	<i>Interest</i>				
	Interest	36610	4,722	4,000	6,000

REVENUES			Actual Revenue	Estimated Revenue	Estimated Revenue
Fund		Acct #	14/15	15/16	16/17
	Miscellaneous	36620	6,815		
	Interest Received on Investments	36638	590	500	1,500
	Total Revenue -Juvenile General Fund		\$182,525	\$181,500	\$173,250
	Transfer In - General Fund		\$4,100,000	\$4,100,000	\$4,100,000
	Total Available - Juvenile General Fund		\$4,282,525	\$4,281,500	\$4,273,250
	Total Revenue - All Funds		\$81,530,003	\$82,336,738	\$82,376,314
	Interbudget Transfers - All Funds		\$6,445,494	\$6,150,000	\$8,150,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY14	Actual FY15	Revised FY16	Adopted FY17	% of Change
Administrative:					
Commissioners Court	\$ 553,730	\$ 578,338	\$ 620,092	\$ 587,955	-5.18%
Records Service	151,769	159,708	168,690	183,255	8.63%
Veterans	146,724	176,120	204,961	220,651	7.65%
General Operations	3,224,022	3,294,530	4,049,631	4,031,210	-0.45%
Information Services	2,270,412	2,795,911	3,468,190	3,781,311	9.03%
County Administration Office		151,244	151,656	164,127	8.22%
County Auditor	676,976	723,349	790,722	822,008	3.96%
County Treasurer	149,487	156,617	161,643	158,166	-2.15%
Purchasing	197,720	211,763	302,130	324,730	7.48%
Tax A/C	1,534,604	1,623,399	1,732,757	1,768,180	2.04%
Elections	478,446	363,113	642,603	566,910	-11.78%
Facilities Services	1,478,136	1,641,567	1,658,673	1,673,886	0.92%
Human Resources	170,439	115,631	167,147	168,911	1.06%
Total Administrative	\$ 11,032,465	\$ 11,991,289	\$ 4,118,895	\$ 4,451,299	2.35%
Judicial:					
County Clerk	\$ 1,071,875	\$ 1,178,496	\$ 1,238,093	\$ 1,275,316	3.01%
Judicial Compliance Office	78,179	128,593	142,753	147,033	3.00%
County Court	242,494	256,996	279,140	285,267	2.19%
County Court at Law	378,400	406,133	415,076	425,361	2.48%
County Court at Law #2	392,802	401,249	421,173	423,548	0.56%
County Court at Law #3	398,445	409,112	425,040	435,683	2.50%
7th District Court	224,958	236,954	256,549	259,317	1.08%
114th District Court	234,304	237,450	254,005	264,977	4.32%
241st District Court	228,646	253,129	256,116	267,106	4.29%
321st District Court	990,211	1,000,514	1,040,691	1,057,988	1.66%
Capital Murder Trials	321,372	549,103	650,000	650,000	0.00%
Indigent Defense	1,439,513	1,386,215	1,500,000	1,500,000	0.00%
District Clerk	1,170,894	1,239,028	1,280,257	1,336,117	4.36%
Justice of the Peace #1	229,879	283,609	264,995	276,757	4.44%
Justice of the Peace #2	281,645	289,869	310,108	325,725	5.04%
Justice of the Peace #3	282,381	300,593	306,392	323,151	5.47%
Justice of the Peace #4	276,133	283,400	318,192	333,855	4.92%
Justice of the Peace #5	287,360	303,787	344,981	365,385	5.91%
District Attorney	3,725,896	4,011,907	4,233,806	4,447,464	5.05%
Pre-Trial Release	157,780	177,229	241,342	259,432	7.50%
Total Judicial	\$ 12,413,168	\$ 13,333,366	\$ 14,178,708	\$ 14,659,482	3.39%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 374,181	\$ 865,456	\$ 907,173	\$ 916,712	1.05%
Constable - Pct. #1	308,066	304,470	335,093	343,631	2.55%
Constable - Pct. #2	235,156	239,275	337,594	396,901	17.57%
Constable - Pct. #3	230,001	188,162	201,450	296,131	47.00%
Constable - Pct. #4	313,106	274,459	333,555	308,328	-7.56%
Constable - Pct. #5	415,949	260,864	292,122	291,413	-0.24%

	Actual FY14	Actual FY15	Revised FY16	Adopted FY17	% of Change
Environmental Crimes	153,881	154,863	207,281	222,372	7.28%
Sheriff	7,729,078	8,151,354	8,684,800	9,139,333	5.23%
Sheriff - Dispatch Operations	2,173,403	1,811,303	2,201,923	2,115,359	-3.93%
Jail Operations	15,540,521	15,957,274	18,063,963	18,615,885	3.06%
Warrants - Courts	178,334	157,850	167,675	197,146	17.58%
Juvenile Board	125,595	128,158	128,484	129,002	0.40%
CSCD	799,987	646,484	27,150	27,150	0.00%
Total Public Safety/Law Enforcement	\$ 28,577,258	\$ 29,139,972	\$ 31,888,262	\$ 32,999,362	3.48%
Road & Bridge:					
R&B - General	\$ 432,292	\$ 635,004	\$ 601,789	\$ 589,824	-1.99%
R&B - Labor & Material	5,333,737	5,996,426	12,260,292	10,733,438	-12.45%
R&B - Equipment	1,258,048	1,654,355	1,638,818	1,883,321	14.92%
Total Road & Bridge	\$ 7,024,077	\$ 8,285,786	\$ 14,500,899	\$ 13,206,584	-8.93%
Health & Welfare					
Public Service	\$ 1,476,037	\$ 1,314,790	\$ 1,420,328	\$ 1,370,661	-3.50%
Total Health & Welfare	\$ 1,476,037	\$ 1,314,790	\$ 1,420,328	\$ 1,370,661	-3.50%
Conservation:					
Agriculture Extension	\$ 183,226	\$ 190,930	\$ 244,006	\$ 251,803	3.20%
Total Conservation	\$ 183,226	\$ 190,930	\$ 244,006	\$ 251,803	3.20%
Total General & Road & Bridge Fund - Direct Expenses	\$ 60,706,231	\$ 64,256,133	\$ 76,351,098	\$ 76,939,191	0.77%



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: *Nathaniel Moran, 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 FY2016:

- Managed county operations within a balanced budget
- Proceeded with the 5-year capital improvement plan for county road and bridge/transportation operations
- Implemented an Interactive ExpressPass Sample Ballot as an education tool to assist all Smith County registered voters
- Implement technology improvements for criminal judicial case management
- Implemented Veterans Court misdemeanor program
- Proceeded with facility renovations to house county animal control operations
- Received from the Government Finance Officers Association (GFOA) the Distinguished Budget Award for the 11th consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the sixth year
- Received the 2016 Achievement in Excellence in Procurement Award from the National Procurement Institute for the second consecutive year

Goals & Objectives for FY2017:

- Continue implementation of the five-year capital improvement plan for county road and bridge/transportation operations and develop strategies for meeting long-term road and bridge needs
- Identify and implement technology improvements to streamline county operations and be more user-friendly
- Conduct long-term strategic planning to address current and future county needs, including capital improvement projects, personnel, facilities usage, and organizational behavior
- Manage county business under a balanced budget, while identifying and correcting areas of inefficiency and bringing more value to Smith county taxpayers
- Identify beneficial local and regional partnerships that will increase the quality and value of services provided to Smith County taxpayers
- Ensure continued transparency of county government
- Become a destination employer for engaging and retaining top-quality employees

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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$407,193	\$415,604	\$444,390	\$421,799
<i>Fringe Benefits</i>	115,528	139,659	149,552	139,006
<i>Operating Expenses</i>	31,009	23,075	26,150	27,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$553,730	\$578,338	\$620,092	\$587,955
Staffing	7	8	8	7

COUNTY ADMINISTRATION OFFICE

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

County Administrator: Leonardo Brown

Goals & Objectives for FY17:

- 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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	n/a	\$110,131	\$116,460	\$122,295
<i>Fringe Benefits</i>	n/a	36,492	30,196	31,832
<i>Operating Expenses</i>	n/a	4,620	5,000	10,000
<i>Capital Outlay</i>	n/a	-0-	-0-	-0-
Departmental Total		\$151,244	\$151,656	\$164,127
Staffing		2	1	1

RECORDS SERVICES

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

Director: Joseph Settanni

Accomplishments for FY16:

- Cooperated with Juvenile Services (JS) & Court Administrator for JS Records Shredding
- Attended HR training session at Dept. Head Meeting and signed the Ethics Statement
- Court Reporters, Evidence, and Exhibits boxes all transferred out of Records Center (RC).
- Attended TAC Documentation, Discrimination and Diversity Issues for Supervisors Mtg.
- Became a member of the ARMA International Glossary Update Project Committee
- Cooperated with Court Administrator for Ag-Extension to allow space sharing for them.
- Handled matters pertaining to various flood situations and their aftermath.
- Attended the first and other Open Meetings Committee Meetings as a designated member.

