

# SMITH COUNTY, TEXAS

## FY08 ADOPTED BUDGET



# **SMITH COUNTY, TEXAS**



## **ADOPTED BUDGET FY 2008**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Smith County  
Texas**

For the Fiscal Year Beginning

**October 1, 2006**

President

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, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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Date: October 1, 2007

**TO: MEMBERS OF THE COMMISSIONERS COURT, ELECTED & APPOINTED OFFICIALS, EMPLOYEES, AND CONSTITUENTS**

Respectfully, I submit the FY2008 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court and the elected and appointed officials in the consideration of the levels of services Smith County is responsible for delivering to the citizens of the county. 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 member of the governing body.

- **THE BUDGET IN BRIEF**

The FY08 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court of which can be found in this document. Revenues for all appropriable funds total \$65,806,141 representing an 11.88% increase over the fiscal year 2007 Adopted Budget. Revenue from current property taxes is projected to increase \$4,790,429 while income from all other sources combined is expected to increase by \$2,196,571.

The budget appropriates \$69,574,692 toward operating, capital, and debt service expenditures, an increase of 4.46% from the 2007 adopted amount. The increase is attributed to the overcrowded jail situation, road reconstruction efforts, staffing increases, and other service related costs. Staffing will increase by a total of 37 positions, with six of those being dedicated to the accelerated road reconstruction plan, three into the physical plant department for building maintenance requirements, and 10+ positions added to the law enforcement and prosecution efforts to assist with the expedition of the judicial process. Total employment for Smith County for 2008 is budgeted at 743 full time employees.

The State of Texas is comprised of 254 counties. In 2005, Smith County had the 5<sup>th</sup> lowest tax rate of Texas counties. The FY08 Adopted Budget includes a tax rate increase of .020665. The total tax rate for 2008 is 28.89¢ per \$100 of assessed property value.

All Smith County officials have been diligent in their efforts to reduce spending while seeking innovative ways of improvement in providing the services required. Following are issues and priorities that have been influential in the decision making process and the preparation of this document.

## **EXECUTIVE SUMMARY**

The executive summary is prepared as a general overview to the FY08 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*

- **LEGISLATIVE PASSAGES** – Senate Bill 618 passed the 80<sup>th</sup> Regular Session of the Texas Legislature. The bill amends Chapter 27.031 of the Government Code to increase the jurisdiction of justices of the peace in civil matters from cases involving property from up to \$5,000 to up to \$10,000. This increase in jurisdiction involves small claims court as well as justice court. To provide for the increased jurisdiction, the Commissioners Court approved additional funding for clerical help in each of the justice of the peace budgets.
- **DISASTER RELIEF EFFORTS** – On June 29, 2007, Smith County was declared a disaster area due to severe storms, tornadoes, and flooding under Declaration #1709 and again on August 18, 2007 under Declaration #3277 for Hurricane Dean.

After the immediate needs were met, efforts to coordinate with representatives of FEMA and the Governor's Division on Emergency Management began for the potential reimbursement of relief efforts. The Smith County Office of Emergency Management, the Smith County Road & Bridge Department, as well as the Smith County Sheriff and other law enforcement offices, expended many hours in support of the disaster relief needs. The Smith County infrastructure suffered from numerous road and bridge outages as a result of the massive amounts of rainfall in 2007 and is seeking federal and state reimbursement to offset the costly repairs and relief efforts.

- **JAIL OVERCROWDING** – In 2004, Smith County was issued a remedial order by the Texas Commission on Jail Standards for overcrowded conditions in the Smith County Jail. Smith County currently has three facilities used to house inmates. The central jail was constructed in 1986 with 106,000 sq. ft. and a capacity of 276 inmates. The Low Risk Facility was constructed in 1989 with a medium risk addition in 1994. This facility will accommodate 432 inmates. The county also houses 47 trusty inmates on the 5<sup>th</sup> floor of the Smith County Courthouse. The three facilities provide the county with a maximum capacity of 755 inmates.

In 2006, the county's average inmate population was 954 with a peak population of 1031. Inmates in excess of county's capacity of 755 were transferred to other counties beginning in June 2004 in order to comply with the remedial order. Inmate transfer costs for FY08 are budgeted at \$2.6M. An estimated reduction in transfer costs is attributed to the success of the Alternative Incarceration Program, described below, that began in

FY07 and a newly funded pilot program for FY08 referred to as the Expedited Case Court or ECC Program.

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

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

The FY07 Budget included \$419,227 for the first year program costs and established a goal of 100 participants with a estimated savings of \$1M in transfer costs. At the end of FY07, the program has proven to be a success from both a financial and a rehabilitative standpoint and averaged 124 participants at year end. The FY08 Adopted Budget includes funding to provide for expansion to 200 participants of which at least one half are to be reserved for criminal offenders.

- **EXPEDITED CASE COURT PROGRAM (ECC PROGRAM)** - An FY08 Pilot Program to assist primarily in expediting the processing of unindicted felony and misdemeanor cases by providing funding for the necessary staff and contracting with a visiting judge. The purpose of the program is to expedite disposition of jail cases by daily monitoring of the jail list, pleading misdemeanors and felony to information with a plea bargain on an expedited basis and by helping the courts in handling trials of jail cases after indictment upon request of a district judge or CCL judge. The focus of the program is the help reduce the jail population by expedited, but proper, disposition of the jail cases.
- **SMITH COUNTY JAIL FACILITY** - To address the overcrowding issue in the present jail facilities, Smith County officials are considering avenues of alleviating the overcrowding issues and high costs of inmate transfers. In May 2006, Smith County voters were presented with two proposals to construct a new sheriff and jail facility. Proposition 1 was for the issuance of \$83M in bonds for the construction of a new jail in downtown Tyler. Proposition 2 was for the issuance of \$75M in bonds for the construction of a new jail in a remote site outside of downtown Tyler. Both propositions were defeated.

Upon defeat, the Commissioners Court assembled a Smith County Buildings Task Force, made up of community leaders, concerned citizens, attorneys, and two commissioners, to study the failed bond election and assist the Commissioners Court with recommendations for future planning of building projects. The Smith County Commissioners has called a bond election for November 6, 2007 to ask for voter approval of a \$125M bond package

to provide the necessary funding for the purpose of constructing, acquiring, renovating, improving, expanding and equipping the Smith County Jail/Justice Project located in downtown Tyler.

- **FLEET MAINTENANCE** – The county has expanded the fleet maintenance division of the Road & Bridge Department to provide mechanical services to other county vehicles through a work order system. Work performed on other county vehicles is billed according to an adopted price schedule. With the assistance of trusty labor, the program is designed to be competitive with private sector pricing.
- **WORKFORCE** – The FY08 Adopted Budget includes funding for the adopted Salary Compensation Plan. A comprehensive salary review began in FY07 with adjustments to the Justice of the Peace offices, physical plant, road & bridge, and various department leaders. Analysis of the FY06 rate of turnover among the budgeted departments indicated a 22% turnover rate at an estimated cost of \$1,950,000 in training and productivity to Smith County. The adopted salary plan, with an estimated salary and fringe benefit impact of \$1,883,000, results in an 8% overall salary increase from FY07 and is designed to fairly compensate our workforce, assist the county in attracting and retaining quality employees and reduce the costly rate of turnover. The plan becomes effective October 1, 2007.
- **FRINGE BENEFITS** – Fringe benefits increased approx. 12% from FY07. The primary cause for the increase costs was due to the salary increases approved for FY08 and the additional personnel added. The Smith County Commissioners Court also approved a 3% Cost of Living Adjustment (COLA) to retirees effective January 1, 2008 through the Texas County and District Retirement System. This was the first time Smith County has ever authorized a Cost of Living Adjustment for county retirees.

The county also maintains a partially self insured health insurance program. Premium rates for FY08 are unchanged from FY07.

- **MASTER PLAN** – The FY08 Smith County Adopted Budget was influenced by the recommendations of Carter Goble Lee, the planning consultant hired by the county, regarding maximizing efficiency in the Criminal Justice System within Smith County in an effort to reduce costs. Furthermore, county officials are working with citizens to develop long range plans for county facilities, and the Commissioners Court is working together on a comprehensive plan to address the issues of infrastructure, transportation, subdivision regulations, and economic development in an effort to plan for and encourage the continued growth within Smith County and the Northeast Texas region.

### **LONG TERM ISSUES**

*Issues facing the county beyond FY09*

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

congestion and improve mobility. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for the Loop 49 Project. Smith County's FY08 budget requirement to NETRMA is \$5,500.

- **TEXAS DEPARTMENT OF TRANSPORTATION (TXDOT) PROJECTS** – Smith County has an ongoing liability with the Texas Department of Transportation for a portion of the construction costs and right of way acquisition for Loop 49 and other construction projects. The FY08 requirement of \$237,000 is for the purchase of right of way to allow TXDOT to construct a bridge over US69 at FM346. Loop 49 has been delayed and scaled back from its original plans. As more of the project is completed and as more people come to use this alternative, it is hoped that this will allow the county to accelerate and expand the project to alleviate growing traffic congestion.
- **ENVIRONMENTAL ISSUES** – Within the 932 square miles of Smith County, there are areas of unsightly debris and litter of which the Commissioners Court felt a need to address. The court took action in 2003 to begin the process to remediate these unsightly areas for the beautification of the county, as well as the health and safety of the residents by applying and receiving a three year grant from the East Texas Council of Governments for a litter abatement program. Later that year, the Texas Legislature revised the Litter Abatement Act to encompass all environmental crimes. Additionally, in February, 2006, the Smith County Commissioners Court adopted a resolution under state law concerning public nuisance properties which enabled the environmental crimes unit to go onto a property and remove by demolition, dilapidated houses that are eyesores and/or dangerous structures.

Grant funding for the program ended in August 2006. The FY08 budget includes funding for the county to continue and expand the program now known as the Smith County Environmental Crimes Unit.

- **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 FY08 Adopted Budget includes funds necessary to provide adequate manpower and materials to begin accelerating the reconstruction process with plans to rebuild 93.5 road miles in FY08.
- **ENERGY** – Increased energy costs have had a substantial impact on the county budget and the economic wealth of the entire community. To address these rising costs, the county has entered into a 10 year performance contract with Johnson Controls to redefine the energy consumption by replacing outdated lighting and HVAC systems and installing automated facility management systems. The cumulative cash flow savings projections for Smith County are estimated at \$76,692.

Smith County has also reevaluated the grade of gasoline used in road equipment and installed automated systems for fuel accountability. A fuel island has been upgraded at the Road and Bridge yard to allow all county vehicles regulated access to fuel that the County has purchased through bulk fuel pricing.

- **TECHNOLOGY** – In fiscal year 2006, Smith County brought the management of technology needs back in house with the formation of the Information Technology Department. The FY08 budget allows for a fully functional department consisting of seven team members. Since the inception of this department, the county has developed a new website for higher quality public information access, developed in-house training programs, launched a cost savings plan for a new countywide telephone system, and made many technological advances and efficiencies within various departments.

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. FY08 allows for future technology advances to include mobile access in patrol units.

- **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 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 FY08 budget, the county has dedicated 1 cent of the maintenance and operations portion of the tax rate to this fund.

The FY08 Adopted Budget also includes the appropriation of approximately \$1.5M for necessary building renovations to the Smith County Courthouse and other existing county buildings. The capital projects will be funded by bond proceeds from the 2004 Certificates of Obligation issued for building renovations. A description of renovations and/or capital improvement projects can be found on page 45.

The FY08 Adopted Budget represents a balanced budget and demonstrates how much value the teamwork displayed by the members of the court, officials, employees, and citizens add to this extensive and often complex process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. Thanks to all elected and appointed officials and their capable staff members for their cooperative spirit and responsive approach during the budget process.

Respectfully submitted,



Smith County Judge



# OVERVIEW

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# INTRODUCTION

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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 FY08 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 FY08 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

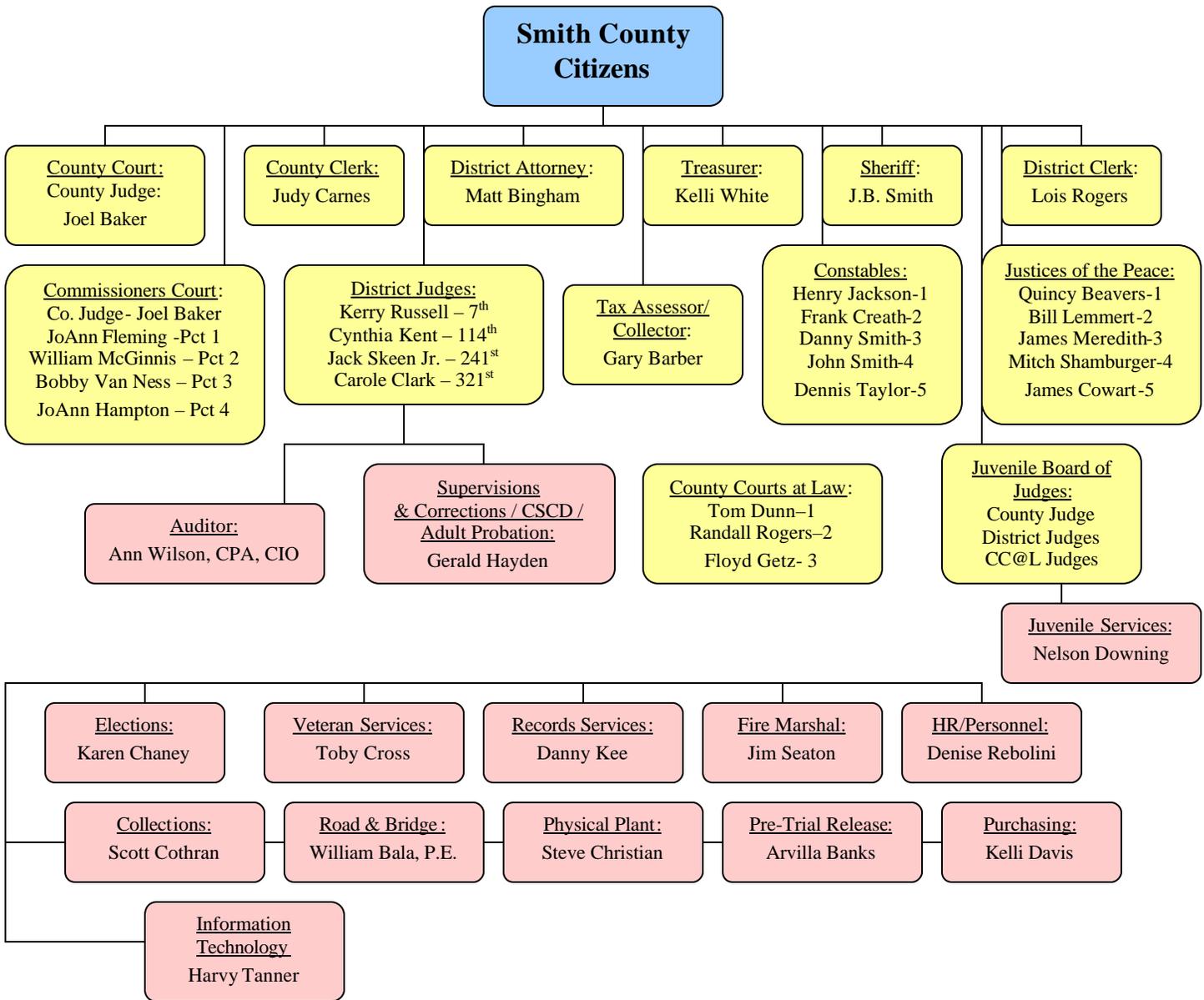


*From left to right:*

**JOANN HAMPTON – COMMISSIONER, PCT. #4**  
**BOBBY VAN NESS – COMMISSIONER, PCT. #3**  
**JOEL BAKER – COUNTY JUDGE**  
**WILLIAM MCGINNIS – COMMISSIONER, PCT. #2**  
**JOANN FLEMING – COMMISSIONER, PCT. #1**



# Smith County Organizational Chart

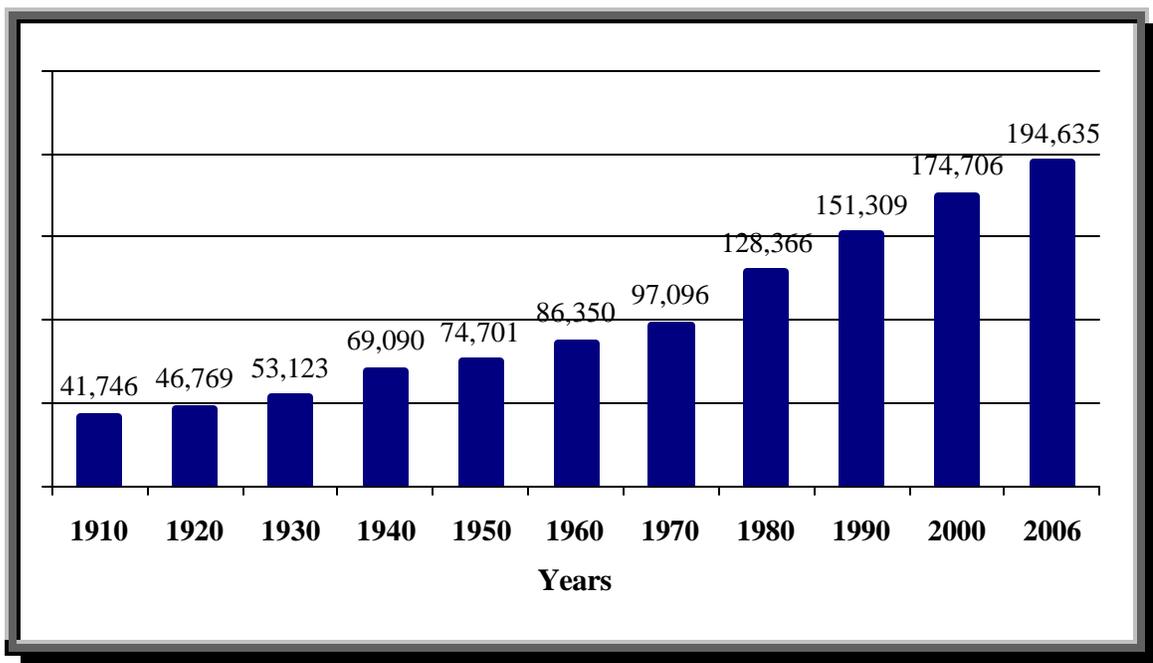


Appointed Officials
  Elected Officials

## SMITH COUNTY PROFILE

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 83,650. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, 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

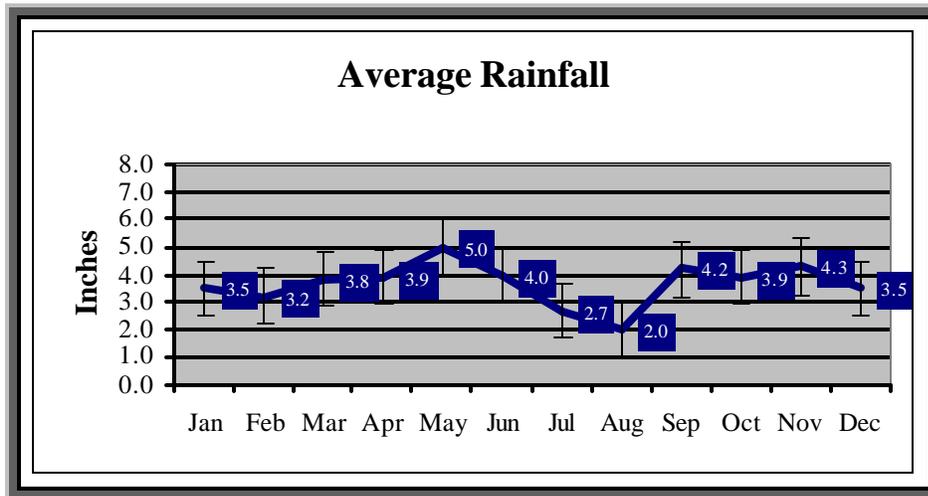
## Smith County Statistics & Demographics:



2006 Estimated Population: 194,635  
 Median household income: \$37,148  
 Racial Composition: White - 72.6%  
                                   Black - 19.1%  
                                   Other - 8.3%

Source: U.S. Census

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



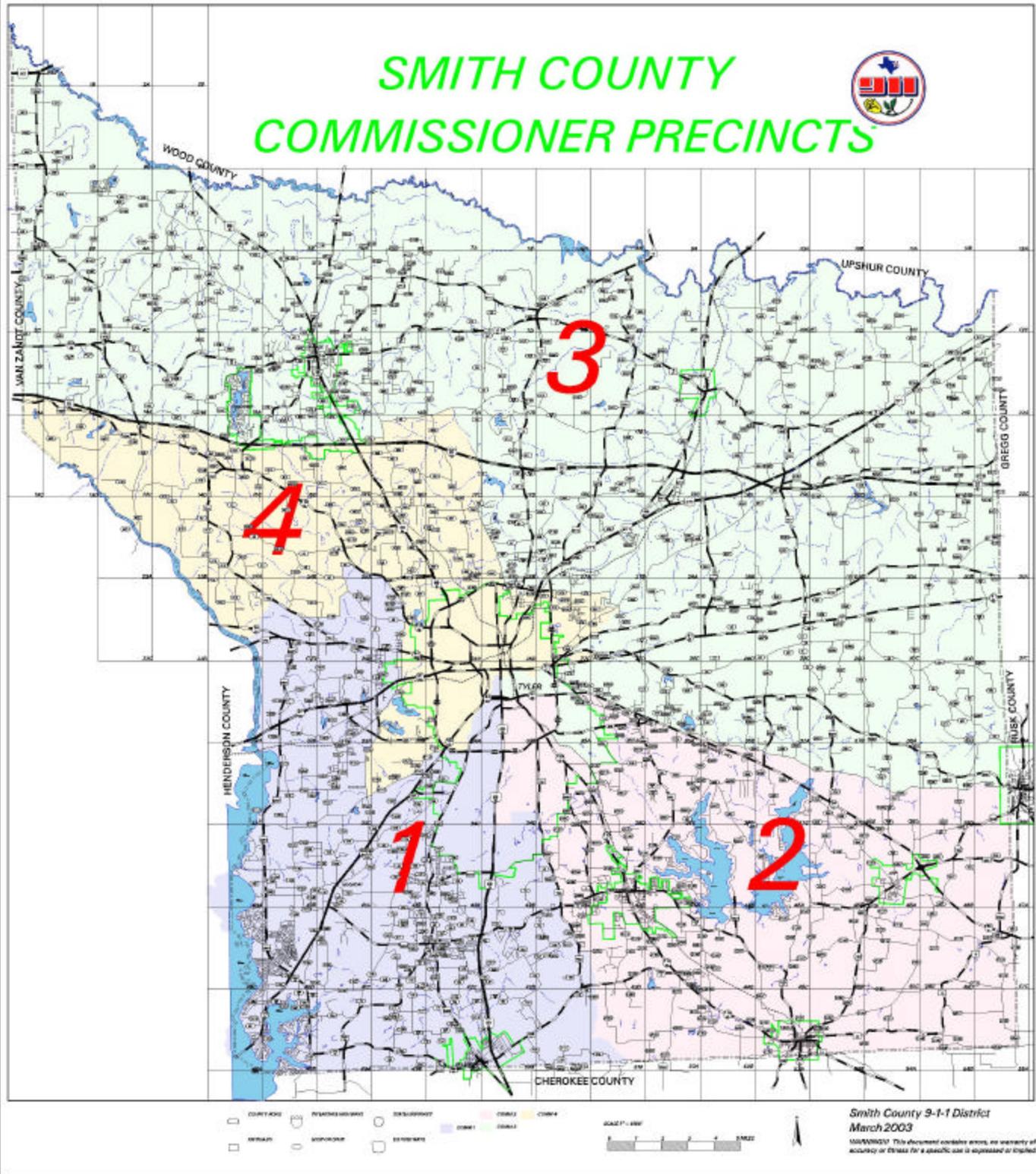
### Top Employers

Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	3,657
East Texas Medical Center	Medical Care	3,217
Brookshire Grocery Company	Grocery Distribution	2,591
Tyler Independent School District	Education	2,424
Trane Company	Air Conditioning Units	2,169
Walmart	Retail	1,795
Carrier Corporation	Air Conditioning Units	1,300
UT Health Center at Tyler	Medical Care/Research	1,100
Goodyear Tire & Rubber Company	Passenger Tires	1,053
CB&I Howe Baker	Engineering Contracting	1,000
Tyler Pipe	Cast Iron Pipe, Iron Fittings	914
Target Distribution Center	Retail Distribution	751
The University of Texas at Tyler	Education	751
City of Tyler	Government	750
Smith County	Government	732
Suddenlink	Cable & Internet Services	567
Southside Bank	Banking Services	500
Loggins Meat Company	Meat Packing	427
John Soules Foods	USDA Meat Processing	340

### Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Southwestern Energy Prod. Co.	Utility	\$201,765,110	1.97%
Brookshire Grocery	Grocery Wholesaler/Retailer	\$133,895,331	1.31%
TXU Electric Utility	Utility	\$125,685,510	1.23%
Trane-American Standard	Manufacturer	\$106,217,851	1.04%
Tyler Pipe/Ransom Industries	Pipe Manufacturer	\$103,268,504	1.01%
Walmart/Sam's East	Wholesaler/Retailer	\$ 85,449,951	0.83%
Delek Refining (La Gloria)	Refinery	\$ 78,370,502	0.77%
Southwestern Bell	Telephone Utility	\$ 61,685,976	0.60%
Kelly Springfield	Tire Manufacturer	\$ 55,377,159	0.54%
Genecov Investment Group	Financial	\$50,110,430	0.49%

# SMITH COUNTY COMMISSIONER PRECINCTS



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, 1273 miles of county roads, 11 incorporated cities, 18 taxing entities, and approx. 700 county employees. Smith County government is composed of 48 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 11 appointees by the Commissioners Court.