Goals & Objectives for FY2017:

- 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.
- Better monitoring of need for proper lighting of RC areas.

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	FY16 Actual
Records destroyed (by pounds)	32,334	14,100	41,177	5,697	12,244
Records destroyed by cubic feet	1,610	695	2,040	168	395
Total files pulled	30,847	36,371	31,384	27,142	29,000
Walk in customers	1,064	1,555	1,764	1,839	2,518

*Prorated

Efficiency Measures	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Record requests met within 24 hours	97%	99%	99%	99%	99%
Retrieval and delivery accuracy	98%	99%	99%	99%	99%
Accuracy in fee retrieval	100%	100%	100%	100%	100%
Utilized Ableterm Bar Coding	Yes	Yes	Yes	Yes	Yes
Shelving Efficiency	100%	100%	100%	100%	100%

Records Management – Cont'd

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$101,391	\$103,201	\$106,819	\$111,131
<i>Fringe Benefits</i>	37,655	42,945	45,299	46,001
<i>Operating Expenses</i>	12,723	13,562	16,572	26,123
<i>Capital Outlay</i>				
Departmental Total	\$151,769	\$159,708	\$168,690	\$183,255
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 FY16:

- Maintained accurate voter registration records
- Coordinated and supervised 14 elections
- The Elections Administrator and Administrative Assistant successfully graduated from the Election Center, Certified Election Professional Education Program
- Received successful status from the Office of the Secretary of State’s Office for the Countywide Polling Place Program
- Used Countywide Polling Locations for the first time in a Primary and Primary Run Off Election

Goals & Objectives for FY17:

- Continue to maintain accurate voter registration records
- Continue to coordinate and supervise fair and accurate elections
- Enroll our Voter Registration Clerk in the Election Center Certified Election Professional Education Program
- Successful partnership with the University of Tyler Campaign Politics Course
- Participate in the National Day of Voter Registration
- Research the viability of proceeding with the purchase of new voting machines

Departmental Links to County Goals:

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

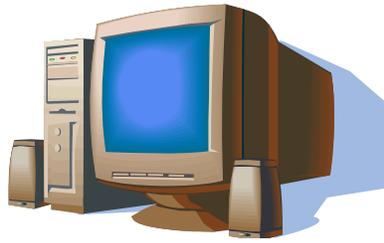
Workload Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Registered Voters*	121,768	125,729	126,809	133,602
Applications Processed	15,355	19,590	21,865	34,994
Elections Supervised	6	10	6	14

Efficiency Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Number of judges and clerks trained	150	100	200	365
Cost per registered voter	\$3.87	\$3.86	\$3.52	\$3.83

Elections – Cont’d

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$209,328	\$201,613	\$269,486	\$278,261
<i>Fringe Benefits</i>	45,261	50,256	73,955	76,507
<i>Operating Expenses</i>	223,858	111,244	299,162	212,142
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$478,446	\$363,113	\$642,603	\$566,910
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 Strategic Plan focuses on the 4 critical areas of Information Technology at Smith County:

- **Enhancing the County's IT Infrastructure**
- **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.

Chief Technical Officer: Don Bell

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$595,280	\$704,315	\$785,779	\$795,089
<i>Fringe Benefits</i>	161,259	217,318	246,870	252,634
<i>Operating Expenses</i>	1,219,502	1,395,812	1,744,500	1,857,718
<i>Capital Outlay</i>	294,371	478,466	691,040	875,870
Departmental Total	\$2,270,412	\$2,795,911	\$3,468,190	\$3,781,311
Staffing	9	11	12	12

Accomplishments for FY16:

- Don Bell was nominated to Serve as Texas representative on the NACO Telecommunications and Technology Steering Committee by President Bryan Desloge

which serves in the capacity of effecting National Policy relating to Technology Issues and the impacts to local government.

- Completed the 2 Year Project County Wide Courts and Justice Application Implementation – Odyssey – with the completion of the Criminal Phase.
- Installed multiple High Availability Servers to protect data during outages and system failures for various Critical County Applications including the Tax Office, Odyssey Courts and Justice, Spillman CAD and the ACS Financial System.
- Completed Various Security Audits and Assessments including a Penetration Test and an Internal Security Assessment of our key financial systems and processes.
- Expanded the development of E-Bonds with a Payment Gateway that allows Bondsmen to process Bonds electronically along with their payment.
- Completed a County Wide Telecommunications Audit resulting in a **Net Savings to the County of \$188,384** annually or \$941,920 over a 5 Year Period.
- Completed the Upgrade of Security Cameras at the Cottonbelt Facility.
- Completed the First Phase of the Court Automation Project including the implementation of Judges Edition for a District and County Court Judge along with the development of workflow queues to provide a “near – paperless” courtroom.
- Implemented a Master Control System at the Juvenile Detention Center
- Implemented a Trial Solution for the Electronic Signing of Warrants for the Judges
- Provided Access to Tyler PD to our Odyssey Jail System along with the reciprocated access to their system.
- Implemented a New Wireless Network at the EOC along with a Server Technology that allows for Patrol Deputies to drive to the location of the EOC allowing for In-Car Video to automatically upload.
- Completed Upgrades and Updates to the 911 Dispatch Center including rewiring and new consoles for the center.
- Completed the implementation of a dedicated Emergency Operations Facility Area including implementing Phones, Video and a new layout.
- Implemented multiple Security Systems including redundant new firewalls, redundant filtering systems (Ironport), Malewarebytes for defending our perimeter, implementing a 24X7 Security Monitoring Service and a Managed Firewall Service.
- Expanded our Data Backup Capacity adding new Nodes to Avamar.
- Implemented a VHF Interop Radio System at the EOC.
- Installed a new Training Room at the Jail
- Installed redundant network connections to key locations providing for Disaster Recovery during critical outages.
- Designed and Installed Technology for the Animal Shelter
- Implemented a new HELP Desk Ticketing System providing better tracking for problem resolution
- Installed or Upgraded 150 Phones, 120 Monitors and 200 computers throughout the County

- Completed a County Wide PHISHING Email Security Campaign which resulted in 15% of employees clicking on emails that would have compromised our Security
- Reorganized the IT Team to focus on Applications, System Administration, Tech Services and Network
- Implemented a CHANGE MANAGEMENT SYSTEM and MONTHLY MAINTENANCE WINDOW to provide more effective and security systems throughout the County.
- CLOSED 5,868 SUPPORT TICKETS

Goals & Objectives for FY17:

- Develop a New IT Policy addressing technology at the County.
- Develop a County Wide Data Retention Program for the County.
- Implement a Fully Redundant Data Storage System between the Annex and the EOC.
- Implement Office365 to Host Microsoft Exchange in the Cloud with Microsoft.
- Complete a full assessment of all Critical Systems at the County and implement a Disaster Recovery Plan for each system.
- Implement Body Cameras for the County Sheriff’s Office
- Develop a Web Based Training Program including EMAIL PHISHING and Business Productivity Training
- Continue to evolve our processes and applications to minimize paperflow through the Courts.
- Migrate our Voice Services from AT&T to Suddenlink

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	FY16 Actual
Number of customers supported	829	853	963	902
Number of software applications supported	45	47	68	87
Number of computers supported	820	935	988	1,067
Number of servers supported	88	104	134	108
Number of printers supported	146	156	185	196
Number of Help Desk calls processed	3844	3880	4379	5,868
Number of Help Desk calls closed	3823	3863	4382	5,868

Efficiency Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Avg. calls processed per month	362	396	422	468
Visits to Smith County website	634,649	669,313	603,221	531,704
Help Desk Response within 4 hours (Goal 97%)	99%	100%	99%	99%
Help Desk Close within 8 hours (Goal 95%)	98%	99%	98%	97%
Number of viruses/spam prevented	50,000/day	62,000/day	57,600/day	58,000/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 FY13	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$9,000	\$14,778	\$19,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	880,192	774,065	827,918	847,675	822,759
<i>Operating Expenses</i>	2,610,895	2,435,179	2,446,834	3,187,178	3,193,673
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-	-0-
Departmental Total	\$3,500,087	\$3,224,022	\$3,294,530	\$4,049,631	\$4,031,210
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	\$1,476,037	\$1,314,790	\$1,420,328	\$1,370,661
Departmental Total	\$1,476,037	\$1,314,790	\$1,420,328	\$1,370,661

Agencies and organizations approved for funding in the FY2017 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
- St. Pauls Childrens Foundation
- 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 FY16:

- Conducted a successful warrant round-up in collecting over \$920,000 during the two week round up period and closing 185 warrants.