Smith County Courthouse  
1910—1955

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

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## BUDGET PROCESS

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The FY08 Adopted Budget covers a twelve month period beginning October 1, 2007 through September 30, 2008. 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, and 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 (e.g. Office Supplies) 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 expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

## Budget Calendar - FY08

April 3	Budget Instruction Manuals and worksheets to departments & outside agencies
May 1	Deadline for departments & outside agencies to return budget requests
May 23-24	County Judge & Auditor budget reviews with departments
June 1	Receive 1 <sup>st</sup> round of revenue estimates from Auditor
June 15	Preliminary revenue and expenditure budget to Commissioners.
July 11	Commissioners Court Workshop
July 25	Receive 2 <sup>nd</sup> round of revenue estimates from Auditor
July 30	County Judge presents the FY08 Proposed Budget at Commissioners Court meeting
July 30	County Judge files FY08 Proposed Budget with the County Clerk
July 30	Meeting of Commissioners Court to discuss tax rate; if proposed rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
August 1	Receive 3 <sup>rd</sup> round of revenue estimates from Auditor
August 7	Publish notice of Public Hearing on Tax Increase and post on county website
August 14	Publish notice of August 27, 2007 public hearing on FY08 Proposed Budget. (LGC 111.0075(b))
August 13	Public hearing on proposed tax rate
August 14	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 20	Public hearing on proposed tax rate & 5:30 p.m. public hearing on FY08 Proposed Budget
August 22	Publish Notice of Vote on Tax Rate and post on county website
August 14	Post notice of public hearing on FY08 Proposed Budget
August 24	Post notice of meeting to adopt FY08 budget and tax rate
August 27	Public Hearing – 9:00 a.m. - Commissioners Court
August 27	Meeting to 1) Vote to adopt FY08 Budget      2) Vote to adopt tax rate

*Dates are subject to revision*

*Subject to amendment by any and all requirements for setting tax rates as contained in the Truth in Taxation publication*

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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.*

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**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.*

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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.

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# FINANCIAL POLICIES

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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.

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### **CASH MANAGEMENT: INVESTMENTS & RESERVES**

Reserve balances are an important factor in maintaining the county's current bond rating of AA3 from Moody's Investor Service and AA from Standard & Poors.

It is the goal of the Smith County Commissioners Court to designate a reserve fund balance at a minimum level of 12% of budgeted expenditures in operating funds. The FY08 Reserve Ratio shows a reserve ratio of 9.82%, which applies the assumption that 100% of revenues will be recognized and 100% of appropriations will be expended. However, history demonstrates that revenues are normally realized in excess of 100% and less than 100% of appropriations are actually expended, thereby increasing the actual reserve ratio to or above the desired goal.

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.

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## **CAPITAL ASSET POLICY & GUIDESUMMARY**

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>
<b>Land/Land Improvements</b>	Capitalize All
<b>Buildings/Building Improvements</b>	\$5,000
<b>Improvements Other Than Buildings</b>	\$5,000
<b>Infrastructure</b>	\$50,000
<b>Machinery, Equipment, and Other Assets</b>	\$5,000
<b>Leasehold Improvements</b>	\$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.

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## *Capital Improvement Projects*

Capital projects often come in the form of an idea or request during the budget process. The Commissioners Court will, at times, appoint committee members to review the request and make recommendations to the court to either accept, decline, modify, or table. Such is the case with the ongoing jail facility project.

All capital projects submitted for consideration should be developed to demonstrate the need for the project and the short and long term affects on the community.

Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

## *Debt Management*

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

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

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

**Legal Debt Limitations** – Article VIII, Section 9 imposes a limit \$.80 per \$100 of assessed valuation for all purposes of General Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year. However, the Attorney General of Texas will not approve tax obligations in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. Road or improvement bonds may not exceed one-quarter of the assessed valuation of the county. Smith County’s debt service distribution rate for FY08 is .023750 as compared to the FY07 debt service rate of .025760 per \$100 assessed valuation.

Tax Year	Fiscal Year Ended 9/30	Estimated Population <sup>(1)</sup>	Taxable Assessed Valuation <sup>(2)</sup>	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
1998	1999	172,366	\$ 6,261,885,540	\$ 36,329	\$ 3,955,000	0.06%	\$ 23
1999	2000	174,706	6,552,385,293	37,505	6,675,000	0.10%	38
2000	2001	177,046	7,071,671,109	39,943	22,525,000	0.32%	127
2001	2002	179,385	7,705,476,756	42,955	20,700,000	0.27%	115
2002	2003	181,725	8,101,054,805	44,579	18,775,000	0.23%	103
2003	2004	187,658	8,686,720,755	46,290	23,350,000	0.27%	124
2004	2005	187,658	9,495,465,626	50,600	21,400,000	0.23%	114
2005	2006	190,000	10,242,715,495	53,909	19,500,000	0.19%	103
2006	2007	190,000	11,506,250,714	60,559	17,600,000	0.15%	93

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# **FINANCIAL SECTION**

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## FUND OVERVIEW

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**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.

### *GOVERNMENTAL FUNDS:*

**General 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 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 general long-term debt and capitalized lease obligations. 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.

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# FINANCIAL SUMMARIES OVERVIEW

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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 1<sup>st</sup> through January 31<sup>st</sup>.

*Property Tax (delinquent)* – Includes ad valorem tax collections for the current year received after February 1<sup>st</sup>, 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 1<sup>st</sup> through September 30<sup>th</sup>.

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

*Licenses & Permits* – Includes revenues received for the issuance of a license or permit, such as alcohol or salvage yard permits.

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

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

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

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

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

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

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

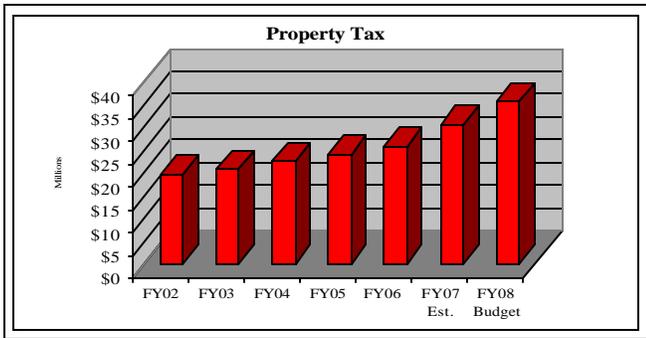
*Miscellaneous* – includes revenue not classified in another category.

## MAJOR REVENUE HIGHLIGHTS

The FY08 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$65,806,141. Major categories of revenue and the projection assumptions are as follows:

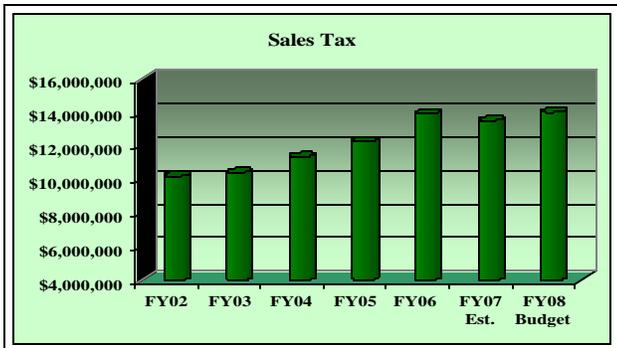
### PROPERTY TAXES:

Comprising 54.21% of the County revenue, fiscal year 2008 total property tax receipts are estimated at \$35,673,602 or 16.10% higher than the 2007 estimated budget, due to a 9.1% increase in property valuation. 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 tax rate is budgeted to increase from \$22,581,754 in FY07 to \$26,396,227 in FY08, and conversely, the road & bridge fund from \$3,027,586 to \$3,516,527, the facility improvement fund from \$970,380 to \$1,172,176 and debt service from \$2,499,699 to \$2,783,918.



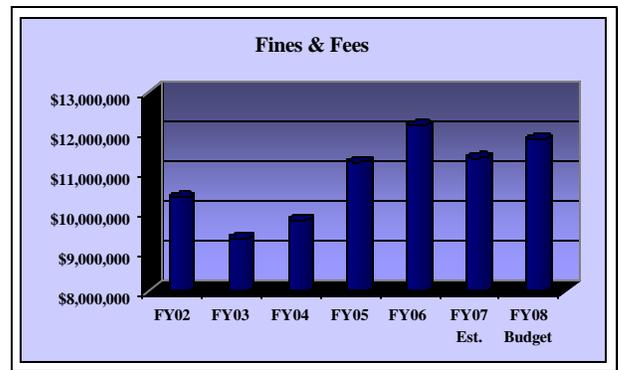
### SALES TAX:

Comprising 23.7% of the general fund revenue, and being the second largest source of general fund revenue, sales tax receipts for FY07 are estimated to be \$13,500,000, a 14% increase over the FY06 estimated budget. Smith County voters approved the ½ cent sales tax in 1982.



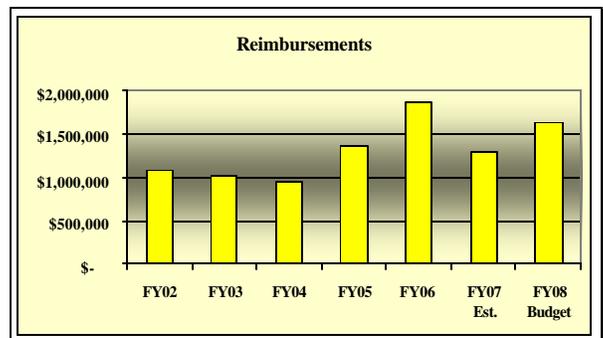
### FINES AND FEES:

Comprising 18% of total revenues, fines are 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 FY08 estimated revenue increased by 4.08% over the FY07 estimated amounts.

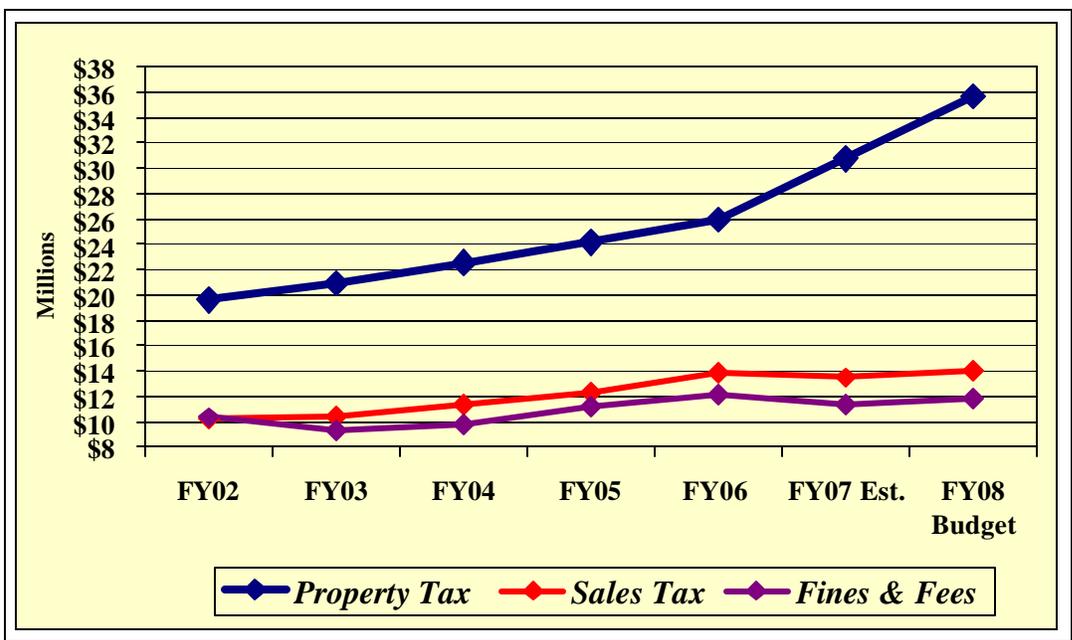
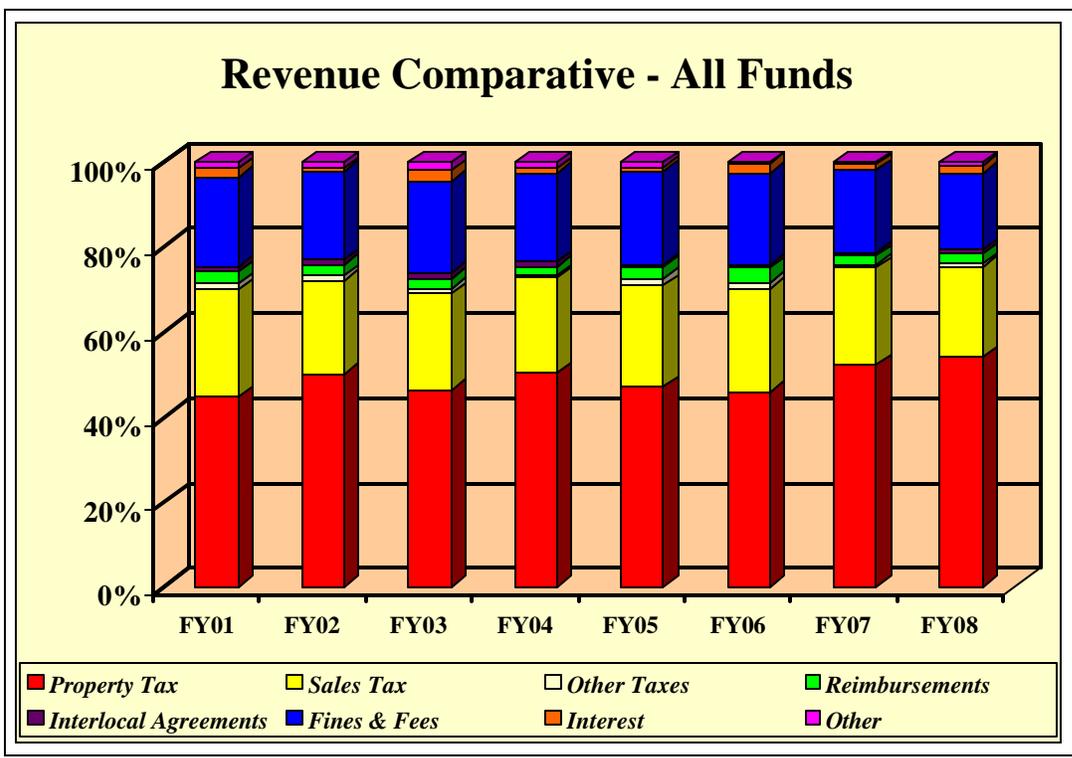


### REIMBURSEMENTS:

Comprising 2.48% 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. The FY08 estimated revenue from reimbursements increased by 26% from FY07 primarily due to the increase in contract amount for the reimbursement of federal prisoners and state reimbursements for jurors.



REVENUE TRENDS



## 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 FY08 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 53% of total expenditures, followed by 36% of operating expenses, 7% for capital expenditures, and 4% 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 each expenditure is 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 17% of total expenditures. This represents an increase of 13% over FY07. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. The increase in FY08 is due primarily to the salary increases and additional staffing levels required to provide the appropriate level of service.

### **PUBLIC SAFETY:**

Comprise 12.5% of total expenditures, or an increase of 11% over FY07. This category is made up of law enforcement and emergency management services. The increase in public safety expenditures is primarily due to the salary increases and the additional law enforcement personnel required to provide an appropriate level of service.

**CORRECTIONS & REHABILITATION:**  
 Comprising the largest percentage of total expenditures at 29%, this category consists of expenditures related to the housing and booking, and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and Community Supervision and Corrections.

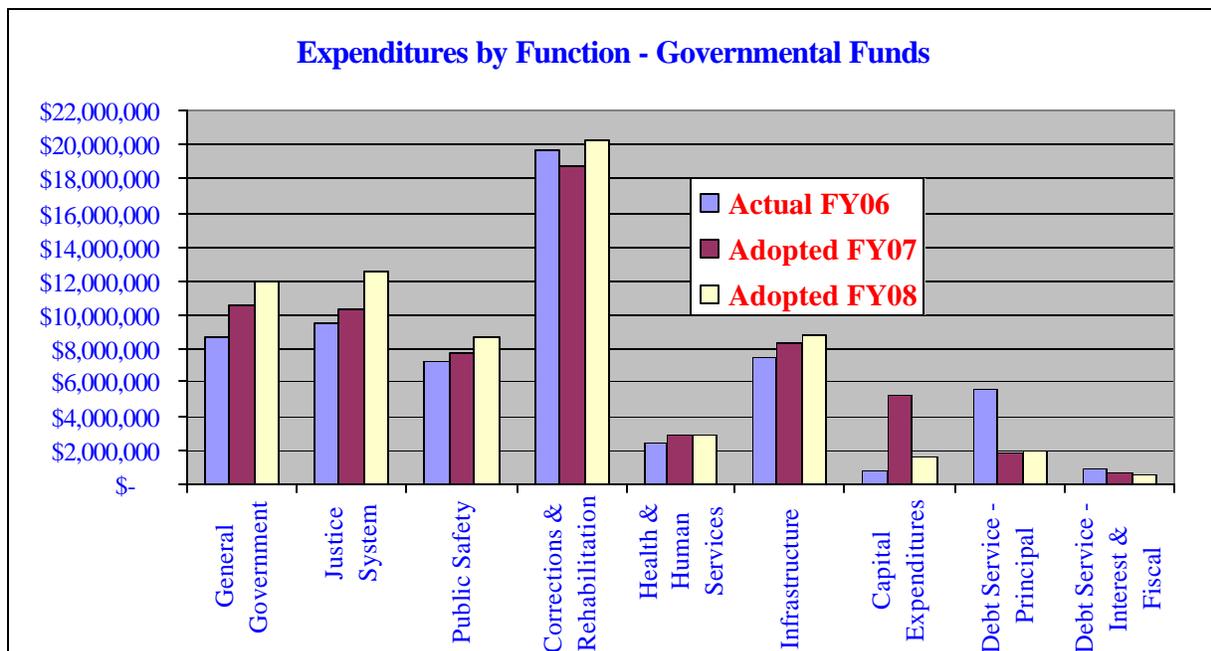
**HEALTH & HUMAN SERVICES:**  
 Comprised of 4% of total expenditures and includes expenses related to public health care and other agencies funded by the county that provide health and human services.

**JUDICIAL:**  
 The judicial expenditures are projected at 18% of total expenditures for FY08. 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. The FY08 expenditures

increased by 22% over FY07 primarily due to the increases in case load and capital murder trials.

**INFRASTRUCTURE:**  
 Comprising 12.71% 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 FY08 expenditure estimate has increased by 3.23% over FY07 and continues the escalated road recovery program adopted by the Commissioners Court.

**DEBT SERVICE:**  
 Debt service comprises only 3.76% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness. The FY08 amount is increased slightly from FY07 due to a higher amount of principal due in FY08.



**Recapitulation Schedules** – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 53 also separates the funds into operating and non-operating funds. Operating funds are used to determine the reserve ratio calculation and represent those funds necessary to meet the daily obligations of the county.

## FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general fund expenditures for the budget year ended September 30, 2006, the estimated expenditures for the year ended September 30, 2007 and the Adopted Budget expenditure amounts for fiscal year 2008.

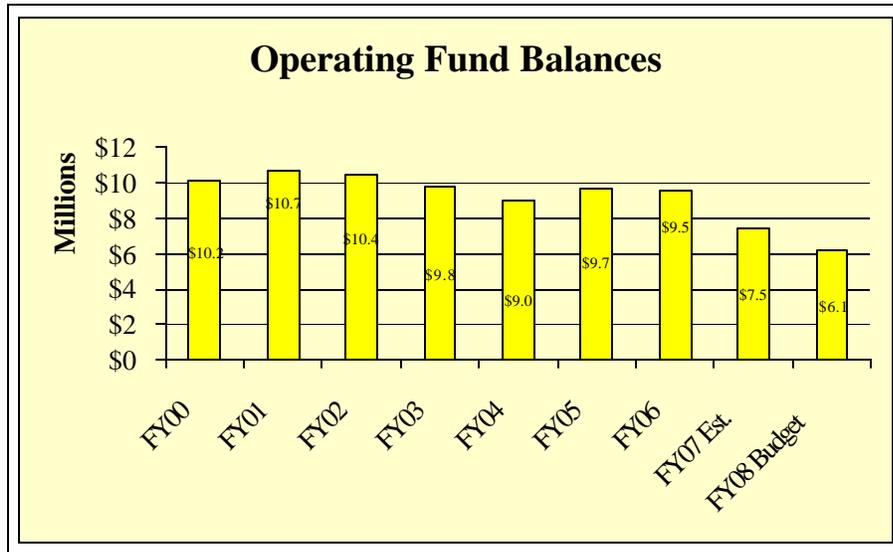
<b>General &amp; Road &amp; Bridge Fund Expenditures by Category</b>			
Category	Actual FY06	Revised FY07	Adopted FY08
Salaries	\$18,456,599	\$20,695,276	\$24,090,258
Fringe Benefits	\$ 7,492,025	\$ 8,750,481	\$ 9,488,448
Operating Expenses	\$22,171,028	\$23,522,825	\$23,050,991
Capital Expenditures	\$ 1,568,270	\$ 525,638	\$ 1,679,200
<b>Direct Expenditures</b>	<b>\$49,687,922</b>	<b>\$53,494,220</b>	<b>\$58,308,897</b>
Other Financing Uses	\$ 4,250,000	\$ 2,900,000	\$2,900,000

<b>General &amp; Road &amp; Bridge Fund Expenditures by Type of Service</b>			
Category	Actual FY06	Revised FY07	Adopted FY08
General Government	\$ 8,440,854	\$9,229,930	\$ 9,678,456
Judicial	\$ 9,368,251	\$10,137,806	\$12,408,697
Public Safety	\$ 6,930,203	\$7,416,342	\$ 8,551,701
Corrections & Rehabilitation	\$14,915,011	\$15,442,868	\$15,972,335
Public Service	\$ 2,440,078	\$2,834,291	\$ 2,730,787
Juvenile	\$ 2,341,185		\$ 3,025,218
Infrastructure & Environmental	\$ 7,502,341	\$8,432,984	\$ 8,841,705
Capital Improvements	\$	\$-	\$-
<b>Total Expenditures</b>	<b>\$51,937,923</b>	<b>\$53,439,199</b>	<b>\$58,308,897</b>

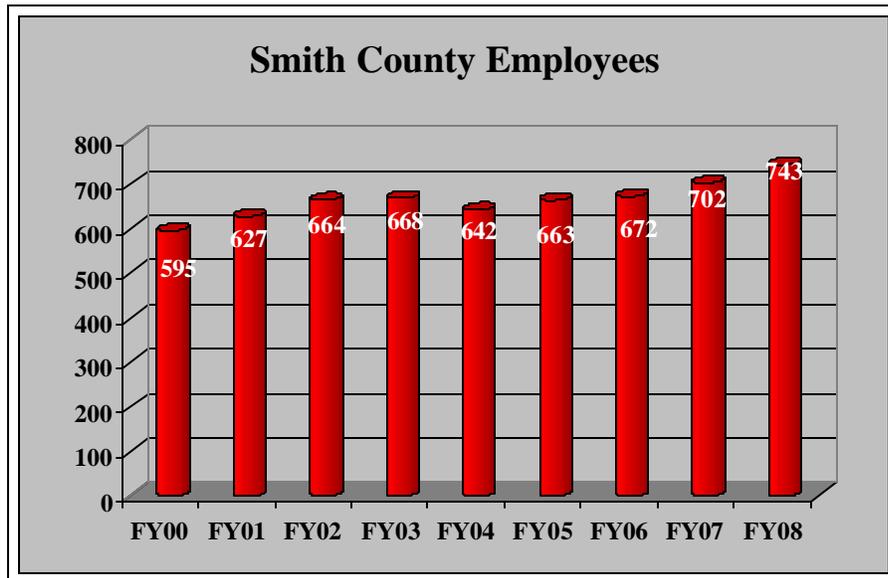
# FUND SUMMARY – OPERATING FUNDS

Smith County operates under a Fund Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The court’s goal is to maintain an unrestricted fund balance total of not less than 12% of operating fund appropriations.