Goals & Objectives for FY17:

- 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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Number of Cases	1,569	2,354	2,243	1,879
Assessed Court Costs & Fines	\$793,522	\$906,967	\$1,477,830	\$658,040
Collected in Court Costs & Fines	\$413,639	\$620,484	\$734,905	\$659,633

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$52,289	\$82,664	\$97,306	\$99,917
<i>Fringe Benefits</i>	15,827	31,772	34,567	35,536
<i>Operating Expenses</i>	10,063	14,158	10,880	11,580
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$78,179	\$128,593	\$142,753	\$147,033
Staffing	1	2	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 FY16:

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

Goals & Objectives for FY17:

- Submit FY17 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY16 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	2013	2014	2015	2016
A/P invoices processed	22,386	13,629	13,767	14,220
1099's prepared	137	206	300	273
Check runs	192	204	211	182
Bank reconciliations	601	591	612	606
Grants administered	21	21	19	25
W-2's issued	1,329	1,198	1,297	1,257
Cash counts	334	347	205	226
Internal Audits	137	137	137	142
Special Investigations	2	5	1	1
Confirmation Letters	275	141	185	64
Findings/Recommended Practice Reports	37	37	37	42

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$492,597	\$523,758	\$571,671	\$595,900
<i>Fringe Benefits</i>	152,705	178,204	190,291	197,538
<i>Operating Expenses</i>	31,674	21,387	28,760	28,570
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$676,976	\$723,349	\$790,722	\$822,008
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 FY16:

- Research Procurement Card System for Smith County
- Revised Smith County Purchasing Policy and Procedures Manual
- Purchasing Department earned the 2016 Annual Achievement of Excellence in Procurement Award
- Implemented online Vendor Registration with Public Purchase
- Security Systems upgrade for Juvenile
- Construction of Vocational Building and Pavilion for Juvenile Facilities
- Renovation of Animal Control Facilities
- Streamlined processes internally for ordering from contracts and cooperative agreements
- Auction Revenue totals \$38,776
- Continued commitment to deliver great service to all customers
- Customer surveys were distributed and received from all internal buyers and external customers
- Purchasing Department earned the 2016 Annual Achievement of Excellence in Procurement Award

Goals & Objectives for FY17:

- Accurately complete fixed asset inventory and electronic documentation (ongoing)
- Implement approved contract administration policies for all Smith County contractual relationships (ongoing)
- Implemented tracking system of current bids with Public Contract
- Utilize software to promote and foster accurate record keeping of all County contracts and agreements
- Professional staff training
- 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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Purchase Orders Issued	4,204	6,203	6,368	7,087
Property Items Tagged	273	347	414	286
Annual Contracts Awarded/RFB	34	10	11	15
RFPs Awarded	8	7	12	17
Buyboard Co-Op purchase orders	256	362	491	1,510
Competitive Bid Contract purchase orders	n/a	n/a	n/a	1,022

Efficiency Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Avg. days to process sealed bids	21	21	28	28
Avg. days to process RFP's	45	45	60-90	60-90
Avg. days to process purchase orders	2	1	1	1

Expense Category	Actual FY14	Actual FY15	Revised FY16	FY17 Adopted
<i>Salaries</i>	\$140,684	\$146,934	\$213,572	\$226,642
<i>Fringe Benefits</i>	44,793	52,022	73,054	76,564
<i>Operating Expenses</i>	12,243	12,806	15,504	21,524
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$197,720	\$211,763	\$302,130	\$324,730
Staffing	3	3	4	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 FY16:

- Reduced account analysis charges
- Began receiving bank reports electronically

Goals & Objectives for FY17:

- 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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$103,734	\$106,131	\$109,588	\$106,525
<i>Fringe Benefits</i>	31,507	36,013	37,135	37,027
<i>Operating Expenses</i>	14,245	14,198	14,920	14,614
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$149,487	\$156,617	\$161,643	\$158,166
Staffing	2	2	2	2

2015

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & 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%	

2016

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & Interest Earnings	\$23,910.15	\$84,241.06	\$70,985.87	\$66,144.04	\$245,281.12
Receipts Processed	5,269	4,901	4,396	4,720	19,286
A/P Checks Printed & Distributed	2,393	2,403	2,655	2,752	10,203
Deposits	6,314	5,550	5,496	6,398	23,758
% of Portfolio Invested	49%	34%	36%	46%	

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 FY16:

- Implemented Online Payments in Auto
- Implemented Web-Dealer to 26 Dealerships
- One of Seven Tax Assessors in the State of Texas to receive Professional County Assessor-Collector (PCAC)

Goals & Objectives for FY17:

- Continue to implement Web-Dealer
- Implement Scofflaw Program for Attorney General and NET RMA
- Move the Bullard Tax Office

Departmental Links to County Goals:

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

Program Statistics:	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
% of Property Taxes Collected	101.4%	101.03%	101.2%	101.5%	101.5%
Motor Vehicle Registrations	206,626	210,950	213,297	216,905	215,176
Entities Collected For	22	22	22	22	22
Total Tax Collections (all jurisdictions)	\$256,314,063	\$265,474,916	\$273,306,435	\$283,874,458	291,099,297
Titles	54,553	56,670	56,205	58,914	61,228

Tax Assessor/Collector – Cont'd

Expense Category	Actual FY14	Revised FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$957,909	\$982,062	\$1,068,519	\$1,091,197
<i>Fringe Benefits</i>	365,295	425,366	455,798	464,943
<i>Operating Expenses</i>	211,401	215,972	208,440	212,040
<i>Capital Outlay</i>	-0-	--0-	-0-	-0-
Departmental Total	\$1,534,604	\$1,623,399	\$1,732,757	\$1,768,180
Staffing	29	30	31	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 FY16:

- Completed repairs to antique toilets on the 5th floor jail that were leaking to the 4th floor.
- Rebuilt the Christmas lighting at the Smith County Courthouse
- Construction at the Old Crescent Laundry (Animal Control Facility).
- Installed I.T. server room A/C located in the Courthouse Annex
- Completed infrastructure upgrades at Camp Ford
- Office renovations for the 3rd floor Annex Judicial Compliance/ County Clerk
- Installed new fire alarm system at the Low Risk Jail
- Completed a total of 690 non – preventative maintenance work orders (During this time period, we were transitioning from an outdated CMMS program)
- Passed all State Jail Inspections
- Resurfaced and stripped the parking lot for PCT.1 Constable office
- Replace approximately 200 feet of damaged sewer line for Pct. 5 Lindale
- Replaced damaged and leaking skylights at the Courthouse Annex
- Infrastructure upgrades at Camp Ford
- Replaced the D.A. tank at the Central Jail
- Installed a new storefront for the tax office located in the Cotton Belt
- Made repairs to the fountain and brickwork around the T.B. Butler Square
- Sandblasted and prepped the East end showers for repainting
- Construction at the Old Crescent Laundry (Animal Control Facility).
- Completed a total of 136 preventative maintenance work orders
- Completed a total of 1064 non – preventative maintenance work orders
- Began training and utilizing Bigfoot CMMS (Maintenance management software)
- Replaced door and wall section located on the 2nd floor of the Central Jail
- Construction at the Old Crescent Laundry (Animal Control Facility).
- Parking lot re-paved and stripped at Pct. 2 Noonday
- Replaced the carpet for Lindale Pct. 5
- Replaced the water heater located in the boiler room of the Courthouse
- Completed a total of 1277 preventative maintenance work orders
- Completed a total of 1057 non – preventative maintenance work orders
- Continuing with construction at the Old Crescent Laundry (Animal Control)
- Replaced the coil in the air handler unit located on the 5th floor of the Courthouse Annex
- Repairs to York Chiller at the Courthouse. (Further repairs are needed)
- Replaced the roof top a/c units for tanks M,O,P,Q and R at the Low Risk Jail
- Replaced A/C unit in Lindale courtroom

- Complete break room renovation on the 3rd floor of the Courthouse Annex
- Begin construction on the 2nd floor of the Courthouse Annex in the I.T. department
- Repaired three separate leaks on 4” water lines located on the the 1st floor of the Central Jail
- Made necessary repairs to both the 2nd and 5th floor air handlers located at the Courthouse Annex
- Improve the parking lot in Pct. 4 Winona
- Completed a total of 1207 preventative maintenance work orders
- Completed a total of 516 non-preventative maintenance work orders

Goals & Objectives for FY17:

- 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	FY16 Actual
Work Orders Completed	3,459	4,049	6,518	*	5,947