Any unexpended appropriations at year end are returned to fund balance. The graph below shows the historical and estimated operating fund balances. Operating Funds depicted include the General Fund, Road & Bridge Fund, Facility Improvement Fund and the Indigent Health Care Trust Fund.



Salary & fringe benefits for the FY08 Adopted Budget account for 57.59% of the direct expenses for the general and road & bridge fund. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 44.



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## **FUND SUMMARY – SPECIAL REVENUE FUNDS**

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**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.

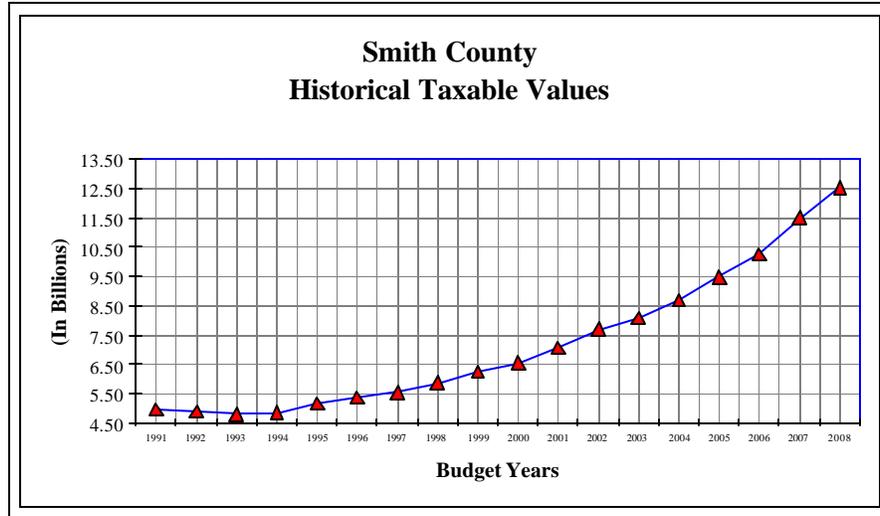
**County Clerk Records Management & Preservation Fund** - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the 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 approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

## TAX BASE

The 2007 certified value for Smith County is \$12,552,461,136. This represents a total increase of 9.1% over the 2006 certified value of \$11,506,246,843. The largest categorical increase in taxable value for 2007 comes from the real property appraisals which increased by 9.83% over the 2006 value. The 2007 taxable values are used to fund the FY08 budget. The average home value in Smith County has increased from \$121,401 in 2006 to \$126,719 in 2006.



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.

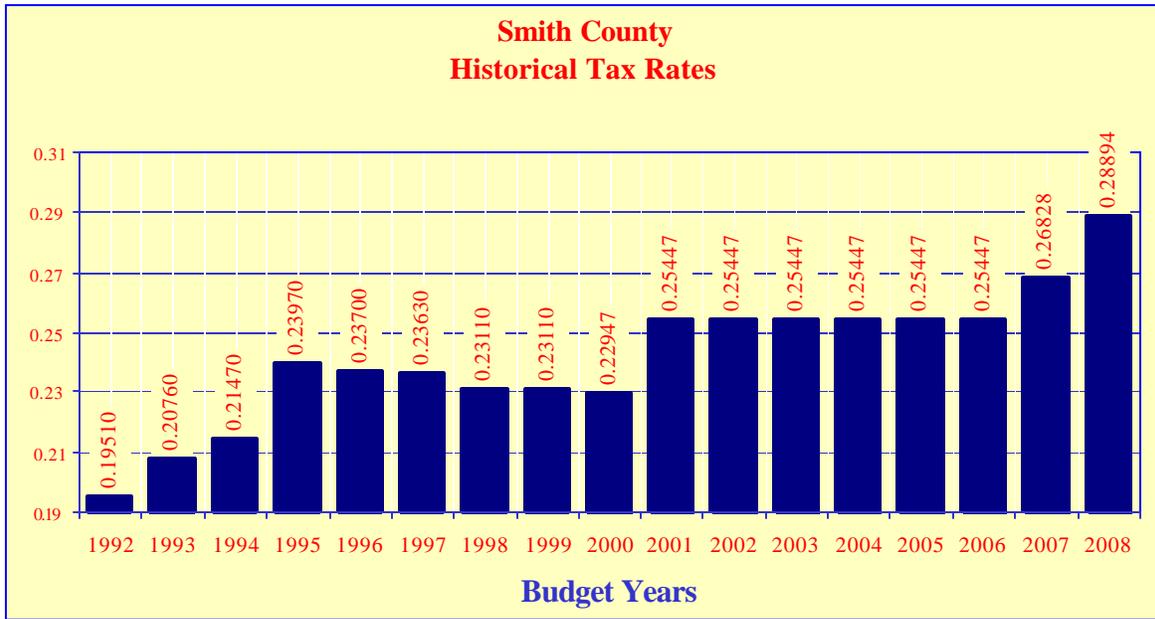
Beginning with the FY06 budget, revenue adjustments were made to account for the frozen values. The FY08 total for the frozen taxable values for the disabled and over 65 residents is \$1,387,932,581. This exemption reduces the FY08 revenue by approximately \$1,045,479.

### TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year Ended 9/30	Tax Rate	General Fund	Interest and Sinking Fund	Adjusted Fiscal Yr. End Tax Levy	% Current Collections	% Total Collections
1998	1999	\$ 0.23110	0.191130	\$ 0.03997	\$ 14,464,880	96.78%	102.83%
1999	2000	0.22947	0.201460	0.02801	15,032,277	96.49%	103.42%
2000	2001	0.25447	0.216940	0.03753	17,958,352	92.07%	98.78%
2001	2002	0.25447	0.216940	0.03753	19,584,694	91.46%	98.45%
2002	2003	0.25447	0.218703	0.03577	20,614,754	91.54%	99.01%
2003	2004	0.25447	0.222138	0.03233	22,105,098	92.04%	102.46%
2004	2005	0.25447	0.224782	0.02969	24,163,111	97.69%	103.17%
2005	2006	0.254470	0.224047	0.030423	26,064,638	97.71%	99.82%

## PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY08 total tax rate is .288940 per \$100 valuation.



The property tax rate distribution of the 2007 taxes for the FY08 budget is as follows:

### Maintenance & Operations

General Fund	0.225190
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.030000

**Total Maintenance & Operations      0.265190**

### Debt Service

Certificate of Obligation 2000	0.007813
Certificate of Obligation 2001	0.009687
Certificate of Obligation 2004	0.006250

**Total Debt Service                              0.023750**

**Total Tax Rate                                      0.288940**

Total Assessed County Valuation      \$12,552,461,136      FY08 Certified Value

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS  
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2007**

**BE IT REMEMBERED** AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 27<sup>TH</sup> DAY OF AUGUST, 2007 IN A MOTION MADE BY JUDGE JOEL BAKER, AND SECONDED BY COMMISSIONER JOANN HAMPTON, THE FOLLOWING COURT ORDER WAS ADOPTED:

**WHEREAS:** THE COMMISSIONER COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 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 13, 2007 AND AUGUST 20, 2007 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2007 TAX RATE, WHICH WILL FUND THE FY08 BUDGET; AND

**WHEREAS:** COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2007 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

<i><b>MAINTENANCE &amp; OPERATIONS</b></i>		<i><b>DEBT SERVICE</b></i>	
GENERAL FUND	.225190	CERT. OF OBLIGATION 2000	.007813
FACILITY IMPROVEMENT FUND	.010000	CERT. OF OBLIGATION 2001	.009687
ROAD & BRIDGE FUND	.030000	CERT. OF OBLIGATION 2004	.006250
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>.265190</b>	<b>TOTAL DEBT SERVICE</b>	<b>.023750</b>
<b>TOTAL TAX RATE</b>		<b>.288940</b>	

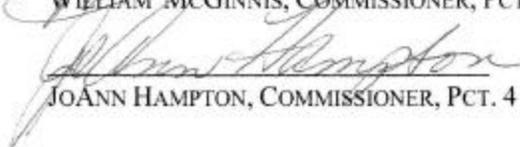
**APPROVED THIS THE 27<sup>TH</sup> DAY OF AUGUST, 2007.**

  
\_\_\_\_\_  
JOEL BAKER, COUNTY JUDGE

\_\_\_\_\_  
JOANN FLEMING, COMMISSIONER, PCT. 1

  
\_\_\_\_\_  
WILLIAM MCGINNIS, COMMISSIONER, PCT. 2

  
\_\_\_\_\_  
BOBBY VAN NESS, COMMISSIONER, PCT. 3

  
\_\_\_\_\_  
JOANN HAMPTON, COMMISSIONER, PCT. 4

## PERSONNEL

The FY08 budget includes the implementation adopted Salary Compensation Plan. Longevity pay is also awarded for employees based on their length of service. Employees with 5-10 years of services receive \$120, 10-15 years receives \$240, 15-20 years receives \$360, and 25+ years receives \$480. The qualified annual longevity amount is disbursed in 24 pay cycles.

### New Positions

The FY08 budget includes funding for 37 new positions. The physical plant had been reduced from 22 positions in FY02 to 16 positions in FY06. However, increased service demands from aging buildings has caused a need to increase the staffing level in the FY07 budget for the physical plant by one full time employee and the FY08 budget by three positions.

Constable, Pct. #4 and Constable, Pct. #5 will receive one full time deputy each in the FY08 budget. Prior to FY07, there were no full time deputies in either of these departments. The increased volume of papers to be served has justified the need for full time service as opposed to prior service performed by part time deputies.

The Sheriff's staff will increase by nine new positions. Four patrol deputies will be added to the department, one investigator, and four animal control positions. The jail budget added three security officer positions to address growing building security issues.

The Road & Bridge labor and equipment division will receive funding for an additional 6 employees. These employees are part of the accelerated road recovery program adopted by the Commissioners Court for the rehabilitation of Smith County roads and bridges. Five employees will be added to the Road & Bridge Labor Division and one to the Equipment Division to assist with the implementation of the fleet maintenance program.

An additional seven employees were added to the District Attorney's office, of which five are slotted for assistant district attorneys, one investigator, and one secretary. The expansion of the District Attorney staff is in accordance with the Carter, Goble, Lee study on the judicial flow in Smith County and is targeted to expedite the movement of cases through the judicial system to prevent additional backlog to compound the jail overcrowding problem.

A complete listing of employees by classification can be found on the following page.

## Smith County Position Schedule (Full-time Employees)

	Department	FY03	FY04	FY05	FY06	FY07	FY08	Change
<i>General Administrative</i>	Commissioners Court	7	7	7	7	7	7	0
	Budget Office	1	1	1	0	0	0	0
	Information Technology			1	7	7	7	0
	Records Service	3	3	3	3	3	3	0
	Veterans	3	3	3	3	3	3	0
	County Auditor	12	11	11	12	12	11	-1
	Purchasing	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	0
	Tax A/C	31	30	29	28	28	28	0
	Elections	4	4	4	4	4	4	0
	Collections			3	3	3	3	0
	Physical Plant	22	21	17	16	17	20	3
	Human Resources	2	2	2	2	2	2	0
<i>Judicial</i>	County Clerk	26	26	26	26	26	26	0
	County Court	3	3	3	3	3	4	1
	County Court at Law	4	4	4	4	4	4	0
	County Court at Law #2	4	4	4	4	4	4	0
	County Court at Law #3	4	4	4	4	4	4	0
	7th District Court	3	3	3	3	3	3	0
	114th District Court	3	3	3	3	3	3	0
	241st District Court	3	3	3	3	3	3	0
	321st District Court	3	3	3	3	3	3	0
	District Clerk	20	19	19	19	19	20	1
	Justice of the Peace - Pct. #1	4	4	3	3	3	3	0
	Justice of the Peace - Pct. #2	4	4	4	4	4	4	0
	Justice of the Peace - Pct. #3	4	4	4	4	4	4	0
	Justice of the Peace - Pct. #4	4	4	4	4	4	4	0
	Justice of the Peace - Pct. #5	4	4	4	4	4	4	0
	Criminal District Attorney	41	41	40	40	40	47	7
	Pre-Trial Release/Bail Bond	4	4	3	3	3	3	0
<i>Law Enforcement</i>	Fire Marshall/E.M.A.	5	5	5	5	5	5	0
	Constable - Pct. #1	2	2	2	2	3	3	0
	Constable - Pct. #2	3	3	3	3	3	3	0
	Constable - Pct. #3	3	2	2	2	2	2	0
	Constable - Pct. #4	2	2	2	2	2	3	1
	Constable - Pct. #5	3	3	3	3	4	5	1
	Animal Control - North	1	1	1	1	1	0	-1
	Animal Control - South	1	1	1	1	1	0	-1
	Courthouse Security	0	0	6	9	9	0	-9
	Warrants Division - Courts	2	2	2	2	2	3	1
	License & Weight Enf.	0	0	0	0	1	1	0
	Environmental Crimes Unit	0	0	0	0	1	1	0
	Sheriff	110	87	87	89	91	100	9
<i>Corrections</i>	Jail Operations	159	168	188	188	188	200	12
	Juvenile Services	64	64	67	71	71	78	0
<i>Roads &amp; Transportation</i>	R&B - General	5	5	5	5	5	5	0
	R&B - Labor & Material	60	53	49	49	70	75	5
	R&B - Equipment	10	10	10	10	12	13	1
<i>Other</i>	Agriculture Extension	8	8	8	8	8	8	0
	Law Library	2	2	2	2	2	2	0
	<b>Grand Total</b>	<b>668</b>	<b>642</b>	<b>663</b>	<b>676</b>	<b>706</b>	<b>743</b>	<b>37</b>



## 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.

**Project Name:** Johnson Control Equipment Management Project  
**Inception Date:** November 14, 2005  
**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
<b>Totals</b>	<b>\$2,563,839</b>	<b>\$343,916</b>	<b>\$2,020,000</b>	<b>\$4,927,756</b>	<b>\$4,851,064</b>	<b>\$76,692</b>

**Project Name:** Justice of the Peace and Constable – Pct. #2 Expansion & Remodel  
**Inception Date:** February 1, 2007  
**Project Budget:** \$194,385  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Expansion of Pct. #2 facility to include new Justice of the Peace offices and courtroom.

**Project Benefits:** Current facility is overcrowded and does not allow for proper security or enforcement of internal controls for cash handling and safety. The new facility provides adequate isolation and security of staff members, safety and accessibility for the public, and meets the needs of the community in service.



Justice of the Peace #2 - Courtroom

**Project Name:** Justice of the Peace and Constable – Pct. #3 Expansion & Remodel  
**Inception Date:** March 1, 2007  
**Project Budget:** \$100,000  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Expansion and remodel of the Justice of the Peace and Constable offices.

**Project Benefits:** Provides greater security and working conditions for staff and allows for greater accessibility and community service to the public.



**Project Name:** Courthouse Renovations  
**Inception Date:** November 1, 2006  
**Project Budget:** \$3,357,846  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Courthouse renovations consist of replacing the outdated HVAC system, roof replacement, 321<sup>st</sup> District Court renovations, and installing bullet proof glass in ground level windows.

**Project Benefits:** Outdated heating and cooling systems have been replaced and included in the county's facility management program for energy efficiency. A total roof replacement has extended the life of the building by another 10+ years and a secured courtroom replaces the former cramped quarters for the family court.

**Project Name:** Public Health District Clinic Roof Replacement  
**Inception Date:** October 1, 2007  
**Project Budget:** \$90,000  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Total roof replacement

**Project Benefits:** Extends the life of the building by totally replacing the damaged and leaking roof. This county owned building is used by the Public Health District for a clinic and this investment will protect the resources within from future weather related damages and energy inefficiencies.

**Project Name:** Low Risk Jail Facility Roof Replacement  
**Inception Date:** October 1, 2007  
**Project Budget:** \$384,450  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Total roof replacement

**Project Benefits:** During heavy rains in 2007, female inmates were required to be moved to other counties at a cost of \$41 per day, per inmate. A total roof replacement will eliminate the need to move inmates in the future and will protect the building from further deterioration.

**Project Name:** Pinkerton Memorial Fountain Area  
**Inception Date:** June 1, 2007  
**Project Budget:** \$5,000  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Revitalization of fountain area

**Project Benefits:** Provides a commemorative and attractive area for employees and visitors to the Courthouse Annex. The design and remodeling was donated by RPR Construction Company in memory of the late Commissioner Don Pinkerton. The county allocated funds to furnish the revitalized area with tables and chairs.



**Project Name:** Road & Bridge Bulk Fuel Island  
**Inception Date:** January 1, 2007  
**Project Budget:** \$111,207  
**Funding Source:** Fund 57 – Permanent Improvement Fund

**Project Description:** Construction of a new multi-lane bulk fueling station for gasoline, diesel, and dyed off-road diesel.

**Project Benefits:** Increase underground storage capacity from 5,000 to 17,000 gallons of unleaded gasoline. Installation included computerized accountability for fuel usage and allows the county to negotiate bulk rate pricing.





**1 FORD FREESTAR MINIVAN, VIN# 2FTZA546X6BA45275****INFORMATION SERVICES****TYLER FORD - FMC**

Lease Term 3 years beginning 2/07/06  
 Rental \$5,909.40 annual payments, including interest at 6.25%

	<u>Rent Expense</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Note Payable</u>	<u>Interest Expense</u>
<b>FY '06</b>	(3,939.60)	3,602.49	(3,602.49)	(12,271.60)	527.78
<b>FY '07</b>	(5,909.40)	5,403.73	(9,006.22)	(7,013.23)	651.03
<b>FY '08</b>	(5,909.40)	5,403.73	(14,409.96)	(1,416.64)	312.81
<b>FY '09</b>	(1,969.81)	1,801.24	(16,211.20)		25.39
	<u>\$ (17,728.21)</u>	<u>\$ 16,211.20</u>			<u>\$ 1,517.01</u>

**ASPHALT ZIPPERS****ROAD & BRIDGE****ASPHALT ZIPPER, INC. - KOCH FINANCIAL CORPORATION**

Lease Term 4 years beginning 4/01/06  
 Rental \$46,935.60 annual payments, including interest at 5.51%

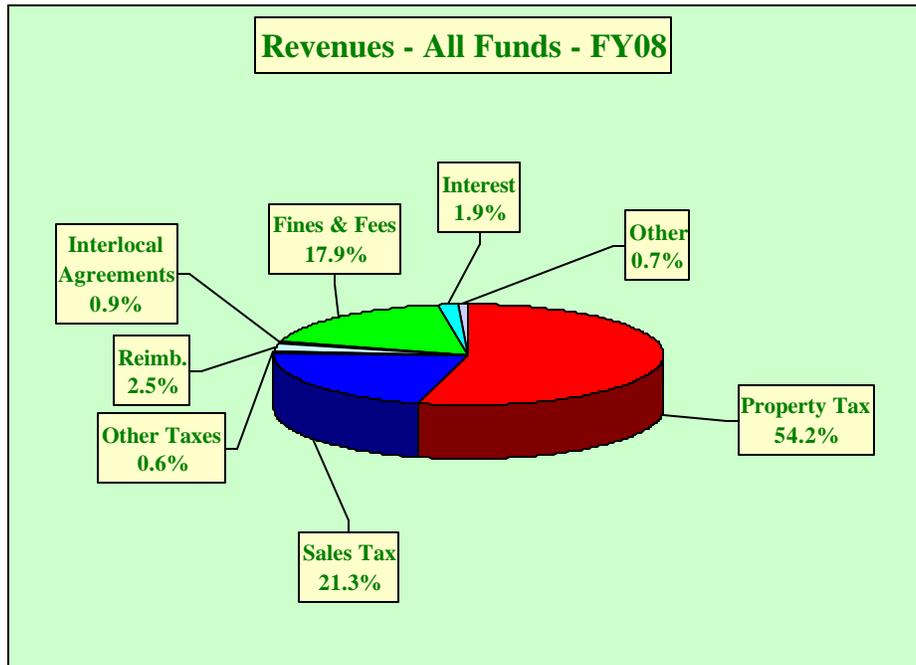
	<u>Rent Expense</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Note Payable</u>	<u>Interest Expense</u>
<b>FY '06</b>	\$ (45,488.00)	\$ 29,248.07	\$ (29,248.07)	\$ (130,000.00)	
<b>FY '07</b>	(46,935.60)	58,496.14	(87,744.22)	(86,645.90)	3,581.50
<b>FY '08</b>	(46,935.60)	58,496.14	(146,240.36)	(44,484.49)	4,774.19
<b>FY '09</b>	(46,935.60)	29,248.07	(175,488.43)		2,451.11
	<u>\$ (186,294.80)</u>	<u>\$ 175,488.43</u>			<u>\$ 10,806.80</u>

**10 CROWN VICTORIAS & 1 FORD VAN****SHERIFF****SAM PACK'S FIVE STAR FORD - FORD MOTOR CREDIT**

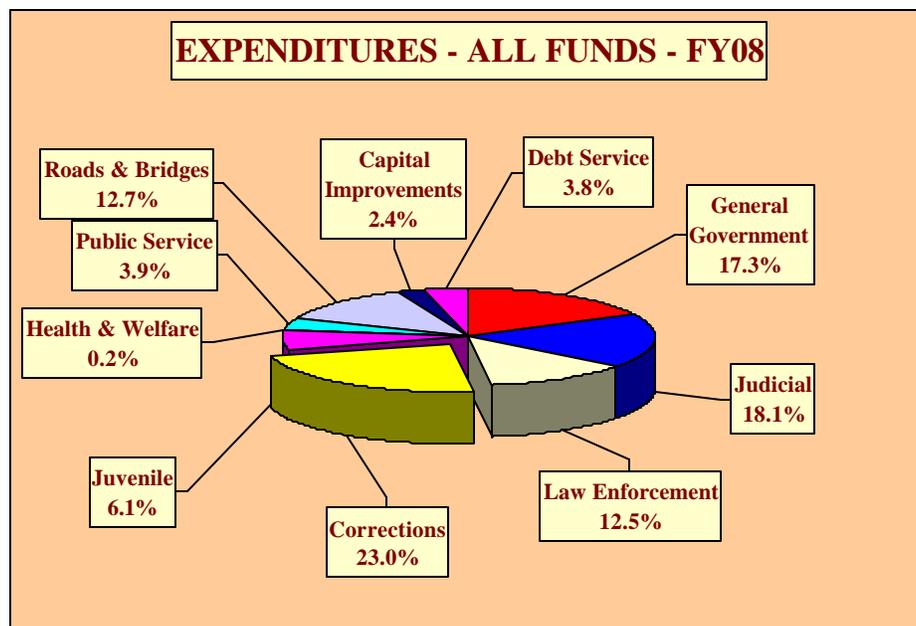
Lease Term 3 years beginning 4/19/06  
 Rental \$67,028.82 annual payments, including interest at 5.95%

	<u>Rent Expense</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Note Payable</u>	<u>Interest Expense</u>
<b>FY '06</b>	\$(67,028.82)	\$26,389.58	\$(26,389.58)	\$(122,976.18)	
<b>FY '07</b>	(67,028.82)	63,335.00	(89,724.58)	(63,264.44)	7,317.08
<b>FY '08</b>	(67,028.67)	63,335.00	(153,059.58)	0.00	3,764.23
<b>FY '09</b>	-	36,945.42	(190,005.00)		
	<u>\$(201,086.31)</u>	<u>\$190,005.00</u>			<u>\$11,081.31</u>

# WHERE DOES THE MONEY COME FROM?



# WHERE DOES THE MONEY GO?



## Recapitulation of FY08 Adopted Budget

	Estimated Beginning Balance @ 10/01/07	Estimated Revenues FY08	Adopted Expenditures FY08	Net Interbudget Transfers 06/07 (Inc.) Dec.	Estimated Ending Balance @ 9/30/08	Reserve Ratio
<b>Operating Funds</b>						
General Fund	\$ 4,751,458	\$ 51,288,071	\$ 49,467,192	\$ 2,900,000	\$ 3,672,337	7.01%
Road & Bridge Fund	\$ 605,177	8,504,188	8,841,705	-	267,660	
Facility Improvement/Workforce Fund	\$ 712,138	1,254,063	1,188,697	-	777,504	
Indigent Health Care Trust Fund	\$ 1,389,524	170,000	138,985	-	1,420,539	
<b>Total Operating Funds</b>	<b>\$ 7,458,297</b>	<b>\$ 61,216,322</b>	<b>\$ 59,636,579</b>	<b>\$ 2,900,000</b>	<b>\$ 6,138,040</b>	<b>9.82%</b>
<b>Debt Service Funds</b>						
Debt Service	\$ 828,457	\$ 3,011,275	\$ 2,612,675	\$ -	\$ 1,227,057	
Total Debt Service Funds	\$ 828,457	\$ 3,011,275	\$ 2,612,675	\$ -	\$ 1,227,057	
<b>Total Operating and Debt Service</b>	<b>\$ 8,286,754</b>	<b>\$ 64,227,597</b>	<b>\$ 62,249,254</b>	<b>\$ 2,900,000</b>	<b>\$ 7,365,097</b>	<b>13.35%</b>
<b>Special Revenue Funds</b>						
Other Special Revenue Funds **	\$ 1,732,970	\$ 1,214,444	\$ 1,541,874	\$ -	\$ 1,405,540	
Total Special Revenue Funds	\$ 1,732,970	\$ 1,214,444	\$ 1,541,874	\$ -	\$ 1,405,540	
<b>Non-Operating Funds</b>						
Permanent Improvement Fund	\$ 1,711,049	\$50,000	1,500,000		261,049	
Juvenile General Fund	\$ 1,150,264	302,100	4,103,768	(2,652,177)	773	
JAC Maintenance/Equipment Fund	\$ 369,040	12,000	179,796	(247,823)	449,067	
Juvenile Facility Construction	\$ -	-	-		-	
Total Non-Operating Funds	\$ 3,230,353	\$ 364,100	\$ 5,783,564	\$ (2,900,000)	\$ 710,889	
<b>Total All Funds</b>	<b>\$ 13,250,077</b>	<b>\$ 65,806,141</b>	<b>\$ 69,574,692</b>	<b>\$ -</b>	<b>\$ 9,481,526</b>	

## RECAPITULATION OF FY08 ADOPTED BUDGET (By Type of Service)

	General Fund	Road & Bridge Fund	Facility Imp. Workforce	Special Revenue Funds	Debt Service	Capital Project Funds	Indigent Health Care Trust Fund	Juvenile Funds	Total All Funds
<b>Estimated Fund Balance @ 10/1/07</b>	\$ 4,751,458	\$ 605,177	\$ 712,138	\$ 1,732,970	\$ 828,457	\$ 1,711,049	\$ 1,389,524	\$ 1,519,304	\$ 13,250,077
<b>Revenues:</b>									
<i>Taxes:</i>									
Property Taxes - Current	\$ 26,396,227	\$ 3,516,527	\$ 1,172,176		\$ 2,783,918				\$ 33,868,848
Property Taxes - Delq.	1,055,849	\$ 140,661	\$ 46,887		111,357				1,354,754
Sales Tax	14,000,000								14,000,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	385,000								385,000
Licenses & Permits	3,400								3,400
Rental Commissions	236,500							1,200	237,700
Federal/State Funding	77,000						100,000		177,000
Reimbursements	1,420,000			119,004				89,700	1,628,704
Interlocal Agreements	471,595							115,000	586,595
Fees	5,279,500	4,647,000		999,300				39,200	10,965,000
Fines & Forfeitures	838,000								838,000
Interest	675,000	150,000	35,000	80,890	116,000	50,000	70,000	63,000	1,239,890
Miscellaneous	-	50,000		15,250				\$ 6,000	71,250
<b>Total Revenues</b>	<b>\$ 51,288,071</b>	<b>\$ 8,504,188</b>	<b>\$ 1,254,063</b>	<b>\$ 1,214,444</b>	<b>\$ 3,011,275</b>	<b>\$ 50,000</b>	<b>\$ 170,000</b>	<b>\$ 314,100</b>	<b>\$ 65,806,141</b>
<b>Total Available</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 1,833,404</b>	<b>\$ 79,056,218</b>
<b>Other Financing Sources</b>									
<b>Transfers In</b>	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 2,900,000	2,900,000
<b>Total Available &amp; Other Sources</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 4,733,404</b>	<b>\$ 81,956,218</b>
<b>Expenditures By Type:</b>									
General Government	\$ 9,678,456		\$ 1,188,697	\$ 1,173,723					\$ 12,040,875
Judicial	12,408,697			214,323					12,623,020
Law Enforcement	8,551,701			153,828					8,705,529
Corrections	15,972,335								15,972,335
Juvenile	125,218							4,103,768	4,228,986
Health & Welfare	-						138,985		138,985
Public Service	2,730,787								2,730,787
Roads & Transportation	-	8,841,705							8,841,705
Capital Improvements						1,500,000		179,796	1,679,796
Debt Service	-				2,612,675				2,612,675
<b>Total Expenditures</b>	<b>\$ 49,467,192</b>	<b>\$ 8,841,705</b>	<b>\$ 1,188,697</b>	<b>\$ 1,541,874</b>	<b>\$ 2,612,675</b>	<b>\$ 1,500,000</b>	<b>\$ 138,985</b>	<b>\$ 4,283,564</b>	<b>\$ 69,574,692</b>
<b>Other Financing Uses</b>									
Interbudget Transfers Out	\$ 2,900,000		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,900,000
Reserves	\$ 3,672,337	\$ 267,660	\$ 777,504	\$ 1,405,540	\$ 1,227,057	\$ 261,049	\$ 1,420,539	\$ 449,840	\$ 9,481,526
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 4,733,404</b>	<b>\$ 81,956,218</b>

Note 1: Reserves represent estimated ending fund balance at 9/30/08

## RECAPITULATION OF FY08 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement	Special Revenue	Debt Service	Capital Projects	Indigent Health Care Trust Fund	Juvenile Funds	Total All Funds
Est. Fund Balance @ 10/1/07	\$ 4,751,458	\$ 605,177	\$ 712,138	\$ 1,732,970	\$ 828,457	\$ 1,711,049	\$ 1,389,524	\$ 1,519,304	\$ 13,250,077
Revenues:									
Taxes:									
Property Taxes - Current	\$ 26,396,227	\$ 3,516,527	\$ 1,172,176		\$ 2,783,918				\$ 33,868,848
Property Taxes - Delinquent	1,055,849	\$ 140,661	\$ 46,887		111,357				1,354,754
Sales Tax	14,000,000								14,000,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	385,000								385,000
Licenses & Permits	3,400								3,400
Rental Commissions	236,500							1,200	237,700
Federal/State Funding	77,000						100,000		177,000
Reimbursements	1,420,000			\$119,004				89,700	1,628,704
Interlocal Agreements	471,595							115,000	586,595
Fees	5,279,500	4,647,000		\$999,300				39,200	10,965,000
Fines & Forfeitures	838,000								838,000
Interest	675,000	150,000	35,000	80,890	116,000	50,000	70,000	63,000	1,239,890
Miscellaneous	-	50,000		15,250				6,000	71,250
<b>Total Revenues</b>	<b>\$ 51,288,071</b>	<b>\$ 8,504,188</b>	<b>\$ 1,254,063</b>	<b>\$ 1,214,444</b>	<b>\$ 3,011,275</b>	<b>\$ 50,000</b>	<b>\$ 170,000</b>	<b>\$ 314,100</b>	<b>\$ 65,806,141</b>
<b>Total Available</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 1,833,404</b>	<b>\$ 79,056,218</b>
<i>Other Financing Sources</i>									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 2,900,000	\$ 2,900,000
<b>Total Available &amp; Other Sources</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 4,733,404</b>	<b>\$ 81,956,218</b>
<i>Expenditures</i>									
Salary	\$ 21,059,760	\$ 3,030,498	\$ 75,000	\$ 250,970				\$ 2,152,493	\$ 26,568,721
Fringe Benefits	8,134,619	1,353,829		68,207				816,241	10,372,896
Operating Expenses	19,532,713	3,518,278	332,652	543,981			138,985	1,125,060	25,191,669
Capital Acquisitions	740,100	939,100	781,045	678,716		1,500,000		189,770	4,828,731
Debt Service					2,612,675				2,612,675
<b>Total Expenditures</b>	<b>\$ 49,467,192</b>	<b>\$ 8,841,705</b>	<b>\$ 1,188,697</b>	<b>\$ 1,541,874</b>	<b>\$ 2,612,675</b>	<b>\$ 1,500,000</b>	<b>\$ 138,985</b>	<b>\$ 4,283,564</b>	<b>\$ 69,574,692</b>
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
Restricted Reserves	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -
<b>Unrestricted Reserves</b>	<b>\$ 3,672,337</b>	<b>\$ 267,660</b>	<b>\$ 777,504</b>	<b>\$ 1,405,540</b>	<b>\$ 1,227,057</b>	<b>\$ 261,049</b>	<b>\$ 1,420,539</b>	<b>\$ 449,840</b>	<b>\$ 9,481,526</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 56,039,530</b>	<b>\$ 9,109,365</b>	<b>\$ 1,966,201</b>	<b>\$ 2,947,414</b>	<b>\$ 3,839,732</b>	<b>\$ 1,761,049</b>	<b>\$ 1,559,524</b>	<b>\$ 4,733,404</b>	<b>\$ 81,956,218</b>

# FUND SUMMARY – DEBT SERVICE FUNDS

The combined portion of the ad valorem tax rate designated for FY08 debt service is 0.023750, as compared to the FY07 debt service rate of 0.025760. Below is the description of outstanding debt and the level of the county's indebtedness.

*Certificates of Obligation 2000* - Issue Date: December 15, 2000

Issue Amount: \$12,000,000  
 Defeasance: March 2006 - \$3.39M  
 Adjusted Issuance: \$8,610,000  
 Maturity Date: August 15, 2013  
 Callable Date: August 15, 2011  
 Purpose: Juvenile Attention Center  
 Interest Rates: 4.625%, 4.750%, 5%, 5.1%

*Certificates of Obligation 2001* - Issue Date: April 15, 2001

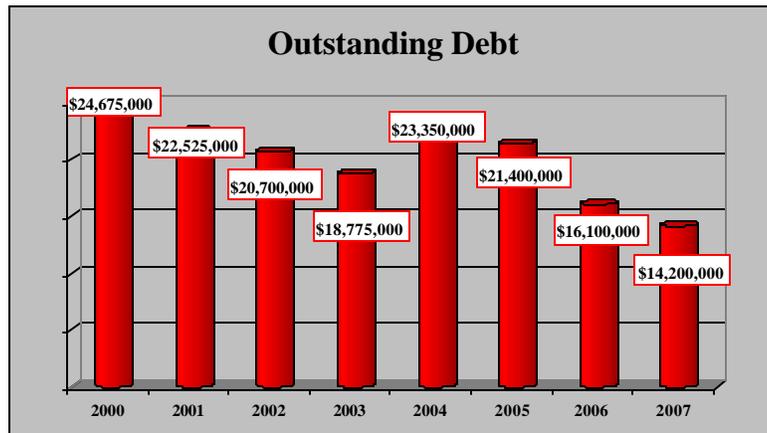
Issue Amount: \$6,000,000  
 Maturity Date: August 15, 2011  
 Callable Date: August 15, 2008  
 Purpose: Ferguson St. Building & Renovations  
 Interest Rates: 4.5%, 4%, 4.1%, 4.2%, 4.25%

*Certificates of Obligation* - Issue Date: September 15, 2004

Issue Amount: \$6,500,000  
 Maturity Date: September 15, 2018  
 Callable Date: August 15, 2011  
 Purpose: Constructing, Renovating, and Equipping Facilities  
 Interest Rates: 3.0%, 3.15%, 3.35%, 3.5%, 3.65%, 3.75%, 3.85%, 4.0%

On February 20, 2007, the Smith County Commissioners Court authorized a resolution for the defeasance and redemption of the Certificates of Obligation Series 2000 for a portion of the August 15, 2013 maturity and all of the August 15, 2014, 2015 and 2016 maturities in the aggregate principal amount of \$3,390,000.

Additionally, the principal reduction of \$3,390,000 resulted in a subsequent interest savings of \$1,845,912 resulting in a total debt service obligation \$5,235,912. A total debt maturity schedule is on the following page.



## Schedule of Debt Maturity

### Certificate of Obligations 2000

Dated: December 15, 2000

Purpose: Juvenile Attention Center

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2000/01	\$ -	\$ -	\$388,400	\$ 388,400	\$ 388,400
2001/02	500,000	291,300	291,300	582,600	1,082,600
2002/03	600,000	279,738	279,738	559,475	1,159,475
2003/04	600,000	265,863	265,863	531,725	1,131,725
2004/05	600,000	251,988	251,988	503,975	1,103,975
2005/06	700,000	-	152,813	152,813	852,813
2006/07	700,000	136,625	136,625	273,250	973,250
2007/08	700,000	120,438	120,438	240,875	940,875
2008/09	800,000	104,250	104,250	208,500	1,008,500
2009/10	800,000	85,250	85,250	170,500	970,500
2010/11	900,000	65,250	65,250	130,500	1,030,500
2011/12	900,000	42,750	42,750	85,500	985,500
2012/13	810,000	20,250	20,250	40,500	850,500
	<b>\$ 8,610,000</b>	<b>\$ 1,663,700</b>	<b>\$ 2,204,913</b>	<b>\$ 3,868,613</b>	<b>\$ 12,478,613</b>

### Certificate of Obligations 2001

Purpose: Acquisition/Renovation of Block 5 and Lot 5 of Block 17, Tyler & Lindale Offices

Dated: April 15, 2001

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2000/01	\$ -	\$ -	\$ -	\$ -	\$ -
2001/02	200,000	171,300	171,300	342,600	542,600
2002/03	200,000	123,975	123,975	247,950	447,950
2003/04	200,000	119,475	119,475	238,950	438,950
2004/05	200,000	114,975	114,975	229,950	429,950
2005/06	800,000	110,475	110,475	220,950	1,020,950
2006/07	800,000	92,475	92,475	184,950	984,950
2007/08	900,000	74,475	74,475	148,950	1,048,950
2008/09	900,000	56,475	56,475	112,950	1,012,950
2009/10	900,000	38,025	38,025	76,050	976,050
2010/11	900,000	38,250	-	38,250	938,250
	<b>\$ 6,000,000</b>	<b>\$ 939,900</b>	<b>\$ 901,650</b>	<b>\$ 1,841,550</b>	<b>\$ 7,841,550</b>

### Certificate of Obligations 2004

Purpose: Constructing, Renovating, & Equipping Facilities

Dated: September 15, 2004

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2004/05	\$ -	\$ 99,938	\$ 119,925	\$ 219,863	\$ 219,863
2005/06	400,000	119,925	119,925	239,850	639,850
2006/07	400,000	111,925	111,925	223,850	623,850
2007/08	400,000	103,925	103,925	207,850	607,850
2008/09	400,000	96,425	96,425	192,850	592,850
2009/10	400,000	88,925	88,925	177,850	577,850
2010/11	500,000	82,925	82,925	165,850	665,850
2011/12	500,000	75,050	75,050	150,100	650,100
2012/13	500,000	66,675	66,675	133,350	633,350
2013/14	500,000	57,925	57,925	115,850	615,850
2014/15	600,000	48,800	48,800	97,600	697,600
2015/16	600,000	37,550	37,550	75,100	675,100
2016/17	600,000	26,000	26,000	52,000	652,000
2017/18	700,000	14,000	14,000	28,000	728,000
	<b>\$ 6,500,000</b>	<b>\$ 1,029,988</b>	<b>\$ 1,049,975</b>	<b>\$ 2,079,963</b>	<b>\$ 8,579,963</b>

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# **BUDGET DETAIL SECTION**

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## DEPARTMENTAL INDEX

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## REVENUE RECAP

### *General Fund*

	Estimated Revenue FY07	Estimated Revenue FY08	% of Total Revenue	Variance FY07 to FY08
Revenues:				
Taxes:				
Property Taxes - Current	\$ 22,581,754	\$ 26,396,227	51.47%	\$ 3,814,473
Property Taxes - Delinquent	950,000	1,055,849	2.06%	\$ 105,849
Sales Tax	13,500,000	14,000,000	27.30%	\$ 500,000
Tax Penalty & Interest	450,000	450,000	0.88%	\$ -
Other Taxes	362,000	385,000	0.75%	\$ 23,000
Licenses & Permits	3,400	3,400	0.01%	\$ -
Rental Commissions	239,603	236,500	0.46%	\$ (3,103)
Federal/State Funding	80,231	77,000	0.15%	\$ (3,231)
Reimbursements	1,290,000	1,420,000	2.77%	\$ 130,000
Interlocal Agreements	317,768	471,595	0.92%	\$ 153,827
Fees*	4,911,000	5,279,500	10.29%	\$ 368,500
Fines & Forfeitures*	845,000	838,000	1.63%	\$ (7,000)
Interest	500,000	675,000	1.32%	\$ 175,000
Miscellaneous	-	0	0.00%	\$ -
<b>Total Revenues</b>	<b>\$ 46,030,756</b>	<b>\$ 51,288,071</b>	<b>100.00%</b>	<b>\$ 5,257,315</b>

### *Road & Bridge Fund*

Revenues:				
Taxes:				
Property Taxes - Current	3,027,586	3,516,527	41.35%	\$ 488,941
Property Taxes - Delinquent	110,000	140,661	1.65%	\$ 30,661
Fees	3,593,500	3,651,000	42.93%	\$ 57,500
Fines & Forfeitures	978,000	996,000	11.71%	\$ 18,000
Interest	60,000	150,000	1.76%	\$ 90,000
Miscellaneous	-	50,000	0.59%	\$ 50,000
<b>Total Revenues</b>	<b>\$ 7,769,086</b>	<b>\$ 8,504,188</b>	<b>100.00%</b>	<b>\$ 735,102</b>
<b>Total General &amp; R&amp;B Fund</b>	<b>\$ 53,799,842</b>	<b>\$ 59,792,259</b>		<b>\$ 5,992,417</b>

**11.14%**

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>GENERAL FUND</b>					
<i>Taxes</i>					
Current Property Tax	31010	\$19,713,273	\$21,187,831	\$22,581,754	\$26,396,227
Delinquent Property Tax	31011	1,607,887	1,657,260	950,000	1,055,849
Sales Tax	31812	12,255,436	13,901,878	13,500,000	14,000,000
Tax Penalty & Interest	31915	508,436	451,663	450,000	450,000
<i>Licenses &amp; Permits</i>					
Application & License Fees	32010	3,000	4,000	2,500	2,500
Civil Process Application Fees	32011	900	25	100	100
Salvage Yard License	32030	75	225	100	100
Alcohol Permits	32020	690	910	700	700
<i>Rental Commissions</i>					
Smith County Office Building Leases	32510	7,283	1,231	0	0
Vending	32520	8,420	7,420	7,000	7,000
Cottonbelt Building	32530	225,969	222,734	228,603	225,000
Courthouse Annex	32535	4,984	4,394	4,000	4,500
<i>Federal Funding</i>					
Incentive Payments (SSA)	33015	21,400	32,937	25,000	22,000
Civil Defense - Federal	33110	45,272	55,231	55,231	55,000
<i>State Fees</i>					
Liquor Drink Tax	33215	308,227	336,407	330,000	350,000
Bingo Commission	33235	31,297	37,242	32,000	35,000
<i>Reimbursements</i>					
SCAAP Reimbursements	33317	39,542		0	
Unemployment Reimbursement	33318	6,863	41,258	0	
State Juror Reimbursement	33331		47,702	80,000	130,000
Insurance Proceeds	33913	3,281	37,158	0	
Foster Care Reimbursement DHS - District Attorney	33916	21,656	31,998	20,000	20,000
Sale of Equipment	33920	25,953	7,565	0	
TFID Reimbursements	33934	97,689	149,930	102,000	105,000
Attorney Fees - Defendants	33935	28,126	28,454	28,000	45,000
Prisoner Care - City of Tyler	33950	247,875	273,770	185,000	220,000
Prisoner Care - Federal	33955	895,330	1,073,690	875,000	900,000
<i>Interlocal Agreements</i>					
Chapel Hill ISD - Security	34027		46,168	46,168	46,168
Lindale ISD - Security	34028	36,600	36,600	36,600	90,427
Commission Taxing Entities	34045	223,550	235,361	235,000	335,000
<i>Fees of Office</i>					
Transaction Fee	34201	804	29,564	28,000	28,000
Justice of the Peace - Pct. #1	34221	11,757	14,528	12,000	12,000
Justice of the Peace - Pct. #2	34222	20,713	28,762	24,000	26,000
Justice of the Peace - Pct. #3	34223	48,935	46,541	45,000	42,000
Justice of the Peace - Pct. #4	34224	17,756	12,283	10,000	14,000
Justice of the Peace - Pct. #5	34225	10,864	11,058	10,000	10,000

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
Constable - Pct. #1	34231	55,252	57,382	50,000	53,000
Constable - Pct. #2	34232	39,514	45,255	42,000	48,000
Constable - Pct. #3	34233	27,929	32,558	30,000	35,000
Constable - Pct. #4	34234	15,193	14,195	13,000	22,000
Constable - Pct. #5	34235	31,647	27,917	27,000	32,000
County Clerk Vital Statistics Fee	34239	4,799	5,252	4,500	5,000
County Clerk	34240	1,086,333	1,591,367	1,425,000	1,475,000
County Judge	34245	4,920	4,760	4,500	4,500
County Court at Law	34250	10	10	0	
County Court at Law #2	34255	4	30	0	
County Court at Law #3	34256	409	10	0	
District Clerk	34260	405,427	379,253	360,000	430,000
Criminal District Attorney	34270	53,114	48,166	45,000	53,000
Sheriff	34275	388,978	378,160	370,000	350,000
Sheriff - False Alarm Fees	34276	1,475	2,480	2,000	2,000
<i>Fees of Service</i>					
Health Department	34310	5	5	0	
Fire Marshall	34315	1,911	2,589	2,300	2,300
Video Fees	34320	16,623	14,466	14,000	22,000
Transportation Fees	34325	500	50	100	100
<i>Fees - State Imposed</i>					
D.D.C. - Justice of the Peace - Pct. #1	34421	110	230	100	100
D.D.C. - Justice of the Peace - Pct. #2	34422	14,777	12,285	11,000	9,000
D.D.C. - Justice of the Peace - Pct. #3	34423	7,005	7,454	7,300	5,500
D.D.C. - Justice of the Peace - Pct. #4	34424	8,774	8,920	8,500	6,500
D.D.C. - Justice of the Peace - Pct. #5	34425	8,883	7,935	7,300	6,000
County Judge - Judicial State Supplement	34426	32,589	25,802	15,000	15,000
Estray	34429	7,382		0	
Jury Fees	34430	8,967	7,684	6,800	6,800
Department of Public Safety - FTA Fees	34433	41,256	39,254	37,000	40,000
District Attorney - Mental Fee	34434	500	50	100	100
Records Management - District Clerk	34435	20,306	21,563	20,000	22,000
Child Safety Fees	34440	7,903	9,817	10,000	8,100
Family Protection Fee	34442	0	0	0	
Arrest Fees (80%)	34450	70,030	68,163	65,000	60,000
Records Management - County Clerk	34455	51,690	50,565	48,000	55,000
Hot Checks	34465	6,769	8,504	7,000	7,000
<i>Fees - Court Imposed</i>					
Inmate Reimbursement	34505	17,085	11,392	12,000	7,000
Child Support Processing	34510	2,526	2,867	2,500	2,500
Pre Trial Release	34520	86,351	72,403	74,000	34,000
Court Reporter	34525	62,905	64,886	63,000	63,000
Administrative	34530	186,099	173,705	165,000	170,000
County Court at Law Salary Supplement	34535	103,314	105,000	110,000	225,000
Bailiff	34540	45,424	45,254	42,000	45,000
<i>Fees</i>					
Tax Certificates	34601	20,198	25,687	21,000	22,000
Auto Registration	34602	443,964	467,778	445,000	455,000