* Data not available due to computer program failure

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$727,849	\$717,216	\$791,370	\$806,357
<i>Fringe Benefits</i>	321,990	355,483	364,558	366,729
<i>Operating Expenses</i>	482,297	508,562	478,400	500,800
<i>Capital Outlay</i>	-0-	60,305	22,500	-0-
Departmental Total	\$1,478,136	\$1,641,567	\$1,656,828	\$1,673,886
Staffing	25	23	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 FY16:

- Implemented online enrollment tool (Bswift) – allowing employees to electronically enroll into their health care options
- HR Coordinator certified as a SHRM-CP by the Society for Human Resource Management
- Implemented exit interviews into separation procedures using SurveyMonkey as the data collection tool
- Updated the Smith County Code of Conduct to comply with TxDot’s Internal Compliance Program Certification
- Updated the Smith County Equal Employment Opportunity Plan

Goals & Objectives for FY17:

- Distribute the Smith County Crisis Management Plan
 - ✓ Complete training all departments on proper utilization of the plan by 09/30/17
- 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
- Implement electronic enrollment process to facilitate the onboarding of new hires

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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Applications/resumes screened	1,862	1,762	1,621	1,576
Employees hired	112	120	160	152
Number of Human Resource Issues Opened	1,322	1,264	1,324	1,370
Number of Human Resource Issues Closed	1,325	1,263	1,324	1,367
Unemployment claims processed	35	27	30	31
Unemployment benefit charges incurred	\$163,321	\$116,321	\$83,369	\$76,038
Injury reports processed	25	83	89	79
Total number of claims requiring payment	11	33	35	33
Cost of claims incurred	\$63,588	\$180,653	\$182,164	\$92,029

** – 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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Avg. # of documented issued processed per month	66	70	120	132
Avg. # of first call resolutions per month (Goal = 33%)	52=79%	57=81%	111=92%	106=80%
Avg. # of issues reopened	0	0	0	0
Avg. response time on initial issues (Goal = 1 hr)	38 min.	27 min.	17 min.	15 min.
Avg. time to resolve issues (Goal = 4 hrs)	43 min.	66 min.	10 min.	30 min.
Avg. % of compliance with goals	99%	99%	99%	99%
Overall % of unemployment claims successfully challenged	61.54%	91.67%	73.33%	86.36%
Unemployment liability avoided or suspended	\$48,138	\$30,925	\$79,746	\$123,520

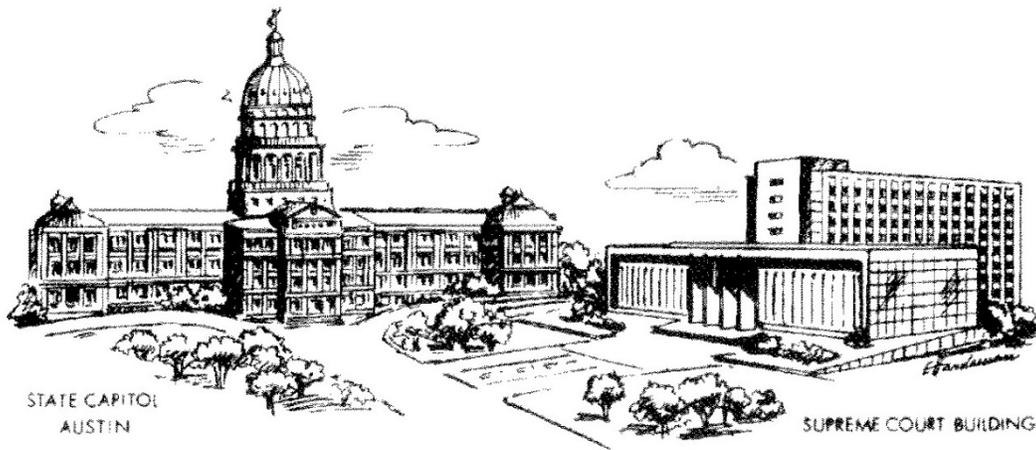
Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$112,938	\$64,289	\$96,823	\$103,325
<i>Fringe Benefits</i>	32,411	28,523	34,622	36,307
<i>Operating Expenses</i>	25,089	22,819	35,702	29,279
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$170,439	\$115,631	\$167,147	\$168,911
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 Nathaniel Moran

Goals & Objectives for FY17:

- 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:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
CASES FILED					
Estates	618	629	636	694	749
Guardianships	59	54	77	50	63
Mental	210	233	105	110	159
TOTAL NEW	887	916	818	854	971
HEARINGS HELD					
Probate & Guardianship	701	710	875	730	735
Mental	115	144	73	55	69
TOTAL HEARINGS	816	850	948	785	804
SUBMISSION DOCKET					
Probate, Guardianship & Mental	2,809	2,400	3,266	2,491	2,507
WARRANTS					
Search	18	39	25	10	5
Misdemeanor	2	10	5	4	2
Felony	7	12	29	1	6
TOTAL WARRANTS	27	61	59	15	13

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$156,254	\$161,628	\$172,994	\$180,742
<i>Fringe Benefits</i>	47,558	54,654	57,386	59,660
<i>Operating Expenses</i>	38,682	40,714	48,760	44,865
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$242,494	\$256,996	\$279,140	\$285,267
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: Jason Ellis
County Court at Law #2 - Presiding Judge: Randall Rogers
County Court at Law #3 - Presiding Judge: Floyd Getz

County Level Courts : Civil Activity	2011	2012	2013	2014	2015
Cases Pending at Beginning of Year	1,444	1,959	2,013	1,752	644
New Cases Filed	3,597	2,892	2,690	2,887	1,209
Total Dispositions	3,322	2,813	2,991	2,642	1,044
Cases pending at year end	1,943	2,058	1,031	2,077	800
Clearance Rate	98.4%	102.3%	108.8%	108.0%	86.4%

County Courts: Criminal Activity	2011	2012	2013	2014	2015
Cases Pending at Beginning of Year	3,722	2,944	2,876	2,098	1,693
New Cases Added	5,311	5,203	5,166	4,814	4,023
Total Dispositions	5,895	5,142	5,992	5,282	4,246
Cases pending at year end	2,999	2,877	2,105	1,696	1,450
Clearance Rate	108.8%	95.5%	115.0%	108.2%	105.3%

County Courts: Juvenile	2011	2012	2013	2014	2015
Cases Pending at Beginning of Year	44	44	24	37	45
New Cases Added	284	277	357	338	276
Total Dispositions	295	274	331	357	317
Cases pending at year end	45	20	35	40	33
Clearance Rate	112.0%	111.6%	103.4%	105.6%	114.9%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY14	Actual FY15	Revised FY16	FY17 Adopted
<i>Salaries</i>	\$290,467	\$295,956	\$305,435	\$311,849
<i>Fringe Benefits</i>	74,797	85,396	90,771	93,366
<i>Operating Expenses</i>	13,136	24,782	18,870	20,146
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$378,400	\$406,133	\$415,076	\$425,361
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$298,758	\$294,893	\$298,837	\$303,906
<i>Fringe Benefits</i>	76,109	85,043	89,399	91,705
<i>Operating Expenses</i>	17,935	21,312	32,937	27,937
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$392,802	\$401,249	\$421,173	\$423,548
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$307,078	\$310,186	\$315,986	\$322,386
<i>Fringe Benefits</i>	77,723	888,175	92,541	95,165
<i>Operating Expenses</i>	13,644	10,751	16,513	18,132
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$398,445	\$409,112	\$425,040	\$435,683
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$158,134	\$160,969	\$169,975	\$171,389
<i>Fringe Benefits</i>	47,203	53,812	56,824	57,848
<i>Operating Expenses</i>	19,621	22,173	29,750	30,080
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$224,958	\$236,954	\$256,549	\$259,317
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$158,154	\$161,296	\$165,715	\$172,369
<i>Fringe Benefits</i>	47,644	54,350	55,930	57,918
<i>Operating Expenses</i>	28,506	21,804	32,360	34,690
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$234,304	\$237,450	\$254,005	\$264,977
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$157,449	\$169,778	\$170,488	\$176,436
<i>Fringe Benefits</i>	47,238	55,585	56,778	58,690
<i>Operating Expenses</i>	23,959	27,767	28,850	31,980
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$228,646	\$253,129	\$256,116	\$267,106
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$165,917	\$172,599	\$182,395	\$195,338
<i>Fringe Benefits</i>	56,296	56,485	57,776	61,104
<i>Operating Expenses</i>	767,998	771,430	800,520	801,546
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$990,211	\$1,000,514	\$1,040,691	\$1,057,988
Staffing	4	3	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	2011	2012	2013	2014	2015	2015 Statewide Average
Cases Pending at Beginning of Year	784	1,113	984	1,069	1,029	
New Cases Filed	1,248	757	1,247	1,101	916	
Other Cases Added	25	7	11	3	23	
Total Dispositions	1,393	874	1,214	1,145	904	
Cases pending at year end	1,091	1,064	1,085	1,029	1,034	
Clearance Rate	119.3%	124.3%		110.6%	99.5%	96.1%
Backlog Index	0.5	1.2		0.9	1.1	1.4

District Courts: Family Cases	2011	2012	2013	2014	2015*	2015 Statewide Average
Cases Pending at Beginning of Year	930	1,127	1,205	1,270	1,405	
New Cases Filed	2,328	1,403	2,080	1,642		
Other Cases Added	5	0	0	0		
Total Dispositions	2,242	1,455	2,001	1,533		
Cases pending at year end	1,105	1,194	1,270	1,405	1,405	
Clearance Rate	98.5%	103.9%		93.7%	n/a	94.9%
Backlog Index	0.4	0.8		0.8		1.0

District Courts: Criminal Activity	2011	2012	2013	2014	2015	2015 Statewide Average
Cases Pending at Beginning of Year	1,112	885	936	724	801	
New Cases Added	2,321	1,846	2,202	2,423	2,173	
Total Dispositions	2,606	1,792	2,389	2,397	2,071	
Cases pending at year end	884	884	723	799	720	
Clearance Rate	109.8%	98.7%		98.5%	101.5%	100.3%
Backlog Index	0.4	0.5		0.3	0.4	0.5

Source: Texas Judicial System Annual Report

*2015 Cases 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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	\$321,372	\$549,103	\$650,000	\$650,000
Departmental Total	\$321,372	\$549,103	\$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. The county is expected to receive approximately \$100,000 in FY17.

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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	\$1,439,513	\$1,386,215	\$1,500,000	\$1,500,000
Departmental Total	\$1,439,513	\$1,386,215	\$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:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Criminal Cases Filed	4,376	4,397	4,629	4,177	3,455	3,450
Civil Cases Filed	1,384	1,324	1,150	914	1,240	1,182
Probate Cases Filed	648	724	710	739	773	762
Public Records Filed	55,427	57,999	60,264	53,252	59,521	51,446
Marriage Licenses Issued	1,880	1,891	1,999	1,875	2,242	1,861
Birth Certificates				37	25	32
Remote Birth Certificates	n/a	n/a	1,075	1,614	1,302	1,453
Death Certificates				468	487	496
Assumed Names				1,708	4,028	1,964
Military Discharge				59	38	24

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$728,513	\$774,571	\$797,843	\$824,965
<i>Fringe Benefits</i>	299,962	347,413	355,650	364,451
<i>Operating Expenses</i>	43,399	56,512	84,600	85,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,071,875	\$1,178,496	\$1,238,093	\$1,275,316
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 FY14	Actual FY15	Revised FY15	Adopted FY17
<i>Salaries</i>	\$648,329	\$666,176	\$689,318	\$723,425
<i>Fringe Benefits</i>	251,510	287,066	294,264	303,947
<i>Operating Expenses</i>	271,055	285,786	296,675	308,745
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,170,894	\$1,239,028	\$1,280,257	\$1,336,117
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 2015	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	5,792	644	524	468	65
New Cases Filed	671	810	659	204	267
Other Cases Added	0	0	3	1	0
Total Dispositions	640	731	681	206	269
Cases pending at year end	5,830	720	490	480	78

Justice Courts: Criminal Activity 2015	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,694	2,582	1,586	10,597	10,045
New Cases Added	146	3,346	1,436	2,803	3,761
Other Cases Added	0	752	369	705	1,426
Total Dispositions	135	3,201	1,759	3,003	3,945
Cases pending at year end	1,705	2,039	1,167	10,364	9,921

Justice Courts: Activity Report	2015
Magistrate Warnings	4,413
Arrest Warrants Issued	1,783
Inquests Conducted	821
Magistrate Orders Issued	258

Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2015 - September 30, 2016

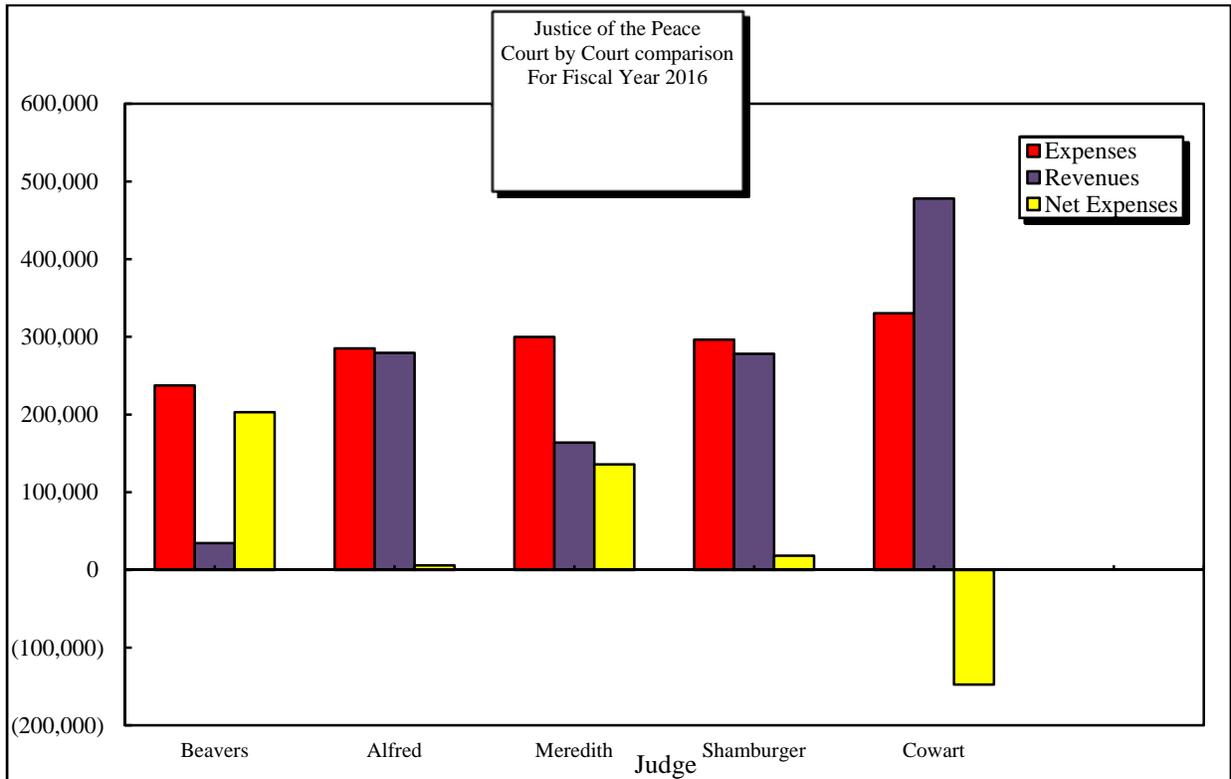
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2016 Net Expense***	FY2015 Net Expense***
JP 1	Beavers	237,486	34,409	\$203,076	\$246,318
JP 2	Alfred	285,111	279,355	\$5,756	(\$16,879)
JP 3	Meredith	299,855	164,009	\$135,846	\$143,996
JP 4	Shamburger	296,391	278,109	\$18,282	(\$24,341)
JP 5	Cowart	330,397	477,974	(\$147,577)	(\$218,387)
Total		\$1,449,239	\$1,233,856	\$215,383	\$130,707
Average		\$289,848	\$246,771	\$43,077	\$26,141

**Total Revenues include fines, fees & dismissals for fiscal year 2016

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$134,412	\$136,726	\$141,112	\$150,436
<i>Fringe Benefits</i>	43,909	49,915	51,326	53,764
<i>Operating Expenses</i>	50,559	96,968	72,557	72,557
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$229,879	\$283,609	\$264,995	\$276,757
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$163,242	\$161,889	\$166,646	\$179,102
<i>Fringe Benefits</i>	55,726	62,384	64,337	67,498
<i>Operating Expenses</i>	62,677	65,596	79,125	79,125
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$281,645	\$289,869	\$310,108	\$325,725
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$159,058	\$162,078	\$167,238	\$179,978
<i>Fringe Benefits</i>	54,413	61,299	64,404	67,623
<i>Operating Expenses</i>	68,910	77,216	74,750	75,550
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$282,381	\$300,593	\$306,392	\$323,151
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$164,796	\$167,453	\$173,717	\$186,604
<i>Fringe Benefits</i>	55,123	62,798	65,684	68,961
<i>Operating Expenses</i>	56,215	53,149	78,790	78,290
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$276,133	\$283,400	\$318,191	\$333,855
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$182,873	\$183,496	\$192,017	\$207,342
<i>Fringe Benefits</i>	58,128	65,882	69,171	73,003
<i>Operating Expenses</i>	46,358	54,409	83,793	85,040
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$287,360	\$303,787	\$344,981	\$365,385
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$2,653,014	\$2,782,497	\$2,920,385	\$3,075,705
<i>Fringe Benefits</i>	765,365	887,620	936,110	989,139
<i>Operating Expenses</i>	307,517	341,790	377,311	382,620
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,725,896	\$4,011,907	\$4,233,806	\$4,447,464
Staffing	46	46	46	47