<b>REVENUES</b>	<b>Acct #</b>	<b>Actual Revenue FY05</b>	<b>Actual Revenue FY06</b>	<b>Estimated Revenue FY07</b>	<b>Estimated Revenue FY08</b>
Delinquent Tax Collector	34604	176,431	191,525	170,000	180,000
Titles	34612	288,285	298,050	280,000	265,000
Traffic Fees & Child Safety	34650	37,316	36,792	35,000	32,000
Coin Station Commissions/Sign Up Bonuses	34655	545,788	450,833	425,000	400,000
Rendition Fee	34678	29,259	16,687	15,000	22,000
Vehicle Sales Tax Commission	34682		148,345	290,000	450,000
<i>Fines</i>					
Justice of the Peace - Pct. #1	35521	6,962	5,960	5,000	15,000
Justice of the Peace - Pct. #2	35522	87,828	95,425	90,000	70,000
Justice of the Peace - Pct. #3	35523	63,136	68,332	63,000	68,000
Justice of the Peace - Pct. #4	35524	84,207	86,971	85,000	90,000
Justice of the Peace - Pct. #5	35525	125,725	204,197	185,000	205,000
District Court	35530	29,470	28,737	27,000	30,000
County Courts at Law	35535	407,215	363,339	335,000	350,000
Bond Forfeitures	35536	72,454	44,221	55,000	10,000
<i>Special</i>					
Interest Earned	36610	258,167	358,372	500,000	375,000
Donations	36014		3,875		
Miscellaneous	36620	1,502	2,088		
Forfeitures (10%)	36630	0			
Interest Received on Investments	36638	35,894	269,777		300,000
Sales of Capital Assets	36649	70,040	41,010		
Unclaimed Funds	36691	11,352	25,655		
<b>Total Revenue - General Fund</b>		\$42,199,720	\$46,635,072	\$46,030,756	\$51,288,071
<b>Transfer In - Facility Improvement/Workforce Inv. Fund</b>		\$49,058	\$0		
<b>Transfer In - Indigent Health Care Trust Fund</b>		-	\$0	-	-
<b>Total Available - General Fund</b>		\$42,248,778	\$46,635,072	\$46,030,756	\$51,288,071
<b>GRAFFITI ERADICATION FUND</b>					
<i>Fees - State Imposed</i>					
Graffiti Eradication	34452	\$166	\$186	\$200	\$300
<i>Interest</i>					
Interest	36610	12	27	20	40
<b>Total Revenue - Graffiti Eradication Fund</b>		\$177	\$213	\$220	\$340
<b>COURTHOUSE SECURITY FUND</b>					
<i>Fees - State Imposed</i>					
Courthouse Security Fees	34460	99,789	99,887	93,000	93,000
Courthouse Security Fees (JPs)	34461	55,237	63,120	57,000	61,000
<i>Interest</i>					
Interest	36610	4,160	2,285	2,000	250
<b>Total Revenue - Courthouse Security Fund</b>		\$159,186	\$165,293	\$152,000	\$154,250
<b>Transfer In - General Fund</b>		\$0	\$0	\$0	\$0
<b>Total Available - Courthouse Security Fund</b>		\$159,186	\$165,293	\$152,000	\$154,250

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>COMMUNITY POLICING - PCT #1</b>					
<i>Reimbursements</i>					
Community Apartment Partners					\$119,004
<i>Interest</i>					
Interest	36610				
<b>Total Revenue - Community Policing Fund</b>		\$0	\$0	\$0	\$119,004
<b>LAW LIBRARY FUND</b>					
<i>Charges for Services</i>					
Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000	\$5,000
User Fees	34687	5,041	4,416	4,000	3,500
Library Fees	34699	145,761	150,580	145,000	148,000
Westlaw Reimbursement	33910				
County Contribution	34030				
<i>Interest</i>					
Interest	36610	1,807	3,819	6,500	10,000
Interest Received on Investments	36638	2,679	4,830		
<i>Miscellaneous</i>					
Other - Miscellaneous	36620				
<b>Total Revenue - Law Library</b>		\$160,288	\$168,646	\$160,500	\$166,500
<b>JUSTICE COURT TECHNOLOGY FUND</b>					
<i>Charges for Services</i>					
State Revenue	33301		\$ 8,000		
Technology Fees	34436	69,972	69,424	67,000	\$62,000
<i>Interest</i>					
Interest	36610	4,169	4,212	7,000	12,000
Interest Earned on Investments	36638		4,729		
<i>Miscellaneous</i>					
Other - Miscellaneous	36620				
<b>Total Revenue - Justice Court Technology Fund</b>		\$74,142	\$86,365	\$74,000	\$74,000
<b>FACILITY IMPROVEMENT FUND</b>					
<i>Taxes</i>					
Property Taxes - Current	31010		\$0	\$970,380	\$1,172,176
Property Taxes - Delinquent	31011			35,000	46,887
Donations	36014		22,725		
<i>Interest</i>					
Interest	36610	3,194	9,008	15,000	35,000
Interest Received on Investments	36638	7,475	11,951		
<b>Total Revenue - Facility Improvement Fund</b>		\$10,668	\$43,684	\$1,020,380	\$1,254,063
<b>Transfer In - General Fund (Workforce Inv.)</b>		\$126,675	\$22,726		
<b>Transfer In - General Fund (Facility Impr)</b>		\$0	\$0	\$0	\$0
<b>Total Available - Facility Improvement Fund</b>		\$137,343	\$66,410	\$1,020,380	\$1,254,063

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>RECORDS MANAGEMENT - COUNTY CLERK</b>					
<i>Charges for Services</i>					
Records Management Fees (GC 118.0216)	34608	\$338,864	\$338,547	\$310,000	\$310,000
Records Archive Fee (118.025)	34681	312,560	311,565	285,000	285,000
<i>Interest</i>					
Interest	36623	5,050	22,401	45,000	70,000
Interest Received on Investments	36638	20,445	37,952		
<b>Total Revenue - Records Management/County Clerk</b>		\$676,919	\$710,465	\$640,000	\$665,000
<b>RECORDS MANAGEMENT - DISTRICT CLERK</b>					
<i>Charges for Services</i>					
Records Management Fees	34435	\$11,206	\$10,699	\$10,000	\$11,000
<i>Interest</i>					
Interest	36610	373	819	1,000	600
<b>Total Revenue - Records Management/District Clerk</b>		\$11,579	\$11,518	\$11,000	\$11,600
<b>FORFEITURE INTEREST 10% FUND</b>					
Forfeitures 10%	36630	\$57,680	\$18,749	\$15,000	\$10,000
<i>Interest</i>					
Interest	36610	1,044	3,260	2,500	3,500
<b>Total Revenue - Forfeiture Interest 10%</b>		\$58,724	\$22,009	\$17,500	\$13,500
<b>SEARCH &amp; RESCUE FUND</b>					
Donations	36014	\$32,304	\$8,200	\$0	
Estray of Livestock	34429		3,818	3,000	10,000
<i>Interest</i>					
Interest	36610	343	194	100	250
<b>Total Revenue -Search &amp; Rescue Fund</b>		\$32,647	\$12,211	\$3,100	\$10,250
<b>PERMANENT IMPROVEMENT FUND</b>					
<i>Interest</i>					
Interest	36610	\$9,594	\$81,747	\$50,000	\$50,000
Interest Received on Investments	38838	147,408	182,427		
Bond Proceeds	38010	(5)			
<b>Total Revenue - Permanent Improvement Fund</b>		\$156,997	\$264,173	\$50,000	\$50,000
<b>INDIGENT HEALTH CARE TRUST FUND</b>					
<i>Reimbursements</i>					
Permanent Trust Fund - DHS	33304	\$129,983	\$177,926	\$0	\$100,000
<i>Interest</i>					
Interest Earned	36610	2,214	20,838	50,000	70,000
Interest Earned on Investments	36638	27,334	38,036		
<b>Total Revenue - Indigent Health Care Trust Fund</b>		\$159,531	\$236,800	\$50,000	\$170,000
<b>Transfer In - General Fund</b>					
<b>Total Available - Indigent Health Care Trust Fund</b>		\$159,531	\$236,800	\$50,000	\$170,000

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>DEBT SERVICE - CERTIFICATE OF OBLIGATION - 1994</b>					
<i>Taxes</i>					
Property Taxes - Current	31005	\$0	\$0	\$0	\$0
Property Taxes - Delinquent	31015	0	-704		
<i>Interest</i>					
Interest	36606	1,164	16	0	0
<b>Total Revenue - 1994 C/O</b>		\$1,164	-\$688	\$0	\$0
<b>DEBT SERVICE - LIMITED TAX NOTES - 1999</b>					
<i>Taxes</i>					
Property Taxes - Current	31007	\$969,829	\$5,832	\$0	\$0
Property Taxes - Delinquent	31017	79,713	-5,957	0	0
<i>Interest</i>					
Interest	36637	11,485	915		
<b>Total Revenue - 1999 Limited Tax Notes</b>		\$1,061,027	\$790	\$0	\$0
<b>Transfer In - KO94 &amp; Fund 58 &amp; Fund 59</b>	37027				
<b>Total Available - 1999 Limited Tax Notes</b>		\$1,061,027	\$790	\$0	\$0
<b>DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2000</b>					
<i>Taxes</i>					
Property Taxes - Current	31008	\$1,006,743	\$1,212,948	\$953,204	\$1,080,403
Property Taxes - Delinquent	31018	82,747	88,596	39,000	43,216
<i>Interest</i>					
Interest	36636	9,449	42,441	17,000	54,000
<b>Total Revenue - C/O 2000</b>		\$1,098,939	\$1,343,985	\$1,009,204	\$1,177,619
<b>DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2001</b>					
<i>Taxes</i>					
Property Taxes - Current	31009	\$413,883	\$980,481	\$940,007	\$1,035,449
Property Taxes - Delinquent	31019	34,018	74,413	39,000	41,418
<i>Interest</i>					
Interest	36639	2,390	31,515	16,000	34,000
<b>Total Revenue - C/O 2001</b>		\$450,292	\$1,086,408	\$995,007	\$1,110,867
<b>DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2004</b>					
<i>Taxes</i>					
Property Taxes - Current	31010	\$219,694	\$684,908	\$606,488	\$668,066
Property Taxes - Delinquent	31020	18,057	53,662	25,000	26,723
<i>Interest</i>					
Interest	36648	27,032	21,822	15,000	28,000
<b>Total Revenue - C/O 2004</b>		\$264,783	\$760,392	\$646,488	\$722,789

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>ROAD &amp; BRIDGE FUND</b>					
<i>Taxes</i>					
Current Property Tax	31010			\$3,027,586	\$3,516,527
Delinquent Property Tax	31011			110,000	140,661
<i>Road &amp; Bridge Fees</i>					
Auto Registration Fee (\$10)	35005	1,758,435	1,820,448	1,750,000	1,820,000
Auto Registration Fee (R&B)	35010	1,749,714	1,699,365	1,700,000	1,690,000
State Lateral Road	35020	83,274	83,242	83,000	83,000
Sale of Equipment	35025				
Weight & Axle	35035	0	22,470	30,000	30,000
State Traffic Fee - 5% County Portion	35526	19,417	23,523	23,000	18,000
Subdivision Regulation Fees	35040	18,054	10,894	7,500	10,000
<i>Fines</i>					
J.P. #1 - Traffic Fines	35521	9,652	11,273	10,000	13,000
J.P. #2 - Traffic Fines	35522	241,163	215,375	193,000	218,000
J. P. #3 - Traffic Fines	35523	113,821	121,260	105,000	120,000
J. P. #4 - Traffic Fines	35524	173,807	208,949	210,000	185,000
J. P. #5 - Traffic Fines	35525	576,696	482,884	460,000	460,000
<i>Interest</i>					
Interest	36610	15,481	29,550	30,000	50,000
Mechanic Shop					50,000
Miscellaneous	36620		3,305		
Interest Received on Investments	36638	51,444	60,963	30,000	100,000
<b>Total Revenue - Road &amp; Bridge Fund</b>		\$4,810,958	\$4,793,502	\$7,769,086	\$8,504,188
<b>Transfer In - General Fund</b>		\$2,250,000	\$2,000,000	\$0	\$0
<b>Total Available - Road &amp; Bridge Fund</b>		\$7,060,958	\$6,793,502	\$7,769,086	\$8,504,188
<b>J/A/C MAINTENANCE FUND</b>					
<i>Interest</i>					
Interest Earned	36610		\$5,891	\$3,000	\$12,000
Interest Earned on Investments	36638				
<b>Total Revenue - Juvenile Attention Maintenance Fund</b>		\$0	\$5,891	\$3,000	\$12,000
<b>Transfer In - Juvenile General</b>	39010	\$110,625	\$222,143	\$234,043	\$247,823
<b>Total Available - Juvenile Attention Maintenance Fund</b>		\$110,625	\$228,034	\$237,043	\$259,823
<b>JUVENILE ATTENTION FACILITY FUND</b>					
<i>Interest</i>					
Interest	36610	\$84,593	\$58,563	\$0	\$0
Juvenile Accountability	39010	45,724			
<b>Total Revenue - Juvenile Attention Facility Fund</b>		\$130,318	\$58,563	\$0	\$0

REVENUES	Acct #	Actual Revenue FY05	Actual Revenue FY06	Estimated Revenue FY07	Estimated Revenue FY08
<b>JUVENILE GENERAL FUND</b>					
<i>Rental Commissions</i>					
Rentals/Leases Vending	32520	\$1,638	\$988	\$1,000	\$1,200
<i>Reimbursements</i>					
State Placement Reimbursement	33314				77,000
Electronic Monitoring	33332		5,500		7,000
UA Reimbursement	33903				5,500
Inmate Reimbursement	33904				200
<i>Interlocal Agreements</i>					
City of Tyler - J.A.C.	34010	115,000	115,000	115,000	115,000
<i>Fees - Court Imposed</i>					
Detention Fees	34444	60	180	200	200
Placement Fee - Juveniles	34505				20,000
Supervision Fees - Juvenile	34515	14,643	17,032	15,000	17,000
Juvenile Fines & Fees	34516	2,153	1,500	1,500	2,000
Coin Station Commission	34655	724	1,187	1,200	1,000
Donations - Jury	36014				5,000
Miscellaneous	36620				
<i>Interest</i>					
Interest	36610	8,469	27,984	18,000	6,000
Interest Received on Investments	36638	37,678	40,392	35,000	45,000
<b>Total Revenue -Juvenile General Fund</b>		\$182,905	\$209,763	\$186,900	\$302,100
<b>Transfer In - General Fund</b>		\$2,250,000	\$2,250,000	\$2,900,000	\$2,900,000
<b>Total Available - Juvenile General Fund</b>		\$2,432,905	\$2,459,763	\$3,086,900	\$3,202,100
<b>Total Revenue - All Funds</b>		<b>\$51,582,873</b>	<b>\$56,615,054</b>	<b>\$58,819,141</b>	<b>\$65,806,141</b>
<b>Interbudget Transfers</b>		<b>\$4,904,448</b>	<b>\$4,494,869</b>	<b>\$3,134,043</b>	<b>\$3,147,823</b>

## EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY06	Revised FY07	Adopted FY08	% of Change
<b>Administrative:</b>				
Commissioners Court	\$ 419,241	\$ 461,641	\$ 497,293	7.72%
Records Service	122,423	127,571	142,564	11.75%
Veterans	127,932	136,316	142,904	4.83%
General Operations	3,231,810	3,389,322	2,930,760	-13.53%
Information Services	1,017,424	1,112,754	1,726,126	55.12%
Collections Department	137,774	171,556	161,890	-5.63%
County Auditor	612,875	668,398	687,719	2.89%
County Treasurer	117,781	120,225	129,667	7.85%
Purchasing	143,491	147,047	164,662	11.98%
Tax A/C	1,045,828	1,138,408	1,328,030	16.66%
Elections	301,289	310,298	333,782	7.57%
Physical Plant	817,956	1,016,644	1,033,828	1.69%
Human Resources	135,239	150,315	163,169	8.55%
<b>Total Administrative</b>	<b>\$ 8,231,063</b>	<b>\$ 8,950,495</b>	<b>\$ 9,442,393</b>	<b>5.50%</b>
<b>Judicial:</b>				
County Clerk	\$ 994,735	\$ 1,093,476	\$ 1,244,209	13.78%
County Court	210,930	231,212	372,779	61.23%
County Court at Law	324,339	343,536	353,962	3.03%
County Court at Law #2	325,532	341,428	354,884	3.94%
County Court at Law #3	329,033	348,805	356,482	2.20%
7th District Court	180,943	201,940	211,180	4.58%
114th District Court	201,997	206,674	216,428	4.72%
241st District Court	190,263	199,853	209,608	4.88%
321st District Court	489,557	568,379	723,591	27.31%
Jail Case Expedition Court			212,300	
Capital Murder Trials	549,381	661,970	650,000	-1.81%
Indigent Defense	1,069,865	1,186,530	1,379,500	16.26%
District Clerk	889,889	929,762	1,170,636	25.91%
Justice of the Peace #1	136,924	153,484	239,041	55.74%
Justice of the Peace #2	180,143	202,021	282,768	39.97%
Justice of the Peace #3	168,614	199,093	283,690	42.49%
Justice of the Peace #4	173,241	194,948	269,778	38.38%
Justice of the Peace #5	195,986	222,715	284,875	27.91%
District Attorney	2,641,049	2,815,433	3,457,728	22.81%
Pre-Trial Release	115,830	126,906	135,258	6.58%
<b>Total Judicial</b>	<b>\$ 9,368,251</b>	<b>\$ 10,228,164</b>	<b>\$ 12,408,697</b>	<b>21.32%</b>
<b>Public Safety/Law Enforcement:</b>				
Fire Marshal/OEM	\$ 589,458	\$ 619,809	\$ 648,407	4.61%
Constable - Pct. #1	140,286	181,681	222,394	22.41%
Constable - Pct. #2	191,560	199,242	225,480	13.17%
Constable - Pct. #3	161,102	148,203	170,784	15.24%
Constable - Pct. #4	111,575	100,310	188,479	87.90%
Constable - Pct. #5	190,121	234,646	320,941	36.78%
Animal Control - East	56,596	44,784	-	-100.00%
Animal Control - West	36,467	40,125	-	-100.00%
Environmental Crimes	59,178	77,331	100,054	29.38%
Sheriff	5,282,074	5,601,688	6,441,657	14.99%
Jail Operations	14,895,001	14,910,577	15,068,216	1.06%
Warrants - Courts	111,786	122,484	162,592	32.75%
Juvenile Board	91,185	92,240	125,218	35.75%
CSCD	20,010	440,777	904,119	105.12%
<b>Total Public Safety/Law Enforcement</b>	<b>\$ 21,936,398</b>	<b>\$ 22,886,263</b>	<b>\$ 24,649,254</b>	<b>7.70%</b>

	Actual FY06	Revised FY07	Adopted FY08	% of Change
<b>Road &amp; Bridge:</b>				
R&B - General	\$ 377,075	\$ 398,281	\$ 414,569	4.09%
R&B - Labor & Material	6,037,107	6,764,953	6,974,771	3.10%
R&B - Equipment	1,088,159	1,269,751	1,452,365	14.38%
<b>Total Road &amp; Bridge</b>	<b>\$ 7,502,341</b>	<b>\$ 8,432,985</b>	<b>\$ 8,841,705</b>	<b>4.85%</b>
<b>Health &amp; Welfare</b>				
Public Service	\$ 2,440,078	\$ 2,771,291	\$ 2,730,787	-1.46%
<b>Total Health &amp; Welfare</b>	<b>\$ 2,440,078</b>	<b>\$ 2,771,291</b>	<b>\$ 2,730,787</b>	<b>-1.46%</b>
<b>Conservation:</b>				
Agriculture Extension	\$ 209,791	\$ 225,022	\$ 236,062	4.91%
<b>Total Conservation</b>	<b>\$ 209,791</b>	<b>\$ 225,022</b>	<b>\$ 236,062</b>	<b>4.91%</b>
<b>Total General &amp; Road &amp; Bridge Fund - Direct Expenses</b>	<b>\$ 49,687,922</b>	<b>\$ 53,494,220</b>	<b>\$ 58,308,897</b>	
<b>Increase from FY07</b>			<b>\$ 4,814,678</b>	<b>9.00%</b>



# **GENERAL GOVERNMENT**

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# COMMISSIONERS COURT

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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 10.

***Elected Officials:**     **Joel Baker, County Judge**  
**JoAnn Fleming, Commissioner - Pct. #1**  
**William McGinnis, Commissioner - Pct. #2**  
**Bobby Van Ness, Commissioner - Pct. #3**  
**JoAnn Hampton, Commissioner - Pct. #4***

## **Major Accomplishments for FY07:**

- Continued implementation of the Roadmap Business Plan as all Commissioners Court Departments apply proven business principles to manage their operations
- Implemented mission-specific Roadmap Business Plans for all Commissioners Court Departments
- Conducted quarterly Roadmap Business Plan review process with Commissioners Court Departments, including monthly performance goal reporting for CC department heads and adopted Staff Evaluation procedures, placing a high premium on reaching Roadmap performance goals
- Reviewed salary structure and adopted a Comprehensive Salary Plan.
- Adopted a Master Plan for Smith County Facility Needs

It has long been the goal of this Commissioners Court to apply sound business principles to governmental operations. It, however, is a time-consuming and tedious process, which takes vision, a dedication to continuous improvement strategies, team-building, mission-specific goal setting, and training to implement. To that end, the following are goals and ongoing initiatives for 2008:

## Goals and Objectives for FY08:

- Complete long-range plan for new jail facility in order to comply with state mandate to reduce jail overcrowding in the most cost-effective way.
- Continue the development of a Roadmap-based productivity pay plan for county employees.
- Continue “cost of turnover” studies in major departments.
- Continue countywide needs assessment for staff training, including leadership development, technology basics, business plan development, performance measures, and benchmarking; expand staff training library.
- Develop communications plan to improve dialogue between Commissioners Court and other County Officials.
- Develop a comprehensive county-wide public information plan and action steps to improve citizen education on key issues.
- Continue county-wide technology needs assessments
- Develop more employee recognition/appreciation programs.
- Solicit underwriter support for county grant writer.
- Implement a countywide fleet management program.
- Improved healthcare benefits program.

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$298,797	\$316,831	\$340,496	\$368,765
<i>Fringe Benefits</i>	79,195	90,618	98,295	107,903
<i>Operating Expenses</i>	10,718	11,793	22,850	20,625
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$388,710</b>	<b>\$419,241</b>	<b>\$461,641</b>	<b>\$497,293</b>
<b>Staffing</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

Commissioner Fleming waives a portion of her salary and requests court approval at year end to dedicate the funds into the Workforce Investment Fund for employee incentive programs

STATE OF TEXAS  
COUNTY OF SMITH

**AFFIDAVIT**

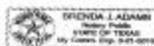
As provided in Section 132.052 (b) of the Local Government Code, by way of this affidavit filed with the county payroll officer, I do hereby request that my annual base salary as designated in the 2008 budget for Smith County Commissioner Precinct One be reduced from \$51,451.00 to \$22,725.50. Copies of this affidavit will be filed with the county judge, the county budget officer and the county auditor.

  
JoAnn Fleming  
Smith County Commissioner  
Precinct One

STATE OF TEXAS  
COUNTY OF SMITH

Before me, the undersigned authority, on this day personally appeared JoAnn Fleming, known to me to be the person whose name is subscribed to the foregoing instrument, and said person being by me duly sworn, declared to me that she executed the foregoing for the therein purpose expressed.

SUBSCRIBED AND ACKNOWLEDGED before me by the said JoAnn Fleming this 8<sup>th</sup> day of August 2007.



  
Brenda L. Adams  
Notary Public, State of Texas

# RECORDS SERVICES

**Mission:** To house the inactive courthouse records and upon demand provide them, copy them, certify them, and dispose of them according to the law of the State of Texas.

**Planning Strategy:** To meet the needs of Smith County citizens by working with other departments in a team effort to conduct a records management program.

**Director: Danny Kee**

*Records retrieved from District Clerk & Courts - 2006:*

Civil Files – 8,608	Minute Books – 13	Tax Suits – 513	Juvenile Files - 321
Criminal Files – 5,948	PSI's & Misc. – 212	Court Reporter Records - 44	

**Records retrieved from County Clerk:** Criminal & Civil Files – 1,493

**Records retrieved from District Attorney:** Felony & Misdemeanor files - 98

Volume of Records Accessioned into the Records Department – 544 cubic feet

Volume of Records Destroyed in 2006 – 2,226 cubic feet

**Goals & Objectives for FY08:**

- To implement barcode tracking of District Clerk file folders
- Advance county-wide disaster recovery plan
- Acquire additional technology
- Increase training

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 77,899	\$80,229	\$83,792	\$96,200
<i>Fringe Benefits</i>	29,179	31,489	32,948	35,079
<i>Operating Expenses</i>	4,057	10,705	10,831	11,285
<i>Capital Outlay</i>				
<b>Departmental Total</b>	<b>\$111,135</b>	<b>\$122,423</b>	<b>\$127,571</b>	<b>\$142,564</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# ELECTIONS ADMINISTRATION

The functions of the election department are to register voters and maintain accurate voter registration rolls for the 77 Smith County precincts. Also, to conduct all countywide and special elections as well as elections conducted under interlocal contracts. The goal of the election department is to provide and protect the voting rights of the citizens of Smith County and to assure them that the vote they cast will be efficiently and accurately tabulated.

*Elections Administrator: Karen Chaney*

## Goals & Objectives for FY08:

- Reduce the cost of the election supply kits by 86% by printing and assembling the kits within the department
- Increase information and communication through an updated website and continue to make additional improvements
- Increase departmental productivity by purchasing state compliant software for information to be printed on voter registration certificates
- Research the viability of proceeding with purchasing electronic poll books

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Estimated
Registered Voters*	116,550	115,185	112,048	118,000
Applications Processed	23,665	15,936	25,057	28,000
Voter Changes	8,814	16,643	15,229	18,000
Elections Held	7	3	5	10
Voter Election Rolls (Precinct)	77	77	77	77
Elections Supervised	7	3	5	10

\* Mass deletion is done in November of even numbered years

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$145,977	\$184,162	\$186,575	\$196,745
<i>Fringe Benefits</i>	44,869	49,732	49,317	50,437
<i>Operating Expenses</i>	44,357	67,395	74,406	86,600
<i>Capital Outlay</i>	-265	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$234,938</b>	<b>\$301,289</b>	<b>\$310,298</b>	<b>\$333,782</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# INFORMATION TECHNOLOGY

**Vision:** Optimize, coordinate, and deploy Smith county Information technology resources to support effective delivery of public services.

**Mission:** Provide efficient, reliable, and cost effective information management services through the application of computing technology and related information resources. 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.

**Director: Harvy Tanner**

**Goals and Objectives for FY08:**

- Continue efforts to secure grant funding for Law Enforcement Technology
- Continue work with CIRA (County Information Resources Agency) to develop a Comprehensive Integrated Criminal Justice System for Texas counties
- Upgrade the Smith County IT infrastructure
- Cross train I/T personnel
- Work with Records Management to implement a bar coding system for tracking stored records
- Assist Pre-trial in software programming for departmental efficiency
- Update the Smith County I/T Disaster Plan
- Evaluate and implement video connectivity to Rusk State Hospital for County Court
- Upgrade Commissioner Court audio system

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$37,885	\$320,164	\$335,755	\$362,480
<i>Fringe Benefits</i>	4,792	94,505	102,714	107,789
<i>Operating Expenses</i>	773,817	436,271	494,285	649,857
<i>Capital Outlay</i>	250,044	166,484	180,000	606,000
<b>Departmental Total</b>	<b>\$1,066,537</b>	<b>\$1,017,424</b>	<b>\$1,112,754</b>	<b>\$1,726,126</b>
<b>Staffing</b>	<b>1</b>	<b>7</b>	<b>7</b>	<b>7</b>

## 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 FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$4,920	\$4,646	\$4,920	\$9,000
<i>Fringe Benefits</i>	888	400,489	400,913	401,631
<i>Operating Expenses</i>	2,392,064	2,826,334	2,983,489	2,520,129
<i>Capital Outlay</i>	0	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$2,397,872</b>	<b>\$3,231,810</b>	<b>\$3,389,322</b>	<b>\$2,930,760</b>
<b>Other Financing Uses</b>	<b>\$2,353,949</b>	<b>\$2,000,000</b>	<b>-0-</b>	<b>-0-</b>

## 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 FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Operating Expenses</i>	\$2,958,200	\$2,440,078	\$2,771,291	\$2,730,787
<b>Departmental Total</b>	<b>\$2,958,200</b>	<b>\$2,440,078</b>	<b>\$2,771,291</b>	<b>\$2,730,787</b>

Agencies and organizations approved for funding in the FY2008 budget include:

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

# COLLECTIONS

The Smith County Collections department assists the courts of Smith County with the collection of court-ordered fines, court costs, and fees. The Collections Department will establish, based on a financial evaluation, payment agreements to satisfy the defendant's court-ordered obligation. The Collections Department establishes and monitors the agreements for compliance.

*Director: Scott Cothran*

**Goals & Objectives for FY08:**

- To assist all courts with compliance of the state mandated collections improvement program
- To improve productivity reporting to the courts on collection activities
- To enforce and maximize compliance and revenue in Justice of the Peace courts
- Improve the collection of past due cases over 120 days by utilizing a third party vendor
- To improve communication between the collections department and all other departments
- Work with other departments to identify and implement processes to increase revenue collections

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$58,237	\$90,551	\$109,796	\$108,380
<i>Fringe Benefits</i>	13,569	33,857	37,900	37,401
<i>Operating Expenses</i>	8,761	8,696	23,860	16,109
<i>Capital Outlay</i>	2,886	4,670	-0-	
<b>Departmental Total</b>	<b>\$83,453</b>	<b>\$137,774</b>	<b>\$171,556</b>	<b>\$161,890</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# 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 11 full time assistant auditor's and 3 part-time assistants. 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 FY07:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Implemented a web based time entry system for payroll time attendance recording
- Assisted additional departments with performance measurements and reporting
- Assisted in the analysis and development of the Comprehensive Salary Plan

### Goals & Objectives for FY08:

- Submit FY08 budget to GFOA for Distinguished Budget Presentation award
- Convert W-2 and 1099 printing to laser status
- Convert employees to salary range program
- Update vendor records
- Streamline accounts payable and purchase order system

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$411,080	\$449,449	\$488,196	\$504,249
<i>Fringe Benefits</i>	147,180	138,839	151,047	154,885
<i>Operating Expenses</i>	29,590	24,587	29,155	28,585
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$555,989</b>	<b>\$612,875</b>	<b>\$668,398</b>	<b>\$687,719</b>
<b>Staffing</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>11</b>

# 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 Agent: Kelli Davis*

## Goals & Objectives for FY08:

- Analyze online governmental auctioning programs to dispose of surplus property
- Implement online requisition program
- Implement purchasing training program for staff
- Collaborate with County Auditor on acquiring an inventory tracking program
- Analyze state travel programs and make recommendations to the Commissioners Court

Workload Measures	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	FY08 Target
Requisitions Reviewed	994	1047	1426	1800	6000
Requisitions Processed	970	1047	1426	1800	6000
Purchase Orders Issued	994	1047	1426	1800	6000
Property Items Tagged	26	65	18	29	1000
Annual Contracts Awarded	8	4	14	5	40
RFPs Awarded	3	0	1	5	10

Efficiency Measures	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	FY08 Target
Avg. days to process PO's from contracts	14	14	14	14	14
Average cost of Purchase Orders	\$0.40	\$0.40	\$0.13	\$0.09	\$0.05
Avg. days to process sealed bids	21	21	21	21	21
Avg. days to process contracts	14	14	14	14	14
Avg. days to process RFP's	35	40	40	40	40

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 98,213	\$99,211	\$98,911	\$113,120
<i>Fringe Benefits</i>	31,918	35,311	36,208	38,340
<i>Operating Expenses</i>	6,505	8,968	11,928	13,202
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$149,225</b>	<b>\$143,491</b>	<b>\$147,047</b>	<b>\$164,662</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# 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 FY07:**

- Implemented security measures for release of checks
- Reduced number of data entry errors
- Met or exceeded interest projections

**Goals & Objectives for FY08:**

- Re-establish investment accounts with TEXPOOL
- Organize listings of Bail Bond Board collateral
- Meet or exceed interest projections

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 83,037	\$ 80,211	\$81,151	\$88,640
<i>Fringe Benefits</i>	24,162	25,578	26,859	27,872
<i>Operating Expenses</i>	13,130	11,992	12,215	13,155
<i>Capital Outlay</i>	-0-	-0-	-0-	
<b>Departmental Total</b>	<b>\$120,329</b>	<b>\$117,781</b>	<b>\$120,225</b>	<b>\$129,667</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

# 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 FY07:

- Increased tax collections from FY06 for all collectible entities
- Offered Central Dataguard System for auto titles to new vehicle dealerships

### Goals & Objectives for FY08:

- Provide online tax roll information on website
- Accept online check payments for tax collections

Program Statistics:	2005 Actual	2006 Actual	2007 Actual	2008 Projected
% of Property Taxes Collected	102.71%	98.96%	100%	100%
Motor Vehicle Registrations	183,891	194,393	199,709	204,000
Entities Collected For	19	19	19	20
Total Tax Levy (all jurisdictions)	\$181,116,758	\$197,658,424	\$213,016,147	\$204,000,000
Titles	55,972	61,279	59,379	62,000

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 615,094	\$ 633,405	\$680,809	\$815,962
<i>Fringe Benefits</i>	238,728	274,461	292,249	314,138
<i>Operating Expenses</i>	111,292	137,962	165,350	197,930
<i>Capital Outlay</i>	27,631	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$ 992,745</b>	<b>\$1,045,828</b>	<b>\$1,138,408</b>	<b>\$1,328,030</b>
<b>Staffing</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>

# PHYSICAL PLANT

The Smith County Physical Plant 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.

*Director: Steve Christian*

**Goals & Objectives for FY08:**

- Complete construction of the new Justice of the Peace, Precinct #2 complex
- Complete construction of the new Justice of the Peace, Precinct #3 complex
- Carry out all other assigned construction projects
- Improve productivity
- Properly maintain all county owned buildings

<b>Program Statistics:</b>	<b>FY03 Actual</b>	<b>FY04 Actual</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08 Proj.</b>
Work Orders Completed	4,624	6,512	5,442	2,472	6,125	4,723
Preventative Maintenance			2,236	1,936	1,626	1,322

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$337,459	\$324,014	\$434,978	\$570,410
<i>Fringe Benefits</i>	152,426	154,481	218,105	262,598
<i>Operating Expenses</i>	343,082	339,461	339,561	200,820
<i>Capital Outlay</i>	-0-	-0-	24,000	-0-
<b>Departmental Total</b>	<b>\$832,967</b>	<b>\$817,956</b>	<b>\$1,016,644</b>	<b>\$1,033,828</b>
<b>Staffing</b>	<b>17</b>	<b>16</b>	<b>17</b>	<b>20</b>

# HUMAN RESOURCES

It is the mission of the Human Resources Department to provide the following quality services to the Employees, Department Heads and Elected Officials 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: Denise Rebolini*

### Goals and Objectives for FY08:

- Continue to develop and implement Smith County Training and Development Program
- Collaborate and execute planned employee activities
- Proceed with Phase II of the Compensation Plan
- Research LEAN Management concepts and make recommendations to Commissioners Court regarding implementation
- Create a “Retention Tool Kit” for use by department leaders

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Proj.	2008 Proj.
New Hires	154	142	160	164	160
Applications Processed	2,563	2,185	2,267	2,608	3,000

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 71,295	\$73,810	\$86,776	\$95,360
<i>Fringe Benefits</i>	20,647	23,595	24,637	27,859
<i>Operating Expenses</i>	25,893	37,833	38,902	39,950
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$117,835</b>	<b>\$135,239</b>	<b>\$150,315</b>	<b>\$163,169</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

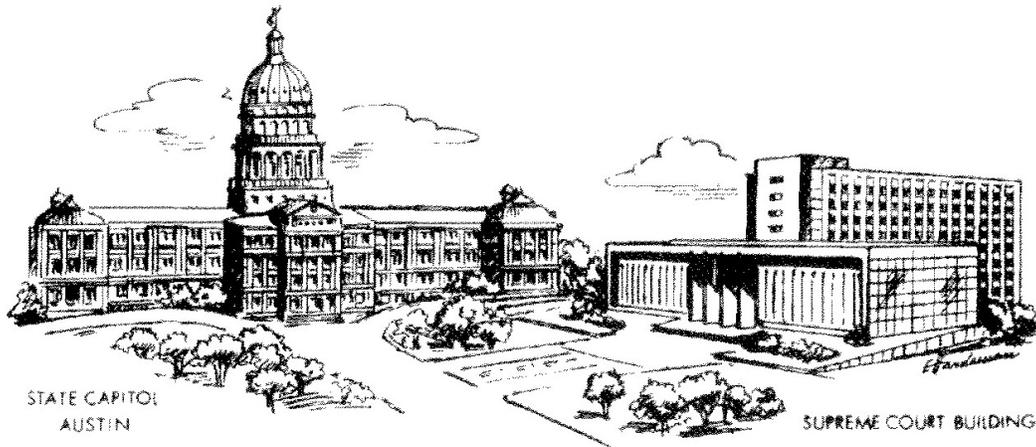
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# JUSTICE SYSTEM

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# THE TEXAS JUDICIAL SYSTEM



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## JUDICIAL AUTHORITY

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

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

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

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

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# COUNTY COURT

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

*Elected Official: Judge Joel Baker*

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<b>CASES FILED</b>				
Probate	608	677	643	618
Mental	211	318	192	180
<b>TOTAL NEW</b>	819	995	835	798
<b>HEARINGS HELD</b>				
Probate	745	845	830	749
Mental	158	252	143	127
<b>TOTAL HEARINGS</b>	903	1,097	973	876

Source: Texas Judicial System Annual Report

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$129,961	\$137,784	\$142,250	\$180,306
<i>Fringe Benefits</i>	38,618	39,664	44,233	56,478
<i>Operating Expenses</i>	30,775	33,482	37,230	135,995 *
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$199,353</b>	<b>\$210,930</b>	<b>\$223,712</b>	<b>\$372,779</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

\* FY08 Increase in Operating Expense was due to a multi-year court settlement

# COUNTY COURTS AT LAW

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

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

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

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

County Level Courts : Civil Activity	2005	2006
Cases Pending at Beginning of Year	2,197	2,328
New Cases Filed	2,232	2,781
Other Cases Added	1,286	739
Total Dispositions	3,387	3,733
Cases pending at year end	2,328	2,115
<b>Clearance Rate</b>	<b>91.6%</b>	<b>106.0%</b>

County Courts: Criminal Activity	2005	2006
Cases Pending at Beginning of Year	8,141	6,892
New Cases Added	4,001	6,030
Total Dispositions	5,725	6,315
Cases pending at year end	6,892	6,607
<b>Clearance Rate</b>	<b>107.6%</b>	<b>102.7%</b>

County Courts: Juvenile	2005	2006
Cases Pending at Beginning of Year	202	202
New Cases Added	514	669
Total Dispositions	514	554
Cases pending at year end	202	317
<b>Clearance Rate</b>	<b>95.9%</b>	<b>82.8%</b>

Source: Texas Judicial System Annual Report

## County Court at Law Expenditure Budgets

<b>County Court at Law</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$226,324	\$248,502	\$255,681	\$265,446
<i>Fringe Benefits</i>	59,509	66,206	71,300	71,961
<i>Operating Expenses</i>	14,096	9,631	16,555	16,555
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$299,929</b>	<b>\$324,339</b>	<b>\$343,536</b>	<b>\$353,962</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>County Court at Law #2</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$227,986	\$246,438	\$249,947	\$262,326
<i>Fringe Benefits</i>	55,100	65,797	70,452	71,628
<i>Operating Expenses</i>	16,368	13,298	21,030	20,930
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$299,453</b>	<b>\$325,532</b>	<b>\$341,438</b>	<b>\$354,884</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>County Court at Law #3</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$229,174	\$251,291	\$258,632	\$266,084
<i>Fringe Benefits</i>	59,732	66,380	71,723	71,948
<i>Operating Expenses</i>	12,460	11,362	18,450	18,450
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$301,366</b>	<b>329,033</b>	<b>\$348,805</b>	<b>\$356,482</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# 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.

**7<sup>th</sup> District Court - Presiding Judge: Kerry Russell**  
**114<sup>th</sup> District Court - Presiding Judge: Cynthia S. Kent**  
**241<sup>st</sup> District Court - Presiding Judge: Jack Skeen, Jr.**  
**321<sup>st</sup> District Court - Presiding Judge: Carole Clark**

## District Court Expenditure Budgets

<b>7<sup>th</sup> District Court</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$124,115	\$120,547	\$129,839	\$137,726
<i>Fringe Benefits</i>	36,391	38,879	42,026	42,949
<i>Operating Expenses</i>	22,744	21,517	30,075	30,505
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$183,249</b>	<b>\$180,943</b>	<b>\$201,940</b>	<b>\$211,180</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>114<sup>th</sup> District Court</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$121,569	\$128,190	\$130,667	\$134,346
<i>Fringe Benefits</i>	37,425	40,442	42,137	42,282
<i>Operating Expenses</i>	33,000	33,365	33,870	39,800
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$191,994</b>	<b>\$201,997</b>	<b>\$206,674</b>	<b>\$216,428</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>241<sup>st</sup> District Court</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$120,799	\$124,778	\$129,911	\$136,116
<i>Fringe Benefits</i>	37,079	39,621	41,972	42,542
<i>Operating Expenses</i>	26,131	25,864	27,970	30,950
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$184,008</b>	<b>\$190,263</b>	<b>\$199,853</b>	<b>\$209,608</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>321<sup>st</sup> District Court – Family Court</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$123,329	\$128,165	\$132,055	\$141,086
<i>Fringe Benefits</i>	34,221	40,551	42,399	43,480
<i>Operating Expenses</i>	135,339	320,842	393,925	539,025
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$292,890</b>	<b>489,557</b>	<b>\$568,379</b>	<b>\$723,591</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## District Court Performance Measures

In 2001, the 77<sup>th</sup> 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.

*Age of Disposed Cases* – allows a court to measure how quickly it is disposing of cases.

Source: Texas Judicial System Overview

<b>District Courts: Civil Activity</b>	<b>2005</b>	<b>2006</b>	<b>2006 Statewide Average</b>
Cases Pending at Beginning of Year	2,692	2,956	
New Cases Filed	2,679	2,543	
Other Cases Added	1,358	838	
Total Dispositions	3,773	3,659	
Cases pending at year end	2,956	2,678	
<b>Clearance Rate</b>	<b>93.5%</b>	<b>108.1%</b>	<b>84.7%</b>
<b>Backlog Index</b>	<b>0.8</b>	<b>0.8</b>	<b>1.2</b>

<b>District Courts: Criminal Activity</b>	<b>2005</b>	<b>2006</b>	<b>2006 Statewide Average</b>
Cases Pending at Beginning of Year	1561	1,686	
New Cases Added	2,750	3,372	
Total Dispositions	2,623	3,330	
Cases pending at year end	1,686	1,728	
<b>Clearance Rate</b>	<b>95.3%</b>	<b>98.8%</b>	<b>93.9%</b>
<b>Backlog Index</b>	<b>0.6</b>	<b>0.5</b>	<b>0.9</b>

Source: Texas Judicial System Annual Report

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.

<b>Capital Murder</b> Expense Category	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Operating Expenses</i>	\$488,288	\$549,381	\$661,970	\$650,000
<b>Departmental Total</b>	<b>\$488,288</b>	<b>\$549,381</b>	<b>\$661,970</b>	<b>\$650,000</b>

In 2001, the 77<sup>th</sup> Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. Smith County received \$85,736 in financial assistance for FY04, \$97,689 in FY05, and \$149,930 in FY06. The county is expected to receive approximately \$102,000 in FY07.

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.

<b>Indigent Defense</b> Expense Category	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Operating Expenses</i>	\$1,015,669	\$1,069,865	\$1,186,530	\$1,379,500
<b>Departmental Total</b>	<b>\$1,015,669</b>	<b>\$1,069,865</b>	<b>\$1,186,530</b>	<b>\$1,379,500</b>

## JAIL EXPEDITED CASE COURT - JECC

The Jail Expedited Case Court (JECC) is a pilot program for FY08 designed to dispose of certain qualifying cases quickly, efficiently, and properly. A basic overview of how the court operates includes the handling of jail cases only, no bond cases. The JECC will focus on handling jailed defendants accused of Class A & B misdemeanors, and some unindicted felonies. No first degree felonies will be considered.

An additional position for an Assistant District Attorney has been included in the FY08 budget and will be assigned to the court to work with the contract legal defense attorney also funded through this budget process. Other court personnel include a contract court reporter, bailiff, and a court coordinator. The court proceeding will be conducted by a visiting judge on a targeted basis of 4 days/week for 3 weeks/month.

This program is designed to expedite the movement of eligible unindicted defendants into the judicial process, thereby reducing the numbers of days they are currently held prior to an indictment.

<b>Jail Expedited Case Court Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Operating Expenses</i>				\$212,300
<b>Departmental Total</b>				<b>\$212,300</b>

# 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: Judy Carnes*

<b>Program Statistics:</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Proj.</b>	<b>2008 Proj.</b>
Criminal Cases Filed	5,160	6,448	5,339	5,519	5,500	5,600
Civil Cases Filed	1,389	1,397	1,291	1,798	1,800	1,850
Probate Cases Filed	688	674	671	656	800	750
Public Records Filed	67,478	66,805	64,589	62,635	65,500	66,750
Marriage Licenses Issued	1,984	1,893	1,984	2,006	2,300	2,325
Number of Registry Accounts Maintained	356	363	369	352	335	340

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$566,292	\$579,204	\$610,995	\$728,880
<i>Fringe Benefits</i>	212,848	254,707	266,896	286,455
<i>Operating Expenses</i>	194,050	160,824	215,586	228,874
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$973,189</b>	<b>\$994,735</b>	<b>\$1,093,476</b>	<b>\$1,244,209</b>
<b>Staffing</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

# DISTRICT CLERK

*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*

## District Level Civil Docket Activity

	Injury or Damage Involving a Motor Vehicle	Injury or Damage Other than a Motor Vehicle	Tax Cases	Divorce	Other Family Matters	Other Civil Matters	Total Cases
Pending 9/01/05	81	319	580	192	817	872	2,861
Docket Adjustments	1	0	0	-1	1	1	-2
New Cases Filed	65	106	354	619	545	845	2,534
Other Cases Added	0	6	0	0	1,069	1	1,078
<i>Total Cases</i>	65	112	354	619	1,614	846	3,612
<i>Percent of Total</i>	1.8	3.1	9.8	17.1	44.7	23.5	100
<b>Dispositions:</b>							
Default & Agreed Judgment	8	11	93	487	381	294	1,274
Summary Judgment	1	5	0	0	1	24	31
Final Judgment	24	22	47	75	1,128	86	1,382
Dismissed	34	56	3	20	19	301	347
Other Dispositions	19	38	169	27	158	323	734
<i>Total Dispositions</i>	86	132	312	609	1,687	942	3,768
<i>Percent of Total</i>	2.3	3.5	8.3	16.2	44.8	24.9	100
Cases Pending 8/31/06	61	299	622	201	745	775	2,703
<i>Percent of Total</i>	2.3	11.1	23.0	7.4	27.6	28.6	100

Source: Texas Judicial System Annual Report 2006

## District Level Criminal Docket Activity

	Capital Murder	Murder or Attempted Murder	Assault or Attempted Murder	Sexual Assault	Robbery Burglary	Theft	Drug or Alcohol Related	Other	Total
Pending 9/1/05 Docket	10	8	142	46	137	287	503	396	1,529
Adjustments	0	0	0	0	0	4	5	-6	3
Total Added	8	10	329	121	405	353	1,038	1,067	3,331
<i>Percent of Total Added</i>	0.2	0.3	9.9	3.7	12.1	10.6	31.2	32.0	100
<b>Total Dispositions:</b>									
Percent of Total Disp.	0.4	0.3	9.1	2.7	13.0	12.4	29.7	32.4	100
Cases Pending 8/31/06	5	9	195	85	148	269	647	488	1,846
<i>Percent of Total Pending</i>	0.3	0.5	10.6	4.6	8.0	14.6	35.1	26.3	100
<i>Disposed as a % of Total Added</i>	162.5	90.0	83.9	146.0	179.0	221.6	263.4	183.4	90.6

Source: Texas Judicial System Annual Report 2006

## Age of Cases Disposed During September 1, 2005 to August 31, 2006

	<b>Total Cases</b>	<b>3 Month or less</b>	<b>Over 3 to 6 months</b>	<b>Over 6 to 12 months</b>	<b>Over 12 to 18 months</b>	<b>Over 18 months</b>
<b>Civil Cases</b>	3,768	33%	23%	23%	10%	11%
Source: Texas Judicial System Annual Report 2006						