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 FY16:

- Interviewed approximately 434 inmates
- 69 inmates released on PBO Bonds
- \$29,565.00 collected in bonds fees
- 6,950 bail bonds were processed
- 42 defendants completed the pretrial release program.
- Averaged 22 defendants in the pretrial release program.
- Prevented a pregnant inmate from being extradited back to Texas until 90 days after birth of the child.
- Secured a PBO Bond on an Andrews Center patient employee that had a Psychotic episode with police. The patient is now a productive citizen on medications.
- Judicial Compliance warrants attempts --92

- Judicial Compliance warrants served --40
- Judicial compliance fees collected \$16,274.50
- 30 county employees from 10 different departments were certified in CPR training and basic first aid.

Goals & Objectives for FY17:

- Work closely with the Andrews Center to divert inmates with Mental Illness to the treatment Center rather than jail.
- Work with jail staff to decrease the number of mistakes with bonds being processed.
- Provide quarterly Criminal Justice Committee meetings.

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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$113,541	\$123,849	\$166,701	\$181,225
<i>Fringe Benefits</i>	40,515	47,509	64,341	67,907
<i>Operating Expenses</i>	3,724	5,870	10,300	10,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$157,780	\$177,229	\$241,342	\$259,432
Staffing	3	3	4	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.



Fire Marshal: Connie McCoy-Wasson

Accomplishments for FY16:

- Completed Quarterly EMPG Papers
- Completed EMPG Progress and Financial Reports
- Continued Work with FEMA on paperwork from Disasters in March and April.
- Was Approved For The Hazard Mitigation Grant.
- Submitted the LEPC Grant Application.
- Met With Multiple Agencies on 2016 Heat Response Plan
- Continued Work With IT and Dispatch on Upgrade to EOC.
- Continued Working with Physical Plant on New Animal Control Shelter.
- Attended Head of Department Commission Meeting in Austin.
- Met with Animal Shelter Committee To Discuss Animal Control Issues.
- Attended Statewide ZIKA Conference Call.
- Attended Tabletop Drill with Multiple Agencies

Goals & Objectives for FY17:

- Continue Coordination with SPCA to Better Improve Communication and Cooperation of Public and Private Animal Control Organization.

- Have Another Certified Arson Investigator In Office When She Completes Academy in October.
- Continue Working with Volunteer Veterinarians For Spay and Neutering and Vetting of Animals at the Smith County Animal Shelter to Approve Adoption Rates of Animals Brought Into the Shelter
- Continue Update on Hazard Mitigation Plan
- Get Two Employees Certified As Inspectors
- Prepare for Upcoming Winter Months and Prepare For 2016 Winter Response Plan
- Continued Planning Of Emergency Management Tornado/Search & Rescue Drill For Year 2017.
- Update Local Emergency Planning Committee and Members List – Scheduled Meetings
- Work with Attorney Phillip Smith On Completing Mass Gathering Ordinance For Smith County
- Continue Work with ESD#1 and ESD#2 on Establishing the Local Incident Management Team.
- Continued Working with Smith County Fire Departments
- Completion of Upgrade for EOC.

Departmental Links to County Goals:

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

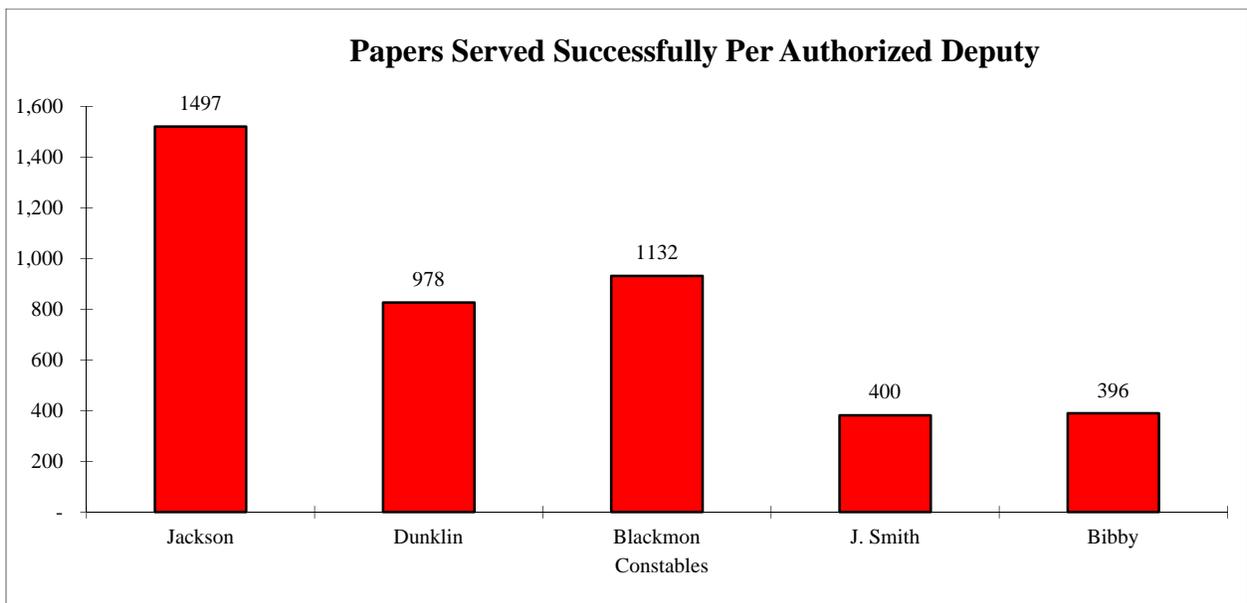
Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Incident Investigations	424	529	579	2,304	2,442
Felony Offenses	15	25	18	21	20
Cleared by Exception	2	2	3	8	n/a
Misdemeanor Offenses	30	81	40	97	54
Filed in Justice Court	6	30	10	63	54
Warned (verbal/written)	24	43	15	20	36
County Building Inspections	2	2	3	2	3
Non County Owned Structure Inspections	241	206	230	180	255
Evacuation & Tornado Planning Inspections	2	2	2	3	2
VFD Calls for Service	6,887	7,082	6,975	7,311	9,093
Civilian Injured/killed	1/7	2/4	5/2	5/3	2/4
Firefighter Injured/killed	10/0	7/0	5/0	3/0	2/0

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$252,911	\$521,648	\$491,523	\$527,255
<i>Fringe Benefits</i>	80,580	210,569	191,333	207,650
<i>Operating Expenses</i>	40,690	110,505	141,407	146,207
<i>Capital Outlay</i>	-0-	-0-	-0-	33,600
Departmental Total	\$374,181	\$865,456	\$907,173	\$917,712
Staffing	5	10	11	12

CONSTABLES

<i>SMITH COUNTY MANAGEMENT REPORT</i>										
<i>October 1, 2015 - September 30, 2016</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/24/2016	
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 Successfully Per Deputy*	Revenue Per Deputy	
1	Jackson	\$285,372	\$102,877	\$182,496	1,531	1,497	98%	1,497	\$ 102,877	
2	Dunklin	324,514	74,444	250,071	956	978	102%	978	\$ 74,444	
3	Blackmon	197,480	87,781	109,699	1,132	1,132	100%	1,132	\$ 87,781	
4	Smith	312,227	41,202	271,025	400	400	100%	400	\$ 41,202	
5	Bibby	269,230	29,963	239,267	404	396	98%	396	\$ 29,963	
Total		\$1,388,824	\$336,266	\$1,052,558	4,423	4,403			\$ 336,266	
Average		277,765	67,253	210,512	885	881	100%	881	\$ 67,253	
* 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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$182,692	\$173,196	\$202,480	\$205,712
<i>Fringe Benefits</i>	61,273	66,947	86,413	91,519
<i>Operating Expenses</i>	35,372	35,058	46,200	46,200
<i>Capital Outlay</i>	28,729	29,268	-0-	-0-
Departmental Total	\$308,066	304,470	\$335,093	\$343,631
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$153,198	\$157,176	\$193,618	\$215,938
<i>Fringe Benefits</i>	48,622	55,012	72,981	77,863
<i>Operating Expenses</i>	30,636	27,087	42,650	47,100
<i>Capital Outlay</i>	2,700	-0-	28,345	56,000
Departmental Total	\$235,156	\$239,275	\$337,594	\$396,901
Staffing	3	3	4	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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$121,249	\$120,988	\$126,357	\$168,214
<i>Fringe Benefits</i>	36,543	40,710	41,893	59,117
<i>Operating Expenses</i>	43,448	26,464	33,200	40,800
<i>Capital Outlay</i>	28,761	-0-	-0-	28,000
Departmental Total	\$230,001	\$188,162	\$201,450	296,131
Staffing	2	2	2	3

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 FY14	Revised FY15	Adopted FY16	Adopted FY17
<i>Salaries</i>	\$171,781	\$176,049	\$181,468	\$185,942
<i>Fringe Benefits</i>	58,897	66,995	70,437	71,600
<i>Operating Expenses</i>	50,486	31,416	51,651	50,786
<i>Capital Outlay</i>	31,942	-0-	30,000	-0-
Departmental Total	\$313,106	\$274,459	\$333,556	\$308,328
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$281,028	\$161,805	\$178,372	\$176,891
<i>Fringe Benefits</i>	96,938	64,862	69,765	69,677
<i>Operating Expenses</i>	37,982	34,198	43,985	44,845
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$415,949	\$260,864	\$292,122	\$291,413
Staffing	7	4	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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$105,577	\$109,358	\$113,031	\$117,204
<i>Fringe Benefits</i>	33,493	38,314	39,544	40,592
<i>Operating Expenses</i>	11,148	10,178	15,100	17,350
<i>Capital Outlay</i>	28,116	-0-	-0-	22,000
Departmental Total	\$178,334	\$157,850	\$167,675	\$197,146
Staffing	2	2	2	2

Program Statistics	FY12	FY13	FY14	FY15	FY16
Number of Warrants Served	1,602	1,371	1,161	866	878
Restitution Collected	\$89,458.03	\$40,749.29	\$13,529.27	\$4,035.45	\$30,218.52
District Attorney Fees Collected	\$13,980.00	\$5,845.00	\$1,725.00	\$720.00	\$5,171.08
Capias Profines	\$12,010.00	\$59,900.82	\$38,566.59	\$41,828.51	\$31,178.81
Fines & Court Costs Collected	\$102,340.00	\$66,277.00	\$12,764.10	\$5,002.81	\$26,654.59
Probation Fees Collected	\$130,463.00	\$60,539.83	\$10,910.23	\$1,405.50	\$12,486.58

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	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Total Calls Cleared	946	1,151	1,139	1,006	1,031	1,006
Illegal Dumping Calls	390	430	446	301	369	432
Junk Vehicles Removed	148	78	60	59	75	67
Public Nuisances	503	577	545	648	583	497
Illegal Dump Sites Cleaned	383	430	412	329	370	417
Arrests	21	8	11	0	2	3

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$98,559	\$100,345	\$100,874	\$104,278
<i>Fringe Benefits</i>	32,035	36,265	37,808	38,219
<i>Operating Expenses</i>	23,287	18,253	36,600	47,600
<i>Capital Outlay</i>	-0-	-0-	-0-	32,275
Departmental Total	\$153,881	\$154,863	\$207,282	\$222,372
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:	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Civil Process Served	1,521	2,407	1,952	2,440	2,683
Active CID Cases		4,517	2,673	3,523	3,124
Calls for Service	31,159	32,004	30,675	30,720	32,251
Citations & Warnings Issued			709	955	1,097

Sheriff Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$4,879,882	\$5,077,639	\$5,347,193	\$5,581,183
<i>Fringe Benefits</i>	1,653,092	1,885,880	1,973,876	2,039,823
<i>Operating Expenses</i>	1,168,588	1,120,292	1,221,731	1,180,677
<i>Capital Outlay</i>	27,516	67,542	142,000	337,650
Departmental Total	\$7,729,078	\$8,151,354	\$8,684,800	\$9,139,333
Staffing	107	106	105	107

Dispatch Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$779,459	\$760,190	\$968,875	\$993,188
<i>Fringe Benefits</i>	323,708	362,026	404,123	413,246
<i>Operating Expenses</i>	929,162	689,087	708,925	708,925
<i>Capital Outlay</i>	141,073	-0-	120,000	-0-
Departmental Total	\$2,173,403	\$1,811,303	\$2,201,923	\$2,115,359
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 FY14	Revised FY15	Adopted FY16	Adopted FY17
<i>Operating Expenses</i>	\$799,987	\$646,484	\$27,150	\$27,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$799,987	\$646,484	\$27,150	\$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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$106,001	\$106,522	\$106,000	\$106,000
<i>Fringe Benefits</i>	19,594	21,636	22,484	23,002
Departmental Total	\$125,595	\$128,158	\$128,484	\$129,002
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 800 juveniles are involved in the juvenile services system. Of the 800, approximately 300 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 11%. 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 26 certified Juvenile Probation Officers, including the Director, Deputy Director, 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 Deputy Director, 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.

The HOPE Academy (Helping Others Pursue Excellence)

The H.O.P.E. Academy is a residential secure facility that is designed for the safety and security of the residents, staff and community. Our goal is to provide residents with a safe, secure, nurturing atmosphere in which they will reflect on past activities, make positive changes in their thinking and behavior, and return to the community as a contributing member.

The academy offers vocational training in auto mechanics, building trades, welding and metal fabrication.

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$2,440,920	\$2,514,735	\$2,890,564	\$3,173,251
<i>Fringe Benefits</i>	861,623	982,351	1,058,664	1,151,045
<i>Operating Expenses</i>	766,665	842,323	971,314	791,830
<i>Capital Outlay</i>	79,965	9,600	15,000	15,000
Departmental Total	\$4,149,174	\$4,349,009	\$4,935,542	5,131,126
Staffing	75	73	73	78



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



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

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

County transportation infrastructure statistics and operational services:

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

- 1,159 miles of county roads (enough to stretch from the Courthouse to Phoenix, AZ)
- 8,600 acres of right of way
- 140 bridges
- 15,880 feet of culverts
- Service and repair 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 FY16:

- Road Improvements were completed on five construction contracts with funds from the designated Special Road Projects line item. The projects provided for the widening and overlay of 7.293 miles of roadways and the reconstruction of over 7.395 miles of county roads. The five projects completed are:
 - ✓ CR 21 (Hwy 31 to FM 850), Reynolds & Kay, Ltd.
 - ✓ CR 46 (SH 110 to CR 48) / CR 4222 (Stallion Park Place), Reynolds & Kay, Ltd.
 - ✓ CR 133 & CR 140 Area, Longview Bridge and Road, Ltd.
 - ✓ CR 3160 (Jackson Oaks Subdivision), Longview Bridge and Road, Ltd.
 - ✓ CR 4213 (The Thicket), Longview Bridge and Road, Ltd.

- Road & Bridge Department performed the following work items:

✓ Total Work Orders completed	5484
✓ Patching / Blade Patching	2448
✓ Ditch Cleaning	662
✓ WO's for downed trees and limbs	462
✓ WO's for replacement of cross culverts	69
✓ WO's for bridge repairs	19
✓ After Hour Calls	153

- Final review and submission of the Road & Bridge Capital Improvement Program.
- Purchase of new Boom-Axe Machine as provided for in the FY16 Annual Budget.
- Road Improvements during FY2016 totaled approximately 33.332 miles.

IMPROVEMENT CATEGORY	FY16 MILES
Road Widening & Overlay	7.293
Road Reconstruction	7.395
Oil Dirt & Pug Mill Rebuild	15.497
Asphalt Overlay	3.147

Goals & Objectives for FY17:

- Implementation of the Road Improvement Work Plan for FY 2017. The Road & Bridge Department will coordinate and monitor all construction contracts under this Work Plan. The Department will also provide direct labor and materials to address certain areas of the Work Plan.
- Establish a Capital Equipment Replacement Program for the Road & Bridge Department in order to provide for scheduled replacement of vehicles and construction equipment. This plan will be presented to the Commissioners Court for review, discussion and implementation.
- Continue collecting GPS data identifying the location of the cross culverts in the county, in order to track the cost and life of the culverts more efficiently.
- Update traffic counts on county roadways. Traffic counts of roadways are one of the factors in determining the selection of road improvement projects.
- Continue serving as a voting member of the Tyler Area MPO Policy Committee
- Continue serving as a member of the Tyler Area Chamber of Commerce Surface Transportation Committee.