	<b>Total Cases</b>	<b>60 Days or Less</b>	<b>61 Days to 90 Days</b>	<b>91 Days to 120 Days</b>	<b>Over 120 Days</b>
<b>Criminal Cases</b>	3,017	21%	22%	18%	39%
Source: Texas Judicial System Annual Report 2006					

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$411,709	\$428,598	\$448,453	\$563,920
<i>Fringe Benefits</i>	159,985	188,562	195,352	220,909
<i>Operating Expenses</i>	219,568	272,729	285,957	385,807
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$791,261</b>	<b>\$889,889</b>	<b>\$929,762</b>	<b>\$1,170,636</b>
<b>Staffing</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>

# JUSTICES OF THE PEACE

## MANAGEMENT REPORT

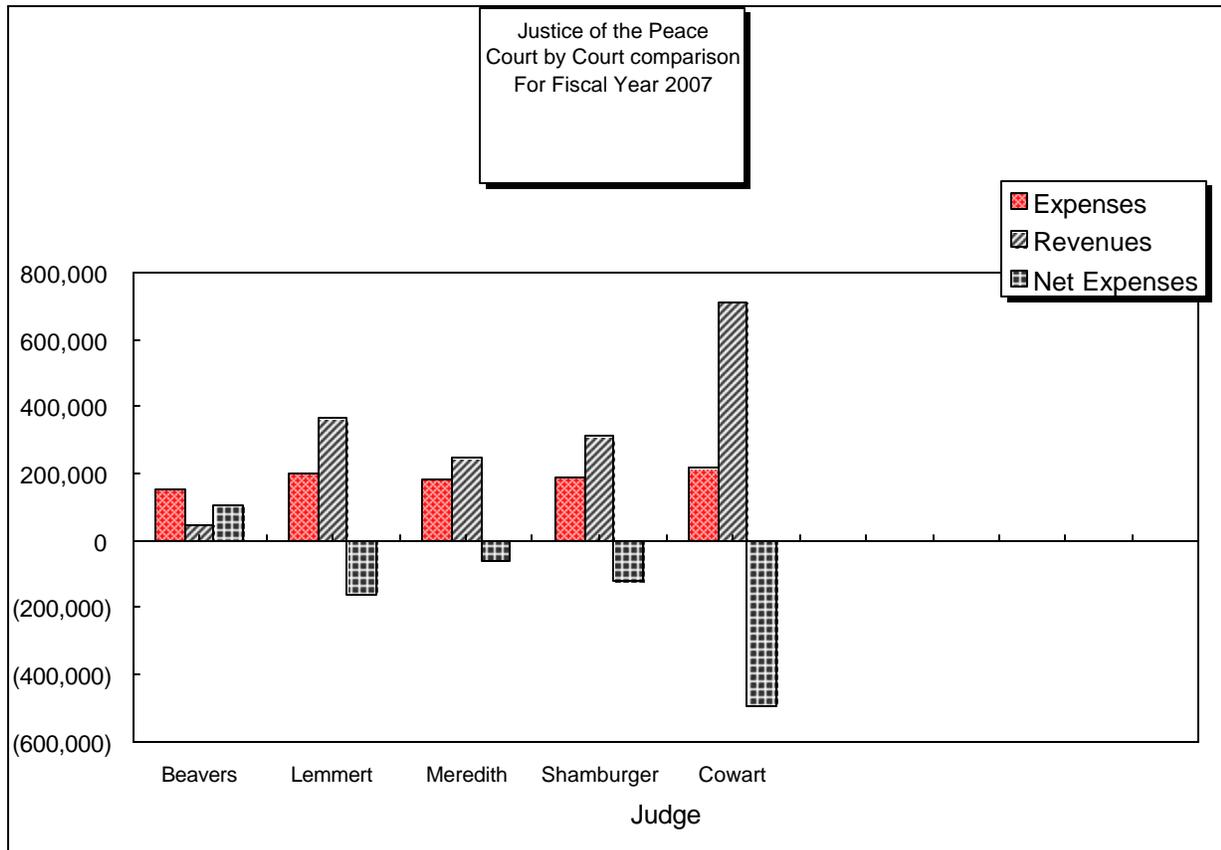
October 1, 2006 - September 30, 2007

Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues					
Court Number	Judge	Operating Expenses	JP Revenues**	FY2007 Net Expense***	FY2006 Net Expense***
JP 1	Beavers	153,342	46,341	\$107,001	\$104,320
JP 2	Lemmert	202,448	363,943	(\$161,495)	(\$186,906)
JP 3	Meredith	185,270	246,006	(\$60,736)	(\$85,558)
JP 4	Shamburger	188,901	311,531	(\$122,630)	(\$156,797)
JP 5	Cowart	216,734	711,856	(\$495,122)	(\$533,878)
Total		\$946,695	\$1,679,676	(\$732,981)	(\$858,820)
Average		\$189,339	\$335,935	(\$146,596)	(\$171,764)

\*\*Total Revenues include fines, fees and dismissals for fiscal year 2007

\*\*\*The amount of operating expenses minus revenue



# JUSTICE OF THE PEACE – PCT. #1

*Presiding Judge: Quincy Beavers*

Court Activity:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<b><i>Cases Filed</i></b>					
Traffic Cases	145	230	291	163	251
Non Traffic Cases	566	556	472	222	330
Small Claims	212	248	300	249	233
Forcible Entry & Detainer	353	454	395	412	416
Other Civil Suits	164	100	108	72	264
<b><i>Cases Disposed</i></b>					
Traffic Cases	193	258	214	156	196
Non Traffic Cases	925	957	580	208	203
Small Claims Cases	121	117	115	174	112
Forcible Entry & Detainer	290	373	346	269	352
Other Civil Suits	46	36	22	25	63
Inquests	77	78	72	122	182
Cases Appealed					35

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 95,679	\$ 96,943	\$106,386	\$138,151
<i>Fringe Benefits</i>	32,582	34,660	37,673	48,737
<i>Operating Expenses</i>	5,096	5,321	9,425	52,153
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$133,357</b>	<b>\$136,924</b>	<b>\$153,484</b>	<b>239,041</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

## JUSTICE OF THE PEACE – PCT. #2

**Purpose:** To serve the residents of Smith County in a courteous and professional manner.

**Mission:** To provide the residents of Smith County with the legal services needed for any problem that might occur, in the most efficient way possible.

With the cooperation of county government and this office, we hope to insure that all residents of Smith County have protected rights, legal representation, and due process of court procedure when needed.

### **Goals & Objectives for FY08:**

To provide the residents of Smith County with a criminal and civil process in the quickest and most effective manner to achieve maximum results.

**To Achieve This Goal:** We must promote and provide the following:

- Continuing education for our trained professionals.
- Understanding and acceptance of the law between the residents and county and state government.
- Utilization of the latest technology to stay current with the changing legislature.

Court Activity:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<i>Cases Filed</i>					
Traffic Cases	4,165	5,080	6,310	6,298	5,267
Non Traffic Cases	1,130	875	1,059	1,124	1,174
Small Claims	120	92	95	107	699
Forcible Entry & Detainer	211	214	196	200	252
Other Civil Suits	345	333	226	221	252
<i>Cases Disposed</i>					
Traffic Cases	3,844	3,923	4,785	5,764	4,336
Non Traffic Cases	796	590	735	967	905
Small Claims Cases	117	93	80	97	361
Forcible Entry & Detainer	204	211	184	179	228
Other Civil Suits	324	341	252	199	217
Inquests	96	70	90	93	77
Cases Appealed					114

Source: Texas Judicial System Annual Reports

<b>Justice of the Peace - Pct. #2</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$125,979	\$124,658	\$140,940	\$158,169
<i>Fringe Benefits</i>	38,783	44,761	49,885	54,425
<i>Operating Expenses</i>	10,527	10,723	11,196	72,175
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$175,289</b>	<b>\$180,143</b>	<b>\$202,021</b>	<b>\$282,768</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## JUSTICE OF THE PEACE – PCT. #3

The mission of the Justice of the Peace, Pct. 3 office is to conduct the court proceedings in a professional manner while maintaining and upholding the dignity of all litigants and parties that come before the court; to ensure that all actions of the court and staff comply with the ethical standards set forth by the Code of Judicial Conduct and the laws of the State of Texas and the United States; to operate the office in an efficient and business-like manner while considering cost effectiveness; and to provide service to the citizens of Smith County in a friendly and courteous manner.

*Presiding Judge: James Meredith*

Court Activity:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<b><i>Cases Filed</i></b>					
Traffic Cases	2,524	2,519	3,222	3,639	3,564
Non Traffic Cases	1,021	1,094	1,276	1,527	1,571
Small Claims	107	73	61	55	51
Forcible Entry & Detainer	313	315	289	225	280
Other Civil Suits	85	88	61	72	183
<b><i>Cases Disposed</i></b>					
Traffic Cases	2,188	2,071	2,327	3,264	3,402
Non Traffic Cases	843	697	817	1,345	1,509
Small Claims Cases	73	52	48	47	35
Forcible Entry & Detainer	302	289	273	199	264
Other Civil Suits	44	65	54	47	107
Inquests	112	127	184	182	196
Cases Appealed					55

Source: Texas Judicial System Annual Reports

<b>Justice of the Peace - Pct. #3</b> <b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$110,954	\$115,453	\$140,988	\$147,132
<i>Fringe Benefits</i>	38,869	43,727	47,891	50,339
<i>Operating Expenses</i>	10,126	9,434	10,214	86,219
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$156,107</b>	<b>\$168,614</b>	<b>\$199,093</b>	<b>\$283,690</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# JUSTICE OF THE PEACE – PCT. #4

*Presiding Judge: Mitch Shamburger*

Court Activity:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<i>Cases Filed</i>					
Traffic Cases	3,264	4,356	4,052	4,403	5,727
Non Traffic Cases	1,412	1,154	1,073	920	1,522
Small Claims	4	3	2	1	1
Forcible Entry & Detainer	67	73	57	77	79
Other Civil Suits	53	63	38	30	90
<i>Cases Disposed</i>					
Traffic Cases	3,981	3,791	3,484	3,838	4,164
Non Traffic Cases	1,600	1,144	852	822	1,172
Small Claims Cases	3	2	1	2	1
Forcible Entry & Detainer	11	58	35	46	58
Other Civil Suits	18	39	28	23	50
Inquests	102	126	138	146	139
Cases Appealed					48

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$114,002	\$119,703	\$135,848	\$156,640
<i>Fringe Benefits</i>	41,146	44,372	49,065	58,153
<i>Operating Expenses</i>	9,476	9,167	10,035	54,985
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$164,624</b>	<b>\$173,241</b>	<b>\$194,948</b>	<b>\$269,778</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## JUSTICE OF THE PEACE – PCT. #5

It is the mission of the Justice of the Peace, Pct. #5 office of Smith County, Texas to conduct the business of the court in the most efficient, friendly, and professional manner possible. Further, to ensure that the office meets all requirements set forth by the State of Texas and Smith County in regard to finances, management, and services. To collect all fines and fees in an efficient, businesslike style, while showing professionalism to the public and people of Precinct #5. To operate the office in the most effective manner possible, while utilizing the utmost moral and ethical standards in strict compliance with the Constitution and laws of the United States of America, State of Texas, and Smith County.

*Presiding Judge: James Cowart*

Court Activity:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual
<b><i>Cases Filed</i></b>					
Traffic Cases	6,776	8,058	8,710	8,717	8,372
Non Traffic Cases	1,585	2,003	1,990	2,327	2,201
Small Claims	78	81	77	80	76
Forcible Entry & Detainer	57	91	70	83	84
Other Civil Suits	56	57	50	24	20
<b><i>Cases Disposed</i></b>					
Traffic Cases	5,220	5,885	6,466	7,426	6,658
Non Traffic Cases	1,290	1,552	1,653	2,097	2,055
Small Claims Cases	69	61	52	70	72
Forcible Entry & Detainer	48	87	43	82	81
Other Civil Suits	54	54	44	27	16
Inquests	87	170	160	146	141
Appealed Cases					194

Source: Texas Judicial System Annual Reports

**Justice of the Peace – Pct. #5 – Cont'd**

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$135,769	\$135,207	\$154,406	\$173,592
<i>Fringe Benefits</i>	42,802	45,649	52,425	55,266
<i>Operating Expenses</i>	12,968	15,130	15,885	56,017
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$191,539</b>	<b>\$195,986</b>	<b>\$222,715</b>	<b>\$284,875</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# 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*

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Cases Pending, beginning of year	8,629	8,772	9,702	8,578
Cases added to docket	8,172	7,474	9,234	9,515
Cases disposed	7,961	8,717	9,597	9,645
Capital murder cases filed	1	15	8	5

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$1,777,948	\$1,768,224	\$1,910,539	\$2,396,239
<i>Fringe Benefits</i>	500,191	553,388	592,231	716,807
<i>Operating Expenses</i>	279,541	319,437	312,662	344,682
<i>Capital Outlay</i>	74	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$2,557,754</b>	<b>\$2,641,049</b>	<b>2,815,433</b>	<b>\$3,457,728</b>
<b>Staffing</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>47</b>

# PRE-TRIAL RELEASE

Pre-Trial Release and Personal Bond Office (PBO) was formed to provide the Smith County Judges information on defendants charged with felony and/or misdemeanor offenses by thorough and accurate interviews and investigations. PBO provides appropriate bonding for defendants considered for release by the judge, and assists in the reduction of the jail population. PBO receives, checks, sorts, and scans documents into the computer and distributes bonds to the appropriate department and/or agency. PBO performs all administrative and clerical functions for the bondsmen and bail bond board.

*Director: Arvilla Banks*

**Goals & Objectives for FY08:**

- Generate revenue sufficient to offset operating expenses
- Distribute approx. 900 bonds/month within 24 hours from receipt
- Process 5-10 inmates per day for eligibility
- Enforce compliance of bond conditions and court appearance on inmates released on Pre-Trial Bond
- Attend additional training
- Work with I/T to develop a Pre-trial Release software program

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 76,152	\$78,204	\$87,159	\$93,600
<i>Fringe Benefits</i>	29,209	31,631	32,697	34,758
<i>Operating Expenses</i>	5,089	5,995	7,050	6,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$110,450</b>	<b>\$115,830</b>	<b>\$126,906</b>	<b>\$135,258</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



# **PUBLIC SAFETY & CORRECTIONS**

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# FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

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The mission of the Smith County Office of Emergency Management is that we seek to provide a workable emergency management plan designed to define who does what, when, where, and how, to provide for emergency services, shelter and food for the citizens of Smith County, and to coordinate efforts to mitigate the effects of a hazard with activities which eliminate or reduce the probability of a disaster; to prepare for measures to be taken by governments, organizations, and individuals to preserve lives and minimize damage; to respond to emergencies that precede and/or follow a disaster to prevent loss of lives and property and to provide emergency assistance; to establish a recovery system in order to return society and property to its normal state of affairs from the effect of national security incidents, natural and manmade disasters, technological accidents or threat thereof.

*Appointed Official: Jim Seaton*

## **Goals & Objectives for FY08:**

- To develop & maintain a comprehensive Emergency Management Disaster Plan which seeks to provide for preparedness, response, recovery, and mitigation actions in an all hazard approach.
- To coordinate with the Mayors and the Emergency Management Coordinators of the nine small cities with Smith County for disaster planning activities
- To update the Smith County Emergency Management plan as required
- To re-certify the Smith County Emergency Management plan with the county and the nine small cities in the Inter-Jurisdictional Emergency Management Council under Joint Resolutions
- To maintain the Emergency Operations Center (EOC) in an operations readiness level at all times
- To provide disaster preparedness information to the public
- To maintain Emergency Management planning activities to the Advanced Level of Preparedness
- To make available Emergency Management training for elected officials and department heads assigned responsibility under the Emergency Management Plan at little or no cost to the county.
- To provide a Mitigation Action Plan for Smith County and the nine small cities in a cooperative effort
- To maintain liaison with the Department of Public Safety Disaster District 1B and with the State of Texas Emergency Operations Center
- To coordinate activities and seek grant funding for equipment for Homeland Security
- Reduce the amount of overtime and compensatory time for emergency managers and staff
- Continue supporting the working relations with the City of Tyler Emergency Management for a unified command, coordination, and reception of 4,500 persons for sheltering from a coastal evacuation
- Continue to seek solutions to the relocation of the Homeland Security Interoperability Communications equipment and antennas

**Fire Marshal – Office of Emergency Management – Cont'd**

<b>Program Statistics:</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>
Incident Investigations	502	404	249	541	608
County Building Inspections	24	5	2	4	7
Non County Owned Structure Inspections	316	341	316	284	302
Evacuation & Tornado Planning Inspections	5	0	0	21	0
Fire Calls	2,498	3,197	2,488	1862	1772
EMS Calls	2,321	2,607	3,822	1862	877
Search & Rescue Calls	11	21	29	23	23

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$217,881	\$223,313	\$235,015	\$260,011
<i>Fringe Benefits</i>	69,183	72,779	79,393	84,658
<i>Operating Expenses</i>	294,059	293,366	296,237	303,738
<i>Capital Outlay</i>	2,003	-0-	9,164	-0-
<b>Departmental Total</b>	<b>\$583,125</b>	<b>\$589,458</b>	<b>\$619,809</b>	<b>\$648,407</b>
<b>Staffing</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## LICENSE & WEIGHT ENFORCEMENT

The License and Weight Enforcement Division was created to enforce the heavy hauling permit requirements adopted by the Commissioners Court on county roads. The enforcement officer is commissioned under the Smith County Sheriff and works closely with the Road & Bridge Department.

*Enforcement Officer: Terry Brunk*

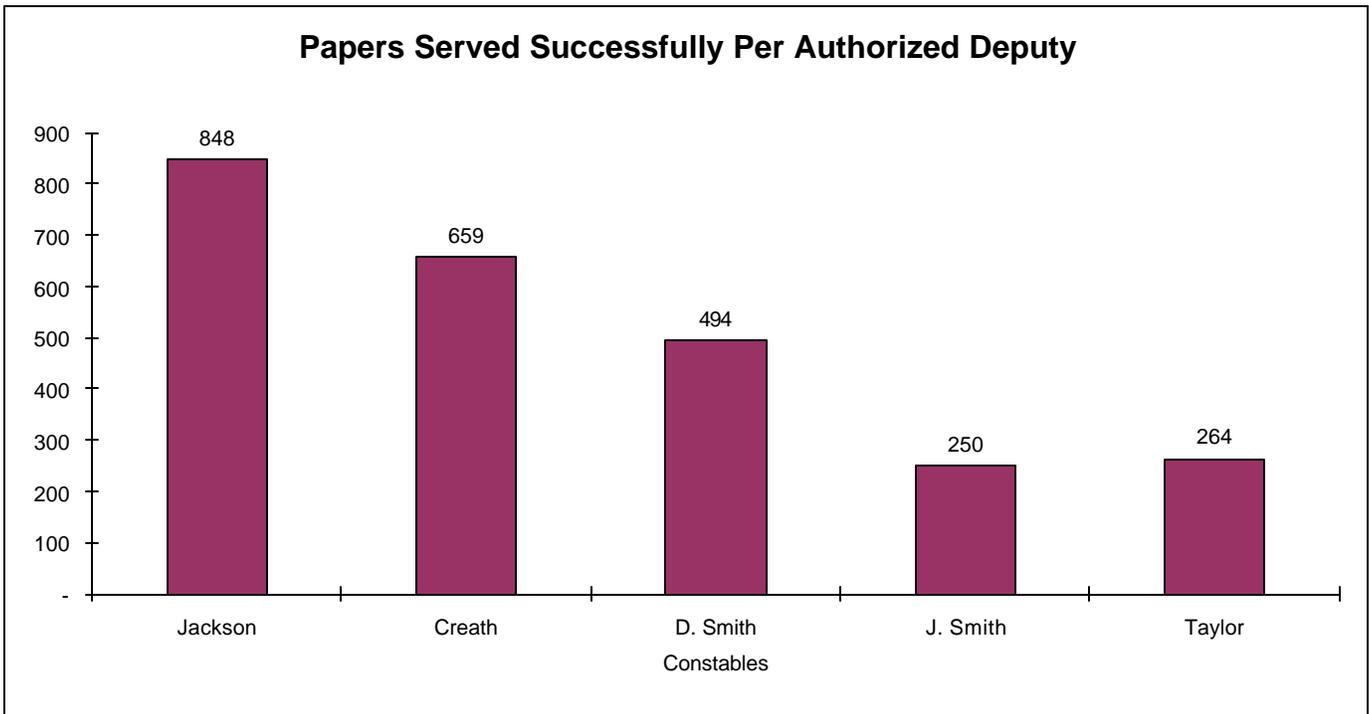
Expense Category	Actual FY05	Revised FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	n/a	n/a	\$34,365	\$39,911
<i>Fringe Benefits</i>	n/a	n/a	14,402	15,151
<i>Operating Expenses</i>	n/a	n/a	21,000	15,850
<i>Capital Outlay</i>	n/a	n/a	2,600	-0-
<b>Departmental Total</b>	n/a	n/a	<b>\$72,366</b>	<b>\$70,912</b>
<b>Staffing</b>	n/a	n/a	<b>1</b>	<b>1</b>

# CONSTABLES

## MANAGEMENT REPORT

<b>DEPARTMENT:</b>		Constable Precincts				<b>DATE PREPARED:</b>		10/24/2007	
<b>ACTIVITY:</b>		Deputy Activities				<b>MONTHS OF DATA:</b>		12	
<b>INDICATOR:</b>		Papers Served Successfully							
								Papers Served	
Precinct	Operating	Net	Number of	Number of	Successful	Successfully	Revenue		
Number	Constable	Expenses	Revenues	Expenses	Papers Received	Papers Served *	Service %	Per Deputy*	Per Deputy
1	Jackson	\$184,389	\$54,663	\$129,726	814	848	104%	848	\$ 54,663
2	Creath	196,082	49,956	\$146,126	655	659	101%	659	\$ 49,956
3	D. Smith	144,303	37,289	\$107,015	494	494	100%	494	\$ 37,289
4	J. Smith	96,629	25,408	\$71,222	250	250	100%	250	\$ 25,408
5	Taylor	231,577	34,303	\$197,274	309	264	85%	264	\$ 34,303
Total		\$852,981	\$201,619	\$651,363	2,522	2,515			\$ 201,619
Average		170,596	40,324	130,273	504	503	100%	503	\$ 40,324

\* 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 FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$101,156	\$105,495	\$133,060	\$157,693
<i>Fringe Benefits</i>	28,636	30,801	43,562	49,736
<i>Operating Expenses</i>	4,361	3,989	5,060	14,965
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$134,154</b>	<b>\$140,286</b>	<b>\$181,681</b>	<b>\$222,394</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>

## 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: Frank Creath*

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$140,048	\$137,184	\$137,661	\$157,908
<i>Fringe Benefits</i>	45,130	46,482	51,680	54,212
<i>Operating Expenses</i>	9,298	7,895	9,900	13,360
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$194,476</b>	<b>\$191,560</b>	<b>\$199,242</b>	<b>\$225,480</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

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## CONSTABLE – PCT. #3

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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: Danny Smith*

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$106,725	\$97,078	\$93,892	\$108,915
<i>Fringe Benefits</i>	27,645	25,474	29,011	36,861
<i>Operating Expenses</i>	6,789	20,153	23,900	25,008
<i>Capital Outlay</i>	-0-	18,397	-0-	-0-
<b>Departmental Total</b>	<b>\$141,159</b>	<b>\$161,102</b>	<b>\$146,803</b>	<b>\$170,784</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## CONSTABLE – PCT. #4

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 FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$68,166	\$58,303	\$60,217	\$101,076
<i>Fringe Benefits</i>	22,095	23,622	25,284	38,153
<i>Operating Expenses</i>	5,572	9,763	14,810	29,250
<i>Capital Outlay</i>	717	19,887	-0-	20,000
<b>Departmental Total</b>	<b>\$96,549</b>	<b>\$111,575</b>	<b>\$100,310</b>	<b>\$188,479</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

## 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: Dennis Taylor*

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$133,096	\$132,403	\$156,004	\$222,019
<i>Fringe Benefits</i>	40,258	44,133	61,632	80,857
<i>Operating Expenses</i>	7,682	13,586	17,010	18,065
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$181,036</b>	<b>\$190,121</b>	<b>\$234,646</b>	<b>\$320,941</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>5</b>

## ANIMAL CONTROL - EAST

With the FY08 Adopted Budget, Animal Control operations have been moved from the Constable's office to the Sheriff's office. The division has been expanded to include three animal control officers and one certified peace officer. The additional staff and division expenses have been included in the budget of the Sheriff.

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$21,205	\$21,724	\$22,437	-0-
<i>Fringe Benefits</i>	10,454	10,477	11,437	-0-
<i>Operating Expenses</i>	7,966	6,412	10,910	-0-
<i>Capital Outlay</i>	-0-	17,983	-0-	-0-
<b>Departmental Total</b>	<b>\$39,625</b>	<b>\$56,596</b>	<b>\$44,784</b>	<b>-0-</b>
<b>Staffing</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

## ANIMAL CONTROL -WEST

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$20,616	\$21,217	\$21,812	-0-
<i>Fringe Benefits</i>	10,114	10,468	11,038	-0-
<i>Operating Expenses</i>	4,693	4,783	7,275	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$35,423</b>	<b>\$36,467</b>	<b>\$40,125</b>	<b>-0-</b>
<b>Staffing</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

## WARRANTS DIVISION - COURTS

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$69,533	\$75,990	\$80,630	\$108,771
<i>Fringe Benefits</i>	26,232	28,218	31,539	42,820
<i>Operating Expenses</i>	7,825	7,579	10,316	11,001
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$103,590</b>	<b>\$111,786</b>	<b>\$122,484</b>	<b>\$162,592</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

## 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.

*Environmental Crimes Officer: Tommy Goodman*

Activity	FY06 Actual	FY07 YTD
Total Calls Cleared	697	425
Illegal Dumping Calls	418	227
Junk Vehicles Removed	103	46
Public Nuisances	178	143
Illegal Dump Sites Cleaned	241	233
Arrests	36	11

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>		\$2,032	\$30,412	\$37,943
<i>Fringe Benefits</i>		1,177	13,176	14,581
<i>Operating Expenses</i>	\$20,000	\$55,969	28,490	47,530
<i>Capital Outlay</i>		-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$20,000</b>	<b>\$59,178</b>	<b>\$77,331</b>	<b>\$100,054</b>
<b>Staffing</b>			<b>1</b>	<b>1</b>

# SHERIFF

**Mission:** To provide complete law enforcement services and satisfy the responsibilities of the office of Sheriff as set forth by the Texas Constitution. Accountability and a Citizen's First attitude should lay the foundation for clearly measurable proactive and innovative programs to enhance law enforcement services, avoid duplication and waste and contribute to greater efficiency on a county-wide basis through strict organization and teamwork.

*Elected Official: J. B. Smith*

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual
Civil Process Served	2,531	2,886	2,889	2,814
Active CID Cases	4,945	4,684	4,948	4,255
Calls for Service	37,683	28,477	32,118	30,886
Citations & Warnings Issued	2,444	2,710	1,707	1,904

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$3,001,706	\$3,268,453	\$3,472,641	\$3,993,291
<i>Fringe Benefits</i>	1,101,682	1,228,351	1,382,255	1,508,648
<i>Operating Expenses</i>	598,796	785,270	746,791	746,791
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$4,702,184</b>	<b>\$5,282,074</b>	<b>\$5,601,688</b>	<b>\$6,441,657</b>
<b>Staffing</b>	<b>87</b>	<b>89</b>	<b>91</b>	<b>100</b>



## COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department. The following appropriations relate to those requirements, as well as the second year funding appropriation for the Alternative Incarceration Center described in greater detail on page 3 of this document.

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Operating Expenses</i>	\$19,456	\$20,010	\$415,777	\$884,119
<i>Capital Outlay</i>			25,000	20,000
<b>Departmental Total</b>	<b>\$19,456</b>	<b>\$20,010</b>	<b>\$440,777</b>	<b>\$904,119</b>

## 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 FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$77,179	\$75,682	\$78,179	\$106,000
<i>Fringe Benefits</i>	16,073	15,503	14,061	19,218
<b>Departmental Total</b>	<b>\$93,252</b>	<b>\$93,185</b>	<b>\$92,240</b>	<b>\$125,218</b>
<b>Transfer to Juvenile Fund</b>	<b>\$2,250,000</b>	<b>\$2,250,000</b>	<b>\$2,900,000</b>	<b>\$2,900,000</b>



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.

**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: Nelson Downing*

### **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 facility at the Roberts Junior High School. Meanwhile, the Juvenile Attention Center Board was vigorously raising money to assist in the renovation and operation of the new facility. Approximately \$500,000 was given by the community in order to detain juveniles in a facility other than the adult jail.

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



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

The Juvenile Services Department has one of the lowest recidivism rates in the State of Texas at 22%. In other words, 78% of the juveniles successfully complete probation and do not return to the system. Following are some of the services provided to help rehabilitate these juveniles.

## **COURT AND COMMUNITY SERVICE**

The Court and Community Service Unit consist of 19 certified Juvenile Probation Officers, consisting of the Director, Assistant Director, Probation Administrator, Probation Officer Supervisor, and 16 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. 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 the child following court action on a voluntary basis if no court action is taken.

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

## **CORRECTIONAL SERVICES**

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

The Detention Program provides temporary services for juveniles who are awaiting a court hearing and are unable to return home. The program is designed to aid the child in becoming more secure, learning disciplined habits, following rules, and better understanding socially acceptable behavior. This is accomplished through daily learning activities, chores, and guidelines that each person is expected to follow. Juveniles are monitored constantly and are provided daily feedback through a behavioral level system which determines what privileges (ie: dayroom, phone calls, or gym, etc.) are earned each day. Average length of stay 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.

**JUVENILE JUSTICE ALTERNATIVE EDUCATIONAL PROGRAM – ( J.J.A.E.P.)**

The Juvenile Justice Alternative Educational Program is an educational program of students who have been expelled from a regular school campus for a felony offense or expelled from and alternative school in Smith County. The program is required to provide educational services for students in Language Arts/Reading, Mathematics, Social Studies, and Science. The J.J.A.E. P. in Smith County, in addition to the required subject areas, provides several electives and physical education to help the students meet graduation requirements. Students entering the program are tested to find their reading and mathematics functioning levels. This allows the staff to match the curriculum to the individual student needs. Prior to the students exiting the program, they are given an exit level test to see if there has been an improvement in their reading and math skills.

The students assigned to the J.J.A.E.P. are classified under two categories. The first category is Mandated Students which are students who have committed one of the following felonies on a school campus, school sponsored activity, or school related activity; Uses, exhibits, or possesses a firearm illegal knife, club, or weapon listed as prohibited, engages in conduct that contains the elements of aggravated assault, sexual assault, aggravated sexual assault, arson, murder, criminal attempt to commit murder or capital murder, indecency with a child, aggravated kidnapping, or retaliation. The second category is Discretionary Students who are students who have severe and persistent misconduct while assigned to an Alternative School.

Students in the J.J.A.E.P. have a behavioral plan that is implemented by the staff to help them acquire the tools to change their negative behaviors, which will allow them to become productive citizens in the community.

***Juvenile Board Members:***    **Judge Joel Baker, Chairman**  
    **Judge Kerry Russell – 7<sup>th</sup> District Court**  
    **Judge Cynthia S. Kent – 114<sup>th</sup> District Court**  
    **Judge Jack Skeen, Jr. – 241<sup>st</sup> District Court**  
    **Judge Carole Clark – 321<sup>st</sup> District Court**  
    **Judge Thomas Dunn – County Court at Law**  
    **Judge Randall Rogers – County Court at Law #2**  
    **Judge Floyd Getz – County Court at Law #3**

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Salaries</i>	\$1,225,875	\$1,287,248	\$1,556,924	\$2,152,493
<i>Fringe Benefits</i>	683,495	582,127	792,418	816,241
<i>Operating Expenses</i>	677,015	512,246	893,905	1,125,060
<i>Capital Outlay</i>	1,103	3,401	4,500	9,974
<b>Departmental Total</b>	<b>\$2,587,490</b>	<b>\$2,385,023</b>	<b>\$3,247,747</b>	<b>\$4,103,768</b>
<b>Staffing</b>	<b>67</b>	<b>71</b>	<b>71</b>	<b>78</b>

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# INFRASTRUCTURE

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# ROAD & BRIDGE DEPARTMENT

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Smith County Road & Bridge operates under the Countywide System as authorized in Chapter 252 of the Transportation Code, Subchapter D. The county road department is responsible for the construction and maintenance of county roads. Under the countywide system, the ownership and use of county road department equipment, materials, and supplies, and the administration of the county road department are to be based on the county as a whole without regard to commissioners' precincts. The Commissioners Court must appoint a county road engineer or road administrator who holds the position for an indefinite term.

## **Duties of the Office of the County Engineer:**

1. Management of the Road & Bridge Department:
  - a. Preparation of detailed budget estimates, plans, and specifications for construction and maintenance of county roads, bridges, and drainage structures;
  - b. Preparation of estimates and specifications of the equipment, supplies, materials, and labor to support all Road & Bridge operations;
  - c. Serve as custodian of all Road & Bridge equipment, materials, and supplies, including maintaining an inventory thereof;
  - d. Maintain cost accounting records of all Road & Bridge operations;
  - e. Perform other duties as required by the Commissioners Court that are consistent with Chapter 252, subchapter D of the Transportation Code.
2. Floodplain Administration: Review all applications for development in the floodplain.
3. Local Government Code Chapter 232 and the Smith County Subdivision Regulations:
  - a. Review and recommend to the Commissioners Court on the approval or denial of Subdivisions of land;
  - b. Review plans and infrastructure for Manufactured Housing Rental Communities;
  - c. Recommend actions to the court for the enforcement of the Subdivision Regulations.

*County Engineer: William Bala, P.E.*

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 and construction costs for TxDOT's Loop 49 project. Loop 49 costs vary widely from year to year and are not determined by the county. These are described in greater detail on page 5.

The Equipment division accounts for the salaries and benefits for personnel directly involved in the maintenance of the road and bridge equipment, as well as the recently implemented fleet maintenance program described on page 4 of this document. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.

<b>Administrative Division</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$171,259	\$202,967	\$203,050	\$213,800
<i>Fringe Benefits</i>	46,824	67,110	67,931	68,949
<i>Operating Expenses</i>	68,191	106,998	127,300	130,620
<i>Capital Outlay</i>	38,454	-0-	-0-	1,200
<b>Departmental Total</b>	<b>\$324,728</b>	<b>\$377,075</b>	<b>\$398,281</b>	<b>\$414,569</b>
<b>Staffing</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>Labor Division</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$1,167,016	\$1,292,154	\$1,954,863	\$2,414,318
<i>Fringe Benefits</i>	558,743	565,227	1,041,667	1,097,160
<i>Operating Expenses</i>	2,572,650	2,894,101	2,769,246	2,534,893
<i>Capital Outlay</i>	1,054,679	1,285,625	999,177	928,400
<b>Departmental Total</b>	<b>\$5,353,088</b>	<b>\$6,037,107</b>	<b>\$6,764,953</b>	<b>\$6,974,771</b>
<b>Staffing</b>	<b>49</b>	<b>49</b>	<b>70</b>	<b>75</b>

<b>Equipment Division</b> Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$263,917	\$273,762	\$340,410	\$402,380
<i>Fringe Benefits</i>	117,387	114,594	171,888	187,720
<i>Operating Expenses</i>	489,756	645,954	749,592	852,765
<i>Capital Outlay</i>	5,240	53,849	7,500	9,500
<b>Departmental Total</b>	<b>\$876,299</b>	<b>\$1,088,159</b>	<b>\$1,269,390</b>	<b>\$1,452,365</b>
<b>Staffing</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>13</b>

**Road & Bridge** FY07 activities were dominated by weather. Between February and August nearly half of the work schedule was rained out, and much of the rest was devoted in large part to emergency flood repairs and abatement work. 40 out of 49 culvert replacements were as a result of flood damage. Approximately 30 miles of roads were rebuilt or resurfaced before the end of September. Two wooden bridges noted as “structurally deficient” on the National Bridge Index (NHWA report) were rebuilt as steel and concrete spans along with one cast in place culvert.



*A typical larger diameter culvert washout, the violently ejected steel culvert ended up split, and bent about its' midsection downstream of the crossing as seen below.*



**Road & Bridge** staff has been working closely with FEMA representatives on processing flood damage reimbursement claims. Detailed cost verification is required by FEMA for each damage incident with damages to county maintained roads and drainage structures being shared on a 75%-25% basis between FEMA and county government. Total value of the claims has not yet been determined.



Increases in the cost of materials were far less of a factor in 2007 versus previous years. With the rain soaked schedule, sufficient funding, originally intended for 2007 road oil purchases, remained to purchase 10,500 bbl of road oil at 2007 prices to stockpile for the 2008 fiscal year as a hedge against future price increases, this translates to approximately 34 miles of oil surface reconstruction.



*A motorgrader leveling material during typical oil-sand surface reconstruction. This type of surface makes up 70% of the county maintained roads.*

Asphalt prices remained within the estimated range throughout the year. Asphalt overlays were a critical part of schedule recovery as they are less dependent on warm, dry surface conditions and dry material stockpiles.

Facility improvements made during 2007 included completion of an improved bulk fuel station for county owned vehicles. Underground storage capacity was increased from 5,000 to 17,000 gallons for unleaded gasoline to accommodate full tanker load bulk purchases. New computer controlled dispensers accessed by “card keys” for gasoline, diesel, and dyed off-road diesel were added to speed up fueling and track usage. The card key system also provided greater assurance against misuse of county property by restricting access and gathering data on vehicle mileage. A storm water runoff permit compliant canopy, lighting, and backup emergency generator were also added. A monthly average of 13,000 gallons of unleaded gasoline, 12,000 gallons of diesel, and 3,000 gallons of dyed off-road diesel were dispensed between May and July of 2007. Total cost of the station was \$111,207.



*Road & Bridge* has continued to take advantage of new “buy-back” marketing programs offered by equipment suppliers to replace aging equipment and increase the number of large dump trucks.



Mowing and vegetation control was heavily impacted by weather. Additional mowing equipment had been added in the previous fiscal year to eliminate contract mowing costs. The accelerated growth of vegetation due to so much rain, and a delayed schedule meant crews started in heavy brush.



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# HEALTH & HUMAN SERVICES

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# VETERAN SERVICES

Under the authority of Chapter 434 of the Texas Government Code, the Smith County Commissioners Court established the Veterans Services Department as an advocate office to assist veterans and/or their survivors in obtaining entitled benefits from the U.S. Department of Veterans Affairs and the State of Texas. This department's staff helps 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.

*Director: Toby Cross*

## Goals & Objectives for FY08:

- Improve communications and customer service relationships between this staff and veterans using a "Quality of Service" survey.
- Improve the expeditious processing of veterans and dependent claims insuring a better success rate with few delays
- Attendance at the 60<sup>th</sup> Annual Training Conference for Veterans Service Officers in Dallas, Texas

Program Statistics:	2004 Actual	2005 Actual	2006 Actual
Smith County Veteran Population	16,384	16,292	16,142
Compensation & Pension Dollars Expended in Smith County	\$25,797,689	\$28,365,000	\$29,853,000
Education Dollars Expended in Smith County	\$2,076,031	\$2,225,000	2,025
Insurance & Indemnity Dollars Expended in Smith County	\$1,053,000	\$1,024,000	N/A
Medical Services & Administration			\$13,774,000
Total VA Expenditures in Smith County	\$28,929,000	\$31,615,000	\$45,653,000

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$87,077	\$87,125	\$94,007	\$98,813
<i>Fringe Benefits</i>	26,177	33,126	34,936	35,781
<i>Operating Expenses</i>	7,403	7,681	7,273	8,310
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$120,657</b>	<b>\$127,932</b>	<b>\$136,316</b>	<b>\$142,904</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# 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.

*Extension Agent: Brian Triplett*

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$144,402	152,520	\$158,140	\$167,080
<i>Fringe Benefits</i>	32,593	35,348	37,043	38,343
<i>Operating Expenses</i>	13,398	20,549	28,339	29,139
<i>Capital Outlay</i>	700	1,375	1,500	1,500
<b>Departmental Total</b>	<b>\$191,093</b>	<b>\$209,791</b>	<b>\$225,022</b>	<b>\$236,062</b>
<b>Staffing</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

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## INDIGENT HEALTH CARE TRUST

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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. The FY08 budget includes an appropriation of \$100,000 to support the Upper Limit Payment Program Smith County entered into with the two area private hospitals in an effort to recoup additional federal funding.

<b>Expense Category</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Revised FY07</b>	<b>Adopted FY08</b>
<i>Operating Expenses</i>	\$34,985	\$35,985	\$38,985	\$138,985
<b>Departmental Total</b>	<b>\$34,985</b>	<b>\$35,985</b>	<b>\$38,985</b>	<b>\$138,985</b>

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# **SPECIAL REVENUE FUNDS**

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## COURTHOUSE SECURITY

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 49,712	\$202,753	\$248,620	
<i>Fringe Benefits</i>	62,383	79,775	113,393	
<i>Operating Expenses</i>	1,708	3,151	-0-	\$4,879
<i>Capital Outlay</i>	12,930	21,021	40,000	25,000
<b>Departmental Total</b>	<b>\$226,733</b>	<b>\$306,699</b>	<b>\$402,013</b>	<b>\$29,879</b>
<b>Staffing</b>	<b>6</b>	<b>9</b>	<b>9</b>	<b>0</b>

## COUNTY LAW LIBRARY

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 59,099	\$ 60,868	\$62,895	\$66,110
<i>Fringe Benefits</i>	21,219	22,789	23,412	23,861
<i>Operating Expenses</i>	52,297	58,996	76,128	76,002
<i>Capital Outlay</i>	1,065	2,531	5,350	3,350
<b>Departmental Total</b>	<b>\$133,680</b>	<b>\$145,184</b>	<b>\$167,785</b>	<b>\$169,323</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	35,095	24,233	38,000	45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$35,095</b>	<b>\$24,233</b>	<b>\$38,000</b>	<b>\$45,000</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$ 33,853	\$81,275	\$110,000	\$110,000
<i>Fringe Benefits</i>	1,531	2,604	-0-	15,257
<i>Operating Expenses</i>	245,478	226,366	372,000	390,000
<i>Capital Outlay</i>	60,997	18,032	150,000	640,366
<b>Departmental Total</b>	<b>\$341,859</b>	<b>\$328,276</b>	<b>\$632,000</b>	<b>\$1,155,623</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$-0-	\$ -0-	\$ -0-	\$ -0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	-0-	259	15,700	8,100
<i>Capital Outlay</i>	15,336	14,826	1,200	10,000
<b>Departmental Total</b>	<b>\$15,336</b>	<b>\$15,085</b>	<b>\$16,900</b>	<b>\$18,100</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 10% FORFEITURE INTEREST FUND

Expense Category	Actual FY05	Actual FY06	Revised FY07	Actual FY08
<i>Salaries</i>	\$-0-	\$-0-	\$-0-	\$ -0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	-0-	\$9,000	9,000	9,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>-0-</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SEARCH & RESCUE

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	\$-0-	\$-0-	\$-0-	\$ -0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	-0-	\$9,152	\$12,200	8,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>-0-</b>	<b>\$9,152</b>	<b>\$12,200</b>	<b>\$8,000</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 is another pilot program for FY08 and is enforced by the Smith County Constable – Pct. #1.

*Mission:* In an 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
- ✓ Crime prevention
- ✓ 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 FY06	Revised FY07	Adopted FY08
<i>Salaries</i>			\$74,860
<i>Fringe Benefits</i>			29,089
<i>Operating Expenses</i>			3,000
<i>Capital Outlay</i>			-0-
<b>Departmental Total</b>			<b>\$106,949</b>
<b>Staffing</b>	<b>0</b>	<b>0</b>	<b>2</b>



**CAPITAL  
IMPROVEMENT  
&  
DEBT SERVICE  
FUNDS**

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## PERMANENT IMPROVEMENT

The Permanent Improvement fund is the primary capital improvement fund of the county. Any bond proceeds received are accounted for and appropriated from this fund. A detailed schedule of projects completed and proposed for the upcoming fiscal year can be found on page 45.

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Capital Outlay</i>	\$1,150,008	\$671,799	\$5,200,000	\$1,500,000
<b>Departmental Total</b>	<b>\$1,150,008</b>	<b>\$671,799</b>	<b>\$5,200,000</b>	<b>\$1,500,000</b>

## JUVENILE ATTENTION CENTER M&E 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 are appropriated each year to build a reserve in preparation of future facility or equipment replacement needs.

Expense Category	Actual FY05	Adopted FY06	Revised FY07	Adopted FY08
<i>Capital Outlay</i>	n/a	\$46,336	\$160,326	\$179,796
<b>Departmental Total</b>	<b>n/a</b>	<b>\$46,336</b>	<b>\$160,326</b>	<b>\$179,796</b>

## FACILITY IMPROVEMENT/WORKFORCE INV.

The Facility Improvement/Workforce Investment Fund is a combined fund for purposes of setting aside funds to replace buildings and/or equipment as needed and to provide funds for employee incentive programs.

Expense Category	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
<i>Salaries</i>	-0-	\$ -0-	\$50,052	\$75,000
<i>Operating Expenses</i>	-0-	\$25,435	100,000	332,652
<i>Capital Outlay</i>	-0-	-0-	630,292	781,045
<b>Departmental Total</b>	<b>-0-</b>	<b>\$25,435</b>	<b>\$780,344</b>	<b>\$1,188,697</b>

## DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity is listed on page 56.

<b>Certificates of Obligation 2000</b>	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
Expense Category				
<i>Bond Principal</i>	\$600,000	\$700,000	\$700,000	\$700,000
<i>Interest</i>	503,975	390,925	273,250	240,875
<i>Agency &amp; Other Fees</i>	1,160	1,368	5,000	5,000
<b>Departmental Total</b>	<b>\$1,105,135</b>	<b>\$1,092,293</b>	<b>\$978,250</b>	<b>\$945,875</b>

<b>Certificates of Obligation 2001</b>	Actual FY05	Actual FY06	Adopted FY07	Adopted FY08
Expense Category				
<i>Bond Principal</i>	\$200,000	\$800,000	\$800,000	\$900,000
<i>Interest</i>	229,950	220,950	184,950	148,950
<i>Agency &amp; Other Fees</i>	1,214	1,422	5,000	5,000
<b>Departmental Total</b>	<b>\$431,164</b>	<b>\$1,022,372</b>	<b>\$989,950</b>	<b>\$1,053,950</b>

<b>Certificates of Obligation 2004</b>	Actual FY05	Actual FY06	Revised FY07	Adopted FY08
Expense Category				
<i>Bond Principal</i>	\$-0-	\$400,000	\$400,000	\$400,000
<i>Interest</i>	2147,533	239,850	223,850	207,850
<i>Agency &amp; Other Fees</i>	1,375	834	5,000	5,000
<b>Departmental Total</b>	<b>\$215,908</b>	<b>\$640,684</b>	<b>\$628,850</b>	<b>\$612,850</b>

## COUNTY OFFICIALS

### Elected Officials:

County Judge	Joel Baker	590-4600
Commissioner - Precinct #1	JoAnn Fleming	590-4601
Commissioner - Precinct #2	William McGinnis	590-4602
Commissioner - Precinct #3	Bobby Van Ness	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Henry Jackson	590-2609
Constable - Precinct #2	Frank Creath	590-4840
Constable - Precinct #3	Danny Smith	842-2664
Constable - Precinct #4	John Smith	590-4879
Constable - Precinct #5	Dennis Taylor	590-4900
County Court at Law	Judge Thomas A. Dunn	590-1650
County Court at Law #2	Judge Randall Rogers	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Judy Carnes	590-4670
District Attorney	Matt Bingham	590-1720
District Clerk	Lois Rogers	590-1675
7 <sup>th</sup> District Court	Judge Kerry Russell	590-1640
114 <sup>th</sup> District Court	Judge Cynthia S. Kent	590-1620
241 <sup>st</sup> District Court	Judge Jack Skeen, Jr.	590-1630
321 <sup>st</sup> District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen Chaney	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Bill Lemmert	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	J. B. Smith	590-2660
Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

**Appointed Officials/Department Heads:**

Adult Probation	Gerald Hayden	590-2700
Agriculture Extension Service	Brian Triplett	590-2980
Information Technology	Harvy Tanner	590-4650
Collections	Scott Cothran	590-4620
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Jim Seaton	590-2655
Juvenile Services	Nelson Downing	535-0850
Law Library	Cristy Keul	590-1750
Personnel	Denise Rebolini	590-4645
Physical Plant	Steve Christian	590-4670
Pre-Trial Release	Arvilla Banks	590-2620
Purchasing	Kelli Davis	590-4720
Records Service	Danny Kee	590-2960
Road & Bridge	William Bala	590-4800
Veterans Services	Toby Cross	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.

**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 Outlay** - 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.

**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.

**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.

**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 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.

**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.

**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.

**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's 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.