Departmental Links to County Goals:

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

Road & Bridge – Cont'd

Workload Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
New driveway culvert installs	\$121,571	\$153,548	\$136,287	\$142,564
Road Patching	\$1,178,529	\$942,249	\$1,276,841	\$2,339,620
Right of Way Mowing	\$126,923	\$143,168	\$159,005	\$149,116
Field Work Orders Completed	3,930	4,433	5,422	5,582
Cost of Field Work Order Completions	\$3,775,622	\$3,749,404	\$6,543,503	\$5,460,112
Shop Work Orders Completed	3,179	3,156	2,918	1,775
Cost of Shop Work Orders Completed	\$586,240	\$485,250	\$400,016	\$414,110

Efficiency Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Road Reconstruction/Oil Dirt	\$26,129	\$336,847	\$589,426	\$472,981
Overlays	\$117,809	\$81,262	\$727,697	\$326,157
Contract Surface Treatment	\$450,000	\$398,611	\$477,697	\$0
Concrete Bridge Construction	\$123,035	\$147,810	\$101,355	\$0

Administrative Division Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$219,984	\$294,974	\$307,310	\$318,855
<i>Fringe Benefits</i>	72,548	95,445	99,263	102,869
<i>Operating Expenses</i>	139,759	244,585	195,216	168,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$432,292	\$635,004	\$601,789	\$589,824
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$1,932,322	\$1,939,345	\$2,176,017	\$2,417,278
<i>Fringe Benefits</i>	837,630	926,352	983,203	1,074,560
<i>Operating Expenses</i>	2,368,777	3,094,963	3,222,100	3,191,600
<i>Capital Outlay</i>	195,009	35,767	5,879,972	4,050,000
Departmental Total	\$5,333,737	\$5,996,426	\$12,260,292	\$10,733,438
Staffing	61	61	61	66

Road & Bridge – Cont'd

Equipment Division Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$390,861	\$404,650	\$422,066	\$471,753
<i>Fringe Benefits</i>	146,489	170,688	176,331	195,528
<i>Operating Expenses</i>	695,898	1,048,118	904,334	885,040
<i>Capital Outlay</i>	24,800	39,900	136,087	331,000
Departmental Total	\$1,258,048	\$1,654,355	\$1,638,818	\$1,883,321
Staffing	11	11	11	12

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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 FY16:

- Increased awareness of the Veterans Services Office and the Veterans Treatment Court Program.
- Staff training & certification by the State of Texas as Certified Peer Counselors.
- Improved response times on all voicemail messages and decreased veterans and dependents time required to file claims.
- Graduated first veterans from newly formed Smith County Veterans Treatment Court.

Goals & Objectives for FY17:

- 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	FY2013	FY2014	FY2015	FY2016
Client Office Visits	2,396	1,452	1,259	1,133
Assistance by Phone	2,538	2,753	2,755	3,048
Total Clients	4,934	4,205*	4,014	4,181
Network with Organizations	44	49	52	53
Customer Satisfaction	100%	98%	100%	99%
Veteran Treatment Court graduates	n/a	n/a	n/a	3

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

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$99,807	\$120,832	\$127,659	\$135,059
<i>Fringe Benefits</i>	38,144	47,012	48,797	50,767
<i>Operating Expenses</i>	8,683	8,275	28,505	34,825
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$146,724	\$176,120	\$204,961	\$220,651
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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$129,754	\$132,306	\$156,847	\$162,365
<i>Fringe Benefits</i>	28,091	32,170	54,220	56,049
<i>Operating Expenses</i>	24,246	24,483	30,939	31,389
<i>Capital Outlay</i>	1,136	1,971	2,000	2,000
Departmental Total	\$183,226	\$190,930	\$244,006	\$251,803
Staffing	6	6	7	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 FY14	Actual FY15	Adopted FY16	Adopted FY17
<i>Operating Expenses</i>	\$38,624	\$37,264	-0-	-0-
Departmental Total	\$38,624	\$37,264	-0-	-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 FY2016:

- 10,966 patron visitors to the library. (This figure does not include phone calls).
- Assisted both pro se and attorney patrons with questions, finding forms, copies, notary requests and answered telephone calls.
- Updated various legal publications including: Texas Jurisprudence, Southwestern Reporter, Texas Litigation Guide, USCA, Supreme Court Reporter, Texas Transaction Guide, Vernon’s Texas Statutes, Texas Probate Estate and Trust Guide, Texas Pattern Jury Charges, Trial Lawyer’s Series-Texas Depositions, Texas Rules of Court, Social Security Laws, Texas Torts and Remedies Guide, IRS Code and Texas Family Law Practice Manual and Texas Criminal Practice Guide.
- Continued to analyze SRL Clinic statistics.
- Wrote monthly articles for SCBA newsletter.
- Implemented patron statistic chart to document the type of information and at what percentage the patrons are requesting each type.
- Held 3rd Annual Law Library Open-House in November.

Goals & Objectives for FY2017:

- Continue to offer the most up-to-date forms.
- Continue to write monthly newsletter article for SCBA newsletter.
- Continue to provide information to patrons in a respectful and courteous manner.
- Continue patron statistic chart.
- Continue to analyze SRL Clinic statistics.

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$64,022	\$64,093	\$66,991	\$69,845
<i>Fringe Benefits</i>	16,936	20,023	20,758	21,693
<i>Operating Expenses</i>	82,284	81,231	79,280	76,530
<i>Capital Outlay</i>	987	-0-	-0-	-0-
Departmental Total	\$164,228	\$165,347	\$167,029	\$168,068
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY14	Actual FY15	Revised FY15	Adopted FY16
<i>Operating Expenses</i>	\$765	\$3,011	\$5,000	\$5,000
<i>Capital Outlay</i>	12,191	7,001	60,000	60,000
Departmental Total	\$12,956	\$10,012	\$65,000	\$65,000

COURTHOUSE SECURITY

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$1,674	-0-	-0-	-0-
<i>Fringe Benefits</i>	274	-0-	-0-	-0-
<i>Operating Expenses</i>	30,782	32,202	52,000	52,000
<i>Capital Outlay</i>	61,140	3,647	193,000	193,000
Departmental Total	\$93,870	\$35,849	\$245,000	\$245,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$ -0-	\$18,125	\$ 405	\$20,000
<i>Fringe Benefits</i>	-0-	3,351	73	3,824
<i>Operating Expenses</i>	412,978	220,896	879,519	880,000
<i>Capital Outlay</i>	-0-	12,223	500,000	500,000
Departmental Total	\$412,978	\$254,594	\$1,379,997	\$1,403,824

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	-0-	-0-	\$6,000	\$21,530
<i>Capital Outlay</i>	-0-	-0-	-0-	60,000
Departmental Total	-0-	\$-0-	\$6,000	\$81,530

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	\$16,000	\$16,000	\$16,000	\$16,000
Departmental Total	\$16,000	\$16,000	\$16,000	\$16,000

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	-0-	-0-	\$15,000	\$15,000
<i>Capital Outlay</i>	-0-	-0-	\$50,000	50,000
Departmental Total	-0-	-0-	\$65,000	\$65,000

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$7,500		-0-	-0-
<i>Operating Expenses</i>	13,945		73,000	73,000
<i>Capital Outlay</i>	-0-	75,765	-0-	-0-
Departmental Total	\$21,445	\$75,765	\$73,000	\$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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Salaries</i>	\$47,420	\$49,394	\$49,199	\$70,000
<i>Fringe Benefits</i>	7,726	9,067	9,126	13,384
<i>Operating Expenses</i>	6,135	5,174	7,494	7,475
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$61,280	\$63,636	\$65,819	\$90,859



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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Capital Outlay</i>	-0-	\$28,326	\$443,566	\$150,000
Departmental Total	-0-	\$28,326	\$443,566	\$150,000

FACILITIES IMPROVEMENT 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 FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	\$16,080	\$136,427	\$237,400	-0-
<i>Capital Outlay</i>	3,490,724	1,640,332	1,986,206	\$1,450,000
Departmental Total	\$3,506,804	\$1,776,759	\$2,223,606	\$1,450,000

JAIL EXPANSION PROJECT FUND

Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	14,653,818	3,021,315	-0-	-0-
Departmental Total	\$14,653,818	\$3,021,315	-0-	-0-

DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity in listed on page 59.

General Obligation & Refunding – Series 2011 Expense Category	Actual FY14	Actual FY15	Revised FY16	Adopted FY17
<i>Bond Principal</i>	\$3,305,000	\$3,375,000	\$3,440,000	\$3,545,000
<i>Interest</i>	938,600	872,500	838,750	769,950
<i>Agency & Other Fees</i>	1,400	1,400	2,500	5,000
Series Total	\$4,245,000	\$4,248,900	\$4,281,250	\$4,319,950

COUNTY OFFICIALS

Elected Officials:

County Judge	Nathaniel Moran	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	Connie Wasson	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.